

WISDOMTREE ISSUER ICAV

ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

WisdomTree Issuer ICAV

Annual Report

For the financial year ended 31 December 2024

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WisdomTree Issuer ICAV

Directors and Other Information

Directors*

Anne-Marie King (Irish) (Chairperson)**
 Peter Ziemba (US) (resigned on 13 March 2025)
 Bryan Governey (Irish) (resigned on 13 March 2025)
 Alexis Marinof (Belgian)
 Feargal Dempsey (Irish)**
 Dermot Hudson (Irish) (appointed on 13 March 2025)
 Sarah Warr (UK) (appointed on 13 March 2025)

Investment Managers***

Irish Life Investment Managers Limited
 Beresford Court
 Beresford Place
 Dublin 1
 Ireland

Assenagon Asset Management S.A.
 Aerogolf Center
 1B Heienhaff
 1736 Senningerberg
 Luxembourg

Administrator, Registrar and Transfer Agent

State Street Fund Services (Ireland) Limited
 78 Sir John Rogerson's Quay
 Dublin 2
 Ireland

Depository

State Street Custodial Services (Ireland) Limited
 78 Sir John Rogerson's Quay
 Dublin 2
 Ireland

Currency Manager (As to the provision of foreign currency hedging services)

Irish Life Investment Managers Limited
 Beresford Court
 Beresford Place
 Dublin 1
 Ireland

Assenagon Asset Management S.A.
 Aerogolf Center
 1B Heienhaff
 1736 Senningerberg
 Luxembourg

Registered Office

3 Dublin Landings
 North Wall Quay
 Dublin 1
 Ireland

Promoter

WisdomTree Asset Management, Inc.
 250 West 34th Street
 3rd Floor
 New York
 NY 10119
 United States

Secretary

Goodbody Secretarial Limited
 International Financial Services Centre
 3 Dublin Landings
 North Wall Quay
 Dublin 1
 Ireland

Legal Advisers (as to Irish law)

A&L Goodbody
 International Financial Services Centre
 3 Dublin Landings
 North Wall Quay
 Dublin 1
 Ireland

Listing Sponsor

IQ EQ Fund Management (Ireland) Limited
 5th Floor, 76 Sir John Rogerson's Quay
 Dublin 2
 Ireland

EU Marketing Agent

WisdomTree Ireland Limited
 3 Dublin Landings
 North Wall Quay
 Dublin 1
 Ireland

UK Facilities Agent and Marketing Agent

WisdomTree UK Limited
 1 King William Street
 London, EC4N 7AF
 United Kingdom

Auditors

Deloitte Ireland LLP
 Chartered Accountants & Statutory Audit Firm
 Deloitte & Touche House
 29 Earlsfort Terrace
 Dublin 2
 D02 AY28
 Ireland

WisdomTree Issuer ICAV

Directors and Other Information (continued)

Manager WisdomTree Management Limited 3 Dublin Landings North Wall Quay Dublin 1 Ireland	Swiss Representative and Paying Agent Société Générale Zurich Branch Talacker 50 PO Box 1928 8021 Zurich Switzerland

* All Directors are non-executive Directors.
** Independent Non-Executive Directors, as defined by the Irish Funds (“IF”) Corporate Governance Code.
*** Irish Life Investment Managers Limited is acting as Investment Manager for all funds apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF for which Assenagon Asset Management S.A. is the Investment Manager.

WisdomTree Issuer ICAV

Directors' Report For the financial year ended 31 December 2024

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year ("year") ended 31 December 2024 of WisdomTree Issuer ICAV (the "ICAV").

Review of the development of the business

WisdomTree Issuer ICAV is an Irish collective asset-management vehicle constituted as an umbrella fund with segregated liability between sub-funds with registration number C132923. It was established on 20 September 2011 as a Public Limited Company ("PLC") and on 6 May 2020 it was converted to an ICAV. The ICAV has been authorised by the Central Bank of Ireland ("Central Bank") as an Undertaking for Collective Investment in Transferable Securities ("UCITS") pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (as amended) (together the "UCITS Regulations"). References to statutes, regulations and laws shall include any amendments thereto. All capitalised terms used but not defined herein shall have the meaning ascribed thereto in the ICAV's Prospectus dated 27 May 2024 (the "Prospectus"). WisdomTree Asset Management, Inc acts as promoter of the ICAV. The promoter is authorised by the Securities and Exchange Commission ("SEC") and is registered as an investment adviser under the Investment Advisers Act, 1940, as amended.

As at 31 December 2024, the ICAV comprised 33 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2023: 30 active sub-funds). During the financial year, WisdomTree UK Equity Income UCITS ETF merged into WisdomTree UK Quality Dividend Growth UCITS ETF and the Central Bank of Ireland approval of WisdomTree UK Equity Income UCITS ETF was revoked upon the merger. There were also 2 Sub-Funds authorised by Central Bank, namely WisdomTree Strategic Metals UCITS ETF and WisdomTree Trend Rider Global Momentum UCITS ETF, on 3 December 2024 and 12 December 2024, respectively that were remain unfunded as at 31 December 2024. The names and initial launch dates of the active Sub-Funds are as follows:

Active Sub-Funds, share classes and launch dates

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DHS")	21 October 2014	USD
USD Acc ("DHSA")	03 November 2016	USD
GBP Hedged Acc ("DHSG")	01 November 2016	GBP
EUR Hedged Acc ("DHSF")	07 November 2016	EUR

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("EEI")	21 October 2014	EUR
EUR Acc ("EEIA")	03 September 2016	EUR

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("DFE")	21 October 2014	EUR
EUR Acc ("DFEA")	03 September 2016	EUR

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DEM")	14 November 2014	USD
USD Acc ("DEMR")	02 November 2016	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DGSE")	14 November 2014	USD

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged ("DXJ")	18 May 2015	USD
USD Hedged Acc ("DXJA")	09 March 2017	USD
GBP Hedged ("DXJP")	02 November 2015	GBP
CHF Hedged Acc ("DXJD")	02 February 2016	CHF
EUR Hedged Acc ("DXJF")	03 November 2015	EUR
USD Acc ("DXJZ")	02 November 2015	USD

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged ("HEDJ")	18 May 2015	USD
USD Hedged Acc ("HEDK")	01 November 2016	USD
GBP Hedged ("HEDP")	02 November 2015	GBP
CHF Hedged Acc ("HEDD")	02 February 2016	CHF
EUR Acc ("HEDF")	02 November 2015	EUR

WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("WCOG")	27 April 2016	USD
USD Acc ("WCOA")	27 April 2016	USD
GBP Hedged Acc ("WCOM")	14 August 2018	GBP
EUR Hedged Acc ("WCOE")	14 August 2018	EUR
CHF Hedged Acc ("COMS")	11 December 2019	CHF

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DGRW")	03 November 2016	USD
USD Acc ("DGRA")	03 June 2016	USD
EUR Hedged Acc ("DGRE")	31 July 2023	EUR
GBP Hedged ("DGRB")	31 July 2023	GBP

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("GGRW")	02 November 2016	USD
USD Acc ("GGRA")	03 June 2016	USD
EUR Hedged Acc ("GGRE")	20 March 2023	EUR
GBP Hedged ("GGRB")	20 March 2023	GBP
USD (Inst) ("GGRI")	31 January 2024	USD

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("EGRW")	03 November 2016	EUR
EUR Acc ("EGRA")	29 June 2016	EUR

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("CCBO")	14 May 2018	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("COCB")	14 May 2018	USD
USD Hedged ("CODO")	21 August 2018	USD
EUR Hedged ("COBO")	21 August 2018	EUR
GBP Hedged ("COGO")	21 August 2018	GBP

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WTAI")	30 November 2018	USD

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("USFR")	21 March 2019	USD
USD Acc ("TFRN")	21 March 2019	USD

WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WCLD")	03 September 2019	USD

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("VOLT")	26 February 2020	USD

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WCBR")	25 January 2021	USD

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Hedged Acc ("EXAG")	07 July 2021	EUR
USD Acc ("WXAG")	06 October 2021	USD

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("XSOE")	18 August 2021	USD

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("PCOM")	29 November 2021	USD

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WDNA")	03 December 2021	USD

WisdomTree New Economy Real Estate UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WTRE")	07 February 2022	USD
USD ("WNER")	07 February 2022	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WRCY")	22 April 2022	USD

WisdomTree Blockchain UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WBLK")	07 September 2022	USD

WisdomTree Global Automotive Innovators UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WCAR")	22 September 2022	USD

WisdomTree Renewable Energy UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WRNW")	05 June 2023	USD

WisdomTree US Efficient Core UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("NTSX")	10 October 2023	USD

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP ("UGRW")	13 November 2023	GBP

WisdomTree Megatrends UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WMGT")	05 December 2023	USD

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("RARE")	03 April 2024	USD

WisdomTree US Quality Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("QGRW")	16 April 2024	USD

WisdomTree Global Sustainable Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WSDG")	05 June 2024	USD

WisdomTree Global Efficient Core UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("NTSG")	05 November 2024	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Country Stock Exchange listing status

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree US Equity Income UCITS ETF - USD (DHS)	11 November 2014	24 October 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree US Equity Income UCITS ETF - USD Acc (DHSA)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc (DHSG)	N/A	08 November 2016	N/A	N/A	N/A
WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc (DHSF)	N/A	N/A	22 November 2016	10 November 2016	N/A
WisdomTree Europe Equity Income UCITS ETF - EUR (EEI)	24 October 2014	N/A	20 January 2015	N/A	10 March 2015
WisdomTree Europe Equity Income UCITS ETF - EUR Acc (EEIA)	08 November 2016	08 November 2016	22 November 2016	N/A	08 December 2016
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR (DFE)	24 October 2014	N/A	20 January 2015	N/A	10 March 2015
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc (DFEA)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree Emerging Markets Equity Income UCITS ETF - USD (DEM)	19 November 2014	19 November 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc (DEMR)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD (DGSE)	19 November 2014	19 November 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged (DXJ)	N/A	21 May 2015	21 May 2015	21 May 2015	14 July 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged Acc (DXJA)	N/A	15 March 2017	N/A	N/A	24 April 2017
WisdomTree Japan Equity UCITS ETF - GBP Hedged (DXJP)	N/A	04 November 2015	N/A	N/A	N/A
WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc (DXJD)	N/A	N/A	N/A	N/A	04 February 2016
WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc (DXJF)	N/A	N/A	06 November 2015	05 November 2015	N/A
WisdomTree Japan Equity UCITS ETF - USD Acc (DXJZ)	04 November 2015	04 November 2015	05 November 2015	05 November 2015	04 February 2016
WisdomTree Europe Equity UCITS ETF - USD Hedged (HEDJ)	N/A	21 May 2015	21 May 2015	21 May 2015	14 July 2015
WisdomTree Europe Equity UCITS ETF - USD Hedged Acc (HEDK)	08 November 2016	08 November 2016	N/A	N/A	08 December 2016
WisdomTree Europe Equity UCITS ETF - GBP Hedged (HEDP)	N/A	04 November 2015	N/A	N/A	N/A
WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc (HEDD)	N/A	N/A	N/A	N/A	04 February 2016
WisdomTree Europe Equity UCITS ETF - EUR Acc (HEDF)	04 November 2015	04 November 2015	06 November 2015	05 November 2015	04 February 2016
WisdomTree Enhanced Commodity UCITS ETF - USD (WCOG)	N/A	04 May 2016	N/A	N/A	02 April 2019
WisdomTree Enhanced Commodity UCITS ETF - USD Acc (WCOA)	04 May 2016	04 May 2016	09 June 2016	09 June 2016	02 April 2019
WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc (WCOM)	N/A	17 August 2018	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc (WCOE)	N/A	N/A	17 August 2018	17 August 2018	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc (COMS)	N/A	N/A	N/A	N/A	16 December 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD (DGRW)	08 November 2016	08 November 2016	N/A	N/A	02 April 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc (DGRA)	08 June 2016	08 June 2016	20 June 2016	20 June 2016	02 April 2019
WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc (DGRE)	N/A	N/A	07 August 2023	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged (DGRB)	N/A	07 August 2023	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (GGRW)	08 November 2016	08 November 2016	10 April 2024	29 April 2022	02 April 2019
WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc (GGRA)	08 June 2016	08 June 2016	20 June 2016	20 June 2016	02 April 2019
WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc (GGRE)	N/A	N/A	22 March 2023	23 March 2023	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged (GGRB)	N/A	23 March 2023	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) (GGRI)	N/A	N/A	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR (EGRW)	08 November 2016	08 November 2016	N/A	N/A	02 April 2019
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc (EGRA)	05 July 2016	05 July 2016	14 July 2016	14 July 2016	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD (CCBO)	N/A	17 May 2018	07 June 2018	30 May 2018	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc (COCB)	N/A	17 May 2018	N/A	N/A	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged (CODO)	N/A	24 August 2018	N/A	N/A	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged (COBO)	N/A	N/A	24 August 2018	24 August 2018	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged (COGO)	N/A	24 August 2018	N/A	N/A	N/A
WisdomTree Artificial Intelligence UCITS ETF - USD Acc (WTAI)	05 December 2018	05 December 2018	11 December 2018	14 January 2019	02 April 2019
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD (USFR)	N/A	26 March 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc (TFRN)	21 February 2023	26 March 2019	29 April 2022	N/A	N/A
WisdomTree Cloud Computing UCITS ETF - USD Acc (WCLD)	06 September 2019	06 September 2019	07 October 2019	14 October 2019	27 July 2020
WisdomTree Battery Solutions UCITS ETF - USD Acc (VOLT)	02 March 2020	02 March 2020	04 March 2020	04 March 2020	27 July 2020
WisdomTree Cybersecurity UCITS ETF - USD Acc (WCBR)	28 January 2021	28 January 2021	28 January 2021	28 January 2021	25 March 2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc (WXAG)	N/A	11 October 2021	N/A	11 October 2021	10 July 2023

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Hedged Acc (EXAG)	N/A	N/A	N/A	12 July 2021	N/A
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - USD Acc (XSOF)	23 August 2021	23 August 2021	23 August 2021	23 August 2021	08 November 2021
WisdomTree Broad Commodities UCITS ETF - USD Acc (PCOM)	06 December 2021	06 December 2021	10 January 2022	09 December 2021	10 July 2023
WisdomTree BioRevolution UCITS ETF - USD Acc (WDNA)	09 December 2021	09 December 2021	17 January 2022	09 December 2021	23 January 2023
WisdomTree New Economy Real Estate UCITS ETF - USD Acc (WTRE)	10 February 2022	10 February 2022	10 February 2022	10 February 2022	N/A
WisdomTree New Economy Real Estate UCITS ETF - USD (WNER)	10 February 2022	10 February 2022	10 February 2022	10 February 2022	N/A
WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc (WRCY)	28 April 2022	28 April 2022	28 April 2022	28 April 2022	23 January 2023
WisdomTree Blockchain UCITS ETF - USD Acc (WBLK)	14 September 2022	14 September 2022	13 September 2022	13 September 2022	23 January 2023
WisdomTree Global Automotive Innovators UCITS ETF - USD Acc (WCAR)	28 September 2022	28 September 2022	27 September 2022	27 September 2022	23 January 2023
WisdomTree Renewable Energy UCITS ETF - USD Acc (WRNW)	13 June 2023	13 June 2023	12 June 2023	12 June 2023	N/A
WisdomTree US Efficient Core UCITS ETF - USD Acc (NTSX)	18 October 2023	18 October 2023	17 October 2023	17 October 2023	N/A
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP (UGRW)	N/A	22 November 2023	N/A	N/A	N/A
WisdomTree Megatrends UCITS ETF - USD Acc (WMGT)	12 December 2023	12 December 2023	16 January 2024	11 December 2023	08 February 2024
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF - USD Acc (RARE)	10 April 2024	10 April 2024	09 April 2024	09 April 2024	26 August 2024
WisdomTree US Quality Growth UCITS ETF - USD Acc (QGRW)	24 April 2024	24 April 2024	23 April 2024	23 April 2024	26 August 2024
WisdomTree Global Sustainable Equity UCITS ETF - USD Acc (WSDG)	12 June 2024	12 June 2024	03 July 2024	11 June 2024	N/A
WisdomTree Global Efficient Core UCITS ETF - USD Acc (NTSG)	13 November 2024	13 November 2024	12 November 2024	12 November 2024	N/A

The Sub-Funds are listed on the following exchanges in each of the above countries:

- Euronext Dublin – Ireland
- London Stock Exchange – United Kingdom
- Borsa Italiana – Italy
- Deutsche Borse – Germany
- SIX Stock Exchange – Switzerland

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives

The Sub-Funds' investment objective is to track the price and yield performance, before, fees and expenses, of an index. In order to achieve this objective, each Sub-Fund employs a passive management or indexing investment approach to invest in the individual constituents of its relevant index. Each Sub-Fund uses one of the following replication methods: physical (fully replicated) or representative sampling (physical optimised) or synthetically (US TBills with swap overlay or physical precious metals ETCs and TBills with swap overlay).

WisdomTree US Equity Income UCITS ETF

DHS

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income UCITS Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHS).

DHSA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income UCITS Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHSA).

DHSG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US GBP Hedged Equity Income UCITS Index (Index Bloomberg Code: WTHYEHBT, Sub-Fund Ticker Symbol: DHSG).

DHSF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US EUR Hedged Equity Income UCITS Index (Index Bloomberg Code: WTHYEHET, Sub-Fund Ticker Symbol: DHSF).

WisdomTree Europe Equity Income UCITS ETF

EEI

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEI).

EEIA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEIA).

WisdomTree Europe SmallCap Dividend UCITS ETF

DFE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend UCITS Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFE).

DFEA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend UCITS Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFEA).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

DEM

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Equity Income UCITS Index (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEM).

DEMR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Equity Income UCITS Index (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEMR).

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

DGSE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets SmallCap Dividend UCITS Index (Index Bloomberg Code: WTEMSUHT, Sub-Fund Ticker Symbol: DGSE).

WisdomTree Japan Equity UCITS ETF

DXJ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJ).

DXJP

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan GBP Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHBT, Sub-Fund Ticker Symbol: DXJP).

DXJZ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Dividend UCITS Index (Index Bloomberg Code: WTIDJUHT, Sub-Fund Ticker Symbol: DXJZ).

DXJD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan CHF-Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHFT, Sub-Fund Ticker Symbol: DXJD).

DXJF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan EUR-Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHET, Sub-Fund Ticker Symbol: DXJF).

DXJA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJA).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree Europe Equity UCITS ETF

HEDJ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Hedged Equity UCITS Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDJ).

HEDF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity UCITS Index EUR (Index Bloomberg Code: WTEHIET, Sub-Fund Ticker Symbol: HEDF).

HEDD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe CHF-Hedged Equity UCITS Index (Index Bloomberg Code: WTEHITF, Sub-Fund Ticker Symbol: HEDD).

HEDP

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe GBP-Hedged Equity UCITS Index (Index Bloomberg Code: WTEHITB, Sub-Fund Ticker Symbol: HEDP).

HEDK

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Hedged Equity UCITS Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDK).

WisdomTree Enhanced Commodity UCITS ETF

WCOG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimised Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOG).

WCOA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimised Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOA).

WCOM

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimised Roll Commodity Monthly GBP-Hedged Total Return Index (Index Bloomberg Code: EBCIWTGT, Sub-Fund Ticker symbol: WCOM).

WCOE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimised Roll Commodity Monthly EUR-Hedged Total Return Index (Index Bloomberg Code: EBCIWTET, Sub-Fund Ticker symbol: WCOE).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued)

COMS

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimised Roll Commodity Monthly CHF-Hedged Total Return Index (Index Bloomberg Code: EBCIWTCT, Sub-Fund Ticker symbol: COMS).

WisdomTree US Quality Dividend Growth UCITS ETF

DGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRA).

DGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRW).

DGRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS EUR Hedged Index (Index Bloomberg Code: WTDGNHET, Sub-Fund Ticker Symbol: DGRE).

DGRB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS GBP Hedged Index (Index Bloomberg Code: WTDGNHBT, Sub-Fund Ticker Symbol: DGRB).

WisdomTree Global Quality Dividend Growth UCITS ETF

GGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRA).

GGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRW).

GGRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed EUR Hedged Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTE, Sub-Fund Ticker Symbol: GGRE).

GGRB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed GBP Hedged Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTG, Sub-Fund Ticker Symbol: GGRB).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

GGRI

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRI).

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

EGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRA).

EGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRW).

WisdomTree AT1 CoCo Bond UCITS ETF

CCBO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: CCBO).

COCB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: COCB).

CODO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index USD Hedged (Index Bloomberg Code: IBXXCCL2, Sub-Fund Ticker Symbol: CODO).

COBO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index EUR Hedged (Index Bloomberg Code: IBXXCCL7, Sub-Fund Ticker Symbol: COBO).

COGO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index GBP Hedged (Index Bloomberg Code: IBXXCCD2, Sub-Fund Ticker Symbol: COGO).

WisdomTree Artificial Intelligence UCITS ETF

WTAI

The Share Class seeks to track the price and yield performance, before fees and expenses, of the NASDAQ CTA Artificial Intelligence Index (Index Bloomberg Code: NQAIT, Sub-Fund Ticker Symbol: WTAI).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

USFR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: USFR).

TFRN

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: TFRN).

WisdomTree Cloud Computing UCITS ETF

WCLD

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the BVP Nasdaq Emerging Cloud Index (Index Bloomberg Code: EMCLOUDN, Sub-Fund Ticker Symbol: WCLD).

WisdomTree Battery Solutions UCITS ETF

VOLT

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the WisdomTree Battery Solutions Index (Index Bloomberg Code: WTBSIN, Sub-Fund Ticker Symbol: VOLT).

WisdomTree Cybersecurity UCITS ETF

WCBR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Team8 Cybersecurity Index (Index Bloomberg Code: WTCBRN, Sub-Fund Ticker Symbol: WCBR).

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

WXAG

The Share Class seeks to track the performance, before fees and expenses of the Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index (Index Bloomberg Code: MSRXALTR, Sub-Fund Ticker Symbol: WXAG).

EXAG

The Share Class seeks to track the performance, before fees and expenses of the Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index (Index Bloomberg Code: MSRXALTR, Sub-Fund Ticker Symbol: EXAG).

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

XSOE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened Index (Index Bloomberg Code: EMXSOE, Sub-Fund Ticker Symbol: XSOE).

WisdomTree Broad Commodities UCITS ETF

PCOM

The Share Class seeks to track the performance, before fees and expenses, of the Bloomberg Commodity Total Return Index (Index Bloomberg Code: BCOMTR, Sub-Fund Ticker Symbol: PCOM).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree BioRevolution UCITS ETF

WDNA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree BioRevolution ESG Screened Index (Index Bloomberg Code: WTDNA, Sub-Fund Ticker Symbol: WDNA).

WisdomTree New Economy Real Estate UCITS ETF

WTRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the CenterSquare New Economy Real Estate UCITS Index (Index Bloomberg Code: CSNEREUN, Sub-Fund Ticker: WTRE).

WNER

The Share Class seeks to track the price and yield performance, before fees and expenses, of the CenterSquare New Economy Real Estate UCITS Index (Index Bloomberg Code: CSNEREUN, Sub-Fund Ticker: WNER).

WisdomTree Recycling Decarbonisation UCITS ETF

WRCY

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Tortoise Recycling Decarbonization UCITS Index (Index Bloomberg Code: RECYCLET, Sub-Fund Ticker Symbol: WRCY).

WisdomTree Blockchain UCITS ETF

WBLK

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Blockchain UCITS Index (Index Bloomberg Code: WTBKCN, Sub-Fund Ticker Symbol: WBLK).

WisdomTree Global Automotive Innovators UCITS ETF

WCAR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Berylls LeanVal Global Automotive Innovators NTR Index (Index Bloomberg Code: WTCARN, Sub-Fund Ticker Symbol: WCAR).

WisdomTree Renewable Energy UCITS ETF

WRNW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Renewable Energy Index (Index Bloomberg Code: WTRENEN, Sub-Fund Ticker Symbol: WRNW).

WisdomTree US Efficient Core UCITS ETF

NTSX

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Efficient Core UCITS Index (Index Bloomberg Code: WTNTSXUN, Sub-Fund Ticker Symbol: NTSX).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Investment policies and objectives (continued)

WisdomTree UK Quality Dividend Growth UCITS ETF

UGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Quality Dividend Growth Index (Index Bloomberg Code: WTUKQN, Sub-Fund Ticker Symbol: UGRW).

WisdomTree Megatrends UCITS ETF

WMGT

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Megatrends Equity Index (Index Bloomberg Code: WTMTHMN, Sub-Fund Ticker Symbol: WMGT).

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF

RARE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Energy Transition Metals and Rare Earths Miners Index (Index Bloomberg Code: WTMRAREN, Sub-Fund Ticker Symbol: RARE).

WisdomTree US Quality Growth UCITS ETF

QGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Growth UCITS Index (Index Bloomberg Code: WTQGRWUN, Sub-Fund Ticker Symbol: QGRW).

WisdomTree Global Sustainable Equity UCITS ETF

WSDG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Solactive WisdomTree Global Sustainable Equity UCITS NTR Index (Index Bloomberg Code: SOLWTGSN, Sub-Fund Ticker Symbol: WSDG).

WisdomTree Global Efficient Core UCITS ETF

NTSG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Efficient Core Index (Index Bloomberg Code: WTNTSGN, Sub-Fund Ticker Symbol: NTSG).

Results and activities

The results of operations are detailed in the Statement of Comprehensive Income and Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. A detailed review of the ICAV's activities and future developments is contained in the Investment Managers' Reports on pages 28 to 49.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Directors

The Directors who held office during and since the end of the financial year are detailed below:

Anne-Marie King (Irish)* (Chairperson)
 Peter Ziemba (US) (resigned on 13 March 2025)
 Bryan Governey (Irish) (resigned on 13 March 2025)
 Alexis Marinof (Belgian)
 Feargal Dempsey (Irish)*
 Dermot Hudson (Irish) (appointed on 13 March 2025)
 Sarah Warr (UK) (appointed on 13 March 2025)

* Independent Non-Executive Directors, as defined by the IF Corporate Governance Code.

All Directors are non-executive Directors.

Going Concern

The Directors' report summarises the ICAV's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 11 to these financial statements summarises the ICAV's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent that operating expenses exceed Total Expense Ratio (the "TER") received from the Sub-Funds, WisdomTree Management Limited (the "Manager") will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon the ICAV's ability to continue as a going concern. During the financial year, WisdomTree UK Equity Income UCITS ETF was terminated and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

Future developments

The ICAV will look to add new sub-funds over the course of the next financial year based on market opportunities.

Directors' and ICAV Secretary's interests

Alexis Marinof, the Director who held office at 31 December 2024 held shares in various Sub-Funds with an approximate value of EUR 411,000 (31 December 2023: Alexis Marinof EUR 390,000 and Bryan Governey EUR 131,000). At 31 December 2024 and 31 December 2023, Goodbody Secretarial Limited (the "Secretary") had no interests in the share capital or debentures of the ICAV. At 31 December 2024 and 31 December 2023, the subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. Please refer to Note 8 for Directors' Remuneration and related party transactions with the Directors.

Distributions

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing shares. Distributions shall be payable in the local currency of the share class on each Sub-Fund to shareholders. Quarterly distributions will normally be declared with a view to being paid in March, June, September, and December. Please refer to Note 10 for distributions paid during the financial year and Note 21 for distributions declared prior to the financial year end but paid subsequent to the financial year end.

Adequate accounting records

The Directors comply with the ICAV's obligations to keep adequate accounting records by appointing competent persons to be responsible for them. The accounting records are kept by State Street Fund Services (Ireland) Limited, at 78 Sir John Rogerson's Quay, Dublin 2, Ireland.

WisdomTree Issuer ICAV

Directors’ Report (continued) For the financial year ended 31 December 2024

Connected persons

Regulation 43(1) of the UCITS Regulations “Restrictions of transactions with connected persons” states that “A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm’s length; and b) in the best interest of the unit-holders of the UCITS”. As required under UCITS Regulation 81(4), the Manager, as a responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected persons; and all transactions with connected parties that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

The following table details the types of transactions entered into with counterparties that are connected persons:

<i>Types of transactions</i>	<i>Counterparties</i>
Administration, registry and transfer agency services	State Street Fund Services (Ireland) Limited
Custody and trustee services	State Street Custodial Services (Ireland) Limited
Foreign currency hedging services	Assenagon Asset Management S.A.
	Irish Life Investment Managers Limited
Facilities agency and marketing services	WisdomTree UK Limited
	WisdomTree Ireland Limited
Promoter and index provider	WisdomTree Asset Management, Inc.
Management services	WisdomTree Management Limited
Investment management services	Assenagon Asset Management S.A.
	Irish Life Investment Managers Limited

Employees

The ICAV had no employees during the financial year ended 31 December 2024 and 31 December 2023.

Significant events during the financial year

See Note 20 in Notes to the Financial Statements.

Significant events after the financial year end

See Note 21 in Notes to the Financial Statements.

Risk management objective and policies

The main risks arising from the ICAV’s financial instruments are market price, interest rate, foreign currency, liquidity and credit risk. For further information on risk management objectives and policies, please see Note 11 of these financial statements.

Publication of Financial Statements

The Directors are responsible for ensuring the ICAV’s audited financial statements are published on the ICAV’s website and have delegated this responsibility to the Manager. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Corporate Governance Statement

The ICAV is subject to corporate governance practices imposed by:

- (i) The ICAV Act 2015 which is available for inspection at the registered office of the ICAV and may also be obtained at www.irishstatutebook.ie.
- (ii) The Instrument of Incorporation of the ICAV which are available for inspection at the registered office of the ICAV and at the Companies Registration Office in Ireland.
- (iii) The European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019), which can be obtained from the Central Bank's website at www.centralbank.ie and are available for inspection at the registered office of the ICAV.

The ICAV has assessed the measures included in the Irish Funds Corporate Governance Code which may be adopted on a voluntary basis by Irish authorised collective investment schemes. The Directors adopted the corporate governance practices and procedures in the IF Code with effect from 10 December 2014. The IF Code is available for inspection at the registered office of the ICAV and may also be obtained at www.irishfunds.ie.

The ICAV has adopted a Whistleblowing policy which is available on request.

Internal Control and Risk Management Systems in Relation to Financial Reporting

The Board is responsible for establishing and maintaining adequate internal control and risk management systems of the ICAV in relation to the financial reporting process. Such systems are designed to manage rather than eliminate the risk of error or fraud in achieving the ICAV's financial reporting objectives and can only provide reasonable and not absolute assurance against material misstatement or loss and relies on the operating controls of the service providers.

The Board has procedures in place which are designed to ensure that all relevant adequate accounting records are properly maintained and are readily available, including production of annual and half yearly financial statements. The Board has appointed State Street Fund Services (Ireland) Limited, (the "Administrator") to maintain the books and records of the ICAV. The Administrator is authorised and regulated by the Central Bank and must comply with the rules imposed by the Central Bank. From time to time, the Board of Directors examines and evaluates the Administrator's financial accounting and reporting routines. The annual financial statements of the ICAV are produced by the Administrator. They are required to be approved by the Board and the annual and half yearly financial statements of the ICAV are required to be filed with the Central Bank.

The Board is responsible for the review and approval of the annual financial statements as set out in the Statement of Directors' Responsibilities. The statutory financial statements are required to be audited by independent auditors who report annually to the Board on their findings.

The Board periodically considers the independent auditors' performance, qualifications and independence. As part of its review procedures, the Board receives presentations and reports on the audit process. The Board evaluates and discusses significant accounting and reporting issues as the need arises.

Dealings with Shareholders

The convening and conduct of shareholders' meetings are governed by the Instrument of Incorporation of the ICAV and the ICAV Act. Although the Directors may convene an extraordinary general meeting of the ICAV at any time, the Directors were required to convene the first annual general meeting of the ICAV within eighteen months of incorporation and fifteen months of the date of the previous annual general meeting thereafter, provided that an annual general meeting is held once in each year within six months of the end of each accounting period of the ICAV.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Corporate Governance Statement (continued)

Dealings with Shareholders (continued)

At least twenty-one clear days' notice of every annual general meeting and any meeting convened for the passing of a special resolution must be given to shareholders and fourteen days' notice must be given in the case of any other general meeting, unless the auditors of the ICAV and all the shareholders of the ICAV entitled to attend and vote agree to shorter notice. Two shareholders present either in person or by proxy constitutes a quorum at a general meeting. To every separate general meeting of a Fund or Class the provisions of these Articles relating to general meetings shall apply but so that the necessary quorum at any such meeting other than an adjourned meeting shall be two persons holding or representing by proxy participating shares of the Fund or Class in question and, at an adjourned meeting, one person holding participating shares of the Fund or Class in question or his proxy. Any holder of participating shares of the Fund or Class in question present in person or by proxy may demand a poll.

Every holder of participating shares or non-participating shares present, in person or by proxy who votes on a show of hands is entitled to one vote. On a poll, every holder of participating shares present, in person or by proxy, is entitled to one vote in respect of each share held by him, and every holder of non-participating shares is entitled to one vote in respect of all non-participating shares held by him. At any general meeting, a resolution put to the vote of the meeting is decided on a show of hands unless, before or upon the declaration of the result of the show of hands, a poll is demanded by the Chairman or by any shareholder present, in person or by proxy. Unless a poll is so demanded, a declaration by the Chairman that a resolution has been carried, or carried unanimously, or by a particular majority, or lost, or not carried by a particular majority and an entry to that effect in the minutes of the meeting shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such a resolution. The demand for a poll may be withdrawn before the poll is taken but only with the consent of the Chairman, and a demand so withdrawn shall not be taken to have invalidated the result of a show of hands declared before the demand was made.

Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting. Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the ICAV, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the ICAV duly convened and held. An ordinary resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a simple majority of the votes cast by the shareholders voting, in person or by proxy, at the meeting at which the resolution is proposed. A special resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a majority of not less than 75% of shareholders present, in person or by proxy, and voting in general meeting in order to pass a special resolution including a resolution to amend the Instrument of Incorporation.

Board composition and activities

In accordance with the ICAV Act and the Instrument of Incorporation, unless otherwise determined by an ordinary resolution of the ICAV in general meeting, the number of Directors may not be less than two. Currently the Board comprises 5 non-executive Directors of whom 2 are independent. Details of the current Directors are set out above, under the heading "Directors".

The business of the ICAV is managed by the Directors, who exercise all such powers of the ICAV as are not by the ICAV Act or by the Instrument of Incorporation of the ICAV required to be exercised by the ICAV in general meeting.

The Board is responsible for the ICAV's overall direction and strategy and to this end it reserves the decision making power on issues such as the determination of medium and long term goals, review of delegates performance, organisational structure and capital needs and commitments to achieve the ICAV's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the ICAV, address matters of strategic importance and to receive reports from the

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Corporate Governance Statement (continued)

Board composition and activities (continued)

Administrator, Depositary and the Investment Managers. However, a Director may, and the Secretary on the requisition of a Director will, at any time summon a meeting of the Directors and ad hoc meetings, in addition to the four meetings, which are convened as required.

Questions arising at any meeting of the Directors are determined by the Chairman. In the case of an equality of votes, the Chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote. The quorum necessary for the transaction of business at a meeting of the Directors is two.

There were no sub-committees of the Board in operation during the financial year or at the financial year end.

Diversity Report

The Board is conscious of the importance of diversity to enhance its operation. During the Director selection process, the Board is committed to selecting those with diversity of business skills, experience and gender and candidates for appointment are considered based on these attributes. The Board's principle is that each member of the Board must have the skills, experience, knowledge and overall suitability that will enable each director to contribute individually, and as part of the Board team, to the effectiveness of the Board. Subject to that overriding principle, the Board believes that diversity of experience and approach, including educational and professional background, gender, age and geographical provenance, amongst board members is of great value when considering overall board balance in making new appointments to the Board. In consideration of the nature, scale and complexity of the ICAV, the Board's objective is to ensure that it delivers the business strategy while (i) it maintains a balance of skills, knowledge, experience and diversity at Board member level, (ii) all selection decisions and succession planning for appointments to the Board are based on merit, skills, knowledge, experience and independence, (iii) recruitment is fair and non-discriminatory. The current Board composition reflects diverse age, gender, educational and professional backgrounds. The ICAV's policy in regards to diversity is to take into consideration the above factors when considering new appointments to the Board.

Geopolitical Risk

The Directors and the Company's delegates continue to monitor and assess the impact of ongoing geopolitical conflicts on the Sub-Funds and will take any potential actions needed or as required under the terms of the Prospectus of the Sub-Funds, as facts and circumstances are subject to change and may be specific to investments and jurisdictions.

Sustainable Finance Disclosure Regulation ("SFDR")

Periodic disclosure requirements under the SFDR apply to all annual reports published on or after 1 January 2023, for "Financial Products" as defined by the Regulation. The periodic disclosures for the Sub-Funds are available in Appendix III of this report.

These disclosures are based on data from third-party ESG data providers, current as of the date of this report. They should be interpreted with an understanding of ongoing challenges in data availability. With support from the Manager and Investment Managers, the Board continues to monitor the evolving sustainability-related regulations, guidance, and data availability.

Relevant audit information

As at the date this Directors' Report was approved and signed each Director is satisfied that:

- (a) there is no relevant audit information of which the ICAV's statutory auditors are unaware; and

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

Relevant audit information (continued)

- (b) he/she has taken all the steps that he or she ought to have taken as a director in order to make herself or himself aware of any relevant audit information and to establish that the ICAV's statutory auditors are aware of that information; and
- (c) where "relevant audit information" means information needed by the ICAV's statutory auditors in connection with preparing their report.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (as amended) (the "UCITS Regulations").

Irish law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS").

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the ICAV's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the ICAV for the financial year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with IFRS and ensure that they contain the additional information required by the Irish Collective Asset-Management Acts 2015-2020 ("the ICAV Act"); and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the ICAV will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the ICAV;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the ICAV to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act before conversion to ICAV and ICAV Act after conversion to ICAV and enable those financial statements to be audited.

In this regard State Street Fund Services (Ireland) Limited (the "Administrator") has been appointed for the purpose of maintaining adequate accounting records. Accordingly, the accounting records are kept at the following address:

State Street Fund Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

The Directors are responsible for safeguarding the assets of the ICAV, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In this regard they have entrusted the assets of the ICAV to State Street Custodial Services (Ireland) Limited (the "Depositary"), at the below address, who has been appointed as Depositary to the ICAV pursuant to the terms of a Depositary Agreement.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2024

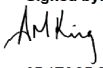
Statement of Directors' Responsibilities (continued)

State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

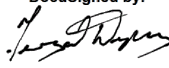
Independent auditor

The auditors, Ernst & Young, were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. In accordance with EU Regulations concerning the audit of public-interest entities and having held the position of the ICAV's independent auditor for 10 consecutive financial year ends, Ernst & Young have now reached the maximum permitted time under these regulations and rotated off as the ICAV's auditor. The Directors have agreed on 25 June 2024 to appoint Deloitte Ireland LLP, Chartered Accountants and registered auditors, as the ICAV's independent auditors for the financial year ended 31 December 2024.

On behalf of the Directors:

Signed by:

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Anne-Marie King
Date: 29 April 2025

DocuSigned by:

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Feargal Dempsey

WisdomTree Issuer ICAV
Investment Manager's Report
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index.

The investment management approach is to buy a portfolio of securities that as far as practicable consist of the securities or a sample thereof that make up the benchmark index, in similar proportion to the weights represented in the index.

Transaction costs from rebalancing and cash management can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking differences.

In addition to the above, the Sub-Funds may also show a tracking difference due to the withholding tax rate suffered by the Sub-Funds on any income received from their investments. The level and quantum of tracking difference arising due to withholding taxes depends on various factors such as any reclaims filed on behalf of the Sub-Funds with the various tax authorities and any benefits obtained by the Sub-Funds under a tax treaty.

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the financial year ended 31 December 2024. An explanation for the difference, gross of the TER is provided:

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree US Equity Income UCITS ETF - DHS	(0.92)	16.19	15.97	0.21	(0.29)	0.50	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Equity Income UCITS ETF - DHS A	(0.91)	16.21	15.97	0.21	(0.29)	0.50	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree US Equity Income UCITS ETF - DHSF	(2.30)	15.68	15.50	0.16	(0.35)	0.51	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Equity Income UCITS ETF - DHSF	(3.62)	14.27	14.02	0.21	(0.35)	0.56	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and hedge impact, with some offsetting by cash drag.
WisdomTree Europe Equity Income UCITS ETF - EEI	15.54	2.91	2.40	0.50	(0.29)	0.79	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by trading costs and cash drag.
WisdomTree Europe Equity Income UCITS ETF - EEIA	15.66	2.91	2.40	0.50	(0.29)	0.79	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by trading costs and cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	10.30	6.99	6.82	0.13	(0.38)	0.51	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	10.38	6.96	6.82	0.13	(0.38)	0.51	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	22.74	5.19	6.02	(0.75)	(0.46)	(0.29)	Underperformance is driven by trading costs and cash drag.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	22.75	5.22	6.02	(0.75)	(0.46)	(0.29)	Underperformance is driven by trading costs and cash drag.
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	20.59	2.97	3.79	(0.78)	(0.54)	(0.24)	Underperformance is driven by cash drag and trading costs, with some offsetting by differences in tax treatment between the Sub-Fund and the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Japan Equity UCITS ETF - DXJ	40.47	30.55	31.33	(0.60)	(0.48)	(0.12)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJA	40.51	30.79	31.33	(0.41)	(0.48)	0.07	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJP	39.26	30.63	31.30	(0.51)	(0.45)	(0.06)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJD	34.94	26.15	26.86	(0.56)	(0.45)	(0.11)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJF	37.83	28.99	29.73	(0.57)	(0.45)	(0.12)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the Sub-Fund and the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Japan Equity UCITS ETF - DXJZ	25.35	12.21	12.63	(0.37)	(0.40)	0.03	Performance is in line with the benchmark.
WisdomTree Europe Equity UCITS ETF - HEDJ	25.60	5.63	5.75	(0.11)	(0.58)	0.47	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by hedge impact, cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDK	25.73	5.65	5.75	(0.09)	(0.58)	0.49	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag, trading costs and hedge impact.
WisdomTree Europe Equity UCITS ETF - HEDP	24.16	5.51	5.37	0.14	(0.35)	0.49	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag, trading costs and hedge impact.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Europe Equity UCITS ETF - HEDD	19.97	1.70	1.52	0.18	(0.35)	0.53	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and hedge impact, with some offsetting by cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDF	22.75	4.12	3.93	0.19	(0.32)	0.51	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree UK Equity Income UCITS ETF - WUKD*****	10.47	12.84	13.30	(0.45)	(0.24)	(0.21)	Underperformance is driven by cash drag and differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	18.57	17.89	17.99	(0.08)	(0.33)	0.25	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	18.58	17.89	17.99	(0.08)	(0.33)	0.25	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRE	2.55	15.70	15.95	(0.22)	(0.35)	0.13	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by hedge impact and cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB	2.91	17.28	17.44	(0.13)	(0.35)	0.22	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and hedge impact.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	18.25	8.97	9.21	(0.22)	(0.38)	0.16	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	18.28	8.97	9.21	(0.22)	(0.38)	0.16	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRE	12.95	11.05	11.33	(0.24)	(0.43)	0.19	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and hedge impact, with some offsetting by cash drag and trading costs.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB	13.99	12.43	12.80	(0.33)	(0.43)	0.10	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by hedge impact, cash drag and trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRI*	-	8.20	8.42	(0.20)	(0.35)	0.15	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	20.08	(1.43)	(1.44)	0.01	(0.29)	0.30	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by trading costs.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	20.13	(1.43)	(1.44)	0.01	(0.29)	0.30	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by trading costs.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	55.16	11.38	11.87	(0.44)	(0.40)	(0.04)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	5.16	5.29	5.51	(0.21)	(0.15)	(0.06)	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	5.15	5.29	5.51	(0.21)	(0.15)	(0.06)	Performance is in line with the benchmark.
WisdomTree Cloud Computing UCITS ETF - WCLD	39.49	7.36	7.79	(0.41)	(0.40)	(0.01)	Performance is in line with the benchmark.
WisdomTree Battery Solutions UCITS ETF - VOLT	(5.10)	(13.13)	(12.78)	(0.40)	(0.40)	-	Performance is in line with the benchmark.
WisdomTree Cybersecurity UCITS ETF - WCBR	66.39	11.73	12.59	(0.76)	(0.45)	(0.31)	Underperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - XSOE	9.90	5.12	5.97	(0.81)	(0.32)	(0.49)	Underperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, cash frag and trading costs.
WisdomTree BioRevolution UCITS ETF - WDNA	(2.68)	(14.24)	(13.95)	(0.34)	(0.45)	0.11	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and cash drag.
WisdomTree New Economy Real Estate UCITS ETF - WTRE	13.42	(3.97)	(3.51)	(0.47)	(0.45)	(0.02)	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree New Economy Real Estate UCITS ETF - WNER	13.46	(3.97)	(3.51)	(0.47)	(0.45)	(0.02)	Performance is in line with the benchmark.
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY	(17.34)	(10.43)	(10.36)	(0.07)	(0.45)	0.38	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and cash drag.
WisdomTree Blockchain UCITS ETF - WBLK	120.00	41.99	42.74	(0.52)	(0.45)	(0.07)	Performance is in line with the benchmark.
WisdomTree Global Automotive Innovators UCITS ETF - WCAR	21.22	4.60	4.92	(0.30)	(0.45)	0.15	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Renewable Energy UCITS ETF - WRNW	(10.48)	(28.05)	(27.76)	(0.40)	(0.45)	0.05	Performance is in line with the benchmark.
WisdomTree US Efficient Core UCITS ETF - NTSX	12.13	20.44	20.65	(0.18)	(0.20)	0.02	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree UK Quality Dividend Growth UCITS ETF - UGRW	9.59	6.74	9.07	(2.13)	(0.29)	(1.84)	Underperformance is driven by trading costs, differences in tax treatment between the Sub-Fund and the benchmark and cash drag.
WisdomTree Megatrends UCITS ETF - WMGT	10.00	3.38	3.84	(0.44)	(0.50)	0.06	Performance is in line with the benchmark.
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF - RARE**	-	(7.39)	(6.96)	(0.46)	(0.37)	(0.09)	Performance is in line with the benchmark.
WisdomTree US Quality Growth UCITS ETF - QGRW***	-	25.61	25.62	(0.01)	(0.23)	0.22	Outperformance is driven by active positions and differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Global Sustainable Equity UCITS ETF - WSDG****	-	0.52	0.60	(0.08)	(0.17)	0.09	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2024

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 31/12/2023 %</i>	<i>Fund return for the financial year ended 31/12/2024^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2024 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Global Efficient Core UCITS ETF - NTSG*****	-	(1.05)	(0.81)	(0.25)	(0.04)	(0.21)	Underperformance is driven by sampling in the portfolio due to its small size and the breath of the benchmark.

- (a) The Fund return calculation is inclusive of dividend distribution, which is not considered on the analysis of tracking difference.
(b) Tracking difference Net of TER is calculated as net of the Tracking difference Gross of TER and the TER (Annual or pro rata since Inception).
(c) Tracking difference Gross of TER that is within the 0.10% - (0.10%) range is deemed acceptable and considered in line with the benchmark.
* From 31 January 2024 (date of inception).
** From 3 April 2024 (date of inception).
*** From 16 April 2024 (date of inception).
**** From 5 June 2024 (date of inception).
***** To 25 October 2024 (date of merger).
***** From 5 November 2024 (date of inception).

Tracking Error

The Tracking Error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the financial year ended 31 December 2024.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2024.

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	1.88%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSA	up to 2%	1.88%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSG	up to 2%	0.37%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSF	up to 2%	0.69%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.26%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.26%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	up to 2%	0.29%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	up to 2%	0.29%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	up to 2%	0.99%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	0.99%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.63%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.78%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.78%	Within tolerance

WisdomTree Issuer ICAV
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Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.37%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.53%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.72%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.72%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.20%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDF	up to 2%	0.18%	Within tolerance
WisdomTree UK Equity Income UCITS ETF - WUKD*****	up to 2%	0.37%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	0.84%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	0.84%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRE	up to 2%	0.42%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB	up to 2%	0.37%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.32%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.32%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRE	up to 2%	0.22%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB	up to 2%	0.21%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRI*	up to 2%	0.05%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	up to 2%	0.14%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	up to 2%	0.14%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF - WTAI	up to 2%	0.42%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	up to 2%	0.30%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.30%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.27%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT	up to 2%	0.35%	Within tolerance
WisdomTree Cybersecurity UCITS ETF - WCBR	up to 2%	0.56%	Within tolerance
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - XSOE	up to 2%	0.95%	Within tolerance
WisdomTree BioRevolution UCITS ETF - WDNA	up to 1.5%	0.17%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WTRE	up to 1.5%	0.25%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WNER	up to 1.5%	0.25%	Within tolerance

WisdomTree Issuer ICAV
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Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY	up to 1.5%	0.95%	Within tolerance
WisdomTree Blockchain UCITS ETF - WBLK	up to 1.5%	8.09%	Divergence driven by pricing of Signature Bank holdings which were suspended back in 13 March 2023.
WisdomTree Global Automotive Innovators UCITS ETF - WCAR	up to 1.5%	0.28%	Within tolerance
WisdomTree Renewable Energy UCITS ETF - WRNW	up to 1.5%	0.62%	Within tolerance
WisdomTree US Efficient Core UCITS ETF - NTSX	up to 1.5%	0.71%	Within tolerance
WisdomTree UK Quality Dividend Growth UCITS ETF - UGRW	up to 1.5%	1.54%	Divergence driven by the merger of WisdomTree UK Equity Income UCITS ETF into this fund on 25 October 2024.
WisdomTree Megatrends UCITS ETF - WMGT	up to 1.5%	0.38%	Within tolerance
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF - RARE**	up to 1.5%	0.87%	Within tolerance
WisdomTree US Quality Growth UCITS ETF - QGRW***	up to 1.5%	0.06%	Within tolerance
WisdomTree Global Sustainable Equity UCITS ETF - WSDG****	up to 1.5%	0.21%	Within tolerance
WisdomTree Global Efficient Core UCITS ETF - NTSG*****	up to 1.5%	0.68%	Within tolerance

* From 31 January 2024 (date of inception).

** From 3 April 2024 (date of inception).

*** From 16 April 2024 (date of inception).

**** From 5 June 2024 (date of inception).

***** To 25 October 2024 (date of merger).

***** From 5 November 2024 (date of inception).

Performance

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 8.97% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 4.30% while the biggest detractors to performance were Materials which contributed (0.15%). The United States of America was the best performing country which contributed 10.17%.

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned 5.22% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 5.17% while the biggest detractors to performance were Materials which contributed (1.25%). China was the top performing region with a contribution of 4.87%.

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Performance (continued)

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF returned 2.97% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Industrials which contributed 2.48% while the biggest detractors to performance were Information Technology which contributed (0.65%). South Africa contributed the most to performance at 3.09%.

The WisdomTree US Equity Income UCITS ETF - USD Acc returned 16.21% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 6.52% while the biggest detractors to performance were Industrials which contributed (0.56%).

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned 2.91% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 7.13% while the biggest detractors to performance were Consumer Discretionary which contributed (3.43%). The United Kingdom was the best performing country with a contribution of 2.63%.

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned 6.96% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Industrials which contributed 3.48% while the biggest detractors to performance were Information Technology which contributed (0.26%). The United Kingdom contributed the most to performance at 3.16%.

The WisdomTree Japan Equity UCITS ETF - USD Acc returned 12.21% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 6.58%, followed by Industrials which contributed 4.50% while the biggest detractors to performance were Materials which contributed (0.96%).

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned 4.12% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 3.15% while the biggest detractors to performance were Consumer Discretionary which contributed (3.65%). Germany was the best performing country with a contribution of 2.94%.

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned (1.43)% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Communication Services which contributed 2.00% while the biggest detractors to performance were Consumer Staples which contributed (2.69%).

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 17.89% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 9.99% while the biggest detractors to performance were Energy which contributed (0.17%).

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned 11.38% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 7.46% while the biggest detractors to performance were Consumer Discretionary which contributed (0.88%). The United States of America was the best performing country which contributed 14.87%.

The WisdomTree Cloud Computing UCITS ETF - USD Acc returned 7.36% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 7.19% while the biggest drag was Health Care which contributed (0.89%).

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Performance (continued)

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned (13.13%) at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. While there were no positive contributors at a sector level, the biggest detractors to performance were Materials which contributed (6.38%). The United States of America was the worst performing country which contributed (6.76%).

The WisdomTree Cyber Security fund UCITS ETF - USD Acc returned 11.73% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 11.70% while there were no detractors at sector level. The best performing country was the United States of America which contributed 10.71%.

The WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - USD Acc returned 5.12% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 3.83% while the biggest detractors to performance were Materials which contributed (1.24%). Taiwan, Province of China was the top performing region with a contribution of 5.44%.

The WisdomTree BioRevolution UCITS ETF - USD Acc returned (14.24%) at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. While there were no positive contributors at a sector level, the biggest detractors to performance were Health Care which contributed (9.59%). Most countries contributed negatively to performance with the biggest drag coming from the United States of America at (11.89%).

The WisdomTree New Economy Real Estate UCITS ETF - USD Acc returned (3.97%) at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Consumer Discretionary which contributed 0.17% while the biggest detractors to performance were Real Estate which contributed (2.17%).

The WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc returned (10.43%) at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Industrials which contributed 11.32% while the biggest detractor to performance were Energy which contributed (11.78%).

The WisdomTree Blockchain UCITS ETF - USD Acc returned 41.99% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 23.18% while there were no detractors to performance at a sector level.

The WisdomTree Global Automotive Innovators UCITS ETF - USD Acc returned 4.60% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Industrials which contributed 3.95% while the biggest detractors to performance were Information Technology which contributed (0.78%).

The WisdomTree Renewable Energy UCITS ETF - USD Acc returned (28.05%) at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Consumer Discretionary which contributed 1.57% while the biggest detractors to performance were Industrials which contributed (14.55%). The biggest drag to performance came from the United States of America at (16.56%).

The WisdomTree US Efficient Core UCITS ETF - USD Acc returned 20.44% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 10.21% while the biggest detractors to performance were Futures which contributed (3.34%).

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Performance (continued)

The WisdomTree UK Quality Dividend Growth UCITS ETF - GBP Dist returned 6.74% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Financials which contributed 5.18% while the biggest detractors to performance were Materials which contributed (0.44%).

The WisdomTree Megatrends UCITS ETF - USD Acc returned 3.38% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 3.92% while the biggest detractors to performance were Health Care which contributed (0.71%). The United States of America was the top performing country at 5.35%.

The WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF - USD Acc returned (7.39%) at net asset value (NAV) from the time period of 3 April 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 0.07% while the biggest detractors to performance were Industrials which contributed (3.89%).

The WisdomTree US Quality Growth UCITS ETF - USD Acc returned 25.61% at net asset value (NAV) from the time period of 16 April 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 14.97% while the biggest detractors to performance were Health Care which contributed (0.18%).

The WisdomTree Global Sustainable Equity UCITS ETF - USD Acc returned 0.52% at net asset value (NAV) from the time period of 5 June 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Consumer Discretionary which contributed 1.16% while the biggest detractors to performance were Industrials which contributed (0.62%). The United States of America was the best performing country which contributed 2.53%.

The WisdomTree Global Efficient Core UCITS ETF - USD Acc returned (1.05%) at net asset value (NAV) from the time period of 5 November 2024 through 31 December 2024. The Sub-Fund benefitted from its position in Information Technology which contributed 1.03% while the biggest detractors to performance were Futures which contributed (0.94%). The United States of America was the best performing country which contributed 1.63%.

The WisdomTree UK Equity Income UCITS ETF returned 12.84% at net asset value (NAV) from the time period of 1 January 2024 through 24 October 2024. The Sub-Fund benefitted from its position in Financials which contributed 9.21% while the biggest detractors to performance were Consumer Staples which contributed (0.36%).

Bonds

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned 5.29% at net asset value (NAV) from the time period of 1 January 2024 through 31 December 2024. The Sub-Fund is fully invested in U.S. Floating Rate Notes.

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January 2025

WisdomTree Issuer ICAP
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2024

Reporting period: 1 January 2024 – 31 December 2024

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index. Among others, management fees (TER), investment fees like swap fees and transaction costs, replication accuracy and other factors can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking difference.

Tracking Error

The tracking error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period from 1 January 2024 until 31 December 2024.

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the abovementioned period. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided as well. The table also shows the annualised tracking error for the period from 1 January 2024 until 31 December 2024.

During the reporting period, the annualised tracking errors for all Sub-Fund's share classes were within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (2%).

<i>Sub-Fund</i>	<i>Fund return for the financial year ended 31/12/2023</i>	<i>Fund return for the financial year ended 31/12/2024⁴⁰</i>	<i>Benchmark return for the financial year ended 31/12/2024</i>	<i>Tracking difference Net of TER⁴¹</i>	<i>TER (Annual or pro rata since inception)</i>	<i>Tracking difference Gross of TER</i>	<i>Annualised Tracking Error</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF - WCOG	(7.62%)	3.60%	4.41%	(0.81%)	(0.35%)	(0.46%)	0.36%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Subscriptions/Redemptions: intra month flows cannot be converted at the previous end of month fx rate (for flows in the fx hedged share classes) nor can the flow be hedged at the end of month 1M forward rate as the index does.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOA	(7.62%)	3.60%	4.41%	(0.81%)	(0.35%)	(0.46%)	0.36%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Subscriptions/Redemptions: intra month flows cannot be converted at the previous end of month fx rate (for flows in the fx hedged share classes) nor can the flow be hedged at the end of month 1M forward rate as the index does.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOM	(8.43%)	3.27%	4.13%	(0.86%)	(0.35%)	(0.51%)	0.36%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Subscriptions/Redemptions: intra month flows cannot be converted at the previous end of month fx rate (for flows in the fx hedged share classes) nor can the flow be hedged at the end of month 1M forward rate as the index does.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
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Tracking Error (continued)

<i>Sub-Fund</i>	<i>Fund return for the financial year ended 31/12/2023</i>	<i>Fund return for the financial year ended 31/12/2024^(a)</i>	<i>Benchmark return for the financial year ended 31/12/2024</i>	<i>Tracking difference Net of TER (%)</i>	<i>TER (Annual rate since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised) up to 2%</i>	<i>Explanation of Divergence (if any) Within tolerance</i>
WisdomTree Enhanced Commodity UCITS ETF - WCOE	(9.87%)	1.83%	2.65%	(0.82%)	(0.35%)	(0.47%)	0.34%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Subscriptions/Redemptions: intra month flows cannot be converted at the previous end of month fx rate (for flows in the fx hedged share classes) nor can the flow be hedged at the end of month 1M forward rate as the index does.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - COMS	(11.61%)	(0.67%)	0.17%	(0.83%)	(0.35%)	(0.48%)	0.37%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Subscriptions/Redemptions: intra month flows cannot be converted at the previous end of month fx rate (for flows in the fx hedged share classes) nor can the flow be hedged at the end of month 1M forward rate as the index does.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - CCBO	5.44%	8.57%	9.08%	(0.50%)	(0.39%)	(0.11%)	0.40%	Investment related fees and different portfolio composition in the sampled Sub-Fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COCB	5.44%	8.57%	9.08%	(0.51%)	(0.39%)	(0.12%)	0.40%	Investment related fees and different portfolio composition in the sampled Sub-Fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - CODO	4.52%	11.73%	12.31%	(0.58%)	(0.39%)	(0.19%)	0.43%	Investment related fees and different portfolio composition in the sampled Sub-Fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COBO	2.43%	9.94%	10.51%	(0.57%)	(0.39%)	(0.18%)	0.37%	Investment related fees and different portfolio composition in the sampled Sub-Fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COGO	3.67%	11.30%	11.99%	(0.69%)	(0.39%)	(0.30%)	0.42%	Investment related fees and different portfolio composition in the sampled Sub-Fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EXAG	(10.92%)	1.25%	3.79%	(2.54%)	(0.35%)	(2.19%)	0.38%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Currency Hedge Impact.	up to 2%	Within tolerance

Wisdom Tree Issuer ICAV
Investment Manager's Report (continued)
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Tracking Error (continued)

<i>Sub-Fund</i>	<i>Fund return for the financial year ended 31/12/2023</i>	<i>Fund return for the financial year ended 31/12/2024^(a)</i>	<i>Benchmark return for the financial year ended 31/12/2024</i>	<i>Tracking difference Net of TER (%)</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - WXAG	(8.52%)	3.10%	3.79%	(0.69%)	(0.35%)	(0.34%)	0.56%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Broad Commodities UCITS ETF - PCOM	(8.29%)	5.21%	5.38%	(0.17%)	(0.19%)	0.02%	0.39%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return as well as valuation differences between the gold and silver futures market and the gold and silver spot market.	up to 2%	Within tolerance

(a) The Fund return calculation is inclusive of dividend distribution, which is not considered on the analysis of tracking difference.

(b) Tracking difference Net of TER is calculated as net of the Tracking difference Gross of TER and the TER (Annual or pro rata since Inception).

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For the financial year ended 31 December 2024

Performance

During the period from 31 December 2023 until 31 December 2024 the commodity markets exhibited a positive performance of 5.38% mainly driven by strong softs (Bloomberg Softs TR Index 32.49%), precious metals (Bloomberg Precious Metals TR Index 25.26%) and livestock (Bloomberg Livestock TR Index 20.23%) performance.

Weakest performing commodities were grains (Bloomberg Grains TR Index -15.68%), energy (Bloomberg Energy TR Index 1.18%) and industrial metals (Bloomberg Industrial Metals TR Index 3.54%).

The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA / WCOG), WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (WXAG) and WisdomTree Broad Commodities UCITS ETF (PCOM) have been affected by the above stated market conditions and the net asset values ("NAV") for the period from 31 December 2023 until 31 December 2024 increased by 3.60%, 3.10% and 5.21%, respectively.

In the same reporting period, 31 December 2023 until 31 December 2024, non-distributing share class of the WisdomTree AT1 CoCo Bond UCITS ETF (CCBO) had a strong performance of 8.57% and was in line with its peer-group. The Sub-Fund fully recovered losses experienced due to write-down of Credit Suisse AT1 bonds in the beginning of reporting period. The performance was partially driven by the credit spreads compression during the course of the financial year. Strong supply of new issuances further underlines an importance of AT1 bonds for banks' capital structure and remains attractive as an asset class from yield/return perspective.

Assenagon Asset Management S.A.
Aerogolf Center
1B, Heienhaff
1736 Senningerberg
Luxembourg

January 2025

WisdomTree Issuer ICAV

Depository Report For the financial year ended 31 December 2024

We have enquired into the conduct of WisdomTree Management Limited as the Manager of WisdomTree Issuer ICAV (the “ICAV”) for the financial year ended 31 December 2024, in our capacity as Depository to the ICAV.

This report including the opinion has been prepared for and solely for the shareholders in the ICAV as a body, in accordance with Regulation 34, (1), (3) and (4) in Part 5 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, (‘the UCITS Regulations’), and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown.

Responsibilities of the Depository

Our duties and responsibilities are outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the Managers and the ICAV in each annual accounting period and report thereon to the shareholders.

Our report shall state whether, in our opinion, the ICAV has been managed in that period in accordance with the provisions of the ICAV’s Instrument of Incorporation and the UCITS Regulations. It is the overall responsibility of the Managers and the ICAV to comply with these provisions. If the Managers and the ICAV have not so complied, we as Depository must state why this is the case and outline the steps which we have taken to rectify the situation.

Basis of Depository Opinion

The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the ICAV has been managed:

- (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the ICAV’s Instrument of Incorporation and the UCITS Regulations; and
- (ii) otherwise in accordance with the ICAV’s constitutional documentation and the appropriate regulations.

Opinion

In our opinion, the ICAV has been managed during the financial year ended 31 December 2024, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the ICAV by the Instrument of Incorporation, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Instrument of Incorporation, the UCITS Regulations and the Central Bank UCITS Regulations.



State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson’s Quay
Dublin 2
Ireland

Date: 29 April 2025

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF WISDOMTREE ISSUER ICAV

Report on the audit of the financial statements

Opinion on the financial statements of WisdomTree Issuer ICAV (the 'ICAV')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Sub-Funds of the ICAV as at 31 December 2024 and of the results for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and the applicable Regulations.

The financial statements we have audited comprise:

- the Statement of Comprehensive Income;
- the Statement of Financial Position;
- the Statement of Changes in Net Assets attributable to holders of Redeemable Participating Shares;
- the Statement of Cash Flows;
- the related notes 1 to 22, including material accounting policy information as set out in note 3; and
- the Schedule of Investments.

The relevant financial reporting framework that has been applied in their preparation is the Irish Collective Asset-Management Acts 2015-2020 ("the ICAV Act") and IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB) and as adopted by the European Union ("the relevant financial reporting framework").

The applicable regulations that have been applied in their preparation is the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2019 ("the applicable Regulations").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the ICAV in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), as applied to public interest entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Summary of our audit approach

Key audit matters

The key audit matters that we identified in the current year were:

- Valuation of financial assets and liabilities at fair value through profit or loss.
- Existence of financial assets and liabilities at fair value through profit or loss.

Materiality	The materiality that we used in the current year was 0.5% of the average net assets for each Sub-Fund.
Scoping	Our audit is a risk based approach taking into account the structure of the ICAV types of investments, the involvement of the third parties service providers, the accounting processes and controls in place and the industry in which the ICAV operates.
First year transition	This is the first year we have been appointed as auditors to the ICAV. We undertook a number of transitional procedures to prepare for the audit which included: • before we commenced our audit, we established our independence of the ICAV. • we reviewed the predecessor auditor working papers to gain an understanding of the ICAV's processes, their audit risk assessment, the controls on which they relied for the purposes of issuing their audit opinion, as well as understanding the evidence they obtained on any complex or significant judgements. • we commenced the audit by gaining an understanding of the relevant controls over information technology and relevant controls over areas of significant risk to build our understanding of the ICAV.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our evaluation of the directors' assessment of the ICAV's ability to continue to adopt the going concern basis of accounting included:

- as part of our risk assessment procedures, we obtained an understanding of the relevant controls in place regarding going concern.
- challenging the reasonableness of the key assumptions applied by the directors in their assessment.
- holding discussions with management on the directors' going concern assessment, the future plans for the entity and the feasibility of those plans.
- reviewing all board meeting minutes during the period up to the date of approval of the financial statements, for evidence of any discussions and/or decisions that could impact the ICAV's ability to continue as a going concern.
- reviewing the capital activity and Net Asset Value movements of each Sub-Fund subsequent to the financial year end.
- evaluated the adequacy of the relevant going concern disclosures made in the financial statements.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the ICAV's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current financial year and include the most significant assessed risks of material misstatement (whether or not due to fraud) we identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters that we identified in the current year are consistent with the key audit matters identified by the predecessor auditor in the prior year.

Valuation of Financial Assets and Liabilities at Fair Value Through Profit or Loss

Key audit matter description



For the financial year ended, the financial assets and liabilities at fair value through profit or loss of the ICAV have a combined fair value of \$6,425m which represents 99% of the ICAV's total net assets \$6,442m.

While the nature of the financial assets and liabilities at fair value through profit or loss do not require significant levels of judgement their valuation is considered a key audit matter as it comprises the most significant balances on the Statement of Financial Position. The valuation is also a key driver to the financial performance of the ICAV. The appropriate valuation of the ICAV's financial assets and financial liabilities at fair value through profit or loss is crucial to ensuring the financial statements are free from material misstatement.

Refer also to notes 3.1, 11 and 12 in the financial statements.

How the scope of our audit responded to the key audit matter



The procedures performed to address the key audit matter included the following:

- We reviewed the State Street Administration Services (Ireland) Limited SOC 1 Report and assessed the scope, sufficiency and results of the SOC 1 report to determine whether we could place reliance on this report for the purposes of design & implementation, with regard to the relevant controls over the valuation of financial assets and financial liabilities at fair value through profit or loss;
- We independently valued financial assets and liabilities at fair value through profit or loss by using independent market feeds. We compared the prices published by independent pricing sources to the financial assets and financial liabilities portfolio;
- We independently valued forward currency contracts by obtaining forward rates from third party vendors and comparing these rates to the forwards rates recorded in the financial assets and financial liabilities portfolio; and
- Using internal valuation specialists we repriced the Over the Counter Derivatives ("OTCs") and compared the prices determined by our internal specialists to the financial assets and financial liabilities portfolio.

Existence of Financial Assets and Liabilities at Fair Value Through Profit or Loss

Key audit matter description



For the financial year ended, the financial assets and liabilities at fair value through profit or loss of the ICAV have a combined fair value of \$6,425m which represents 99% of the ICAV's total net assets \$6,442m.

The existence of the financial assets and financial liabilities at fair value through profit or loss is crucial to ensuring the financial statements are free from material misstatement and involved significant audit effort in performing audit procedures.

There is a risk that the financial assets and financial liabilities may not exist at year end.	
Refer also to notes 3.1, 11 and 12 in the financial statements.	
How the scope of our audit responded to the key audit matter	The procedures performed to address the key audit matter included the following: • We obtained independent confirmations from the depositary and counterparties at the financial year end and agreed the amounts held to the financial assets and financial liabilities portfolio.



Our audit procedures relating to these matters were designed in the context of our audit of the financial statements as a whole, and not to express an opinion on individual accounts or disclosures. Our opinion on the financial statements is not modified with respect to any of the risks described above, and we do not express an opinion on these individual matters.

Our application of materiality

We define materiality as the magnitude of misstatement in the financial statements that makes it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced. We use materiality both in planning the scope of our audit work and in evaluating the results of our work.

Based on our professional judgement, we determined materiality for the financial statements as a whole as follows:

Basis for determining materiality	0.5% of Average Net Assets of each Sub-Fund. In the prior year the predecessor auditor determined materiality at 0.5% of Average Net Assets of each Sub-Fund.
Rationale for the benchmark applied	We have considered the Average Net Assets to be the critical component for determining materiality because the main objective of each Sub-Fund is to provide shareholders with a total return and thus the Average Net Assets was deemed to be the most appropriate measure for the primary users (shareholders) of the financial statements.

We set performance materiality at a level lower than materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed the materiality for the financial statements as a whole.

Performance materiality was set at 80% of materiality for each Sub-Fund for the 2024 audit. In determining performance materiality, we considered the following factors:

- our understanding of each Sub-Fund and the industry in which they operate;
- the quality of the control environment and whether we were able to rely on controls;
- assessment of risks of material misstatement, including fraud risks; and
- our expectation of misstatements in the current year.

We agreed with the Board of Directors that we would report to the board all audit differences in excess of 10% of materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds. We also report to the Board of Directors on disclosure matters that we identified when assessing the overall presentation of the financial statements.

An overview of the scope of our audit

Our audit is a risk based approach taking into account the structure of the ICAV, types of financial assets and financial liabilities, the involvement of the third parties service providers, the accounting processes and controls in place and the industry in which the ICAV operates. The ICAV was registered in Ireland pursuant to the ICAV Act. The ICAV is authorised by the Central Bank of Ireland (the “Central Bank”) as a UCITS (Undertaking for Collective Investment in Transferable Securities) pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011. The ICAV is organised as an open-ended umbrella fund with segregated liability between Sub-Funds. We assess the risks of each Sub-Fund separately.

We have conducted our audit based on the books and records maintained by the administrator State Street Fund Services (Ireland) Limited at 78 Sir Rogerson’s Quay, Dublin 2. All audit work was performed directly by the audit engagement team

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. The directors are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Statement of Directors’ Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the ICAV Act, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the ICAV’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the ICAV or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA’s website at:

<https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>

This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the ICAV's industry, control environment and business performance;
- the ICAV's documentation of their policies and procedures relating to fraud and compliance with laws and regulations;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the ICAV's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and relevant internal specialists, including IT specialists and internal valuation specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: revenue recognition with respect to net change in unrealised gains/(losses) on financial assets and financial liabilities at fair value through profit or loss. In common with all audits under ISAs (Ireland), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the ICAV operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the ICAV Act, and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended).

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the ICAV's ability to operate or to avoid a material penalty. These included the applicable Listing Rules.

Audit response to risks identified

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and the board of directors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud in revenue recognition; with respect to the net change in unrealised gains/(losses) on financial assets and financial liabilities at fair value through profit or loss, we independently valued financial assets and financial liabilities at fair value through profit or loss as described in our valuation of financial assets and financial liabilities key audit matter and completed an unrealised gain/loss reconciliation by comparing the opening unrealised gain/loss to the closing unrealised gain/loss and comparing the movement to the balance per the financial statements; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the ICAV Act and applicable Regulations

In our opinion, the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the ICAV Act.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the ICAV and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the ICAV Act which require us to report to you if, in our opinion, the disclosures of directors' remuneration specified by the ICAV Act are not made.

Opinion on other matters prescribed by the applicable Regulations

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the ICAV were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other matters which we are required to address

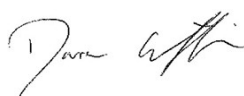
We were appointed by the Board of Directors on 25 June 2024 to audit the financial statements for the financial year ended 31 December 2024. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 1 year, covering the year ending 31 December 2024.

The non-audit services prohibited by IAASA's Ethical Standard were not provided and we remained independent of the ICAV in conducting the audit.

Our audit opinion is consistent with the additional report to the audit committee we are required to provide in accordance with ISA (Ireland) 260.

Use of our report

This report is made solely to the ICAV's shareholders, as a body, in accordance with Section 120(1) (b) of the ICAV Act. Our audit work has been undertaken so that we might state to the ICAV's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the ICAV and the ICAV's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Griffin
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

30 April 2025

WisdomTree Issuer ICAV

Statement of Comprehensive Income
For the financial year ended 31 December 2024

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD
Income/(Loss)								
Dividend income		3,546,858	2,134,344	2,987,675	8,052,523	1,528,414	8,386,043	2,933,811
Interest income		3,287	4,650	12,116	3,965	674	17,194	3,562
Net gain/(loss) on investment activities	4	9,834,195	(1,209,289)	1,202,544	(1,056,999)	103,338	44,567,875	289,223
Total income		13,384,340	929,705	4,202,335	6,999,489	1,632,426	52,971,112	3,226,596
Expenses								
Operating expenses	6	(250,988)	(93,890)	(222,002)	(589,744)	(191,027)	(1,400,383)	(411,842)
Total operating expenses		(250,988)	(93,890)	(222,002)	(589,744)	(191,027)	(1,400,383)	(411,842)
Net investment income for the financial year		13,133,352	835,815	3,980,333	6,409,745	1,441,399	51,570,729	2,814,754
Finance costs								
Distributions	10	(1,078,251)	(1,821,757)	(1,377,901)	(8,143,257)	(1,681,817)	(1,247,987)	(678,272)
Interest expense		(798)	(26)	(48)	(9,952)	(961)	(2,051)	(292)
Total finance costs		(1,079,049)	(1,821,783)	(1,377,949)	(8,153,209)	(1,682,778)	(1,250,038)	(678,564)
Profit/(loss) before taxation		12,054,303	(985,968)	2,602,384	(1,743,464)	(241,379)	50,320,691	2,136,190
Taxation								
Capital gains tax	7	-	-	-	(48,847)	(77,593)	-	-
Withholding tax	7	(537,263)	(144,037)	(111,643)	(1,018,240)	(218,021)	(1,257,848)	(234,059)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		11,517,040	(1,130,005)	2,490,741	(2,810,551)	(536,993)	49,062,843	1,902,131

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.
Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2024

	Note	WisdomTree UK Equity Income UCITS ETF*	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree AT1 CoCo Bond UCITS ETF USD	WisdomTree Artificial Intelligence UCITS ETF USD
Income/(Loss)								
Dividend income		421,464	-	10,930,378	33,042,160	1,784,035	-	6,758,716
Interest income		333	103,278	21,228	57,439	1,828	23,598	22,963
Net gain/(loss) on investment activities	4	796,883	11,810,634	89,140,010	103,873,018	(2,299,190)	11,734,693	74,305,448
Total income/(loss)		1,218,680	11,913,912	100,091,616	136,972,617	(513,327)	11,758,291	81,087,127
Expenses								
Operating expenses	6	(22,965)	(1,466,410)	(1,915,464)	(6,171,933)	(183,308)	(957,735)	(3,290,252)
Total operating expenses		(22,965)	(1,466,410)	(1,915,464)	(6,171,933)	(183,308)	(957,735)	(3,290,252)
Net investment income/(loss) for the financial year		1,195,715	10,447,502	98,176,152	130,800,684	(696,635)	10,800,556	77,796,875
Finance costs								
Distributions	10	(522,190)	(11,135,821)	(1,287,204)	(11,817,992)	(156,392)	(16,165,279)	-
Interest expense		-	(569)	(100)	(839)	-	(202)	(3,190)
Total finance costs		(522,190)	(11,136,390)	(1,287,304)	(11,818,831)	(156,392)	(16,165,481)	(3,190)
Profit/(loss) before taxation		673,525	(688,888)	96,888,848	118,981,853	(853,027)	(5,364,925)	77,793,685
Taxation								
Withholding tax	7	(11,640)	-	(1,642,492)	(4,686,064)	(138,494)	(5,383)	(1,173,326)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		661,885	(688,888)	95,246,356	114,295,789	(991,521)	(5,370,308)	76,620,359

* Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2024

	Note	WisdomTree USD Floating Rate Treasury Bond UCITS ETF	WisdomTree Cloud Computing UCITS ETF	WisdomTree Battery Solutions UCITS ETF	WisdomTree Cybersecurity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Income/(Loss)								
Dividend income		-	71,507	3,085,224	192,690	-	248,819	-
Interest income	8	18,075	2,662	14,661	10,010	46,461	614	7,713
Operating expenses rebate		-	-	-	-	-	-	133,621
Net gain/(loss) on investment activities	4	14,801,644	22,629,821	(30,900,161)	19,995,729	(10,766,831)	405,561	13,325,842
Total income/(loss)		14,819,719	22,703,990	(27,800,276)	20,198,429	(10,720,370)	654,994	13,467,176
Expenses								
Operating expenses	6	(419,188)	(1,353,197)	(686,881)	(845,289)	(623,111)	(34,455)	(498,755)
Total operating expenses		(419,188)	(1,353,197)	(686,881)	(845,289)	(623,111)	(34,455)	(498,755)
Net investment income/(loss) for the financial year		14,400,531	21,350,793	(28,487,157)	19,353,140	(11,343,481)	620,539	12,968,421
Finance costs								
Distributions	10	(1,113,471)	-	-	-	-	-	-
Interest expense		-	(278)	(2,010)	(359)	-	(1,412)	-
Total finance costs		(1,113,471)	(278)	(2,010)	(359)	-	(1,412)	-
Profit/(loss) before taxation		13,287,060	21,350,515	(28,489,167)	19,352,781	(11,343,481)	619,127	12,968,421
Taxation								
Capital gains tax	7	-	-	-	-	-	(77,312)	-
Withholding tax	7	-	(10,726)	(379,144)	(29,121)	-	(34,917)	-
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		13,287,060	21,339,789	(28,868,311)	19,323,660	(11,343,481)	506,898	12,968,421

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2024

	Note	WisdomTree BioRevolution UCITS ETF USD	WisdomTree New Economy Real Estate UCITS ETF USD	WisdomTree Recycling Decarbonisation UCITS ETF USD	WisdomTree Blockchain UCITS ETF USD	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF USD	WisdomTree US Efficient Core UCITS ETF USD
Income/(Loss)								
Dividend income		27,381	102,365	31,318	9,312	36,967	18,454	131,725
Interest income		410	110	113	342	54	47	17,633
Net (loss)/gain on investment activities	4	(599,519)	(245,741)	(286,553)	815,492	51,040	(300,487)	1,680,861
Total (loss)/income		<u>(571,728)</u>	<u>(143,266)</u>	<u>(255,122)</u>	<u>825,146</u>	<u>88,061</u>	<u>(281,986)</u>	<u>1,830,219</u>
Expenses								
Operating expenses	6	(16,496)	(14,275)	(11,083)	(37,126)	(6,104)	(5,171)	(23,532)
Total operating expenses		<u>(16,496)</u>	<u>(14,275)</u>	<u>(11,083)</u>	<u>(37,126)</u>	<u>(6,104)</u>	<u>(5,171)</u>	<u>(23,532)</u>
Net investment (loss)/income for the financial year		<u>(588,224)</u>	<u>(157,541)</u>	<u>(266,205)</u>	<u>788,020</u>	<u>81,957</u>	<u>(287,157)</u>	<u>1,806,687</u>
Finance costs								
Distributions	10	-	(13,119)	-	-	-	-	-
Interest expense		-	(69)	-	(119)	-	(20)	-
Total finance costs		<u>-</u>	<u>(13,188)</u>	<u>-</u>	<u>(119)</u>	<u>-</u>	<u>(20)</u>	<u>-</u>
(Loss)/profit before taxation		<u>(588,224)</u>	<u>(170,729)</u>	<u>(266,205)</u>	<u>787,901</u>	<u>81,957</u>	<u>(287,177)</u>	<u>1,806,687</u>
Taxation								
Capital gains tax	7	-	-	-	-	-	(7)	-
Withholding tax	7	(4,637)	(24,935)	(3,658)	(1,677)	(4,842)	(2,452)	(20,991)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(592,861)</u>	<u>(195,664)</u>	<u>(269,863)</u>	<u>786,224</u>	<u>77,115</u>	<u>(289,636)</u>	<u>1,785,696</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2024

	<i>WisdomTree UK Quality Dividend Growth UCITS ETF GBP</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>	<i>WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF** USD</i>	<i>WisdomTree US Quality Growth UCITS ETF** USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF*** USD</i>	<i>WisdomTree Global Efficient Core UCITS ETF**** USD</i>
Income/(Loss)						
Dividend income	102,995	330,547	13,236	24,394	2,602,071	7,146
Interest income	13	3,784	169	47	7,214	112
Net (loss)/gain on investment activities	(136,068)	3,869,156	(229,995)	952,379	(186,598)	(144,560)
Total (loss)/income	(33,060)	4,203,487	(216,590)	976,820	2,422,687	(137,302)
Expenses						
Operating expenses	(12,077)	(153,961)	(6,590)	(16,732)	(464,669)	(1,228)
Total operating expenses	(12,077)	(153,961)	(6,590)	(16,732)	(464,669)	(1,228)
Net investment (loss)/income for the financial year	(45,137)	4,049,526	(223,180)	960,088	1,958,018	(138,530)
Finance costs						
Distributions	(66,090)	-	-	-	-	-
Interest expense	-	(808)	(107)	-	(4,036)	-
Total finance costs	(66,090)	(808)	(107)	-	(4,036)	-
(Loss)/profit before taxation	(111,227)	4,048,718	(223,287)	960,088	1,953,982	(138,530)
Taxation						
Capital gains tax	-	(855)	-	-	-	-
Withholding tax	(1,662)	(49,203)	(1,480)	(3,664)	(320,010)	(1,146)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(112,889)	3,998,660	(224,767)	956,424	1,633,972	(139,676)

* Launched 3 April 2024.

** Launched 16 April 2024.

*** Launched 5 June 2024.

**** Launched 5 November 2024.

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

		<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Income/(Loss)								
Dividend income		4,320,700	1,852,716	2,222,476	5,987,834	1,516,845	6,529,875	2,393,444
Interest income		5,866	453	656	4,197	1,186	10,040	1,593
Net (loss)/gain on investment activities	4	(6,426,001)	2,432,774	2,557,303	12,785,210	4,951,242	36,948,245	12,487,555
Total (loss)/income		(2,099,435)	4,285,943	4,780,435	18,777,241	6,469,273	43,488,160	14,882,592
Expenses								
Operating expenses	6	(272,607)	(81,420)	(167,663)	(376,927)	(166,807)	(831,180)	(319,646)
Total operating expenses		(272,607)	(81,420)	(167,663)	(376,927)	(166,807)	(831,180)	(319,646)
Net investment (loss)/income for the financial year		(2,372,042)	4,204,523	4,612,772	18,400,314	6,302,466	42,656,980	14,562,946
Finance costs								
Distributions	10	(1,842,124)	(1,273,577)	(1,339,679)	(4,876,768)	(1,128,680)	(657,238)	(803,035)
Interest expense		(89)	-	-	(5,876)	(458)	(14,168)	(1,436)
Total finance costs		(1,842,213)	(1,273,577)	(1,339,679)	(4,882,644)	(1,129,138)	(671,406)	(804,471)
(Loss)/profit before taxation		(4,214,255)	2,930,946	3,273,093	13,517,670	5,173,328	41,985,574	13,758,475
Taxation								
Capital gains tax	7	-	-	-	(498,364)	(152,391)	-	-
Withholding tax	7	(643,033)	(124,058)	(82,521)	(813,852)	(227,025)	(979,429)	(222,937)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(4,857,288)	2,806,888	3,190,572	12,205,454	4,793,912	41,006,145	13,535,538

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

	Note	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree CoCo Bond UCITS ETF USD	WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF** EUR
Income/(Loss)								
Dividend income		576,436	-	9,675,626	14,540,301	1,652,730	-	-
Interest income		140	159,036	18,230	32,925	773	22,939	664
Net gain/(loss) on investment activities	4	473,884	(40,507,410)	77,148,119	99,457,402	9,641,696	18,691,284	264,621
Total income/(loss)		1,050,460	(40,348,374)	86,841,975	114,030,628	11,295,199	18,714,223	265,285
Expenses								
Operating expenses		(27,296)	(1,926,007)	(1,529,809)	(2,414,367)	(183,038)	(1,049,739)	(8,558)
Negative yield on financial assets		-	-	-	-	-	(2,228,328)	-
Total operating expenses		(27,296)	(1,926,007)	(1,529,809)	(2,414,367)	(183,038)	(3,278,067)	(8,558)
Net investment income/(loss) for the financial year		1,023,164	(42,274,381)	85,312,166	111,616,261	11,112,161	15,436,156	256,727
Finance costs								
Distributions		(496,232)	(1,664,638)	(1,062,312)	(1,637,973)	(99,723)	(14,632,079)	(19,134)
Interest expense		-	(124)	(138)	(580)	-	(6,579)	-
Total finance costs	10	(496,232)	(1,664,762)	(1,062,450)	(1,638,553)	(99,723)	(14,638,658)	(19,134)
Profit/(loss) before taxation		526,932	(43,939,143)	84,249,716	109,977,708	11,012,438	797,498	237,593
Taxation								
Withholding tax	7	(13,774)	-	(1,481,765)	(1,981,857)	(88,643)	-	(54)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539

* Terminated 5 September 2023.

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

		<i>WisdomTree EUR</i>	<i>WisdomTree USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i>	<i>WisdomTree Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree European Union Bond UCITS ETF*</i>
	<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
Income/(Loss)									
Dividend income		-	5,115,165		-	19,842	5,857,150	788,715	-
Interest income		160	17,878		11,030	3,562	17,543	3,932	135
Net gain/(loss) on investment activities	4	52,779	198,644,008		8,309,934	122,684,923	(26,017,855)	53,112,336	35,649
Total income/(loss)		52,939	203,777,051		8,320,964	122,708,327	(20,143,162)	53,904,983	35,784
Expenses									
Operating expenses	6	(2,523)	(1,957,412)		(236,840)	(1,406,020)	(1,248,803)	(452,232)	(1,318)
Total operating expenses		(2,523)	(1,957,412)		(236,840)	(1,406,020)	(1,248,803)	(452,232)	(1,318)
Net investment income/(loss) for the financial year		50,416	201,819,639		8,084,124	121,302,307	(21,391,965)	53,452,751	34,466
Finance costs									
Distributions	10	(5,258)	-		(773,607)	-	-	-	-
Interest expense		-	(3,084)		(328)	(254)	(1,723)	(73)	-
Total finance costs		(5,258)	(3,084)		(773,935)	(254)	(1,723)	(73)	-
Profit/(loss) before taxation		45,158	201,816,555		7,310,189	121,302,053	(21,393,688)	53,452,678	34,466
Taxation									
Withholding tax	7	(70)	(976,728)		-	(2,976)	(643,647)	(119,924)	-
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		45,088	200,839,827		7,310,189	121,299,077	(22,037,335)	53,332,754	34,466

* Terminated 5 September 2023.

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Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

	Note	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF** USD	WisdomTree US Efficient Core UCITS ETF** USD	WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP	WisdomTree Megatrends UCITS ETF**** USD
Income/(Loss)						
Dividend income		43,177	5,033	3,565	1,180	923
Interest income		88	92	321	-	-
Net gain/(loss) on investment activities	4	194,385	(52,342)	117,766	20,973	92,678
Total income/(loss)		<u>237,650</u>	<u>(47,217)</u>	<u>121,652</u>	<u>22,153</u>	<u>93,601</u>
Expenses						
Operating expenses	6	(7,081)	(1,771)	(496)	(114)	(364)
Total operating expenses		<u>(7,081)</u>	<u>(1,771)</u>	<u>(496)</u>	<u>(114)</u>	<u>(364)</u>
Net investment income/(loss) for the financial year		<u>230,569</u>	<u>(48,988)</u>	<u>121,156</u>	<u>22,039</u>	<u>93,237</u>
Finance costs						
Interest expense		(1)	(18)	-	-	-
Total finance costs		<u>(1)</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Profit/(loss) before taxation		<u>230,568</u>	<u>(49,006)</u>	<u>121,156</u>	<u>22,039</u>	<u>93,237</u>
Taxation						
Capital gains tax	7	-	(220)	-	-	-
Withholding tax	7	(6,238)	(583)	(751)	(11)	(188)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>224,330</u>	<u>(49,809)</u>	<u>120,405</u>	<u>22,028</u>	<u>93,049</u>

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

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The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Financial Position
As at 31 December 2024

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities		100,565,177	34,642,651	150,811,704	31,858,837	339,546,193	64,466,717
– Unrealised gain on open forward foreign currency exchange contracts		15,101	-	-	-	9,070,747	1,135,639
Debtors							
– Receivable for investments sold		-	-	-	1,381	-	-
– Dividends receivable		198,592	285,812	418,238	81,574	542,202	500,745
– Other receivables		64	-	-	-	1,825	3,024
Cash and cash equivalents		291,887	216,902	1,144,287	55,543	1,523,375	211,443
Total Assets		101,070,821	35,145,365	152,374,229	31,997,335	350,684,342	66,317,568
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts		(54,832)	-	-	-	(555,573)	(66,659)
Creditors – amounts falling due within one year							
– Payable for investments purchased		(48)	-	-	-	-	(374,161)
– Capital gains tax payable		-	-	(19,070)	(102,573)	-	-
– Operating expenses payable	6	(26,135)	(9,036)	(60,839)	(15,830)	(133,712)	(31,197)
Total Liabilities		(81,015)	(9,036)	(79,909)	(118,403)	(689,285)	(472,017)
Net assets attributable to holders of redeemable participating shares		<u>100,989,806</u>	<u>35,136,329</u>	<u>152,294,320</u>	<u>31,878,932</u>	<u>349,995,057</u>	<u>65,845,551</u>

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Financial Position (continued)
As at 31 December 2024

	Note	WisdomTree UK Equity Income UCITS ETF*	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree ATI CoCo Bond UCITS ETF USD	WisdomTree Artificial Intelligence UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		-	307,016,212	559,955,325	1,823,127,365	45,496,468	271,581,145	791,453,483
– Unrealised gain on open forward foreign currency exchange contracts		-	8,988	2,863	23,969	-	98,452	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	1,621,814	188,776	-	-	-
– Receivable for investments sold		-	40,575,136	-	-	8,348	-	-
– Interest receivable		-	-	-	-	-	3,561,487	-
– Dividends receivable		5,139	-	465,064	1,889,619	262,316	-	422,116
Cash and cash equivalents		28,074	4,612,297	1,378,735	5,924,256	252,297	1,983,987	527,462
Total Assets		33,213	352,212,633	563,423,801	1,831,153,985	46,019,429	277,225,071	792,403,061
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(1,153,632)	(86,854)	(84,775)	-	(2,367,304)	-
– Unrealised loss on total return swaps		-	(2,174,961)	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(4,034,222)	(1,621,815)	(188,632)	-	-	-
– Payable for investments purchased		-	(40,821,553)	-	(130,572)	-	-	-
– Residual amounts payable to investors		(33,213)	-	-	-	-	-	-
– Operating expenses payable		-	(95,423)	(167,440)	(619,943)	(111,723)	(90,222)	(284,407)
Bank overdraft	6	-	-	-	(245,072)	-	-	-
Total Liabilities		(33,213)	(48,279,791)	(1,876,109)	(1,268,994)	(111,723)	(2,457,526)	(284,407)
Net assets attributable to holders of redeemable participating shares		-	303,932,842	561,547,692	1,829,884,991	46,007,706	274,767,545	792,118,654

* Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Wisdom Tree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2024

	Note	Wisdom Tree BioRevolution UCITS ETF USD	Wisdom Tree New Economy Real Estate UCITS ETF USD	Wisdom Tree Recycling Decarbonisation UCITS ETF USD	Wisdom Tree Blockchain UCITS ETF USD	Wisdom Tree Global Automotive Innovators UCITS ETF USD	Wisdom Tree Renewable Energy UCITS ETF USD	Wisdom Tree US Efficient Core UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12	3,455,908	4,306,387	2,300,598	28,117,155	1,928,860	1,442,043	21,537,870
– Transferable securities		-	-	-	12	-	1	-
– Unrealised gain on open forward foreign currency exchange contracts								
Debtors								
– Receivable for investments sold		-	79	-	-	-	-	-
– Dividends receivable		1,098	13,217	2,496	-	4,447	1,463	8,148
Cash and cash equivalents		2,631	12,549	47,748	123,661	3,110	7,449	25,144
Margin cash		-	-	-	-	-	-	479,459
Total Assets		3,459,637	4,332,232	2,350,842	28,240,828	1,936,417	1,450,956	22,050,621
Liabilities								
Financial liabilities at fair value through profit or loss	12	-	-	-	-	-	-	(235,695)
– Unrealised loss on futures contracts outstanding		-	-	-	-	-	(3)	-
– Unrealised loss on open forward foreign currency exchange contracts								
Creditors – amounts falling due within one year								
– Payable for investments purchased		-	-	-	(70,623)	-	(1,194)	-
– Operating expenses payable		(1,468)	(1,631)	(972)	(11,217)	(766)	(597)	(3,733)
Total Liabilities	6	(1,468)	(1,631)	(972)	(81,840)	(766)	(1,794)	(239,428)
Net assets attributable to holders of redeemable participating shares		3,458,169	4,330,601	2,349,870	28,158,988	1,935,651	1,449,162	21,811,193

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

Wisdom Tree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2024

		Wisdom Tree UK Quality Dividend Growth UCITS ETF GBP	Wisdom Tree Megatrends UCITS ETF USD	Wisdom Tree Energy Transition Metals and Rare Earths Miners UCITS ETF** USD	Wisdom Tree US Quality Growth UCITS ETF** USD	Wisdom Tree Global Sustainable Equity UCITS ETF*** USD	Wisdom Tree Global Efficient Core UCITS ETF**** USD
Assets							
Financial assets at fair value through profit or loss							
– Transferable securities	12	11,918,544	15,001,110	1,946,799	13,178,750	323,868,559	5,837,117
– Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	-	49
Debtors							
– Receivable for investments sold		-	29	-	-	-	-
– Dividends receivable		18,518	12,410	362	260	409,542	2,751
– Other receivables		-	23,226	-	-	-	-
Cash and cash equivalents		22,766	66,685	5,860	33,695	393,789	109,676
Margin cash		-	-	-	-	-	135,927
Total Assets		11,959,828	15,103,460	1,953,021	13,212,705	324,671,890	6,085,520
Liabilities							
Financial liabilities at fair value through profit or loss	12	-	-	-	-	-	(57,967)
– Unrealised loss on futures contracts outstanding		-	-	-	-	-	(23,408)
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-
Creditors – amounts falling due within one year							
– Payable for investments purchased	6	-	-	(333)	-	-	(39)
– Operating expenses payable		(3,066)	(7,043)	(1,332)	(3,710)	(84,336)	(967)
Total Liabilities		(3,066)	(7,043)	(1,665)	(3,710)	(84,336)	(82,381)
Net assets attributable to holders of redeemable participating shares		11,956,762	15,096,417	1,951,356	13,208,995	324,587,554	6,003,139

* Launched 3 April 2024.

** Launched 16 April 2024.

*** Launched 5 June 2024.

**** Launched 5 November 2024.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

For and on behalf of the Board

Signed by:

DOLEK/DOLEB/82
Anne-Marie King
Date: 29 April 2025

DocuSigned by:

483CBA00E4444
Feargal Dempsey

WisdomTree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2023

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		78,227,187	28,372,032	51,827,889	107,476,459	34,831,208	222,155,550	63,589,386
– Unrealised gain on open forward foreign currency exchange contracts		16,740	-	-	-	-	435,493	50,041
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	644,235	-
– Receivable for investments sold		-	-	39,533	70	1,373	4,041,496	434,221
– Dividends receivable		122,131	307,199	477,245	422,145	118,877	417,628	427,076
– Other receivables		64	-	-	-	-	1,825	3,024
Cash and cash equivalents		333,272	66,425	386,804	626,549	156,066	805,266	166,078
Total Assets		<u>78,699,394</u>	<u>28,745,656</u>	<u>52,731,471</u>	<u>108,525,223</u>	<u>35,107,524</u>	<u>228,501,493</u>	<u>64,669,826</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	(5,828,922)	(552,683)
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	(267,031)	-	-	(642,898)	-
– Capital gains tax payable		-	-	-	(457,799)	(140,805)	-	-
– Operating expenses payable	6	(18,936)	(6,874)	(15,343)	(37,163)	(14,485)	(78,087)	(26,462)
Bank overdraft		-	-	-	-	(13,321)	-	-
Total Liabilities		<u>(18,936)</u>	<u>(6,874)</u>	<u>(282,374)</u>	<u>(494,962)</u>	<u>(168,611)</u>	<u>(6,549,907)</u>	<u>(579,145)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>78,680,458</u></u>	<u><u>28,738,782</u></u>	<u><u>52,449,097</u></u>	<u><u>108,030,261</u></u>	<u><u>34,938,913</u></u>	<u><u>221,951,586</u></u>	<u><u>64,090,681</u></u>

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

Wisdom Tree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2023

	Note	Wisdom Tree UK Equity Income UCITS ETF GBP	Wisdom Tree Enhanced Commodity UCITS ETF USD	Wisdom Tree US Quality Dividend Growth UCITS ETF USD	Wisdom Tree Global Quality Dividend Growth UCITS ETF USD	Wisdom Tree Eurozone Quality Dividend Growth UCITS ETF EUR	Wisdom Tree ATI CoCo Bond UCITS ETF USD	Wisdom Tree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF** EUR
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		10,739,101	509,456,782	511,926,927	1,085,387,897	65,337,601	266,603,715	-
– Unrealised gain on open forward foreign currency exchange contracts		-	857,082	9,210	13,326	-	1,093,557	-
Debtors								
– Receivable for investments sold		-	11,153,445	-	34,364,873	-	-	-
– Interest receivable		-	-	-	-	-	3,750,332	-
– Dividends receivable		87,419	-	347,378	1,132,053	296,710	-	-
Cash and cash equivalents		32,459	13,776,037	1,243,328	2,648,315	249,201	5,778,821	727
Total Assets		10,858,979	535,243,346	513,526,843	1,123,546,464	65,883,512	277,226,425	727
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(10,692)	-	(7,969)	-	(143,867)	-
– Unrealised loss on total return swaps		-	(16,614,598)	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(2,110,096)	-	(34,945,344)	-	-	-
– Payable for investments purchased		-	(11,482,725)	-	-	-	(5,989,626)	-
– Residual amounts payable to investors		-	-	-	-	-	-	(727)
– Operating expenses payable		(2,435)	(142,878)	(130,583)	(291,121)	(15,053)	(81,432)	-
Total Liabilities	6	(2,435)	(142,878)	(130,583)	(291,121)	(15,053)	(81,432)	-
Net assets attributable to holders of redeemable participating shares		(2,435)	(30,360,989)	(130,583)	(35,244,434)	(15,053)	(6,214,925)	(727)
		10,856,544	504,882,357	513,396,260	1,088,302,030	65,868,459	271,011,500	-

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2023

		<i>WisdomTree EUR</i>	<i>WisdomTree Government Bond ESG Enhanced Yield UCITS ETF*</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree European Union Bond UCITS ETF*</i>
	<i>Note</i>	<i>EUR</i>		<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
Assets									
Financial assets at fair value through profit or loss	12								
– Transferable securities		-		732,657,784	272,982,852	400,431,683	229,102,157	154,460,165	-
– Unrealised gain on open forward foreign currency exchange contracts		-		-	-	-	19	-	-
Debtors									
– Receivable from holders of redeemable participating shares		-		2,482,316	-	-	-	1,001,581	-
– Receivable for investments sold		-		-	11,823,974	10,253,499	2,153,954	-	-
– Interest receivable		-		-	2,684,160	-	-	-	-
– Dividends receivable		-		252,390	-	-	772,493	571,170	-
– Other receivables		-		-	-	-	1,798	-	-
Cash and cash equivalents		1,742		1,657,194	201,388	65,177	1,132,769	23,952	135
Total Assets		1,742		737,049,684	287,692,374	410,750,359	233,163,190	156,056,868	135
Liabilities									
Financial liabilities at fair value through profit or loss	12								
Creditors – amounts falling due within one year		-		-	-	(10,245,416)	(2,747,693)	-	-
– Payable to holders of redeemable participating shares		-		(2,337,076)	(11,525,181)	-	-	(992,660)	-
– Payable for investments purchased		(1,742)		-	-	-	-	-	(135)
– Residual amounts payable to investors		-		-	(72)	-	-	-	-
– Capital gains tax payable		-		(223,314)	(32,558)	(129,734)	(74,002)	(51,863)	-
– Operating expenses payable	6	-		-	-	-	-	(3,291)	-
Bank overdraft		-		-	-	-	-	-	-
Total Liabilities		(1,742)		(2,560,390)	(11,557,811)	(10,375,150)	(2,821,695)	(1,047,814)	(135)
Net assets attributable to holders of redeemable participating shares		-		734,489,294	276,134,563	400,375,209	230,341,495	155,009,054	-

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

Wisdom Tree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2023

	Note	Wisdom Tree Enhanced Commodity ex-Agriculture UCITS ETF USD	Wisdom Tree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD	Wisdom Tree Broad Commodities UCITS ETF USD	Wisdom Tree Bio Revolution UCITS ETF USD	Wisdom Tree New Economy Real Estate UCITS ETF USD	Wisdom Tree Recycling Decarbonisation UCITS ETF USD	Wisdom Tree Blockchain UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		146,688,289	3,604,024	196,198,429	2,353,226	3,223,332	2,614,058	2,245,894
– Exchange-traded commodities		-	-	55,386,170	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		1,514,163	-	-	-	-	-	-
Debtors								
– Receivable for investments sold		-	-	2,030,297	-	-	-	-
– Dividends receivable		-	5,815	-	766	9,179	4,220	-
– Other receivables		-	38	9,920	-	-	-	-
Cash and cash equivalents		161,696	17,698	258,972	80,936	14,594	6,024	3,148
Total Assets		148,364,148	3,627,575	253,883,788	2,434,928	3,247,105	2,624,302	2,249,042
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		(125,467)	-	-	-	-	-	-
– Unrealised loss on total return swaps		(1,472,175)	-	(7,356,413)	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	(72,747)	-	-	-
– Payable for investments purchased		-	-	(2,066,903)	-	-	-	-
– Capital gains tax payable		-	(14,675)	-	-	-	-	-
– Operating expenses payable	6	(40,120)	(883)	(36,962)	(865)	(987)	(893)	(740)
Total Liabilities		(1,637,762)	(15,558)	(9,460,278)	(73,612)	(987)	(893)	(740)
Net assets attributable to holders of redeemable participating shares		146,726,386	3,612,017	244,423,510	2,361,316	3,246,118	2,623,409	2,248,302

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2023

	Note	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF** USD	WisdomTree US Efficient Core UCITS ETF** USD	WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP	WisdomTree Megatrends UCITS ETF**** USD
Assets						
Financial assets at fair value through profit or loss	12					
– Transferable securities		920,572	668,257	1,889,383	548,481	1,096,098
– Unrealised gain on futures contracts outstanding		-	-	23,617	-	-
Debtors						
– Dividends receivable		2,749	727	935	774	555
Cash and cash equivalents		2,225	2,616	183,899	881	3,737
Margin cash		-	-	32,928	-	-
Total Assets		925,546	671,600	2,130,762	550,136	1,100,390
Liabilities						
Financial liabilities at fair value through profit or loss	12					
Creditors – amounts falling due within one year						
– Operating expenses payable		(323)	(227)	(223)	(77)	(364)
Total Liabilities	6	(323)	(227)	(223)	(77)	(364)
Net assets attributable to holders of redeemable participating shares		925,223	671,373	2,130,539	550,059	1,100,026

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets

Attributable to Holders of Redeemable Participating Shares

For the financial year ended 31 December 2024

		<i>WisdomTree US Equity Income UCITS ETF</i>	<i>WisdomTree Europe Equity Income UCITS ETF</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>	<i>WisdomTree Japan Equity UCITS ETF</i>	<i>WisdomTree Europe Equity UCITS ETF</i>
	<i>Note</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year								
Proceeds from redeemable participating shares issued	5	78,680,458	28,738,782	52,449,097	108,030,261	34,938,913	221,951,586	64,090,681
Payments for redeemable participating shares redeemed	5	69,950,988	14,066,813	26,655,053	66,023,904	-	537,950,042	29,493,413
		(59,158,680)	(6,539,261)	(28,219,744)	(18,949,294)	(2,522,988)	(458,969,414)	(29,640,674)
Net increase/(decrease) from share transactions		10,792,308	7,527,552	(1,564,691)	47,074,610	(2,522,988)	78,980,628	(147,261)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		11,517,040	(1,130,005)	2,490,741	(2,810,551)	(536,993)	49,062,843	1,902,131
Net assets attributable to holders of redeemable participating shares at the end of the financial year		100,989,806	35,136,329	53,375,147	152,294,320	31,878,932	349,995,057	65,845,551

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2024

	Note	WisdomTree UK Equity Income UCITS ETF*	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree US Quality Dividend Growth UCITS ETF	WisdomTree Global Quality Dividend Growth UCITS ETF	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	WisdomTree ATI CoCo Bond UCITS ETF	WisdomTree Artificial Intelligence UCITS ETF
		GBP	USD	USD	USD	EUR	USD	USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year								
Proceeds from redeemable participating shares issued	5	10,856,544	504,882,357	513,396,260	1,088,302,030	65,868,459	271,011,500	734,489,294
Payments for redeemable participating shares redeemed	5	-	131,098,628	205,310,197	1,327,535,703	14,287,810	149,473,280	170,718,315
		(11,518,429)	(331,359,255)	(252,405,121)	(700,248,531)	(33,157,042)	(140,346,927)	(189,709,314)
Net (decrease)/increase from share transactions								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(11,518,429)	(200,260,627)	(47,094,924)	627,287,172	(18,869,232)	9,126,353	(18,990,999)
		661,885	(688,888)	95,246,356	114,295,789	(991,521)	(5,370,308)	76,620,359
Net assets attributable to holders of redeemable participating shares at the end of the financial year								
		-	303,932,842	561,547,692	1,829,884,991	46,007,706	274,767,545	792,118,654

* Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.
The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets

Attributable to Holders of Redeemable Participating Shares (continued)

For the financial year ended 31 December 2024

		<i>WisdomTree USD</i>	<i>WisdomTree Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF</i>	<i>WisdomTree Broad Commodities UCITS ETF</i>
	<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year									
Proceeds from redeemable participating shares issued	5	276,134,563	400,375,209	230,341,495	155,009,054	146,726,386	3,612,017	244,423,510	
Payments for redeemable participating shares redeemed	5	150,102,164	110,929,002	23,394,814	120,349,977	162,218,014	11,850,321	25,863,083	
		(169,784,109)	(239,643,546)	(75,741,369)	(64,778,653)	(120,853,919)	(3,735,107)	(13,552,380)	
Net (decrease)/increase from share transactions		(19,681,945)	(128,714,544)	(52,346,555)	55,571,324	41,364,095	8,115,214	12,310,703	
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		13,287,060	21,339,789	(28,868,311)	19,323,660	(11,343,481)	506,898	12,968,421	
Net assets attributable to holders of redeemable participating shares at the end of the financial year		269,739,678	293,000,454	149,126,629	229,904,038	176,747,000	12,234,129	269,702,634	

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2024

	Note	WisdomTree BioRevolution UCITS ETF USD	WisdomTree New Economy Real Estate UCITS ETF USD	WisdomTree Recycling Decarbonisation UCITS ETF USD	WisdomTree Blockchain UCITS ETF USD	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF USD	WisdomTree US Efficient Core UCITS ETF USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year								
Proceeds from redeemable participating shares issued	5	2,361,316	3,246,118	2,623,409	2,248,302	925,223	671,373	2,130,539
Payments for redeemable participating shares redeemed	5	7,177,111	2,764,984	510,938	25,124,462	933,313	1,067,425	17,894,958
		(5,487,397)	(1,484,837)	(514,614)	-	-	-	-
Net increase/(decrease) from share transactions								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		1,689,714	1,280,147	(3,676)	25,124,462	933,313	1,067,425	17,894,958
		(592,861)	(195,664)	(269,863)	786,224	77,115	(289,636)	1,785,696
Net assets attributable to holders of redeemable participating shares at the end of the financial year								
		3,458,169	4,330,601	2,349,870	28,158,988	1,935,651	1,449,162	21,811,193

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2024

		WisdomTree UK Quality Dividend Growth UCITS ETF	WisdomTree Megatrends UCITS ETF	WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*	WisdomTree US Quality Growth UCITS ETF**	WisdomTree Global Sustainable Equity UCITS ETF***	WisdomTree Global Efficient Core UCITS ETF****
	Note	GBP	USD	USD	USD	USD	USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year							
Proceeds from redeemable participating shares issued	5	550,059	1,100,026	-	-	-	-
Payments for redeemable participating shares redeemed	5	12,930,928	52,744,128	3,713,907	14,586,141	322,953,582	6,142,815
		(1,411,336)	(42,746,397)	(1,537,784)	(2,333,570)	-	-
Net increase/(decrease) from share transactions							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		11,519,592	9,997,731	2,176,123	12,252,571	322,953,582	6,142,815
		(112,889)	3,998,660	(224,767)	956,424	1,633,972	(139,676)
Net assets attributable to holders of redeemable participating shares at the end of the financial year							
		11,956,762	15,096,417	1,951,356	13,208,995	324,587,554	6,003,139

* Launched 3 April 2024.
** Launched 16 April 2024.
*** Launched 5 June 2024.
**** Launched 5 November 2024.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2023

		<i>WisdomTree US Equity Income UCITS ETF</i>	<i>WisdomTree Europe Equity Income UCITS ETF</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>	<i>WisdomTree Japan Equity UCITS ETF</i>	<i>WisdomTree Europe Equity UCITS ETF</i>
	<i>Note</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year								
Proceeds from redeemable participating shares issued	5	126,592,230	26,063,646	37,352,285	62,628,478	27,960,309	52,895,334	56,688,361
Payments for redeemable participating shares redeemed	5	28,244,959	4,961,340	17,814,061	60,358,384	2,184,692	370,623,585	10,710,551
		(71,299,443)	(5,093,092)	(5,907,821)	(27,162,055)	-	(242,573,478)	(16,843,769)
Net (decrease)/increase from share transactions		(43,054,484)	(131,752)	11,906,240	33,196,329	2,184,692	128,050,107	(6,133,218)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(4,857,288)	2,806,888	3,190,572	12,205,454	4,793,912	41,006,145	13,535,538
Net assets attributable to holders of redeemable participating shares at the end of the financial year		78,680,458	28,738,782	52,449,097	108,030,261	34,938,913	221,951,586	64,090,681

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WisdomTree Issuer ICAV

Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares (continued) For the financial year ended 31 December 2023

		WisdomTree UK Equity Income UCITS ETF	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree US Quality Dividend Growth UCITS ETF	WisdomTree Global Quality Dividend Growth UCITS ETF	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	WisdomTree AT1 CoCo Bond UCITS ETF	WisdomTree Bond ESG Enhanced Yield UCITS ETF*
	Note	GBP	USD	USD	USD	EUR	USD	EUR
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year		8,642,516	579,122,030	476,851,819	337,092,496	55,344,430	262,662,354	8,679,553
Proceeds from redeemable participating shares issued	5	1,700,870	180,595,651	123,046,556	763,605,253	5,410,956	150,595,374	639,959
Payments for redeemable participating shares redeemed	5	-	(210,896,181)	(169,270,066)	(120,391,570)	(5,810,722)	(143,043,726)	(9,557,051)
Net increase/(decrease) from share transactions		1,700,870	(30,300,530)	(46,223,510)	643,213,683	(399,766)	7,551,648	(8,917,092)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539
Net assets attributable to holders of redeemable participating shares at the end of the financial year		10,856,544	504,882,357	513,396,260	1,088,302,030	65,868,459	271,011,500	-

* Terminated 5 September 2023.

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares (continued) For the financial year ended 31 December 2023

		WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF* EUR	WisdomTree Artificial Intelligence UCITS ETF USD	WisdomTree Floating Rate Treasury Bond UCITS ETF USD	WisdomTree Cloud Computing UCITS ETF USD	WisdomTree Battery Solutions UCITS ETF USD	WisdomTree Cybersecurity UCITS ETF USD	WisdomTree European Union Bond UCITS ETF* EUR
Note								
	Net assets attributable to holders of redeemable participating shares at the beginning of the financial year							
	Proceeds from redeemable participating shares issued	2,632,504	272,608,423	89,574,872	294,207,059	314,586,737	70,545,546	1,608,959
5	Payments for redeemable participating shares redeemed	112,259	265,507,745	236,486,823	171,517,675	39,250,056	40,724,261	5,750,125
5		(2,789,851)	(4,466,701)	(57,237,321)	(186,648,602)	(101,457,963)	(9,593,507)	(7,393,550)
	Net (decrease)/increase from share transactions	(2,677,592)	261,041,044	179,249,502	(15,130,927)	(62,207,907)	31,130,754	(1,643,425)
	Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	45,088	200,839,827	7,310,189	121,299,077	(22,037,335)	53,332,754	34,466
	Net assets attributable to holders of redeemable participating shares at the end of the financial year	-	734,489,294	276,134,563	400,375,209	230,341,495	155,009,054	-

* Terminated 5 September 2023.

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares (continued) For the financial year ended 31 December 2023

	Note	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF** USD	WisdomTree US Efficient Core UCITS ETF** USD	WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP	WisdomTree Megatrends UCITS ETF ***** USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial year						
Proceeds from redeemable participating shares issued	5	1,526,497	-	-	-	-
Payments for redeemable participating shares redeemed	5	(825,604)	1,332,453 (611,271)	2,010,134	528,031	1,006,977
Net (decrease)/increase from share transactions		(825,604)	721,182	2,010,134	528,031	1,006,977
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		224,330	(49,809)	120,405	22,028	93,049
Net assets attributable to holders of redeemable participating shares at the end of the financial year		925,223	671,373	2,130,539	550,059	1,100,026

* Launched 5 June 2023.
 ** Launched 10 October 2023.
 *** Launched 13 November 2023.
 ***** Launched 5 December 2023.

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 The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows For the financial year ended 31 December 2024

		WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		11,517,040	(1,130,005)	2,490,741	(2,810,551)	(536,993)	49,062,843	1,902,131
Adjustments for:								
Net (increase)/decrease in transferable securities		(22,337,990)	(6,270,619)	(662,677)	(43,335,245)	2,972,371	(117,390,643)	(877,331)
Unrealised loss/(gain) on open forward foreign currency exchange contracts		56,471	-	-	-	-	(13,908,603)	(1,571,622)
Increase/(decrease) in debtors		(76,461)	21,387	(8,828)	3,977	37,295	4,561,157	360,552
Increase/(decrease) in creditors		7,247	2,162	(203,472)	(415,053)	(36,887)	(587,273)	378,896
Net cash (used in)/provided by operating activities		<u>(10,833,693)</u>	<u>(7,377,075)</u>	<u>1,615,764</u>	<u>(46,556,872)</u>	<u>2,435,786</u>	<u>(78,262,519)</u>	<u>192,626</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	69,950,988	14,066,813	26,655,053	66,023,904	-	537,950,042	29,493,413
Payments for redeemable participating shares redeemed	5	(59,158,680)	(6,539,261)	(28,219,744)	(18,949,294)	(2,522,988)	(458,969,414)	(29,640,674)
Net cash flows provided by/(used in) financing activities		<u>10,792,308</u>	<u>7,527,552</u>	<u>(1,564,691)</u>	<u>47,074,610</u>	<u>(2,522,988)</u>	<u>78,980,628</u>	<u>(147,261)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(41,385)</u>	<u>150,477</u>	<u>51,073</u>	<u>517,738</u>	<u>(87,202)</u>	<u>718,109</u>	<u>45,365</u>
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		333,272	66,425	386,804	626,549	156,066	805,266	166,078
Bank overdraft at beginning of the financial year		-	-	-	-	(13,321)	-	-
		<u>333,272</u>	<u>66,425</u>	<u>386,804</u>	<u>626,549</u>	<u>142,745</u>	<u>805,266</u>	<u>166,078</u>
Bank overdraft at end of the financial year		-	-	-	-	-	-	-
Cash and cash equivalents at end of the financial year		<u>291,887</u>	<u>216,902</u>	<u>437,877</u>	<u>1,144,287</u>	<u>55,543</u>	<u>1,523,375</u>	<u>211,443</u>
		<u>291,887</u>	<u>216,902</u>	<u>437,877</u>	<u>1,144,287</u>	<u>55,543</u>	<u>1,523,375</u>	<u>211,443</u>
Supplementary information on cash flow from operating activities:								
Interest received		3,287	4,650	12,116	3,965	674	17,194	3,562
Dividend received		3,470,397	2,155,731	2,939,314	8,056,430	1,565,717	8,261,469	2,860,142
Taxation paid		(537,263)	(144,037)	(111,643)	(1,505,816)	(333,846)	(1,257,848)	(234,059)
Interest paid		(798)	(26)	(48)	(9,952)	(961)	(2,051)	(292)
Distributions paid		(1,078,251)	(1,821,757)	(1,377,901)	(8,143,257)	(1,681,817)	(1,247,987)	(678,272)

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued)
For the financial year ended 31 December 2024

	Note	WisdomTree UK Equity Income UCITS ETF*	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree US Quality Dividend Growth UCITS ETF	WisdomTree Global Quality Dividend Growth UCITS ETF	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	WisdomTree AT1 CoCo Bond UCITS ETF	WisdomTree Artificial Intelligence UCITS ETF
		GBP	USD	USD	USD	EUR	USD	USD
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		661,885	(688,888)	95,246,356	114,295,789	(991,521)	(5,370,308)	76,620,359
Adjustments for:								
Net decrease/(increase) in transferable securities		10,739,101	202,440,570	(48,028,398)	(737,739,468)	19,841,133	(4,977,430)	(58,795,699)
Unrealised loss on open forward foreign currency exchange contracts		-	1,991,034	93,201	66,163	-	3,218,542	-
Unrealised gain on total return swaps		-	(14,439,637)	-	-	-	-	-
Decrease/(increase) in debtors		82,280	(29,421,691)	(1,739,500)	33,418,531	26,046	188,845	2,312,590
Increase/(decrease) in creditors		30,778	31,215,499	1,658,672	(34,297,318)	(3,330)	(5,980,836)	(2,275,983)
Net cash provided by/(used in) operating activities		<u>11,514,044</u>	<u>191,096,887</u>	<u>47,230,331</u>	<u>(624,256,303)</u>	<u>18,872,328</u>	<u>(12,921,187)</u>	<u>17,861,267</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	-	131,098,628	205,310,197	1,327,535,703	14,287,810	149,473,280	170,718,315
Payments for redeemable participating shares redeemed	5	<u>(11,518,429)</u>	<u>(331,359,255)</u>	<u>(252,405,121)</u>	<u>(700,248,531)</u>	<u>(33,157,042)</u>	<u>(140,346,927)</u>	<u>(189,709,314)</u>
Net cash flows (used in)/provided by financing activities		<u>(11,518,429)</u>	<u>(200,260,627)</u>	<u>(47,094,924)</u>	<u>627,287,172</u>	<u>(18,869,232)</u>	<u>9,126,353</u>	<u>(18,990,999)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(4,385)</u>	<u>(9,163,740)</u>	<u>135,407</u>	<u>3,030,869</u>	<u>3,096</u>	<u>(3,794,834)</u>	<u>(1,129,732)</u>
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		32,459	13,776,037	1,243,328	2,648,315	249,201	5,778,821	1,657,194
Bank overdraft at beginning of the financial year		-	-	-	-	-	-	-
Bank overdraft at end of the financial year		<u>32,459</u>	<u>13,776,037</u>	<u>1,243,328</u>	<u>2,648,315</u>	<u>249,201</u>	<u>5,778,821</u>	<u>1,657,194</u>
Cash and cash equivalents at end of the financial year		<u>28,074</u>	<u>4,612,297</u>	<u>1,378,735</u>	<u>5,924,256</u>	<u>252,297</u>	<u>1,983,987</u>	<u>527,462</u>
		<u>28,074</u>	<u>4,612,297</u>	<u>1,378,735</u>	<u>5,679,184</u>	<u>252,297</u>	<u>1,983,987</u>	<u>527,462</u>
Supplementary information on cash flow from operating activities:								
Interest received		333	21,276,840	21,228	57,439	1,828	15,530,575	22,963
Dividend received		503,744	-	10,812,692	32,284,594	1,818,429	-	6,588,990
Taxation paid		(11,640)	-	(1,642,492)	(4,686,064)	(138,494)	(5,383)	(1,173,326)
Interest paid		-	(569)	(100)	(839)	-	(202)	(3,190)
Distributions paid		(522,190)	(11,135,821)	(1,287,204)	(11,817,992)	(156,392)	(16,165,279)	-

* Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2024

		<i>WisdomTree USD</i>	<i>WisdomTree Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Note									
Operating activities									
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		13,287,060	21,339,789	(28,868,311)	19,323,660	(11,343,481)	506,898	12,968,421	
Adjustments for:									
Net decrease/(increase) in transferable securities		6,207,227	107,710,785	80,831,914	(75,341,199)	4,303,383	(8,643,239)	(24,403,817)	
Net increase in exchange-traded commodities		-	-	19	-	2,111,616	-	(5,764,870)	
Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-	-	
Unrealised loss/(gain) on total return swaps		1,373,424	10,248,248	2,255,141	1,210,749	-	(4,480)	(10,658,063)	
Decrease/(increase) in debtors		(473,959)	(10,261,386)	(2,766,593)	(812,924)	-	38,595	(7,397,394)	
(Decrease)/increase in creditors		20,393,752	129,037,436	51,452,170	(55,619,714)	14,443	-	22,926,351	
Net cash provided by/(used in) operating activities									
Financing activities									
Amounts received on issue of redeemable participating shares	5	150,102,164	110,929,002	23,394,814	120,349,977	162,218,014	11,850,321	25,863,083	
Payments for redeemable participating shares redeemed	5	(169,784,109)	(239,643,546)	(75,741,369)	(64,778,653)	(120,853,919)	(3,735,107)	(13,552,380)	
Net cash flows (used in)/provided by financing activities									
		(19,681,945)	(128,714,544)	(52,346,555)	55,571,324	41,364,095	8,115,214	12,310,703	
Net increase/(decrease) in cash and cash equivalents									
		711,807	322,892	(894,385)	(48,390)	5,900,228	12,988	(18,669)	
Reconciliation of cash movement during the financial year									
Cash and cash equivalents at beginning of the financial year		201,388	65,177	1,132,769	23,952	161,696	17,698	258,972	
Bank overdraft at beginning of the financial year		-	-	-	(3,291)	-	-	-	
Bank overdraft at end of the financial year									
		201,388	65,177	1,132,769	20,661	161,696	17,698	258,972	
Cash and cash equivalents at end of the financial year									
		913,195	388,069	238,384	(29,109)	-	-	-	
		913,195	388,069	238,384	1,380	6,061,924	30,686	240,303	
Supplementary information on cash flow from operating activities:									
Interest received		14,998,175	2,662	16,459	10,010	9,041,814	653	10,644,245	
Dividend received		-	66,256	3,186,411	632,847	-	244,340	-	
Taxation paid		-	(10,726)	(379,144)	(29,121)	-	(76,247)	-	
Interest paid		-	(278)	(3,808)	(359)	-	(1,450)	-	
Distributions paid		(1,113,471)	-	-	-	-	-	-	

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WisdomTree Issuer ICAP

Statement of Cash Flows (continued) For the financial year ended 31 December 2024

	<i>WisdomTree UK Quality Dividend Growth UCITS ETF</i>	<i>WisdomTree Megatrends UCITS ETF</i>	<i>WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*</i>	<i>WisdomTree US Quality Growth UCITS ETF**</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF***</i>	<i>WisdomTree Global Efficient Core UCITS ETF****</i>
	<i>GBP</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Operating activities						
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(112,889)	3,998,660	(224,767)	956,424	1,633,972	(139,676)
Adjustments for:						
Net increase in transferable securities	(11,370,063)	(13,905,012)	(1,946,799)	(13,178,750)	(323,868,559)	(5,837,117)
Movement in margin cash	-	-	-	-	-	(135,927)
Unrealised loss/(gain) on futures contracts	-	-	-	-	-	57,967
Unrealised loss on open forward foreign currency exchange contracts	-	-	-	-	-	23,359
Increase in debtors	(17,744)	(35,110)	(362)	(260)	(409,542)	(2,751)
Increase in creditors	2,989	6,679	1,665	3,710	84,336	1,006
Net cash used in operating activities	(11,497,707)	(9,934,783)	(2,170,263)	(12,218,876)	(322,559,793)	(6,033,139)
Financing activities						
Amounts received on issue of redeemable participating shares	12,930,928	52,744,128	3,713,907	14,586,141	322,953,582	6,142,815
Payments for redeemable participating shares redeemed	(1,411,336)	(42,746,397)	(1,537,784)	(2,333,570)	-	-
Net cash flows provided by financing activities	11,519,592	9,997,731	2,176,123	12,252,571	322,953,582	6,142,815
Net increase in cash and cash equivalents	21,885	62,948	5,860	33,695	393,789	109,676
Reconciliation of cash movement during the financial year						
Cash and cash equivalents at beginning of the financial year	881	3,737	-	-	-	-
Bank overdraft at beginning of the financial year	-	-	-	-	-	-
Bank overdraft at end of the financial year	-	-	-	-	-	-
Cash and cash equivalents at end of the financial year	22,766	66,685	5,860	33,695	393,789	109,676
Supplementary information on cash flow from operating activities:						
Interest received	13	3,784	169	47	7,214	1,286
Dividend received	85,251	318,692	12,874	24,134	2,192,529	4,395
Taxation paid	(1,662)	(50,058)	(1,480)	(3,664)	(320,010)	(1,146)
Interest paid	-	(808)	(107)	-	(4,036)	-
Distributions paid	(66,090)	-	-	-	-	-

* Launched 3 April 2024.
 ** Launched 16 April 2024.
 *** Launched 5 June 2024.
 **** Launched 5 November 2024.

The information contained in this Statement is at a Sub-Fund Level.
 The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued)

For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree CoCo Bond UCITS ETF USD</i>	<i>WisdomTree Bond ESG Enhanced Yield UCITS ETF* EUR</i>
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539
Adjustments for:								
Net (increase)/decrease in transferable securities		-	1,180,695	(9,210)	(5,357)	-	143,805	-
Unrealised loss/(gain) on open forward foreign currency exchange contracts		-	(3,434,989)	-	-	-	-	-
Unrealised gain on total return swaps		(24,368)	5,668,700	59,684	(35,096,933)	(137,780)	473,603	66,657
(Increase)/decrease in debtors		370	(1,821,496)	7,005	33,310,081	1,524	5,987,196	(595)
Increase/(decrease) in creditors								
Net cash (used in)/provided by operating activities		<u>(1,704,754)</u>	<u>23,174,687</u>	<u>47,141,374</u>	<u>(643,005,217)</u>	<u>588,448</u>	<u>(3,730,390)</u>	<u>8,901,288</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	1,700,870	180,595,651	123,046,556	763,605,253	5,410,956	150,595,374	639,959
Payments for redeemable participating shares redeemed	5	-	(210,896,181)	(169,270,066)	(120,391,570)	(5,810,722)	(143,043,726)	(9,557,051)
Net cash flows provided by/(used in) financing activities		<u>1,700,870</u>	<u>(30,300,530)</u>	<u>(46,223,510)</u>	<u>643,213,683</u>	<u>(399,766)</u>	<u>7,551,648</u>	<u>(8,917,092)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(3,884)</u>	<u>(7,125,843)</u>	<u>917,864</u>	<u>208,466</u>	<u>188,682</u>	<u>3,821,258</u>	<u>(15,804)</u>
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		36,343	20,901,880	325,464	2,439,849	60,519	1,957,563	16,531
Bank overdraft at beginning of the financial year		-	-	-	-	-	-	-
Bank overdraft at end of the financial year		<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
Cash and cash equivalents at end of the financial year		<u>32,459</u>	<u>13,776,037</u>	<u>1,243,328</u>	<u>2,648,315</u>	<u>249,201</u>	<u>5,778,821</u>	<u>727</u>
		<u><u>32,459</u></u>	<u><u>13,776,037</u></u>	<u><u>1,243,328</u></u>	<u><u>2,648,315</u></u>	<u><u>249,201</u></u>	<u><u>5,778,821</u></u>	<u><u>727</u></u>
Supplementary information on cash flow from operating activities:								
Interest received		140	26,563,048	18,230	32,925	773	18,117,688	144,515
Dividend received		552,068	-	9,735,310	13,808,241	1,514,950	-	-
Taxation paid		(13,774)	-	(1,481,765)	(1,981,857)	(88,643)	-	(54)
Interest paid		-	(124)	(138)	(580)	-	(6,579)	-
Distributions paid		(496,232)	(1,664,638)	(1,062,312)	(1,637,973)	(99,723)	(14,632,079)	(19,134)

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2023

		<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF*</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i>	<i>WisdomTree Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree European Union Bond UCITS ETF*</i>
	<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		45,088	200,839,827	7,310,189	121,299,077	(22,037,335)	53,332,754	34,466
Adjustments for:								
Net decrease/(increase) in transferable securities		2,595,100	(460,617,221)	(184,276,621)	(106,335,515)	84,845,395	(83,919,052)	1,596,526
Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	(19)	-	-
Decrease/(increase) in debtors		27,162	(2,642,267)	(13,809,639)	(5,351,514)	(2,358,742)	(1,547,597)	5,688
Increase/(decrease) in creditors		1,382	2,466,674	11,547,368	5,378,751	2,709,655	1,017,690	(63)
Net cash provided by/(used in) operating activities		<u>2,668,732</u>	<u>(259,952,987)</u>	<u>(179,228,703)</u>	<u>14,990,799</u>	<u>63,158,954</u>	<u>(31,116,205)</u>	<u>1,636,617</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	112,259	265,507,745	236,486,823	171,517,675	39,250,056	40,724,261	5,750,125
Payments for redeemable participating shares redeemed	5	(2,789,851)	(4,466,701)	(57,237,321)	(186,648,602)	(101,457,963)	(9,593,507)	(7,393,550)
Net cash flows (used in)/provided by financing activities		<u>(2,677,592)</u>	<u>261,041,044</u>	<u>179,249,502</u>	<u>(15,130,927)</u>	<u>(62,207,907)</u>	<u>31,130,754</u>	<u>(1,643,425)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(8,860)</u>	<u>1,088,057</u>	<u>20,799</u>	<u>(140,128)</u>	<u>951,047</u>	<u>14,549</u>	<u>(6,808)</u>
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		10,602	569,137	180,589	205,305	181,954	6,112	6,943
Bank overdraft at beginning of the financial year		-	-	-	-	(232)	-	-
Bank overdraft at end of the financial year		<u>10,602</u>	<u>569,137</u>	<u>180,589</u>	<u>205,305</u>	<u>181,722</u>	<u>6,112</u>	<u>6,943</u>
Cash and cash equivalents at end of the financial year		<u>1,742</u>	<u>1,657,194</u>	<u>201,388</u>	<u>65,177</u>	<u>1,132,769</u>	<u>23,952</u>	<u>135</u>
		<u>1,742</u>	<u>1,657,194</u>	<u>201,388</u>	<u>65,177</u>	<u>1,132,769</u>	<u>20,661</u>	<u>135</u>
Supplementary information on cash flow from operating activities:								
Interest received		49,257	17,878	6,516,875	3,562	19,341	3,932	25,817
Dividend received		-	4,955,214	-	19,842	5,652,362	242,699	-
Taxation paid		(70)	(976,728)	72	(2,976)	(643,647)	(119,924)	-
Interest paid		-	(3,084)	(328)	(254)	(3,521)	(73)	-
Distributions paid		(5,258)	-	(773,607)	-	-	-	-

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2023

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>
<i>Note</i>							
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(9,870,530)	325,478	(21,237,299)	(273,402)	337,357	(491,260)	995,400
Adjustments for:							
Net (increase)/decrease in transferable securities	(34,892,756)	(329,945)	(71,916,525)	623,895	(2,082,151)	556,339	(1,964,248)
Net increase in exchange-traded commodities	-	-	(25,492,567)	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts	2,004,543	-	-	-	-	-	-
Unrealised loss on total return swaps	2,619,663	-	1,403,712	-	-	-	-
Decrease/(increase) in debtors	4,575,459	(406)	125,516,472	180	(5,426)	(3,701)	-
Increase/(decrease) in creditors	7,561	14,312	(119,796,545)	(113,839)	554	(10,323)	624
Net cash (used in)/provided by operating activities	(35,556,060)	9,439	(111,522,752)	236,834	(1,749,666)	51,055	(968,224)
Financing activities							
Amounts received on issue of redeemable participating shares	40,127,616	-	115,407,979	2,217,280	2,267,342	1,445,025	7,881,290
Payments for redeemable participating shares redeemed	(5,037,157)	-	(4,393,510)	(2,568,968)	(508,392)	(1,504,014)	(6,910,301)
Net cash flows provided by/(used in) financing activities	35,090,459	-	111,014,469	(351,688)	1,758,950	(58,989)	970,989
Net (decrease)/increase in cash and cash equivalents	(465,601)	9,439	(508,283)	(114,854)	9,284	(7,934)	2,765
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	1,403,282	8,277	767,255	195,790	5,310	14,120	383
Bank overdraft at beginning of the financial year	(775,985)	(18)	-	-	-	(162)	-
	627,297	8,259	767,255	195,790	5,310	13,958	383
Bank overdraft at end of the financial year	-	-	-	-	-	-	-
Cash and cash equivalents at end of the financial year	161,696	17,698	258,972	80,936	14,594	6,024	3,148
	161,696	17,698	258,972	80,936	14,594	6,024	3,148
Supplementary information on cash flow from operating activities:							
Interest received	6,076,221	138	9,692,812	184	40	101	512
Dividend received	-	73,473	-	29,484	55,773	28,599	2,654
Taxation paid	-	(11,259)	-	(4,796)	(14,185)	(3,209)	(515)
Interest paid	(9,036)	(84)	-	-	-	-	(1)
Distributions paid	-	-	-	-	(16,386)	-	-

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued)

For the financial year ended 31 December 2023

		<i>WisdomTree Global Automotive Innovators UCITS ETF</i>	<i>WisdomTree Renewable Energy UCITS ETF*</i>	<i>WisdomTree US Efficient Core UCITS ETF**</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF***</i>	<i>WisdomTree Megatrends UCITS ETF****</i>
	<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>GBP</i>	<i>USD</i>
Operating activities						
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		224,330	(49,809)	120,405	22,028	93,049
Adjustments for:						
Net decrease/(increase) in transferable securities		599,762	(668,257)	(1,889,383)	(548,481)	(1,096,098)
Movement in margin cash		-	-	(32,928)	-	-
Unrealised loss/(gain) on futures contracts		-	-	(23,617)	-	-
Decrease/(increase) in debtors		1,605	(727)	(935)	(774)	(555)
(Decrease)/increase in creditors		(257)	227	223	77	364
Net cash provided by/(used in) operating activities		<u>825,440</u>	<u>(718,566)</u>	<u>(1,826,235)</u>	<u>(527,150)</u>	<u>(1,003,240)</u>
Financing activities						
Amounts received on issue of redeemable participating shares	5	-	1,332,453	2,010,134	528,031	1,006,977
Payments for redeemable participating shares redeemed	5	(825,604)	(611,271)	-	-	-
Net cash flows (used in)/provided by financing activities		<u>(825,604)</u>	<u>721,182</u>	<u>2,010,134</u>	<u>528,031</u>	<u>1,006,977</u>
Net (decrease)/increase in cash and cash equivalents		<u>(164)</u>	<u>2,616</u>	<u>183,899</u>	<u>881</u>	<u>3,737</u>
Reconciliation of cash movement during the financial year						
Cash and cash equivalents at beginning of the financial year		2,389	-	-	-	-
Bank overdraft at beginning of the financial year		-	-	-	-	-
Bank overdraft at end of the financial year		<u>2,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents at end of the financial year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplementary information on cash flow from operating activities:						
Interest received		88	92	321	-	-
Dividend received		44,782	4,306	2,630	406	368
Taxation paid		(6,238)	(803)	(751)	(11)	(188)
Interest paid		(1)	(18)	-	-	-

**

 Launched 5 June 2023.
 Launched 10 October 2023.
 Launched 13 November 2023.
 Launched 5 December 2023.

The information contained in this Statement is at a Sub-Fund Level.
 The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Notes to the Financial Statements For the financial year ended 31 December 2024

1. General Information

WisdomTree Issuer ICAV (“ICAV”) is an open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923. The ICAV’s registered office is 3 Dublin Landings, North Wall Quay, Dublin 1, Ireland. The ICAV was authorised and regulated by the Central Bank under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”), together with the listing rules of the Euronext Dublin.

WisdomTree Management Limited (the “Manager”) and WisdomTree Ireland Limited are wholly owned subsidiaries of WisdomTree Europe Holdings Limited. WisdomTree UK Limited is a wholly owned subsidiary of Electra Target Holdco Limited.

For Swiss investors, the Prospectus, the articles, the document containing key information for investors (“KIID”), the annual and semi-annual report, and the list of all purchases and sales made during the period under consideration for the ICAV may be obtained free of charge from the Representative for Switzerland, Société Générale, Paris, Zurich Branch, Talacker 50, PO Box 1928, CH – 8021 Zurich, Switzerland. All Sub-Funds are listed on Euronext Dublin.

At 31 December 2024, the ICAV comprised 33 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2023: 30 active sub-funds). During the financial year, WisdomTree UK Equity Income UCITS ETF merged into WisdomTree UK Quality Dividend Growth UCITS ETF and the Central Bank of Ireland approval of WisdomTree UK Equity Income UCITS ETF was revoked upon the merger. There were also 2 Sub-Funds authorised by Central Bank, namely WisdomTree Strategic Metals UCITS ETF and WisdomTree Trend Rider Global Momentum UCITS ETF, on 3 December 2024 and 12 December 2024, respectively that were remain unfunded as at 31 December 2024.

2. Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (the “IASB”) and adopted by the European Union (the “EU”), and Irish statute comprising the Irish Collective Asset-Management Acts 2015-2020 (“the ICAV Act”) and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”).

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2024

There are no new standards, amendments to standards or interpretations that are issued and effective for the financial year beginning on 1 January 2024 that have a significant impact on the ICAV’s financial statements.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2025 and not early adopted

There are no new standards, amendments to standards or interpretations that are issued but not effective for the financial year beginning on 1 January 2025 that have a significant impact on the ICAV’s financial statements.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies

3.1 Financial assets and financial liabilities

(a) Classification

In accordance with IFRS 9, the ICAV classifies its financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

In applying that classification, a financial asset or financial liability is considered to be held for trading if:

- (a) It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term
- or
- (b) On initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which, there is evidence of a recent actual pattern of short-term profit-taking
- or
- (c) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument)

Financial assets

The ICAV classifies its financial assets as subsequently measured at amortised cost or measured at fair value through profit or loss on the basis of both:

- The entity's business model for managing the financial assets
- The contractual cash flow characteristics of the financial asset

Financial assets measured at amortised cost

A debt instrument is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The ICAV includes in this category cash and cash equivalents, short-term non-financing receivables, accrued income and other receivables.

Financial assets measured at fair value through profit or loss (FVPL)

A financial asset is measured at fair value through profit or loss if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding
- or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell
- or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(a) *Classification (continued)*

The objective to the ICAV is to track the returns of a specified index, and not to collect contractual cash flows. As such, all investments held meet category (b) above and are categorised as financial assets measured at fair value through profit or loss. The ICAV includes in this category equity investments, debt securities and derivative financial instruments.

Financial liabilities

Financial liabilities measured at fair value through profit or loss (FVPL)

A financial liability is measured at FVPL if it meets the definition of held for trading.

The ICAV includes in this category derivative financial instruments.

Financial liabilities measured at amortised cost

This category includes all financial liabilities, other than those measured at fair value through profit or loss.

(b) *Recognition*

All regular purchases and sales of investments are recognised on the trade date – the date on which the ICAV commits to purchase or sell the investment. Realised gains and losses arising from the sale of financial assets and financial liabilities at fair value through profit or loss are presented in the Statement of Comprehensive Income within net gain/(loss) on investment activities and are calculated on a weighted average cost basis.

(c) *Initial measurement*

Financial assets and financial liabilities at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed as incurred in the Statement of Comprehensive Income (see Note 3.8).

Financial assets and financial liabilities at amortised cost are recognised on the date on which they originated and initially measured at fair value plus transaction costs that are directly attributable to their acquisition or issue.

(d) *Subsequent measurement*

Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. Subsequent changes in the fair value of financial assets at fair value through profit or loss are recognised in the Statement of Comprehensive Income as part of net gain/(loss) on investment activities.

Financial assets and financial liabilities at amortised cost are measured using the effective interest method.

Expected Credit Loss

The Sub-Funds hold only receivables with no financing component and which have maturities of less than 12 months at amortised cost and the probability of default is close to zero. As a result, no loss allowance has been recognised based on a 12 month expected credit losses as any impairment would be wholly insignificant to the Sub-Funds.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(e) Derecognition

Financial assets are derecognised when the contractual rights to receive cash flows from the investment have expired or the ICAV has transferred substantially all risks and rewards of ownership.

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expired.

(f) Fair value estimation

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly observable or estimated using another valuation technique.

Listed Equities, Preferred Stock, Rights, Bonds and Exchange-traded Commodities

The fair value of financial assets traded in active markets, which includes listed equities, preferred stock, rights and exchange-traded commodities, are based on quoted market prices at the Statement of Financial Position date. The quoted market prices used for these financial assets held by the Sub-Funds are the current last traded prices.

Where investments comprise bonds or notes, such assets shall be valued at the closing mid-market price on the main market on which these assets are traded or admitted for trading plus any interest accrued thereon from the date which they were acquired.

Un-listed Equity

If a quoted market price is not available on a recognised stock exchange or from a broker/dealer for non-exchange traded financial instruments, the fair value of the instrument is estimated using valuation techniques, including use of recent arm's length market transactions, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on the Board of Directors (the "Board") best estimates and the latest available weighted average cost of capital for the ICAV at the Statement of Financial Position date.

Exchange Traded Funds ("ETFs")

The fair value of investments in ETF's, shall be valued at market value based on the last traded price of the ETF.

Futures

Futures contracts are commitments either to purchase or sell a financial instrument, currency, commodity or an index at a specified future date for a specified price and may be settled in cash or another financial asset. Futures are standardised exchange-traded contracts. Initial margin requirements for futures are met in cash or other instruments, and changes in the future contract values are settled daily. Futures contracts have little credit risk because the counterparties are futures exchanges. Daily fluctuations in the value of a futures contract are recorded for financial reporting purposes as unrealised gains or losses by the Sub-Funds and are recorded as a realised gain or loss when the position is closed.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(f) Fair value estimation (continued)

Forward Foreign Currency Exchange Contracts

The fair value of open forward foreign currency exchange contracts is calculated as the difference between the contracted rate and the current forward rate that would close out the contract on the Statement of Financial Position date. Gains or losses on open forward foreign currency exchange contracts are included in the unrealised gain or loss on open forward foreign currency exchange contracts, as appropriate, on the Statement of Financial Position.

Total Return Swaps

A swap is an agreement in which one party makes payments based on a set rate, either fixed or variable, while the other party makes payments based on the return of an underlying asset, which includes both the income it generates and any capital gains. In total return swaps, the underlying asset, referred to as the reference asset, is usually an equity index, loan, or bond. The fair value of the swaps is determined based on the mark to market valuation provided by the counterparty and validated by the Administrator. In determining the mark to market valuation, the counterparty makes assumptions that are based on market conditions existing on each Statement of Financial Position date. Unrealised gains and losses on total return swaps are included in the unrealised gain or loss on total return swaps in the Statement of Financial Position.

Options

The premium on written call options exercised is added to the proceeds from the sale of the underlying security or foreign currency in determining the realised gain or loss. The premium on written put options exercised is included in determining initial fair value of the securities or foreign currencies purchased. Premiums received from written options which expire unexercised are treated as realised gains. The option is subsequently marked to market to reflect the fair value of the option written, which is reported in the Statement of Financial Position.

Unless stated elsewhere in the financial statements, there have been no changes to the valuation policies applied for the financial year ended 31 December 2024 and 31 December 2023.

3.2 Foreign Currency

(a) Transactions and balances

Transactions during the financial year, including purchases and sales of securities, income and expenses, are translated into the functional currency of each Sub-Fund using the exchange rates prevailing at the dates of the transactions.

Proceeds from subscriptions and amounts paid on redemption of redeemable participating shares are translated at average rates, which approximate the rates prevailing at the dates of the transactions.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

All foreign currency transaction gains and losses are reported as part of the net gain/(loss) on investment activities in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.2 Foreign Currency (continued)

(a) Transactions and balances (continued)

Foreign currency monetary assets and liabilities are translated into the functional currency of the Sub-Funds using the exchange rate prevailing at the Statement of Financial Position date.

3.3 Interest income and expense

Interest income and expense, which relates to financial instruments held at fair value through profit or loss, is recognised in the Statement of Comprehensive Income as it accrues in net gain/(loss) on investment activities, using the coupon rate of the instrument and the period of time held.

Interest income, which relates to interest income from cash and cash equivalents, is recognised on a time proportionate basis using the effective interest method.

3.4 Dividend income

Dividend income is recognised in the Statement of Comprehensive Income when the relevant Sub-Fund's right to receive the payment has been established, normally being the ex-dividend date. Dividend income is shown gross of any withholding taxes, which are disclosed separately in the Statement of Comprehensive Income, and net of any tax credits.

3.5 Expenses

Expenses are accounted for on an accruals basis. Expenses are charged to the Statement of Comprehensive Income. Expenses arising on the disposal of investments are deducted from the disposal proceeds.

3.6 Negative yield on financial assets

Negative yield on financial assets relating to interest from a negative effective interest rate on a financial asset is accreted daily and is recognised in the Statement of Comprehensive Income over the life of the underlying instrument.

3.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and on demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investments or other purposes. Bank overdrafts are classified as liabilities in the Statement of Financial Position.

3.8 Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset. An incremental cost is one that would not have been incurred if a Sub-Fund of the ICAV had not acquired, issued or disposed of the financial asset.

Transaction costs on purchases and sales of financial instruments are included in net gain/(loss) on investment activities in the Statement of Comprehensive Income for each Sub-Fund. Separately identifiable transaction costs incurred by Sub-Funds of the ICAV during the financial year are disclosed in Note 6.

3.9 Redeemable participating shares

Each Sub-Fund issues redeemable participating shares, which are redeemable at the holder's option and are classified as financial liabilities as there are multiple share classes in issue without identical features, in accordance with IAS 32.

The redeemable participating share is carried at the redemption amount that is payable at the Statement of Financial Position date.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.9 Redeemable participating shares (continued)

Redeemable participating shares are issued and redeemed at the holder's option at prices based on the Sub-Fund's Net Asset Value ("NAV") per share at the time of issue or redemption, and accounted for on the day the trade transaction takes place. The Sub-Fund's NAV per share is calculated by dividing the net assets attributable to the holders of redeemable participating shares by the total number of outstanding redeemable participating shares. Net assets are valued for dealing purposes in accordance with the provisions of the ICAV regulations.

3.10 Distributions

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing share classes. Distributions shall be payable in the currency of denomination of a Sub-Fund's distributing share class to shareholders.

Distributions with an ex-date during the financial period under review are included as a finance cost in the Statement of Comprehensive Income. The reinvestment of the deemed distribution if applicable, being the portion of the total distribution reinvested, is included as a share transaction in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

3.11 Debtors and Creditors

All debtors and creditors fall due within one year. Trade and other creditors are payable at various dates in accordance with the suppliers usual and customary credit terms.

3.12 Significant Accounting Estimates and Judgements

The preparation of financial statements in conformity with IFRS requires management to make certain accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the ICAV accounting policies. Actual results may differ from those estimates and assumptions. The Directors believe that the estimates used in preparing the financial statements are reasonable and prudent.

Uncertainties exist with respect to the interpretation of complex tax regulations and changes in tax laws on foreign withholding tax. Given the wide range of international investments, differences arising between the actual investment income and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax expense already recorded. The ICAV establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it invests. The amounts of such provisions are based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective investment's domicile. As the ICAV assesses the probability for cash outflow with respect to taxes as remote, no liability has been recognised.

Fair value measurement of financial derivative instruments (FDIs) and securities not quoted in active market

The Sub-Funds hold financial instruments that are not quoted in active markets, including FDIs. Fair value of such instruments is determined using valuation techniques and may be determined using reputable pricing sources (such as pricing agencies) or indicative prices from market makers. Broker quotes as obtained from the pricing sources may be indicative and not executable or binding. Where no market data is available, the ICAV may value positions using its own models, which are usually based on valuation methods and techniques generally recognised as standard within the industry. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. The judgements

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

3. Material Accounting Policies (continued)

3.12 *Significant Accounting Estimates and Judgements (continued)*

include considerations of liquidity and model inputs such as credit risk (both own and counterparty's), correlation and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. The models used to determine fair values are validated and periodically reviewed by experienced personnel of the Investment Manager, independent of the party that created them. Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require the Investment Manager to make estimates. Changes in assumptions about these factors could affect the reported fair values of financial instruments. The Sub-Funds consider observable data to be market data that is readily available, regularly distributed and updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market. Refer to Note 3.1 (f) for further information about the fair value measurement of the Sub-Funds' financial instruments.

3.13 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent operating expenses exceed TER received from the Sub-Funds, the Manager will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon the ICAV's ability to continue as a going concern. During the financial year, WisdomTree UK Equity Income UCITS ETF merged into WisdomTree UK Quality Dividend Growth UCITS ETF and the Central Bank of Ireland approval of WisdomTree UK Equity Income UCITS ETF was revoked upon the merger.

3.14 *Offsetting financial instruments*

Financial assets and financial liabilities are offset and the net amounts reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously. Although there is a legally enforceable right to offset the recognised amounts, the full criteria have not been met, and no financial assets or financial liabilities have been offset in the Statement of Financial Position.

3.15 *Equalisation*

Income equalisation arrangements apply to each Sub-Fund. The arrangements are intended to ensure that the income per Share which is distributed in respect of the distribution period is not affected by changes in the number of Shares in issue during the period. The arrangements have no effect on the Net Asset Value of any Share Class. The calculation of equalisation is based on total accumulated undistributed net income. Income equalisation amounts are included in Proceeds from redeemable participating shares issued and Payments for redeemable participating shares redeemed on the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, in Amounts received on issue of redeemable participating shares and Payments for redeemable participating shares redeemed on the Statement of Cash Flows.

3.16 *Unsettled trades*

Trades for settlement comprise amounts due to/due from brokers. Amounts due from brokers are presented within Assets as Receivable for investments sold on the Statement of Financial Position and represent amounts receivable from the sale of securities. Amounts due to brokers are presented within Liabilities as Payable for investments purchased on the Statement of Financial Position and represent amounts payable on the purchase of securities.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities

Financial year ended 31 December 2024

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	7,682,835	43,824	2,792,622
Unrealised gain/(loss) on investment activities	2,151,360	(1,253,113)	(1,590,078)
	<u>9,834,195</u>	<u>(1,209,289)</u>	<u>1,202,544</u>

	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	11,301,409	2,236,579	36,124,858
Unrealised (loss)/gain on investment activities	(12,358,408)	(2,133,241)	8,443,017
	<u>(1,056,999)</u>	<u>103,338</u>	<u>44,567,875</u>

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF**** GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	21,173,562
Realised gain/(loss) on investment activities	3,972,894	1,476,370	(21,726,862)
Unrealised (loss)/gain on investment activities	(3,683,671)	(679,487)	12,363,934
	<u>289,223</u>	<u>796,883</u>	<u>11,810,634</u>

	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	79,399,504	124,963,942	1,604,812
Unrealised gain/(loss) on investment activities	9,740,506	(21,090,924)	(3,904,002)
	<u>89,140,010</u>	<u>103,873,018</u>	<u>(2,299,190)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2024 (continued)

	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	15,318,132	—	14,475,153
Realised (loss)/gain on investment activities	(5,013,728)	19,820,358	3,312
Unrealised gain on investment activities	1,430,289	54,485,090	323,179
	<u>11,734,693</u>	<u>74,305,448</u>	<u>14,801,644</u>

	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	4,923,321	(33,443,173)	12,981,386
Unrealised gain on investment activities	17,706,500	2,543,012	7,014,343
	<u>22,629,821</u>	<u>(30,900,161)</u>	<u>19,995,729</u>

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	8,995,353	—	10,636,532
Realised (loss)/gain on investment activities	(13,328,329)	147,510	(17,142,256)
Unrealised (loss)/gain on investment activities	(6,433,855)	258,051	19,831,566
	<u>(10,766,831)</u>	<u>405,561</u>	<u>13,325,842</u>

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised (loss)/gain on investment activities	(215,163)	124,882	(299,816)
Unrealised (loss)/gain on investment activities	(384,356)	(370,623)	13,263
	<u>(599,519)</u>	<u>(245,741)</u>	<u>(286,553)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2024 (continued)

	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	1,367,359	32,431	(64,822)
Unrealised (loss)/gain on investment activities	(551,867)	18,609	(235,665)
	<u>815,492</u>	<u>51,040</u>	<u>(300,487)</u>
	<i>WisdomTree US Efficient Core UCITS ETF USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF GBP</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	24,007	—	—
Realised gain on investment activities	135,269	4,858	3,700,698
Unrealised gain/(loss) on investment activities	1,521,585	(140,926)	168,458
	<u>1,680,861</u>	<u>(136,068)</u>	<u>3,869,156</u>
	<i>WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF* USD</i>	<i>WisdomTree US Quality Growth UCITS ETF** USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF*** USD</i>
Net gain/(loss) on investment activities			
Realised (loss)/gain on investment activities	(25,826)	52,443	2,122,651
Unrealised (loss)/gain on investment activities	(204,169)	899,936	(2,309,249)
	<u>(229,995)</u>	<u>952,379</u>	<u>(186,598)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2024 (continued)

WisdomTree
Global
Efficient Core
UCITS ETF*****
USD

Net gain/(loss) on investment activities

Interest income from financial assets at fair value through profit or loss	1,174
Realised gain on investment activities	8,498
Unrealised loss on investment activities	(154,232)
	<u>(144,560)</u>

* Launched 3 April 2024.

** Launched 16 April 2024.

*** Launched 5 June 2024.

**** Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

***** Launched 5 November 2024.

Financial year ended 31 December 2023

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR
Net gain/(loss) on investment activities			
Realised loss on investment activities	(7,974,323)	(77,646)	(2,077,979)
Unrealised gain on investment activities	<u>1,548,322</u>	<u>2,510,420</u>	<u>4,635,282</u>
	<u>(6,426,001)</u>	<u>2,432,774</u>	<u>2,557,303</u>

	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD
Net gain/(loss) on investment activities			
Realised gain on investment activities	233,152	1,016,087	19,121,558
Unrealised gain on investment activities	<u>12,552,058</u>	<u>3,935,155</u>	<u>17,826,687</u>
	<u>12,785,210</u>	<u>4,951,242</u>	<u>36,948,245</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	26,404,012
Realised loss on investment activities	(729,161)	(182,843)	(69,628,665)
Unrealised gain on investment activities	13,216,716	656,727	2,717,243
	<u>12,487,555</u>	<u>473,884</u>	<u>(40,507,410)</u>
	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	16,920,086	5,050,674	2,558,936
Unrealised gain on investment activities	60,228,033	94,406,728	7,082,760
	<u>77,148,119</u>	<u>99,457,402</u>	<u>9,641,696</u>
	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF** EUR</i>	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF** EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	17,621,146	77,194	21,935
Realised loss on investment activities	(30,648,439)	(1,430,101)	(557,740)
Unrealised gain on investment activities	31,718,577	1,617,528	588,584
	<u>18,691,284</u>	<u>264,621</u>	<u>52,779</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	WisdomTree Artificial Intelligence UCITS ETF USD	WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD	WisdomTree Cloud Computing UCITS ETF USD
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	8,491,510	—
Realised (loss)/gain on investment activities	(21,613,892)	12,177	(63,498,904)
Unrealised gain/(loss) on investment activities	220,257,900	(193,753)	186,183,827
	<u>198,644,008</u>	<u>8,309,934</u>	<u>122,684,923</u>
	WisdomTree Battery Solutions UCITS ETF USD	WisdomTree Cybersecurity UCITS ETF USD	WisdomTree European Union Bond UCITS ETF** EUR
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	19,994
Realised loss on investment activities	(62,720,330)	(3,378,858)	(329,313)
Unrealised gain on investment activities	36,702,475	56,491,194	344,968
	<u>(26,017,855)</u>	<u>53,112,336</u>	<u>35,649</u>
	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD	WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD	WisdomTree Broad Commodities UCITS ETF USD
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	6,031,561	—	9,686,178
Realised loss on investment activities	(11,007,802)	(72,068)	(27,438,040)
Unrealised (loss)/gain on investment activities	(4,494,179)	360,052	(3,141,602)
	<u>(9,470,420)</u>	<u>287,984</u>	<u>(20,893,464)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised loss on investment activities	(477,015)	(42,209)	(370,977)
Unrealised gain/(loss) on investment activities	193,975	356,371	(136,743)
	<u>(283,040)</u>	<u>314,162</u>	<u>(507,720)</u>
	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF* USD</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	43,566	140,070	(76,417)
Unrealised gain on investment activities	955,734	54,315	24,075
	<u>999,300</u>	<u>194,385</u>	<u>(52,342)</u>
	<i>WisdomTree US Efficient Core UCITS ETF*** USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF**** GBP</i>	<i>WisdomTree Megatrends UCITS ETF***** USD</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	6,954	8	149
Unrealised gain on investment activities	110,812	20,965	92,529
	<u>117,766</u>	<u>20,973</u>	<u>92,678</u>

* Launched 5 June 2023.

** Terminated 5 September 2023.

*** Launched 10 October 2023.

**** Launched 13 November 2023.

***** Launched 5 December 2023.

5. Share Capital

Authorised

The authorised share capital of the ICAV is EUR 2 divided into 2 subscriber shares of a par value of EUR 1 each and 500,000,000,000 redeemable shares of no par value. At 31 December 2024 and 31 December 2023, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. The holders of subscriber shares shall be entitled to one vote per share and shall not be entitled to any distributions whatsoever in respect of their holding of those shares. In the event of liquidation, the subscriber shares, after payment to the shareholders of each Sub-Fund, entitle the holders to receive the nominal amount paid thereof out of the

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

Authorised (continued)

assets of the ICAV not comprised within any Sub-Funds, with no recourse to the assets of each Sub-Fund should there be insufficient assets to enable the payment. The subscriber shares do not form part of the Net Asset Value of the ICAV and are thus only disclosed in the financial statements by way of this note.

Redeemable participating shares

The issued redeemable participating share capital for each Sub-Fund is at all times equal to the NAV of that Sub-Fund. Redeemable participating shares are redeemable at the Shareholders' option and are classified as financial liabilities. The redeemable participating shares may also be bought and sold in a secondary market where such a market exists. All issued share capital has been fully paid up except for amounts receivable from holders of redeemable participating shares as disclosed in the Statement of Financial Position. All shares shall rank pari passu and none of the Shareholders will have any different voting rights to other Shareholders.

For the financial year ended 31 December 2024

WisdomTree US Equity Income UCITS ETF

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,354,948	1,746,620	34,741	73,550	3,209,859
Shares issued	1,257,237	794,945	264,430	469,048	2,785,660
Shares redeemed	<u>(846,855)</u>	<u>(746,566)</u>	<u>(266,953)</u>	<u>(507,335)</u>	<u>(2,367,709)</u>
Balance at end of financial year	<u>1,765,330</u>	<u>1,794,999</u>	<u>32,218</u>	<u>35,263</u>	<u>3,627,810</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	29,302,460	22,841,981	6,657,108	11,149,439	69,950,988
Income Equalisation – Subscriptions	126,214	4,232,972	1,292,135	2,270,966	7,922,287
Payments for shares redeemed	(19,634,588)	(20,779,975)	(6,708,636)	(12,035,481)	(59,158,680)
Income Equalisation – Redemptions	<u>98,566</u>	<u>3,898,418</u>	<u>1,301,971</u>	<u>2,456,012</u>	<u>7,754,967</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI Acc</i>	<i>EEIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,987,171	227,477	2,214,648
Shares issued	814,308	210,000	1,024,308
Shares redeemed	<u>(145,836)</u>	<u>(254,388)</u>	<u>(400,224)</u>
Balance at end of financial year	<u>2,655,643</u>	<u>183,089</u>	<u>2,838,732</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	10,056,754	4,010,059	14,066,813
Income Equalisation – Subscriptions	133,952	1,222,921	1,356,873
Payments for shares redeemed	(1,770,179)	(4,769,082)	(6,539,261)
Income Equalisation – Redemptions	<u>24,831</u>	<u>1,447,169</u>	<u>1,472,000</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,625,528	1,231,365	2,856,893
Shares issued	1,023,720	375,833	1,399,553
Shares redeemed	(1,146,571)	(325,806)	(1,472,377)
Balance at end of financial year	<u>1,502,677</u>	<u>1,281,392</u>	<u>2,784,069</u>

Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	19,553,361	7,101,692	26,655,053
Income Equalisation – Subscriptions	274,721	1,346,377	1,621,098
Payments for shares redeemed	(21,765,453)	(6,454,291)	(28,219,744)
Income Equalisation – Redemptions	<u>344,452</u>	<u>1,289,150</u>	<u>1,633,602</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	6,418,972	496,087	6,915,059
Shares issued	3,533,415	513,553	4,046,968
Shares redeemed	(877,525)	(231,538)	(1,109,063)
Balance at end of financial year	<u>9,074,862</u>	<u>778,102</u>	<u>9,852,964</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	52,782,966	13,240,938	66,023,904
Income Equalisation – Subscriptions	610,430	4,181,353	4,791,783
Payments for shares redeemed	(13,051,395)	(5,897,899)	(18,949,294)
Income Equalisation – Redemptions	<u>177,431</u>	<u>1,859,307</u>	<u>2,036,738</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	1,755,000
Shares issued	—
Shares redeemed	(125,000)
Balance at end of financial year	<u>1,630,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(2,522,988)
Income Equalisation – Redemptions	<u>9,325</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,298,769	1,568,716	693,216	73,272	604,185	3,805,190	8,043,348
Shares issued	2,300,428	797,630	621,550	371,295	6,076,448	6,660,816	16,828,167
Shares redeemed	(1,372,072)	(837,936)	(543,089)	(130,709)	(5,882,652)	(5,577,545)	(14,344,003)
Balance at end of financial year	<u>2,227,125</u>	<u>1,528,410</u>	<u>771,677</u>	<u>313,858</u>	<u>797,981</u>	<u>4,888,461</u>	<u>10,527,512</u>

Value of Share Transactions

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	75,459,603	31,935,252	15,681,895	15,587,392	208,349,837	190,936,063	537,950,042
Income Equalisation – Subscriptions	312,689	2,520,130	80,080	1,366,198	18,627,774	22,281,523	45,188,394
Payments for shares redeemed	(44,693,711)	(32,649,269)	(13,777,367)	(5,353,602)	(206,432,850)	(156,062,615)	(458,969,414)
Income Equalisation – Redemptions	<u>241,224</u>	<u>2,682,123</u>	<u>60,563</u>	<u>482,773</u>	<u>18,156,930</u>	<u>18,199,823</u>	<u>39,823,436</u>

WisdomTree Europe Equity UCITS ETF

	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	876,256	966,167	122,259	82,704	344,983	2,392,369
Shares issued	281,470	454,568	160,500	63,603	111,333	1,071,474
Shares redeemed	(269,254)	(495,495)	(150,432)	(51,099)	(99,905)	(1,066,185)
Balance at end of financial year	<u>888,472</u>	<u>925,240</u>	<u>132,327</u>	<u>95,208</u>	<u>356,411</u>	<u>2,397,658</u>

Value of Share Transactions

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	7,221,689	14,721,814	2,898,827	1,689,719	2,961,364	29,493,413
Income Equalisation – Subscriptions	24,565	1,591,554	262	224,061	397,114	2,237,556
Payments for shares redeemed	(6,883,417)	(15,925,870)	(2,790,470)	(1,365,227)	(2,675,690)	(29,640,674)
Income Equalisation – Redemptions	<u>47,477</u>	<u>1,993,294</u>	<u>1,874</u>	<u>170,928</u>	<u>388,370</u>	<u>2,601,943</u>

WisdomTree UK Equity Income UCITS ETF

Balance at beginning of financial year	<i>WUKD****</i>
Shares issued	2,510,000
Shares redeemed	(2,510,000)
Balance at end of financial year	<u>—</u>
Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(11,518,429)
Income Equalisation – Redemptions	<u>2,268</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG USD</i>	<i>WCOA USD Acc</i>	<i>WCOM GBP Hedged Acc</i>	<i>WCOE EUR Hedged Acc</i>	<i>COMS CHF Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	18,175,000	12,150,000	3,525,000	1,900,000	435,000	36,185,000
Shares issued	1,166,092	6,588,495	1,040,000	50,000	25,000	8,869,587
Shares redeemed	(11,739,644)	(9,425,524)	(1,918,793)	(480,000)	(105,000)	(23,668,961)
Balance at end of financial year	<u>7,601,448</u>	<u>9,312,971</u>	<u>2,646,207</u>	<u>1,470,000</u>	<u>355,000</u>	<u>21,385,626</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	15,572,440	97,990,230	16,506,310	652,177	377,471	131,098,628
Income Equalisation – Subscriptions	336,108	12,411,414	2,978,896	44,455	32,270	15,803,143
Payments for shares redeemed	(155,336,669)	(136,909,605)	(31,446,279)	(6,183,162)	(1,483,540)	(331,359,255)
Income Equalisation – Redemptions	<u>3,813,718</u>	<u>17,801,085</u>	<u>5,744,669</u>	<u>526,807</u>	<u>126,182</u>	<u>28,012,461</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>DGRE EUR Hedged Acc</i>	<i>DGRB GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	2,012,572	10,941,955	10,000	60,000	13,024,527
Shares issued	1,674,583	2,899,093	344,732	35,453	4,953,861
Shares redeemed	(620,076)	(4,779,199)	(210,669)	(27,724)	(5,637,668)
Balance at end of financial year	<u>3,067,079</u>	<u>9,061,849</u>	<u>144,063</u>	<u>67,729</u>	<u>12,340,720</u>
Value of Share Transactions	USD	USD	USD	USD	USD
Proceeds from shares issued	65,644,968	132,210,153	6,669,655	785,421	205,310,197
Income Equalisation – Subscriptions	127,762	10,716,238	88,669	2,054	10,934,723
Payments for shares redeemed	(24,971,992)	(222,723,680)	(4,127,061)	(582,388)	(252,405,121)
Income Equalisation – Redemptions	<u>53,309</u>	<u>17,811,157</u>	<u>58,998</u>	<u>824</u>	<u>17,924,288</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>GGRE EUR Hedged Acc</i>	<i>GGRB GBP Hedged</i>	<i>GGRI USD (Inst)*</i>	<i>Total</i>
Balance at beginning of financial year	5,199,025	25,312,566	91,266	10,000	—	30,612,857
Shares issued	6,808,745	10,817,528	191,029	102,931	67,325	17,987,558
Shares redeemed	(983,830)	(17,438,397)	(26,272)	(51,253)	(944)	(18,500,696)
Balance at end of financial year	<u>11,023,940</u>	<u>18,691,697</u>	<u>256,023</u>	<u>61,678</u>	<u>66,381</u>	<u>30,099,719</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	227,757,873	412,015,385	3,713,283	2,363,304	681,685,858	1,327,535,703
Income Equalisation – Subscriptions	720,506	40,136,284	64,495	7,744	1,026,069	41,955,098
Payments for shares redeemed	(32,837,640)	(655,750,046)	(525,445)	(1,184,204)	(9,951,196)	(700,248,531)
Income Equalisation – Redemptions	<u>60,415</u>	<u>66,781,308</u>	<u>11,510</u>	<u>1,877</u>	<u>24,643</u>	<u>66,879,753</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW EUR</i>	<i>EGRA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	280,641	2,500,525	2,781,166
Shares issued	117,722	474,757	592,479
Shares redeemed	(35,341)	(1,332,595)	(1,367,936)
Balance at end of financial year	<u>363,022</u>	<u>1,642,687</u>	<u>2,005,709</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	2,431,945	11,855,865	14,287,810
Income Equalisation – Subscriptions	9,234	1,214,543	1,223,777
Payments for shares redeemed	(701,588)	(32,455,454)	(33,157,042)
Income Equalisation – Redemptions	<u>2,528</u>	<u>3,644,706</u>	<u>3,647,234</u>

WisdomTree AT1 CoCo Bond UCITS ETF

	<i>CCBO USD</i>	<i>COCB USD Acc</i>	<i>CODO USD Hedged</i>	<i>COBO EUR Hedged</i>	<i>COGO GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	706,119	47,208	92,522	1,503,593	565,797	2,915,239
Shares issued	472,908	154,788	32,634	931,933	52,933	1,645,196
Shares redeemed	(540,635)	(138,562)	(47,631)	(220,537)	(507,671)	(1,455,036)
Balance at end of financial year	<u>638,392</u>	<u>63,434</u>	<u>77,525</u>	<u>2,214,989</u>	<u>111,059</u>	<u>3,105,399</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	39,108,987	18,475,599	3,061,052	82,896,663	5,930,979	149,473,280
Income Equalisation – Subscriptions	638,395	5,904,300	42,506	1,214,287	74,029	7,873,517
Payments for shares redeemed	(44,611,047)	(16,609,089)	(4,475,917)	(19,626,218)	(55,024,656)	(140,346,927)
Income Equalisation – Redemptions	<u>830,386</u>	<u>5,320,331</u>	<u>74,548</u>	<u>361,562</u>	<u>1,095,374</u>	<u>7,682,201</u>

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	11,838,630
Shares issued	2,647,000
Shares redeemed	(3,023,000)
Balance at end of financial year	<u>11,462,630</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	170,718,315
Income Equalisation – Subscriptions	1,490,618
Payments for shares redeemed	(189,709,314)
Income Equalisation – Redemptions	<u>1,982,499</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	416,140	4,665,464	5,081,604
Shares issued	530,174	2,209,800	2,739,974
Shares redeemed	(458,001)	(2,618,737)	(3,076,738)
Balance at end of financial year	<u>488,313</u>	<u>4,256,527</u>	<u>4,744,840</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	26,876,162	123,226,002	150,102,164
Income Equalisation – Subscriptions	290,486	11,009,832	11,300,318
Payments for shares redeemed	(23,172,054)	(146,612,055)	(169,784,109)
Income Equalisation – Redemptions	<u>209,886</u>	<u>13,602,010</u>	<u>13,811,896</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	11,653,545
Shares issued	3,327,958
Shares redeemed	(7,037,640)
Balance at end of financial year	<u>7,943,863</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	110,929,002
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(239,643,546)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	6,748,258
Shares issued	740,000
Shares redeemed	(2,459,000)
Balance at end of financial year	<u>5,029,258</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	23,394,814
Income Equalisation – Subscriptions	1,133,036
Payments for shares redeemed	(75,741,369)
Income Equalisation – Redemptions	<u>3,723,555</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc</i>
Balance at beginning of financial year	6,191,411
Shares issued	4,586,109
Shares redeemed	<u>(2,559,000)</u>
Balance at end of financial year	<u>8,218,520</u>

Value of Share Transactions	USD
Proceeds from shares issued	120,349,977
Income Equalisation – Subscriptions	30,806
Payments for shares redeemed	(64,778,653)
Income Equalisation – Redemptions	<u>11,486</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR Hedged Acc</i>	<i>WXAG USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	12,075,000	1,000,000	13,075,000
Shares issued	10,279,636	3,710,742	13,990,378
Shares redeemed	<u>(9,510,000)</u>	<u>(1,179,991)</u>	<u>(10,689,991)</u>
Balance at end of financial year	<u>12,844,636</u>	<u>3,530,751</u>	<u>16,375,387</u>

Value of Share Transactions	USD	USD	USD
Proceeds from shares issued	119,554,916	42,663,098	162,218,014
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(106,979,929)	(13,873,990)	(120,853,919)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

	<i>XSOE USD Acc</i>
Balance at beginning of financial year	180,000
Shares issued	580,000
Shares redeemed	<u>(180,000)</u>
Balance at end of financial year	<u>580,000</u>

Value of Share Transactions	USD
Proceeds from shares issued	11,850,321
Income Equalisation – Subscriptions	461,130
Payments for shares redeemed	(3,735,107)
Income Equalisation – Redemptions	<u>175,104</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM USD Acc</i>
Balance at beginning of financial year	23,050,000
Shares issued	2,350,000
Shares redeemed	(1,225,000)
Balance at end of financial year	<u>24,175,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	25,863,083
Income Equalisation – Subscriptions	1,820,595
Payments for shares redeemed	(13,552,380)
Income Equalisation – Redemptions	<u>1,096,355</u>

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	130,000
Shares issued	402,000
Shares redeemed	(310,000)
Balance at end of financial year	<u>222,000</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	7,177,111
Income Equalisation – Subscriptions	48,559
Payments for shares redeemed	(5,487,397)
Income Equalisation – Redemptions	<u>38,957</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>WTRE USD Acc</i>	<i>WNER USD</i>	<i>Total</i>
Balance at beginning of financial year	104,408	45,943	150,351
Shares issued	84,605	45,049	129,654
Shares redeemed	(44,371)	(25,568)	(69,939)
Balance at end of financial year	<u>144,642</u>	<u>65,424</u>	<u>210,066</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	
Proceeds from shares issued	1,810,135	954,849	2,764,984
Income Equalisation – Subscriptions	85,703	8,294	93,997
Payments for shares redeemed	(951,939)	(532,898)	(1,484,837)
Income Equalisation – Redemptions	<u>39,300</u>	<u>4,371</u>	<u>43,671</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>WRCY</i>
	<i>USD Acc</i>
Balance at beginning of financial year	150,000
Shares issued	30,000
Shares redeemed	(30,000)
Balance at end of financial year	<u>150,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	510,938
Income Equalisation – Subscriptions	7,354
Payments for shares redeemed	(514,614)
Income Equalisation – Redemptions	<u>6,671</u>

WisdomTree Blockchain UCITS ETF

	<i>WBLK</i>
	<i>USD Acc</i>
Balance at beginning of financial year	72,500
Shares issued	567,000
Shares redeemed	—
Balance at end of financial year	<u>639,500</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	25,124,462
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>WCAR</i>
	<i>USD Acc</i>
Balance at beginning of financial year	30,000
Shares issued	30,000
Shares redeemed	—
Balance at end of financial year	<u>60,000</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	933,313
Income Equalisation – Subscriptions	35,148
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Renewable Energy UCITS ETF

	<i>WRNW USD Acc</i>
Balance at beginning of financial year	30,000
Shares issued	60,000
Shares redeemed	—
Balance at end of financial year	<u>90,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	1,067,425
Income Equalisation – Subscriptions	11,235
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree US Efficient Core UCITS ETF

	<i>NTSX USD Acc</i>
Balance at beginning of financial year	76,000
Shares issued	570,000
Shares redeemed	—
Balance at end of financial year	<u>646,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	17,894,958
Income Equalisation – Subscriptions	122,991
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>UGRW GBP</i>
Balance at beginning of financial year	20,000
Shares issued	447,631
Shares redeemed	<u>(50,000)</u>
Balance at end of financial year	<u>417,631</u>

Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	12,930,928
Income Equalisation – Subscriptions	47,473
Payments for shares redeemed	(1,411,336)
Income Equalisation – Redemptions	<u>4,690</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Megatrends UCITS ETF

	<i>WMGT USD Acc</i>
Balance at beginning of financial year	40,000
Shares issued	1,896,000
Shares redeemed	<u>(1,405,000)</u>
Balance at end of financial year	<u>531,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	52,744,128
Income Equalisation – Subscriptions	85,815
Payments for shares redeemed	(42,746,397)
Income Equalisation – Redemptions	<u>150,614</u>

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF

	<i>RARE USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	140,000
Shares redeemed	<u>(60,000)</u>
Balance at end of financial year	<u>80,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	3,713,907
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(1,537,784)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree US Quality Growth UCITS ETF

	<i>QGRW USD Acc***</i>
Balance at beginning of financial year	—
Shares issued	500,000
Shares redeemed	<u>(80,000)</u>
Balance at end of financial year	<u>420,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	14,586,141
Income Equalisation – Subscriptions	4,334
Payments for shares redeemed	(2,333,570)
Income Equalisation – Redemptions	<u>808</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Global Sustainable Equity UCITS ETF

	WSDG USD Acc****
Balance at beginning of financial year	—
Shares issued	12,809,000
Shares redeemed	—
Balance at end of financial year	<u>12,809,000</u>
Value of Share Transactions	USD
Proceeds from shares issued	322,953,582
Income Equalisation – Subscriptions	312,172
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Global Efficient Core UCITS ETF

	NTSG USD Acc*****
Balance at beginning of financial year	—
Shares issued	240,000
Shares redeemed	—
Balance at end of financial year	<u>240,000</u>
Value of Share Transactions	USD
Proceeds from shares issued	6,142,815
Income Equalisation – Subscriptions	6,252
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

- * Launched 31 January 2024.
 ** Launched 3 April 2024.
 *** Launched 16 April 2024.
 **** Launched 5 June 2024.
 ***** Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.
 ***** Launched 5 November 2024.

For the financial year ended 31 December 2023

WisdomTree US Equity Income UCITS ETF

	DHS Acc	DHSA Acc	DHSG GBP Hedged Acc	DHSF EUR Hedged Acc	Total
Balance at beginning of financial year	3,121,736	1,926,389	56,181	46,250	5,150,556
Shares issued	574,882	576,408	—	57,610	1,208,900
Shares redeemed	(2,341,670)	(756,177)	(21,440)	(30,310)	(3,149,597)
Balance at end of financial year	<u>1,354,948</u>	<u>1,746,620</u>	<u>34,741</u>	<u>73,550</u>	<u>3,209,859</u>
Value of Share Transactions	USD	USD	USD	USD	USD
Proceeds from shares issued	12,725,940	14,228,947	—	1,290,072	28,244,959
Income Equalisation – Subscriptions	68,415	2,613,681	—	242,825	2,924,921
Payments for shares redeemed	(51,011,539)	(19,160,281)	(440,401)	(687,222)	(71,299,443)
Income Equalisation – Redemptions	<u>217,212</u>	<u>3,383,442</u>	<u>97,190</u>	<u>115,900</u>	<u>3,813,744</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI</i>	<i>EEIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,776,581	373,485	2,150,066
Shares issued	295,590	85,000	380,590
Shares redeemed	(85,000)	(231,008)	(316,008)
Balance at end of financial year	<u>1,987,171</u>	<u>227,477</u>	<u>2,214,648</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	3,553,680	1,407,660	4,961,340
Income Equalisation – Subscriptions	38,961	410,542	449,503
Payments for shares redeemed	(1,051,518)	(4,041,574)	(5,093,092)
Income Equalisation – Redemptions	<u>16,278</u>	<u>1,111,077</u>	<u>1,127,355</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,616,982	560,262	2,177,244
Shares issued	213,118	798,537	1,011,655
Shares redeemed	(204,572)	(127,434)	(332,006)
Balance at end of financial year	<u>1,625,528</u>	<u>1,231,365</u>	<u>2,856,893</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	3,825,277	13,988,784	17,814,061
Income Equalisation – Subscriptions	48,466	2,451,684	2,500,150
Payments for shares redeemed	(3,598,458)	(2,309,363)	(5,907,821)
Income Equalisation – Redemptions	<u>47,294</u>	<u>388,764</u>	<u>436,058</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEMR Acc</i>	<i>Total</i>
Balance at beginning of financial year	4,444,150	216,367	4,660,517
Shares issued	3,465,102	594,220	4,059,322
Shares redeemed	(1,490,280)	(314,500)	(1,804,780)
Balance at end of financial year	<u>6,418,972</u>	<u>496,087</u>	<u>6,915,059</u>
Value of Share Transactions	USD	USD	USD
Proceeds from shares issued	47,041,486	13,316,898	60,358,384
Income Equalisation – Subscriptions	974,180	4,177,309	5,151,489
Payments for shares redeemed	(20,335,957)	(6,826,098)	(27,162,055)
Income Equalisation – Redemptions	<u>564,742</u>	<u>2,085,450</u>	<u>2,650,192</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	1,630,000
Shares issued	125,000
Shares redeemed	—
Balance at end of financial year	<u>1,755,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	2,184,692
Income Equalisation – Subscriptions	21,163
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	685,627	452,853	329,720	54,864	636,732	431,782	2,591,578
Shares issued	995,228	1,563,516	483,000	207,090	4,190,126	7,493,393	14,932,353
Shares redeemed	<u>(382,086)</u>	<u>(447,653)</u>	<u>(119,504)</u>	<u>(188,682)</u>	<u>(4,222,673)</u>	<u>(4,119,985)</u>	<u>(9,480,583)</u>
Balance at end of financial year	<u>1,298,769</u>	<u>1,568,716</u>	<u>693,216</u>	<u>73,272</u>	<u>604,185</u>	<u>3,805,190</u>	<u>8,043,348</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	25,950,736	46,907,836	9,232,065	6,322,806	112,414,437	169,795,705	370,623,585
Income Equalisation – Subscriptions	135,716	3,744,991	87,528	617,995	10,645,270	20,564,247	35,795,747
Payments for shares redeemed	(9,463,559)	(13,444,314)	(2,384,033)	(5,720,777)	(112,222,272)	(99,338,523)	(242,573,478)
Income Equalisation – Redemptions	<u>16,611</u>	<u>1,063,051</u>	<u>22,182</u>	<u>554,342</u>	<u>11,116,709</u>	<u>12,367,169</u>	<u>25,140,064</u>

WisdomTree Europe Equity UCITS ETF

	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,176,582	977,762	161,236	35,699	322,913	2,674,192
Shares issued	11,000	227,272	—	79,570	91,910	409,752
Shares redeemed	<u>(311,326)</u>	<u>(238,867)</u>	<u>(38,977)</u>	<u>(32,565)</u>	<u>(69,840)</u>	<u>(691,575)</u>
Balance at end of financial year	<u>876,256</u>	<u>966,167</u>	<u>122,259</u>	<u>82,704</u>	<u>344,983</u>	<u>2,392,369</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	243,789	6,503,093	—	1,787,038	2,176,631	10,710,551
Income Equalisation – Subscriptions	573	687,502	—	203,387	271,838	1,163,300
Payments for shares redeemed	(7,064,986)	(6,600,366)	(656,593)	(828,795)	(1,693,029)	(16,843,769)
Income Equalisation – Redemptions	<u>20,063</u>	<u>573,073</u>	<u>7,536</u>	<u>104,555</u>	<u>229,886</u>	<u>935,113</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	2,090,000
Shares issued	420,000
Shares redeemed	—
Balance at end of financial year	<u>2,510,000</u>

Value of Share Transactions

	<i>GBP</i>
Proceeds from shares issued	1,700,870
Income Equalisation – Subscriptions	30,576
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG USD</i>	<i>WCOA USD Acc</i>	<i>WCOM GBP Hedged Acc</i>	<i>WCOE EUR Hedged Acc</i>	<i>COMS CHF Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	20,375,000	12,475,000	2,200,000	3,275,000	410,000	38,735,000
Shares issued	2,725,000	6,825,000	2,375,000	200,000	25,000	12,150,000
Shares redeemed	<u>(4,925,000)</u>	<u>(7,150,000)</u>	<u>(1,050,000)</u>	<u>(1,575,000)</u>	<u>—</u>	<u>(14,700,000)</u>
Balance at end of financial year	<u>18,175,000</u>	<u>12,150,000</u>	<u>3,525,000</u>	<u>1,900,000</u>	<u>435,000</u>	<u>36,185,000</u>

Value of Share Transactions

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	38,624,338	101,135,847	37,770,120	2,703,546	361,800	180,595,651
Income Equalisation – Subscriptions	500,683	8,413,223	5,144,340	51,080	8,228	14,117,554
Payments for shares redeemed	<u>(68,544,363)</u>	<u>(104,372,395)</u>	<u>(17,062,811)</u>	<u>(20,916,612)</u>	<u>—</u>	<u>(210,896,181)</u>
Income Equalisation – Redemptions	<u>1,403,355</u>	<u>8,858,368</u>	<u>2,548,260</u>	<u>472,903</u>	<u>—</u>	<u>13,282,886</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>DGRE EUR Hedged Acc***</i>	<i>DGRB GBP Hedged***</i>	<i>Total</i>
Balance at beginning of financial year	3,293,030	11,086,821	—	—	14,379,851
Shares issued	1,206,659	2,273,019	10,000	60,000	3,549,678
Shares redeemed	<u>(2,487,117)</u>	<u>(2,417,885)</u>	<u>—</u>	<u>—</u>	<u>(4,905,002)</u>
Balance at end of financial year	<u>2,012,572</u>	<u>10,941,955</u>	<u>10,000</u>	<u>60,000</u>	<u>13,024,527</u>

Value of Share Transactions

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	39,230,726	82,609,162	165,383	1,041,285	123,046,556
Income Equalisation – Subscriptions	53,043	7,104,819	—	2,785	7,160,647
Payments for shares redeemed	<u>(81,727,246)</u>	<u>(87,542,820)</u>	<u>—</u>	<u>—</u>	<u>(169,270,066)</u>
Income Equalisation – Redemptions	<u>151,145</u>	<u>7,450,543</u>	<u>—</u>	<u>—</u>	<u>7,601,688</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>GGRE EUR Hedged Acc*</i>	<i>GGRB GBP Hedged*</i>	<i>Total</i>
Balance at beginning of financial year	2,256,524	8,946,595	—	—	11,203,119
Shares issued	3,608,196	19,271,298	99,850	10,000	22,989,344
Shares redeemed	(665,695)	(2,905,327)	(8,584)	—	(3,579,606)
Balance at end of financial year	<u>5,199,025</u>	<u>25,312,566</u>	<u>91,266</u>	<u>10,000</u>	<u>30,612,857</u>
Value of Share Transactions	USD	USD	USD	USD	USD
Proceeds from shares issued	106,349,195	655,352,521	1,719,697	183,840	763,605,253
Income Equalisation – Subscriptions	548,079	64,068,757	12,619	—	64,629,455
Payments for shares redeemed	(19,258,286)	(100,992,034)	(141,250)	—	(120,391,570)
Income Equalisation – Redemptions	<u>95,097</u>	<u>6,582,520</u>	<u>1,324</u>	<u>—</u>	<u>6,678,941</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW EUR</i>	<i>EGRA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	225,106	2,567,938	2,793,044
Shares issued	71,160	179,000	250,160
Shares redeemed	(15,625)	(246,413)	(262,038)
Balance at end of financial year	<u>280,641</u>	<u>2,500,525</u>	<u>2,781,166</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	1,351,657	4,059,299	5,410,956
Income Equalisation – Subscriptions	13,327	367,417	380,744
Payments for shares redeemed	(304,606)	(5,506,116)	(5,810,722)
Income Equalisation – Redemptions	<u>2,969</u>	<u>525,380</u>	<u>528,349</u>

WisdomTree AT1 CoCo Bond UCITS ETF

	<i>CCBO USD</i>	<i>COCB USD Acc</i>	<i>CODO USD Hedged</i>	<i>COBO EUR Hedged</i>	<i>COGO GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	623,442	92,396	96,960	750,337	1,170,544	2,733,679
Shares issued	377,742	64,324	65,493	1,046,043	190,575	1,744,177
Shares redeemed	(295,065)	(109,512)	(69,931)	(292,787)	(795,322)	(1,562,617)
Balance at end of financial year	<u>706,119</u>	<u>47,208</u>	<u>92,522</u>	<u>1,503,593</u>	<u>565,797</u>	<u>2,915,239</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	28,823,893	6,724,597	5,819,236	89,583,504	19,644,144	150,595,374
Income Equalisation – Subscriptions	475,277	1,914,124	81,920	1,220,324	220,715	3,912,360
Payments for shares redeemed	(23,163,760)	(10,824,373)	(6,157,957)	(24,285,710)	(78,611,926)	(143,043,726)
Income Equalisation – Redemptions	<u>369,106</u>	<u>3,317,485</u>	<u>85,767</u>	<u>196,430</u>	<u>1,806,387</u>	<u>5,775,175</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

	<i>YLD EUR****</i>	<i>EYLD EUR Acc****</i>	<i>Total</i>
Balance at beginning of financial year	56,953	140,627	197,580
Shares issued	14,481	—	14,481
Shares redeemed	(71,434)	(140,627)	(212,061)
Balance at end of financial year	—	—	—
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	639,959	—	639,959
Income Equalisation – Subscriptions	1,513	—	1,513
Payments for shares redeemed	(3,147,407)	(6,409,644)	(9,557,051)
Income Equalisation – Redemptions	8,244	308,122	316,366

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

	<i>GOVE EUR****</i>	<i>WGOV EUR Acc****</i>	<i>Total</i>
Balance at beginning of financial year	12,743	47,000	59,743
Shares issued	—	2,403	2,403
Shares redeemed	(12,743)	(49,403)	(62,146)
Balance at end of financial year	—	—	—
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	—	112,259	112,259
Income Equalisation – Subscriptions	—	5,186	5,186
Payments for shares redeemed	(557,029)	(2,232,822)	(2,789,851)
Income Equalisation – Redemptions	1,453	120,892	122,345

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	6,817,541
Shares issued	5,111,089
Shares redeemed	(90,000)
Balance at end of financial year	11,838,630
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	265,507,745
Income Equalisation – Subscriptions	1,887,317
Payments for shares redeemed	(4,466,701)
Income Equalisation – Redemptions	45,306

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	178,805	1,549,123	1,727,928
Shares issued	486,299	3,961,543	4,447,842
Shares redeemed	(248,964)	(845,202)	(1,094,166)
Balance at end of financial year	<u>416,140</u>	<u>4,665,464</u>	<u>5,081,604</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	24,615,621	211,871,202	236,486,823
Income Equalisation – Subscriptions	233,187	10,640,526	10,873,713
Payments for shares redeemed	(12,621,005)	(44,616,316)	(57,237,321)
Income Equalisation – Redemptions	<u>137,720</u>	<u>1,686,937</u>	<u>1,824,657</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	11,945,000
Shares issued	6,087,889
Shares redeemed	(6,379,344)
Balance at end of financial year	<u>11,653,545</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	171,517,675
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(186,648,602)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	8,746,534
Shares issued	985,724
Shares redeemed	(2,984,000)
Balance at end of financial year	<u>6,748,258</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	39,250,056
Income Equalisation – Subscriptions	1,002,129
Payments for shares redeemed	(101,457,963)
Income Equalisation – Redemptions	<u>3,720,996</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc</i>
Balance at beginning of financial year	4,688,463
Shares issued	2,035,697
Shares redeemed	(532,749)
Balance at end of financial year	<u>6,191,411</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	40,724,261
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(9,593,507)
Income Equalisation – Redemptions	<u>5,833</u>

WisdomTree European Union Bond UCITS ETF

	<i>EUBO EUR Acc****</i>
Balance at beginning of financial year	23,062
Shares issued	80,000
Shares redeemed	(103,062)
Balance at end of financial year	<u>—</u>

Value of Share Transactions	<i>EUR</i>
Proceeds from shares issued	5,750,125
Income Equalisation – Subscriptions	31,338
Payments for shares redeemed	(7,393,550)
Income Equalisation – Redemptions	<u>54,281</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR Hedged Acc</i>	<i>WXAG USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	9,325,000	650,000	9,975,000
Shares issued	3,025,000	525,000	3,550,000
Shares redeemed	(275,000)	(175,000)	(450,000)
Balance at end of financial year	<u>12,075,000</u>	<u>1,000,000</u>	<u>13,075,000</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	34,271,771	5,855,845	40,127,616
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(3,014,157)	(2,023,000)	(5,037,157)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

	<i>XSOE USD Acc</i>
Balance at beginning of financial year	180,000
Shares issued	—
Shares redeemed	—
Balance at end of financial year	<u>180,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM USD Acc</i>
Balance at beginning of financial year	13,375,000
Shares issued	10,075,000
Shares redeemed	(400,000)
Balance at end of financial year	<u>23,050,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	115,407,979
Income Equalisation – Subscriptions	1,705,848
Payments for shares redeemed	(4,393,510)
Income Equalisation – Redemptions	<u>157,625</u>

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	160,000
Shares issued	120,000
Shares redeemed	(150,000)
Balance at end of financial year	<u>130,000</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	2,217,280
Income Equalisation – Subscriptions	10,186
Payments for shares redeemed	(2,568,968)
Income Equalisation – Redemptions	<u>16,172</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree New Economy Real Estate UCITS ETF

	<i>WTRE USD Acc</i>	<i>WNER USD</i>	<i>Total</i>
Balance at beginning of financial year	32,096	28,000	60,096
Shares issued	94,000	22,000	116,000
Shares redeemed	(21,688)	(4,057)	(25,745)
Balance at end of financial year	<u>104,408</u>	<u>45,943</u>	<u>150,351</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	
Proceeds from shares issued	1,838,113	429,229	2,267,342
Income Equalisation – Subscriptions	59,118	5,070	64,188
Payments for shares redeemed	(429,220)	(79,172)	(508,392)
Income Equalisation – Redemptions	<u>11,321</u>	<u>766</u>	<u>12,087</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>WRCY USD Acc</i>
Balance at beginning of financial year	150,000
Shares issued	80,000
Shares redeemed	<u>(80,000)</u>
Balance at end of financial year	<u>150,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	1,445,025
Income Equalisation – Subscriptions	7,759
Payments for shares redeemed	(1,504,014)
Income Equalisation – Redemptions	<u>7,320</u>

WisdomTree Blockchain UCITS ETF

	<i>WBLK USD Acc</i>
Balance at beginning of financial year	20,000
Shares issued	420,000
Shares redeemed	<u>(367,500)</u>
Balance at end of financial year	<u>72,500</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	7,881,290
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(6,910,301)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Global Automotive Innovators UCITS ETF

	<i>WCAR USD Acc</i>
Balance at beginning of financial year	60,000
Shares issued	—
Shares redeemed	<u>(30,000)</u>
Balance at end of financial year	<u>30,000</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(825,604)
Income Equalisation – Redemptions	<u>17,481</u>

WisdomTree Renewable Energy UCITS ETF

	<i>WRNW USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	60,000
Shares redeemed	<u>(30,000)</u>
Balance at end of financial year	<u>30,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	1,332,453
Income Equalisation – Subscriptions	1,635
Payments for shares redeemed	(611,271)
Income Equalisation – Redemptions	<u>1,659</u>

WisdomTree US Efficient Core UCITS ETF

	<i>NTSX USD Acc*****</i>
Balance at beginning of financial year	—
Shares issued	76,000
Shares redeemed	—
Balance at end of financial year	<u>76,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	2,010,134
Income Equalisation – Subscriptions	1,980
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>UGRW GBP*****</i>
Balance at beginning of financial year	—
Shares issued	20,000
Shares redeemed	—
Balance at end of financial year	<u>20,000</u>

	<i>GBP</i>
Value of Share Transactions	
Proceeds from shares issued	528,031
Income Equalisation – Subscriptions	1,087
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Megatrends UCITS ETF

	<i>WMGT USD Acc*****</i>
Balance at beginning of financial year	—
Shares issued	40,000
Shares redeemed	—
Balance at end of financial year	<u>40,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	1,006,977
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

- * Launched 20 March 2023.
- ** Launched 5 June 2023.
- *** Launched 31 July 2023.
- **** Terminated 5 September 2023.
- ***** Launched 10 October 2023.
- ***** Launched 13 November 2023.
- ***** Launched 5 December 2023.

6. Fees and Expenses

Establishment expenses

All fees and expenses relating to the organisation and establishment of the ICAV and the Sub-Funds are borne by the Manager.

Operating Expenses

All of the fees and expenses payable in respect of a Sub-Fund are paid as one single fee. This is referred to as the TER. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses of each Sub-Fund, including but not limited to, fees of the Investment Managers, Depositary, Administrator, Secretary, Distributors, Directors, Auditors, legal and other professional advisers of the ICAV, Central Bank of Ireland industry funding levy, statutory fees and any relevant regulatory filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs. To the extent that expenses exceed the TER, the Manager will pay such excess from its internal resources.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Operating Expenses (continued)

The TER in respect of each Sub-Fund and Share Class is listed below:

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSF”)	0.35%	0.35%

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
EUR (“EEI”)	0.29%	0.29%
EUR Acc (“EEIA”)	0.29%	0.29%

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
EUR (“DFE”)	0.38%	0.38%
EUR Acc (“DFEA”)	0.38%	0.38%

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEMR”)	0.46%	0.46%

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
USD (“DGSE”)	0.54%	0.54%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
USD Hedged (“DXJ”)	0.48%	0.48%
USD Hedged Acc (“DXJA”)	0.48%	0.48%
GBP Hedged (“DXJP”)	0.45%	0.45%
CHF Hedged Acc (“DXJD”)	0.45%	0.45%
EUR Hedged Acc (“DXJF”)	0.45%	0.45%
USD Acc (“DXJZ”)	0.40%	0.40%

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
USD Hedged (“HEDJ”)	0.58%	0.58%
USD Hedged Acc (“HEDK”)	0.58%	0.58%
GBP Hedged (“HEDP”)	0.35%	0.35%
CHF Hedged Acc (“HEDD”)	0.35%	0.35%
EUR Acc (“HEDF”)	0.32%	0.32%

WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>2024 TER %</i>	<i>2023 TER %</i>
GBP (“WUKD”)*****	0.29%	0.29%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Enhanced Commodity UCITS ETF

Share classes	2024 TER %	2023 TER %
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%
GBP Hedged Acc (“WCOM”)	0.35%	0.35%
EUR Hedged Acc (“WCOE”)	0.35%	0.35%
CHF Hedged Acc (“COMS”)	0.35%	0.35%

WisdomTree US Quality Dividend Growth UCITS ETF

Share classes	2024 TER %	2023 TER %
USD (“DGRW”)	0.33%	0.33%
USD Acc (“DGRA”)	0.33%	0.33%
EUR Hedged Acc (“DGRE”)**	0.35%	0.35%
GBP Hedged (“DGRB”)**	0.35%	0.35%

WisdomTree Global Quality Dividend Growth UCITS ETF

Share classes	2024 TER %	2023 TER %
USD (“GGRW”)	0.38%	0.38%
USD Acc (“GGRA”)	0.38%	0.38%
EUR Hedged Acc (“GGRE”)*	0.43%	0.43%
GBP Hedged (“GGRB”)*	0.43%	0.43%
USD (Inst) (“GGRI”)*****	0.38%	—

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Share classes	2024 TER %	2023 TER %
EUR (“EGRW”)	0.29%	0.29%
EUR Acc (“EGRA”)	0.29%	0.29%

WisdomTree AT1 CoCo Bond UCITS ETF

Share classes	2024 TER %	2023 TER %
USD (“CCBO”)	0.39%	0.39%
USD Acc (“COCB”)	0.39%	0.39%
USD Hedged (“CODO”)	0.39%	0.39%
EUR Hedged (“COBO”)	0.39%	0.39%
GBP Hedged (“COGO”)	0.39%	0.39%

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

Share classes	2024 TER %	2023 TER %
EUR (“YLD”)****	—	0.18%
EUR Acc (“EYLD”)****	—	0.18%

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

Share classes	2024 TER %	2023 TER %
EUR (“GOVE”)****	—	0.16%
EUR Acc (“WGOV”)****	—	0.16%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Artificial Intelligence UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WTAI”)	0.40%	0.40%

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

Share classes	2024 TER %	2023 TER %
USD (“USFR”)	0.15%	0.15%
USD Acc (“TFRN”)	0.15%	0.15%

WisdomTree Cloud Computing UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WCLD”)	0.40%	0.40%

WisdomTree Battery Solutions UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“VOLT”)	0.40%	0.40%

WisdomTree Cybersecurity UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WCBR”)	0.45%	0.45%

WisdomTree European Union Bond UCITS ETF

Share classes	2024 TER %	2023 TER %
EUR Acc (“EUBO”)**	—	0.16%

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

Share classes	2024 TER %	2023 TER %
EUR Hedged Acc (“EXAG”)	0.35%	0.35%
USD Acc (“WXAG”)	0.35%	0.35%

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“XSOE”)	0.32%	0.32%

WisdomTree Broad Commodities UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“PCOM”)	0.19%	0.19%

WisdomTree BioRevolution UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WDNA”)	0.45%	0.45%

WisdomTree New Economy Real Estate UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WTRE”)	0.45%	0.45%
USD (“WNER”)	0.45%	0.45%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Recycling Decarbonisation UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WRCY”)	0.45%	0.45%

WisdomTree Blockchain UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WBLK”)	0.45%	0.45%

WisdomTree Global Automotive Innovators UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WCAR”)	0.45%	0.45%

WisdomTree Renewable Energy UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WRNW”)**	0.45%	0.45%

WisdomTree US Efficient Core UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“NTSX”)*****	0.20%	0.20%

WisdomTree UK Quality Dividend Growth UCITS ETF

Share classes	2024 TER %	2023 TER %
GBP (“UGRW”)*****	0.29%	0.29%

WisdomTree Megatrends UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WMGT”)*****	0.50%	0.50%

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“RARE”)*****	0.50%	—

WisdomTree US Quality Growth UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“QGRW”)*****	0.33%	—

WisdomTree Global Sustainable Equity UCITS ETF

Share classes	2024 TER %	2023 TER %
USD Acc (“WSDG”)*****	0.29%	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Global Efficient Core UCITS ETF

Share classes

USD Acc (“NTSG”)*****

2024 TER % 2023 TER %

0.25% —

* Launched 20 March 2023.
 ** Launched 5 June 2023.
 *** Launched 31 July 2023.
 **** Terminated 5 September 2023.
 ***** Launched 10 October 2023.
 ***** Launched 13 November 2023.
 ***** Launched 5 December 2023.
 ***** Launched 31 January 2024.
 ***** Launched 3 April 2024.
 ***** Launched 16 April 2024.
 ***** Launched 5 June 2024.
 ***** Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.
 ***** Launched 5 November 2024.

The Operating expenses for the financial year amounted to EUR 20,749,185 (31 December 2023: EUR 14,481,929). Operating expenses outstanding at 31 December 2024 amounted to EUR 2,011,368 (31 December 2023: EUR 1,321,303).

Directors’ Fees

The Directors shall be entitled to a fee payable by the Manager, and remuneration for their services at a rate to be determined from time to time by the Directors. The fees of any one Director in any one financial year shall not exceed EUR 30,000 without the approval of the Board. Any Director who holds any executive office (including, for this purpose, the office of Chairperson) or who serves on any committee in their capacity as a Director of the ICAV, or who otherwise performs services which in the opinion of the Directors are outside the ordinary duties of a Director or who devotes special attention to the ICAV, may be paid such extra remuneration as the Directors may determine which shall not exceed EUR 10,000.

The Directors may also be paid, inter alia, for travelling, hotel and other expenses properly incurred by them in attending meetings of the Directors or in connection with the business of the ICAV.

Independent non-executive Directors’ fees for the financial year amounted to EUR 55,000 (31 December 2023: EUR 52,174) gross of taxes. There were no fees outstanding at 31 December 2024 (31 December 2023: Nil). The ICAV’s Directors’ fees are payable by the Manager.

Directors of the ICAV, who are also employees of the WisdomTree Group, do not receive any additional remuneration for their role as Director of the ICAV.

All emoluments paid to, or receivable by, the Directors during the financial year are in respect of qualifying services. Qualifying services, in relation to any person, means his or her services as a director of the ICAV and his or her services, while director of the ICAV, as director of any of its subsidiary undertakings or otherwise in connection with the management of the affairs of the ICAV or any of its subsidiary undertakings.

No cash or value of other assets (including shares but excluding share options) was paid to, or receivable by, the Directors under long term incentive schemes in respect of qualifying services. No company contributions were paid, treated as paid, or payable during the financial period/year to a retirement benefit scheme in respect of directors’ qualifying services. No directors have retirement benefits accruing under such schemes in respect of qualifying services.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Directors' Fees (continued)

There is no consideration paid to, or receivable by, third parties for making available services of any person as a director of the Sub-Funds, or otherwise in connection with the Management of the Sub-Fund's affairs.

Subscription, Redemption and Switching Fees

The Manager, at its discretion, may charge a subscription fee and/or a redemption fee and/or a switching fee of up to 3 per cent of the NAV per share subscribed for, or redeemed, or switched. No such fees were charged during the financial year (31 December 2023: None).

Auditors' Remuneration

The remuneration (including expenses), for all work carried out by the statutory audit firm in respect of the financial year is as follows:

	2024 EUR	2023 EUR
Statutory audit of ICAV financial statements	226,525	202,857
Tax reporting services*	—	49,759
Other assurance services	—	—
Other non-audit services	7,500	—
	<u>234,025</u>	<u>252,616</u>

Audit fees are shown exclusive of VAT.

*These are the tax advisory services for the Sub-Funds.

Transaction costs

Transaction costs are any fees and expenses incurred in buying and selling securities or other investments held by the Sub-Funds, e.g. brokerage costs and commissions and correspondence fees for transferring securities or investments or other interests, unless otherwise specified in the Supplements to the Prospectus.

Transaction costs on purchases and sales transactions are as follows:

	Transaction costs 2024 EUR	Transaction costs 2023 EUR
WisdomTree US Equity Income UCITS ETF	8,400	8,625
WisdomTree Europe Equity Income UCITS ETF	44,777	21,020
WisdomTree Europe SmallCap Dividend UCITS ETF	75,202	73,500
WisdomTree Emerging Markets Equity Income UCITS ETF	270,725	159,071
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	37,622	48,529
WisdomTree Japan Equity UCITS ETF	35,450	44,070
WisdomTree Europe Equity UCITS ETF	44,278	21,959
WisdomTree UK Equity Income UCITS ETF*****	5,657	32,692
WisdomTree US Quality Dividend Growth UCITS ETF	41,178	21,446
WisdomTree Global Quality Dividend Growth UCITS ETF	938,265	588,933
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	41,703	35,751
WisdomTree Artificial Intelligence UCITS ETF	649,507	302,119
WisdomTree Cloud Computing UCITS ETF	38,019	34,527
WisdomTree Battery Solutions UCITS ETF	202,338	342,481
WisdomTree Cybersecurity UCITS ETF	61,607	20,884

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

6. Fees and Expenses (continued)

Transaction costs (continued)

	Transaction costs 2024	Transaction costs 2023
	EUR	EUR
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF	19,023	1,473
WisdomTree BioRevolution UCITS ETF	1,265	536
WisdomTree New Economy Real Estate UCITS ETF	1,434	1,339
WisdomTree Recycling Decarbonisation UCITS ETF	523	888
WisdomTree Blockchain UCITS ETF	2,328	964
WisdomTree Global Automotive Innovators UCITS ETF	580	805
WisdomTree Renewable Energy UCITS ETF*	1,478	1,087
WisdomTree US Efficient Core UCITS ETF**	1,483	92
WisdomTree UK Quality Dividend Growth UCITS ETF***	66,991	2,613
WisdomTree Megatrends UCITS ETF****	54,635	431
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*****	4,458	—
WisdomTree US Quality Growth UCITS ETF*****	679	—
WisdomTree Global Sustainable Equity UCITS ETF*****	177,987	—
WisdomTree Global Efficient Core UCITS ETF*****	1,733	—
	<u>2,829,325</u>	<u>1,765,835</u>

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

***** Launched 3 April 2024.

***** Launched 16 April 2024.

***** Launched 5 June 2024.

***** Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

***** Launched 5 November 2024.

7. Taxation

Under current law and practice the ICAV qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, the ICAV is not chargeable to Irish tax on its income or gains. However, Irish tax may arise on the happening of a “chargeable event”. A chargeable event includes any distribution payments to shareholders, any encashment, redemption, cancellation or transfer of shares, and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

No Irish tax will arise on the ICAV in respect of chargeable events in respect of:

- A shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended, are held by the ICAV, or the ICAV has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations, and
- certain exempted Irish tax resident shareholders who have provided the ICAV with the necessary signed declarations.

The ICAV may be subject to, and/or accrue, withholding, capital gains, transaction-based and other taxes imposed by certain jurisdictions on its investments. Taxes on foreign interest, dividend income and capital gains are generally withheld, assessed and/or accrued in accordance with the applicable country’s tax

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

7. Taxation (continued)

treaty with Ireland and are recorded in the Statement of Comprehensive Income. There are some cases where the ICAV may not be able to benefit from reduced rates of withholding tax under the provisions of the double tax treaties which Ireland has entered into with various countries.

In addition, the ICAV and/or shareholders may be subject to taxation and tax reporting obligations in jurisdictions in which each Sub-Fund makes investments. The ICAV may seek to collect refunds in respect of taxes paid by each Sub-Fund to certain countries. In those cases, all or a portion of those taxes could ultimately be recovered. However, the recovery process could take several years and the ICAV will incur expenses in its efforts to collect such refunds, which will reduce the benefit to the Sub-Funds of any recovery. The ICAV's efforts to collect a refund may not be successful, in which case the Sub-Funds will have incurred additional expenses for no economic benefit. The ICAV's decision to pursue refunds is in its sole discretion, and it may decide not to pursue refunds, even if eligible.

8. Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

In the opinion of the Directors, the Investment Managers, the Manager, the Currency Managers, the Promoter, the Directors and the Distributors are related parties under IAS 24 "Related Party Transactions".

Director Peter Ziemba is an employee of WisdomTree Asset Management, Inc. ("WTAM"), a subsidiary of WisdomTree, Inc., which is the ultimate parent of the Manager. Director Alexis Marinof is an employee of WisdomTree Europe Limited ("WTE") and Bryan Governey is an employee of WisdomTree Ireland Limited ("WTIre"). WTE and WTIre are subsidiaries of WisdomTree, Inc. All Directors of the ICAV are also Directors of the Manager. Anne-Marie King and Feargal Dempsey were appointed as independent non-executive Directors of the ICAV and Manager. Feargal Dempsey is also a Director of WTIre.

The Directors of the ICAV who are also employees of WTAM, WTE and WTIre are not entitled to receive Directors' fees. Details of Directors' fees, including independent non-executive Directors' fees, paid during the financial year are disclosed in Note 6.

The Manager pays a licensing fee to WisdomTree, Inc. for the use of indices constructed by WisdomTree, Inc., which are tracked by the Sub-Funds with the exception of WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy UCITS ETF, WisdomTree Energy Transition Metals and Rare Earth Miners UCITS ETF and WisdomTree Global Sustainable Equity UCITS ETF.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

8. Related Party Transactions (continued)

At 31 December 2024 and 31 December 2023, the WisdomTree Broad Commodities UCITS ETF held shares in exchange-traded commodities set out in the tables below. The Sub-Fund sold all shares of WisdomTree Physical Gold during the financial year ended 31 December 2023 with realised gain of USD 4,708.

	<i>WisdomTree Physical Silver USD</i>	<i>Gold Bullion Securities USD</i>	<i>WisdomTree Core Physical Gold USD</i>
31 December 2024			
Fair value	14,254,078	9,415,718	37,481,244
Unrealised gain	2,423,235	610,103	10,524,828
Unrealised loss	-	-	-
Realised gain	179,188	229,125	2,521,715
Realised loss	-	-	-
	<i>WisdomTree Physical Silver USD</i>	<i>Gold Bullion Securities USD</i>	<i>WisdomTree Core Physical Gold USD</i>
31 December 2023			
Fair value	11,948,265	5,474,741	37,963,164
Unrealised gain	267,536	174,582	3,857,439
Unrealised loss	-	-	-
Realised gain	16,103	-	370,869
Realised loss	-	18,377	-

On 25 October 2024, WisdomTree UK Equity Income UCITS ETF merged into WisdomTree UK Quality Dividend Growth UCITS ETF and the Central Bank of Ireland approval of WisdomTree UK Equity Income UCITS ETF was revoked upon the merger. The subscription into WisdomTree UK Quality Dividend Growth UCITS ETF was in cash, with market value of GBP 10,310,242 and exchange ratio of 0.1604.

As at 31 December 2024, the Director Alexis Marinof held shares in various Sub-Funds with an approximate value of EUR 411,000 (31 December 2023: Alexis Marinof EUR 390,000 and Bryan Governey EUR 131,000), being less than 1 bps (31 December 2023: less than 1 bps) of the total NAV of the Sub-Funds.

The Manager's fees for the financial year amounted to EUR 20,749,185 (31 December 2023: EUR 14,481,929) of which EUR 2,011,368 (31 December 2023: EUR 1,321,303) was outstanding at the financial year end.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the ICAV. This includes fees of the Administrator, Auditor, Depositary, Distributors and Investment Managers. Please refer to Note 6 for an explanation of the fee structure of the ICAV and details regarding fees paid to these related parties.

To the extent that operating expenses exceed TER received from the Sub-Funds, the Manager will pay such excess from its internal resources.

During the financial year ended 31 December 2024, the Manager reimbursed WisdomTree Broad Commodities UCITS ETF amounting to USD 133,621 (31 December 2023: USD 109,520) in respect to the metal entitlement for each exchange-traded commodity securities held by the Sub-Fund of which USD 13,690 (31 December 2023: USD 9,920) remains receivable at the financial year end.

The subscriber shares are held by WisdomTree UK Limited and the Manager.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

8. Related Party Transactions (continued)

All transactions were entered into in the normal course of business.

9. Soft Commissions/Directed brokerage

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2024 or for the financial year then ended (31 December 2023: None).

10. Distributions

During the financial year ended 31 December 2024, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		Declared 28 December 2023 Payable 18 January 2024 Ex-Date: 4 January 2024
	Distribution rate per share	Total Distribution
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4770	USD 3,061,850
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3731	USD 654,790
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1926	USD 260,963
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1898	EUR 377,165
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.2757	EUR 457,427
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2426	USD 315,081
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1485	GBP 102,943
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0525	USD 45,101
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0412	GBP 5,037
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1176	GBP 295,176
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.6127	USD 11,135,822
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0775	EUR 21,750
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1271	USD 255,798
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	GBP 0.0825	GBP 4,950
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.1826	USD 953,305
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0925	GBP 1,702
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.0482	USD 1,438,080
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.3055	USD 202,257
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 1.9980	EUR 3,011,497
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.0670	GBP 1,169,502
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6724	USD 286,537
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1501	USD 6,896

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

10. Distributions (continued)

	<i>Declared 28 December 2023 Payable 18 January 2024 Ex-Date: 4 January 2024</i>	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW		GBP 0.0935	GBP 1,870
	<i>Declared 26 March 2024 Payable 18 April 2024 Ex-Date: 4 April 2024</i>	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS		USD 0.1892	USD 259,714
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW		USD 0.1232	USD 283,646
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB		GBP 0.0536	GBP 3,372
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR		USD 0.6603	USD 239,510
	<i>Declared 27 June 2024 Payable 19 July 2024 Ex-Date: 5 July 2024</i>	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM		USD 0.3303	USD 2,414,973
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE		USD 0.3138	USD 550,719
WisdomTree US Equity Income UCITS ETF - DHS		USD 0.1985	USD 255,117
WisdomTree Europe Equity Income UCITS ETF - EEI		EUR 0.5104	EUR 1,165,152
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE		EUR 0.4640	EUR 698,408
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ		USD 0.3084	USD 573,562
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP		GBP 0.1951	GBP 179,678
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ		USD 0.6017	USD 565,146
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP		GBP 0.3651	GBP 48,313
WisdomTree UK Equity Income UCITS ETF - WUKD		GBP 0.1018	GBP 227,014
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW		EUR 0.3572	EUR 134,643
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW		USD 0.1223	USD 353,841

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

10. Distributions (continued)

		<i>Declared 27 June 2024 Payable 19 July 2024 Ex-Date: 5 July 2024</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	GBP 0.0517	GBP 3,253
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2951	USD 2,745,116
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.1567	GBP 7,322
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI	USD 84.3324	USD 5,451,668
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.4667	USD 1,558,764
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.7724	USD 222,876
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.5273	EUR 4,066,676
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.5940	GBP 244,811
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6704	USD 299,670
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.2227	USD 6,223
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW	GBP 0.3669	GBP 36,690

		<i>Declared 26 September 2024 Payable 18 October 2024 Ex-Date: 3 October 2024</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.3381	USD 2,666,435
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.2714	USD 476,308
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1749	USD 302,456
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1103	EUR 279,440
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1438	EUR 222,066
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1239	USD 375,301
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	GBP 0.0493	GBP 2,988
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.0873	USD 873,462
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0417	GBP 2,572

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

10. Distributions (continued)

		<i>Declared 26 September 2024 Payable 18 October 2024 Ex-Date: 3 October 2024 Total Distribution</i>
	<i>Distribution rate per share</i>	
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI	USD 27.3170	USD 1,779,539
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 1.2643	USD 824,057
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 1.4246	USD 125,922
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 1.1825	EUR 1,952,867
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 1.2284	GBP 127,704
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6632	USD 287,754
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW	GBP 0.2753	GBP 27,530

During the financial year ended 31 December 2023, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		<i>Declared 29 December 2022 Payable 18 January 2023 Ex-Date: 5 January 2023 Total Distribution</i>
	<i>Distribution rate per share</i>	
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.7010	USD 3,115,349
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3900	USD 635,700
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1801	USD 573,931
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1860	EUR 330,444
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.2948	EUR 476,686
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2343	USD 160,642
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1482	GBP 48,865
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0420	USD 49,416
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0416	GBP 6,707
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1102	GBP 230,318
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.0817	USD 1,664,638
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0707	EUR 15,915
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1215	USD 400,103
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2755	USD 636,257
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.4988	USD 1,557,857

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

10. Distributions (continued)

		Declared 29 December 2022 Payable 18 January 2023 Ex-Date: 5 January 2023	Total Distribution
	Distribution rate per share		
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.8463		USD 275,977
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.5669		EUR 1,926,040
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.6776		GBP 3,134,249
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.2165		EUR 12,330
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2020		EUR 2,574
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.4671		USD 81,126
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1499		USD 4,197
		Declared 30 March 2023 Payable 24 April 2023 Ex-Date: 6 April 2023	Total Distribution
	Distribution rate per share		
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.2073		USD 612,744
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1097		USD 233,464
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.5570		USD 149,019
		Declared 29 June 2023 Payable 20 July 2023 Ex-Date: 6 July 2023	Total Distribution
	Distribution rate per share		
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2937		USD 1,761,419
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.2809		USD 492,980
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.2003		USD 344,883
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.5108		EUR 943,133
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.5232		EUR 862,993
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2913		USD 281,889
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1757		GBP 122,554

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

10. Distributions (continued)

		<i>Declared 29 June 2023 Payable 20 July 2023 Ex-Date: 6 July 2023</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.6262	USD 682,035
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.3765	GBP 49,936
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1122	GBP 265,914
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.3285	EUR 83,808
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1185	USD 279,693
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2894	USD 1,000,532
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0931	GBP 931
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.1244	USD 1,498,477
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.3884	USD 210,174
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.1222	EUR 3,206,786
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.1496	GBP 1,404,114
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.3174	EUR 6,804
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2620	EUR 2,684
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6390	USD 272,604
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.2653	USD 12,189
		<i>Declared 28 September 2023 Payable 20 October 2023 Ex-Date: 5 October 2023</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF-DHS	USD 0.1747	USD 310,566
WisdomTree US Quality Dividend Growth UCITS ETF-DGRW	USD 0.1123	USD 149,051
WisdomTree USD Floating Rate Treasury Bond UCITS ETF-USFR	USD 0.6658	USD 270,858

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks

Introduction

The Sub-Funds' activities expose them to a variety of financial risks including market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. The following information is not intended to be a comprehensive summary of all risks and investors should refer to the Prospectus and Supplements for a more detailed discussion of the risks inherent in investing in the ICAV.

The ability of a Sub-Fund to achieve significant correlation between the performance of the Sub-Fund and the index it tracks may be affected by changes in securities markets, changes in the composition of the Index, cash flows into and out of the Sub-Fund and the fees and expenses of the Sub-Fund. The Sub-Fund will seek to track Index returns regardless of the current or projected performance of the Index or of securities comprising the Index.

As a result, the Sub-Fund's performance may be less favourable than that of a portfolio managed using an active investment strategy. The structure and composition of the Index will affect the performance, volatility and risk of the Index (in absolute terms and by comparison with other indices), and consequently, the performance, volatility and risk of the Sub-Fund.

Risk management structure

The Investment Managers are responsible for the day to day monitoring and ensuring management of the key risks identified by the ICAV. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports by the Investment Managers.

Risk mitigation

The ICAV has investment guidelines that set out its overall business strategies, its tolerance for risk and its risk management policies and procedures.

Excessive risk concentration

Concentrations of risk arise when a number of financial instruments or contracts are entered into with the same counterparty, or where a number of counterparties are engaged in similar business activities, or activities in the same geographic region, or that have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, policies and procedures adopted by the Investment Managers with respect to the Sub-Funds include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

Market risks

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the ICAV's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

Market risk embodies the potential for both losses and gains and includes currency risk, interest rate risk and market price risk.

The Sub-Funds' exposure to market risk is that the market value of assets will generally fluctuate with, among other things, general economic conditions, the condition of certain financial markets, international political events, developments or trends in any particular industry and the financial condition of the issuers of the securities that the Sub-Funds invests in.

The Sub-Funds' market risk is managed on a daily basis by the Investment Managers in accordance with policies and procedures in place. The Sub-Funds' overall market positions are reported to the Board on a quarterly basis.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Details of the nature of the Sub-Funds' investment portfolio and derivative financial instruments at the financial year end date are disclosed in the Schedule of Investments of each Sub-Fund.

The financial instruments held by the Sub-Funds are carried at fair value through profit or loss with changes in fair value and any resulting gain or loss being recognised directly in the Statement of Comprehensive Income, therefore, all changes in market conditions will also directly impact the NAV.

Price risk

Market price risk arises mainly from uncertainty about future prices of financial instruments held. It represents the potential loss the Sub-Funds might suffer through holding market positions in the face of price movements caused by factors specific to the individual investment or factors affecting all instruments traded in the market.

The Sub-Funds' objective in managing market price risk is to deliver the returns which tracks a specified index. Management achieve this objective by fully replicating (buying each constituent of the specified index), partially replicating (buying a portfolio of investments designed to deliver the returns of the specified index) or synthetically replicating (entering into a derivative to deliver returns of an index) the index each sub-fund was set-up to track.

The Sub-Funds are exposed to price risk arising from derivative and non-derivative financial instruments held by the Sub-Funds for which prices in the future are uncertain. The investments of the Sub-Funds are subject to general economic conditions, normal market fluctuations and the risks inherent in investment in international securities markets.

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the Schedule of Investments.

With all other factors unchanged the sensitivity of the Sub-Funds' NAV to a 10 per cent increase in the associated index, which is management's best estimate of a reasonable possible shift in the associated index, is set out in the table below. A 10 per cent decrease would have an equal but opposite effect.

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2024</i>	<i>Estimated NAV Decrease/Increase 2023</i>
WisdomTree US Equity Income UCITS ETF	USD 10,056,518	USD 7,822,719
WisdomTree Europe Equity Income UCITS ETF	EUR 3,464,265	EUR 2,837,203
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 5,249,057	EUR 5,182,789
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 15,081,170	USD 10,747,646
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 3,185,884	USD 3,483,121
WisdomTree Japan Equity UCITS ETF	USD 33,954,619	USD 22,215,555
WisdomTree Europe Equity UCITS ETF	USD 6,446,672	USD 6,358,939
WisdomTree UK Equity Income UCITS ETF****	—	GBP 1,073,910
WisdomTree Enhanced Commodity UCITS ETF	USD 30,701,621	USD 50,945,678
WisdomTree US Quality Dividend Growth UCITS ETF	USD 55,995,533	USD 51,192,693
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 182,312,737	USD 108,538,790
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 4,549,647	EUR 6,533,760
WisdomTree AT1 CoCo Bond UCITS ETF	USD 27,158,115	USD 26,660,372
WisdomTree Artificial Intelligence UCITS ETF	USD 79,145,348	USD 73,265,778
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 26,677,563	USD 27,298,285
WisdomTree Cloud Computing UCITS ETF	USD 29,272,090	USD 40,043,168

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2024</i>	<i>Estimated NAV Decrease/Increase 2023</i>
WisdomTree Battery Solutions UCITS ETF	USD 14,827,024	USD 22,910,216
WisdomTree Cybersecurity UCITS ETF	USD 22,980,136	USD 15,446,017
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 17,723,812	USD 14,668,829
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF	USD 1,224,726	USD 360,402
WisdomTree Broad Commodities UCITS ETF	USD 22,060,225	USD 19,619,843
WisdomTree BioRevolution UCITS ETF	USD 345,591	USD 235,323
WisdomTree New Economy Real Estate UCITS ETF	USD 430,639	USD 322,333
WisdomTree Recycling Decarbonisation UCITS ETF	USD 230,060	USD 261,406
WisdomTree Blockchain UCITS ETF	USD 2,811,716	USD 224,589
WisdomTree Global Automotive Innovators UCITS ETF	USD 192,886	USD 92,057
WisdomTree Renewable Energy UCITS ETF	USD 144,204	USD 66,826
WisdomTree US Efficient Core UCITS ETF	USD 2,153,787	USD 188,938
WisdomTree UK Quality Dividend Growth UCITS ETF	GBP 1,191,854	GBP 54,848
WisdomTree Megatrends UCITS ETF	USD 1,500,111	USD 109,610
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*	USD 194,680	—
WisdomTree US Quality Growth UCITS ETF**	USD 1,317,875	—
WisdomTree Global Sustainable Equity UCITS ETF***	USD 32,386,856	—
WisdomTree Global Efficient Core UCITS ETF*****	USD 583,712	—

* Launched 3 April 2024.

** Launched 16 April 2024.

*** Launched 5 June 2024.

**** Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

***** Launched 5 November 2024.

The estimated sensitivities above are for illustrative purposes only and are not intended to be predictive. Actual fluctuations in response to market price changes may differ substantially from the above.

Currency risk

The Sub-Funds may invest in securities that are denominated in currencies that differ from their functional currency. Changes in the values of those currencies relative to the functional currency may have a positive or negative effect on the values of the Sub-Funds' investments denominated in those currencies.

The Sub-Funds may, but will not necessarily, invest in forward foreign currency exchange contracts. These are used both in order to hedge unwanted currency risk as well as to achieve a specific currency exposure. Forward foreign currency exchange contracts have the risk of currency exposure in the same way as a regular currency spot transaction. Also, these contracts may reduce or eliminate some or all of the benefit that a Sub-Fund may experience from favourable currency fluctuations. At 31 December 2024, forward foreign currency exchange contracts were held on eleven of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Renewable Energy UCITS ETF and WisdomTree Global Efficient Core UCITS ETF. At 31 December 2023, forward foreign currency exchange contracts were held on nine of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Battery Solutions UCITS ETF and WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF. Any forward foreign currency exchange contracts held at a class level for hedging purposes are not included in the tables below.

All of the financial assets and liabilities of WisdomTree US Efficient Core UCITS ETF were denominated in US Dollar at 31 December 2024 and 31 December 2023.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2024 are set out in the tables below. The tables below also summarise the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent against the relevant Sub-Fund currency by the amounts disclosed in the tables below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

31 December 2024

WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	73,854	—	—	73,854	7,385
GBP	2,487	—	—	2,487	249
	<u>76,341</u>	<u>—</u>	<u>—</u>	<u>76,341</u>	<u>7,634</u>

WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	498	1,390,873	—	1,391,371	139,137
DKK	19,082	200,271	(8,046)	211,307	21,131
GBP	30,911	7,825,353	—	7,856,264	785,626
NOK	164,668	3,500,422	(53,569)	3,611,521	361,152
SEK	1,506	1,613,743	—	1,615,249	161,525
USD	4,196	—	—	4,196	420
	<u>220,861</u>	<u>14,530,662</u>	<u>(61,615)</u>	<u>14,689,908</u>	<u>1,468,991</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	481	1,269,412	—	1,269,893	126,989
DKK	56,793	740,726	—	797,519	79,752
GBP	63,816	18,821,494	—	18,885,310	1,888,531
NOK	432,894	5,986,589	(61,237)	6,358,246	635,825
SEK	14,330	6,295,730	—	6,310,060	631,006
USD	17,915	—	—	17,915	1,792
	<u>586,229</u>	<u>33,113,951</u>	<u>(61,237)</u>	<u>33,638,943</u>	<u>3,363,895</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	595,937	12,667,085	—	13,263,022	1,326,302
CLP	7,245	1,918,203	—	1,925,448	192,545
CNY	216	8,146,592	—	8,146,808	814,681
CZK	295	38,360	—	38,655	3,866
EUR	89	—	—	89	9
GBP	1	—	—	1	—
HKD	12,646	29,565,990	—	29,578,636	2,957,864
HUF	377	1,399,666	—	1,400,043	140,004
IDR	66,081	5,893,496	—	5,959,577	595,958
INR	50,255	4,992,142	(19,070)	5,023,327	502,333
KRW	85,972	10,019,757	—	10,105,729	1,010,573
MXN	673	3,194,683	—	3,195,356	319,536
MYR	55,083	7,115,001	—	7,170,084	717,008
PHP	4,114	1,271,865	—	1,275,979	127,598
PLN	57,006	2,841,560	—	2,898,566	289,857
SAR	31,479	7,546,231	—	7,577,710	757,771
THB	31,037	5,915,436	—	5,946,473	594,647
TRY	1,249	2,934,406	—	2,935,655	293,566
TWD	2,198	36,273,832	—	36,276,030	3,627,603
ZAR	9,088	9,077,399	—	9,086,487	908,649
	<u>1,011,041</u>	<u>150,811,704</u>	<u>(19,070)</u>	<u>151,803,675</u>	<u>15,180,370</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	23,576	1,540,867	—	1,564,443	156,444
CLP	3,819	408,490	—	412,309	41,231
CNY	1,122	1,632,634	—	1,633,756	163,376
CZK	2,996	114,726	—	117,722	11,772
GBP	1	—	—	1	—
HKD	3,067	1,493,954	—	1,497,021	149,702
HUF	165	88,550	—	88,715	8,872
IDR	2,043	690,790	—	692,833	69,283
INR	1,024	4,016,843	(102,573)	3,915,294	391,529
KRW	46,469	3,233,998	—	3,280,467	328,047
MXN	427	675,576	—	676,003	67,600
MYR	15,964	1,853,282	—	1,869,246	186,925
PHP	897	187,218	—	188,115	18,812
PLN	6,180	282,803	—	288,983	28,898
SAR	5,989	1,817,395	—	1,823,384	182,338
THB	42	2,017,034	—	2,017,076	201,708
TRY	384	554,678	—	555,062	55,506
TWD	983	8,389,682	—	8,390,665	839,067
ZAR	8,016	2,860,317	—	2,868,333	286,833
	<u>123,164</u>	<u>31,858,837</u>	<u>(102,573)</u>	<u>31,879,428</u>	<u>3,187,943</u>

WisdomTree Japan Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	5,006	—	—	5,006	501
EUR	33,666	—	—	33,666	3,367
GBP	23,886	—	—	23,886	2,389
JPY	<u>752,060</u>	<u>339,546,193</u>	<u>—</u>	<u>340,298,253</u>	<u>34,029,825</u>
	<u>814,618</u>	<u>339,546,193</u>	<u>—</u>	<u>340,360,811</u>	<u>34,036,082</u>

WisdomTree Europe Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	5,715	—	—	5,715	572
EUR	658,200	64,466,717	(374,162)	64,750,755	6,475,076
GBP	<u>207</u>	<u>—</u>	<u>—</u>	<u>207</u>	<u>21</u>
	<u>664,122</u>	<u>64,466,717</u>	<u>(374,162)</u>	<u>64,756,677</u>	<u>6,475,669</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree UK Equity Income UCITS ETF

	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
Currency					
USD	3,186	—	—	3,186	319
	<u>3,186</u>	<u>—</u>	<u>—</u>	<u>3,186</u>	<u>319</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
CHF	3,103	—	—	3,103	310
EUR	7,676	—	—	7,676	768
GBP	106	—	—	106	11
	<u>10,885</u>	<u>—</u>	<u>—</u>	<u>10,885</u>	<u>1,089</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
EUR	85,752	—	—	85,752	8,575
GBP	101	—	—	101	10
	<u>85,853</u>	<u>—</u>	<u>—</u>	<u>85,853</u>	<u>8,585</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
AUD	697,546	30,490,764	—	31,188,310	3,118,831
CAD	123,133	38,559,997	—	38,683,130	3,868,313
CHF	47,650	118,294,424	—	118,342,074	11,834,207
DKK	388,010	26,739,572	(35,482)	27,092,100	2,709,210
EUR	1,168,296	244,754,906	(230,202)	245,693,000	24,569,300
GBP	200,201	69,538,702	(245,072)	69,493,831	6,949,383
HKD	191,855	5,685,897	—	5,877,752	587,775
ILS	17,610	—	—	17,610	1,761
JPY	1,001,966	102,518,755	—	103,520,721	10,352,072
NOK	265,229	5,825,774	(7,600)	6,083,403	608,340
NZD	995	—	—	995	100
SEK	375,760	34,684,516	(45,457)	35,014,819	3,501,482
SGD	264,149	10,352,728	—	10,616,877	1,061,688
	<u>4,742,400</u>	<u>687,446,035</u>	<u>(563,813)</u>	<u>691,624,622</u>	<u>69,162,462</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	EUR	EUR	EUR	EUR	EUR
GBP	107,601	—	—	107,601	10,760
USD	17,089	—	—	17,089	1,709
	<u>124,690</u>	<u>—</u>	<u>—</u>	<u>124,690</u>	<u>12,469</u>

WisdomTree AT1 CoCo Bond UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	94,766,376	—	—	94,766,376	9,476,638
GBP	23,781,404	—	—	23,781,404	2,378,140
	<u>118,547,780</u>	<u>—</u>	<u>—</u>	<u>118,547,780</u>	<u>11,854,778</u>

WisdomTree Artificial Intelligence UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	105	—	—	105	11
EUR	73,572	21,303,145	—	21,376,717	2,137,672
GBP	26,440	8,477,948	—	8,504,388	850,439
JPY	170,596	12,013,252	—	12,183,848	1,218,385
KRW	27,854	31,440,377	—	31,468,231	3,146,823
NOK	2,311	—	—	2,311	231
TWD	69,357	23,694,561	—	23,763,918	2,376,392
	<u>370,235</u>	<u>96,929,283</u>	<u>—</u>	<u>97,299,518</u>	<u>9,729,953</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	3,847	—	(72)	3,775	378
	<u>3,847</u>	<u>—</u>	<u>(72)</u>	<u>3,775</u>	<u>378</u>

WisdomTree Cloud Computing UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	1,745	—	—	1,745	175
	<u>1,745</u>	<u>—</u>	<u>—</u>	<u>1,745</u>	<u>175</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Battery Solutions UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	358	2,869,308	—	2,869,666	286,967
BRL	1,798	—	—	1,798	180
CHF	145	388,177	—	388,322	38,832
CNY	383	31,158,666	—	31,159,049	3,115,905
EUR	559,162	22,130,541	—	22,689,703	2,268,970
GBP	6,704	4,424,666	—	4,431,370	443,137
HKD	1,327	818,039	—	819,366	81,937
IDR	256	1,960,848	—	1,961,104	196,110
JPY	137,972	22,570,572	—	22,708,544	2,270,854
KRW	4,907	5,572,719	—	5,577,626	557,763
NOK	1,589	4,103,267	—	4,104,856	410,486
NZD	939	—	—	939	94
SEK	5	1,347,637	—	1,347,642	134,764
TWD	27,692	2,395,738	—	2,423,430	242,343
ZAR	621	—	—	621	62
	<u>743,858</u>	<u>99,740,178</u>	<u>—</u>	<u>100,484,036</u>	<u>10,048,404</u>

WisdomTree Cybersecurity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CAD	65	—	—	65	7
CNY	—	—	(9,591)	(9,591)	(959)
EUR	269	—	—	269	27
GBP	196	—	—	196	20
JPY	<u>131,863</u>	<u>8,782,536</u>	<u>—</u>	<u>8,914,399</u>	<u>891,440</u>
	<u>132,393</u>	<u>8,782,536</u>	<u>(9,591)</u>	<u>8,905,338</u>	<u>890,535</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	<u>37,618</u>	<u>—</u>	<u>—</u>	<u>37,618</u>	<u>3,762</u>
	<u>37,618</u>	<u>—</u>	<u>—</u>	<u>37,618</u>	<u>3,762</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1	—	—	1	—
BRL	6,987	369,779	—	376,766	37,677
CLP	150	41,723	—	41,873	4,187
CNY	2,096	913,331	—	915,427	91,543
CZK	242	23,360	—	23,602	2,360
GBP	43	—	—	43	4
HKD	1,454	1,472,426	—	1,473,880	147,388
HUF	321	36,630	—	36,951	3,695
IDR	1,240	266,677	—	267,917	26,792
INR	326	3,177,449	(50,657)	3,127,118	312,712
KRW	3,447	1,201,612	—	1,205,059	120,506
MXN	3,238	259,768	—	263,006	26,301
MYR	1,800	202,966	—	204,766	20,477
PHP	325	81,757	—	82,082	8,208
PLN	503	133,955	—	134,458	13,446
SAR	1,503	621,897	—	623,400	62,340
SGD	32	—	—	32	3
THB	185	235,629	—	235,814	23,581
TRY	804	100,412	—	101,216	10,122
TWD	4,013	2,417,211	—	2,421,224	242,122
ZAR	785	355,123	—	355,908	35,591
	<u>29,495</u>	<u>11,911,705</u>	<u>(50,657)</u>	<u>11,890,543</u>	<u>1,189,055</u>

WisdomTree Broad Commodities UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	<u>402</u>	<u>—</u>	<u>—</u>	<u>402</u>	<u>40</u>
	<u>402</u>	<u>—</u>	<u>—</u>	<u>402</u>	<u>40</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
AUD	339	19,112	—	19,451	1,945
CHF	138	48,449	—	48,587	4,859
DKK	362	94,996	—	95,358	9,536
EUR	411	58,321	—	58,732	5,873
GBP	378	37,399	—	37,777	3,778
JPY	807	52,204	—	53,011	5,301
SEK	372	—	—	372	37
	<u>2,807</u>	<u>310,481</u>	<u>—</u>	<u>313,288</u>	<u>31,329</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
AUD	1,962	274,834	—	276,796	27,680
CAD	424	78,929	—	79,353	7,935
EUR	1,572	294,301	—	295,873	29,587
GBP	615	273,893	—	274,508	27,451
HKD	536	31,850	—	32,386	3,239
JPY	2,017	166,024	—	168,041	16,804
SEK	859	60,247	—	61,106	6,111
SGD	2,104	229,940	—	232,044	23,204
	<u>10,089</u>	<u>1,410,018</u>	<u>—</u>	<u>1,420,107</u>	<u>142,011</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
AUD	2	—	—	2	—
BRL	1,827	343,977	—	345,804	34,580
CAD	20	—	—	20	2
CHF	41	92,210	—	92,251	9,225
EUR	2,381	197,672	—	200,053	20,005
GBP	6	72,345	—	72,351	7,235
HKD	19	—	—	19	2
JPY	18	59,094	—	59,112	5,911
NOK	31	14,776	—	14,807	1,481
THB	34,673	64,682	—	99,355	9,936
TRY	6	27,671	—	27,677	2,768
	<u>39,024</u>	<u>872,427</u>	<u>—</u>	<u>911,451</u>	<u>91,145</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Blockchain UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CAD	1,917	708,634	—	710,551	71,055
CHF	15,127	476,928	(14,977)	477,078	47,708
EUR	5,395	176,045	(5,522)	175,918	17,592
GBP	8	—	—	8	1
HKD	1,288	33,866	(1,055)	34,099	3,410
JPY	45,977	1,528,177	(47,728)	1,526,426	152,643
THB	1,804	42,812	(1,341)	43,275	4,328
	<u>71,516</u>	<u>2,966,462</u>	<u>(70,623)</u>	<u>2,967,355</u>	<u>296,737</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BRL	1	—	—	1	—
CAD	93	39,395	—	39,488	3,949
CNY	2,217	220,754	—	222,971	22,297
EUR	1,833	343,436	—	345,269	34,527
GBP	130	18,113	—	18,243	1,824
HKD	361	128,152	—	128,513	12,851
JPY	1,046	369,898	—	370,944	37,094
KRW	—	60,998	—	60,998	6,100
SEK	45	45,070	—	45,115	4,512
TWD	—	18,679	—	18,679	1,868
	<u>5,726</u>	<u>1,244,495</u>	<u>—</u>	<u>1,250,221</u>	<u>125,022</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Renewable Energy UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	958	29,265	(137)	30,086	3,009
BRL	365	45,699	—	46,064	4,606
CAD	223	78,005	—	78,228	7,823
CHF	20	8,058	—	8,078	808
CLP	—	10,292	—	10,292	1,029
CNY	507	322,784	—	323,291	32,329
DKK	451	49,429	(440)	49,440	4,944
EUR	335	240,573	(219)	240,689	24,069
GBP	424	16,299	—	16,723	1,672
HKD	69	8,857	—	8,926	893
ILS	83	17,633	—	17,716	1,772
JPY	285	98,302	(159)	98,428	9,843
KRW	—	30,128	—	30,128	3,013
NOK	339	37,260	(238)	37,361	3,736
NZD	19	—	—	19	2
SEK	5	—	—	5	1
	<u>4,083</u>	<u>992,584</u>	<u>(1,193)</u>	<u>995,474</u>	<u>99,549</u>

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
USD	<u>667</u>	<u>—</u>	<u>—</u>	<u>667</u>	<u>67</u>
	<u>667</u>	<u>—</u>	<u>—</u>	<u>667</u>	<u>67</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Megatrends UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	1,489	280,252	—	281,741	28,174
BRL	24,277	139,753	—	164,030	16,403
CAD	1,512	457,364	—	458,876	45,888
CHF	37	195,801	—	195,838	19,584
CLP	—	6,911	—	6,911	691
CNY	17,879	901,193	—	919,072	91,907
DKK	1,120	77,434	—	78,554	7,855
EUR	3,133	1,032,589	—	1,035,722	103,572
GBP	1,808	237,150	—	238,958	23,896
HKD	2,426	236,832	—	239,258	23,926
IDR	2,059	9,371	—	11,430	1,143
JPY	10,619	542,009	—	552,628	55,263
KRW	301	228,693	—	228,994	22,899
MXN	621	23,748	—	24,369	2,437
MYR	6,901	34,769	—	41,670	4,167
NOK	3,195	179,829	—	183,024	18,302
NZD	722	8,550	—	9,272	927
PHP	101	11,882	—	11,983	1,198
PLN	2,428	19,462	—	21,890	2,189
SEK	1,212	77,623	—	78,835	7,884
SGD	2,895	68,489	—	71,384	7,138
THB	1,955	8,600	—	10,555	1,056
TRY	44	38,849	—	38,893	3,889
TWD	1,025	409,190	—	410,215	41,022
ZAR	655	73,968	—	74,623	7,462
	<u>88,414</u>	<u>5,300,311</u>	<u>—</u>	<u>5,388,725</u>	<u>538,872</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	7	174,068	—	174,075	17,408
BRL	49	15,394	—	15,443	1,544
CAD	—	101,638	—	101,638	10,164
CNY	145	445,016	—	445,161	44,516
EUR	173	52,737	—	52,910	5,291
GBP	4	114,540	—	114,544	11,454
HKD	1,924	29,401	—	31,325	3,133
IDR	36	104,462	—	104,498	10,450
JPY	12	129,343	—	129,355	12,936
KRW	80	76,589	—	76,669	7,667
MXN	16	34,251	—	34,267	3,427
MYR	323	49,735	—	50,058	5,006
NOK	929	60,936	(333)	61,532	6,153
PLN	40	22,384	—	22,424	2,242
SEK	3	39,595	—	39,598	3,960
ZAR	14	57,093	—	57,107	5,711
	<u>3,755</u>	<u>1,507,182</u>	<u>(333)</u>	<u>1,510,604</u>	<u>151,062</u>

* Launched 3 April 2024.

WisdomTree US Quality Growth UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	<u>74</u>	<u>—</u>	<u>—</u>	<u>74</u>	<u>7</u>
	<u>74</u>	<u>—</u>	<u>—</u>	<u>74</u>	<u>7</u>

* Launched 16 April 2024.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Global Sustainable Equity UCITS ETF*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	50	2,386,345	—	2,386,395	238,640
CAD	10,559	9,574,706	—	9,585,265	958,527
CHF	521	10,747,675	—	10,748,196	1,074,820
DKK	4,820	3,295,920	—	3,300,740	330,074
EUR	29,435	35,568,510	—	35,597,945	3,559,795
GBP	137,638	12,459,780	—	12,597,418	1,259,742
HKD	64	1,339,612	—	1,339,676	133,968
ILS	241	134,083	—	134,324	13,432
JPY	84,763	23,306,353	—	23,391,116	2,339,112
NOK	6,531	1,800,924	—	1,807,455	180,746
NZD	113	935,472	—	935,585	93,559
SEK	143	1,372,967	—	1,373,110	137,311
SGD	7,005	1,349,837	—	1,356,842	135,684
	<u>281,883</u>	<u>104,272,184</u>	<u>—</u>	<u>104,554,067</u>	<u>10,455,410</u>

* Launched 5 June 2024.

WisdomTree Global Efficient Core UCITS ETF*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	655	94,228	—	94,883	9,488
CAD	1,787	145,165	—	146,952	14,695
CHF	1,229	114,095	—	115,324	11,532
DKK	452	43,111	—	43,563	4,356
EUR	623,808	482,343	(10,332)	1,095,819	109,582
GBP	18,451	165,402	—	183,853	18,385
HKD	92	31,019	—	31,111	3,111
JPY	398,286	305,105	(1,243)	702,148	70,215
NOK	27	20,030	—	20,057	2,006
SEK	186	37,702	—	37,888	3,789
SGD	88	15,768	—	15,856	1,586
	<u>1,045,061</u>	<u>1,453,968</u>	<u>(11,575)</u>	<u>2,487,454</u>	<u>248,745</u>

* Launched 5 November 2024.

31 December 2023

All of the financial assets and liabilities of WisdomTree US Efficient Core UCITS ETF were denominated in US Dollar at 31 December 2023 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2023 are set out in the tables below. The tables below also summarise the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent against the relevant Sub-Fund currency by the amounts disclosed in the tables below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

WisdomTree US Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	1,554,513	—	—	1,554,513	155,451
GBP	774,685	—	—	774,685	77,469
	<u>2,329,198</u>	<u>—</u>	<u>—</u>	<u>2,329,198</u>	<u>232,920</u>

WisdomTree Europe Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	2,328	1,685,574	—	1,687,902	168,790
DKK	15,739	167,253	—	182,992	18,299
GBP	46,892	5,362,942	—	5,409,834	540,983
NOK	127,547	1,168,032	—	1,295,579	129,558
SEK	12,188	669,138	—	681,326	68,133
USD	3,030	—	—	3,030	303
	<u>207,724</u>	<u>9,052,939</u>	<u>—</u>	<u>9,260,663</u>	<u>926,066</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CAD	402	—	—	402	40
CHF	4,512	1,979,660	—	1,984,172	198,417
DKK	76,946	1,301,895	—	1,378,841	137,884
GBP	98,426	20,221,155	—	20,319,581	2,031,958
NOK	294,144	3,545,800	—	3,839,944	383,994
SEK	587	7,448,139	—	7,448,726	744,873
USD	30,209	—	—	30,209	3,021
	<u>505,226</u>	<u>34,496,649</u>	<u>—</u>	<u>35,001,875</u>	<u>3,500,187</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	501,741	14,616,650	(330,693)	14,787,698	1,478,770
CLP	5,832	2,423,972	—	2,429,804	242,980
CNY	380	3,476,885	—	3,477,265	347,727
CZK	32	271,352	—	271,384	27,138
EUR	12	—	—	12	1
GBP	1	—	—	1	—
HKD	45,872	13,022,190	—	13,068,062	1,306,806
HUF	231	510,117	—	510,348	51,035
IDR	2,508	3,976,659	—	3,979,167	397,917
INR	99,577	4,569,142	(127,106)	4,541,613	454,161
KRW	89,189	4,087,999	—	4,177,188	417,719
MXN	3,269	5,644,166	—	5,647,435	564,744
MYR	20,554	3,447,726	—	3,468,280	346,828
PHP	1,050	323,999	—	325,049	32,505
PLN	19,720	2,682,852	—	2,702,572	270,257
SAR	20,520	2,769,464	—	2,789,984	278,998
THB	4,691	3,628,703	—	3,633,394	363,339
TRY	506	1,121,305	—	1,121,811	112,181
TWD	24,854	34,333,866	—	34,358,720	3,435,872
ZAR	10,611	6,569,412	—	6,580,023	658,002
	<u>851,150</u>	<u>107,476,459</u>	<u>(457,799)</u>	<u>107,869,810</u>	<u>10,786,980</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	69,692	2,727,489	(38,054)	2,759,127	275,913
CLP	4,349	626,098	—	630,447	63,045
CNY	1,171	1,655,029	—	1,656,200	165,620
CZK	22	—	—	22	2
GBP	1	—	—	1	—
HKD	13,225	1,553,734	—	1,566,959	156,696
HUF	90	—	—	90	9
IDR	3,063	823,723	—	826,786	82,679
INR	16,610	3,514,470	(102,751)	3,428,329	342,833
KRW	83,105	4,297,276	—	4,380,381	438,038
MXN	5,576	720,013	—	725,589	72,559
MYR	12,166	1,256,778	—	1,268,944	126,894
PHP	7,571	99,797	—	107,368	10,737
PLN	9,007	251,234	—	260,241	26,024
SAR	3,933	1,229,723	—	1,233,656	123,366
THB	31,811	2,719,130	—	2,750,941	275,094
TRY	1,806	490,151	—	491,957	49,196
TWD	4,807	9,723,371	—	9,728,178	972,818
ZAR	8,311	3,143,192	—	3,151,503	315,150
	<u>276,316</u>	<u>34,831,208</u>	<u>(140,805)</u>	<u>34,966,719</u>	<u>3,496,673</u>

WisdomTree Japan Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	2,692,414	—	—	2,692,414	269,241
EUR	44,976,526	—	(26,308,855)	18,667,671	1,866,767
GBP	14,401,199	—	—	14,401,199	1,440,120
JPY	<u>28,351,690</u>	<u>222,155,550</u>	<u>(156,153,733)</u>	<u>94,353,507</u>	<u>9,435,351</u>
	<u>90,421,829</u>	<u>222,155,550</u>	<u>(182,462,588)</u>	<u>130,114,791</u>	<u>13,011,479</u>

WisdomTree Europe Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	2,687,868	—	(577,603)	2,110,265	211,027
EUR	1,203,239	63,589,386	(54,082,766)	10,709,859	1,070,986
GBP	<u>2,286,307</u>	<u>—</u>	<u>(177,352)</u>	<u>2,108,955</u>	<u>210,896</u>
	<u>6,177,414</u>	<u>63,589,386</u>	<u>(54,837,721)</u>	<u>14,929,079</u>	<u>1,492,909</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree UK Equity Income UCITS ETF

	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
Currency					
EUR	25,992	—	—	25,992	2,599
USD	8,108	—	—	8,108	811
	<u>34,100</u>	<u>—</u>	<u>—</u>	<u>34,100</u>	<u>3,410</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
CHF	6,621,832	—	—	6,621,832	662,183
EUR	26,635,899	—	(687,092)	25,948,807	2,594,881
GBP	58,191,979	—	(430,883)	57,761,096	5,776,110
	<u>91,449,710</u>	<u>—</u>	<u>(1,117,975)</u>	<u>90,331,735</u>	<u>9,033,174</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
EUR	163,808	—	—	163,808	16,381
GBP	1,132,667	—	—	1,132,667	113,267
	<u>1,296,475</u>	<u>—</u>	<u>—</u>	<u>1,296,475</u>	<u>129,648</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
Currency					
AUD	86,883	19,676,224	(32,268)	19,730,839	1,973,084
CAD	50,398	24,103,553	(40,798)	24,113,153	2,411,315
CHF	20,473	99,354,181	(172,072)	99,202,582	9,920,258
DKK	50,668	15,387,170	(27,005)	15,410,833	1,541,083
EUR	1,907,381	138,193,614	(26,700)	140,074,295	14,007,430
GBP	337,239	61,882,645	(93,339)	62,126,545	6,212,655
HKD	170,374	2,263,684	(3,638)	2,430,420	243,042
ILS	24,831	321,438	(543)	345,726	34,573
JPY	140,339	55,762,643	(97,184)	55,805,798	5,580,580
NOK	59,150	1,204,098	(2,169)	1,261,079	126,108
NZD	1,126	—	—	1,126	113
SEK	90,503	15,779,590	(26,202)	15,843,891	1,584,389
SGD	133,663	3,327,022	(5,933)	3,454,752	345,475
	<u>3,073,028</u>	<u>437,255,862</u>	<u>(527,851)</u>	<u>439,801,039</u>	<u>43,980,105</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	EUR	EUR	EUR	EUR	EUR
GBP	263	—	—	263	26
USD	13,214	—	—	13,214	1,321
	<u>13,477</u>	<u>—</u>	<u>—</u>	<u>13,477</u>	<u>1,347</u>

WisdomTree AT1 CoCo Bond UCITS ETF*

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	182,350,558	-	(24,445,543)	157,905,015	15,790,502
GBP	77,649,864	-	(12,555,878)	65,093,986	6,509,399
	<u>260,000,422</u>	<u>-</u>	<u>(37,001,421)</u>	<u>222,999,001</u>	<u>22,299,901</u>

* Certain reclassifications have been made to previously reported amounts to confirm to current year presentation, which had no impact on reported net assets.

WisdomTree Artificial Intelligence UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	1,822	—	—	1,822	182
EUR	298,530	47,656,968	—	47,955,498	4,795,550
GBP	3,931	2,534,357	—	2,538,288	253,829
JPY	66,209	39,287,695	—	39,353,904	3,935,390
KRW	39,614	38,039,894	—	38,079,508	3,807,951
NOK	2,585	—	—	2,585	259
TWD	62,284	70,414,247	—	70,476,531	7,047,653
	<u>474,975</u>	<u>197,933,161</u>	<u>—</u>	<u>198,408,136</u>	<u>19,840,814</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	2,068	—	(71)	1,997	200
	<u>2,068</u>	<u>—</u>	<u>(71)</u>	<u>1,997</u>	<u>200</u>

WisdomTree Cloud Computing UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	325	—	—	325	33
	<u>325</u>	<u>—</u>	<u>—</u>	<u>325</u>	<u>33</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Battery Solutions UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	195,329	13,004,696	(112,703)	13,087,322	1,308,732
BRL	1,797	—	—	1,797	180
CAD	2,680	—	—	2,680	268
CHF	34,027	2,448,102	(29,361)	2,452,768	245,277
CNY	623	49,189,660	—	49,190,283	4,919,028
EUR	1,138,217	42,474,468	(508,883)	43,103,802	4,310,380
GBP	1,436	—	—	1,436	144
HKD	43,505	—	—	43,505	4,351
IDR	117,362	1,993,919	(23,791)	2,087,490	208,749
JPY	485,100	31,313,650	(377,829)	31,420,921	3,142,092
KRW	287,007	20,638,014	—	20,925,021	2,092,502
NOK	34,348	—	—	34,348	3,435
NZD	1,061	—	—	1,061	106
SEK	1,860	—	—	1,860	186
TWD	124,403	4,744,711	—	4,869,114	486,911
ZAR	641	—	—	641	64
	<u>2,469,396</u>	<u>165,807,220</u>	<u>(1,052,567)</u>	<u>167,224,049</u>	<u>16,722,405</u>

WisdomTree Cybersecurity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CAD	71	—	—	71	7
EUR	48	—	—	48	5
GBP	5,978	2,723,724	—	2,729,702	272,970
JPY	575,620	7,580,785	—	8,156,405	815,641
KRW	13,404	1,076,272	—	1,089,676	108,968
	<u>595,121</u>	<u>11,380,781</u>	<u>—</u>	<u>11,975,902</u>	<u>1,197,591</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	143,528,041	—	(6,013,715)	137,514,326	13,751,433
	<u>143,528,041</u>	<u>—</u>	<u>(6,013,715)</u>	<u>137,514,326</u>	<u>13,751,433</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1	—	—	1	—
BRL	2,626	180,290	—	182,916	18,292
CLP	135	15,352	—	15,487	1,549
CNH	332,501	—	—	332,501	33,250
CNY	82	228,931	(328,973)	(99,960)	(9,996)
CZK	14	7,973	—	7,987	799
GBP	44	—	—	44	4
HKD	2,599	462,699	—	465,298	46,530
HUF	6	9,683	—	9,689	969
IDR	1,982	79,317	—	81,299	8,130
INR	86	800,700	(14,675)	786,111	78,611
KRW	2,660	485,463	—	488,123	48,812
MXN	1,894	126,077	—	127,971	12,797
MYR	948	37,038	—	37,986	3,799
PHP	256	28,697	—	28,953	2,895
PLN	764	35,945	—	36,709	3,671
SAR	424	186,893	—	187,317	18,732
SGD	33	—	—	33	3
THB	605	77,945	—	78,550	7,855
TRY	128	29,088	—	29,216	2,922
TWD	1,304	617,589	—	618,893	61,889
ZAR	362	112,070	—	112,432	11,243
	<u>349,454</u>	<u>3,521,750</u>	<u>(343,648)</u>	<u>3,527,556</u>	<u>352,756</u>

WisdomTree Broad Commodities UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	<u>223</u>	<u>—</u>	<u>—</u>	<u>223</u>	<u>22</u>
	<u>223</u>	<u>—</u>	<u>—</u>	<u>223</u>	<u>22</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree BioRevolution UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	436	17,457	—	17,893	1,789
CHF	803	28,537	—	29,340	2,934
DKK	2,097	56,740	—	58,837	5,884
EUR	323	71,506	—	71,829	7,183
GBP	910	26,459	—	27,369	2,737
JPY	3,002	33,983	—	36,985	3,699
SEK	282	18,566	—	18,848	1,885
	<u>7,853</u>	<u>253,248</u>	<u>—</u>	<u>261,101</u>	<u>26,111</u>

WisdomTree New Economy Real Estate UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	1,328	248,151	—	249,479	24,948
CAD	686	72,882	—	73,568	7,357
EUR	162	246,713	—	246,875	24,688
GBP	214	204,602	—	204,816	20,482
HKD	2	24,868	—	24,870	2,487
JPY	723	141,027	—	141,750	14,175
SEK	32	71,534	—	71,566	7,157
SGD	720	185,608	—	186,328	18,633
	<u>3,867</u>	<u>1,195,385</u>	<u>—</u>	<u>1,199,252</u>	<u>119,927</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	1	—	—	1	—
BRL	3,948	295,224	—	299,172	29,917
CAD	23	—	—	23	2
CHF	170	68,191	—	68,361	6,836
EUR	2,274	288,729	—	291,003	29,100
GBP	1,033	99,671	—	100,704	10,070
HKD	107	793	—	900	90
JPY	674	57,200	—	57,874	5,787
NOK	226	7,449	—	7,675	768
THB	177	62,127	—	62,304	6,230
TRY	22	22,934	—	22,956	2,296
	<u>8,655</u>	<u>902,318</u>	<u>—</u>	<u>910,973</u>	<u>91,096</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Blockchain UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CAD	896	3,987	—	4,883	488
CHF	165	14,342	—	14,507	1,451
EUR	96	3,254	—	3,350	335
GBP	9	—	—	9	1
JPY	958	22,685	—	23,643	2,364
THB	211	16,038	—	16,249	1,625
	<u>2,335</u>	<u>60,306</u>	<u>—</u>	<u>62,641</u>	<u>6,264</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BRL	1	—	—	1	—
CAD	12	21,028	—	21,040	2,104
CNY	38	49,263	—	49,301	4,930
EUR	1,264	205,331	—	206,595	20,660
GBP	127	9,640	—	9,767	977
HKD	572	46,235	—	46,807	4,681
JPY	847	181,975	—	182,822	18,282
KRW	104	34,075	—	34,179	3,418
SEK	1	29,006	—	29,007	2,901
TWD	—	10,437	—	10,437	1,044
	<u>2,966</u>	<u>586,990</u>	<u>—</u>	<u>589,956</u>	<u>58,997</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Renewable Energy UCITS ETF*

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BRL	204	20,906	—	21,110	2,111
CAD	205	19,556	—	19,761	1,976
CHF	3	18,852	—	18,855	1,886
CLP	—	5,080	—	5,080	508
CNH	125,822	—	—	125,822	12,582
CNY	33	106,084	(125,051)	(18,934)	(1,893)
DKK	1	35,116	—	35,117	3,512
EUR	94	117,255	—	117,349	11,735
GBP	4	1,789	—	1,793	179
HKD	76	2,032	—	2,108	211
ILS	42	6,624	—	6,666	667
JPY	389	33,350	—	33,739	3,374
KRW	100	40,439	—	40,539	4,054
NOK	6	20,962	—	20,968	2,097
NZD	82	2,837	—	2,919	292
SEK	19	1,837	—	1,856	186
	<u>127,080</u>	<u>432,719</u>	<u>(125,051)</u>	<u>434,748</u>	<u>43,477</u>

* Launched 5 June 2023.

WisdomTree UK Quality Dividend Growth UCITS ETF*

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
USD	<u>50</u>	<u>—</u>	<u>—</u>	<u>50</u>	<u>5</u>
	<u>50</u>	<u>—</u>	<u>—</u>	<u>50</u>	<u>5</u>

* Launched 13 November 2023.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Megatrends UCITS ETF*

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	101	8,235	—	8,336	834
BRL	335	9,977	—	10,312	1,031
CAD	37	11,264	—	11,301	1,130
CHF	81	13,964	—	14,045	1,405
CLP	—	502	—	502	50
CNH	18,404	—	—	18,404	1,840
CNY	—	18,554	(18,405)	149	15
DKK	6	4,360	—	4,366	437
EUR	19	71,284	—	71,303	7,130
GBP	31	12,923	—	12,954	1,295
HKD	426	12,771	—	13,197	1,320
IDR	3	1,385	—	1,388	139
JPY	76	51,494	—	51,570	5,157
MYR	5	272	—	277	28
NOK	2	5,120	—	5,122	512
NZD	7	776	—	783	78
PLN	1	322	—	323	32
SEK	5	2,376	—	2,381	238
SGD	5	3,407	—	3,412	341
THB	9	1,421	—	1,430	143
TRY	53	2,070	—	2,123	212
TWD	125	42,513	—	42,638	4,264
ZAR	346	—	—	346	35
	<u>20,077</u>	<u>274,990</u>	<u>(18,405)</u>	<u>276,662</u>	<u>27,666</u>

* Launched 5 December 2023.

Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of markets interest rates on the fair value of financial assets and liabilities and future cash flows. As interest rates rise, the values of debt securities or other income-producing investments are likely to fall. This risk is generally greater for obligations with longer maturities.

The Sub-Fund's objective in managing interest rate risk is to minimize any exposure of the Sub-Fund to interest rate movements.

At 31 December 2024 and 31 December 2023, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree US Efficient Core UCITS ETF and WisdomTree Global Efficient Core UCITS ETF, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

At 31 December 2024 and 31 December 2023, WisdomTree Enhanced Commodity UCITS ETF manages this by swapping all gains/losses earned on interest-bearing securities (from market movements or interest income earned) out to a counterparty under the terms of a total return swap in return for the gains/losses of a reference index, reducing the Sub-Funds' exposure to interest rate risk.

At 31 December 2024 and 31 December 2023, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF offered the investors exposure to the underlying bonds, which also included any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for these Sub-Funds.

The following tables detail the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2024:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2024

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	307,016,212	—	—	—	307,016,212
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	8,988	8,988
Receivable for investments sold	—	—	—	40,575,136	40,575,136
Cash and cash equivalents	4,612,297	—	—	—	4,612,297
Total assets	311,628,509	—	—	40,584,124	352,212,633
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(1,153,632)	(1,153,632)
Unrealised loss on total return swaps	—	—	—	(2,174,961)	(2,174,961)
Payable to holders of redeemable participating shares	—	—	—	(4,034,222)	(4,034,222)
Payable for investments purchased	—	—	—	(40,821,553)	(40,821,553)
Operating expenses payable	—	—	—	(95,423)	(95,423)
Total liabilities	—	—	—	(48,279,791)	(48,279,791)
Net assets attributable to holders of redeemable participating shares					303,932,842

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	47,953,672	153,130,607	70,496,866	—	271,581,145
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	98,452	98,452
Interest receivable	—	—	—	3,561,487	3,561,487
Cash and cash equivalents	1,983,987	—	—	—	1,983,987
Total assets	49,937,659	153,130,607	70,496,866	3,659,939	277,225,071
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(2,367,304)	(2,367,304)
Operating expenses payable	—	—	—	(90,222)	(90,222)
Total liabilities	—	—	—	(2,457,526)	(2,457,526)
Net assets attributable to holders of redeemable participating shares					274,767,545

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	121,450,855	145,324,770	—	—	266,775,625
Receivable for investments sold	—	—	—	10,955,497	10,955,497
Interest receivable	—	—	—	2,179,213	2,179,213
Cash and cash equivalents	913,195	—	—	—	913,195
Total assets	122,364,050	145,324,770	—	13,134,710	280,823,530

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Liabilities</i>					
Payable to holders of redeemable participating shares	—	—	—	(233,665)	(233,665)
Payable for investments purchased	—	—	—	(10,815,942)	(10,815,942)
Capital gains tax payable	—	—	—	(72)	(72)
Operating expenses payable	—	—	—	(34,173)	(34,173)
Total liabilities	—	—	—	(11,083,852)	(11,083,852)

Net assets attributable to holders of redeemable participating shares **269,739,678**

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	177,238,117	—	—	—	177,238,117
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	5,966	5,966
Cash and cash equivalents	6,061,924	—	—	—	6,061,924
Total assets	<u>183,300,041</u>	<u>—</u>	<u>—</u>	<u>5,966</u>	<u>183,306,007</u>

Liabilities

Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(2,920,653)	(2,920,653)
Unrealised loss on total return swaps	—	—	—	(3,583,791)	(3,583,791)
Operating expenses payable	—	—	—	(54,563)	(54,563)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(6,559,007)</u>	<u>(6,559,007)</u>

Net assets attributable to holders of redeemable participating shares **176,747,000**

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2024

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	220,602,246	—	—	—	220,602,246
Exchange-traded Commodities	—	—	—	61,151,040	61,151,040
Unrealised gain on total return swaps	—	—	—	3,301,650	3,301,650
Receivable for investments sold	—	—	—	9,423,921	9,423,921
Other receivables	—	—	—	13,690	13,690
Cash and cash equivalents	240,303	—	—	—	240,303
Total assets	220,842,549	—	—	73,890,301	294,732,850
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(24,985,772)	(24,985,772)
Operating expenses payable	—	—	—	(44,444)	(44,444)
Total liabilities	—	—	—	(25,030,216)	(25,030,216)
Net assets attributable to holders of redeemable participating shares					269,702,634

WisdomTree US Efficient Core UCITS ETF

As at 31 December 2024

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	1,721,456	—	—	19,816,414	21,537,870
Dividend Receivable	—	—	—	8,148	8,148
Cash and cash equivalents	25,144	—	—	—	25,144
Margin cash	479,459	—	—	—	479,459
Total assets	2,226,059	—	—	19,824,562	22,050,621

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree US Efficient Core UCITS ETF (continued)

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Liabilities</i>					
Unrealised loss on futures contracts	—	—	—	(235,695)	(235,695)
Operating expenses payable	—	—	—	(3,733)	(3,733)
Total liabilities	—	—	—	(239,428)	(239,428)
Net assets attributable to holders of redeemable participating shares					21,811,193

WisdomTree Global Efficient Core UCITS ETF

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	353,246	—	—	5,483,871	5,837,117
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	49	49
Dividend Receivable	—	—	—	2,751	2,751
Cash and cash equivalents	109,676	—	—	—	109,676
Margin cash	135,927	—	—	—	135,927
Total assets	598,849	—	—	5,486,671	6,085,520
<i>Liabilities</i>					
Unrealised loss on futures contracts	—	—	—	(57,967)	(57,967)
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(23,408)	(23,408)
Payable for investments purchased	—	—	—	(39)	(39)
Operating expenses payable	—	—	—	(967)	(967)
Total liabilities	—	—	—	(82,381)	(82,381)
Net assets attributable to holders of redeemable participating shares					6,003,139

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

The following table details the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2023:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	509,456,782	—	—	—	509,456,782
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	857,082	857,082
Receivable for investments sold	—	—	—	11,153,445	11,153,445
Cash and cash equivalents	13,776,037	—	—	—	13,776,037
Total assets	523,232,819	—	—	12,010,527	535,243,346
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(10,692)	(10,692)
Unrealised loss on total return swaps	—	—	—	(16,614,598)	(16,614,598)
Payable to holders of redeemable participating shares	—	—	—	(2,110,096)	(2,110,096)
Payable for investments purchased	—	—	—	(11,482,725)	(11,482,725)
Operating expenses payable	—	—	—	(142,878)	(142,878)
Total liabilities	—	—	—	(30,360,989)	(30,360,989)
Net assets attributable to holders of redeemable participating shares					504,882,357

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	34,986,696	180,069,511	51,547,508	—	266,603,715
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,093,557	1,093,557
Interest receivable	—	—	—	3,750,332	3,750,332
Cash and cash equivalents	5,778,821	—	—	—	5,778,821
Total assets	40,765,517	180,069,511	51,547,508	4,843,889	277,226,425
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(143,867)	(143,867)
Payable for investments purchased	—	—	—	(5,989,626)	(5,989,626)
Operating expenses payable	—	—	—	(81,432)	(81,432)
Total liabilities	—	—	—	(6,214,925)	(6,214,925)
Net assets attributable to holders of redeemable participating shares					271,011,500

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	133,631,757	139,351,095	—	—	272,982,852
Receivable for investments sold	—	—	—	11,823,974	11,823,974
Interest receivable	—	—	—	2,684,160	2,684,160
Cash and cash equivalents	201,388	—	—	—	201,388
Total assets	133,833,145	139,351,095	—	14,508,134	287,692,374

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

As at 31 December 2023

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(11,525,181)	(11,525,181)
Capital gains tax payable	—	—	—	(72)	(72)
Operating expenses payable	—	—	—	(32,558)	(32,558)
Total liabilities	—	—	—	(11,557,811)	(11,557,811)
Net assets attributable to holders of redeemable participating shares					276,134,563

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2023

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	146,688,289	—	—	—	146,688,289
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,514,163	1,514,163
Cash and cash equivalents	161,696	—	—	—	161,696
Total assets	146,849,985	—	—	1,514,163	148,364,148
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(125,467)	(125,467)
Unrealised loss on total return swaps	—	—	—	(1,472,175)	(1,472,175)
Operating expenses payable	—	—	—	(40,120)	(40,120)
Total liabilities	—	—	—	(1,637,762)	(1,637,762)
Net assets attributable to holders of redeemable participating shares					146,726,386

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Broad Commodities UCITS ETF As at 31 December 2023

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	196,198,429	—	—	—	196,198,429
Exchange-traded Commodities	—	—	—	55,386,170	55,386,170
Receivable for investments sold	—	—	—	2,030,297	2,030,297
Other receivables	—	—	—	9,920	9,920
Cash and cash equivalents	258,972	—	—	—	258,972
Total assets	196,457,401	—	—	57,426,387	253,883,788
<i>Liabilities</i>					
Unrealised loss on total return swaps	—	—	—	(7,356,413)	(7,356,413)
Payable for investments purchased	—	—	—	(2,066,903)	(2,066,903)
Operating expenses payable	—	—	—	(36,962)	(36,962)
Total liabilities	—	—	—	(9,460,278)	(9,460,278)
Net assets attributable to holders of redeemable participating shares					244,423,510

The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past. The following table details the Sub-Funds' interest rate sensitivity. At 31 December 2024 and at 31 December 2023, had the base interest rates increased by 5% in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities and assets would have increased by:

<i>Fund</i>	<i>Sensitivity 2024</i>	<i>Sensitivity 2023</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 15,581,425	USD 26,161,641
WisdomTree AT1 CoCo Bond UCITS ETF	USD 13,678,257	USD 13,619,127
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 13,384,441	USD 13,659,212
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 9,165,002	USD 7,342,499
WisdomTree Broad Commodities UCITS ETF	USD 11,042,127	USD 9,822,870
WisdomTree US Efficient Core UCITS ETF*	USD 111,303	—
WisdomTree Global Efficient Core UCITS ETF**	USD 29,942	—

* Launched 10 October 2023.

** Launched 5 November 2024.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Credit risk

The Sub-Funds are exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Sub-Funds are exposed to counterparty credit risk on fixed income positions, exchange-traded commodities, financial derivative instruments, cash and cash equivalents and other receivable balances.

The ICAV mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. At 31 December 2024 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2023: AA-), BNP Paribas is A+ (31 December 2023: A+), Morgan Stanley is A+ (31 December 2023: A+) and Goldman Sachs is A+ (31 December 2023: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2024 and at 31 December 2023 is shown by the values of financial assets at fair value through profit or loss, debtors and cash and cash equivalents in the Statement of Financial Position. Details of credit risk exposure are contained in the Schedule of Investments. At 31 December 2024 and at 31 December 2023, none of the financial assets and financial liabilities are subject to an enforceable master netting arrangement or similar agreement that covers similar financial instruments. None of the financial assets and financial liabilities are offset in the Statement of Financial Position.

The following tables detail the credit rating profile of the debt instruments held by each Sub-Fund:

		<i>Investment grade % of debt instruments</i>	<i>Non-Investment grade % of debt instruments</i>	<i>Not rated % of debt instruments</i>	<i>Total % of debt instruments</i>
As at 31 December 2024	Currency				
WisdomTree Enhanced Commodity UCITS ETF	USD	100.00	-	-	100.00
WisdomTree AT1 CoCo Bond UCITS ETF	USD	34.18	65.82	-	100.00
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD	100.00	-	-	100.00
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD	100.00	-	-	100.00
WisdomTree Broad Commodities UCITS ETF	USD	100.00	-	-	100.00
WisdomTree US Efficient Core UCITS ETF	USD	100.00	-	-	100.00
WisdomTree Global Efficient Core UCITS ETF	USD	100.00	-	-	100.00

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Credit risk (continued)

		<i>Investment grade % of debt instruments</i>	<i>Non-Investment grade % of debt instruments</i>	<i>Not rated % of debt instruments</i>	<i>Total % of debt instruments</i>
<i>As at 31 December 2023</i>	<i>Currency</i>				
WisdomTree Enhanced Commodity UCITS ETF	USD	100.00	-	-	100.00
WisdomTree AT1 CoCo Bond UCITS ETF	USD	34.47	65.53	-	100.00
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD	100.00	-	-	100.00
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD	100.00	-	-	100.00
WisdomTree Broad Commodities UCITS ETF	USD	100.00	-	-	100.00

Depository risk

The Sub-Funds' Depository is State Street Custodial Services (Ireland) Limited (the "Depository"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Depository or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Depository to be delayed or otherwise affected. The maximum exposure to this risk at 31 December 2024 and at 31 December 2023 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2024, the long-term rating of State Street Corporation is A (31 December 2023: A) by Standard & Poor's. State Street Corporation is the parent company of the Depository, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the ICAV Act and the UCITS Regulations the Sub-Funds' securities are maintained within the depository network in segregated accounts. The Depository is obliged to ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds thereby reducing counterparty risk in the event of insolvency or bankruptcy of the Depository. The Sub-Funds are exposed to the credit risk of the Depository and/or sub-custodians used by the Depository in relation to the Sub-Funds' cash held by the Depository or sub-custodians. In the event of the insolvency or bankruptcy of the Depository or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depository or sub-custodian in relation to cash holdings of the Sub-Funds.

Collateral pledged/(received) on TRS and Forwards

31 December 2024

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Enhanced Commodity UCITS ETF	Stock	3,706,000	3,649,523	100.25%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Stock	5,238,000	5,199,684	100.34%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Credit risk (continued)

Collateral pledged/(received) on TRS and Forwards (continued)

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Broad Commodities UCITS ETF	Cash	(1,600,000)	(1,600,000)	100.12%

31 December 2023

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Broad Commodities UCITS ETF	Stock	5,622,000	5,524,644	75%
WisdomTree Enhanced Commodity UCITS ETF	Stock	12,581,000	12,385,213	75%
WisdomTree Enhanced Commodity UCITS ETF	Cash	(1,060,000)	(1,060,000)	125%
WisdomTree AT1 CoCo Bond UCITS ETF	Cash	(1,230,000)	(1,230,000)	130%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	(1,775,000)	(1,775,000)	2,126%

The swap providers, BNP Paribas and Morgan Stanley, transfer collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of stock or cash (31 December 2023: stock and cash). The Sub-Fund uses the collateral transferred to the Sub-Fund to reduce the credit risk associated with the TRS held by the Sub-Fund. The Sub-Fund only controls the collateral in the event of default of BNP Paribas or Morgan Stanley which is why the collateral is not recognised in the accounts of the Sub-Fund.

The collateral is held until termination date of the TRS. The Investment Manager monitors counterparty exposure on a daily basis, thus, reducing the risk associated with the collateral received.

Collateral consists of stock and/or cash satisfying certain criteria and subject to certain margin percentages and concentration limits. Collateral received by the Funds is held with the Depository, State Street Custodial Services (Ireland) Limited. The collateral cannot be re-used or repledged. All collateral as at 31 December 2024 and 31 December 2023 consist of stock and cash as agreed between the Swap Provider and the Company.

Liquidity risk

Liquidity risk is the risk that the Sub-Funds may not be able to liquidate investment positions in order to repay amounts demanded by their shareholders.

The Sub-Funds' listed securities are considered readily realisable, as they are listed or traded on regulated stock exchanges and can be accessed through appointed liquidity providers, such as market makers. In addition, the Manager receives reporting on liquidity monitoring from the Investment Managers on a monthly and quarterly basis.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Liquidity risk (continued)

Certain investments and types of investments are subject to restrictions on resale, may trade in the over-the-counter market or in limited volume, or may not have an active trading market. Illiquid securities may trade at a discount from comparable, more liquid investments and may be subject to wide fluctuations in market value. It may be difficult for a Sub-Fund to value illiquid securities accurately. Also, the Sub-Funds may not be able to dispose of illiquid securities or execute or close out financial derivative instrument transactions readily at a favourable time or price or at prices approximating those at which the Sub-Fund currently values them. Illiquid securities also may entail registration expenses and other transaction costs that are higher than those for liquid securities.

The ICAV can manage liquidity risk through redemption limits and redemptions in-kind, if necessary. If redemption requests received in respect of shares of a particular Sub-Fund on any dealing day total, in aggregate, more than 10 per cent of all of the issued shares of that Sub-Fund on that dealing day, the Directors shall be entitled, at their absolute discretion, to refuse to redeem such number of shares of that Sub-Fund on that Dealing Day, in excess of 10 per cent of the issued shares of the Sub-Fund, in respect of which redemption requests have been received, as the Directors shall determine. There were no such limits applied during the financial year.

Each Sub-Fund may allow the Authorised Participant which has been appointed to offer prices for the shares on any listing stock exchange to redeem shares in-kind on each Dealing Day, unless otherwise specified in the relevant supplement. In this context, “in-kind” means that, with the consent of the Authorised Participant, rather than delivering cash proceeds in respect of a redemption, the ICAV will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depositary. The redemption will be subject to an appropriate provision for duties and charges.

The ICAV considers that as at 31 December 2024 and as at 31 December 2023 all of the assets of each Sub-Fund (as shown in the Statement of Financial Position) could be realised within one month of that date either through redemption or sale. As at 31 December 2024 and 31 December 2023, all of the liabilities of each of Sub-Fund (as shown in the Statement of Financial Position) including net assets attributable to redeemable participating shareholders fall due within one month, except for bank overdraft balances held on WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree Cybersecurity UCITS ETF and WisdomTree Emerging Markets SmallCap Dividend UCITS ETF and total return swaps held on WisdomTree Enhanced Commodity UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF with contractual maturity within 4 months, which are payable on demand.

Capital Management

The capital of the ICAV is represented by the net assets attributable to holders of redeemable participating shares. The amount of net assets attributable to holders of redeemable participating shares can change significantly on a daily basis, as the ICAV is subject to daily subscriptions and redemptions at the discretion of the shareholders.

As a result, a redemption request may have a significant impact on the liquidity of the ICAV and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The ICAV’s aim with respect to management of its capital is to safeguard its ability to continue as a going concern in order that each Sub-Fund may achieve its overall objective of long-term capital growth, and to maintain a strong capital base to support the development of each Sub-Fund’s investment activities.

The Investment Managers monitor capital on the basis of the value of net assets attributable to holders of redeemable participating shares.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. IFRS 7 requires disclosure of derivatives that have been offset in the Statement of Financial Position, or that have not been offset in the Statement of Financial Position but are subject to an enforceable master netting arrangement or similar agreement.

The following tables present the Sub-Funds' financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. Assets and liabilities not included in those tables are not subject to these agreements. The tables are presented by counterparty.

WisdomTree US Equity Income UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	15,101	(15,101)	—	—	—
Total assets	15,101	(15,101)	—	—	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	(54,832)	15,101	—	—	(39,731)
Total liabilities	(54,832)	15,101	—	—	(39,731)

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Japan Equity UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	9,070,747	(555,573)	—	—	8,515,174
Total assets	9,070,747	(555,573)	—	—	8,515,174

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Japan Equity UCITS ETF (continued) 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(555,573)	555,573	—	—	—
Total liabilities	(555,573)	555,573	—	—	—

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Europe Equity UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	1,135,639	(66,659)	—	—	1,068,980
Total assets	1,135,639	(66,659)	—	—	1,068,980

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(66,659)	66,659	—	—	—
Total liabilities	(66,659)	66,659	—	—	—

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	37	(37)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued) 31 December 2024

Goldman Sachs	7,201	—	—	—	7,201
Morgan Stanley	1,750	—	—	—	1,750
Total assets	8,988	(37)	—	—	8,951
	<i>Gross amounts of recognised liabilities</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral pledged</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	(3,328,593)	37	3,328,556	—	—
Total liabilities	(3,328,593)	37	3,328,556	—	—

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree US Quality Dividend Growth UCITS ETF 31 December 2024

	<i>Gross amounts of recognised assets</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral received</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
State Street Bank London	2,863	(2,863)	—	—	—
Total assets	2,863	(2,863)	—	—	—
	<i>Gross amounts of recognised liabilities</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral pledged</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
State Street Bank London	(86,854)	2,863	—	—	(83,991)
Total liabilities	(86,854)	2,863	—	—	(83,991)

(1) WisdomTree US Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	23,969	(23,969)	—	—	—
Total assets	23,969	(23,969)	—	—	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(84,775)	23,969	—	—	(60,806)
Total liabilities	(84,775)	23,969	—	—	(60,806)

(1) WisdomTree Global Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	2,588	(2,588)	—	—	—
Goldman Sachs	95,864	(95,864)	—	—	—
Total assets	98,452	(98,452)	—	—	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	(2,184,311)	2,588	—	—	(2,181,723)
Goldman Sachs	(182,993)	95,864	—	—	(87,129)
Total liabilities	(2,367,304)	98,452	—	—	(2,268,852)

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF 31 December 2024

	<i>Gross amounts of recognised assets</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral received</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	5,966	(5,966)	—	—	—
Total assets	5,966	(5,966)	—	—	—

	<i>Gross amounts of recognised liabilities</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral pledged</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	(2,920,653)	5,966	2,027,063	—	(887,624)
Morgan Stanley	(3,583,791)	—	3,172,621	—	(411,170)
Total liabilities	(6,504,444)	5,966	5,199,684	—	(1,298,794)

(1) WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Broad Commodities UCITS ETF 31 December 2024

	<i>Gross amounts of recognised assets</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral received</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	3,301,650	—	—	(1,600,000)	1,701,650
Total assets	3,301,650	—	—	(1,600,000)	1,701,650

(1) WisdomTree Broad Commodities UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Blockchain UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	12	—	—	—	12
Total assets	12	—	—	—	12

(1) WisdomTree Blockchain UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Renewable Energy UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	1	(1)	—	—	—
Total assets	1	(1)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(3)	1	—	—	(2)
Total liabilities	(3)	1	—	—	(2)

(1) WisdomTree Renewable Energy UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Global Efficient Core UCITS ETF 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	49	(49)	—	—	—
Total assets	49	(49)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Global Efficient Core UCITS ETF (continued) 31 December 2024

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(23,408)	49	—	—	(23,359)
Total liabilities	(23,408)	49	—	—	(23,359)

(1) WisdomTree Global Efficient Core UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree US Equity Income UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	16,740	—	—	—	16,740
Total assets	16,740	—	—	—	16,740

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Japan Equity UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	435,493	(435,493)	—	—	—
Total assets	435,493	(435,493)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Japan Equity UCITS ETF (continued) 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(5,828,922)	435,493	—	—	(5,393,429)
Total liabilities	(5,828,922)	435,493	—	—	(5,393,429)

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Europe Equity UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	50,041	(50,041)	—	—	—
Total assets	50,041	(50,041)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(552,683)	50,041	—	—	(502,642)
Total liabilities	(552,683)	50,041	—	—	(502,642)

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	857,082	(9,938)	—	(847,144)	—
Total assets	857,082	(9,938)	—	(847,144)	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued) 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	(16,615,352)	—	12,385,213	—	(4,230,139)
Morgan Stanley	(9,938)	9,938	—	—	—
Total liabilities	(16,625,290)	9,938	12,385,213	—	(4,230,139)

(1) WisdomTree Enhanced Commodity UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree US Quality Dividend Growth UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	9,210	—	—	—	9,210
Total assets	9,210	—	—	—	9,210

(1) WisdomTree US Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Global Quality Dividend Growth UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	13,326	(7,969)	—	—	5,357
Total assets	13,326	(7,969)	—	—	5,357

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF (continued) 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(7,969)	7,969	—	—	—
Total liabilities	(7,969)	7,969	—	—	—

(1) WisdomTree Global Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	1,093,557	(143,867)	—	(949,690)	—
Total assets	1,093,557	(143,867)	—	(949,690)	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	(143,867)	143,867	—	—	—
Total liabilities	(143,867)	143,867	—	—	—

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Battery Solutions UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	19	—	—	—	19
Total assets	19	—	—	—	19

(1) WisdomTree Battery Solutions UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	1,514,163	(1,514,163)	—	—	—
Total assets	1,514,163	(1,514,163)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	(1,597,642)	1,514,163	—	—	(83,479)
Total liabilities	(1,597,642)	1,514,163	—	—	(83,479)

(1) WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Broad Commodities UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	(7,356,413)	—	5,524,644	—	(1,831,769)
Total liabilities	(7,356,413)	—	5,524,644	—	(1,831,769)

(1) WisdomTree Broad Commodities UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value

IFRS 13 requires the ICAV to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels as defined under IFRS 13.

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the valuation date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices in active markets included within Level 1 that are observable for the asset or liability, either directly or indirectly. Fair value is determined through the use of models or other valuation methodologies.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.
- c) Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The ICAV uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the ICAV's own assumptions about how market participants would be expected to value the asset or liability. Unobservable inputs are developed based on the best information available in the circumstances, other than market data obtained from sources independent of the ICAV and might include the ICAV's own data.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (Level 3), IFRS 13 requires disclosures on the transfers into and out of Level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the financial year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of Level 3 positions.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

The determination of what constitutes “observable” requires significant judgement by the ICAV. The ICAV considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The ICAV’s policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the last day of the accounting period.

The following table presents transfers during the financial year ended 31 December 2024 between levels of the fair value hierarchy for financial assets which are recorded at fair value:

<i>Level change</i>	<i>Sub-Fund</i>	<i>Securities</i>	<i>Fair Value</i>
Level 1 to	WisdomTree Emerging Markets	Shanghai RAAS Blood	USD 5,836
Level 2	ex-State-Owned Enterprises UCITS ETF	Products Co. Ltd.	

The trading of securities for Shanghai RAAS Blood Products Co. Ltd. were suspended as at 31 December 2024. As a result, level classification was changed from Level 1 to Level 2.

Investments classified as Level 3 as at 31 December 2024 and 31 December 2023 were Magnitogorsk Iron & Steel Works PJSC, Mobile TeleSystems PJSC, Novolipetsk Steel PJSC, PhosAgro PJSC, PhosAgro PJSC GDR, Polyus PJSC, Sberbank of Russia PJSC, Severstal PAO, Tatneft PJSC held on WisdomTree Emerging Markets Equity Income UCITS ETF and LUKOIL PJSC, Mobile TeleSystems PJSC, Novatek PJSC, Novolipetsk Steel PJSC, PhosAgro PJSC, PhosAgro PJSC GDR, Polyus PJSC, Severstal PAO, Surgutneftegas PJSC, VK IPJSC held on WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF. All had nil fair value and therefore no unobservable inputs are used.

In light of the ongoing conflict in Ukraine, the Board decided to reduce the fair value of the Russian based equity positions in the Sub-Funds to zero from 8 March 2022 onwards. Subsequently, the Russian government introduced a law prohibiting non-Russian investors trading in Russian securities, therefore, the Sub-Funds are unable to carry out any transactions on these holdings, and a result of associated EU sanctions, the assets are now classified as non-transferable securities. While vendor prices are available, these are only valid for Russian Investors which supports the Sub-Funds’ Fair Value of zero approach.

There were no other transfers during the financial year ended 31 December 2024 and no transfers during the financial year ended 31 December 2023 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value as at 31 December 2024:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	100,565,177	—	—	100,565,177
Unrealised gain on open forward foreign currency exchange contracts	—	15,101	—	15,101
Total	100,565,177	15,101	—	100,580,278

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(54,832)	—	(54,832)
Total	—	(54,832)	—	(54,832)

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Europe Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	34,642,651	—	—	34,642,651
Total	34,642,651	—	—	34,642,651

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Europe SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	52,490,566	—	—	52,490,566
Total	52,490,566	—	—	52,490,566

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	150,811,704	—	—	150,811,704
Total	150,811,704	—	—	150,811,704

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	31,858,837	—	—	31,858,837
Total	31,858,837	—	—	31,858,837
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	339,546,193	—	—	339,546,193
Unrealised gain on open forward foreign currency exchange contracts	—	9,070,747	—	9,070,747
Total	339,546,193	9,070,747	—	348,616,940
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(555,573)	—	(555,573)
Total	—	(555,573)	—	(555,573)
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	64,466,717	—	—	64,466,717
Unrealised gain on open forward foreign currency exchange contracts	—	1,135,639	—	1,135,639
Total	64,466,717	1,135,639	—	65,602,356
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(66,659)	—	(66,659)
Total	—	(66,659)	—	(66,659)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	307,016,212	—	—	307,016,212
Unrealised gain on open forward foreign currency exchange contracts	—	8,988	—	8,988
Total	307,016,212	8,988	—	307,025,200
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,153,632)	—	(1,153,632)
Unrealised loss on total return swaps	—	(2,174,961)	—	(2,174,961)
Total	—	(3,328,593)	—	(3,328,593)
WisdomTree US Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	559,955,325	—	—	559,955,325
Unrealised gain on open forward foreign currency exchange contracts	—	2,863	—	2,863
Total	559,955,325	2,863	—	559,958,188
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(86,854)	—	(86,854)
Total	—	(86,854)	—	(86,854)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Global Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,823,127,365	—	—	1,823,127,365
Unrealised gain on open forward foreign currency exchange contracts	—	23,969	—	23,969
Total	1,823,127,365	23,969	—	1,823,151,334

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(84,775)	—	(84,775)
Total	—	(84,775)	—	(84,775)

	Level 1 EUR	Level 2 EUR	Level 3 EUR	Total Fair Value EUR
WisdomTree Eurozone Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	45,496,468	—	—	45,496,468
Total	45,496,468	—	—	45,496,468

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	271,581,145	—	271,581,145
Unrealised gain on open forward foreign currency exchange contracts	—	98,452	—	98,452
Total	—	271,679,597	—	271,679,597

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,367,304)	—	(2,367,304)
Total	—	(2,367,304)	—	(2,367,304)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Artificial Intelligence UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	791,453,483	—	—	791,453,483
Total	791,453,483	—	—	791,453,483
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	266,775,625	—	266,775,625
Total	—	266,775,625	—	266,775,625
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Cloud Computing UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	292,720,898	—	—	292,720,898
Total	292,720,898	—	—	292,720,898
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Battery Solutions UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	148,270,243	—	—	148,270,243
Total	148,270,243	—	—	148,270,243
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Cybersecurity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	229,801,364	—	—	229,801,364
Total	229,801,364	—	—	229,801,364

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	177,238,117	—	—	177,238,117
Unrealised gain on open forward foreign currency exchange contracts	—	5,966	—	5,966
Total	177,238,117	5,966	—	177,244,083

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,920,653)	—	(2,920,653)
Unrealised loss on total return swaps	—	(3,583,791)	—	(3,583,791)
Total	—	(6,504,444)	—	(6,504,444)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	12,241,427	5,836	—	12,247,263
Total	12,241,427	5,836	—	12,247,263

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	220,602,246	—	—	220,602,246
Exchange-traded Commodities	61,151,040	—	—	61,151,040
Unrealised gain on total return swaps	—	3,301,650	—	3,301,650
Total	281,753,286	3,301,650	—	285,054,936

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree BioRevolution UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,455,908	—	—	3,455,908
Total	3,455,908	—	—	3,455,908

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree New Economy Real Estate UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	4,306,387	—	—	4,306,387
Total	4,306,387	—	—	4,306,387

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Recycling Decarbonisation UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,300,598	—	—	2,300,598
Total	2,300,598	—	—	2,300,598

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Blockchain UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	28,117,155	—	—	28,117,155
Unrealised gain on open forward				
foreign currency exchange contracts	—	12	—	12
Total	28,117,155	12	—	28,117,167

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Automotive Innovators UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,928,860	—	—	1,928,860
Total	1,928,860	—	—	1,928,860

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Renewable Energy UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,442,043	—	—	1,442,043
Unrealised gain on open forward foreign currency exchange contracts	—	1	—	1
Total	1,442,043	1	—	1,442,044
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(3)	—	(3)
Total	—	(3)	—	(3)
	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree US Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	21,537,870	—	—	21,537,870
Total	21,537,870	—	—	21,537,870
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(235,695)	—	—	(235,695)
Total	(235,695)	—	—	(235,695)
	Level 1 GBP	Level 2 GBP	Level 3 GBP	Total Fair Value GBP
WisdomTree UK Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	11,918,544	—	—	11,918,544
Total	11,918,544	—	—	11,918,544

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Megatrends UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	15,001,110	—	—	15,001,110
Total	15,001,110	—	—	15,001,110

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,946,799	—	—	1,946,799
Total	1,946,799	—	—	1,946,799

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Quality Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	13,178,750	—	—	13,178,750
Total	13,178,750	—	—	13,178,750

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Sustainable Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	323,868,559	—	—	323,868,559
Total	323,868,559	—	—	323,868,559

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	5,837,117	—	—	5,837,117
Unrealised gain on open forward foreign currency exchange contracts	—	49	—	49
Total	5,837,117	49	—	5,837,166
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(57,967)	—	—	(57,967)
Unrealised loss on open forward foreign currency exchange contracts	—	(23,408)	—	(23,408)
Total	(57,967)	(23,408)	—	(81,375)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value as at 31 December 2023:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	78,227,187	—	—	78,227,187
Unrealised gain on open forward foreign currency exchange contracts	—	16,740	—	16,740
Total	78,227,187	16,740	—	78,243,927

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Europe Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	28,372,032	—	—	28,372,032
Total	28,372,032	—	—	28,372,032

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 EUR	Level 2 EUR	Level 3 EUR	Total Fair Value EUR
WisdomTree Europe SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	51,827,889	—	—	51,827,889
Total	51,827,889	—	—	51,827,889

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	107,476,459	—	—	107,476,459
Total	107,476,459	—	—	107,476,459

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	34,831,208	—	—	34,831,208
Total	34,831,208	—	—	34,831,208

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	222,155,550	—	—	222,155,550
Unrealised gain on open forward foreign currency exchange contracts	—	435,493	—	435,493
Total	222,155,550	435,493	—	222,591,043

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(5,828,922)	—	(5,828,922)
Total	—	(5,828,922)	—	(5,828,922)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	63,589,386	—	—	63,589,386
Unrealised gain on open forward foreign currency exchange contracts	—	50,041	—	50,041
Total	63,589,386	50,041	—	63,639,427
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(552,683)	—	(552,683)
Total	—	(552,683)	—	(552,683)
	Level 1 GBP	Level 2 GBP	Level 3 GBP	Total Fair Value GBP
WisdomTree UK Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	10,739,101	—	—	10,739,101
Total	10,739,101	—	—	10,739,101
	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	509,456,782	—	—	509,456,782
Unrealised gain on open forward foreign currency exchange contracts	—	857,082	—	857,082
Total	509,456,782	857,082	—	510,313,864
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(10,692)	—	(10,692)
Unrealised loss on total return swaps	—	(16,614,598)	—	(16,614,598)
Total	—	(16,625,290)	—	(16,625,290)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	511,926,927	—	—	511,926,927
Unrealised gain on open forward foreign currency exchange contracts	—	9,210	—	9,210
Total	511,926,927	9,210	—	511,936,137
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,085,387,897	—	—	1,085,387,897
Unrealised gain on open forward foreign currency exchange contracts	—	13,326	—	13,326
Total	1,085,387,897	13,326	—	1,085,401,223
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(7,969)	—	(7,969)
Total	—	(7,969)	—	(7,969)
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	65,337,601	—	—	65,337,601
Total	65,337,601	—	—	65,337,601

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	266,603,715	—	266,603,715
Unrealised gain on open forward foreign currency exchange contracts	—	1,093,557	—	1,093,557
Total	—	267,697,272	—	267,697,272
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(143,867)	—	(143,867)
Total	—	(143,867)	—	(143,867)
WisdomTree Artificial Intelligence UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	732,657,784	—	—	732,657,784
Total	732,657,784	—	—	732,657,784
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	272,982,852	—	272,982,852
Total	—	272,982,852	—	272,982,852
WisdomTree Cloud Computing UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	400,431,683	—	—	400,431,683
Total	400,431,683	—	—	400,431,683

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Battery Solutions UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	229,102,157	—	—	229,102,157
Unrealised gain on open forward foreign currency exchange contracts	—	19	—	19
Total	229,102,157	19	—	229,102,176

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Cybersecurity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	154,460,165	—	—	154,460,165
Total	154,460,165	—	—	154,460,165

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	146,688,289	—	—	146,688,289
Unrealised gain on open forward foreign currency exchange contracts	—	1,514,163	—	1,514,163
Total	146,688,289	1,514,163	—	148,202,452

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(125,467)	—	(125,467)
Unrealised loss on total return swaps	—	(1,472,175)	—	(1,472,175)
Total	—	(1,597,642)	—	(1,597,642)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,604,024	—	—	3,604,024
Total	3,604,024	—	—	3,604,024

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	196,198,429	—	—	196,198,429
Exchange-traded Commodities	55,386,170	—	—	55,386,170
Total	251,584,599	—	—	251,584,599
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on total return swaps	—	(7,356,413)	—	(7,356,413)
Total	—	(7,356,413)	—	(7,356,413)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree BioRevolution UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,353,226	—	—	2,353,226
Total	2,353,226	—	—	2,353,226

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree New Economy Real Estate UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,223,332	—	—	3,223,332
Total	3,223,332	—	—	3,223,332

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Recycling Decarbonisation UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,614,058	—	—	2,614,058
Total	2,614,058	—	—	2,614,058

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Blockchain UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,245,894	—	—	2,245,894
Total	2,245,894	—	—	2,245,894

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Automotive Innovators UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	920,572	—	—	920,572
Total	920,572	—	—	920,572

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Renewable Energy UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	668,257	—	—	668,257
Total	668,257	—	—	668,257

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,889,383	—	—	1,889,383
Unrealised gain on futures contracts outstanding	23,617	—	—	23,617
Total	1,913,000	—	—	1,913,000

	<i>Level 1 GBP</i>	<i>Level 2 GBP</i>	<i>Level 3 GBP</i>	<i>Total Fair Value GBP</i>
WisdomTree UK Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	548,481	—	—	548,481
Total	548,481	—	—	548,481

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Megatrends UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,096,098	—	—	1,096,098
Total	1,096,098	—	—	1,096,098

13. Efficient Portfolio Management

The Investment Managers may, on behalf of a Sub-Fund and subject to the conditions and within the limits laid down by the Central Bank, employ techniques and instruments relating to transferable securities and money market instruments for efficient portfolio management purposes. Transactions for the purposes of efficient portfolio management may be undertaken with a view to achieving the reduction of risk, the reduction of cost, or the generation of additional capital or income for a Sub-Fund with an appropriate level of risk and taking into account the risk profile of that Sub-Fund. Techniques and instruments used by the Sub-Funds for efficient portfolio management purposes may include the entry into securities lending transactions, repurchase and/or reverse repurchase agreements, forwards or total return swaps. All revenues arising from efficient portfolio management activities, net of direct and indirect operational costs will be retained by the Sub-Funds.

New techniques and instruments may be developed which may be suitable for use by the ICAV and the ICAV may employ such techniques and instruments. Where a Sub-Fund intends to use these instruments for direct investment purposes, details will be disclosed in the Sub-Funds' investment policy.

The ICAV did not enter into securities lending transactions, repurchase or reverse repurchase agreements during the financial year ended 31 December 2024 or 31 December 2023.

14. Total NAV per Share

	2024	2023	2022
WisdomTree US Equity Income UCITS ETF			
DHS			
Net assets USD	44,629,848	30,456,376	73,337,698
Fund shares outstanding	1,765,330	1,354,948	3,121,736
Net assets per share	25.28	22.48	23.49
DHSA			
Net assets USD Acc	54,643,862	45,754,108	50,925,986
Fund shares outstanding	1,794,999	1,746,620	1,926,389
Net assets per share	30.44	26.20	26.44
DHSG			
Net assets GBP Hedged Acc	697,109	649,802	1,075,553
Fund shares outstanding	32,218	34,741	56,181
Net assets per share	21.64	18.70	19.14

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree US Equity Income UCITS ETF (continued)</i>			
DHSF			
Net assets EUR Hedged Acc	814,135	1,486,088	969,560
Fund shares outstanding	35,263	73,550	46,250
Net assets per share	23.09	20.21	20.96
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
EEI			
Net assets EUR	31,719,748	24,613,876	20,207,917
Fund shares outstanding	2,655,643	1,987,171	1,776,581
Net assets per share	11.94	12.39	11.37
EEIA			
Net assets EUR Acc	3,416,581	4,124,906	5,855,729
Fund shares outstanding	183,089	227,477	373,485
Net assets per share	18.66	18.13	15.68
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
DFE			
Net assets EUR	27,839,360	29,507,056	27,895,053
Fund shares outstanding	1,502,677	1,625,528	1,616,982
Net assets per share	18.53	18.15	17.25
DFEA			
Net assets EUR Acc	25,535,787	22,942,041	9,457,232
Fund shares outstanding	1,281,392	1,231,365	560,262
Net assets per share	19.93	18.63	16.88
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
DEM			
Net assets USD	131,896,885	95,670,918	58,237,005
Fund shares outstanding	9,074,862	6,418,972	4,444,150
Net assets per share	14.53	14.90	13.10
DEMR			
Net assets USD Acc	20,397,435	12,359,343	4,391,473
Fund shares outstanding	778,102	496,087	216,367
Net assets per share	26.21	24.91	20.30

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
DGSE			
Net assets USD	31,878,932	34,938,913	27,960,309
Fund shares outstanding	1,630,000	1,755,000	1,630,000
Net assets per share	19.56	19.91	17.15
<i>WisdomTree Japan Equity UCITS ETF</i>			
DXJ			
Net assets USD Hedged	78,088,070	35,499,217	13,656,359
Fund shares outstanding	2,227,125	1,298,769	685,627
Net assets per share	35.06	27.33	19.92
DXJA			
Net assets USD Hedged Acc	66,406,797	52,113,739	10,706,627
Fund shares outstanding	1,528,410	1,568,716	452,853
Net assets per share	43.45	33.22	23.64
DXJP			
Net assets GBP Hedged	16,682,960	11,677,458	4,082,360
Fund shares outstanding	771,677	693,216	329,720
Net assets per share	21.62	16.85	12.38
DXJD			
Net assets CHF Hedged Acc	12,215,970	2,260,663	1,254,464
Fund shares outstanding	313,858	73,272	54,864
Net assets per share	38.92	30.85	22.86
DXJF			
Net assets EUR Hedged Acc	27,825,717	16,333,617	12,488,919
Fund shares outstanding	797,981	604,185	636,732
Net assets per share	34.87	27.03	19.61
DXJZ			
Net assets USD Acc	142,313,230	98,723,233	8,936,999
Fund shares outstanding	4,888,461	3,805,190	431,782
Net assets per share	29.11	25.94	20.70
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDJ			
Net assets USD Hedged	22,140,157	21,200,608	23,332,286
Fund shares outstanding	888,472	876,256	1,176,582
Net assets per share	24.92	24.19	19.83

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Europe Equity UCITS ETF (continued)</i>			
HEDK			
Net assets USD Hedged Acc	29,854,383	29,508,129	23,751,946
Fund shares outstanding	925,240	966,167	977,762
Net assets per share	32.27	30.54	24.29
HEDP			
Net assets GBP Hedged	1,904,718	1,713,811	1,878,252
Fund shares outstanding	132,327	122,259	161,236
Net assets per share	14.39	14.02	11.65
HEDD			
Net assets CHF Hedged Acc	2,177,186	1,859,553	669,051
Fund shares outstanding	95,208	82,704	35,699
Net assets per share	22.87	22.48	18.74
HEDF			
Net assets EUR Acc	8,752,420	8,136,300	6,204,394
Fund shares outstanding	356,411	344,983	322,913
Net assets per share	24.56	23.58	19.21
<i>WisdomTree UK Equity Income UCITS ETF</i>			
WUKD*****			
Net assets GBP		10,856,544	8,642,516
Fund shares outstanding		2,510,000	2,090,000
Net assets per share		4.33	4.14
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG			
Net assets USD	101,652,674	245,798,960	300,028,019
Fund shares outstanding	7,601,448	18,175,000	20,375,000
Net assets per share	13.37	13.52	14.73
WCOA			
Net assets USD Acc	136,620,490	172,049,022	191,226,523
Fund shares outstanding	9,312,971	12,150,000	12,475,000
Net assets per share	14.67	14.16	15.33
WCOM			
Net assets GBP Hedged Acc	33,999,226	43,856,195	29,891,947
Fund shares outstanding	2,646,207	3,525,000	2,200,000
Net assets per share	12.85	12.44	13.59

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Enhanced Commodity UCITS ETF (continued)</i>			
WCOE			
Net assets EUR Hedged Acc	17,646,892	22,399,219	42,837,730
Fund shares outstanding	1,470,000	1,900,000	3,275,000
Net assets per share	12.00	11.79	13.08
COMS			
Net assets CHF Hedged Acc	4,355,158	5,372,421	5,728,750
Fund shares outstanding	355,000	435,000	410,000
Net assets per share	12.27	12.35	13.97
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRW			
Net assets USD	127,810,036	72,060,357	100,890,421
Fund shares outstanding	3,067,079	2,012,572	3,293,030
Net assets per share	41.67	35.81	30.64
DGRA			
Net assets USD Acc	429,569,128	439,985,316	375,961,398
Fund shares outstanding	9,061,849	10,941,955	11,086,821
Net assets per share	47.40	40.21	33.91
DGRE*****			
Net assets EUR Hedged Acc	2,563,867	153,823	
Fund shares outstanding	144,063	10,000	
Net assets per share	17.80	15.38	
DGRB*****			
Net assets GBP Hedged	1,208,594	926,158	
Fund shares outstanding	67,729	60,000	
Net assets per share	17.84	15.44	
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRW			
Net assets USD	374,765,387	164,963,915	61,750,924
Fund shares outstanding	11,023,940	5,199,025	2,256,524
Net assets per share	34.00	31.73	27.37
GGRA			
Net assets USD Acc	741,437,567	921,413,329	275,341,572
Fund shares outstanding	18,691,697	25,312,566	8,946,595
Net assets per share	39.67	36.40	30.78

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Global Quality Dividend Growth UCITS ETF (continued)</i>			
GGRE*****			
Net assets EUR Hedged Acc	4,817,030	1,546,250	
Fund shares outstanding	256,023	91,266	
Net assets per share	18.81	16.94	
GGRB*****			
Net assets GBP Hedged	1,160,040	170,003	
Fund shares outstanding	61,678	10,000	
Net assets per share	18.81	17.00	
GGRI*****			
Net assets USD (Inst)	707,241,168		
Fund shares outstanding	66,381		
Net assets per share	10,654.27		
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRW			
Net assets EUR	6,971,869	5,584,614	3,809,253
Fund shares outstanding	363,022	280,641	225,106
Net assets per share	19.21	19.90	16.92
EGRA			
Net assets EUR Acc	39,035,837	60,283,845	51,535,177
Fund shares outstanding	1,642,687	2,500,525	2,567,938
Net assets per share	23.76	24.11	20.07
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
CCBO			
Net assets USD	53,775,788	58,726,527	52,134,089
Fund shares outstanding	638,392	706,119	623,442
Net assets per share	84.24	83.17	83.62
COCB			
Net assets USD Acc	7,662,924	5,252,781	9,750,834
Fund shares outstanding	63,434	47,208	92,396
Net assets per share	120.80	111.27	105.53
CODO			
Net assets USD Hedged	7,501,088	8,589,851	9,133,584
Fund shares outstanding	77,525	92,522	96,960
Net assets per share	96.76	92.84	94.20

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree AT1 CoCo Bond UCITS ETF (continued)</i>			
COBO			
Net assets EUR Hedged	186,794,075	123,633,766	63,861,544
Fund shares outstanding	2,214,989	1,503,593	750,337
Net assets per share	84.33	82.23	85.11
COGO			
Net assets GBP Hedged	9,902,964	48,533,341	102,658,242
Fund shares outstanding	111,059	565,797	1,170,544
Net assets per share	89.17	85.78	87.70
<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF</i>			
YLD*****			
Net assets EUR			2,450,889
Fund shares outstanding			56,953
Net assets per share			43.03
EYLD*****			
Net assets EUR Acc			6,228,664
Fund shares outstanding			140,627
Net assets per share			44.29
<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>			
GOVE*****			
Net assets EUR			546,253
Fund shares outstanding			12,743
Net assets per share			42.87
WGOV*****			
Net assets EUR Acc			2,086,251
Fund shares outstanding			47,000
Net assets per share			44.39
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
WTAI			
Net assets USD Acc	792,118,654	734,489,294	272,608,423
Fund shares outstanding	11,462,630	11,838,630	6,817,541
Net assets per share	69.10	62.04	39.99

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
USFR			
Net assets USD	24,837,016	21,189,474	9,066,745
Fund shares outstanding	488,313	416,140	178,805
Net assets per share	50.86	50.92	50.71
TFRN			
Net assets USD Acc	244,902,662	254,945,089	80,508,127
Fund shares outstanding	4,256,527	4,665,464	1,549,123
Net assets per share	57.54	54.65	51.97
<i>WisdomTree Cloud Computing UCITS ETF</i>			
WCLD			
Net assets USD Acc	293,000,454	400,375,209	294,207,059
Fund shares outstanding	7,943,863	11,653,545	11,945,000
Net assets per share	36.88	34.36	24.63
<i>WisdomTree Battery Solutions UCITS ETF</i>			
VOLT			
Net assets USD Acc	149,126,629	230,341,495	314,586,737
Fund shares outstanding	5,029,258	6,748,258	8,746,534
Net assets per share	29.65	34.13	35.97
<i>WisdomTree Cybersecurity UCITS ETF</i>			
WCBR			
Net assets USD Acc	229,904,038	155,009,054	70,545,546
Fund shares outstanding	8,218,520	6,191,411	4,688,463
Net assets per share	27.97	25.04	15.05
<i>WisdomTree European Union Bond UCITS ETF</i>			
EUBO*****			
Net assets EUR Acc			1,608,959
Fund shares outstanding			23,062
Net assets per share			69.77
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>			
EXAG			
Net assets EUR Hedged Acc	132,445,335	122,978,134	106,607,321
Fund shares outstanding	12,844,636	12,075,000	9,325,000
Net assets per share	10.31	10.18	11.43

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)</i>			
WXAG			
Net assets USD Acc	39,599,850	10,878,574	7,729,902
Fund shares outstanding	3,530,751	1,000,000	650,000
Net assets per share	11.22	10.88	11.89
<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF</i>			
XSOE			
Net assets USD Acc	12,234,129	3,612,017	3,286,539
Fund shares outstanding	580,000	180,000	180,000
Net assets per share	21.09	20.07	18.26
<i>WisdomTree Broad Commodities UCITS ETF</i>			
PCOM			
Net assets USD Acc	269,702,634	244,423,510	154,646,340
Fund shares outstanding	24,175,000	23,050,000	13,375,000
Net assets per share	11.16	10.60	11.56
<i>WisdomTree BioRevolution UCITS ETF</i>			
WDNA			
Net assets USD Acc	3,458,169	2,361,316	2,986,406
Fund shares outstanding	222,000	130,000	160,000
Net assets per share	15.58	18.16	18.67
<i>WisdomTree New Economy Real Estate UCITS ETF</i>			
WTRE*			
Net assets USD Acc	3,024,324	2,273,281	615,914
Fund shares outstanding	144,642	104,408	32,096
Net assets per share	20.91	21.77	19.19
WNER*			
Net assets USD	1,306,277	972,837	533,897
Fund shares outstanding	65,424	45,943	28,000
Net assets per share	19.97	21.17	19.07
<i>WisdomTree Recycling Decarbonisation UCITS ETF</i>			
WRCY**			
Net assets USD Acc	2,349,870	2,623,409	3,173,658
Fund shares outstanding	150,000	150,000	150,000
Net assets per share	15.67	17.49	21.16

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

	2024	2023	2022
<i>WisdomTree Blockchain UCITS ETF</i>			
WBLK***			
Net assets USD Acc	28,158,988	2,248,302	281,913
Fund shares outstanding	639,500	72,500	20,000
Net assets per share	44.03	31.01	14.10
<i>WisdomTree Global Automotive Innovators UCITS ETF</i>			
WCAR****			
Net assets USD Acc	1,935,651	925,223	1,526,497
Fund shares outstanding	60,000	30,000	60,000
Net assets per share	32.26	30.84	25.44
<i>WisdomTree Renewable Energy UCITS ETF</i>			
WRNW*****			
Net assets USD Acc	1,449,162	671,373	
Fund shares outstanding	90,000	30,000	
Net assets per share	16.10	22.38	
<i>WisdomTree US Efficient Core UCITS ETF</i>			
NTSX*****			
Net assets USD Acc	21,811,193	2,130,539	
Fund shares outstanding	646,000	76,000	
Net assets per share	33.76	28.03	
<i>WisdomTree UK Quality Dividend Growth UCITS ETF</i>			
UGRW*****			
Net assets GBP	11,956,762	550,059	
Fund shares outstanding	417,631	20,000	
Net assets per share	28.63	27.50	
<i>WisdomTree Megatrends UCITS ETF</i>			
WMGT*****			
Net assets USD Acc	15,096,417	1,100,026	
Fund shares outstanding	531,000	40,000	
Net assets per share	28.43	27.50	
<i>WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF</i>			
RARE*****			
Net assets USD Acc	1,951,356		
Fund shares outstanding	80,000		
Net assets per share	24.39		

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

14. Total NAV per Share (continued)

2024

WisdomTree US Quality Growth UCITS ETF

QGRW*****

Net assets USD Acc	13,208,995
Fund shares outstanding	420,000
Net assets per share	31.45

WisdomTree Global Sustainable Equity UCITS ETF

WSDG*****

Net assets USD Acc	324,587,554
Fund shares outstanding	12,809,000
Net assets per share	25.34

WisdomTree Global Efficient Core UCITS ETF

NTSG*****

Net assets USD Acc	6,003,139
Fund shares outstanding	240,000
Net assets per share	25.01

*	Launched 7 February 2022.
**	Launched 22 April 2022.
***	Launched 7 September 2022.
****	Launched 22 September 2022.
*****	Launched 20 March 2023.
*****	Launched 5 June 2023.
*****	Launched 31 July 2023.
*****	Terminated 5 September 2023.
*****	Launched 10 October 2023.
*****	Launched 13 November 2023.
*****	Launched 5 December 2023.
*****	Launched 31 January 2024.
*****	Launched 3 April 2024.
*****	Launched 16 April 2024.
*****	Launched 5 June 2024.
*****	Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.
*****	Launched 5 November 2024.

15. Exchange Rates

The financial statements for WisdomTree US Equity Income UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree Battery Solutions UCITS ETF, WisdomTree Cybersecurity UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

15. Exchange Rates (continued)

UCITS ETF, WisdomTree US Efficient Core UCITS ETF, WisdomTree Megatrends UCITS ETF, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF, WisdomTree US Quality Growth UCITS ETF, WisdomTree Global Sustainable Equity UCITS ETF and WisdomTree Global Efficient Core UCITS ETF are prepared in US Dollar (“USD”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to USD:

		<i>31 December 2024</i>	<i>31 December 2023</i>
Australian Dollar	AUD	1.6151	1.4655
Brazilian Real	BRL	6.1779	4.8576
British Pound	GBP	0.7985	0.7844
Canadian Dollar	CAD	1.4382	1.3186
Chilean Peso	CLP	994.5250	873.2850
Chinese Yuan Renminbi	CNY	7.2993	7.0922
Czech Koruna	CZK	24.3120	22.3496
Danish Krone	DKK	7.2016	6.7484
Euro	EUR	0.9657	0.9053
Hong Kong Dollar	HKD	7.7680	7.8086
Hungarian Forint	HUF	397.2622	346.0056
Indian Rupee	INR	85.6138	83.2138
Indonesian Rupiah	IDR	16,095	15,397
Israeli Shekel	ILS	3.6437	3.6009
Japanese Yen	JPY	157.1600	140.9800
Malaysian Ringgit	MYR	4.4715	4.5950
Mexican Peso	MXN	20.7928	16.9345
New Zealand Dollar	NZD	1.7849	1.5794
Norwegian Krone	NOK	11.3574	10.1557
Philippine Peso	PHP	57.8450	55.3750
Polish Zloty	PLN	4.1306	3.9323
Saudi Arabia Riyal	SAR	3.7574	3.7500
Singapore Dollar	SGD	1.3642	1.3191
South African Rand	ZAR	18.8700	18.2875
South Korean Won	KRW	1,472.1500	1,287.9000
Swedish Krona	SEK	11.0493	10.0779
Swiss Franc	CHF	0.9063	0.8417
Taiwan Dollar	TWD	32.7845	30.6905
Thai Baht	THB	34.0950	34.1325
Turkish Lira	TRY	35.3605	29.5340

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF and WisdomTree Eurozone Quality Dividend Growth UCITS ETF are prepared in Euro (“EUR”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to EUR:

		<i>31 December 2024</i>	<i>31 December 2023</i>
British Pound	GBP	0.8268	0.8665
Canadian Dollar	CAD	1.4893	1.4566

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

15. Exchange Rates (continued)

		31 December 2024	31 December 2023
Danish Krone	DKK	7.4573	7.4546
Norwegian Krone	NOK	11.7605	11.2185
Swedish Krona	SEK	11.4415	11.1325
Swiss Franc	CHF	0.9384	0.9297
US Dollar	USD	1.0355	1.1047

The financial statements for WisdomTree UK Equity Income UCITS ETF and WisdomTree UK Quality Dividend Growth UCITS ETF are prepared in British Pound (“GBP”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to GBP:

		31 December 2024	31 December 2023
Euro	EUR	—	1.1540
US Dollar	USD	1.2524	1.2748

The Sub-Funds’ financial statements were not aggregated during the financial year ended 31 December 2024 and during financial year ended 31 December 2023.

16. Material Changes to the Prospectus

On 27 May 2024, an updated Prospectus was issued to reflect Listing Sponsor change, update Risk factors, Management and administration, Taxation chapters and List of Depositary Sub-Delegates.

On 27 May 2024, a supplement for WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF, WisdomTree US Quality Growth UCITS ETF and WisdomTree Global Sustainable Equity UCITS ETF were issued.

On 3 October 2024, a supplement for WisdomTree Global Efficient Core UCITS ETF was issued.

17. Segregated liability of Sub-Funds

The ICAV is an umbrella fund with segregated liability between Sub-Funds.

18. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2024 (31 December 2023: None).

19. Commitments and Contingencies

There are no commitments or contingencies at 31 December 2024 (31 December 2023: None).

20. Significant Events During the Financial Year

The ICAV launched the following Sub-Funds during the financial year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF	3 April 2024
WisdomTree US Quality Growth UCITS ETF	16 April 2024
WisdomTree Global Sustainable Equity UCITS ETF	5 June 2024
WisdomTree Global Efficient Core UCITS ETF	5 November 2024

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

20. Significant Events During the Financial Year (continued)

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI	31 January 2024
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF - USD Acc - RARE	3 April 2024
WisdomTree US Quality Growth UCITS ETF - USD Acc - QGRW	16 April 2024
WisdomTree Global Sustainable Equity UCITS ETF - USD Acc - WSDG	5 June 2024
WisdomTree Global Efficient Core UCITS ETF - USD Acc - NTSG	5 November 2024

On 24 January 2024, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF name was changed to WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF.

On 25 June 2024, the Directors agreed to appoint Deloitte Ireland LLP, Chartered Accountants and registered auditors, as the ICAV's independent auditors to replace Ernst & Young.

On 30 September 2024, JPY Acc share class of WisdomTree Japan Equity UCITS ETF was changed to USD Acc share class, with the currency of the share class changed from JPY to USD.

On 25 October 2024, WisdomTree UK Equity Income UCITS ETF merged into WisdomTree UK Quality Dividend Growth UCITS ETF and the Central Bank of Ireland approval of WisdomTree UK Equity Income UCITS ETF was revoked upon the merger.

There were no other significant events affecting the ICAV during the financial year.

21. Significant Events After the Financial Year End

The following distributions, with an ex-date of 3 January 2025, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

	<i>Declared 23 December 2024 Payable 17 January 2025 Ex-Date: 3 January 2025</i>	<i>Total Distribution</i>
	<i>Distribution rate per share</i>	
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.0686	USD 622,536
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.0695	USD 113,285
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1799	USD 317,583
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1255	EUR 333,283
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1629	EUR 244,786
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.3179	USD 708,003
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.2058	GBP 158,811
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.1116	USD 99,153
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0807	GBP 10,679

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

21. Significant Events After the Financial Year End (continued)

	<i>Distribution rate per share</i>	<i>Declared 23 December 2024 Payable 17 January 2025 Ex-Date: 3 January 2025 Total Distribution</i>
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.6187	USD 4,703,016
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0893	EUR 32,418
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1338	USD 409,766
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	GBP 0.0594	GBP 4,023
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.0856	USD 944,199
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0463	GBP 2,856
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI	USD 26.8226	USD 1,780,511
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 1.2227	USD 778,027
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 1.3689	USD 106,124
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 1.2808	EUR 2,839,520
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 1.3311	GBP 147,831
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.5603	USD 273,602
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1963	USD 12,843
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW	GBP 0.1654	GBP 69,076

The ICAV launched the following Sub-Funds after the financial year end:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Strategic Metals UCITS ETF	7 January 2025
WisdomTree Global Quality Growth UCITS ETF	19 February 2025
WisdomTree Europe Defence UCITS ETF	4 March 2025
WisdomTree Uranium and Nuclear Energy UCITS ETF	4 March 2025

The following share classes were launched after the financial year end:

	<i>Launch Date</i>
WisdomTree Strategic Metals UCITS ETF - USD Acc - WENU	7 January 2025

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2024

21. Significant Events After the Financial Year End (continued)

	<i>Launch Date</i>
WisdomTree Strategic Metals UCITS ETF - EUR Hedged Acc - WENH	7 January 2025
WisdomTree Strategic Metals UCITS ETF - GBP Hedged Acc - WENG	7 January 2025
WisdomTree Global Quality Growth UCITS ETF - USD Acc - WGRO	19 February 2025
WisdomTree Europe Defence UCITS ETF - EUR Acc - WDEF	4 March 2025
WisdomTree Uranium and Nuclear Energy UCITS ETF - USD Acc - NCLR	4 March 2025
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged Acc - COBA	11 March 2025

Peter Ziembra and Bryan Governey resigned as Directors of WisdomTree Issuer ICAV on 13 March 2025.

Dermot Hudson and Sarah Warr were appointed as Directors of the ICAV on 13 March 2025.

On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

Name changes to certain Sub-Funds of the ICAV listed above have been made to meet the requirements of EMSA's guidelines on funds' names using ESG or sustainability-related terms (the "Guidelines"). The Guidelines are intended to enhance investor protection where funds have names that suggest they meet certain sustainability standards. In accordance with the Guidelines, the Board of Directors have determined it appropriate to rename each Sub-Fund to remove "Decarbonisation" and "Energy Transition" where relevant.

The Sub-Funds name changes have been reflected in updated versions of the Supplements for the Sub-Funds, as well as the Sub-Funds' KIIDs, packaged retail and insurance-based investment products ("PRIIPs"), Key Information Documents ("KIDs") and marketing materials. All other key features of the Sub-Funds remain the same and for the avoidance of doubt, the Sub-Funds' SFDR classifications as Article 8 and investment strategies are unchanged. Additionally, the amendments do not affect the tracking error between the Sub-Funds' performance and that of their indices.

WisdomTree, Inc is the index provider in relation to WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF. Following consultation, WisdomTree, Inc has changed the name of WisdomTree Energy Transition Metals and Rare Earths Miners Index to align with the Sub-Fund name change described above. The Index name change took effect on 16 April 2025.

The table below presents the material subscriptions and redemptions of redeemable participating shares made after the financial year end until 25 April 2025, the date the financial statements are available for issue, which exceeded 50% of the net assets of the relevant Sub-Fund.

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree Blockchain UCITS ETF	USD 22,306,214	513,000	USD 11,456,111	280,000
WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF	USD 1,547,064	60,000	—	—
WisdomTree US Quality Growth UCITS ETF	USD 8,862,761	300,000	USD 2,084,885	80,000
WisdomTree Global Efficient Core UCITS ETF	USD 16,596,967	660,000	—	—

There were no other significant events affecting the ICAV since the financial year end.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued)
For the financial year ended 31 December 2024

22. Approval of the Financial Statements

The financial statements were approved by the Directors on 29 April 2025.

WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2024

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.58%) (2023: 99.43%)		
	Equities (99.58%) (2023: 99.43%)		
	Puerto Rico (0.16%) (2023: 0.12%)		
	Banks (0.16%) (2023: 0.12%)		
8,619	First BanCorp	160,227	0.16
	United States (99.42%) (2023: 99.31%)		
	Advertising (0.54%) (2023: 1.47%)		
19,586	Interpublic Group of Cos., Inc.	548,800	0.54
	Aerospace & Defense (0.03%) (2023: 0.09%)		
349	National Presto Industries, Inc.	34,349	0.03
	Agriculture (0.74%) (2023: 0.00%)		
14,864	Archer-Daniels-Midland Co.	750,929	0.74
	Airlines (0.00%) (2023: 0.15%)		
8,116	Spirit Airlines, Inc.	2,719	0.00
	Auto Parts & Equipment (0.42%) (2023: 0.16%)		
6,150	Dana, Inc.	71,094	0.07
1,199	Douglas Dynamics, Inc.	28,332	0.03
2,908	Lear Corp.	275,388	0.27
1,741	Methode Electronics, Inc.	20,526	0.02
1,109	Standard Motor Products, Inc.	34,357	0.03
		429,697	0.42
	Banks (15.94%) (2023: 19.04%)		
1,299	Alerus Financial Corp.	24,993	0.02
893	Arrow Financial Corp.	25,638	0.03
8,579	Associated Banc-Corp.	205,038	0.20
4,678	Atlantic Union Bankshares Corp.	177,203	0.18
2,115	Bank of Hawaii Corp.	150,673	0.15
836	Bank of Marin Bancorp	19,872	0.02
5,110	Bank OZK	227,548	0.23
803	Bar Harbor Bankshares	24,556	0.02
898	BCB Bancorp, Inc.	10,632	0.01
764	Burke & Herbert Financial Services Corp.	47,643	0.05
767	Camden National Corp.	32,782	0.03
1,443	Central Pacific Financial Corp.	41,919	0.04
28,347	Citigroup, Inc.	1,995,345	1.98
774	Citizens & Northern Corp.	14,396	0.01
10,526	Citizens Financial Group, Inc.	460,618	0.46
9,628	Columbia Banking System, Inc.	260,052	0.26
4,572	Comerica, Inc.	282,778	0.28
946	Community Trust Bancorp, Inc.	50,166	0.05
7,311	CVB Financial Corp.	156,528	0.15
1,964	Farmers National Banc Corp.	27,928	0.03
12,816	Fifth Third Bancorp	541,860	0.54

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (15.94%) (2023: 19.04%) (continued)		
821	Financial Institutions, Inc.	22,405	0.02
584	First Bancorp, Inc.	15,972	0.02
2,960	First Busey Corp.	69,767	0.07
5,091	First Financial Bancorp	136,846	0.14
609	First Financial Corp.	28,130	0.03
6,851	First Hawaiian, Inc.	177,783	0.18
5,577	First Interstate BancSystem, Inc.	181,085	0.18
3,077	First Merchants Corp.	122,742	0.12
1,183	First of Long Island Corp.	13,817	0.01
9,686	Fulton Financial Corp.	186,746	0.18
1,627	Hanmi Financial Corp.	38,430	0.04
1,659	HBT Financial, Inc.	36,332	0.04
3,255	Heritage Commerce Corp.	30,532	0.03
1,821	Heritage Financial Corp.	44,614	0.04
6,374	Hope Bancorp, Inc.	78,336	0.08
2,306	Horizon Bancorp, Inc.	37,150	0.04
31,627	Huntington Bancshares, Inc.	514,571	0.51
2,234	Independent Bank Corp.	143,400	0.14
3,321	Kearny Financial Corp.	23,513	0.02
772	LCNB Corp.	11,680	0.01
1,985	LINKBANCORP, Inc.	14,848	0.01
836	Mercantile Bank Corp.	37,194	0.04
1,121	Midland States Bancorp, Inc.	27,352	0.03
1,130	MidWestOne Financial Group, Inc.	32,906	0.03
21,316	Morgan Stanley	2,679,848	2.65
672	MVB Financial Corp.	13,910	0.01
343	National Bankshares, Inc.	9,848	0.01
284	Northrim BanCorp, Inc.	22,135	0.02
544	Norwood Financial Corp.	14,800	0.01
615	Parke Bancorp, Inc.	12,614	0.01
736	PCB Bancorp	14,897	0.01
378	Penns Woods Bancorp, Inc.	11,487	0.01
1,820	Peoples Bancorp, Inc.	57,676	0.06
539	Peoples Financial Services Corp.	27,586	0.03
6,110	PNC Financial Services Group, Inc.	1,178,313	1.17
1,874	Premier Financial Corp.	47,918	0.05
1,296	Primis Financial Corp.	15,111	0.01
322	Princeton Bancorp, Inc.	11,086	0.01
21,411	Regions Financial Corp.	503,587	0.50
2,003	S&T Bancorp, Inc.	76,555	0.08
2,361	Sandy Spring Bancorp, Inc.	79,589	0.08
1,655	Shore Bancshares, Inc.	26,232	0.03
754	Sierra Bancorp	21,806	0.02
6,598	Simmons First National Corp.	146,344	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (15.94%) (2023: 19.04%) (continued)			
1,587	Southside Bancshares, Inc.	50,403	0.05
5,745	State Street Corp.	563,872	0.56
788	Tompkins Financial Corp.	53,450	0.05
29,764	Truist Financial Corp.	1,291,162	1.28
1,010	TrustCo Bank Corp.	33,643	0.03
29,247	U.S. Bancorp	1,398,884	1.38
5,879	United Bankshares, Inc.	220,756	0.22
25,312	Valley National Bancorp	229,327	0.23
268	Virginia National Bankshares Corp.	10,238	0.01
905	Washington Trust Bancorp, Inc.	28,372	0.03
3,118	WesBanco, Inc.	101,460	0.10
887	West BanCorp, Inc.	19,204	0.02
1,410	Westamerica BanCorp	73,969	0.07
4,571	Zions Bancorp NA	247,977	0.25
		<u>16,098,378</u>	<u>15.94</u>
Beverages (4.91%) (2023: 0.00%)			
32,608	PepsiCo, Inc.	4,958,372	4.91
Chemicals (0.48%) (2023: 2.33%)			
6,643	FMC Corp.	322,916	0.32
8,809	Huntsman Corp.	158,827	0.16
		<u>481,743</u>	<u>0.48</u>
Coal (0.07%) (2023: 0.06%)			
2,097	Ramaco Resources, Inc.	21,515	0.02
4,420	SunCoke Energy, Inc.	47,294	0.05
		<u>68,809</u>	<u>0.07</u>
Commercial Services (0.41%) (2023: 0.87%)			
2,277	Deluxe Corp.	51,438	0.05
1,370	Ennis, Inc.	28,893	0.03
2,563	ManpowerGroup, Inc.	147,936	0.15
1,551	Matthews International Corp.	42,932	0.04
1,603	Monro, Inc.	39,754	0.04
1,660	Resources Connection, Inc.	14,160	0.02
2,904	Upbound Group, Inc.	84,710	0.08
		<u>409,823</u>	<u>0.41</u>
Computers (3.60%) (2023: 5.80%)			
2,551	Cricut, Inc.	14,541	0.02
23,274	HP, Inc.	759,430	0.75
13,012	International Business Machines Corp.	2,860,428	2.83
		<u>3,634,399</u>	<u>3.60</u>
Consumer Durables & Apparels (0.18%) (2023: 1.20%)			
1,821	Carter's, Inc.	98,680	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.18%) (2023: 1.20%) (continued)			
841	Oxford Industries, Inc.	66,254	0.07
874	Superior Group of Cos., Inc.	14,447	0.01
		<u>179,381</u>	<u>0.18</u>
Cosmetics & Personal Care (0.95%) (2023: 1.30%)			
44,899	Kenvue, Inc.	958,594	0.95
Distribution & Wholesale (0.05%) (2023: 0.00%)			
2,047	Global Industrial Co.	50,745	0.05
Diversified Financial Services (3.95%) (2023: 2.97%)			
14,526	Blue Owl Capital, Inc.	337,875	0.33
2,212	Bridge Investment Group Holdings, Inc.	18,581	0.02
10,210	CME Group, Inc.	2,371,068	2.35
143	Diamond Hill Investment Group, Inc.	22,179	0.02
2,321	GCM Grosvenor, Inc.	28,479	0.03
4,940	Lazard, Inc.	254,311	0.25
3,071	Moelis & Co.	226,885	0.22
5,866	Navient Corp.	77,959	0.08
6,352	OneMain Holdings, Inc.	331,130	0.33
501	Regional Management Corp.	17,024	0.02
5,169	UWM Holdings Corp.	30,342	0.03
367	Virtus Investment Partners, Inc.	80,953	0.08
18,230	Western Union Co.	193,238	0.19
		<u>3,990,024</u>	<u>3.95</u>
Electrical Components & Equipment (0.15%) (2023: 0.18%)			
3,692	Energizer Holdings, Inc.	128,814	0.13
1,013	Insteel Industries, Inc.	27,361	0.02
		<u>156,175</u>	<u>0.15</u>
Electronics (0.02%) (2023: 0.03%)			
243	NVE Corp.	19,787	0.02
Energy – Alternate Sources (0.00%) (2023: 0.02%)			
Entertainment (0.51%) (2023: 0.83%)			
1,883	Marriott Vacations Worldwide Corp.	169,093	0.17
1,850	Vail Resorts, Inc.	346,783	0.34
		<u>515,876</u>	<u>0.51</u>
Food (5.07%) (2023: 5.28%)			
2,328	Cal-Maine Foods, Inc.	239,598	0.24
12,815	Campbell's Co.	536,692	0.53
23,742	Conagra Brands, Inc.	658,841	0.65
11,173	Flowers Foods, Inc.	230,834	0.23
14,348	General Mills, Inc.	914,972	0.91
3,969	Hershey Co.	672,150	0.67
19,722	Hormel Foods Corp.	618,679	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (5.07%) (2023: 5.28%) (continued)		
4,782	J.M. Smucker Co.	526,594	0.52
468	John B Sanfilippo & Son, Inc.	40,767	0.04
1,758	SpartanNash Co.	32,207	0.03
9,527	Tyson Foods, Inc.	547,231	0.54
546	Village Super Market, Inc.	17,412	0.02
4,572	WK Kellogg Co.	82,250	0.08
		<u>5,118,227</u>	<u>5.07</u>
	Forest Products & Paper (0.59%) (2023: 0.75%)		
11,032	International Paper Co.	593,742	0.59
	Full Line Insurance (3.47%) (2023: 2.89%)		
3,616	American Financial Group, Inc.	495,139	0.49
12,179	CNA Financial Corp.	589,098	0.58
1,473	Donegal Group, Inc.	22,787	0.02
6,475	Fidelity National Financial, Inc.	363,507	0.36
3,726	First American Financial Corp.	232,651	0.23
2,177	Horace Mann Educators Corp.	85,404	0.09
105	Investors Title Co.	24,860	0.03
8,396	Lincoln National Corp.	266,237	0.26
5,392	Principal Financial Group, Inc.	417,395	0.41
7,719	Prudential Financial, Inc.	914,933	0.91
778	Safety Insurance Group, Inc.	64,107	0.06
1,493	Universal Insurance Holdings, Inc.	31,443	0.03
		<u>3,507,561</u>	<u>3.47</u>
	Hand & Machine Tools (0.53%) (2023: 0.00%)		
6,678	Stanley Black & Decker, Inc.	536,177	0.53
	Healthcare Products (0.34%) (2023: 0.21%)		
10,734	Dentsply Sirona, Inc.	203,731	0.20
4,558	Patterson Cos., Inc.	140,660	0.14
		<u>344,391</u>	<u>0.34</u>
	Home Builders (0.14%) (2023: 0.56%)		
1,363	LCI Industries	140,921	0.14
	Home Furnishings (0.37%) (2023: 0.32%)		
1,324	Ethan Allen Interiors, Inc.	37,218	0.04
2,968	Whirlpool Corp.	339,776	0.33
		<u>376,994</u>	<u>0.37</u>
	Household Products (1.68%) (2023: 1.70%)		
4,660	ACCO Brands Corp.	24,465	0.02
10,444	Kimberly-Clark Corp.	1,368,582	1.36
11,186	Reynolds Consumer Products, Inc.	301,910	0.30
		<u>1,694,957</u>	<u>1.68</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.25%) (2023: 0.31%)		
2,566	Cogent Communications Holdings, Inc.	197,761	0.20
1,745	Shutterstock, Inc.	52,961	0.05
		<u>250,722</u>	<u>0.25</u>
	Iron & Steel (0.02%) (2023: 0.02%)		
703	Mesabi Trust	19,761	0.02
	Leisure Time (0.22%) (2023: 0.03%)		
699	Escalade, Inc.	9,981	0.01
476	Johnson Outdoors, Inc.	15,708	0.01
1,753	Marine Products Corp.	16,075	0.02
3,077	Polaris, Inc.	177,297	0.18
		<u>219,061</u>	<u>0.22</u>
	Lodging (0.19%) (2023: 0.23%)		
3,719	Travel & Leisure Co.	187,624	0.19
	Machinery — Diversified (0.37%) (2023: 0.00%)		
4,036	AGCO Corp.	377,285	0.37
	Media (0.31%) (2023: 0.54%)		
4,557	Gray Television, Inc.	14,355	0.01
1,675	Nexstar Media Group, Inc.	264,600	0.26
2,324	Sinclair, Inc.	37,509	0.04
		<u>316,464</u>	<u>0.31</u>
	Mining (0.06%) (2023: 0.09%)		
825	Kaiser Aluminum Corp.	57,973	0.06
	Miscellaneous Manufacturers (0.20%) (2023: 0.17%)		
1,823	Myers Industries, Inc.	20,126	0.02
2,444	NL Industries, Inc.	18,990	0.02
1,056	Park Aerospace Corp.	15,470	0.01
4,359	Trinity Industries, Inc.	153,001	0.15
		<u>207,587</u>	<u>0.20</u>
	Office & Business Equipment (0.02%) (2023: 0.00%)		
635	CompX International, Inc.	16,605	0.02
	Oil & Gas (8.91%) (2023: 9.88%)		
24,638	Chevron Corp.	3,568,568	3.53
46,223	Exxon Mobil Corp.	4,972,208	4.92
1,938	Patterson-UTI Energy, Inc.	16,008	0.02
2,104	Phillips 66	239,709	0.24
983	VAALCO Energy, Inc.	4,296	0.01
1,597	Valero Energy Corp.	195,776	0.19
		<u>8,996,565</u>	<u>8.91</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas Services (0.03%) (2023: 0.34%)		
530	Atlas Energy Solutions, Inc.	11,755	0.01
397	Kodiak Gas Services, Inc.	16,210	0.02
		<u>27,965</u>	<u>0.03</u>
	Other Consumer, Cyclical (0.20%) (2023: 0.26%)		
3,037	Scotts Miracle-Gro Co.	201,475	0.20
	Other Finance (0.18%) (2023: 0.00%)		
6,193	HA Sustainable Infrastructure Capital, Inc.	166,158	0.16
1,594	NewtekOne, Inc.	20,356	0.02
		<u>186,514</u>	<u>0.18</u>
	Packaging & Containers (0.51%) (2023: 0.73%)		
1,126	Greif, Inc.	76,399	0.08
1,028	Karat Packaging, Inc.	31,107	0.03
8,714	Pactiv Evergreen, Inc.	152,234	0.15
5,170	Sonoco Products Co.	252,554	0.25
		<u>512,294</u>	<u>0.51</u>
	Pharmaceuticals (22.54%) (2023: 11.75%)		
29,954	AbbVie, Inc.	5,322,826	5.27
8,849	Amgen, Inc.	2,306,403	2.28
42,429	Bristol-Myers Squibb Co.	2,399,784	2.38
31,242	Gilead Sciences, Inc.	2,885,824	2.86
35,121	Johnson & Johnson	5,079,199	5.03
38,823	Merck & Co., Inc.	3,862,112	3.82
14,008	Organon & Co.	208,999	0.21
5,709	Premier, Inc.	121,031	0.12
46,106	Viatis, Inc.	574,020	0.57
		<u>22,760,198</u>	<u>22.54</u>
	Pipelines (0.98%) (2023: 4.43%)		
2,411	Antero Midstream Corp.	36,382	0.04
11,201	Kinder Morgan, Inc.	306,907	0.30
298	Kinetik Holdings, Inc.	16,900	0.02
2,945	ONEOK, Inc.	295,678	0.29
6,116	Williams Cos., Inc.	330,998	0.33
		<u>986,865</u>	<u>0.98</u>
	Real Estate (0.01%) (2023: 0.02%)		
608	Kennedy-Wilson Holdings, Inc.	6,074	0.01
60	RMR Group, Inc.	1,238	0.00
		<u>7,312</u>	<u>0.01</u>
	Real Estate Investment Trusts (4.86%) (2023: 4.95%)		
626	Acadia Realty Trust	15,124	0.01
492	Agree Realty Corp.	34,661	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (4.86%) (2023: 4.95%) (continued)			
482	Alexander & Baldwin, Inc.	8,551	0.01
28	Alexander's, Inc.	5,602	0.01
886	Alexandria Real Estate Equities, Inc.	86,429	0.09
88	Alpine Income Property Trust, Inc.	1,477	0.00
239	American Assets Trust, Inc.	6,276	0.01
743	American Healthcare REIT, Inc.	21,116	0.02
2,286	American Tower Corp.	419,275	0.41
1,426	Americold Realty Trust, Inc.	30,516	0.03
328	Armada Hoffer Properties, Inc.	3,355	0.00
708	AvalonBay Communities, Inc.	155,739	0.15
1,461	Brixmor Property Group, Inc.	40,674	0.04
927	Broadstone Net Lease, Inc.	14,702	0.01
124	BRT Apartments Corp.	2,236	0.00
780	BXP, Inc.	58,001	0.06
530	Camden Property Trust	61,501	0.06
729	CareTrust REIT, Inc.	19,719	0.02
190	CBL & Associates Properties, Inc.	5,588	0.00
98	Centerspace	6,483	0.01
554	COPT Defense Properties	17,146	0.02
690	Cousins Properties, Inc.	21,142	0.02
90	CTO Realty Growth, Inc.	1,774	0.00
1,122	CubeSmart	48,078	0.05
821	Douglas Emmett, Inc.	15,238	0.01
550	Easterly Government Properties, Inc.	6,248	0.01
237	EastGroup Properties, Inc.	38,036	0.04
547	Elme Communities	8,353	0.01
368	EPR Properties	16,295	0.02
1,901	Equity Residential	136,416	0.13
866	Essential Properties Realty Trust, Inc.	27,088	0.03
319	Essex Property Trust, Inc.	91,055	0.09
1,066	Extra Space Storage, Inc.	159,474	0.16
414	Federal Realty Investment Trust	46,347	0.05
453	Four Corners Property Trust, Inc.	12,294	0.01
1,330	Gaming & Leisure Properties, Inc.	64,053	0.06
201	Getty Realty Corp.	6,056	0.01
301	Gladstone Commercial Corp.	4,888	0.00
1,741	Healthcare Realty Trust, Inc.	29,510	0.03
525	Highwoods Properties, Inc.	16,054	0.02
3,370	Host Hotels & Resorts, Inc.	59,042	0.06
1,233	Independence Realty Trust, Inc.	24,463	0.02
137	Innovative Industrial Properties, Inc.	9,130	0.01
2,972	Invitation Homes, Inc.	95,015	0.09
426	JBG SMITH Properties	6,548	0.01
533	Kilroy Realty Corp.	21,560	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (4.86%) (2023: 4.95%) (continued)			
3,289	Kimco Realty Corp.	77,061	0.08
428	Lamar Advertising Co.	52,105	0.05
238	LTC Properties, Inc.	8,223	0.01
1,431	LXP Industrial Trust	11,620	0.01
1,124	Macerich Co.	22,390	0.02
578	Mid-America Apartment Communities, Inc.	89,341	0.09
212	National Health Investors, Inc.	14,692	0.01
381	National Storage Affiliates Trust	14,444	0.01
445	NETSTREIT Corp.	6,297	0.01
151	NexPoint Residential Trust, Inc.	6,304	0.01
903	NNN REIT, Inc.	36,887	0.04
88	One Liberty Properties, Inc.	2,397	0.00
328	Orion Office REIT, Inc.	1,217	0.00
802	Outfront Media, Inc.	14,227	0.01
991	Park Hotels & Resorts, Inc.	13,943	0.01
593	Phillips Edison & Co., Inc.	22,214	0.02
612	Piedmont Office Realty Trust, Inc.	5,600	0.01
351	Plymouth Industrial REIT, Inc.	6,248	0.01
187	Postal Realty Trust, Inc.	2,440	0.00
329	PotlatchDeltic Corp.	12,913	0.01
4,844	Prologis, Inc.	512,011	0.51
1,132	Public Storage	338,966	0.34
729	Rayonier, Inc.	19,027	0.02
4,376	Realty Income Corp.	233,722	0.23
891	Regency Centers Corp.	65,872	0.06
614	Retail Opportunity Investments Corp.	10,659	0.01
1,070	Rexford Industrial Realty, Inc.	41,366	0.04
710	RLJ Lodging Trust	7,249	0.01
287	Ryman Hospitality Properties, Inc.	29,946	0.03
1,149	Sabra Health Care REIT, Inc.	19,901	0.02
470	Safehold, Inc.	8,686	0.01
150	Saul Centers, Inc.	5,820	0.01
4,399	Simon Property Group, Inc.	757,552	0.75
338	SITE Centers Corp.	5,168	0.00
328	SL Green Realty Corp.	22,278	0.02
895	STAG Industrial, Inc.	30,269	0.03
870	Summit Hotel Properties, Inc.	5,959	0.01
871	Sunstone Hotel Investors, Inc.	10,313	0.01
529	Tanger, Inc.	18,055	0.02
474	Terreno Realty Corp.	28,032	0.03
1,622	UDR, Inc.	70,411	0.07
326	UMH Properties, Inc.	6,155	0.01
105	Universal Health Realty Income Trust	3,907	0.00
710	Urban Edge Properties	15,265	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (4.86%) (2023: 4.95%) (continued)			
6,014	VICI Properties, Inc.	175,669	0.17
421	Whitestone REIT	5,966	0.01
1,081	WP Carey, Inc.	58,893	0.06
466	Xenia Hotels & Resorts, Inc.	6,925	0.01
		<u>4,912,933</u>	<u>4.86</u>
Retail (4.05%) (2023: 2.90%)			
7,845	Best Buy Co., Inc.	673,101	0.67
2,541	Buckle, Inc.	129,108	0.13
3,768	Darden Restaurants, Inc.	703,448	0.70
2,110	Designer Brands, Inc.	11,267	0.01
650	Dillard's, Inc.	280,631	0.28
836	Dine Brands Global, Inc.	25,164	0.02
808	Haverty Furniture Cos., Inc.	17,986	0.02
14,121	Macy's, Inc.	239,069	0.24
763	Movado Group, Inc.	15,016	0.01
3,020	MSC Industrial Direct Co., Inc.	225,564	0.22
8,157	Nordstrom, Inc.	196,992	0.19
2,452	Nu Skin Enterprises, Inc.	16,894	0.02
1,775	Papa John's International, Inc.	72,899	0.07
9,655	Target Corp.	1,305,163	1.29
10,935	Wendy's Co.	178,240	0.18
		<u>4,090,542</u>	<u>4.05</u>
Savings & Loans (0.76%) (2023: 1.13%)			
4,601	Brookline Bancorp, Inc.	54,292	0.05
6,979	Capitol Federal Financial, Inc.	41,246	0.04
1,529	Flushing Financial Corp.	21,834	0.02
2,294	Northfield Bancorp, Inc.	26,656	0.03
6,662	Northwest Bancshares, Inc.	87,872	0.09
3,111	OceanFirst Financial Corp.	56,309	0.06
5,201	Pacific Premier Bancorp, Inc.	129,609	0.13
6,923	Provident Financial Services, Inc.	130,637	0.13
15,396	TFS Financial Corp.	193,374	0.19
410	Timberland Bancorp, Inc.	12,509	0.01
1,026	Waterstone Financial, Inc.	13,789	0.01
		<u>768,127</u>	<u>0.76</u>
Semiconductors (0.55%) (2023: 0.00%)			
6,258	Skyworks Solutions, Inc.	554,959	0.55
Software (0.02%) (2023: 0.03%)			
1,561	Logility Supply Chain Solutions, Inc.	17,296	0.02
Technology Hardware & Equipment (0.00%) (2023: 0.29%)			
Telecommunications (3.69%) (2023: 1.17%)			
162,552	AT&T, Inc.	3,701,309	3.66

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Telecommunications (3.69%) (2023: 1.17%) (continued)			
794	ATN International, Inc.	13,347	0.01
1,071	Spok Holdings, Inc.	17,190	0.02
		<u>3,731,846</u>	<u>3.69</u>
Toys, Games & Hobbies (0.40%) (2023: 0.00%)			
7,159	Hasbro, Inc.	400,260	0.40
Transportation (0.00%) (2023: 2.97%)			
Utilities — Electric (3.54%) (2023: 7.16%)			
1,904	Clearway Energy, Inc.	46,553	0.05
8,986	Consolidated Edison, Inc.	801,821	0.79
10,730	Edison International	856,683	0.85
7,485	Entergy Corp.	567,512	0.56
9,074	Eversource Energy	521,120	0.52
20,664	Exelon Corp.	777,793	0.77
		<u>3,571,482</u>	<u>3.54</u>
Utilities — Electric & Gas (1.14%) (2023: 1.70%)			
4,650	New Jersey Resources Corp.	216,922	0.21
2,078	Northwest Natural Holding Co.	82,206	0.08
2,425	ONE Gas, Inc.	167,931	0.17
542	RGC Resources, Inc.	10,873	0.01
3,017	Southwest Gas Holdings, Inc.	213,332	0.21
3,100	Spire, Inc.	210,273	0.21
8,878	UGI Corp.	250,626	0.25
		<u>1,152,163</u>	<u>1.14</u>
Water (0.27%) (2023: 0.00%)			
508	Artesian Resources Corp.	16,063	0.02
7,033	Essential Utilities, Inc.	255,439	0.25
		<u>271,502</u>	<u>0.27</u>
		<u>100,404,950</u>	<u>99.42</u>
Total Equities		<u>100,565,177</u>	<u>99.58</u>
Total Transferable Securities (99.58%) (2023: 99.43%)		<u>100,565,177</u>	<u>99.58</u>
Financial Derivative Instruments ((0.04%) (2023: 0.02%))			
Open Forward Foreign Currency Exchange Contracts ((0.04%) (2023: 0.02%))			

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	EUR 1,854,096	USD 1,960,883	(40,966)	(0.04)
02/01/2025	GBP 743,228	USD 944,684	(13,866)	(0.01)

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Equity Income UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	USD 202,957	EUR 193,028	3,076	0.00
02/01/2025	USD 836,597	EUR 796,304	12,025	0.01
Unrealised gain on open forward foreign currency exchange contracts			15,101	0.01
Unrealised loss on open forward foreign currency exchange contracts			(54,832)	(0.05)
Net unrealised loss on open forward foreign currency exchange contracts			(39,731)	(0.04)
Total Financial Derivative Instruments			(39,731)	(0.04)
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.54%) (2023: 99.45%)			100,525,446	99.54
Other Net Assets (0.46%) (2023: 0.55%)			464,360	0.46
Net Assets (100.00%) (2023: 100.00%)			100,989,806	100.00
				<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>				
Transferable securities admitted to an official stock exchange listing				99.50
Over the counter financial derivative instruments				0.01
Other assets				0.49
				100.00

Abbreviation used:

REIT – Real Estate Investment Trust

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.59%) (2023: 98.72%)		
	Equities (98.59%) (2023: 98.72%)		
	Austria (0.72%) (2023: 1.57%)		
	Banks (0.28%) (2023: 0.44%)		
204	BAWAG Group AG	16,555	0.05
1,094	Erste Group Bank AG	65,268	0.18
855	Raiffeisen Bank International AG	16,886	0.05
		<u>98,709</u>	<u>0.28</u>
	Computers (0.00%) (2023: 0.05%)		
	Full Line Insurance (0.05%) (2023: 0.11%)		
827	UNIQA Insurance Group AG	6,475	0.02
330	Vienna Insurance Group AG Wiener Versicherung Gruppe	10,016	0.03
		<u>16,491</u>	<u>0.05</u>
	Iron & Steel (0.00%) (2023: 0.24%)		
	Oil & Gas (0.00%) (2023: 0.64%)		
	Oil & Gas Services (0.09%) (2023: 0.00%)		
1,057	Schoeller-Bleckmann Oilfield Equipment AG	31,498	0.09
	Transportation (0.30%) (2023: 0.09%)		
3,641	Oesterreichische Post AG	104,861	0.30
		<u>251,559</u>	<u>0.72</u>
	Belgium (1.65%) (2023: 1.51%)		
	Banks (0.25%) (2023: 0.50%)		
1,163	KBC Group NV	86,690	0.25
	Computers (0.00%) (2023: 0.02%)		
	Electrical Components & Equipment (0.25%) (2023: 0.00%)		
2,649	Bekaert SA	88,635	0.25
	Full Line Insurance (0.07%) (2023: 0.16%)		
491	Ageas SA	23,028	0.07
	Real Estate Investment Trusts (0.85%) (2023: 0.44%)		
1,999	Aedifica SA	112,344	0.32
1,892	Cofinimmo SA	105,195	0.30
2,746	Xior Student Housing NV	81,419	0.23
		<u>298,958</u>	<u>0.85</u>
	Semiconductors (0.23%) (2023: 0.00%)		
1,428	Melexis NV	80,682	0.23
	Transportation (0.00%) (2023: 0.39%)		
		<u>577,993</u>	<u>1.65</u>
	Cyprus (0.27%) (2023: 0.00%)		
	Transportation (0.27%) (2023: 0.00%)		
7,229	Frontline PLC	96,229	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Denmark (0.31%) (2023: 0.40%)		
	Banks (0.22%) (2023: 0.05%)		
2,262	Danske Bank AS	61,788	0.18
275	Spar Nord Bank AS	7,597	0.02
141	Sydbank AS	7,185	0.02
		<u>76,570</u>	<u>0.22</u>
	Full Line Insurance (0.09%) (2023: 0.16%)		
1,619	Tryg AS	32,891	0.09
	Transportation (0.00%) (2023: 0.19%)		
		<u>109,461</u>	<u>0.31</u>
	Finland (4.35%) (2023: 2.02%)		
	Auto Parts & Equipment (0.19%) (2023: 0.00%)		
9,277	Nokian Renkaat OYJ	68,149	0.19
	Banks (1.08%) (2023: 1.26%)		
381	Aktia Bank OYJ	3,509	0.01
35,722	Nordea Bank Abp	375,081	1.07
		<u>378,590</u>	<u>1.08</u>
	Computers (0.28%) (2023: 0.14%)		
5,882	TietoEVRY OYJ	100,112	0.28
	Food (0.35%) (2023: 0.24%)		
6,860	Kesko OYJ	124,715	0.35
	Forest Products & Paper (0.56%) (2023: 0.00%)		
7,345	UPM-Kymmene OYJ	195,083	0.56
	Full Line Insurance (0.02%) (2023: 0.00%)		
1,306	Mandatum OYJ	5,851	0.02
	Iron & Steel (0.24%) (2023: 0.10%)		
28,991	Outokumpu OYJ	84,219	0.24
	Machinery — Diversified (0.33%) (2023: 0.22%)		
4,968	Valmet OYJ	115,903	0.33
	Real Estate (0.00%) (2023: 0.06%)		
	Retail (0.14%) (2023: 0.00%)		
4,080	Tokmanni Group Corp.	49,409	0.14
	Telecommunications (0.47%) (2023: 0.00%)		
3,919	Elisa OYJ	163,814	0.47
	Utilities — Electric (0.69%) (2023: 0.00%)		
18,024	Fortum OYJ	243,594	0.69
		<u>1,529,439</u>	<u>4.35</u>
	France (17.63%) (2023: 14.90%)		
	Auto Manufacturers (0.58%) (2023: 0.00%)		
4,309	Renault SA	202,738	0.58

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.54%) (2023: 0.00%)		
10,449	Forvia SE	90,697	0.26
9,682	Opmobility	97,111	0.28
		<u>187,808</u>	<u>0.54</u>
	Banks (1.05%) (2023: 2.85%)		
27,701	Credit Agricole SA	368,146	1.05
	Building & Construction Materials (0.56%) (2023: 0.17%)		
3,340	Imerys SA	94,188	0.27
2,807	Vicat SACA	102,877	0.29
		<u>197,065</u>	<u>0.56</u>
	Distribution & Wholesale (0.38%) (2023: 0.51%)		
5,450	Rexel SA	134,070	0.38
	Diversified Financial Services (0.11%) (2023: 0.28%)		
538	Amundi SA	34,540	0.10
462	Antin Infrastructure Partners SA	5,100	0.01
		<u>39,640</u>	<u>0.11</u>
	Engineering & Construction (0.96%) (2023: 0.53%)		
6,765	Bouygues SA	193,073	0.55
1,712	Eiffage SA	145,041	0.41
		<u>338,114</u>	<u>0.96</u>
	Entertainment (0.62%) (2023: 0.03%)		
3,364	Cie des Alpes	50,998	0.14
4,502	La Francaise des Jeux SACA	167,565	0.48
		<u>218,563</u>	<u>0.62</u>
	Environmental Control (0.00%) (2023: 0.04%)		
	Food (0.47%) (2023: 0.00%)		
12,084	Carrefour SA	165,913	0.47
	Full Line Insurance (1.98%) (2023: 1.70%)		
20,140	AXA SA	691,205	1.97
386	Coface SA	5,551	0.01
		<u>696,756</u>	<u>1.98</u>
	Household Products (0.33%) (2023: 0.00%)		
1,787	Societe BIC SA	114,011	0.33
	Machinery, Construction & Mining (0.13%) (2023: 0.00%)		
2,785	Manitou BF SA	46,732	0.13
	Media (0.52%) (2023: 0.18%)		
8,408	Metropole Television SA	94,506	0.27
12,043	Television Francaise 1 SA	88,094	0.25
		<u>182,600</u>	<u>0.52</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (3.97%) (2023: 6.59%)		
12,140	Etablissements Maurel et Prom SA	68,955	0.19
5,115	Rubis SCA	122,146	0.35
22,563	TotalEnergies SE	1,204,188	3.43
		<u>1,395,289</u>	<u>3.97</u>
	Packaging & Containers (0.33%) (2023: 0.00%)		
4,702	Verallia SA	114,165	0.33
	Real Estate Investment Trusts (1.30%) (2023: 0.73%)		
2,685	Covivio SA	130,921	0.37
1,432	Gecina SA	129,524	0.37
7,014	Klepierre SA	194,989	0.56
		<u>455,434</u>	<u>1.30</u>
	Retail (0.00%) (2023: 0.03%)		
	Telecommunications (1.10%) (2023: 1.24%)		
40,109	Orange SA	386,169	1.10
	Textile (0.00%) (2023: 0.02%)		
	Utilities — Electric (2.70%) (2023: 0.00%)		
62,058	Engie SA	950,108	2.70
		<u>6,193,321</u>	<u>17.63</u>
	Germany (7.73%) (2023: 18.77%)		
	Agriculture (0.33%) (2023: 0.10%)		
11,070	Suedzucker AG	114,907	0.33
	Auto Manufacturers (1.52%) (2023: 10.61%)		
9,292	Daimler Truck Holding AG	342,410	0.98
6,842	Traton SE	191,234	0.54
		<u>533,644</u>	<u>1.52</u>
	Auto Parts & Equipment (0.14%) (2023: 0.04%)		
3,424	SAF-Holland SE	50,607	0.14
	Chemicals (0.49%) (2023: 0.54%)		
10,366	Evonik Industries AG	173,423	0.49
	Commercial Services (0.29%) (2023: 0.00%)		
1,288	Sixt SE	101,237	0.29
	Diversified Financial Services (0.06%) (2023: 0.15%)		
513	DWS Group GmbH & Co. KGaA	20,417	0.06
	Energy – Alternate Sources (0.00%) (2023: 0.05%)		
	Full Line Insurance (2.73%) (2023: 2.01%)		
3,233	Allianz SE	956,645	2.72
293	Wuestenrot & Wuertembergische AG	3,410	0.01
		<u>960,055</u>	<u>2.73</u>
	Iron & Steel (0.00%) (2023: 0.04%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.20%) (2023: 0.08%)		
4,745	Wacker Neuson SE	69,467	0.20
	Miscellaneous Manufacturers (0.11%) (2023: 0.00%)		
1,843	Indus Holding AG	37,413	0.11
	Pharmaceuticals (0.00%) (2023: 1.39%)		
	Real Estate (0.24%) (2023: 0.02%)		
88,569	Sirius Real Estate Ltd.	84,090	0.24
	Real Estate Investment Trusts (0.09%) (2023: 0.03%)		
5,363	Hamborner REIT AG	33,787	0.09
	Telecommunications (0.37%) (2023: 0.15%)		
4,684	Freenet AG	128,997	0.37
	Transportation (1.16%) (2023: 1.99%)		
12,046	Deutsche Post AG	409,323	1.16
	Utilities — Electric (0.00%) (2023: 1.57%)		
		2,717,367	7.73
	Ireland (0.30%) (2023: 0.11%)		
	Agriculture (0.06%) (2023: 0.01%)		
7,302	Origin Enterprises PLC	20,044	0.06
	Banks (0.18%) (2023: 0.00%)		
6,755	AIB Group PLC	36,004	0.10
3,107	Bank of Ireland Group PLC	27,361	0.08
		63,365	0.18
	Home Builders (0.00%) (2023: 0.04%)		
	Mining (0.06%) (2023: 0.06%)		
5,774	Kenmare Resources PLC	22,207	0.06
		105,616	0.30
	Israel (0.02%) (2023: 0.03%)		
	Diversified Financial Services (0.02%) (2023: 0.03%)		
201	Plus500 Ltd.	6,583	0.02
	Italy (12.04%) (2023: 12.11%)		
	Auto Parts & Equipment (0.04%) (2023: 0.00%)		
7,643	Sogefi SpA	15,194	0.04
	Banks (3.11%) (2023: 1.41%)		
1,967	Banca Mediolanum SpA	22,601	0.06
3,312	Banca Monte dei Paschi di Siena SpA	22,542	0.06
1,194	Banca Popolare di Sondrio SpA	9,719	0.03
3,957	Banco BPM SpA	30,912	0.09
3,302	BPER Banca SpA	20,254	0.06
901	Credito Emiliano SpA	9,803	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (3.11%) (2023: 1.41%) (continued)		
244,778	Intesa Sanpaolo SpA	945,577	2.69
2,147	Mediobanca Banca di Credito Finanziario SpA	30,219	0.09
		<u>1,091,627</u>	<u>3.11</u>
	Distribution & Wholesale (0.14%) (2023: 0.00%)		
4,846	MARR SpA	48,751	0.14
	Diversified Financial Services (0.06%) (2023: 0.19%)		
799	Anima Holding SpA	5,297	0.01
300	Banca Generali SpA	13,458	0.04
137	Banca IFIS SpA	2,902	0.01
		<u>21,657</u>	<u>0.06</u>
	Engineering & Construction (0.32%) (2023: 0.08%)		
27,414	Enav SpA	111,794	0.32
	Entertainment (0.27%) (2023: 0.09%)		
16,998	RAI Way SpA	93,489	0.27
	Food (0.04%) (2023: 0.00%)		
1,184	Orsero SpA	15,037	0.04
	Full Line Insurance (0.32%) (2023: 0.93%)		
4,117	Generali	112,271	0.32
	Leisure Time (0.16%) (2023: 0.10%)		
26,393	Piaggio & C SpA	57,537	0.16
	Media (0.16%) (2023: 0.05%)		
17,253	Arnoldo Mondadori Editore SpA	36,576	0.10
8,370	Cairo Communication SpA	20,465	0.06
		<u>57,041</u>	<u>0.16</u>
	Oil & Gas (1.59%) (2023: 2.32%)		
42,636	Eni SpA	558,105	1.59
	Packaging & Containers (0.16%) (2023: 0.00%)		
5,907	Zignago Vetro SpA	55,526	0.16
	Transportation (0.13%) (2023: 0.37%)		
3,289	Poste Italiane SpA	44,796	0.13
	Utilities — Electric (4.38%) (2023: 5.54%)		
70,201	A2A SpA	150,581	0.43
6,814	ACEA SpA	127,286	0.36
167,206	Enel SpA	1,151,380	3.28
56,339	Iren SpA	108,115	0.31
		<u>1,537,362</u>	<u>4.38</u>
	Utilities — Electric & Gas (1.16%) (2023: 1.03%)		
15,506	Ascopiave SpA	42,641	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities — Electric & Gas (1.16%) (2023: 1.03%) (continued)		
25,510	Italgas SpA	138,009	0.39
53,403	Snam SpA	228,405	0.65
		409,055	1.16
		4,229,242	12.04
	Luxembourg (0.47%) (2023: 0.00%)		
	Retail (0.38%) (2023: 0.00%)		
30,034	B&M European Value Retail SA	133,313	0.38
	Transportation (0.09%) (2023: 0.00%)		
8,245	d'Amico International Shipping SA	33,227	0.09
		166,540	0.47
	Netherlands (3.13%) (2023: 7.94%)		
	Agriculture (0.06%) (2023: 0.01%)		
5,806	ForFarmers NV	19,566	0.06
	Auto Manufacturers (0.00%) (2023: 5.63%)		
	Banks (1.41%) (2023: 1.19%)		
32,764	ING Groep NV	495,719	1.41
	Commercial Services (0.08%) (2023: 0.44%)		
3,280	Brunel International NV	29,750	0.08
	Electrical Components & Equipment (0.30%) (2023: 0.17%)		
4,920	Signify NV	106,174	0.30
	Engineering & Construction (0.20%) (2023: 0.07%)		
16,438	Koninklijke BAM Groep NV	69,007	0.20
	Full Line Insurance (0.14%) (2023: 0.16%)		
4,314	Aegon Ltd.	24,676	0.07
544	ASR Nederland NV	24,904	0.07
		49,580	0.14
	Hand & Machine Tools (0.25%) (2023: 0.08%)		
2,221	RHI Magnesita NV	87,571	0.25
	Media (0.18%) (2023: 0.00%)		
21,973	MFE-MediaForEurope NV	64,820	0.18
	Oil & Gas Services (0.28%) (2023: 0.14%)		
5,842	SBM Offshore NV	99,080	0.28
	Real Estate Investment Trusts (0.12%) (2023: 0.05%)		
2,946	Wereldhave NV	40,537	0.12
	Transportation (0.11%) (2023: 0.00%)		
38,113	PostNL NV	39,714	0.11
		1,101,518	3.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Norway (8.72%) (2023: 4.06%)		
	Banks (0.32%) (2023: 0.94%)		
4,419	DNB Bank ASA	85,257	0.24
242	SpareBank 1 Nord Norge	2,541	0.01
283	Sparebank 1 Oestlandet	3,794	0.01
357	SpareBank 1 SMN	5,201	0.02
649	SpareBank 1 Sor-Norge ASA	8,090	0.02
223	Sparebanken Sor	3,752	0.01
270	Sparebanken Vest	3,253	0.01
		111,888	0.32
	Commercial Services (0.08%) (2023: 0.04%)		
16,919	Belships ASA	28,916	0.08
	Engineering & Construction (0.30%) (2023: 0.11%)		
8,815	Veidekke ASA	106,585	0.30
	Food (0.90%) (2023: 0.20%)		
10,544	Austevoll Seafood ASA	87,683	0.25
22,059	Leroy Seafood Group ASA	92,208	0.26
2,949	Salmar ASA	135,533	0.39
		315,424	0.90
	Full Line Insurance (0.06%) (2023: 0.14%)		
1,296	Gjensidige Forsikring ASA	22,150	0.06
	Internet (0.26%) (2023: 0.00%)		
7,576	Atea ASA	91,088	0.26
	Iron & Steel (0.04%) (2023: 0.03%)		
2,334	Rana Gruber ASA	15,143	0.04
	Oil & Gas (3.30%) (2023: 1.01%)		
47,665	Equinor ASA	1,075,656	3.06
15,184	Odffjell Drilling Ltd.	66,233	0.19
7,317	Panoro Energy ASA	17,296	0.05
		1,159,185	3.30
	Oil & Gas Services (0.50%) (2023: 0.02%)		
23,512	Aker Solutions ASA	62,176	0.18
11,559	TGS ASA	111,457	0.32
		173,633	0.50
	Other Finance (0.30%) (2023: 0.00%)		
2,288	Aker ASA	106,807	0.30
	Retail (0.19%) (2023: 0.05%)		
10,558	Europris ASA	65,266	0.19
	Telecommunications (1.00%) (2023: 0.88%)		
32,686	Telenor ASA	352,693	1.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (1.40%) (2023: 0.63%)		
4,754	Avance Gas Holding Ltd.	33,066	0.10
10,643	Golden Ocean Group Ltd.	90,117	0.26
12,567	Hoegh Autoliners ASA	120,963	0.35
3,983	Klaveness Combination Carriers ASA	25,231	0.07
27,907	MPC Container Ships ASA	49,191	0.14
4,019	Odffjell SE	39,915	0.11
16,529	Wallenius Wilhelmsen ASA	131,411	0.37
		<u>489,894</u>	<u>1.40</u>
	Utilities — Electric (0.07%) (2023: 0.01%)		
7,453	Elmera Group ASA	24,209	0.07
		<u>3,062,881</u>	<u>8.72</u>
	Portugal (1.85%) (2023: 0.71%)		
	Food (0.26%) (2023: 0.11%)		
101,998	Sonae SGPS SA	93,226	0.26
	Forest Products & Paper (0.49%) (2023: 0.35%)		
13,232	Altri SGPS SA	70,526	0.20
28,020	Navigator Co. SA	100,592	0.29
		<u>171,118</u>	<u>0.49</u>
	Media (0.32%) (2023: 0.14%)		
33,708	NOS SGPS SA	112,248	0.32
	Utilities — Electric (0.78%) (2023: 0.11%)		
56,706	EDP SA	175,278	0.50
43,119	REN - Redes Energeticas Nacionais SGPS SA	98,312	0.28
		<u>273,590</u>	<u>0.78</u>
		<u>650,182</u>	<u>1.85</u>
	Singapore (0.70%) (2023: 0.00%)		
	Transportation (0.70%) (2023: 0.00%)		
8,773	BW LPG Ltd.	93,470	0.27
29,493	Hafnia Ltd.	152,349	0.43
		<u>245,819</u>	<u>0.70</u>
	Spain (8.30%) (2023: 8.99%)		
	Auto Parts & Equipment (0.23%) (2023: 0.00%)		
32,945	Gestamp Automocion SA	81,704	0.23
	Banks (2.71%) (2023: 1.73%)		
64,924	Banco Bilbao Vizcaya Argentaria SA	613,662	1.75
14,524	Banco de Sabadell SA	27,261	0.08
2,498	Bankinter SA	19,085	0.05
55,750	CaixaBank SA	291,907	0.83
		<u>951,915</u>	<u>2.71</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Chemicals (0.00%) (2023: 0.01%)		
	Engineering & Construction (0.53%) (2023: 0.52%)		
3,846	ACS Actividades de Construcción y Servicios SA	186,300	0.53
	Full Line Insurance (0.06%) (2023: 0.12%)		
7,884	Mapfre SA	19,284	0.06
	Iron & Steel (0.30%) (2023: 0.13%)		
11,288	Acerinox SA	106,671	0.30
	Media (0.19%) (2023: 0.10%)		
15,075	Atresmedia Corp. de Medios de Comunicación SA	65,878	0.19
	Oil & Gas (0.75%) (2023: 0.64%)		
22,591	Repsol SA	264,089	0.75
	Pharmaceuticals (0.00%) (2023: 0.06%)		
	Real Estate (0.44%) (2023: 0.06%)		
2,775	Aedas Homes SA	71,873	0.20
4,975	Neinor Homes SA	84,077	0.24
		155,950	0.44
	Real Estate Investment Trusts (0.00%) (2023: 0.41%)		
	Telecommunications (0.94%) (2023: 1.21%)		
83,984	Telefonica SA	330,645	0.94
	Utilities — Electric (1.25%) (2023: 2.23%)		
13,252	Endesa SA	275,244	0.78
9,898	Redeia Corp. SA	163,317	0.47
		438,561	1.25
	Utilities — Electric & Gas (0.90%) (2023: 1.77%)		
13,490	Naturgy Energy Group SA	315,396	0.90
		2,916,393	8.30
	Sweden (4.59%) (2023: 1.06%)		
	Auto Manufacturers (2.07%) (2023: 0.00%)		
30,984	Volvo AB	727,379	2.07
	Banks (0.53%) (2023: 0.77%)		
5,540	Skandinaviska Enskilda Banken AB	73,332	0.21
5,233	Svenska Handelsbanken AB	52,232	0.15
3,154	Swedbank AB	60,177	0.17
		185,741	0.53
	Building & Construction Materials (0.00%) (2023: 0.03%)		
	Commercial Services (0.05%) (2023: 0.00%)		
6,574	Coor Service Management Holding AB	19,708	0.05
	Diversified Financial Services (0.00%) (2023: 0.01%)		
	Engineering & Construction (0.24%) (2023: 0.13%)		
5,945	NCC AB	84,383	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.00%) (2023: 0.02%)		
	Iron & Steel (0.33%) (2023: 0.00%)		
30,122	SSAB AB	115,602	0.33
	Packaging & Containers (0.06%) (2023: 0.00%)		
4,767	Nordic Paper Holding AB	20,774	0.06
	Real Estate (0.07%) (2023: 0.03%)		
8,686	Sagax AB	23,496	0.07
	Retail (0.19%) (2023: 0.07%)		
6,492	Bilia AB	68,486	0.19
	Telecommunications (1.05%) (2023: 0.00%)		
18,674	Tele2 AB	178,310	0.51
70,829	Telia Co. AB	189,864	0.54
		368,174	1.05
		1,613,743	4.59
	Switzerland (3.96%) (2023: 5.86%)		
	Banks (0.09%) (2023: 0.03%)		
217	Banque Cantonale Vaudoise	19,308	0.06
78	Cembra Money Bank AG	6,816	0.02
39	Valiant Holding AG	4,389	0.01
		30,513	0.09
	Chemicals (0.21%) (2023: 0.09%)		
19,923	OC Oerlikon Corp. AG Pfaffikon	74,518	0.21
	Commercial Services (0.00%) (2023: 0.39%)		
	Diversified Financial Services (0.06%) (2023: 0.05%)		
773	EFG International AG	10,840	0.03
142	Vontobel Holding AG	9,624	0.03
		20,464	0.06
	Full Line Insurance (2.40%) (2023: 2.87%)		
119	Baloise Holding AG	20,809	0.06
135	Helvetia Holding AG	21,493	0.06
75	Swiss Life Holding AG	55,913	0.16
865	Swiss Re AG	120,935	0.34
1,088	Zurich Insurance Group AG	624,681	1.78
		843,831	2.40
	Real Estate (0.29%) (2023: 0.09%)		
572	Allreal Holding AG	100,939	0.29
	Retail (0.09%) (2023: 0.03%)		
2,785	Mobilezone Holding AG	30,805	0.09
	Telecommunications (0.03%) (2023: 0.00%)		
2,435	Ascom Holding AG	10,794	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.79%) (2023: 2.31%)		
1,260	Kuehne & Nagel International AG	279,009	0.79
		<u>1,390,873</u>	<u>3.96</u>
	United Kingdom (21.85%) (2023: 18.68%)		
	Advertising (0.51%) (2023: 0.00%)		
17,836	WPP PLC	178,487	0.51
	Agriculture (0.12%) (2023: 0.02%)		
3,619	MP Evans Group PLC	43,508	0.12
	Banks (6.59%) (2023: 4.00%)		
104	Bank of Georgia Group PLC	5,924	0.02
219,865	HSBC Holdings PLC	2,088,260	5.94
1,635	Investec PLC	10,758	0.03
156,007	Lloyds Banking Group PLC	103,362	0.29
21,088	NatWest Group PLC	102,556	0.29
132	TBC Bank Group PLC	4,981	0.02
		<u>2,315,841</u>	<u>6.59</u>
	Building & Construction Materials (0.00%) (2023: 0.10%)		
	Chemicals (0.49%) (2023: 0.00%)		
5,637	Johnson Matthey PLC	91,358	0.26
6,237	Victrix PLC	81,167	0.23
		<u>172,525</u>	<u>0.49</u>
	Commercial Services (0.20%) (2023: 0.40%)		
30,612	Speedy Hire PLC	10,367	0.03
15,690	Zigup PLC	61,009	0.17
		<u>71,376</u>	<u>0.20</u>
	Computers (0.09%) (2023: 0.03%)		
8,788	Midwich Group PLC	31,036	0.09
	Diversified Financial Services (0.10%) (2023: 0.43%)		
245	Impax Asset Management Group PLC	732	0.00
3,193	Man Group PLC	8,280	0.02
273	Mortgage Advice Bureau Holdings Ltd.	2,014	0.01
175	PayPoint PLC	1,651	0.00
277	Polar Capital Holdings PLC	1,702	0.00
4,061	Schroders PLC	15,894	0.05
2,021	TP ICAP Group PLC	6,306	0.02
		<u>36,579</u>	<u>0.10</u>
	Electronics (0.05%) (2023: 0.05%)		
12,707	TT Electronics PLC	16,291	0.05
	Engineering & Construction (0.04%) (2023: 0.09%)		
20,083	Severfield PLC	12,485	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.58%) (2023: 0.31%)		
37,142	Bakkavor Group PLC	65,586	0.19
41,752	J Sainsbury PLC	138,161	0.39
		<u>203,747</u>	<u>0.58</u>
	Full Line Insurance (0.12%) (2023: 0.01%)		
7,045	Aviva PLC	39,945	0.11
407	Chesnara PLC	1,302	0.01
		<u>41,247</u>	<u>0.12</u>
	Home Builders (0.32%) (2023: 0.28%)		
76,037	Taylor Wimpey PLC	112,288	0.32
	Internet (0.24%) (2023: 0.06%)		
37,051	MONY Group PLC	86,084	0.24
	Leisure Time (0.00%) (2023: 0.04%)		
	Machinery — Diversified (0.26%) (2023: 0.09%)		
18,068	Vesuvius PLC	92,436	0.26
	Media (0.38%) (2023: 0.18%)		
127,489	ITV PLC	113,486	0.32
21,563	Reach PLC	21,725	0.06
		<u>135,211</u>	<u>0.38</u>
	Mining (2.46%) (2023: 3.87%)		
15,121	Rio Tinto PLC	863,757	2.46
	Miscellaneous Manufacturers (0.00%) (2023: 0.01%)		
	Oil & Gas (2.81%) (2023: 0.54%)		
167,218	BP PLC	794,819	2.26
33,536	Harbour Energy PLC	103,592	0.30
66,760	Ithaca Energy PLC	89,141	0.25
		<u>987,552</u>	<u>2.81</u>
	Real Estate (0.00%) (2023: 0.01%)		
	Real Estate Investment Trusts (1.93%) (2023: 0.86%)		
199,930	Assura PLC	92,709	0.26
23,722	British Land Co. PLC	103,402	0.29
24,235	Hammerson PLC	81,955	0.23
18,247	Land Securities Group PLC	128,883	0.37
49,878	LondonMetric Property PLC	108,647	0.31
80,036	Primary Health Properties PLC	90,315	0.26
12,136	Workspace Group PLC	72,069	0.21
		<u>677,980</u>	<u>1.93</u>
	Retail (0.62%) (2023: 0.05%)		
20,889	Brickability Group PLC	16,169	0.05
27,857	Card Factory PLC	32,951	0.09
8,857	Dunelm Group PLC	114,407	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.62%) (2023: 0.05%) (continued)		
13,852	Halfords Group PLC	21,947	0.06
16,782	Wickes Group PLC	30,689	0.09
		<u>216,163</u>	<u>0.62</u>
	Telecommunications (0.69%) (2023: 2.40%)		
140,156	BT Group PLC	244,184	0.69
	Transportation (0.53%) (2023: 0.19%)		
3,886	Stolt-Nielsen Ltd.	95,493	0.27
4,893	TORM PLC	90,810	0.26
		<u>186,303</u>	<u>0.53</u>
	Utilities — Electric (2.01%) (2023: 4.57%)		
53,477	National Grid PLC	614,446	1.75
4,355	Telecom Plus PLC	90,491	0.26
		<u>704,937</u>	<u>2.01</u>
	Water (0.71%) (2023: 0.09%)		
14,269	Pennon Group PLC	102,425	0.29
11,437	United Utilities Group PLC	145,450	0.42
		<u>247,875</u>	<u>0.71</u>
		<u>7,677,892</u>	<u>21.85</u>
	Total Equities	<u>34,642,651</u>	<u>98.59</u>
	Total Transferable Securities (98.59%) (2023: 98.72%)	<u>34,642,651</u>	<u>98.59</u>
	Total Investments (98.59%) (2023: 98.72%)	34,642,651	98.59
	Other Net Assets (1.41%) (2023: 1.28%)	<u>493,678</u>	<u>1.41</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>35,136,329</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			98.57
Other assets			<u>1.43</u>
			<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.34%) (2023: 98.82%)		
	Equities (98.24%) (2023: 98.61%)		
	Austria (0.58%) (2023: 0.85%)		
	Computers (0.31%) (2023: 0.57%)		
8,551	Kontron AG	166,402	0.31
	Oil & Gas Services (0.27%) (2023: 0.28%)		
4,836	Schoeller-Bleckmann Oilfield Equipment AG	144,113	0.27
		310,515	0.58
	Belgium (1.54%) (2023: 1.21%)		
	Building & Construction Materials (0.09%) (2023: 0.07%)		
19,988	Deceuninck NV	48,571	0.09
	Chemicals (0.13%) (2023: 0.26%)		
6,348	Recticel SA	66,527	0.13
	Computers (0.00%) (2023: 0.12%)		
	Electronics (0.35%) (2023: 0.00%)		
17,659	Barco NV	185,067	0.35
	Entertainment (0.12%) (2023: 0.10%)		
1,628	Kinepolis Group NV	64,143	0.12
	Healthcare Products (0.06%) (2023: 0.00%)		
2,329	Ion Beam Applications	31,255	0.06
	Pharmaceuticals (0.23%) (2023: 0.27%)		
7,438	Fagron	124,661	0.23
	Real Estate Investment Trusts (0.56%) (2023: 0.39%)		
10,114	Xior Student Housing NV	299,880	0.56
		820,104	1.54
	Denmark (1.39%) (2023: 2.48%)		
	Banks (1.05%) (2023: 0.48%)		
20,311	Spar Nord Bank AS	561,073	1.05
	Electronics (0.09%) (2023: 0.29%)		
731	Chemometec AS	47,660	0.09
	Retail (0.09%) (2023: 0.19%)		
2,677	Matas AS	48,606	0.09
	Transportation (0.16%) (2023: 1.52%)		
4,658	Dfds AS	83,387	0.16
		740,726	1.39
	Finland (3.40%) (2023: 1.99%)		
	Auto Parts & Equipment (0.52%) (2023: 0.00%)		
37,729	Nokian Renkaat OYJ	277,157	0.52

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (0.26%) (2023: 0.00%)		
8,466	Aktia Bank OYJ	77,972	0.15
5,430	Oma Saastopankki OYJ	57,558	0.11
		<u>135,530</u>	<u>0.26</u>
	Beverages (0.07%) (2023: 0.00%)		
13,189	Anora Group OYJ	37,457	0.07
	Commercial Services (0.07%) (2023: 0.10%)		
9,220	Talenom OYJ	37,433	0.07
	Environmental Control (0.07%) (2023: 0.00%)		
5,000	Lassila & Tikanoja OYJ	39,350	0.07
	Food (0.11%) (2023: 0.00%)		
27,551	Raisio OYJ	59,373	0.11
	Healthcare Products (0.00%) (2023: 0.18%)		
	Healthcare Services (0.22%) (2023: 0.13%)		
11,358	Terveystalo OYJ	119,486	0.22
	Home Furnishings (0.10%) (2023: 0.27%)		
1,191	Harvia OYJ	51,034	0.10
	Household Products (0.00%) (2023: 0.13%)		
	Iron & Steel (0.84%) (2023: 0.00%)		
154,222	Outokumpu OYJ	448,015	0.84
	Media (0.13%) (2023: 0.00%)		
9,248	Sanoma OYJ	70,932	0.13
	Retail (0.89%) (2023: 0.94%)		
8,607	Kamux Corp.	22,722	0.04
21,986	Puulo OYJ	224,697	0.42
18,870	Tokmanni Group Corp.	228,516	0.43
		<u>475,935</u>	<u>0.89</u>
	Software (0.00%) (2023: 0.14%)		
	Textile (0.12%) (2023: 0.10%)		
5,131	Marimekko OYJ	62,188	0.12
		<u>1,813,890</u>	<u>3.40</u>
	France (6.26%) (2023: 4.06%)		
	Auto Parts & Equipment (1.68%) (2023: 0.00%)		
51,099	Forvia SE	443,539	0.83
45,293	Opmobility	454,289	0.85
		<u>897,828</u>	<u>1.68</u>
	Building & Construction Materials (0.52%) (2023: 0.00%)		
7,609	Vicat SACA	278,870	0.52
	Commercial Services (0.16%) (2023: 0.00%)		
4,734	GL Events SACA	87,106	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.10%) (2023: 0.00%)		
11,116	ABC arbitrage	53,246	0.10
	Entertainment (0.27%) (2023: 0.00%)		
9,447	Cie des Alpes	143,216	0.27
	Environmental Control (0.22%) (2023: 0.38%)		
22,068	Derichebourg SA	118,174	0.22
	Food (0.07%) (2023: 0.00%)		
5,512	Bonduelle SCA	36,489	0.07
	Full Line Insurance (1.14%) (2023: 0.79%)		
42,352	Coface SA	609,022	1.14
	Leisure Time (0.05%) (2023: 0.34%)		
4,756	Catana Group	24,018	0.05
	Machinery, Construction & Mining (0.18%) (2023: 0.00%)		
5,882	Manitou BF SA	98,700	0.18
	Media (0.80%) (2023: 0.52%)		
19,834	Metropole Television SA	222,934	0.42
28,182	Television Francaise 1 SA	206,151	0.38
		429,085	0.80
	Miscellaneous Manufacturers (0.21%) (2023: 0.41%)		
5,400	Mersen SA	111,240	0.21
	Oil & Gas (0.54%) (2023: 0.56%)		
50,570	Etablissements Maurel et Prom SA	287,238	0.54
	Retail (0.11%) (2023: 0.31%)		
1,984	Fnac Darty SA	56,643	0.11
	Software (0.00%) (2023: 0.22%)		
	Technology Hardware & Equipment (0.21%) (2023: 0.21%)		
6,029	Quadient SA	113,104	0.21
	Textile (0.00%) (2023: 0.32%)		
		3,343,979	6.26
	Germany (5.58%) (2023: 6.43%)		
	Auto Parts & Equipment (0.56%) (2023: 0.58%)		
10,954	ElringKlinger AG	46,007	0.09
17,082	SAF-Holland SE	252,472	0.47
		298,479	0.56
	Commercial Services (0.00%) (2023: 0.19%)		
	Computers (0.41%) (2023: 0.32%)		
5,910	CANCOM SE	137,348	0.26
3,689	Jenoptik AG	82,781	0.15
		220,129	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.13%) (2023: 0.25%)		
5,601	MLP SE	34,334	0.06
4,705	ProCredit Holding AG	36,323	0.07
		<u>70,657</u>	<u>0.13</u>
	Electrical Components & Equipment (0.13%) (2023: 0.00%)		
5,252	SMA Solar Technology AG	71,217	0.13
	Energy – Alternate Sources (0.06%) (2023: 0.34%)		
2,833	PNE AG	31,390	0.06
	Engineering & Construction (0.74%) (2023: 0.49%)		
8,547	Bilfinger SE	395,299	0.74
	Full Line Insurance (0.14%) (2023: 0.00%)		
6,626	Wuestenrot & Wuertembergische AG	77,127	0.14
	Healthcare Services (0.12%) (2023: 0.00%)		
3,731	M1 Kliniken AG	61,935	0.12
	Iron & Steel (0.00%) (2023: 1.36%)		
	Machinery — Diversified (0.58%) (2023: 1.37%)		
24,351	Deutz AG	98,329	0.19
9,797	Duerr AG	210,048	0.39
		<u>308,377</u>	<u>0.58</u>
	Machinery, Construction & Mining (0.29%) (2023: 0.24%)		
10,688	Wacker Neuson SE	156,472	0.29
	Media (0.00%) (2023: 0.18%)		
	Miscellaneous Manufacturers (0.17%) (2023: 0.00%)		
4,390	Indus Holding AG	89,117	0.17
	Other Industrial (0.13%) (2023: 0.17%)		
4,757	Norma Group SE	71,070	0.13
	Pharmaceuticals (0.32%) (2023: 0.17%)		
4,356	Dermapharm Holding SE	169,448	0.32
	Real Estate (1.03%) (2023: 0.21%)		
4,685	Instone Real Estate Group SE	39,635	0.07
537,068	Sirius Real Estate Ltd.	509,908	0.96
		<u>549,543</u>	<u>1.03</u>
	Real Estate Investment Trusts (0.23%) (2023: 0.00%)		
19,414	Hamborner REIT AG	122,308	0.23
	Semiconductors (0.39%) (2023: 0.22%)		
13,553	AIXTRON SE	206,277	0.39
	Software (0.11%) (2023: 0.18%)		
2,603	GFT Technologies SE	57,526	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities — Electric (0.04%) (2023: 0.16%)		
10,175	7C Solarparken AG	19,332	0.04
		<u>2,975,703</u>	<u>5.58</u>
	Ireland (1.37%) (2023: 0.76%)		
	Agriculture (0.13%) (2023: 0.18%)		
24,187	Origin Enterprises PLC	66,393	0.13
	Food (0.16%) (2023: 0.18%)		
47,690	C&C Group PLC	84,212	0.16
	Home Builders (0.58%) (2023: 0.00%)		
133,856	Cairn Homes PLC	311,215	0.58
	Lodging (0.24%) (2023: 0.15%)		
27,920	Dalata Hotel Group PLC	130,386	0.24
	Mining (0.22%) (2023: 0.16%)		
30,256	Kenmare Resources PLC	116,368	0.22
	Pharmaceuticals (0.04%) (2023: 0.09%)		
10,902	Uniphar PLC	23,112	0.04
		<u>731,686</u>	<u>1.37</u>
	Israel (0.00%) (2023: 1.00%)		
	Diversified Financial Services (0.00%) (2023: 1.00%)		
	Italy (7.99%) (2023: 11.01%)		
	Auto Parts & Equipment (0.28%) (2023: 0.00%)		
76,259	Sogefi SpA	151,603	0.28
	Banks (0.04%) (2023: 0.00%)		
15,810	Banca Sistema SpA	20,047	0.04
	Chemicals (0.04%) (2023: 0.00%)		
3,011	Industrie De Nora SpA	22,793	0.04
	Commercial Services (0.13%) (2023: 0.00%)		
15,637	Fiera Milano SpA	69,897	0.13
	Cosmetics & Personal Care (0.13%) (2023: 0.25%)		
5,017	Intercos SpA	69,837	0.13
	Distribution & Wholesale (0.30%) (2023: 0.35%)		
15,898	MARR SpA	159,934	0.30
	Diversified Financial Services (2.05%) (2023: 1.09%)		
89,554	Anima Holding SpA	593,743	1.11
21,652	Banca IFIS SpA	458,590	0.86
10,052	Equita Group SpA	41,012	0.08
		<u>1,093,345</u>	<u>2.05</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.23%) (2023: 0.29%)		
6,209	El.En. SpA	72,521	0.14
783	Sesa SpA	48,742	0.09
		<u>121,263</u>	<u>0.23</u>
	Energy – Alternate Sources (0.13%) (2023: 0.00%)		
4,300	Alerion Cleanpower SpA	68,800	0.13
	Engineering & Construction (0.00%) (2023: 1.62%)		
	Entertainment (0.61%) (2023: 0.40%)		
58,844	RAI Way SpA	323,642	0.61
	Food (0.09%) (2023: 0.11%)		
3,744	Orsero SpA	47,549	0.09
	Holding Companies - Diversified Operations (0.13%) (2023: 0.25%)		
21,393	Spaxs SpA	70,340	0.13
	Household Products (0.04%) (2023: 0.06%)		
2,298	Fila SpA	23,853	0.04
	Leisure Time (1.83%) (2023: 1.89%)		
48,324	Ferretti SpA	136,032	0.25
119,140	IMMSI SpA	62,787	0.12
127,393	Piaggio & C SpA	277,717	0.52
3,961	Sanlorenzo SpA	128,930	0.24
35,571	Technogym SpA	371,717	0.70
		<u>977,183</u>	<u>1.83</u>
	Machinery — Diversified (0.00%) (2023: 0.12%)		
	Machinery, Construction & Mining (0.10%) (2023: 0.20%)		
2,133	Danieli & C Officine Meccaniche SpA	51,512	0.10
	Media (0.63%) (2023: 0.12%)		
83,367	Arnoldo Mondadori Editore SpA	176,738	0.33
45,971	Cairo Communication SpA	112,399	0.21
52,713	Rizzoli Corriere Della Sera Mediagroup SpA	46,809	0.09
		<u>335,946</u>	<u>0.63</u>
	Oil & Gas (0.00%) (2023: 2.57%)		
	Packaging & Containers (0.47%) (2023: 0.40%)		
26,613	Zignago Vetro SpA	250,162	0.47
	Retail (0.20%) (2023: 0.51%)		
30,949	OVS SpA	105,165	0.20
	Shipping (0.23%) (2023: 0.00%)		
16,471	Italian Sea Group SpA	122,050	0.23
	Software (0.06%) (2023: 0.48%)		
1,719	Wiit SpA	33,245	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Technology Hardware & Equipment (0.05%) (2023: 0.30%)		
5,133	Datalogic SpA	26,281	0.05
	Utilities — Electric & Gas (0.22%) (2023: 0.00%)		
43,033	Ascopiave SpA	118,341	0.22
		4,262,788	7.99
	Luxembourg (0.23%) (2023: 0.00%)		
	Transportation (0.23%) (2023: 0.00%)		
30,929	d'Amico International Shipping SA	124,644	0.23
	Netherlands (3.11%) (2023: 2.41%)		
	Agriculture (0.17%) (2023: 0.09%)		
26,352	ForFarmers NV	88,806	0.17
	Auto Parts & Equipment (0.05%) (2023: 0.00%)		
2,631	Kendrion NV	27,362	0.05
	Building & Construction Materials (0.35%) (2023: 0.21%)		
17,673	Cementir Holding NV	186,273	0.35
	Commercial Services (0.23%) (2023: 0.00%)		
13,574	Brunel International NV	123,116	0.23
	Engineering & Construction (0.76%) (2023: 0.77%)		
51,147	Koninklijke BAM Groep NV	214,715	0.40
5,990	Koninklijke Heijmans NV	188,985	0.36
		403,700	0.76
	Food (0.39%) (2023: 0.57%)		
4,307	Acomo NV	74,511	0.14
6,258	Corbion NV	135,173	0.25
		209,684	0.39
	Hand & Machine Tools (0.44%) (2023: 0.42%)		
6,010	RHI Magnesita NV	236,966	0.44
	Miscellaneous Manufacturers (0.00%) (2023: 0.35%)		
	Real Estate Investment Trusts (0.49%) (2023: 0.00%)		
18,935	Wereldhave NV	260,546	0.49
	Transportation (0.23%) (2023: 0.00%)		
119,626	PostNL NV	124,650	0.23
		1,661,103	3.11
	Norway (9.81%) (2023: 6.62%)		
	Banks (1.82%) (2023: 0.90%)		
20,400	SpareBank 1 Nord Norge	214,190	0.40
7,243	Sparebank 1 Oestlandet	97,099	0.18
24,511	SpareBank 1 SMN	357,061	0.67

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (1.82%) (2023: 0.90%) (continued)		
5,173	Sparebanken Sor	87,048	0.16
18,065	Sparebanken Vest	217,661	0.41
		<u>973,059</u>	<u>1.82</u>
	Commercial Services (0.35%) (2023: 0.00%)		
109,646	Belships ASA	187,397	0.35
	Computers (0.13%) (2023: 0.00%)		
10,742	Bouvet ASA	69,875	0.13
	Diversified Financial Services (0.08%) (2023: 0.06%)		
72,878	ABG Sundal Collier Holding ASA	43,873	0.08
	Electrical Components & Equipment (0.12%) (2023: 0.23%)		
21,763	Kitron ASA	62,584	0.12
	Electronics (0.18%) (2023: 0.00%)		
11,597	Norbit ASA	95,257	0.18
	Engineering & Construction (0.75%) (2023: 0.00%)		
5,989	AF Gruppen ASA	75,572	0.14
42,132	Norconsult Norge AS	158,525	0.30
13,766	Veidekke ASA	166,449	0.31
		<u>400,546</u>	<u>0.75</u>
	Food (0.50%) (2023: 1.05%)		
32,212	Austevoll Seafood ASA	267,873	0.50
	Full Line Insurance (0.14%) (2023: 0.00%)		
2,971	Protector Forsikring ASA	71,998	0.14
	Internet (0.34%) (2023: 0.20%)		
15,142	Atea ASA	182,056	0.34
	Iron & Steel (0.32%) (2023: 0.00%)		
26,329	Rana Gruber ASA	170,817	0.32
	Oil & Gas (0.67%) (2023: 1.46%)		
42,005	Deep Value Driller AS	57,861	0.11
51,441	Odfjell Drilling Ltd.	224,388	0.42
31,395	Panoro Energy ASA	74,213	0.14
		<u>356,462</u>	<u>0.67</u>
	Oil & Gas Services (1.57%) (2023: 0.86%)		
94,571	Aker Solutions ASA	250,087	0.47
14,964	Noram Drilling AS	42,625	0.08
72,759	Reach Subsea ASA	48,751	0.09
51,538	TGS ASA	496,951	0.93
		<u>838,414</u>	<u>1.57</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.56%) (2023: 0.52%)		
34,095	Europris ASA	210,765	0.39
7,771	Kid ASA	88,543	0.17
		<u>299,308</u>	<u>0.56</u>
	Software (0.07%) (2023: 0.00%)		
10,373	Pexip Holding ASA	38,721	0.07
	Transportation (1.97%) (2023: 1.14%)		
20,692	AMSC ASA	45,745	0.09
37,459	Avance Gas Holding Ltd.	260,545	0.49
4,412	Bonheur ASA	97,915	0.18
21,139	Klaveness Combination Carriers ASA	133,910	0.25
218,828	MPC Container Ships ASA	385,723	0.72
12,734	Odfjell SE	126,468	0.24
		<u>1,050,306</u>	<u>1.97</u>
	Utilities — Electric (0.24%) (2023: 0.20%)		
39,982	Elmera Group ASA	129,868	0.24
		<u>5,238,414</u>	<u>9.81</u>
	Portugal (3.43%) (2023: 2.18%)		
	Commercial Services (0.36%) (2023: 0.18%)		
35,548	CTT-Correios de Portugal SA	191,959	0.36
	Engineering & Construction (0.00%) (2023: 0.61%)		
	Food (0.84%) (2023: 0.56%)		
493,265	Sonae SGPS SA	450,844	0.84
	Forest Products & Paper (0.65%) (2023: 0.70%)		
43,203	Altri SGPS SA	230,272	0.43
8,049	Semapa-Sociedade de Investimento e Gestao	114,135	0.22
		<u>344,407</u>	<u>0.65</u>
	Media (0.62%) (2023: 0.00%)		
99,952	NOS SGPS SA	332,840	0.62
	Packaging & Containers (0.27%) (2023: 0.13%)		
17,737	Corticeira Amorim SGPS SA	142,783	0.27
	Retail (0.08%) (2023: 0.00%)		
5,555	Ibersol SGPS SA	41,552	0.08
	Utilities — Electric (0.61%) (2023: 0.00%)		
142,744	REN - Redes Energeticas Nacionais SGPS SA	325,456	0.61
		<u>1,829,841</u>	<u>3.43</u>
	Singapore (1.40%) (2023: 0.00%)		
	Transportation (1.40%) (2023: 0.00%)		
70,223	BW LPG Ltd.	748,175	1.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Spain (4.48%) (2023: 2.71%)		
	Auto Parts & Equipment (0.63%) (2023: 0.00%)		
135,329	Gestamp Automocion SA	335,616	0.63
	Chemicals (0.07%) (2023: 0.08%)		
10,593	Ercros SA	37,393	0.07
	Commercial Services (0.23%) (2023: 0.29%)		
82,601	Prosegur Cash SA	45,596	0.08
46,754	Prosegur Cia de Seguridad SA	79,201	0.15
		124,797	0.23
	Computers (0.12%) (2023: 0.00%)		
22,119	Global Dominion Access SA	61,933	0.12
	Engineering & Construction (0.26%) (2023: 1.15%)		
8,620	Elecnor SA	138,437	0.26
	Forest Products & Paper (0.23%) (2023: 0.00%)		
38,951	Ence Energia y Celulosa SA	120,670	0.23
	Full Line Insurance (0.15%) (2023: 0.00%)		
76,631	Linea Directa Aseguradora SA Cia de Seguros y Reaseguros	83,068	0.15
	Lodging (0.19%) (2023: 0.00%)		
13,596	Melia Hotels International SA	100,135	0.19
	Machinery — Diversified (0.00%) (2023: 0.15%)		
	Media (0.42%) (2023: 0.00%)		
50,987	Atresmedia Corp. de Medios de Comunicacion SA	222,813	0.42
	Other Industrial (0.17%) (2023: 0.18%)		
28,828	Tubacex SA	93,835	0.17
	Pharmaceuticals (0.63%) (2023: 0.49%)		
19,009	Almirall SA	156,539	0.29
35,510	Faes Farma SA	123,575	0.23
711	Pharma Mar SA	56,738	0.11
		336,852	0.63
	Real Estate (0.94%) (2023: 0.00%)		
8,190	Aedas Homes SA	212,121	0.40
17,110	Neinor Homes SA	289,159	0.54
		501,280	0.94
	Transportation (0.44%) (2023: 0.37%)		
6,768	Construcciones y Auxiliar de Ferrocarriles SA	236,542	0.44
		2,393,371	4.48
	Sweden (11.80%) (2023: 14.20%)		
	Auto Manufacturers (0.15%) (2023: 0.15%)		
3,004	VBG Group AB	81,917	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Building & Construction Materials (0.74%) (2023: 0.75%)			
10,108	Alimak Group AB	103,717	0.20
8,381	Fasadgruppen Group AB	33,695	0.06
8,354	Inwido AB	135,443	0.25
15,629	Systemair AB	121,164	0.23
		<u>394,019</u>	<u>0.74</u>
Commercial Services (0.91%) (2023: 0.80%)			
12,046	AcadeMedia AB	71,066	0.14
40,463	Bravida Holding AB	283,275	0.53
28,953	Coor Service Management Holding AB	86,797	0.16
23,993	ITAB Shop Concept AB	43,828	0.08
		<u>484,966</u>	<u>0.91</u>
Computers (0.24%) (2023: 0.32%)			
5,524	Addnode Group AB	50,115	0.09
4,275	KNOW IT AB	51,562	0.10
2,663	Proact IT Group AB	27,418	0.05
		<u>129,095</u>	<u>0.24</u>
Consumer Durables & Apparels (0.30%) (2023: 0.73%)			
13,024	New Wave Group AB	110,587	0.21
13,102	Rvrc Holding AB	46,927	0.09
		<u>157,514</u>	<u>0.30</u>
Distribution & Wholesale (0.48%) (2023: 0.57%)			
2,106	Bergman & Beving AB	57,245	0.11
3,308	Bufab AB	126,983	0.24
6,066	MEKO AB	70,937	0.13
		<u>255,165</u>	<u>0.48</u>
Diversified Financial Services (0.26%) (2023: 0.32%)			
11,924	Catella AB	29,025	0.06
39,390	Ratos AB	107,895	0.20
		<u>136,920</u>	<u>0.26</u>
Electrical Components & Equipment (0.29%) (2023: 0.19%)			
6,329	AQ Group AB	77,443	0.15
16,166	Fagerhult Group AB	76,439	0.14
		<u>153,882</u>	<u>0.29</u>
Electronics (0.30%) (2023: 0.91%)			
14,084	NCAB Group AB	79,397	0.15
8,441	OEM International AB	82,481	0.15
		<u>161,878</u>	<u>0.30</u>
Energy – Alternate Sources (0.04%) (2023: 0.00%)			
6,332	Arise AB	20,338	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Engineering & Construction (1.46%) (2023: 2.43%)		
14,331	AFRY AB	192,516	0.36
5,000	Eolus Vind AB	20,976	0.04
21,483	Instalco AB	61,887	0.11
4,360	JM AB	63,601	0.12
19,780	NCC AB	280,756	0.53
23,031	Peab AB	159,425	0.30
		<u>779,161</u>	<u>1.46</u>
	Entertainment (0.14%) (2023: 0.20%)		
5,298	SkiStar AB	75,755	0.14
	Food (0.46%) (2023: 0.40%)		
71,678	Cloetta AB	157,871	0.29
12,141	Scandi Standard AB	90,303	0.17
		<u>248,174</u>	<u>0.46</u>
	Hand & Machine Tools (0.42%) (2023: 0.52%)		
34,129	Alleima AB	224,017	0.42
	Healthcare Products (0.35%) (2023: 0.31%)		
4,660	AddLife AB	55,921	0.11
27,394	Arjo AB	86,816	0.16
3,199	Biotage AB	44,959	0.08
		<u>187,696</u>	<u>0.35</u>
	Healthcare Services (0.33%) (2023: 0.34%)		
9,501	Ambea AB	80,175	0.15
21,221	Attendo AB	94,592	0.18
		<u>174,767</u>	<u>0.33</u>
	Internet (0.30%) (2023: 0.29%)		
18,957	Bahnhof AB	86,654	0.16
1,555	Vitec Software Group AB	73,934	0.14
		<u>160,588</u>	<u>0.30</u>
	Leisure Time (0.48%) (2023: 0.25%)		
44,392	Dometic Group AB	201,755	0.38
1,310	MIPS AB	53,859	0.10
		<u>255,614</u>	<u>0.48</u>
	Machinery — Diversified (0.16%) (2023: 0.40%)		
14,058	Electrolux Professional AB	84,165	0.16
	Machinery, Construction & Mining (0.12%) (2023: 0.00%)		
6,852	Engcon AB	62,642	0.12
	Mining (0.04%) (2023: 0.00%)		
3,132	Bulten AB	19,901	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.13%) (2023: 0.21%)		
4,977	Beijer Alma AB	71,426	0.13
	Oil & Gas (0.00%) (2023: 0.10%)		
	Other Consumer, Cyclical (0.17%) (2023: 0.18%)		
7,411	Duni AB	61,081	0.11
8,211	Svedbergs Group AB	29,747	0.06
		90,828	0.17
	Other Finance (0.00%) (2023: 0.16%)		
	Other Industrial (0.88%) (2023: 1.13%)		
11,687	Granges AB	134,526	0.25
3,783	Hanza AB	25,360	0.05
10,797	Lindab International AB	216,289	0.40
4,816	Troax Group AB	94,708	0.18
		470,883	0.88
	Packaging & Containers (0.20%) (2023: 0.00%)		
24,313	Nordic Paper Holding AB	105,952	0.20
	Pharmaceuticals (0.15%) (2023: 0.19%)		
8,141	BioGaia AB	79,620	0.15
	Real Estate (0.49%) (2023: 1.22%)		
60,752	Corem Property Group AB	35,523	0.07
10,579	FastPartner AB	59,175	0.11
15,360	Heba Fastighets AB	43,966	0.08
2,231	NP3 Fastigheter AB	48,748	0.09
9,582	Platzer Fastigheter Holding AB	71,772	0.14
		259,184	0.49
	Retail (1.15%) (2023: 0.70%)		
16,413	Bilia AB	173,146	0.32
9,504	Clas Ohlson AB	174,439	0.33
14,515	Rusta AB	94,830	0.18
19,123	Synsam AB	74,459	0.14
5,974	Volati AB	51,221	0.09
6,254	Zinzino AB	46,243	0.09
		614,338	1.15
	Software (0.32%) (2023: 0.00%)		
6,789	Paradox Interactive AB	121,877	0.23
11,411	Truecaller AB	51,014	0.09
		172,891	0.32
	Telecommunications (0.34%) (2023: 0.33%)		
287,175	Bredband2 i Skandinavien AB	49,295	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Telecommunications (0.34%) (2023: 0.33%) (continued)		
2,564	HMS Networks AB	97,213	0.18
1,492	INVISIO AB	35,926	0.07
		<u>182,434</u>	<u>0.34</u>
	Toys, Games & Hobbies (0.00%) (2023: 0.10%)		
		<u>6,295,730</u>	<u>11.80</u>
	Switzerland (2.38%) (2023: 3.77%)		
	Banks (1.00%) (2023: 0.00%)		
4,748	Valiant Holding AG	534,289	1.00
	Building & Construction Materials (0.16%) (2023: 0.00%)		
7,229	Arbonia AG	86,124	0.16
	Chemicals (0.50%) (2023: 1.19%)		
70,992	OC Oerlikon Corp. AG Pfaffikon	265,533	0.50
	Electrical Components & Equipment (0.24%) (2023: 0.51%)		
1,629	Huber & Suhner AG	128,803	0.24
	Electronics (0.00%) (2023: 0.67%)		
	Engineering & Construction (0.09%) (2023: 0.09%)		
1,533	Implenia AG	50,151	0.09
	Healthcare Products (0.00%) (2023: 0.31%)		
	Machinery — Diversified (0.00%) (2023: 0.22%)		
	Retail (0.25%) (2023: 0.36%)		
11,910	Mobilezone Holding AG	131,738	0.25
	Semiconductors (0.06%) (2023: 0.27%)		
424	u-blox Holding AG	32,983	0.06
	Telecommunications (0.08%) (2023: 0.15%)		
8,976	Ascom Holding AG	39,791	0.08
		<u>1,269,412</u>	<u>2.38</u>
	United Kingdom (33.49%) (2023: 36.93%)		
	Advertising (0.14%) (2023: 0.23%)		
15,572	Next 15 Group PLC	74,111	0.14
	Agriculture (0.39%) (2023: 0.25%)		
4,287	Genus PLC	80,367	0.15
10,791	MP Evans Group PLC	129,730	0.24
		<u>210,097</u>	<u>0.39</u>
	Auto Parts & Equipment (0.30%) (2023: 0.27%)		
67,497	TI Fluid Systems PLC	157,719	0.30
	Banks (1.15%) (2023: 0.57%)		
3,670	Secure Trust Bank PLC	16,068	0.03
15,865	TBC Bank Group PLC	598,670	1.12
		<u>614,738</u>	<u>1.15</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Beverages (0.70%) (2023: 0.61%)		
16,994	AG Barr PLC	125,172	0.24
10,561	Fevertree Drinks PLC	86,091	0.16
3,446	Fuller Smith & Turner PLC	25,840	0.05
6,380	Nichols PLC	97,998	0.18
3,527	Young & Co.'s Brewery PLC	36,942	0.07
		<u>372,043</u>	<u>0.70</u>
	Building & Construction Materials (1.96%) (2023: 1.90%)		
7,721	Alumasc Group PLC	29,415	0.06
70,636	Breedon Group PLC	380,598	0.71
38,466	Epwin Group PLC	44,895	0.08
19,652	Eurocell PLC	40,644	0.08
13,060	Forterra PLC	25,589	0.05
25,464	Genuit Group PLC	119,957	0.22
41,773	Ibstock PLC	88,920	0.17
64,465	James Halstead PLC	134,885	0.25
24,222	Marshalls PLC	86,276	0.16
24,319	Michelmersh Brick Holdings PLC	29,266	0.06
21,220	Norcros PLC	65,959	0.12
		<u>1,046,404</u>	<u>1.96</u>
	Chemicals (0.84%) (2023: 0.75%)		
61,856	Elementis PLC	108,628	0.20
3,582	Trealt PLC	21,098	0.04
24,619	Victrix PLC	320,388	0.60
		<u>450,114</u>	<u>0.84</u>
	Coal (0.11%) (2023: 0.07%)		
8,192	Hargreaves Services PLC	56,872	0.11
	Commercial Services (4.60%) (2023: 6.42%)		
3,934	4imprint Group PLC	231,002	0.43
6,098	Elixir International PLC	53,102	0.10
9,624	Franchise Brands PLC	18,507	0.03
25,000	Gateley Holdings PLC	42,029	0.08
253,477	Hays PLC	246,330	0.46
34,461	Johnson Service Group PLC	56,517	0.11
6,049	Keystone Law Group PLC	41,994	0.08
15,998	Knights Group Holdings PLC	20,317	0.04
21,875	Mears Group PLC	95,775	0.18
283,989	Mitie Group PLC	377,822	0.71
61,901	Pagegroup PLC	257,243	0.48
11,424	Restore PLC	33,299	0.06
12,805	Savills PLC	160,447	0.30
134,018	Speedy Hire PLC	45,385	0.08
38,248	SThree PLC	136,928	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Commercial Services (4.60%) (2023: 6.42%) (continued)			
8,751	Wilmington PLC	41,066	0.08
36,883	XPS Pensions Group PLC	152,116	0.28
10,211	YouGov PLC	51,252	0.10
101,362	Zigup PLC	394,139	0.74
		<u>2,455,270</u>	<u>4.60</u>
Computers (1.28%) (2023: 1.11%)			
36,574	Bytes Technology Group PLC	186,937	0.35
4,144	Cohort PLC	54,631	0.10
13,259	GB Group PLC	54,523	0.10
18,183	Kainos Group PLC	177,913	0.33
40,556	Midwich Group PLC	143,229	0.27
36,360	NCC Group PLC	66,228	0.13
		<u>683,461</u>	<u>1.28</u>
Consumer Durables & Apparels (0.30%) (2023: 0.52%)			
182,646	Dr. Martens PLC	159,493	0.30
Cosmetics & Personal Care (0.10%) (2023: 0.43%)			
8,265	Warpaint London PLC	51,980	0.10
Distribution & Wholesale (0.07%) (2023: 0.07%)			
29,442	Macfarlane Group PLC	38,280	0.07
Diversified Financial Services (2.42%) (2023: 4.11%)			
1,779	Alpha Group International PLC	50,348	0.09
41,136	Begbies Traynor Group PLC	47,165	0.09
2,958	Brooks Macdonald Group PLC	59,925	0.11
45,775	CMC Markets PLC	137,301	0.26
18,180	Equals Group PLC	29,574	0.05
60,103	FRP Advisory Group PLC	106,494	0.20
39,595	Impax Asset Management Group PLC	118,285	0.22
37,286	IntegraFin Holdings PLC	155,807	0.29
8,518	Mortgage Advice Bureau Holdings Ltd.	62,844	0.12
23,543	PayPoint PLC	222,100	0.42
38,358	Polar Capital Holdings PLC	235,675	0.44
8,260	Tatton Asset Management PLC	68,033	0.13
		<u>1,293,551</u>	<u>2.42</u>
Electrical Components & Equipment (0.20%) (2023: 0.08%)			
9,287	FW Thorpe PLC	35,719	0.07
20,900	Supreme PLC	44,236	0.08
8,459	Volex PLC	28,851	0.05
		<u>108,806</u>	<u>0.20</u>
Electronics (0.34%) (2023: 1.10%)			
30,652	Luceco PLC	47,601	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Electronics (0.34%) (2023: 1.10%) (continued)			
2,264	Oxford Instruments PLC	59,009	0.11
56,333	TT Electronics PLC	72,221	0.14
		<u>178,831</u>	<u>0.34</u>
Engineering & Construction (1.99%) (2023: 1.30%)			
19,370	Galliford Try Holdings PLC	90,898	0.17
13,465	Keller Group PLC	236,139	0.44
64,366	Kier Group PLC	115,527	0.22
9,335	Morgan Sindall Group PLC	440,323	0.82
7,942	Renew Holdings PLC	86,930	0.16
11,559	Ricardo PLC	58,717	0.11
57,039	Severfield PLC	35,459	0.07
		<u>1,063,993</u>	<u>1.99</u>
Entertainment (0.04%) (2023: 0.00%)			
18,892	Rank Group PLC	19,650	0.04
Food (1.25%) (2023: 0.79%)			
71,259	Bakkavor Group PLC	125,830	0.23
19,821	Hilton Food Group PLC	217,433	0.41
14,018	Kitwave Group PLC	53,321	0.10
48,787	Premier Foods PLC	110,696	0.21
73,850	SSP Group PLC	161,399	0.30
		<u>668,679</u>	<u>1.25</u>
Full Line Insurance (0.85%) (2023: 0.47%)			
45,588	Chesnara PLC	145,838	0.27
99,152	Just Group PLC	194,751	0.37
68,472	Sabre Insurance Group PLC	114,284	0.21
		<u>454,873</u>	<u>0.85</u>
Healthcare Products (0.04%) (2023: 0.06%)			
9,655	Advanced Medical Solutions Group PLC	23,075	0.04
Healthcare Services (0.21%) (2023: 0.00%)			
22,774	Spire Healthcare Group PLC	62,250	0.12
9,165	Tristel PLC	47,110	0.09
		<u>109,360</u>	<u>0.21</u>
Home Builders (0.05%) (2023: 0.12%)			
4,002	MJ Gleeson PLC	24,443	0.05
Home Furnishings (0.03%) (2023: 0.00%)			
5,457	Focusrite PLC	17,160	0.03
Internet (0.80%) (2023: 0.90%)			
5,193	Future PLC	58,222	0.11
139,578	MONY Group PLC	324,293	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Internet (0.80%) (2023: 0.90%) (continued)		
24,352	Team Internet Group PLC	27,715	0.05
15,507	Victorian Plumbing Group PLC	17,405	0.03
		<u>427,635</u>	<u>0.80</u>
	Leisure Time (0.27%) (2023: 0.25%)		
39,691	Hollywood Bowl Group PLC	143,294	0.27
	Machinery — Diversified (0.68%) (2023: 0.54%)		
70,533	Vesuvius PLC	360,849	0.68
	Media (0.49%) (2023: 0.42%)		
10,557	Bloomsbury Publishing PLC	86,058	0.16
107,701	Reach PLC	108,507	0.20
83,000	Smiths News PLC	67,861	0.13
		<u>262,426</u>	<u>0.49</u>
	Mining (0.15%) (2023: 0.16%)		
198,142	Pan African Resources PLC	82,318	0.15
	Miscellaneous Manufacturers (1.72%) (2023: 1.77%)		
2,401	Avon Technologies PLC	42,688	0.08
20,963	Chemring Group PLC	83,288	0.16
11,275	Hill & Smith PLC	254,733	0.48
58,771	Me Group International PLC	145,717	0.27
55,468	Morgan Advanced Materials PLC	182,475	0.34
47,826	Senior PLC	92,319	0.17
17,290	Volution Group PLC	117,105	0.22
		<u>918,325</u>	<u>1.72</u>
	Oil & Gas (0.52%) (2023: 0.95%)		
209,391	Ithaca Energy PLC	279,589	0.52
	Oil & Gas Services (0.11%) (2023: 0.30%)		
16,574	Hunting PLC	57,932	0.11
	Other Finance (0.09%) (2023: 0.00%)		
9,577	London Investment Group PLC	45,753	0.09
	Other Industrial (0.48%) (2023: 0.56%)		
33,382	Bodycote PLC	255,570	0.48
	Pharmaceuticals (0.12%) (2023: 0.19%)		
3,278	CVS Group PLC	33,303	0.06
37,761	NIOX Group PLC	28,772	0.06
		<u>62,075</u>	<u>0.12</u>
	Real Estate (0.40%) (2023: 0.20%)		
13,478	Harworth Group PLC	27,712	0.05
10,508	Helical PLC	21,986	0.04
14,627	Henry Boot PLC	40,689	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Real Estate (0.40%) (2023: 0.20%) (continued)			
17,325	LSL Property Services PLC	63,700	0.12
11,932	Property Franchise Group PLC	58,447	0.11
		<u>212,534</u>	<u>0.40</u>
Real Estate Investment Trusts (3.53%) (2023: 4.00%)			
1,130,848	Assura PLC	524,384	0.98
95,063	Empiric Student Property PLC	96,004	0.18
64,780	Great Portland Estates PLC	225,645	0.42
104,919	Hammerson PLC	354,800	0.66
400,701	Primary Health Properties PLC	452,163	0.85
39,239	Workspace Group PLC	233,020	0.44
		<u>1,886,016</u>	<u>3.53</u>
Retail (1.62%) (2023: 2.35%)			
67,626	Brickability Group PLC	52,346	0.10
90,000	Card Factory PLC	106,457	0.20
57,024	Domino's Pizza Group PLC	217,251	0.41
13,067	H&T Group PLC	56,025	0.11
45,813	Halfords Group PLC	72,586	0.14
82,369	Pets at Home Group PLC	204,824	0.38
46,715	Vertu Motors PLC	33,392	0.06
65,619	Wickes Group PLC	119,998	0.22
		<u>862,879</u>	<u>1.62</u>
Software (0.39%) (2023: 0.26%)			
32,783	Alfa Financial Software Holdings PLC	85,049	0.16
2,138	Craneware PLC	54,561	0.10
56,914	Learning Technologies Group PLC	67,390	0.13
		<u>207,000</u>	<u>0.39</u>
Storage & Warehousing (0.00%) (2023: 0.16%)			
Telecommunications (0.32%) (2023: 0.75%)			
18,327	Fonix PLC	48,321	0.09
6,644	Gamma Communications PLC	122,946	0.23
		<u>171,267</u>	<u>0.32</u>
Textile (0.49%) (2023: 0.43%)			
229,365	Coats Group PLC	261,874	0.49
Transportation (0.91%) (2023: 0.72%)			
5,365	Braemar PLC	15,184	0.03
5,724	Clarkson PLC	273,804	0.51
102,457	Firstgroup PLC	199,136	0.37
		<u>488,124</u>	<u>0.91</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities — Electric (1.04%) (2023: 0.79%)		
23,119	Telecom Plus PLC	480,380	0.90
3,435	Yu Group PLC	75,197	0.14
		<u>555,577</u>	<u>1.04</u>
		<u>17,874,040</u>	<u>33.49</u>
	Total Equities	<u>52,434,121</u>	<u>98.24</u>
	Preferred Stock (0.10%) (2023: 0.21%)		
	Italy (0.10%) (2023: 0.21%)		
	Machinery, Construction & Mining (0.10%) (2023: 0.21%)		
2,946	Danieli & C Officine Meccaniche SpA	56,445	0.10
	Total Preferred Stock	<u>56,445</u>	<u>0.10</u>
	Total Transferable Securities (98.34%) (2023: 98.82%)	<u>52,490,566</u>	<u>98.34</u>
	Total Investments (98.34%) (2023: 98.82%)	<u>52,490,566</u>	<u>98.34</u>
	Other Net Assets (1.66%) (2023: 1.18%)	<u>884,581</u>	<u>1.66</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>53,375,147</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			98.20
Other assets			<u>1.80</u>
			<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.03%) (2023: 99.49%)		
	Equities (99.03%) (2023: 99.49%)		
	Brazil (8.32%) (2023: 13.53%)		
	Agriculture (0.04%) (2023: 0.00%)		
40,565	Boa Safra Sementes SA	68,288	0.04
	Auto Parts & Equipment (0.12%) (2023: 0.07%)		
42,303	Mahle Metal Leve SA	188,033	0.12
	Banks (0.95%) (2023: 1.32%)		
14,114	Banco Bradesco SA	24,308	0.02
354,564	Banco do Brasil SA	1,387,184	0.91
3,565	Banco Santander Brasil SA	13,746	0.01
4,365	Itau Unibanco Holding SA	19,006	0.01
		1,444,244	0.95
	Beverages (0.54%) (2023: 1.00%)		
431,464	Ambev SA	819,927	0.54
	Building & Construction Materials (0.00%) (2023: 0.04%)		
	Commercial Services (0.18%) (2023: 0.04%)		
84,356	Armac Locacao Logistica E Servicos SA	68,683	0.04
79,853	Wilson Sons SA	210,818	0.14
		279,501	0.18
	Consumer Durables & Apparels (0.11%) (2023: 0.07%)		
202,151	Grendene SA	159,683	0.11
	Distribution & Wholesale (0.11%) (2023: 0.05%)		
212,519	Vamos Locacao de Caminhos Maquinas e Equipamentos SA	163,401	0.11
	Energy – Alternate Sources (0.00%) (2023: 0.08%)		
	Engineering & Construction (0.12%) (2023: 0.00%)		
62,331	Cury Construtora e Incorporadora SA	176,161	0.12
	Food (0.36%) (2023: 0.05%)		
93,181	JBS SA	547,516	0.36
	Full Line Insurance (0.18%) (2023: 0.44%)		
6,501	BB Seguridade Participacoes SA	38,072	0.02
4,999	Caixa Seguridade Participacoes SA	11,531	0.01
127,535	Odontoprev SA	224,193	0.15
		273,796	0.18
	Healthcare Services (0.11%) (2023: 0.00%)		
85,185	Fleury SA	166,431	0.11
	Home Builders (0.05%) (2023: 0.00%)		
81,890	Even Construtora e Incorporadora SA	71,049	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.12%) (2023: 0.20%)		
222,988	CSN Mineracao SA	185,888	0.12
	Oil & Gas (2.97%) (2023: 7.59%)		
637,139	Petroleo Brasileiro SA	4,064,464	2.67
159,138	Vibra Energia SA	459,548	0.30
		4,524,012	2.97
	Pharmaceuticals (0.12%) (2023: 0.01%)		
62,993	Hypera SA	184,456	0.12
	Real Estate (0.36%) (2023: 0.09%)		
72,530	Allos SA	212,617	0.14
64,603	Cyrela Brazil Realty SA Empreendimentos e Participacoes	177,250	0.12
264,177	JHSF Participacoes SA	156,509	0.10
		546,376	0.36
	Retail (0.16%) (2023: 0.28%)		
120,965	Lojas Renner SA	237,315	0.16
	Telecommunications (0.25%) (2023: 0.64%)		
160,395	TIM SA	375,943	0.25
	Textile (0.13%) (2023: 0.08%)		
71,845	SLC Agricola SA	203,515	0.13
	Transportation (0.09%) (2023: 0.00%)		
30,521	Tegma Gestao Logistica SA	141,443	0.09
	Utilities — Electric (0.95%) (2023: 1.08%)		
44,649	Alupar Investimento SA	190,944	0.13
63,141	CPFL Energia SA	322,867	0.21
56,586	Engie Brasil Energia SA	325,162	0.21
66,440	Neoenergia SA	203,369	0.13
77,212	Transmissora Alianca de Energia Eletrica SA	410,691	0.27
		1,453,033	0.95
	Water (0.30%) (2023: 0.40%)		
63,731	Cia de Saneamento de Minas Gerais Copasa MG	214,780	0.14
53,863	Cia De Sanena Do Parana	242,294	0.16
		457,074	0.30
		12,667,085	8.32
	Chile (1.26%) (2023: 2.25%)		
	Banks (0.23%) (2023: 0.68%)		
441,453	Banco de Chile	50,181	0.03
662	Banco Itau Chile SA	6,766	0.01
637,802	Banco Santander Chile	30,334	0.02
80,152	Quinenco SA	264,104	0.17
		351,385	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.00%) (2023: 0.04%)		
	Food (0.15%) (2023: 0.08%)		
1,400,917	SMU SA	225,240	0.15
	Forest Products & Paper (0.20%) (2023: 0.37%)		
192,601	Empresas CMPC SA	302,286	0.20
	Oil & Gas (0.00%) (2023: 0.28%)		
	Real Estate (0.19%) (2023: 0.10%)		
188,798	Cencosud Shopping SA	295,387	0.19
	Telecommunications (0.00%) (2023: 0.05%)		
	Transportation (0.00%) (2023: 0.15%)		
	Utilities — Electric (0.27%) (2023: 0.34%)		
7,028,468	Enel Chile SA	406,362	0.27
	Water (0.22%) (2023: 0.16%)		
1,120,853	Aguas Andinas SA	337,543	0.22
		1,918,203	1.26
	Czech Republic (0.03%) (2023: 0.25%)		
	Banks (0.03%) (2023: 0.25%)		
744	Komerční Banka AS	25,966	0.02
2,434	Moneta Money Bank AS	12,394	0.01
		38,360	0.03
	Hong Kong (0.96%) (2023: 0.20%)		
	Healthcare Products (0.00%) (2023: 0.16%)		
	Holding Companies - Diversified Operations (0.56%) (2023: 0.00%)		
724,000	CITIC Ltd.	858,404	0.56
	Mining (0.13%) (2023: 0.04%)		
287,004	China Nonferrous Mining Corp. Ltd.	193,603	0.13
	Pharmaceuticals (0.27%) (2023: 0.00%)		
678,000	CSPC Pharmaceutical Group Ltd.	417,207	0.27
		1,469,214	0.96
	Hungary (0.92%) (2023: 0.47%)		
	Oil & Gas (0.40%) (2023: 0.41%)		
89,137	MOL Hungarian Oil & Gas PLC	612,553	0.40
	Pharmaceuticals (0.32%) (2023: 0.00%)		
18,289	Richter Gedeon Nyrt	478,791	0.32
	Telecommunications (0.20%) (2023: 0.06%)		
96,142	Magyar Telekom Telecommunications PLC	308,322	0.20
		1,399,666	0.92
	India (3.28%) (2023: 4.23%)		
	Chemicals (0.00%) (2023: 0.16%)		
	Commercial Services (0.00%) (2023: 0.05%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.00%) (2023: 0.08%)		
	Media (0.09%) (2023: 0.00%)		
40,126	DB Corp. Ltd.	141,614	0.09
	Mining (1.21%) (2023: 1.17%)		
69,342	Hindustan Zinc Ltd.	359,613	0.24
286,329	Vedanta Ltd.	1,486,431	0.97
		1,846,044	1.21
	Oil & Gas (1.81%) (2023: 0.90%)		
313,958	Bharat Petroleum Corp. Ltd.	1,072,456	0.71
21,409	Chennai Petroleum Corp. Ltd.	156,491	0.10
151,085	Hindustan Petroleum Corp. Ltd.	721,333	0.47
505,398	Indian Oil Corp. Ltd.	805,260	0.53
		2,755,540	1.81
	Pharmaceuticals (0.00%) (2023: 0.02%)		
	Pipelines (0.00%) (2023: 0.12%)		
	Real Estate Investment Trusts (0.17%) (2023: 0.07%)		
58,985	Mindspace Business Parks REIT	248,944	0.17
	Software (0.00%) (2023: 0.13%)		
	Utilities — Electric (0.00%) (2023: 1.53%)		
		4,992,142	3.28
	Indonesia (3.87%) (2023: 3.68%)		
	Agriculture (0.00%) (2023: 0.01%)		
	Auto Parts & Equipment (0.08%) (2023: 0.03%)		
877,458	Astra Otoparts Tbk. PT	125,390	0.08
	Banks (1.48%) (2023: 1.03%)		
23,314	Bank CIMB Niaga Tbk. PT	2,506	0.00
3,185,600	Bank Mandiri Persero Tbk. PT	1,128,171	0.74
150,400	Bank Negara Indonesia Persero Tbk. PT	40,649	0.03
4,301,410	Bank Rakyat Indonesia Persero Tbk. PT	1,090,385	0.71
		2,261,711	1.48
	Building & Construction Materials (0.10%) (2023: 0.04%)		
2,555,783	Dharma Satya Nusantara Tbk. PT	150,854	0.10
	Cosmetics & Personal Care (0.12%) (2023: 0.00%)		
5,026,053	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	184,242	0.12
	Distribution & Wholesale (0.14%) (2023: 0.07%)		
3,114,508	AKR Corporindo Tbk. PT	216,729	0.14
	Household Products (0.14%) (2023: 0.00%)		
1,828,400	Unilever Indonesia Tbk. PT	214,137	0.14
	Oil & Gas (0.00%) (2023: 0.03%)		
	Oil & Gas Services (0.06%) (2023: 0.00%)		
3,167,561	Elnusa Tbk. PT	85,019	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.00%) (2023: 0.02%)		
	Retail (0.86%) (2023: 1.60%)		
3,714,749	Astra International Tbk. PT	1,130,927	0.74
6,897,922	Erajaya Swasembada Tbk. PT	173,145	0.12
		<u>1,304,072</u>	<u>0.86</u>
	Telecommunications (0.61%) (2023: 0.74%)		
5,477,628	Telkom Indonesia Persero Tbk. PT	922,297	0.61
	Utilities — Electric & Gas (0.28%) (2023: 0.11%)		
4,343,071	Perusahaan Gas Negara Tbk. PT	429,045	0.28
		<u>5,893,496</u>	<u>3.87</u>
	Malaysia (4.67%) (2023: 3.19%)		
	Agriculture (0.00%) (2023: 0.20%)		
	Banks (1.32%) (2023: 1.68%)		
9,800	Alliance Bank Malaysia Bhd.	10,608	0.01
21,800	AMMB Holdings Bhd.	26,717	0.02
9,685	Bank Islam Malaysia Bhd.	5,350	0.00
351,700	CIMB Group Holdings Bhd.	644,960	0.42
278,238	Malayan Banking Bhd.	637,181	0.42
24,000	MBSB Bhd.	3,972	0.00
640,700	Public Bank Bhd.	653,381	0.43
18,301	RHB Bank Bhd.	26,521	0.02
		<u>2,008,690</u>	<u>1.32</u>
	Beverages (0.36%) (2023: 0.09%)		
56,800	Carlsberg Brewery Malaysia Bhd.	262,437	0.17
52,000	Heineken Malaysia Bhd.	280,497	0.19
		<u>542,934</u>	<u>0.36</u>
	Commercial Services (0.20%) (2023: 0.00%)		
295,800	Westports Holdings Bhd.	308,270	0.20
	Distribution & Wholesale (0.24%) (2023: 0.13%)		
686,190	Sime Darby Bhd.	362,162	0.24
	Diversified Financial Services (0.00%) (2023: 0.02%)		
	Electronics (0.15%) (2023: 0.00%)		
266,581	Uchi Technologies Bhd.	234,298	0.15
	Food (0.29%) (2023: 0.18%)		
64,275	United Plantations Bhd.	446,755	0.29
	Lodging (0.20%) (2023: 0.00%)		
602,400	Genting Malaysia Bhd.	304,467	0.20
	Media (0.00%) (2023: 0.02%)		
	Oil & Gas (0.23%) (2023: 0.04%)		
81,000	Petronas Dagangan Bhd.	349,977	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pipelines (0.35%) (2023: 0.33%)		
133,520	Petronas Gas Bhd.	527,929	0.35
	Real Estate (0.18%) (2023: 0.00%)		
498,967	Matrix Concepts Holdings Bhd.	266,696	0.18
	Retail (0.14%) (2023: 0.05%)		
601,300	Bermaz Auto Bhd.	215,158	0.14
	Telecommunications (0.74%) (2023: 0.22%)		
444,100	Maxis Bhd.	362,510	0.24
323,000	Telekom Malaysia Bhd.	480,364	0.31
273,623	TIME dotCom Bhd.	286,994	0.19
		1,129,868	0.74
	Transportation (0.27%) (2023: 0.23%)		
245,813	MISC Bhd.	417,797	0.27
		7,115,001	4.67
	Mexico (2.10%) (2023: 5.23%)		
	Banks (0.00%) (2023: 1.74%)		
	Beverages (0.28%) (2023: 0.00%)		
51,262	Arca Continental SAB de CV	425,870	0.28
	Chemicals (0.00%) (2023: 0.20%)		
	Commercial Services (0.00%) (2023: 0.23%)		
	Diversified Financial Services (0.00%) (2023: 0.05%)		
	Engineering & Construction (0.68%) (2023: 0.44%)		
46,990	Grupo Aeroportuario del Centro Norte SAB de CV	405,566	0.27
35,830	Grupo Aeroportuario del Pacifico SAB de CV	631,620	0.41
		1,037,186	0.68
	Full Line Insurance (0.01%) (2023: 0.00%)		
1,975	Qualitas Controladora SAB de CV	16,661	0.01
	Household Products (0.20%) (2023: 0.34%)		
217,450	Kimberly-Clark de Mexico SAB de CV	307,464	0.20
	Mining (0.61%) (2023: 1.16%)		
194,269	Grupo Mexico SAB de CV	924,314	0.61
	Real Estate Investment Trusts (0.18%) (2023: 0.99%)		
186,719	FIBRA Macquarie Mexico	272,633	0.18
	Telecommunications (0.14%) (2023: 0.08%)		
129,107	Megacable Holdings SAB de CV	210,555	0.14
		3,194,683	2.10
	Netherlands (0.53%) (2023: 0.00%)		
	Real Estate (0.53%) (2023: 0.00%)		
109,985	NEPI Rockcastle NV	804,284	0.53

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	People's Republic of China (23.78%) (2023: 15.07%)		
	Advertising (0.16%) (2023: 0.00%)		
249,000	Focus Media Information Technology Co. Ltd.	239,815	0.16
	Auto Manufacturers (0.17%) (2023: 0.21%)		
723,672	BAIC Motor Corp. Ltd.	223,587	0.14
11,700	Yutong Bus Co. Ltd.	42,285	0.03
		265,872	0.17
	Auto Parts & Equipment (0.23%) (2023: 0.01%)		
224,000	Weichai Power Co. Ltd.	342,577	0.23
	Banks (15.46%) (2023: 8.35%)		
296,867	Agricultural Bank of China Ltd. Class A	217,183	0.14
1,159,750	Agricultural Bank of China Ltd. Class H	661,396	0.43
157,486	Bank of Beijing Co. Ltd.	132,690	0.09
14,700	Bank of Chengdu Co. Ltd.	34,458	0.02
6,117,966	Bank of China Ltd.	3,126,736	2.05
4,535	Bank of Chongqing Co. Ltd.	3,550	0.00
215,132	Bank of Communications Co. Ltd. Class A	229,007	0.15
775,975	Bank of Communications Co. Ltd. Class H	638,325	0.42
489,786	Bank of Jiangsu Co. Ltd.	658,931	0.43
61,800	Bank of Nanjing Co. Ltd.	90,170	0.06
89,699	Bank of Shanghai Co. Ltd.	112,443	0.07
26,800	Bank of Suzhou Co. Ltd.	29,777	0.02
78,601	China CITIC Bank Corp. Ltd.	54,337	0.04
67,400	China Construction Bank Corp. Class A	81,165	0.05
8,692,394	China Construction Bank Corp. Class H	7,251,168	4.76
163,960	China Everbright Bank Co. Ltd. Class A	86,930	0.06
22,875	China Everbright Bank Co. Ltd. Class H	8,893	0.01
662,100	China Merchants Bank Co. Ltd. Class A	3,564,822	2.34
74,000	China Merchants Bank Co. Ltd. Class H	381,053	0.25
225,457	China Minsheng Banking Corp. Ltd. Class A	127,566	0.08
136,000	China Zheshang Bank Co. Ltd.	54,219	0.04
49,093	Chongqing Rural Commercial Bank Co. Ltd. Class A	40,691	0.03
15,999	Chongqing Rural Commercial Bank Co. Ltd. Class H	9,577	0.01
39,367	Huaxia Bank Co. Ltd.	43,200	0.03
462,005	Industrial & Commercial Bank of China Ltd. Class A	438,000	0.29
5,566,901	Industrial & Commercial Bank of China Ltd. Class H	3,733,746	2.45
598,898	Industrial Bank Co. Ltd.	1,572,064	1.03
93,435	Postal Savings Bank of China Co. Ltd. Class A	72,708	0.05
65,874	Postal Savings Bank of China Co. Ltd. Class H	38,839	0.03
40,900	Shanghai Rural Commercial Bank Co. Ltd.	47,684	0.03
		23,541,328	15.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Beverages (0.22%) (2023: 0.09%)			
1,600	Hebei Yangyuan Zhihui Beverage Co. Ltd.	5,006	0.01
321,385	Uni-President China Holdings Ltd.	323,125	0.21
		<u>328,131</u>	<u>0.22</u>
Building & Construction Materials (0.43%) (2023: 0.42%)			
123,727	Anhui Conch Cement Co. Ltd.	316,646	0.21
15,500	Beijing Oriental Yuhong Waterproof Technology Co. Ltd.	27,563	0.02
342,000	China Lesso Group Holdings Ltd.	152,774	0.10
151,100	Huaxin Cement Co. Ltd.	152,307	0.10
14,000	Zhuzhou Kibing Group Co. Ltd.	10,760	0.00
		<u>660,050</u>	<u>0.43</u>
Chemicals (0.02%) (2023: 0.53%)			
27,200	Inner Mongolia Junzheng Energy & Chemical Industry Group Co. Ltd.	19,601	0.01
2,000	Luyang Energy-Saving Materials Co. Ltd.	3,505	0.00
6,900	Zhejiang Jiahua Energy Chemical Industry Co. Ltd.	7,534	0.01
		<u>30,640</u>	<u>0.02</u>
Coal (0.00%) (2023: 0.04%)			
Commercial Services (0.94%) (2023: 0.41%)			
181,476	Anhui Expressway Co. Ltd.	250,442	0.17
348,930	China East Education Holdings Ltd.	122,629	0.08
2,534	Guangdong Provincial Expressway Development Co. Ltd.	5,103	0.00
281,056	Jiangsu Expressway Co. Ltd.	310,437	0.20
320,762	Qingdao Port International Co. Ltd.	264,275	0.17
266,521	Shenzhen Expressway Corp. Ltd.	251,152	0.17
312,036	Zhejiang Expressway Co. Ltd.	224,549	0.15
		<u>1,428,587</u>	<u>0.94</u>
Consumer Durables & Apparels (0.29%) (2023: 0.00%)			
170,673	EEKA Fashion Holdings Ltd.	189,833	0.12
113,500	JNBY Design Ltd.	256,283	0.17
		<u>446,116</u>	<u>0.29</u>
Cosmetics & Personal Care (0.11%) (2023: 0.00%)			
48,731	Chlitina Holding Ltd.	159,788	0.11
Distribution & Wholesale (0.01%) (2023: 0.05%)			
13,069	Xiamen ITG Group Corp. Ltd.	11,889	0.01
Diversified Financial Services (0.03%) (2023: 0.17%)			
50,214	China Cinda Asset Management Co. Ltd.	8,209	0.01
23,961	China Galaxy Securities Co. Ltd.	21,870	0.01
10,010	Huatai Securities Co. Ltd.	16,907	0.01
		<u>46,986</u>	<u>0.03</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.41%) (2023: 0.26%)		
796,273	Beijing Jingneng Clean Energy Co. Ltd.	197,839	0.13
113,000	Flat Glass Group Co. Ltd.	158,853	0.10
680,000	Xinyi Solar Holdings Ltd.	274,873	0.18
		<u>631,565</u>	<u>0.41</u>
	Engineering & Construction (0.39%) (2023: 0.35%)		
496,163	China Communications Services Corp. Ltd.	291,261	0.19
551,424	China Railway Group Ltd.	281,109	0.18
17,212	Shanghai Tunnel Engineering Co. Ltd.	16,954	0.01
13,472	Shenzhen Tagen Group Co. Ltd.	7,586	0.01
		<u>596,910</u>	<u>0.39</u>
	Food (0.42%) (2023: 0.25%)		
9,034	COFCO Sugar Holding Co. Ltd.	12,636	0.01
9,200	Henan Shuanghui Investment & Development Co. Ltd.	32,720	0.02
261,889	Tingyi Cayman Islands Holding Corp.	341,186	0.22
134,000	Yihai International Holding Ltd.	260,136	0.17
		<u>646,678</u>	<u>0.42</u>
	Full Line Insurance (1.21%) (2023: 1.64%)		
19,239	China Pacific Insurance Group Co. Ltd.	62,413	0.04
5,900	New China Life Insurance Co. Ltd.	17,925	0.01
63,000	People's Insurance Co. Group of China Ltd.	31,387	0.02
45,720	PICC Property & Casualty Co. Ltd.	72,159	0.05
280,757	Ping An Insurance Group Co. of China Ltd. Class H	1,664,385	1.09
		<u>1,848,269</u>	<u>1.21</u>
	Healthcare Products (0.19%) (2023: 0.20%)		
97,711	Hengan International Group Co. Ltd.	282,393	0.19
	Home Furnishings (0.00%) (2023: 0.25%)		
1,200	Zhejiang Meida Industrial Co. Ltd.	1,207	0.00
	Household Products (0.00%) (2023: 0.03%)		
	Iron & Steel (0.02%) (2023: 0.02%)		
35,200	Hunan Valin Steel Co. Ltd.	20,157	0.01
24,140	Nanjing Iron & Steel Co. Ltd.	15,511	0.01
		<u>35,668</u>	<u>0.02</u>
	Machinery — Diversified (0.13%) (2023: 0.02%)		
218,115	CIMC Enric Holdings Ltd.	198,237	0.13
	Machinery, Construction & Mining (0.18%) (2023: 0.18%)		
369,808	Zoomlion Heavy Industry Science & Technology Co. Ltd.	271,359	0.18
	Mining (0.41%) (2023: 0.14%)		
415,000	China Hongqiao Group Ltd.	628,274	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.13%) (2023: 0.06%)		
444,006	China Railway Signal & Communication Corp. Ltd.	198,341	0.13
	Oil & Gas Services (0.00%) (2023: 0.11%)		
	Other Industrial (0.00%) (2023: 0.05%)		
	Pharmaceuticals (0.70%) (2023: 0.26%)		
465,000	China Feihe Ltd.	326,244	0.22
63,948	Guangzhou Baiyunshan Pharmaceutical Holdings Co. Ltd.	149,828	0.10
2,000	Jiangzhong Pharmaceutical Co. Ltd.	6,220	0.00
56,119	Livzon Pharmaceutical Group, Inc.	199,033	0.13
138,400	Sinopharm Group Co. Ltd.	379,498	0.25
		1,060,823	0.70
	Pipelines (0.05%) (2023: 0.01%)		
170,606	Tian Lun Gas Holdings Ltd.	83,019	0.05
	Real Estate (0.22%) (2023: 0.17%)		
568,000	Ever Sunshine Services Group Ltd.	142,586	0.09
73,320	Onewo, Inc.	193,023	0.13
		335,609	0.22
	Retail (0.50%) (2023: 0.09%)		
286,405	China Lilang Ltd.	142,319	0.09
197,000	Haidilao International Holding Ltd.	403,234	0.27
135,200	Shanghai Pharmaceuticals Holding Co. Ltd.	219,649	0.14
		765,202	0.50
	Semiconductors (0.00%) (2023: 0.03%)		
	Software (0.00%) (2023: 0.06%)		
	Telecommunications (0.00%) (2023: 0.02%)		
	Transportation (0.13%) (2023: 0.18%)		
204,000	COSCO SHIPPING Energy Transportation Co. Ltd.	163,348	0.11
6,900	CTS International Logistics Corp. Ltd.	6,078	0.01
14,400	Xiamen C & D, Inc.	20,754	0.01
		190,180	0.13
	Utilities — Electric (0.13%) (2023: 0.00%)		
730,777	China Datang Corp. Renewable Power Co. Ltd.	195,678	0.13
	Utilities — Electric & Gas (0.49%) (2023: 0.41%)		
476,929	China Suntien Green Energy Corp. Ltd.	225,941	0.15
73,000	ENN Energy Holdings Ltd.	524,855	0.34
		750,796	0.49
		36,221,987	23.78
	Philippines (0.84%) (2023: 0.30%)		
	Real Estate (0.12%) (2023: 0.00%)		
802,260	Robinsons Land Corp.	184,459	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.14%) (2023: 0.00%)		
396,914	Puregold Price Club, Inc.	211,683	0.14
	Telecommunications (0.44%) (2023: 0.30%)		
6,567	Globe Telecom, Inc.	247,944	0.17
18,427	PLDT, Inc.	412,533	0.27
		660,477	0.44
	Water (0.14%) (2023: 0.00%)		
461,144	Manila Water Co., Inc.	215,246	0.14
		1,271,865	0.84
	Poland (1.87%) (2023: 2.48%)		
	Banks (1.13%) (2023: 0.21%)		
927	Alior Bank SA	19,296	0.01
276	Bank Handlowy w Warszawie SA	5,927	0.00
8,110	Bank Polska Kasa Opieki SA	270,752	0.18
76,632	Powszechna Kasa Oszczednosci Bank Polski SA	1,108,683	0.73
2,816	Santander Bank Polska SA	311,965	0.21
		1,716,623	1.13
	Computers (0.20%) (2023: 0.07%)		
12,749	Asseco Poland SA	296,919	0.20
	Diversified Financial Services (0.00%) (2023: 0.01%)		
273	Warsaw Stock Exchange	2,673	0.00
	Engineering & Construction (0.18%) (2023: 0.00%)		
2,440	Budimex SA	275,627	0.18
	Full Line Insurance (0.04%) (2023: 0.26%)		
5,824	Powszechny Zaklad Ubezpieczen SA	64,633	0.04
	Oil & Gas (0.00%) (2023: 1.85%)		
	Software (0.15%) (2023: 0.00%)		
14,348	Text SA	228,562	0.15
	Telecommunications (0.17%) (2023: 0.08%)		
143,849	Orange Polska SA	256,523	0.17
		2,841,560	1.87
	Republic of South Korea (6.58%) (2023: 3.79%)		
	Advertising (0.36%) (2023: 0.15%)		
23,913	Cheil Worldwide, Inc.	275,329	0.18
14,227	Innocean Worldwide, Inc.	187,387	0.13
44,780	SAMT Co. Ltd.	79,239	0.05
		541,955	0.36
	Auto Manufacturers (1.27%) (2023: 0.00%)		
13,482	Hyundai Motor Co.	1,941,503	1.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.12%) (2023: 0.00%)		
16,453	Hankook & Co. Co. Ltd.	189,101	0.12
	Banks (0.21%) (2023: 1.28%)		
2,519	Industrial Bank of Korea	24,520	0.02
7,291	Shinhan Financial Group Co. Ltd.	235,992	0.15
6,283	Woori Financial Group, Inc.	65,598	0.04
		326,110	0.21
	Beverages (0.13%) (2023: 0.04%)		
14,439	Hite Jinro Co. Ltd.	191,454	0.13
	Building & Construction Materials (0.12%) (2023: 0.09%)		
18,979	Hanil Cement Co. Ltd.	187,192	0.12
	Chemicals (0.18%) (2023: 0.20%)		
5,229	LX Hausys Ltd.	113,307	0.07
13,890	TKG Huchems Co. Ltd.	160,870	0.11
		274,177	0.18
	Commercial Services (0.56%) (2023: 0.05%)		
8,152	KEPCO Plant Service & Engineering Co. Ltd.	244,203	0.16
8,898	Lotte Rental Co. Ltd.	181,024	0.12
5,994	MegaStudyEdu Co. Ltd.	178,336	0.12
6,198	S-1 Corp.	249,242	0.16
		852,805	0.56
	Consumer Durables & Apparels (0.07%) (2023: 0.00%)		
10,116	Handsome Co. Ltd.	101,081	0.07
	Distribution & Wholesale (0.12%) (2023: 0.00%)		
10,034	LX International Corp.	184,370	0.12
	Diversified Financial Services (0.48%) (2023: 0.64%)		
2,729	BNK Financial Group, Inc.	19,168	0.01
238	Daishin Securities Co. Ltd.	2,598	0.00
1,435	DGB Financial Group, Inc.	7,974	0.01
993	JB Financial Group Co. Ltd.	10,981	0.01
11,639	KB Financial Group, Inc.	655,418	0.43
1,306	NH Investment & Securities Co. Ltd.	12,375	0.01
602	Samsung Securities Co. Ltd.	17,788	0.01
		726,302	0.48
	Food (0.61%) (2023: 0.28%)		
4,186	Binggrae Co. Ltd.	231,458	0.15
15,291	Dongsuh Cos., Inc.	284,080	0.19
5,949	Dongwon Industries Co. Ltd.	149,316	0.10
9,710	GS Holdings Corp.	259,215	0.17
		924,069	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Forest Products & Paper (0.07%) (2023: 0.00%)		
20,619	Asia Paper Manufacturing Co. Ltd.	102,244	0.07
	Full Line Insurance (0.12%) (2023: 0.33%)		
422	DB Insurance Co. Ltd.	29,468	0.02
609	Hyundai Marine & Fire Insurance Co. Ltd.	10,218	0.01
970	Korean Reinsurance Co.	5,238	0.00
329	Samsung Fire & Marine Insurance Co. Ltd.	80,119	0.05
999	Samsung Life Insurance Co. Ltd.	64,331	0.04
		189,374	0.12
	Iron & Steel (0.20%) (2023: 0.02%)		
26,016	Dongkuk Steel Mill Co. Ltd.	141,377	0.09
12,277	SeAH Besteel Holdings Corp.	164,789	0.11
		306,166	0.20
	Leisure Time (0.26%) (2023: 0.02%)		
3,472	GOLFZON Co. Ltd.	154,243	0.10
6,502	Hana Tour Service, Inc.	239,825	0.16
		394,068	0.26
	Machinery, Construction & Mining (0.17%) (2023: 0.00%)		
9,353	Doosan Bobcat, Inc.	266,203	0.17
	Oil & Gas (0.25%) (2023: 0.23%)		
7,099	HD Hyundai Co. Ltd.	381,918	0.25
	Other Finance (0.00%) (2023: 0.03%)		
	Retail (0.19%) (2023: 0.05%)		
12,126	K Car Co. Ltd.	105,515	0.07
5,022	Lotte Shopping Co. Ltd.	184,554	0.12
		290,069	0.19
	Semiconductors (0.00%) (2023: 0.06%)		
	Software (0.04%) (2023: 0.00%)		
4,526	Lotte Innovate Co. Ltd.	59,551	0.04
	Telecommunications (0.98%) (2023: 0.29%)		
14,585	KT Corp.	434,434	0.29
47,011	LG Uplus Corp.	329,874	0.22
19,287	SK Telecom Co. Ltd.	723,189	0.47
		1,487,497	0.98
	Utilities — Electric (0.07%) (2023: 0.01%)		
6,112	SGC Energy Co. Ltd.	102,548	0.07
	Utilities — Electric & Gas (0.00%) (2023: 0.02%)		
		10,019,757	6.58

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Russian Federation (0.00%) (2023: 0.00%)		
	Banks (0.00%) (2023: 0.00%)		
61,337	Sberbank of Russia PJSC	-	0.00
	Chemicals (0.00%) (2023: 0.00%)		
64	PhosAgro PJSC	-	0.00
9,952	PhosAgro PJSC GDR	-	0.00
		-	0.00
	Iron & Steel (0.00%) (2023: 0.00%)		
7,693	Magnitogorsk Iron & Steel Works PJSC	-	0.00
18,364	Novolipetsk Steel PJSC	-	0.00
27,324	Severstal PAO	-	0.00
		-	0.00
	Mining (0.00%) (2023: 0.00%)		
2,517	Polyus PJSC	-	0.00
	Oil & Gas (0.00%) (2023: 0.00%)		
7,907	Tatneft PJSC	-	0.00
	Telecommunications (0.00%) (2023: 0.00%)		
51,469	Mobile TeleSystems PJSC	-	0.00
		-	0.00
	Saudi Arabia (4.95%) (2023: 2.56%)		
	Banks (0.92%) (2023: 0.57%)		
1,753	Arab National Bank	9,835	0.01
12,106	Banque Saudi Fransi	51,035	0.03
14,633	Riyad Bank	111,381	0.07
3,673	Saudi Awwal Bank	32,894	0.02
5,864	Saudi Investment Bank	22,629	0.02
132,568	Saudi National Bank	1,178,414	0.77
		1,406,188	0.92
	Building & Construction Materials (0.95%) (2023: 0.29%)		
33,072	Arabian Cement Co.	228,847	0.15
45,588	City Cement Co.	220,818	0.14
24,352	Eastern Province Cement Co.	222,949	0.15
17,081	Qassim Cement Co.	239,118	0.16
31,490	Riyadh Cement Co.	270,281	0.18
23,527	Saudi Cement Co.	267,053	0.17
		1,449,066	0.95
	Chemicals (0.88%) (2023: 1.33%)		
22,854	SABIC Agri-Nutrients Co.	675,146	0.44
48,535	Sahara International Petrochemical Co.	321,379	0.21
33,864	Yanbu National Petrochemical Co.	340,677	0.23
		1,337,202	0.88

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Consumer Durables & Apparels (0.12%) (2023: 0.00%)		
166,213	Alaseel Co.	188,004	0.12
	Food (0.12%) (2023: 0.00%)		
10,998	First Milling Co.	177,085	0.12
	Healthcare Services (0.21%) (2023: 0.00%)		
10,292	Nahdi Medical Co.	322,122	0.21
	Other Finance (0.19%) (2023: 0.02%)		
65,564	Saudi Industrial Investment Group	291,403	0.19
	Real Estate (0.00%) (2023: 0.11%)		
	Retail (0.64%) (2023: 0.24%)		
95,039	Abdullah Al Othaim Markets Co.	265,585	0.18
137,007	Jarir Marketing Co.	461,625	0.30
10,191	United Electronics Co.	244,645	0.16
		971,855	0.64
	Telecommunications (0.65%) (2023: 0.00%)		
51,002	Etihad Etisalat Co.	724,838	0.48
94,819	Mobile Telecommunications Co. Saudi Arabia	258,914	0.17
		983,752	0.65
	Utilities — Electric (0.27%) (2023: 0.00%)		
93,280	Saudi Electricity Co.	419,554	0.27
		7,546,231	4.95
	Singapore (0.12%) (2023: 0.00%)		
	Chemicals (0.12%) (2023: 0.00%)		
343,247	China XLX Fertiliser Ltd.	181,169	0.12
	South Africa (5.43%) (2023: 6.08%)		
	Banks (1.57%) (2023: 1.94%)		
190,152	FirstRand Ltd.	765,445	0.50
15,153	Nedbank Group Ltd.	226,219	0.15
119,572	Standard Bank Group Ltd.	1,405,208	0.92
		2,396,872	1.57
	Chemicals (0.19%) (2023: 0.60%)		
69,467	Omnia Holdings Ltd.	287,513	0.19
	Commercial Services (0.16%) (2023: 0.09%)		
37,538	Motus Holdings Ltd.	241,719	0.16
	Distribution & Wholesale (0.36%) (2023: 0.11%)		
56,770	Barloworld Ltd.	326,510	0.21
55,576	Reunert Ltd.	220,891	0.15
		547,401	0.36
	Diversified Financial Services (0.09%) (2023: 0.44%)		
2,383	Investec Ltd.	15,791	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (0.09%) (2023: 0.44%) (continued)			
807	JSE Ltd.	5,163	0.01
48,849	Old Mutual Ltd.	32,385	0.02
16,557	Sanlam Ltd.	76,230	0.05
		<u>129,569</u>	<u>0.09</u>
Food (0.50%) (2023: 0.52%)			
27,802	Tiger Brands Ltd.	425,826	0.28
103,239	Woolworths Holdings Ltd.	341,121	0.22
		<u>766,947</u>	<u>0.50</u>
Full Line Insurance (0.02%) (2023: 0.06%)			
12,230	Momentum Group Ltd.	19,612	0.01
388	Santam Ltd.	8,073	0.01
		<u>27,685</u>	<u>0.02</u>
Healthcare Services (0.18%) (2023: 0.07%)			
341,548	Netcare Ltd.	270,053	0.18
Holding Companies - Diversified Operations (0.27%) (2023: 0.14%)			
71,492	AVI Ltd.	415,692	0.27
Iron & Steel (0.19%) (2023: 0.22%)			
16,776	Kumba Iron Ore Ltd.	290,046	0.19
Lodging (0.15%) (2023: 0.06%)			
96,489	Sun International Ltd.	222,431	0.15
Mining (0.00%) (2023: 0.53%)			
Real Estate (0.17%) (2023: 0.00%)			
337,782	Equites Property Fund Ltd.	263,137	0.17
Real Estate Investment Trusts (0.96%) (2023: 0.42%)			
662,864	Growthpoint Properties Ltd.	447,178	0.29
126,856	Hyprop Investments Ltd.	312,401	0.20
1,553,581	Redefine Properties Ltd.	374,605	0.25
107,225	Resilient REIT Ltd.	333,892	0.22
		<u>1,468,076</u>	<u>0.96</u>
Retail (0.22%) (2023: 0.47%)			
61,474	Truworths International Ltd.	337,537	0.22
Telecommunications (0.29%) (2023: 0.38%)			
81,271	Vodacom Group Ltd.	436,546	0.29
Transportation (0.11%) (2023: 0.03%)			
271,202	Grindrod Ltd.	171,891	0.11
		<u>8,273,115</u>	<u>5.43</u>
Taiwan (23.71%) (2023: 31.78%)			
Aerospace & Defense (0.14%) (2023: 0.00%)			
70,000	Evergreen Aviation Technologies Corp.	207,537	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Agriculture (0.19%) (2023: 0.00%)		
185,000	Great Wall Enterprise Co. Ltd.	290,610	0.19
	Airlines (0.42%) (2023: 0.00%)		
468,000	Eva Airways Corp.	633,098	0.42
	Auto Parts & Equipment (0.13%) (2023: 0.02%)		
56,000	Nak Sealing Technologies Corp.	193,872	0.13
	Banks (0.04%) (2023: 0.00%)		
49,000	Shanghai Commercial & Savings Bank Ltd.	59,186	0.04
	Beverages (0.16%) (2023: 0.04%)		
53,000	Grape King Bio Ltd.	241,684	0.16
	Building & Construction Materials (0.48%) (2023: 0.40%)		
200,451	Goldsun Building Materials Co. Ltd.	302,653	0.20
82,000	Taiwan Sakura Corp.	209,099	0.14
250,948	Universal Cement Corp.	218,918	0.14
		730,670	0.48
	Chemicals (0.81%) (2023: 2.05%)		
69,000	China Steel Chemical Corp.	193,839	0.13
21,903	Nan Pao Resins Chemical Co. Ltd.	209,780	0.14
163,000	Sesoda Corp.	184,705	0.12
184,000	Sinon Corp.	242,456	0.16
57,091	Swancor Holding Co. Ltd.	154,462	0.10
156,000	Taiwan Fertilizer Co. Ltd.	243,151	0.16
		1,228,393	0.81
	Commercial Services (0.17%) (2023: 0.05%)		
68,137	Taiwan Secom Co. Ltd.	256,674	0.17
	Computers (1.26%) (2023: 1.69%)		
170,000	BenQ Materials Corp.	155,561	0.10
81,945	Chicony Electronics Co. Ltd.	379,925	0.25
23,000	Ennoconn Corp.	204,502	0.13
79,554	Flytech Technology Co. Ltd.	212,568	0.14
79,032	Getac Holdings Corp.	255,529	0.17
94,897	Primax Electronics Ltd.	219,987	0.14
114,548	Sunrex Technology Corp.	213,132	0.14
64,472	System Corp.	284,165	0.19
		1,925,369	1.26
	Consumer Durables & Apparels (0.36%) (2023: 0.18%)		
58,852	Fulgent Sun International Holding Co. Ltd.	212,721	0.14
35,000	Makalot Industrial Co. Ltd.	342,693	0.22
		555,414	0.36
	Distribution & Wholesale (0.50%) (2023: 0.09%)		
20,588	Pan German Universal Motors Ltd.	187,452	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Distribution & Wholesale (0.50%) (2023: 0.09%) (continued)			
62,484	Wah Lee Industrial Corp.	234,426	0.16
79,667	Zero One Technology Co. Ltd.	336,558	0.22
		<u>758,436</u>	<u>0.50</u>
Diversified Financial Services (0.64%) (2023: 0.34%)			
1,540	Capital Futures Corp.	2,720	0.00
647,923	CTBC Financial Holding Co. Ltd.	772,737	0.51
153,000	E.Sun Financial Holding Co. Ltd.	125,771	0.08
96,000	Hua Nan Financial Holdings Co. Ltd.	76,573	0.05
		<u>977,801</u>	<u>0.64</u>
Electrical Components & Equipment (0.28%) (2023: 0.04%)			
186,022	Hong TAI Electric Industrial	192,352	0.13
49,114	Kung Long Batteries Industrial Co. Ltd.	232,203	0.15
		<u>424,555</u>	<u>0.28</u>
Electronics (2.67%) (2023: 6.86%)			
178,234	Alltek Technology Corp.	186,745	0.12
86,440	Apacer Technology, Inc.	118,120	0.08
143,975	Darfon Electronics Corp.	191,252	0.13
101,041	FLEXium Interconnect, Inc.	198,171	0.13
113,122	Global Brands Manufacture Ltd.	198,402	0.13
76,359	Holy Stone Enterprise Co. Ltd.	199,373	0.13
84,422	Lelon Electronics Corp.	209,352	0.14
105,478	Nichidenbo Corp.	224,247	0.15
173,680	Pegatron Corp.	486,852	0.32
84,691	Promate Electronic Co. Ltd.	206,661	0.14
61,303	Stark Technology, Inc.	258,043	0.17
136,726	Supreme Electronics Co. Ltd.	247,308	0.16
163,177	Synnex Technology International Corp.	352,390	0.23
72,889	Taiwan Surface Mounting Technology Corp.	242,337	0.16
72,316	TXC Corp.	221,683	0.14
193,963	Weikeng Industrial Co. Ltd.	197,900	0.13
184,147	Zenitron Corp.	160,362	0.10
84,509	Zippy Technology Corp.	168,582	0.11
		<u>4,067,780</u>	<u>2.67</u>
Engineering & Construction (1.51%) (2023: 0.47%)			
606,299	BES Engineering Corp.	196,955	0.13
227,814	Continental Holdings Corp.	208,812	0.14
167,111	CTCI Corp.	196,754	0.13
141,093	DA CIN Construction Co. Ltd.	230,676	0.15
30,000	L&K Engineering Co. Ltd.	205,433	0.13
49,000	Marketch International Corp.	220,455	0.14
158,000	Taiwan Cogeneration Corp.	200,967	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (1.51%) (2023: 0.47%) (continued)			
33,867	United Integrated Services Co. Ltd.	497,915	0.33
26,379	Yankey Engineering Co. Ltd.	345,181	0.23
		<u>2,303,148</u>	<u>1.51</u>
Environmental Control (0.34%) (2023: 0.04%)			
72,617	CHC Resources Corp.	148,625	0.10
34,936	Cleanaway Co. Ltd.	191,813	0.12
68,000	Sunny Friend Environmental Technology Co. Ltd.	177,962	0.12
		<u>518,400</u>	<u>0.34</u>
Food (0.62%) (2023: 0.75%)			
32,000	Bafang Yunji International Co. Ltd.	144,459	0.09
84,000	Charoen Pokphand Enterprise	231,365	0.15
110,087	Namchow Holdings Co. Ltd.	167,055	0.11
36,000	Ttet Union Corp.	161,418	0.11
33,000	Wowprime Corp.	238,055	0.16
		<u>942,352</u>	<u>0.62</u>
Full Line Insurance (0.00%) (2023: 0.01%)			
1,842	Shinkong Insurance Co. Ltd.	5,984	0.00
Healthcare Products (0.22%) (2023: 0.00%)			
102,000	CHC Healthcare Group	130,049	0.08
47,785	TaiDoc Technology Corp.	212,074	0.14
		<u>342,123</u>	<u>0.22</u>
Home Furnishings (0.54%) (2023: 0.78%)			
30,360	Heran Co. Ltd.	94,920	0.06
198,096	Lite-On Technology Corp.	601,215	0.39
84,000	METAAGE Corp.	130,159	0.09
		<u>826,294</u>	<u>0.54</u>
Iron & Steel (0.44%) (2023: 0.63%)			
347,000	Chun Yuan Steel Industry Co. Ltd.	189,988	0.13
95,712	Feng Hsin Steel Co. Ltd.	203,192	0.13
131,201	Tung Ho Steel Enterprise Corp.	271,730	0.18
		<u>664,910</u>	<u>0.44</u>
Leisure Time (0.57%) (2023: 0.18%)			
19,000	Alexander Marine Co. Ltd.	119,386	0.08
25,439	Fusheng Precision Co. Ltd.	244,423	0.16
58,049	Lion Travel Service Co. Ltd.	218,672	0.14
136,000	Sanyang Motor Co. Ltd.	286,647	0.19
		<u>869,128</u>	<u>0.57</u>
Lodging (0.12%) (2023: 0.03%)			
32,113	Formosa International Hotels Corp.	187,088	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.20%) (2023: 0.00%)		
195,000	Teco Electric & Machinery Co. Ltd.	310,482	0.20
	Mining (0.12%) (2023: 0.08%)		
95,374	Thye Ming Industrial Co. Ltd.	185,893	0.12
	Miscellaneous Manufacturers (0.12%) (2023: 0.06%)		
28,647	Topkey Corp.	178,691	0.12
	Office & Business Equipment (0.12%) (2023: 0.00%)		
111,538	Taiwan FU Hsing Industrial Co. Ltd.	174,871	0.12
	Other Finance (0.13%) (2023: 0.00%)		
268,000	Cathay Real Estate Development Co. Ltd.	196,190	0.13
	Other Industrial (0.30%) (2023: 0.07%)		
111,000	Hsin Kuang Steel Co. Ltd.	156,421	0.10
56,000	Iron Force Industrial Co. Ltd.	168,763	0.11
156,533	Mayer Steel Pipe Corp.	133,689	0.09
		458,873	0.30
	Packaging & Containers (0.12%) (2023: 0.03%)		
343,112	Yem Chio Co. Ltd.	180,533	0.12
	Pharmaceuticals (0.10%) (2023: 0.00%)		
81,000	Standard Chemical & Pharmaceutical Co. Ltd.	152,935	0.10
	Real Estate (1.11%) (2023: 0.28%)		
112,261	Advancetek Enterprise Co. Ltd.	260,583	0.17
78,205	Chong Hong Construction Co. Ltd.	204,908	0.13
170,000	Da-Li Development Co. Ltd.	229,453	0.15
98,916	Farglory Land Development Co. Ltd.	222,968	0.15
67,429	Huaku Development Co. Ltd.	234,468	0.15
102,049	Hung Ching Development & Construction Co. Ltd.	117,972	0.08
145,687	Kindom Development Co. Ltd.	226,188	0.15
225,617	Sinyi Realty, Inc.	197,508	0.13
		1,694,048	1.11
	Retail (0.27%) (2023: 0.15%)		
59,449	Chicony Power Technology Co. Ltd.	216,692	0.14
286,000	Far Eastern Department Stores Ltd.	196,282	0.13
		412,974	0.27
	Semiconductors (6.78%) (2023: 15.15%)		
73,937	AMPOC Far-East Co. Ltd.	218,307	0.14
194,702	ChipMOS Technologies, Inc.	186,183	0.12
65,000	Elan Microelectronics Corp.	299,379	0.20
115,900	Everlight Electronics Co. Ltd.	300,493	0.20
51,000	Formosa Sumco Technology Corp.	152,450	0.10
27,323	Global Mixed Mode Technology, Inc.	200,019	0.13
136,809	Greatek Electronics, Inc.	244,954	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (6.78%) (2023: 15.15%) (continued)			
58,000	ITE Technology, Inc.	265,369	0.17
115,609	MediaTek, Inc.	4,989,758	3.28
68,359	Novatek Microelectronics Corp.	1,046,721	0.69
98,757	Powertech Technology, Inc.	367,502	0.24
18,000	Raydium Semiconductor Corp.	216,322	0.14
29,445	Sitronix Technology Corp.	190,854	0.13
74,357	Transcend Information, Inc.	196,413	0.13
1,102,594	United Microelectronics Corp.	1,447,839	0.95
		<u>10,322,563</u>	<u>6.78</u>
Telecommunications (1.67%) (2023: 1.01%)			
56,076	Arcadyan Technology Corp.	300,183	0.20
202,000	Far EasTone Telecommunications Co. Ltd.	550,833	0.36
175,848	Gemtek Technology Corp.	179,686	0.12
73,000	Sercomm Corp.	271,653	0.18
202,000	Taiwan Mobile Co. Ltd.	699,324	0.46
80,000	Wistron NeWeb Corp.	335,524	0.22
170,000	Zyxel Group Corp.	205,860	0.13
		<u>2,543,063</u>	<u>1.67</u>
Textile (0.06%) (2023: 0.28%)			
30,300	Cathay Consolidated, Inc.	92,422	0.06
Transportation (0.00%) (2023: 0.02%)			
		<u>36,114,044</u>	<u>23.71</u>
Thailand (3.88%) (2023: 3.36%)			
Auto Parts & Equipment (0.00%) (2023: 0.01%)			
Banks (0.10%) (2023: 0.53%)			
5,726	Bangkok Bank PCL	25,359	0.02
10,700	Kasikornbank PCL	48,801	0.03
3,279	Kiatnakin Phatra Bank PCL	5,049	0.00
33,300	Krung Thai Bank PCL	20,511	0.01
8,388	SCB X PCL	28,784	0.02
488,700	TMBThanachart Bank PCL	26,660	0.02
		<u>155,164</u>	<u>0.10</u>
Beverages (0.13%) (2023: 0.09%)			
477,800	Ichitan Group PCL	206,003	0.13
Building & Construction Materials (0.28%) (2023: 0.05%)			
44,923	Siam City Cement PCL	215,425	0.14
405,100	Tipco Asphalt PCL	215,055	0.14
		<u>430,480</u>	<u>0.28</u>
Chemicals (0.00%) (2023: 0.11%)			
Commercial Services (0.00%) (2023: 0.04%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Consumer Durables & Apparels (0.14%) (2023: 0.04%)		
266,500	MC Group PCL	83,636	0.05
98,335	MC Group PCL NVDR	30,860	0.02
169,086	Sabina PCL	100,673	0.07
		<u>215,169</u>	<u>0.14</u>
	Diversified Financial Services (0.01%) (2023: 0.08%)		
3,360	Tisco Financial Group PCL	9,707	0.01
	Entertainment (0.18%) (2023: 0.03%)		
384,324	Major Cineplex Group PCL	165,701	0.11
814,786	One Enterprise Public Co. Ltd.	103,715	0.07
		<u>269,416</u>	<u>0.18</u>
	Food (0.21%) (2023: 0.12%)		
550,600	Taokaenoi Food & Marketing PCL	130,807	0.08
289,900	Thai Vegetable Oil PCL	195,562	0.13
		<u>326,369</u>	<u>0.21</u>
	Hand & Machine Tools (0.05%) (2023: 0.01%)		
152,260	AAPICO Hitech PCL	72,792	0.05
	Home Builders (0.24%) (2023: 0.05%)		
701,169	AP Thailand PCL	166,578	0.11
3,870,021	Quality Houses PCL	195,232	0.13
		<u>361,810</u>	<u>0.24</u>
	Miscellaneous Manufacturers (0.08%) (2023: 0.02%)		
890,068	Northeast Rubber PCL	120,608	0.08
	Oil & Gas (0.83%) (2023: 1.77%)		
193,000	Bangchak Corp. PCL	203,784	0.14
936,437	PTT PCL	872,030	0.57
222,300	Thai Oil PCL	184,190	0.12
		<u>1,260,004</u>	<u>0.83</u>
	Pharmaceuticals (0.12%) (2023: 0.00%)		
185,186	Mega Lifesciences PCL	180,596	0.12
	Real Estate (0.69%) (2023: 0.26%)		
1,445,318	Land & Houses PCL	214,074	0.14
421,790	MBK PCL	253,606	0.17
4,715,600	Sansiri PCL	248,954	0.16
1,790,586	SC Asset Corp. PCL	134,445	0.09
378,725	Supalai PCL	202,164	0.13
		<u>1,053,243</u>	<u>0.69</u>
	Retail (0.11%) (2023: 0.00%)		
230,640	MK Restaurants Group PCL	166,410	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.26%) (2023: 0.00%)		
138,458	Intouch Holdings PCL	393,912	0.26
	Transportation (0.13%) (2023: 0.06%)		
777,659	Prima Marine PCL	196,154	0.13
	Utilities — Electric (0.17%) (2023: 0.04%)		
644,305	Rojana Industrial Park PCL	119,053	0.08
1,037,869	WHA Utilities & Power PCL	146,723	0.09
		265,776	0.17
	Water (0.15%) (2023: 0.05%)		
868,572	TTW PCL	231,823	0.15
		5,915,436	3.88
	Turkey (1.93%) (2023: 1.04%)		
	Banks (0.02%) (2023: 0.13%)		
35,637	Yapi ve Kredi Bankasi AS	30,859	0.02
	Building & Construction Materials (0.05%) (2023: 0.00%)		
117,331	Bogazici Beton Sanayi Ve Ticaret AS	76,914	0.05
	Energy – Alternate Sources (0.10%) (2023: 0.00%)		
160,251	Galata Wind Enerji AS	153,270	0.10
	Engineering & Construction (0.00%) (2023: 0.02%)		
	Food (0.13%) (2023: 0.00%)		
164,643	Sok Marketler Ticaret AS	191,833	0.13
	Holding Companies - Diversified Operations (0.39%) (2023: 0.00%)		
119,164	KOC Holding AS	601,878	0.39
	Home Furnishings (0.11%) (2023: 0.00%)		
345,888	Vestel Beyaz Esya Sanayi ve Ticaret AS	165,801	0.11
	Oil & Gas (0.70%) (2023: 0.81%)		
46,801	Aygaz AS	234,134	0.15
206,546	Turkiye Petrol Rafinerileri AS	828,859	0.55
		1,062,993	0.70
	Real Estate Investment Trusts (0.18%) (2023: 0.00%)		
152,572	Torunlar Gayrimenkul Yatirim Ortakligi AS	275,066	0.18
	Retail (0.00%) (2023: 0.05%)		
	Software (0.11%) (2023: 0.00%)		
52,586	Logo Yazilim Sanayi Ve Ticaret AS	160,462	0.11
	Utilities — Electric (0.14%) (2023: 0.03%)		
129,273	Enerjisa Enerji AS	215,330	0.14
		2,934,406	1.93

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	United Kingdom (0.00%) (2023: 0.00%)		
	Iron & Steel (0.00%) (2023: 0.00%)		
77,475	Evraz PLC	-	0.00
	Total Equities	150,811,704	99.03
	Total Transferable Securities (99.03%) (2023: 99.49%)	150,811,704	99.03
	Total Investments (99.03%) (2023: 99.49%)	150,811,704	99.03
	Other Net Assets (0.97%) (2023: 0.51%)	1,482,616	0.97
	Net Assets (100.00%) (2023: 100.00%)	152,294,320	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			98.97
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)			0.00
Other assets			1.03
			100.00

Abbreviation used:

REIT – Real Estate Investment Trust

GDR – Global Depository Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.94%) (2023: 99.69%)		
	Equities (99.94%) (2023: 99.69%)		
	Brazil (4.83%) (2023: 7.81%)		
	Agriculture (0.06%) (2023: 0.02%)		
5,227	Boa Safra Sementes SA	8,799	0.03
4,675	Tres Tentos Agroindustrial SA	10,398	0.03
		<u>19,197</u>	<u>0.06</u>
	Auto Parts & Equipment (0.30%) (2023: 0.41%)		
2,012	Fras-Le SA	6,676	0.02
14,559	Mahle Metal Leve SA	64,714	0.20
6,255	Tupy SA	24,198	0.08
		<u>95,588</u>	<u>0.30</u>
	Building & Construction Materials (0.12%) (2023: 0.18%)		
40,974	Dexco SA	39,529	0.12
	Commercial Services (0.43%) (2023: 1.10%)		
7,264	Armac Locacao Logistica E Servicos SA	5,914	0.02
1	Automob Participacoes SA	-	0.00
11,716	EcoRodovias Infraestrutura e Logistica SA	8,041	0.02
8,408	Mills Locacao Servicos e Logistica SA	11,664	0.04
19,321	Santos Brasil Participacoes SA	41,064	0.13
22,127	Wilson Sons SA	58,417	0.18
8,282	YDUQS Participacoes SA	11,462	0.04
		<u>136,562</u>	<u>0.43</u>
	Consumer Durables & Apparels (0.19%) (2023: 0.34%)		
71,941	Grendene SA	56,828	0.18
4,658	Guararapes Confeccoes SA	4,667	0.01
		<u>61,495</u>	<u>0.19</u>
	Distribution & Wholesale (0.26%) (2023: 0.40%)		
37,209	Kepler Weber SA	56,074	0.18
35,589	Vamos Locacao de Caminhoes Maquinas e Equipamentos SA	27,363	0.08
		<u>83,437</u>	<u>0.26</u>
	Diversified Financial Services (0.04%) (2023: 0.00%)		
2,784	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao SA	10,951	0.04
	Energy – Alternate Sources (0.08%) (2023: 0.00%)		
6,644	Sao Martinho SA	25,015	0.08
	Engineering & Construction (0.04%) (2023: 0.04%)		
4,506	Cury Construtora e Incorporadora SA	12,735	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.04%) (2023: 0.21%)		
7,285	Camil Alimentos SA	6,898	0.02
2,073	M Dias Branco SA	6,728	0.02
		<u>13,626</u>	<u>0.04</u>
	Forest Products & Paper (0.06%) (2023: 0.10%)		
17,259	Irani Papel e Embalagem SA	19,053	0.06
	Full Line Insurance (0.10%) (2023: 0.12%)		
18,702	Odontoprev SA	32,876	0.10
	Healthcare Services (0.10%) (2023: 0.17%)		
16,038	Fleury SA	31,334	0.10
	Home Builders (0.03%) (2023: 0.05%)		
8,916	Even Construtora e Incorporadora SA	7,736	0.03
	Internet (0.00%) (2023: 0.02%)		
	Leisure Time (0.03%) (2023: 0.00%)		
3,559	Smartfit Escola de Ginastica e Danca SA	9,770	0.03
	Machinery — Diversified (0.00%) (2023: 0.04%)		
	Oil & Gas (0.00%) (2023: 0.20%)		
	Other Finance (0.00%) (2023: 0.07%)		
	Pharmaceuticals (0.03%) (2023: 0.08%)		
5,055	Blau Farmaceutica SA	10,760	0.03
	Real Estate (0.96%) (2023: 1.29%)		
30,474	Allos SA	89,333	0.28
15,825	Cyrela Brazil Realty SA Empreendimentos e Participacoes	43,419	0.14
15,319	Direcional Engenharia SA	65,959	0.21
4,924	Iguatemi SA	13,765	0.04
44,397	JHSF Participacoes SA	26,302	0.08
4,463	LOG Commercial Properties e Participacoes SA	13,011	0.04
15,989	Multiplan Empreendimentos Imobiliarios SA	54,557	0.17
		<u>306,346</u>	<u>0.96</u>
	Retail (0.16%) (2023: 0.32%)		
6,279	Azzas 2154 SA	30,064	0.09
6,017	Grupo SBF SA	10,441	0.03
3,742	Vivara Participacoes SA	11,660	0.04
		<u>52,165</u>	<u>0.16</u>
	Software (0.04%) (2023: 0.00%)		
5,519	Bemobi Mobile Tech SA	12,132	0.04
	Telecommunications (0.03%) (2023: 0.00%)		
4,615	Intelbras SA Industria de Telecomunicacao Eletronica Brasileira	9,547	0.03
	Textile (0.31%) (2023: 0.38%)		
34,592	SLC Agricola SA	97,989	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.07%) (2023: 0.04%)		
7,483	JSL SA	6,553	0.02
3,328	Tegma Gestao Logistica SA	15,423	0.05
		<u>21,976</u>	<u>0.07</u>
	Utilities — Electric (0.94%) (2023: 0.34%)		
17,438	Alupar Investimento SA	74,575	0.23
42,464	Transmissora Alianca de Energia Eletrica SA	225,866	0.71
		<u>300,441</u>	<u>0.94</u>
	Water (0.41%) (2023: 1.89%)		
17,529	Cia de Saneamento de Minas Gerais Copasa MG	59,075	0.19
15,900	Cia De Sanena Do Parana	71,523	0.22
		<u>130,598</u>	<u>0.41</u>
		<u>1,540,858</u>	<u>4.83</u>
	Chile (1.28%) (2023: 1.79%)		
	Banks (0.33%) (2023: 0.28%)		
10,242	Banco Itau Chile SA	104,683	0.33
	Beverages (0.11%) (2023: 0.13%)		
6,198	Cia Cervecerias Unidas SA	35,772	0.11
	Food (0.29%) (2023: 0.30%)		
568,586	SMU SA	91,417	0.29
	Real Estate (0.28%) (2023: 0.35%)		
23,117	Cencosud Shopping SA	36,168	0.11
33,134	Parque Arauco SA	52,937	0.17
		<u>89,105</u>	<u>0.28</u>
	Telecommunications (0.00%) (2023: 0.15%)		
	Water (0.27%) (2023: 0.58%)		
290,598	Aguas Andinas SA	87,513	0.27
		<u>408,490</u>	<u>1.28</u>
	Czech Republic (0.36%) (2023: 0.00%)		
	Banks (0.36%) (2023: 0.00%)		
22,530	Moneta Money Bank AS	114,726	0.36
	Hong Kong (0.34%) (2023: 0.57%)		
	Hand & Machine Tools (0.00%) (2023: 0.06%)		
	Healthcare Products (0.12%) (2023: 0.00%)		
39,688	China Medical System Holdings Ltd.	38,575	0.12
	Mining (0.22%) (2023: 0.21%)		
104,823	China Nonferrous Mining Corp. Ltd.	70,710	0.22
	Oil & Gas Services (0.00%) (2023: 0.12%)		
	Other Finance (0.00%) (2023: 0.00%)		
51,290	Sinic Holdings Group Co. Ltd.	-	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.00%) (2023: 0.12%)		
64,000	Hua Han Health Industry Holdings Ltd.	-	0.00
	Retail (0.00%) (2023: 0.06%)		
	Telecommunications (0.00%) (2023: 0.00%)		
96,000	CTEG	-	0.00
		109,285	0.34
	Hungary (0.28%) (2023: 0.00%)		
	Telecommunications (0.28%) (2023: 0.00%)		
27,612	Magyar Telekom Telecommunications PLC	88,550	0.28
	India (12.60%) (2023: 10.06%)		
	Agriculture (0.17%) (2023: 0.11%)		
1,837	DCM Shriram Ltd.	24,717	0.08
3,351	Godrej Agrovvet Ltd.	29,100	0.09
		53,817	0.17
	Auto Manufacturers (0.02%) (2023: 0.00%)		
1,089	Jupiter Wagons Ltd.	6,372	0.02
	Auto Parts & Equipment (0.31%) (2023: 0.17%)		
1,343	Asahi India Glass Ltd.	11,964	0.04
389	Ceat Ltd.	14,687	0.05
1,794	CIE Automotive India Ltd.	9,864	0.03
431	FIEM Industries Ltd.	7,461	0.02
1,974	Gabriel India Ltd.	10,929	0.03
1,078	Gulf Oil Lubricants India Ltd.	15,314	0.05
13,829	Jamna Auto Industries Ltd.	15,720	0.05
2,828	JK Tyre & Industries Ltd.	12,835	0.04
		98,774	0.31
	Banks (0.68%) (2023: 0.60%)		
8,703	City Union Bank Ltd.	17,518	0.05
24,561	Equitas Small Finance Bank Ltd.	18,366	0.06
8,297	Jammu & Kashmir Bank Ltd.	9,771	0.03
11,981	Karnataka Bank Ltd.	30,022	0.09
22,152	Karur Vysya Bank Ltd.	56,181	0.18
8,095	RBL Bank Ltd.	14,939	0.05
58,247	South Indian Bank Ltd.	17,022	0.05
6,568	Tamilnad Mercantile Bank Ltd.	34,668	0.11
44,528	Ujjivan Small Finance Bank Ltd.	17,585	0.06
		216,072	0.68
	Beverages (0.10%) (2023: 0.09%)		
2,509	CCL Products India Ltd.	21,750	0.07
1,934	Sula Vineyards Ltd.	9,414	0.03
		31,164	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.40%) (2023: 0.31%)			
633	Birla Corp. Ltd.	9,150	0.03
1,383	Carborundum Universal Ltd.	20,672	0.06
154	Cera Sanitaryware Ltd.	13,647	0.04
5,192	Finolex Industries Ltd.	15,255	0.05
6,249	HeidelbergCement India Ltd.	15,168	0.05
1,256	JK Lakshmi Cement Ltd.	12,266	0.04
1,511	Kajaria Ceramics Ltd.	20,454	0.06
2,381	Orient Cement Ltd.	9,539	0.03
995	Ramco Cements Ltd.	11,223	0.04
		<u>127,374</u>	<u>0.40</u>
Chemicals (1.60%) (2023: 1.60%)			
1,758	Advanced Enzyme Technologies Ltd.	7,153	0.02
213	Alkyl Amines Chemicals	4,384	0.01
107	Atul Ltd.	8,698	0.03
5,895	Bhansali Engineering Polymers Ltd.	9,424	0.03
24,156	Castrol India Ltd.	55,702	0.17
10,950	Chambal Fertilisers & Chemicals Ltd.	63,176	0.20
547	Clean Science & Technology Ltd.	9,092	0.03
2,623	Deepak Fertilisers & Petrochemicals Corp. Ltd.	36,656	0.12
469	Dhanuka Agritech Ltd.	8,094	0.03
399	Galaxy Surfactants Ltd.	11,739	0.04
8,026	GHCL Ltd.	67,826	0.21
10,458	Gujarat Narmada Valley Fertilizers & Chemicals Ltd.	68,284	0.21
2,319	Jubilant Ingrevia Ltd.	22,294	0.07
276	Navin Fluorine International Ltd.	10,464	0.03
4,724	NOCIL Ltd.	13,447	0.04
12,433	PCBL Ltd.	65,350	0.21
3,454	Rallis India Ltd.	11,942	0.04
3,007	Supreme Petrochem Ltd.	23,371	0.07
538	Vinati Organics Ltd.	11,334	0.04
		<u>508,430</u>	<u>1.60</u>
Commercial Services (0.65%) (2023: 0.53%)			
1,502	BLS International Services Ltd.	8,474	0.03
2,166	Care Ratings Ltd.	34,905	0.11
3,900	CMS Info Systems Ltd.	22,342	0.07
45,260	Gujarat Pipavav Port Ltd.	96,363	0.30
1,858	NIIT Learning Systems Ltd.	9,784	0.03
4,365	Quess Corp. Ltd.	33,749	0.11
		<u>205,617</u>	<u>0.65</u>
Computers (0.56%) (2023: 0.50%)			
4,185	Birlasoft Ltd.	27,391	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (0.56%) (2023: 0.50%) (continued)			
1,532	Happiest Minds Technologies Ltd.	13,148	0.04
59,542	Redington Ltd.	139,143	0.44
		<u>179,682</u>	<u>0.56</u>
Consumer Durables & Apparels (0.40%) (2023: 0.15%)			
18,135	Arvind Ltd.	86,932	0.27
2,238	Bata India Ltd.	35,941	0.11
778	Relaxo Footwears Ltd.	5,634	0.02
		<u>128,507</u>	<u>0.40</u>
Cosmetics & Personal Care (0.06%) (2023: 0.05%)			
8,123	Bajaj Consumer Care Ltd.	18,733	0.06
Diversified Financial Services (1.48%) (2023: 1.30%)			
3,361	Aditya Birla Sun Life Asset Management Co. Ltd.	32,849	0.10
484	Anand Rathie Wealth Ltd.	22,297	0.07
3,079	Angel One Ltd.	105,433	0.33
1,915	Computer Age Management Services Ltd.	113,526	0.36
8,277	ICICI Securities Ltd.	82,791	0.26
2,889	IIFL Capital Services Ltd.	11,058	0.04
1,280	Kfin Technologies Ltd.	22,983	0.07
5,136	UTI Asset Management Co. Ltd.	80,540	0.25
		<u>471,477</u>	<u>1.48</u>
Electrical Components & Equipment (0.13%) (2023: 0.15%)			
1,494	Finolex Cables Ltd.	20,626	0.07
407	RR Kabel Ltd.	6,844	0.02
2,557	V-Guard Industries Ltd.	12,619	0.04
		<u>40,089</u>	<u>0.13</u>
Electronics (0.17%) (2023: 0.12%)			
3,337	Graphite India Ltd.	22,034	0.07
5,503	HEG Ltd.	32,794	0.10
		<u>54,828</u>	<u>0.17</u>
Energy – Alternate Sources (0.07%) (2023: 0.03%)			
1,198	Techno Electric & Engineering Co. Ltd.	21,979	0.07
Engineering & Construction (0.90%) (2023: 0.77%)			
4,488	Cyient Ltd.	96,317	0.30
22,743	Engineers India Ltd.	48,350	0.15
2,515	Kalpataru Projects International Ltd.	38,107	0.12
636	LG Balakrishnan & Bros Ltd.	9,330	0.03
2,480	Man Infraconstruction Ltd.	7,125	0.02
16,180	NCC Ltd.	51,764	0.17
3,672	Praj Industries Ltd.	35,219	0.11
		<u>286,212</u>	<u>0.90</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.03%) (2023: 0.00%)		
1,335	MSTC Ltd.	10,588	0.03
	Food (0.22%) (2023: 0.11%)		
2,717	Avanti Feeds Ltd.	21,636	0.07
1,759	Balrampur Chini Mills Ltd.	10,885	0.03
2,731	KRBL Ltd.	9,591	0.03
2,538	LT Foods Ltd.	12,424	0.04
3,219	Triveni Engineering & Industries Ltd.	17,036	0.05
		71,572	0.22
	Forest Products & Paper (0.18%) (2023: 0.12%)		
702	Aditya Birla Real Estate Ltd.	20,570	0.07
4,903	JK Paper Ltd.	23,755	0.07
1,931	West Coast Paper Mills Ltd.	12,534	0.04
		56,859	0.18
	Healthcare Services (0.11%) (2023: 0.11%)		
3,355	Aster DM Healthcare Ltd.	20,140	0.06
1,524	Thyrocare Technologies Ltd.	16,231	0.05
		36,371	0.11
	Home Furnishings (0.06%) (2023: 0.03%)		
639	Symphony Ltd.	10,044	0.03
860	TTK Prestige Ltd.	8,135	0.03
		18,179	0.06
	Household Products (0.06%) (2023: 0.06%)		
4,459	Jyothy Labs Ltd.	20,682	0.06
	Internet (0.03%) (2023: 0.02%)		
350	IndiaMart InterMesh Ltd.	9,193	0.03
	Iron & Steel (0.20%) (2023: 0.10%)		
7,327	Godawari Power & Ispat Ltd.	17,294	0.05
1,936	Kirloskar Ferrous Industries Ltd.	14,460	0.05
2,481	MOIL Ltd.	9,599	0.03
5,364	Usha Martin Ltd.	23,577	0.07
		64,930	0.20
	Lodging (0.06%) (2023: 0.03%)		
4,181	EIH Ltd.	20,504	0.06
	Machinery — Diversified (0.26%) (2023: 0.11%)		
529	Ingersoll Rand India Ltd.	25,793	0.08
396	Kirloskar Brothers Ltd.	9,548	0.03
2,141	Kirloskar Oil Engines Ltd.	25,687	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.26%) (2023: 0.11%) (continued)		
1,040	KSB Ltd.	9,333	0.03
1,572	Triveni Turbine Ltd.	13,612	0.04
		<u>83,973</u>	<u>0.26</u>
	Machinery, Construction & Mining (0.05%) (2023: 0.04%)		
2,495	Elgi Equipments Ltd.	16,897	0.05
	Media (0.14%) (2023: 0.05%)		
4,073	DB Corp. Ltd.	14,375	0.05
6,814	Navneet Education Ltd.	11,693	0.04
1,152	Saregama India Ltd.	6,227	0.02
1,251	Tips Music Ltd.	11,123	0.03
		<u>43,418</u>	<u>0.14</u>
	Mining (0.02%) (2023: 0.48%)		
929	Rhi Magnesita India Ltd.	5,459	0.02
	Miscellaneous Manufacturers (0.11%) (2023: 0.07%)		
276	BEML Ltd.	13,117	0.04
717	Kirloskar Pneumatic Co. Ltd.	12,872	0.04
2,493	LA Opala RG Ltd.	9,268	0.03
		<u>35,257</u>	<u>0.11</u>
	Oil & Gas (0.21%) (2023: 0.22%)		
9,267	Chennai Petroleum Corp. Ltd.	67,738	0.21
	Other Industrial (0.39%) (2023: 0.23%)		
6,674	Electrosteel Castings Ltd.	10,858	0.03
7,883	Jindal Saw Ltd.	26,831	0.09
1,703	Maharashtra Seamless Ltd.	13,943	0.04
1,875	Mishra Dhatu Nigam Ltd.	7,389	0.02
480	Ratnamani Metals & Tubes Ltd.	17,819	0.06
893	Surya Roshni Ltd.	6,203	0.02
4,439	Welspun Corp. Ltd.	42,195	0.13
		<u>125,238</u>	<u>0.39</u>
	Packaging & Containers (0.15%) (2023: 0.06%)		
4,546	Balmer Lawrie & Co. Ltd.	11,262	0.04
7,816	EPL Ltd.	23,690	0.07
2,234	Time Technoplast Ltd.	12,880	0.04
		<u>47,832</u>	<u>0.15</u>
	Pharmaceuticals (0.53%) (2023: 0.29%)		
1,944	Alembic Pharmaceuticals Ltd.	24,211	0.08
747	Concord Biotech Ltd.	19,289	0.06
3,283	Glenmark Life Sciences Ltd.	37,712	0.12
856	Jubilant Pharmova Ltd.	11,050	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.53%) (2023: 0.29%) (continued)			
3,190	Natco Pharma Ltd.	51,692	0.16
361	Sanofi India Ltd.	25,817	0.08
		<u>169,771</u>	<u>0.53</u>
Real Estate (0.05%) (2023: 0.03%)			
573	NESCO Ltd.	6,450	0.02
2,309	Puravankara Ltd.	10,247	0.03
		<u>16,697</u>	<u>0.05</u>
Real Estate Investment Trusts (0.18%) (2023: 0.00%)			
13,307	Mindspace Business Parks REIT	56,162	0.18
Retail (0.03%) (2023: 0.02%)			
2,906	Vaibhav Global Ltd.	9,418	0.03
Shipping (0.05%) (2023: 0.07%)			
773	Garden Reach Shipbuilders & Engineers Ltd.	14,594	0.05
Software (0.59%) (2023: 0.37%)			
15,428	Firstsource Solutions Ltd.	67,757	0.21
793	Intellect Design Arena Ltd.	8,854	0.03
326	Mastek Ltd.	11,340	0.04
594	Newgen Software Technologies Ltd.	11,807	0.04
6,351	Sonata Software Ltd.	44,465	0.14
994	Tanla Platforms Ltd.	7,804	0.02
4,081	Zensar Technologies Ltd.	35,829	0.11
		<u>187,856</u>	<u>0.59</u>
Storage & Warehousing (0.00%) (2023: 0.06%)			
Telecommunications (0.07%) (2023: 0.03%)			
3,494	Railtel Corp. of India Ltd.	16,490	0.05
348	Route Mobile Ltd.	5,661	0.02
		<u>22,151</u>	<u>0.07</u>
Textile (0.16%) (2023: 0.03%)			
1,530	Indo Count Industries Ltd.	5,835	0.02
1,050	PDS Ltd.	7,100	0.02
1,040	Siyaram Silk Mills Ltd.	10,498	0.04
26,719	Trident Ltd.	10,436	0.03
2,808	Vardhman Textiles Ltd.	16,596	0.05
		<u>50,465</u>	<u>0.16</u>
Transportation (0.47%) (2023: 0.45%)			
13,287	Gateway Distriparks Ltd.	12,410	0.04
10,851	Great Eastern Shipping Co. Ltd.	121,927	0.38
1,071	Transport Corp. of India Ltd.	14,392	0.05
		<u>148,729</u>	<u>0.47</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.34%) (2023: 0.27%)		
9,083	Indian Energy Exchange Ltd.	19,285	0.06
1,544	KEC International Ltd.	21,620	0.07
4,518	Mahanagar Gas Ltd.	67,780	0.21
		<u>108,685</u>	<u>0.34</u>
	Utilities — Electric & Gas (0.15%) (2023: 0.12%)		
11,473	Gujarat State Petronet Ltd.	48,498	0.15
		<u>4,016,843</u>	<u>12.60</u>
	Indonesia (2.17%) (2023: 2.36%)		
	Agriculture (0.00%) (2023: 0.16%)		
	Auto Parts & Equipment (0.06%) (2023: 0.18%)		
140,372	Astra Otoparts Tbk. PT	20,059	0.06
	Banks (0.11%) (2023: 0.18%)		
501,128	Bank Tabungan Negara Persero Tbk. PT	35,495	0.11
	Building & Construction Materials (0.14%) (2023: 0.19%)		
457,900	Dharma Satya Nusantara Tbk. PT	27,027	0.08
40,035	Indocement Tunggal Prakarsa Tbk. PT	18,407	0.06
		<u>45,434</u>	<u>0.14</u>
	Commercial Services (0.08%) (2023: 0.08%)		
95,655	Jasa Marga Persero Tbk. PT	25,734	0.08
	Cosmetics & Personal Care (0.11%) (2023: 0.00%)		
977,821	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	35,844	0.11
	Distribution & Wholesale (0.24%) (2023: 0.32%)		
1,111,465	AKR Corporindo Tbk. PT	77,343	0.24
	Entertainment (0.03%) (2023: 0.00%)		
32,872	MD Entertainment Tbk. PT	7,884	0.03
	Forest Products & Paper (0.02%) (2023: 0.01%)		
18,376	Pabrik Kertas Tjiwi Kimia Tbk. PT	6,822	0.02
	Healthcare Services (0.04%) (2023: 0.02%)		
132,309	Medikaloka Hermina Tbk. PT	13,399	0.04
	Oil & Gas (0.08%) (2023: 0.20%)		
123,284	ESSA Industries Indonesia Tbk. PT	6,205	0.02
249,971	Medco Energi Internasional Tbk. PT	17,084	0.06
		<u>23,289</u>	<u>0.08</u>
	Oil & Gas Services (0.05%) (2023: 0.00%)		
543,300	Elnusa Tbk. PT	14,583	0.05
	Pharmaceuticals (0.00%) (2023: 0.09%)		
	Real Estate (0.17%) (2023: 0.16%)		
333,432	Ciputra Development Tbk. PT	20,302	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate (0.17%) (2023: 0.16%) (continued)			
924,059	Pakuwon Jati Tbk. PT	22,850	0.07
392,996	Summarecon Agung Tbk. PT	11,965	0.04
		<u>55,117</u>	<u>0.17</u>
Retail (0.25%) (2023: 0.17%)			
697,865	Aspirasi Hidup Indonesia Tbk. PT	34,254	0.11
837,502	Erajaya Swasembada Tbk. PT	21,022	0.07
140,796	Map Aktif Adiperkasa PT	9,360	0.03
161,493	Mitra Adiperkasa Tbk. PT	14,148	0.04
		<u>78,784</u>	<u>0.25</u>
Telecommunications (0.09%) (2023: 0.07%)			
202,012	XL Axiata Tbk. PT	28,240	0.09
Transportation (0.00%) (2023: 0.02%)			
Utilities — Electric & Gas (0.70%) (2023: 0.51%)			
2,254,953	Perusahaan Gas Negara Tbk. PT	222,763	0.70
		<u>690,790</u>	<u>2.17</u>
Malaysia (5.81%) (2023: 3.60%)			
Aerospace & Defense (0.02%) (2023: 0.00%)			
6,470	Sam Engineering & Equipment M Bhd.	6,309	0.02
Agriculture (0.17%) (2023: 0.08%)			
110,709	Leong Hup International Bhd.	14,979	0.05
138,253	TSH Resources Bhd.	38,648	0.12
		<u>53,627</u>	<u>0.17</u>
Auto Manufacturers (0.03%) (2023: 0.20%)			
41,018	DRB-Hicom Bhd.	10,182	0.03
Banks (0.52%) (2023: 0.25%)			
23,620	AFFIN Bank Bhd.	15,372	0.05
65,643	Alliance Bank Malaysia Bhd.	71,053	0.22
91,803	Bank Islam Malaysia Bhd.	50,711	0.16
171,872	MBSB Bhd.	28,443	0.09
		<u>165,579</u>	<u>0.52</u>
Beverages (0.49%) (2023: 0.26%)			
7,208	Carlsberg Brewery Malaysia Bhd.	33,304	0.10
8,665	Fraser & Neave Holdings Bhd.	54,608	0.17
12,937	Heineken Malaysia Bhd.	69,784	0.22
		<u>157,696</u>	<u>0.49</u>
Building & Construction Materials (0.04%) (2023: 0.00%)			
13,305	Malayan Cement Bhd.	14,580	0.04
Commercial Services (0.07%) (2023: 0.05%)			
79,944	CTOS Digital Bhd.	21,454	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (0.26%) (2023: 0.27%)		
40,709	Bursa Malaysia Bhd.	81,573	0.26
	Electronics (0.32%) (2023: 0.06%)		
25,988	Mi Technovation Bhd.	13,135	0.04
22,141	Nationgate Holdings Bhd.	12,527	0.04
56,907	SKP Resources Bhd.	15,145	0.05
31,480	Uchi Technologies Bhd.	27,668	0.09
131,365	VS Industry Bhd.	33,197	0.10
		101,672	0.32
	Engineering & Construction (0.15%) (2023: 0.03%)		
18,935	Frontken Corp. Bhd.	18,886	0.06
129,415	Malaysian Resources Corp. Bhd.	15,195	0.05
12,333	Sunway Construction Group Bhd.	12,770	0.04
		46,851	0.15
	Food (0.50%) (2023: 0.15%)		
15,868	Farm Fresh Bhd.	6,601	0.02
22,160	United Plantations Bhd.	154,027	0.48
		160,628	0.50
	Full Line Insurance (0.09%) (2023: 0.00%)		
34,809	Syarikat Takaful Malaysia Keluarga Bhd.	30,282	0.09
	Healthcare Services (0.40%) (2023: 0.20%)		
233,064	KPJ Healthcare Bhd.	126,657	0.40
	Holding Companies - Diversified Operations (0.53%) (2023: 0.25%)		
177,312	IJM Corp. Bhd.	120,548	0.38
3,353	Malaysian Pacific Industries Bhd.	19,421	0.06
27,160	Mega First Corp. Bhd.	27,880	0.09
		167,849	0.53
	Internet (0.14%) (2023: 0.10%)		
204,849	My EG Services Bhd.	43,979	0.14
	Machinery — Diversified (0.03%) (2023: 0.00%)		
10,975	ViTrox Corp. Bhd.	9,842	0.03
	Media (0.00%) (2023: 0.09%)		
	Miscellaneous Manufacturers (0.04%) (2023: 0.03%)		
51,933	Cahya Mata Sarawak Bhd.	13,937	0.04
	Oil & Gas (0.06%) (2023: 0.16%)		
41,756	Hibiscus Petroleum Bhd.	18,303	0.06
	Oil & Gas Services (0.17%) (2023: 0.10%)		
42,382	Dayang Enterprise Holdings Bhd.	19,810	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Oil & Gas Services (0.17%) (2023: 0.10%) (continued)			
233,300	Velesto Energy Bhd.	8,087	0.02
47,095	Yinson Holdings Bhd.	27,805	0.09
		<u>55,702</u>	<u>0.17</u>
Other Industrial (0.00%) (2023: 0.02%)			
Real Estate (0.74%) (2023: 0.19%)			
97,404	Eco World Development Group Bhd.	45,527	0.14
90,877	IOI Properties Group Bhd.	45,525	0.14
65,270	Mah Sing Group Bhd.	26,275	0.08
79,730	Matrix Concepts Holdings Bhd.	42,615	0.14
107,687	Sime Darby Property Bhd.	40,700	0.13
79,333	SP Setia Bhd. Group	25,903	0.08
42,172	UEM Sunrise Bhd.	10,186	0.03
		<u>236,731</u>	<u>0.74</u>
Retail (0.25%) (2023: 0.27%)			
49,100	Aeon Co. M Bhd.	17,240	0.05
174,076	Bermaz Auto Bhd.	62,288	0.20
		<u>79,528</u>	<u>0.25</u>
Semiconductors (0.48%) (2023: 0.40%)			
198,454	Inari Amertron Bhd.	135,809	0.43
24,922	Unisem M Bhd.	16,832	0.05
		<u>152,641</u>	<u>0.48</u>
Telecommunications (0.31%) (2023: 0.44%)			
93,129	TIME dotCom Bhd.	97,680	0.31
		<u>1,853,282</u>	<u>5.81</u>
Mexico (2.12%) (2023: 2.06%)			
Banks (0.64%) (2023: 0.85%)			
133,612	Gentera SAB de CV	156,149	0.49
8,211	Regional SAB de CV	46,227	0.15
		<u>202,376</u>	<u>0.64</u>
Building & Construction Materials (0.08%) (2023: 0.00%)			
2,719	GCC SAB de CV	24,382	0.08
Cosmetics & Personal Care (0.19%) (2023: 0.00%)			
51,125	Genomma Lab Internacional SAB de CV	61,789	0.19
Diversified Financial Services (0.21%) (2023: 0.69%)			
41,201	Bolsa Mexicana de Valores SAB de CV	66,103	0.21
Engineering & Construction (0.07%) (2023: 0.00%)			
39,444	Operadora De Sites Mexicanos SAB de CV	23,504	0.07
Pharmaceuticals (0.00%) (2023: 0.12%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.26%) (2023: 0.00%)		
32,480	Corp. Inmobiliaria Vesta SAB de CV	83,118	0.26
	Real Estate Investment Trusts (0.29%) (2023: 0.00%)		
63,068	FIBRA Macquarie Mexico	92,087	0.29
	Retail (0.14%) (2023: 0.05%)		
15,192	Alsea SAB de CV	31,775	0.10
8,997	La Comer SAB de CV	14,193	0.04
		45,968	0.14
	Telecommunications (0.24%) (2023: 0.35%)		
46,754	Megacable Holdings SAB de CV	76,249	0.24
		675,576	2.12
	People's Republic of China (9.44%) (2023: 8.61%)		
	Aerospace & Defense (0.00%) (2023: 0.02%)		
	Agriculture (0.03%) (2023: 0.00%)		
5,500	Heilongjiang Agriculture Co. Ltd.	11,114	0.03
	Auto Manufacturers (0.24%) (2023: 0.41%)		
133,762	BAIC Motor Corp. Ltd.	41,328	0.13
15,500	Sinotruk Jinan Truck Co. Ltd.	36,057	0.11
		77,385	0.24
	Auto Parts & Equipment (0.09%) (2023: 0.16%)		
1,300	Jiangsu Xinquan Automotive Trim Co. Ltd.	7,605	0.02
4,200	Ningbo Joyson Electronic Corp.	9,016	0.03
3,200	Zhejiang Shuanghuan Driveline Co. Ltd.	13,424	0.04
		30,045	0.09
	Banks (1.14%) (2023: 0.12%)		
65,502	Bank of Chongqing Co. Ltd.	51,268	0.16
131,700	Bank of Guiyang Co. Ltd.	108,258	0.34
134,790	Jiangsu Changshu Rural Commercial Bank Co. Ltd.	139,790	0.44
82,000	Qilu Bank Co. Ltd.	62,798	0.20
		362,114	1.14
	Beverages (0.02%) (2023: 0.02%)		
5,700	Guangzhou Zhujiang Brewery Co. Ltd.	7,723	0.02
	Building & Construction Materials (0.15%) (2023: 0.03%)		
52,164	China Lesso Group Holdings Ltd.	23,302	0.08
22,786	Huaxin Cement Co. Ltd.	22,968	0.07
		46,270	0.15
	Chemicals (0.67%) (2023: 0.63%)		
2,700	Beijing Easpring Material Technology Co. Ltd.	14,900	0.04
54,000	China Risun Group Ltd.	19,187	0.06
23,403	Dongyue Group Ltd.	24,464	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.67%) (2023: 0.63%) (continued)			
11,400	Hangzhou Oxygen Plant Group Co. Ltd.	34,047	0.11
11,500	Hubei Xingfa Chemicals Group Co. Ltd.	34,188	0.11
91,300	Inner Mongolia Yuan Xing Energy Co. Ltd.	69,920	0.22
900	Jiangsu Yangnong Chemical Co. Ltd.	7,135	0.02
4,300	Luxi Chemical Group Co. Ltd.	6,887	0.02
500	Zhejiang Sanmei Chemical Industry Co. Ltd.	2,629	0.01
		<u>213,357</u>	<u>0.67</u>
Coal (0.00%) (2023: 0.01%)			
Commercial Services (0.93%) (2023: 0.84%)			
72,895	Anhui Expressway Co. Ltd.	100,597	0.31
16,230	China Chunlai Education Group Co. Ltd.	9,151	0.03
69,828	China East Education Holdings Ltd.	24,541	0.08
115,364	Fu Shou Yuan International Group Ltd.	57,326	0.18
7,600	Guangzhou Port Co. Ltd.	3,530	0.01
97,849	Shenzhen Expressway Corp. Ltd.	92,207	0.29
20,613	Tianli International Holdings Ltd.	10,110	0.03
		<u>297,462</u>	<u>0.93</u>
Computers (0.18%) (2023: 0.16%)			
40,700	Wangsu Science & Technology Co. Ltd.	58,937	0.18
Consumer Durables & Apparels (0.29%) (2023: 0.15%)			
22,449	EEKA Fashion Holdings Ltd.	24,969	0.08
29,245	JNBY Design Ltd.	66,035	0.21
		<u>91,004</u>	<u>0.29</u>
Cosmetics & Personal Care (0.09%) (2023: 0.02%)			
4,010	Chlitina Holding Ltd.	13,149	0.04
3,143	Shanghai Chicmax Cosmetic Co. Ltd.	14,100	0.05
		<u>27,249</u>	<u>0.09</u>
Distribution & Wholesale (0.23%) (2023: 0.46%)			
9,800	Hengyi Petrochemical Co. Ltd.	8,432	0.02
95,400	Wuchan Zhongda Group Co. Ltd.	66,133	0.21
		<u>74,565</u>	<u>0.23</u>
Diversified Financial Services (0.02%) (2023: 0.10%)			
6,100	Caida Securities Co. Ltd.	5,934	0.02
Electrical Components & Equipment (0.06%) (2023: 0.05%)			
3,100	Qingdao TGOOD Electric Co. Ltd.	9,322	0.03
700	Shenzhen Kedali Industry Co. Ltd.	9,368	0.03
		<u>18,690</u>	<u>0.06</u>
Electronics (0.19%) (2023: 0.14%)			
6,200	China Baoan Group Co. Ltd.	7,772	0.02
2,500	Guangzhou Shiyuan Electronic Technology Co. Ltd.	12,642	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (0.19%) (2023: 0.14%) (continued)			
1,900	Hubei Feilihua Quartz Glass Co. Ltd.	9,790	0.03
1,884	Shenzhen Kinwong Electronic Co. Ltd.	7,186	0.02
3,300	Shenzhen Sunlord Electronics Co. Ltd.	14,232	0.05
600	Xiamen Faratronic Co. Ltd.	9,775	0.03
		<u>61,397</u>	<u>0.19</u>
Energy – Alternate Sources (0.20%) (2023: 0.14%)			
203,385	Beijing Jingneng Clean Energy Co. Ltd.	50,532	0.16
7,000	Hengdian Group DMEGC Magnetics Co. Ltd.	12,429	0.04
		<u>62,961</u>	<u>0.20</u>
Engineering & Construction (0.69%) (2023: 0.55%)			
162,986	China Communications Services Corp. Ltd.	95,677	0.30
5,300	Guangzhou Baiyun International Airport Co. Ltd.	6,970	0.02
38,900	Shanghai Construction Group Co. Ltd.	14,123	0.04
106,314	Shanghai Tunnel Engineering Co. Ltd.	104,723	0.33
		<u>221,493</u>	<u>0.69</u>
Environmental Control (0.11%) (2023: 0.04%)			
42,509	China Conch Venture Holdings Ltd.	36,555	0.11
Food (0.83%) (2023: 0.24%)			
127,166	COFCO Sugar Holding Co. Ltd.	177,877	0.56
44,125	Yihai International Holding Ltd.	85,660	0.27
		<u>263,537</u>	<u>0.83</u>
Full Line Insurance (0.00%) (2023: 0.01%)			
Hand & Machine Tools (0.00%) (2023: 0.06%)			
Healthcare Products (0.17%) (2023: 0.23%)			
17,245	AK Medical Holdings Ltd.	10,767	0.03
7,142	Jafron Biomedical Co. Ltd.	28,708	0.09
4,014	LEPU ScienTech Medical Technology Shanghai Co. Ltd.	9,002	0.03
5,179	MicroPort NeuroScientific Corp.	5,740	0.02
		<u>54,217</u>	<u>0.17</u>
Healthcare Services (0.10%) (2023: 0.02%)			
20,053	China Resources Medical Holdings Co. Ltd.	10,275	0.03
38,883	Jinxin Fertility Group Ltd.	13,465	0.04
1,500	Topchoice Medical Corp.	9,124	0.03
		<u>32,864</u>	<u>0.10</u>
Home Furnishings (0.14%) (2023: 0.34%)			
1,155	Hangzhou EZVIZ Network Co. Ltd.	4,777	0.02
13,100	Hangzhou Robam Appliances Co. Ltd.	38,461	0.12
		<u>43,238</u>	<u>0.14</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.04%) (2023: 0.08%)		
30,000	Meitu, Inc.	11,470	0.04
	Iron & Steel (0.25%) (2023: 0.22%)		
20,900	Hesteel Co. Ltd.	6,328	0.02
44,558	Tiangong International Co. Ltd.	10,784	0.03
13,069	Wanguo Gold Group Ltd.	19,281	0.06
13,415	Zhejiang JIULI Hi-tech Metals Co. Ltd.	43,024	0.14
		79,417	0.25
	Machinery — Diversified (0.18%) (2023: 0.04%)		
44,000	CIMC Enric Holdings Ltd.	39,990	0.13
1,900	Shenzhen SC New Energy Technology Corp.	16,454	0.05
		56,444	0.18
	Machinery, Construction & Mining (0.11%) (2023: 0.10%)		
6,018	China Railway Construction Heavy Industry Corp. Ltd.	3,628	0.01
999	China Southern Power Grid Technology Co. Ltd.	4,392	0.02
45,441	Sany Heavy Equipment International Holdings Co. Ltd.	26,382	0.08
		34,402	0.11
	Media (0.00%) (2023: 0.00%)		
	Mining (0.22%) (2023: 0.12%)		
13,000	Sinomine Resource Group Co. Ltd.	63,226	0.20
3,600	Yunnan Tin Co. Ltd.	6,919	0.02
		70,145	0.22
	Miscellaneous Manufacturers (0.23%) (2023: 0.34%)		
9,657	Shanghai Conant Optical Co. Ltd.	30,955	0.10
25,000	Zhejiang Weixing New Building Materials Co. Ltd.	43,258	0.13
		74,213	0.23
	Oil & Gas (0.00%) (2023: 0.01%)		
	Oil & Gas Services (0.00%) (2023: 0.22%)		
	Other Finance (0.00%) (2023: 0.14%)		
	Other Industrial (0.00%) (2023: 0.02%)		
	Packaging & Containers (0.00%) (2023: 0.07%)		
	Pharmaceuticals (0.35%) (2023: 0.66%)		
41,620	3SBio, Inc.	32,576	0.10
2,300	China National Medicines Corp. Ltd.	10,783	0.03
5,100	Joincare Pharmaceutical Group Industry Co. Ltd.	7,874	0.03
19,200	Tasly Pharmaceutical Group Co. Ltd.	38,036	0.12
34,959	Tong Ren Tang Technologies Co. Ltd.	23,357	0.07
		112,626	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pipelines (0.09%) (2023: 0.05%)		
12,698	Dalipal Holdings Ltd.	14,728	0.05
26,024	Tian Lun Gas Holdings Ltd.	12,664	0.04
		<u>27,392</u>	<u>0.09</u>
	Real Estate (0.14%) (2023: 0.42%)		
98,704	Ever Sunshine Services Group Ltd.	24,778	0.08
5,000	Poly Property Services Co. Ltd.	19,567	0.06
		<u>44,345</u>	<u>0.14</u>
	Retail (0.25%) (2023: 0.22%)		
43,467	China Lilang Ltd.	21,599	0.07
34,174	Jiumaojiu International Holdings Ltd.	15,090	0.04
60,557	Xtep International Holdings Ltd.	43,968	0.14
		<u>80,657</u>	<u>0.25</u>
	Semiconductors (0.31%) (2023: 0.14%)		
19,100	Canmax Technologies Co. Ltd.	60,315	0.19
2,000	Hangzhou Chang Chuan Technology Co. Ltd.	12,092	0.04
2,000	Jiangsu Nata Opto-electronic Material Co. Ltd.	10,574	0.03
9,900	Shenzhen MTC Co. Ltd.	7,839	0.02
1,486	Yangzhou Yangjie Electronic Technology Co. Ltd.	8,860	0.03
		<u>99,680</u>	<u>0.31</u>
	Software (0.19%) (2023: 0.37%)		
8,100	Beijing Ultrapower Software Co. Ltd.	12,862	0.04
745	Geovis Technology Co. Ltd.	5,208	0.02
5,700	Giant Network Group Co. Ltd.	9,910	0.03
12,500	Kingnet Network Co. Ltd.	23,307	0.07
3,400	State Grid Information & Communication Co. Ltd.	8,808	0.03
		<u>60,095</u>	<u>0.19</u>
	Telecommunications (0.08%) (2023: 0.15%)		
1,626	Shanghai Huace Navigation Technology Ltd.	9,312	0.03
4,200	Shenzhen Sunway Communication Co. Ltd.	14,638	0.05
		<u>23,950</u>	<u>0.08</u>
	Transportation (0.08%) (2023: 0.15%)		
61,015	Guangshen Railway Co. Ltd.	16,966	0.06
6,900	YUNDA Holding Group Co. Ltd.	7,109	0.02
		<u>24,075</u>	<u>0.08</u>
	Utilities — Electric (0.11%) (2023: 0.11%)		
131,000	China Datang Corp. Renewable Power Co. Ltd.	35,077	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric & Gas (0.21%) (2023: 0.01%)		
135,142	China Suntien Green Energy Corp. Ltd.	64,022	0.20
3,200	Shenzhen Gas Corp. Ltd.	3,095	0.01
		<u>67,117</u>	<u>0.21</u>
	Water (0.03%) (2023: 0.02%)		
8,700	Chengdu Xingrong Environment Co. Ltd.	9,047	0.03
		<u>3,008,263</u>	<u>9.44</u>
	Philippines (0.59%) (2023: 0.28%)		
	Auto Manufacturers (0.07%) (2023: 0.05%)		
1,867	GT Capital Holdings, Inc.	21,237	0.07
	Food (0.05%) (2023: 0.02%)		
21,858	Century Pacific Food, Inc.	15,852	0.05
	Leisure Time (0.06%) (2023: 0.00%)		
42,121	DigiPlus Interactive Corp.	19,770	0.06
	Real Estate (0.17%) (2023: 0.16%)		
668,958	Megaworld Corp.	23,708	0.08
128,540	Robinsons Land Corp.	29,554	0.09
		<u>53,262</u>	<u>0.17</u>
	Retail (0.11%) (2023: 0.05%)		
67,150	Puregold Price Club, Inc.	35,813	0.11
	Water (0.13%) (2023: 0.00%)		
88,447	Manila Water Co., Inc.	41,284	0.13
		<u>187,218</u>	<u>0.59</u>
	Poland (0.89%) (2023: 0.72%)		
	Auto Parts & Equipment (0.02%) (2023: 0.00%)		
1,307	Auto Partner SA	6,265	0.02
	Computers (0.28%) (2023: 0.23%)		
3,855	Asseco Poland SA	89,781	0.28
	Diversified Financial Services (0.11%) (2023: 0.11%)		
3,659	Warsaw Stock Exchange	35,832	0.11
	Software (0.11%) (2023: 0.00%)		
2,200	Text SA	35,046	0.11
	Telecommunications (0.37%) (2023: 0.38%)		
64,981	Orange Polska SA	115,879	0.37
		<u>282,803</u>	<u>0.89</u>
	Republic of South Korea (10.14%) (2023: 12.30%)		
	Advertising (0.66%) (2023: 0.75%)		
13,791	Cheil Worldwide, Inc.	158,787	0.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Advertising (0.66%) (2023: 0.75%) (continued)		
3,015	Innocean Worldwide, Inc.	39,711	0.13
5,797	SAMT Co. Ltd.	10,258	0.03
		<u>208,756</u>	<u>0.66</u>
	Aerospace & Defense (0.15%) (2023: 0.11%)		
3,029	Hanwha Systems Co. Ltd.	46,500	0.15
	Agriculture (0.00%) (2023: 0.04%)		
	Airlines (0.00%) (2023: 0.05%)		
	Auto Parts & Equipment (0.34%) (2023: 0.22%)		
3,672	Hankook & Co. Co. Ltd.	42,204	0.13
896	HL Mando Co. Ltd.	24,741	0.08
442	Hyundai Wia Corp.	11,349	0.04
1,988	Nexen Tire Corp.	8,116	0.02
810	SL Corp.	16,589	0.05
1,951	Sungwoo Hitech Co. Ltd.	6,580	0.02
		<u>109,579</u>	<u>0.34</u>
	Beverages (0.15%) (2023: 0.25%)		
3,698	Hite Jinro Co. Ltd.	49,034	0.15
	Building & Construction Materials (0.16%) (2023: 0.41%)		
1,364	Asia Cement Co. Ltd.	9,525	0.03
2,833	Hanil Cement Co. Ltd.	27,942	0.09
216	Kyung Dong Navien Co. Ltd.	12,882	0.04
		<u>50,349</u>	<u>0.16</u>
	Chemicals (0.37%) (2023: 0.82%)		
2,721	KG Chemical Corp.	6,894	0.02
1,278	Kolon Industries, Inc.	23,569	0.07
589	LX Hausys Ltd.	12,763	0.04
248	Samyang Corp.	8,019	0.03
105	Soulbrain Co. Ltd.	11,797	0.04
2,950	TKG Huchems Co. Ltd.	34,166	0.11
393	Unid Co. Ltd.	19,301	0.06
		<u>116,509</u>	<u>0.37</u>
	Commercial Services (0.67%) (2023: 0.47%)		
916	Cuckoo Homesys Co. Ltd.	12,849	0.04
1,924	KEPCO Plant Service & Engineering Co. Ltd.	57,636	0.18
1,114	Lotte Rental Co. Ltd.	22,664	0.07
779	MegaStudyEdu Co. Ltd.	23,177	0.07
3,155	NICE Information Service Co. Ltd.	26,103	0.08
1,801	S-1 Corp.	72,424	0.23
		<u>214,853</u>	<u>0.67</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.03%) (2023: 0.05%)		
1,963	NHN KCP Corp.	9,467	0.03
	Consumer Durables & Apparels (0.09%) (2023: 0.39%)		
896	Handsome Co. Ltd.	8,953	0.03
1,156	Hansae Co. Ltd.	11,127	0.03
1,299	Shinsegae International, Inc.	8,912	0.03
		28,992	0.09
	Cosmetics & Personal Care (0.14%) (2023: 0.08%)		
636	Aekyung Industrial Co. Ltd.	5,711	0.02
858	Caregen Co. Ltd.	16,785	0.05
267	CLIO Cosmetics Co. Ltd.	3,120	0.01
609	Kolmar BNH Co. Ltd.	4,778	0.01
407	Kolmar Korea Co. Ltd.	15,233	0.05
		45,627	0.14
	Distribution & Wholesale (0.09%) (2023: 0.07%)		
1,632	LX International Corp.	29,987	0.09
	Diversified Financial Services (1.48%) (2023: 2.60%)		
25,630	BNK Financial Group, Inc.	180,019	0.57
3,915	Daishin Securities Co. Ltd.	42,736	0.13
14,022	DGB Financial Group, Inc.	77,913	0.24
8,668	JB Financial Group Co. Ltd.	95,857	0.30
967	KIWOOM Securities Co. Ltd.	76,327	0.24
		472,852	1.48
	Electrical Components & Equipment (0.07%) (2023: 0.14%)		
1,097	Dongsung Finetec Co. Ltd.	11,118	0.04
567	Iljin Electric Co. Ltd.	10,495	0.03
		21,613	0.07
	Electronics (0.19%) (2023: 0.31%)		
1,011	BH Co. Ltd.	11,929	0.04
184	Cheryong Electric Co. Ltd.	5,743	0.02
731	HyVision System, Inc.	8,645	0.03
1,733	Koh Young Technology, Inc.	9,547	0.03
296	Korea Electric Terminal Co. Ltd.	13,451	0.04
871	Mcnex Co. Ltd.	11,348	0.03
		60,663	0.19
	Energy – Alternate Sources (0.03%) (2023: 0.00%)		
351	CS Wind Corp.	9,990	0.03
	Engineering & Construction (0.12%) (2023: 0.16%)		
1,575	HDC Holdings Co. Ltd.	12,742	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.12%) (2023: 0.16%) (continued)			
1,706	HDC Hyundai Development Co-Engineering & Construction	20,917	0.06
162	KEPCO Engineering & Construction Co., Inc.	5,833	0.02
		39,492	0.12
Entertainment (0.13%) (2023: 0.00%)			
539	JYP Entertainment Corp.	25,593	0.08
334	SM Entertainment Co. Ltd.	17,152	0.05
		42,745	0.13
Environmental Control (0.02%) (2023: 0.03%)			
311	Ecopro HN Co. Ltd.	6,866	0.02
Food (0.84%) (2023: 0.74%)			
393	Binggrae Co. Ltd.	21,730	0.07
2,201	Daesang Corp.	28,691	0.09
1,286	Daesang Holdings Co. Ltd.	8,893	0.03
4,771	Dongsuh Cos., Inc.	88,637	0.28
385	Dongwon F&B Co. Ltd.	8,120	0.03
636	Dongwon Industries Co. Ltd.	15,963	0.05
1,282	Hyundai Green Food	12,575	0.04
130	NongShim Co. Ltd.	33,027	0.10
81	Samyang Foods Co. Ltd.	42,091	0.13
4,280	TS Corp.	7,763	0.02
		267,490	0.84
Forest Products & Paper (0.04%) (2023: 0.00%)			
2,575	Asia Paper Manufacturing Co. Ltd.	12,769	0.04
Full Line Insurance (0.90%) (2023: 0.82%)			
3,739	Hanwha General Insurance Co. Ltd.	10,235	0.03
19,460	Hanwha Life Insurance Co. Ltd.	32,518	0.10
8,137	Hyundai Marine & Fire Insurance Co. Ltd.	136,524	0.43
17,603	Korean Reinsurance Co.	95,061	0.30
4,339	Tongyang Life Insurance Co. Ltd.	13,234	0.04
		287,572	0.90
Healthcare Products (0.03%) (2023: 0.02%)			
286	Classys, Inc.	9,257	0.03
Home Builders (0.05%) (2023: 0.00%)			
60	Hyosung Heavy Industries Corp.	16,017	0.05
Household Products (0.00%) (2023: 0.01%)			
Internet (0.09%) (2023: 0.05%)			
344	Ahnlab, Inc.	15,469	0.05
226	Soop Co. Ltd.	13,955	0.04
		29,424	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (0.21%) (2023: 0.11%)			
1,208	Dongkuk Industries Co. Ltd.	3,635	0.01
4,253	Dongkuk Steel Mill Co. Ltd.	23,112	0.07
2,377	KG Dongbusteel	8,929	0.03
630	KISWIRE Ltd.	7,639	0.03
1,712	SeAH Besteel Holdings Corp.	22,979	0.07
		<u>66,294</u>	<u>0.21</u>
Leisure Time (0.41%) (2023: 0.08%)			
2,002	Fila Holdings Corp.	54,805	0.17
468	GOLFZON Co. Ltd.	20,791	0.07
1,507	Hana Tour Service, Inc.	55,585	0.17
		<u>131,181</u>	<u>0.41</u>
Lodging (0.06%) (2023: 0.00%)			
1,872	Grand Korea Leisure Co. Ltd.	14,039	0.04
924	Paradise Co. Ltd.	6,025	0.02
		<u>20,064</u>	<u>0.06</u>
Machinery — Diversified (0.04%) (2023: 0.11%)			
998	SFA Engineering Corp.	13,219	0.04
Machinery, Construction & Mining (0.36%) (2023: 0.35%)			
822	HD Hyundai Construction Equipment Co. Ltd.	32,553	0.10
7,478	HD Hyundai Infracore Co. Ltd.	34,999	0.11
435	LS Electric Co. Ltd.	47,514	0.15
		<u>115,066</u>	<u>0.36</u>
Miscellaneous Manufacturers (0.00%) (2023: 0.20%)			
Other Finance (0.00%) (2023: 0.12%)			
Packaging & Containers (0.03%) (2023: 0.02%)			
310	Dongwon Systems Corp.	8,486	0.03
Pharmaceuticals (0.51%) (2023: 0.36%)			
1,208	Boryung	8,444	0.03
298	Chong Kun Dang Pharmaceutical Corp.	18,016	0.06
765	Daewon Pharmaceutical Co. Ltd.	7,405	0.02
90	Daewoong Pharmaceutical Co. Ltd.	7,727	0.02
942	DongKook Pharmaceutical Co. Ltd.	10,571	0.03
646	Hanmi Science Co. Ltd.	12,923	0.04
331	HK inno N Corp.	8,061	0.03
343	Humedix Co. Ltd.	9,844	0.03
358	Huons Co. Ltd.	6,663	0.02
590	JW Pharmaceutical Corp.	9,619	0.03
600	Korea United Pharm, Inc.	7,422	0.02
124	PharmaResearch Co. Ltd.	22,110	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.51%) (2023: 0.36%) (continued)			
1,535	Seegene, Inc.	23,773	0.08
155	ST Pharm Co. Ltd.	9,360	0.03
		<u>161,938</u>	<u>0.51</u>
Real Estate (0.00%) (2023: 0.04%)			
Retail (0.48%) (2023: 0.67%)			
563	F&F Co. Ltd.	20,766	0.06
327	Hotel Shilla Co. Ltd.	8,197	0.03
788	Hyundai Department Store Co. Ltd.	25,292	0.08
2,472	K Car Co. Ltd.	21,510	0.07
1,258	Lotte Shopping Co. Ltd.	46,230	0.14
338	Shinsegae, Inc.	30,536	0.10
		<u>152,531</u>	<u>0.48</u>
Semiconductors (0.60%) (2023: 1.05%)			
669	Advanced Process Systems Corp.	7,162	0.02
2,158	DB HiTek Co. Ltd.	48,594	0.15
490	HPSP Co. Ltd.	8,671	0.03
421	LEENO Industrial, Inc.	54,793	0.17
1,309	LX Semicon Co. Ltd.	50,594	0.16
495	Philoptics Co. Ltd.	6,136	0.02
182	PSK Holdings, Inc.	4,704	0.01
243	Tokai Carbon Korea Co. Ltd.	11,703	0.04
		<u>192,357</u>	<u>0.60</u>
Shipping (0.03%) (2023: 0.00%)			
1,361	Sejin Heavy Industries Co. Ltd.	7,803	0.03
Software (0.09%) (2023: 0.00%)			
215	Douzone Bizon Co. Ltd.	9,303	0.03
850	Hancom, Inc.	12,212	0.04
542	Lotte Innovate Co. Ltd.	7,131	0.02
		<u>28,646</u>	<u>0.09</u>
Telecommunications (0.06%) (2023: 0.06%)			
3,795	Partron Co. Ltd.	17,865	0.06
Textile (0.06%) (2023: 0.00%)			
114	Hyosung TNC Corp.	18,508	0.06
Transportation (0.29%) (2023: 0.40%)			
1,076	CJ Corp.	72,433	0.23
202	CJ Logistics Corp.	11,581	0.04
527	Hanjin Transportation Co. Ltd.	6,805	0.02
		<u>90,819</u>	<u>0.29</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.07%) (2023: 0.06%)		
665	Korea Electronic Power Industrial Development Co. Ltd.	4,228	0.01
1,108	SGC Energy Co. Ltd.	18,590	0.06
		22,818	0.07
	Utilities — Electric & Gas (0.00%) (2023: 0.08%)		
		3,233,998	10.14
	Saudi Arabia (5.70%) (2023: 3.52%)		
	Agriculture (0.03%) (2023: 0.00%)		
579	Al Jouf Agricultural Development Co.	9,184	0.03
	Building & Construction Materials (1.48%) (2023: 1.09%)		
6,672	Arabian Cement Co.	46,168	0.15
3,010	Bawan Co.	44,861	0.14
8,943	City Cement Co.	43,318	0.14
3,179	Eastern Province Cement Co.	29,104	0.09
10,471	Northern Region Cement Co.	25,778	0.08
3,221	Qassim Cement Co.	45,091	0.14
5,543	Riyadh Cement Co.	47,576	0.15
5,668	Saudi Cement Co.	64,337	0.20
3,314	Southern Province Cement Co.	30,429	0.10
7,272	Yamama Cement Co.	67,835	0.21
4,144	Yanbu Cement Co.	26,800	0.08
		471,297	1.48
	Commercial Services (0.67%) (2023: 0.51%)		
852	Ataa Educational Co.	16,236	0.05
16,462	Maharah Human Resources Co.	26,988	0.08
453	National Co. for Learning & Education	24,715	0.08
1,496	Saudi Automotive Services Co.	25,282	0.08
3,270	Sustained Infrastructure Holding Co.	27,849	0.09
1,709	Theeb Rent A Car Co.	34,841	0.11
2,610	United International Transportation Co.	56,890	0.18
		212,801	0.67
	Computers (0.00%) (2023: 0.06%)		
	Consumer Durables & Apparels (0.06%) (2023: 0.05%)		
16,821	Alaseel Co.	19,026	0.06
	Electrical Components & Equipment (0.25%) (2023: 0.09%)		
41,554	Electrical Industries Co.	80,069	0.25
	Engineering & Construction (0.23%) (2023: 0.06%)		
1,885	Al Babtain Power & Telecommunication Co.	19,565	0.06
3,914	Saudi Ground Services Co.	53,230	0.17
		72,795	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.46%) (2023: 0.13%)		
1,537	Almunajem Foods Co.	39,188	0.12
1,301	Catrion Catering Holding Co.	42,242	0.13
1,162	First Milling Co.	18,710	0.06
2,259	Modern Mills Co.	24,740	0.08
668	Tanmiah Food Co.	21,512	0.07
		<u>146,392</u>	<u>0.46</u>
	Forest Products & Paper (0.03%) (2023: 0.04%)		
516	Saudi Paper Manufacturing Co.	8,913	0.03
	Full Line Insurance (0.10%) (2023: 0.00%)		
2,525	AlJazira Takaful Ta'awuni Co.	11,061	0.04
2,320	Gulf Insurance Group	19,573	0.06
		<u>30,634</u>	<u>0.10</u>
	Healthcare Services (0.22%) (2023: 0.27%)		
4,788	Al Hammadi Holding	48,933	0.15
472	National Medical Care Co.	20,978	0.07
		<u>69,911</u>	<u>0.22</u>
	Holding Companies - Diversified Operations (0.35%) (2023: 0.25%)		
2,361	Astra Industrial Group Co.	113,105	0.35
	Iron & Steel (0.03%) (2023: 0.00%)		
617	Saudi Steel Pipe Co.	10,690	0.03
	Leisure Time (0.21%) (2023: 0.20%)		
1,363	Leejam Sports Co. JSC	67,254	0.21
	Mining (0.07%) (2023: 0.04%)		
1,170	Al Masane Al Kobra Mining Co.	21,019	0.07
	Oil & Gas (0.07%) (2023: 0.00%)		
756	Arabian Drilling Co.	22,454	0.07
	Other Finance (0.00%) (2023: 0.09%)		
	Other Industrial (0.04%) (2023: 0.02%)		
372	East Pipes Integrated Co. for Industry	13,900	0.04
	Packaging & Containers (0.03%) (2023: 0.00%)		
1,000	Zahrat Al Waha For Trading Co.	8,623	0.03
	Pharmaceuticals (0.09%) (2023: 0.03%)		
12,060	Saudi Chemical Co. Holding	29,754	0.09
	Real Estate (0.22%) (2023: 0.16%)		
2,909	Alandalus Property Co.	18,674	0.06
9,442	Retal Urban Development Co.	40,659	0.13
887	Sumou Real Estate Co.	11,095	0.03
		<u>70,428</u>	<u>0.22</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.82%) (2023: 0.43%)		
30,861	Abdullah Al Othaim Markets Co.	86,241	0.27
737	Alamar Foods	14,691	0.04
1,812	Al-Dawaa Medical Services Co.	37,808	0.12
1,042	National Gas & Industrialization Co.	28,453	0.09
3,988	United Electronics Co.	95,736	0.30
		<u>262,929</u>	<u>0.82</u>
	Telecommunications (0.24%) (2023: 0.00%)		
27,912	Mobile Telecommunications Co. Saudi Arabia	76,217	0.24
		<u>1,817,395</u>	<u>5.70</u>
	Singapore (0.07%) (2023: 0.00%)		
	Chemicals (0.07%) (2023: 0.00%)		
42,039	China XLX Fertiliser Ltd.	22,189	0.07
	South Africa (8.97%) (2023: 9.00%)		
	Chemicals (0.20%) (2023: 0.16%)		
15,038	Omnia Holdings Ltd.	62,240	0.20
	Commercial Services (0.18%) (2023: 0.41%)		
8,903	Motus Holdings Ltd.	57,329	0.18
	Computers (0.09%) (2023: 0.00%)		
10,995	DataTec Ltd.	29,058	0.09
	Distribution & Wholesale (0.38%) (2023: 0.29%)		
12,216	Barloworld Ltd.	70,260	0.22
12,731	Reunert Ltd.	50,600	0.16
		<u>120,860</u>	<u>0.38</u>
	Diversified Financial Services (0.94%) (2023: 0.99%)		
40,810	Coronation Fund Managers Ltd.	84,691	0.27
20,646	Investec Ltd.	136,808	0.43
7,585	JSE Ltd.	48,525	0.15
28,912	PSG Financial Services Ltd.	30,061	0.09
		<u>300,085</u>	<u>0.94</u>
	Engineering & Construction (0.10%) (2023: 0.00%)		
2,583	Wilson Bayly Holmes-Ovcon Ltd.	31,931	0.10
	Food (0.65%) (2023: 0.73%)		
13,620	Tiger Brands Ltd.	208,609	0.65
	Full Line Insurance (0.55%) (2023: 0.78%)		
75,439	Momentum Group Ltd.	120,974	0.38
2,589	Santam Ltd.	53,871	0.17
		<u>174,845</u>	<u>0.55</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.52%) (2023: 0.50%)		
67,617	Life Healthcare Group Holdings Ltd.	58,695	0.19
133,970	Netcare Ltd.	105,926	0.33
		164,621	0.52
	Holding Companies - Diversified Operations (0.89%) (2023: 0.66%)		
48,777	AVI Ltd.	283,615	0.89
	Lodging (0.10%) (2023: 0.00%)		
14,452	Sun International Ltd.	33,315	0.10
	Mining (0.13%) (2023: 0.12%)		
48,647	DRDGOLD Ltd.	42,615	0.13
	Real Estate (0.25%) (2023: 0.00%)		
102,704	Equites Property Fund Ltd.	80,008	0.25
	Real Estate Investment Trusts (2.52%) (2023: 1.39%)		
382,596	Growthpoint Properties Ltd.	258,105	0.81
55,298	Hyprop Investments Ltd.	136,179	0.43
1,039,750	Redefine Properties Ltd.	250,708	0.78
51,077	Resilient REIT Ltd.	159,051	0.50
		804,043	2.52
	Retail (1.32%) (2023: 2.84%)		
21,240	Dis-Chem Pharmacies Ltd.	40,634	0.13
26,386	Foschini Group Ltd.	234,915	0.74
26,295	Truworths International Ltd.	144,379	0.45
		419,928	1.32
	Transportation (0.15%) (2023: 0.13%)		
74,494	Grindrod Ltd.	47,215	0.15
		2,860,317	8.97
	Taiwan (26.28%) (2023: 27.83%)		
	Aerospace & Defense (0.04%) (2023: 0.07%)		
4,330	Evergreen Aviation Technologies Corp.	12,838	0.04
	Agriculture (0.19%) (2023: 0.23%)		
37,523	Great Wall Enterprise Co. Ltd.	58,944	0.19
	Auto Manufacturers (0.09%) (2023: 0.00%)		
17,971	Yulon Motor Co. Ltd.	27,791	0.09
	Auto Parts & Equipment (0.66%) (2023: 0.54%)		
6,381	Depo Auto Parts Ind Co. Ltd.	41,749	0.13
3,813	Global PMX Co. Ltd.	12,677	0.04
38,370	Kenda Rubber Industrial Co. Ltd.	31,775	0.10
3,606	Nak Sealing Technologies Corp.	12,484	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.66%) (2023: 0.54%) (continued)			
26,892	Tong Yang Industry Co. Ltd.	91,870	0.29
10,867	TYC Brother Industrial Co. Ltd.	20,949	0.06
		<u>211,504</u>	<u>0.66</u>
Banks (1.15%) (2023: 0.85%)			
10,006	Bank of Kaohsiung Co. Ltd.	3,510	0.01
254,309	Far Eastern International Bank	102,392	0.32
91,669	King's Town Bank Co. Ltd.	141,763	0.44
102,096	O-Bank Co. Ltd.	30,799	0.10
139,666	Taichung Commercial Bank Co. Ltd.	79,877	0.25
19,226	Union Bank of Taiwan	8,943	0.03
		<u>367,284</u>	<u>1.15</u>
Beverages (0.11%) (2023: 0.13%)			
7,742	Grape King Bio Ltd.	35,304	0.11
Building & Construction Materials (0.69%) (2023: 0.42%)			
89,188	Goldsun Building Materials Co. Ltd.	134,661	0.42
3,428	Kinik Co.	29,957	0.09
11,937	Taiwan Sakura Corp.	30,439	0.10
27,833	Universal Cement Corp.	24,281	0.08
		<u>219,338</u>	<u>0.69</u>
Chemicals (1.13%) (2023: 1.60%)			
2,356	Allied Supreme Corp.	22,062	0.07
10,130	China Steel Chemical Corp.	28,458	0.09
1,082	Daxin Materials Corp.	6,271	0.02
46,000	Eternal Materials Co. Ltd.	39,006	0.12
4,271	Nan Pao Resins Chemical Co. Ltd.	40,906	0.13
1,737	San Fu Chemical Co. Ltd.	6,861	0.02
19,693	Sesoda Corp.	22,315	0.07
3,597	Shiny Chemical Industrial Co. Ltd.	17,390	0.05
41,008	Sinon Corp.	54,036	0.17
6,341	Swancor Holding Co. Ltd.	17,156	0.05
56,526	Taiwan Fertilizer Co. Ltd.	88,105	0.28
29,722	TSRC Corp.	18,268	0.06
		<u>360,834</u>	<u>1.13</u>
Commercial Services (0.21%) (2023: 0.20%)			
1,767	Formosa Laboratories, Inc.	3,708	0.01
1,427	MSSCORPS Co. Ltd.	6,899	0.02
14,979	Taiwan Secom Co. Ltd.	56,426	0.18
		<u>67,033</u>	<u>0.21</u>
Computers (2.22%) (2023: 2.13%)			
1,572	ASROCK, Inc.	11,100	0.03
6,976	BenQ Materials Corp.	6,384	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (2.22%) (2023: 2.13%) (continued)			
3,988	Bizlink Holding, Inc.	74,445	0.23
645	Chenbro Micom Co. Ltd.	5,243	0.02
5,121	Ennoconn Corp.	45,533	0.14
16,110	Flytech Technology Co. Ltd.	43,046	0.14
33,538	Getac Holdings Corp.	108,436	0.34
4,154	Hiyes International Co. Ltd.	25,468	0.08
6,378	Posiflex Technology, Inc.	71,495	0.22
45,783	Primax Electronics Ltd.	106,133	0.33
133,342	Qisda Corp.	136,659	0.43
11,556	Sunrex Technology Corp.	21,501	0.07
11,985	Systex Corp.	52,825	0.17
		<u>708,268</u>	<u>2.22</u>
Consumer Durables & Apparels (0.58%) (2023: 0.65%)			
6,792	Fulgent Sun International Holding Co. Ltd.	24,550	0.08
16,475	Makalot Industrial Co. Ltd.	161,310	0.50
		<u>185,860</u>	<u>0.58</u>
Distribution & Wholesale (0.35%) (2023: 0.27%)			
1,079	Pan German Universal Motors Ltd.	9,824	0.03
12,557	Wah Lee Industrial Corp.	47,111	0.15
13,223	Zero One Technology Co. Ltd.	55,861	0.17
		<u>112,796</u>	<u>0.35</u>
Diversified Financial Services (0.76%) (2023: 0.28%)			
7,675	Capital Futures Corp.	13,555	0.04
164,782	Capital Securities Corp.	123,896	0.39
27,313	China Bills Finance Corp.	12,538	0.04
168,292	IBF Financial Holdings Co. Ltd.	76,743	0.24
19,046	President Securities Corp.	14,959	0.05
		<u>241,691</u>	<u>0.76</u>
Electrical Components & Equipment (0.44%) (2023: 0.49%)			
9,731	AcBel Polytech, Inc.	8,979	0.03
3,557	Allis Electric Co. Ltd.	10,904	0.03
3,577	China Wire & Cable Co. Ltd.	3,939	0.01
9,151	Hong TAI Electric Industrial	9,462	0.03
4,745	KS Terminals, Inc.	11,275	0.04
6,926	Kung Long Batteries Industrial Co. Ltd.	32,745	0.10
5,873	Shihlin Electric & Engineering Corp.	34,395	0.11
6,265	Sunonwealth Electric Machine Industry Co. Ltd.	18,651	0.06
7,520	Ta Ya Electric Wire & Cable	10,161	0.03
		<u>140,511</u>	<u>0.44</u>
Electronics (4.38%) (2023: 6.70%)			
716	Advanced Energy Solution Holding Co. Ltd.	24,897	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.38%) (2023: 6.70%) (continued)			
19,252	Alltek Technology Corp.	20,171	0.06
6,484	Apacer Technology, Inc.	8,860	0.03
21,000	Cheng Uei Precision Industry Co. Ltd.	46,504	0.15
4,940	Chin-Poon Industrial Co. Ltd.	5,846	0.02
68,966	Compeq Manufacturing Co. Ltd.	147,463	0.46
1,184	CyberPower Systems, Inc.	14,031	0.04
13,667	Darfon Electronics Corp.	18,155	0.06
3,000	Dynamic Holding Co. Ltd.	5,600	0.02
29,358	FLEXium Interconnect, Inc.	57,580	0.18
268	Fositek Corp.	6,621	0.02
19,303	Global Brands Manufacture Ltd.	33,855	0.11
6,741	Holy Stone Enterprise Co. Ltd.	17,601	0.06
7,644	Ichia Technologies, Inc.	8,965	0.03
9,845	Lelon Electronics Corp.	24,414	0.08
1,000	Lintes Technology Co. Ltd.	4,804	0.01
2,212	Machvision, Inc.	26,718	0.08
19,838	Merry Electronics Co. Ltd.	65,351	0.20
26,265	Nichidenbo Corp.	55,840	0.17
15,748	Pan Jit International, Inc.	24,642	0.08
23,293	Pan-International Industrial Corp.	29,130	0.09
20,600	Promate Electronic Co. Ltd.	50,268	0.16
852	Scientech Corp.	10,278	0.03
5,066	SDI Corp.	14,587	0.05
1,683	ShenMao Technology, Inc.	3,291	0.01
10,355	Sinbon Electronics Co. Ltd.	82,753	0.26
8,291	Stark Technology, Inc.	34,899	0.11
40,439	Supreme Electronics Co. Ltd.	73,145	0.23
1,108	Symtek Automation Asia Co. Ltd.	6,996	0.02
2,328	Taiflex Scientific Co. Ltd.	3,185	0.01
12,752	Taiwan PCB Techvest Co. Ltd.	13,322	0.04
23,388	Taiwan Surface Mounting Technology Corp.	77,759	0.24
4,308	Test Research, Inc.	16,031	0.05
2,999	Thinking Electronic Industrial Co. Ltd.	13,859	0.04
11,804	Topco Scientific Co. Ltd.	100,814	0.32
37,380	TXC Corp.	114,587	0.36
8,767	Walsin Technology Corp.	24,736	0.08
46,089	Weikeng Industrial Co. Ltd.	47,025	0.15
2,056	Winmate, Inc.	10,065	0.03
24,929	Zenitron Corp.	21,709	0.07
14,511	Zippy Technology Corp.	28,947	0.09
		<u>1,395,304</u>	<u>4.38</u>
Energy – Alternate Sources (0.14%) (2023: 0.07%)			
916	HD Renewable Energy Co. Ltd.	5,853	0.02
1,701	J&V Energy Technology Co. Ltd.	9,210	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Energy – Alternate Sources (0.14%) (2023: 0.07%) (continued)			
5,035	Phoenix Silicon International Corp.	21,424	0.07
1,042	Shinfox Energy Co. Ltd.	3,623	0.01
6,953	TSEC Corp.	3,786	0.01
		<u>43,896</u>	<u>0.14</u>
Engineering & Construction (2.12%) (2023: 1.70%)			
82,000	BES Engineering Corp.	26,637	0.08
15,725	Chung-Hsin Electric & Machinery Manufacturing Corp.	73,866	0.23
47,714	Continental Holdings Corp.	43,734	0.14
30,773	CTCI Corp.	36,232	0.11
21,006	DA CIN Construction Co. Ltd.	34,343	0.11
7,554	L&K Engineering Co. Ltd.	51,728	0.16
3,503	Marketech International Corp.	15,760	0.05
9,071	Taiwan Cogeneration Corp.	11,538	0.04
19,969	United Integrated Services Co. Ltd.	293,586	0.92
6,787	Yankey Engineering Co. Ltd.	88,811	0.28
		<u>676,235</u>	<u>2.12</u>
Environmental Control (0.17%) (2023: 0.12%)			
4,885	CHC Resources Corp.	9,998	0.03
6,425	Cleanaway Co. Ltd.	35,276	0.11
2,821	Sunny Friend Environmental Technology Co. Ltd.	7,383	0.03
		<u>52,657</u>	<u>0.17</u>
Food (0.46%) (2023: 0.34%)			
1,000	Bafang Yunji International Co. Ltd.	4,514	0.01
11,427	Charoen Pokphand Enterprise	31,474	0.10
1,896	Lian HWA Food Corp.	8,010	0.03
5,661	Namchow Holdings Co. Ltd.	8,590	0.03
14,078	Standard Foods Corp.	15,738	0.05
3,177	Ttet Union Corp.	14,245	0.04
8,961	Wowprime Corp.	64,643	0.20
		<u>147,214</u>	<u>0.46</u>
Full Line Insurance (0.17%) (2023: 0.07%)			
31,823	Central Reinsurance Co. Ltd.	25,092	0.08
8,817	Shinkong Insurance Co. Ltd.	28,642	0.09
		<u>53,734</u>	<u>0.17</u>
Hand & Machine Tools (0.03%) (2023: 0.00%)			
823	Kaori Heat Treatment Co. Ltd.	7,958	0.03
Healthcare Products (0.11%) (2023: 0.11%)			
5,000	CHC Healthcare Group	6,375	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (0.11%) (2023: 0.11%) (continued)			
1,028	Pegavision Corp.	11,821	0.03
4,114	TaiDoc Technology Corp.	18,258	0.06
		<u>36,454</u>	<u>0.11</u>
Home Furnishings (0.05%) (2023: 0.14%)			
2,400	Heran Co. Ltd.	7,503	0.02
5,000	METAAGE Corp.	7,748	0.03
		<u>15,251</u>	<u>0.05</u>
Iron & Steel (0.64%) (2023: 0.36%)			
3,051	Century Iron & Steel Industrial Co. Ltd.	15,262	0.05
7,000	China Metal Products	6,619	0.02
26,303	Chun Yuan Steel Industry Co. Ltd.	14,401	0.04
11,488	Feng Hsin Steel Co. Ltd.	24,389	0.08
84,636	TA Chen Stainless Pipe	78,093	0.24
31,826	Tung Ho Steel Enterprise Corp.	65,915	0.21
		<u>204,679</u>	<u>0.64</u>
Leisure Time (0.91%) (2023: 1.10%)			
627	Alexander Marine Co. Ltd.	3,940	0.01
6,299	Fusheng Precision Co. Ltd.	60,522	0.19
18,414	Giant Manufacturing Co. Ltd.	79,476	0.25
1,000	Johnson Health Tech Co. Ltd.	5,628	0.02
3,051	KMC Kuei Meng International, Inc.	11,121	0.03
7,017	Lion Travel Service Co. Ltd.	26,433	0.08
11,232	Merida Industry Co. Ltd.	51,733	0.16
3,528	Rexon Industrial Corp. Ltd.	3,255	0.01
23,496	Sanyang Motor Co. Ltd.	49,522	0.16
		<u>291,630</u>	<u>0.91</u>
Lodging (0.05%) (2023: 0.06%)			
2,763	Formosa International Hotels Corp.	16,097	0.05
Machinery — Diversified (0.13%) (2023: 0.00%)			
1,100	C Sun Manufacturing Ltd.	6,929	0.02
16,754	Rechi Precision Co. Ltd.	12,801	0.04
7,780	Syncmold Enterprise Corp.	21,524	0.07
		<u>41,254</u>	<u>0.13</u>
Mining (0.17%) (2023: 0.22%)			
11,285	Thye Ming Industrial Co. Ltd.	21,996	0.07
70,288	Ton Yi Industrial Corp.	32,802	0.10
		<u>54,798</u>	<u>0.17</u>
Miscellaneous Manufacturers (0.72%) (2023: 0.59%)			
7,017	Asia Optical Co., Inc.	40,345	0.13
3,800	Genius Electronic Optical Co. Ltd.	58,766	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (0.72%) (2023: 0.59%) (continued)			
8,134	Hiwin Technologies Corp.	81,627	0.26
7,964	Topkey Corp.	49,677	0.15
		<u>230,415</u>	<u>0.72</u>
Office & Business Equipment (0.07%) (2023: 0.00%)			
13,859	Taiwan FU Hsing Industrial Co. Ltd.	21,728	0.07
Other Finance (0.05%) (2023: 0.05%)			
23,828	Cathay Real Estate Development Co. Ltd.	17,443	0.05
Other Industrial (0.81%) (2023: 0.56%)			
4,500	Hsin Kuang Steel Co. Ltd.	6,341	0.02
2,987	Iron Force Industrial Co. Ltd.	9,002	0.03
2,822	King Slide Works Co. Ltd.	133,420	0.42
12,253	Mayer Steel Pipe Corp.	10,465	0.03
14,639	Shin Zu Shing Co. Ltd.	93,770	0.29
2,299	Waffer Technology Corp.	4,810	0.02
		<u>257,808</u>	<u>0.81</u>
Packaging & Containers (0.16%) (2023: 0.22%)			
44,000	Cheng Loong Corp.	25,500	0.08
45,505	Yem Chio Co. Ltd.	23,943	0.08
		<u>49,443</u>	<u>0.16</u>
Pharmaceuticals (0.25%) (2023: 0.16%)			
1,182	Bora Pharmaceuticals Co. Ltd.	27,112	0.08
1,968	Lotus Pharmaceutical Co. Ltd.	16,178	0.05
4,281	ScinoPharm Taiwan Ltd.	2,879	0.01
4,439	Standard Chemical & Pharmaceutical Co. Ltd.	8,381	0.03
14,771	YungShin Global Holding Corp.	24,285	0.08
		<u>78,835</u>	<u>0.25</u>
Real Estate (1.26%) (2023: 1.04%)			
18,903	Advancetek Enterprise Co. Ltd.	43,878	0.14
17,238	Chong Hong Construction Co. Ltd.	45,166	0.14
7,777	Da-Li Development Co. Ltd.	10,497	0.03
9,813	Delpha Construction Co. Ltd.	11,733	0.04
21,000	Farglory Land Development Co. Ltd.	47,336	0.15
32,576	Highwealth Construction Corp.	43,174	0.14
25,935	Huaku Development Co. Ltd.	90,183	0.28
5,892	Huang Hsiang Construction Corp.	11,628	0.04
3,821	Hung Ching Development & Construction Co. Ltd.	4,417	0.01
11,600	Hung Sheng Construction Ltd.	9,023	0.03
1,262	JSL Construction & Development Co. Ltd.	3,565	0.01
19,596	Kindom Development Co. Ltd.	30,424	0.10
33,619	Prince Housing & Development Corp.	10,511	0.03
2,307	Ruentex Engineering & Construction Co.	10,520	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate (1.26%) (2023: 1.04%) (continued)			
3,630	Run Long Construction Co. Ltd.	4,141	0.01
2,641	Sakura Development Co. Ltd.	4,269	0.01
25,177	Sinyi Realty, Inc.	22,040	0.07
		<u>402,505</u>	<u>1.26</u>
Retail (0.36%) (2023: 0.40%)			
15,345	Chicony Power Technology Co. Ltd.	55,933	0.18
68,600	Far Eastern Department Stores Ltd.	47,080	0.15
3,617	Gourmet Master Co. Ltd.	10,680	0.03
		<u>113,693</u>	<u>0.36</u>
Semiconductors (3.19%) (2023: 4.67%)			
4,338	Advanced Power Electronics Corp.	12,134	0.04
7,975	AMPOC Far-East Co. Ltd.	23,547	0.07
2,664	AP Memory Technology Corp.	25,718	0.08
32,678	ChipMOS Technologies, Inc.	31,248	0.10
3,040	Edom Technology Co. Ltd.	2,856	0.01
17,620	Elan Microelectronics Corp.	81,155	0.25
26,469	Everlight Electronics Co. Ltd.	68,626	0.21
3,778	Faraday Technology Corp.	27,772	0.09
13,977	Formosa Advanced Technologies Co. Ltd.	12,022	0.04
2,766	Formosa Sumco Technology Corp.	8,268	0.03
3,651	Foxsemicon Integrated Technology, Inc.	33,855	0.11
6,131	Global Mixed Mode Technology, Inc.	44,882	0.14
23,262	Greatek Electronics, Inc.	41,650	0.13
9,000	ITE Technology, Inc.	41,178	0.13
11,419	Nuvoton Technology Corp.	30,999	0.10
6,633	Orient Semiconductor Electronics Ltd.	7,021	0.02
58,919	Powertech Technology, Inc.	219,254	0.69
3,490	Raydium Semiconductor Corp.	41,942	0.13
18,733	Sigurd Microelectronics Corp.	38,569	0.12
9,859	Sitronix Technology Corp.	63,903	0.20
6,079	Sonix Technology Co. Ltd.	7,723	0.02
6,257	Taiwan Mask Corp.	9,399	0.03
7,284	Tong Hsing Electronic Industries Ltd.	30,883	0.10
18,743	Transcend Information, Inc.	49,510	0.15
627	VisEra Technologies Co. Ltd.	5,881	0.02
2,910	Visual Photonics Epitaxy Co. Ltd.	14,779	0.05
4,000	Weltrend Semiconductor	6,759	0.02
1,004	WinWay Technology Co. Ltd.	35,065	0.11
		<u>1,016,598</u>	<u>3.19</u>
Software (0.00%) (2023: 0.02%)			
Technology Hardware & Equipment (0.06%) (2023: 0.05%)			
22,632	Kinpo Electronics	18,156	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Telecommunications (0.79%) (2023: 0.90%)			
10,982	Arcadyan Technology Corp.	58,788	0.18
1,045	Caswell, Inc.	3,506	0.01
11,214	D-Link Corp.	8,705	0.03
25,615	Gemtek Technology Corp.	26,174	0.08
5,933	JPC connectivity, Inc.	26,512	0.08
15,105	Sercomm Corp.	56,210	0.18
1,859	Vivotek, Inc.	6,493	0.02
13,339	Wistron NeWeb Corp.	55,945	0.18
8,649	Zyxel Group Corp.	10,473	0.03
		<u>252,806</u>	<u>0.79</u>
Textile (0.13%) (2023: 0.07%)			
2,292	Cathay Consolidated, Inc.	6,991	0.02
24,829	Tainan Spinning Co. Ltd.	10,641	0.04
11,179	Taiwan Paiho Ltd.	23,255	0.07
		<u>40,887</u>	<u>0.13</u>
Transportation (0.15%) (2023: 0.25%)			
43,000	Evergreen International Storage & Transport Corp.	40,987	0.13
1,812	Farglory F T Z Investment Holding Co. Ltd.	2,346	0.01
7,076	Sincere Navigation Corp.	5,407	0.01
		<u>48,740</u>	<u>0.15</u>
Trucking & Leasing (0.13%) (2023: 0.00%)			
19,583	Wisdom Marine Lines Co. Ltd.	40,319	0.13
		<u>8,376,533</u>	<u>26.28</u>
Thailand (6.33%) (2023: 7.78%)			
Advertising (0.00%) (2023: 0.03%)			
Auto Manufacturers (0.00%) (2023: 0.04%)			
Auto Parts & Equipment (0.00%) (2023: 0.08%)			
Banks (0.22%) (2023: 0.62%)			
45,870	Kiatnakin Phatra Bank PCL	70,631	0.22
Beverages (0.48%) (2023: 0.56%)			
14,435	Carabao Group PCL	33,235	0.10
84,615	Ichitan Group PCL	36,481	0.12
103,101	Osotsa PCL	62,898	0.20
9,448	Sappe PCL	18,774	0.06
		<u>151,388</u>	<u>0.48</u>
Building & Construction Materials (0.42%) (2023: 0.21%)			
9,617	Siam City Cement PCL	46,118	0.15
164,208	Tipco Asphalt PCL	87,173	0.27
		<u>133,291</u>	<u>0.42</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (0.05%) (2023: 0.06%)		
36,293	TOA Paint Thailand PCL	15,967	0.05
	Commercial Services (0.03%) (2023: 0.09%)		
8,829	SISB PCL	7,769	0.03
	Computers (0.02%) (2023: 0.00%)		
11,673	Ditto Thailand PCL	4,862	0.02
	Consumer Durables & Apparels (0.14%) (2023: 0.14%)		
84,466	MC Group PCL	26,508	0.08
32,639	Sabina PCL	19,433	0.06
		45,941	0.14
	Distribution & Wholesale (0.08%) (2023: 0.00%)		
54,212	Karmarts PCL	17,490	0.06
5,538	Moshi Moshi Retail Corp. PLC	7,025	0.02
		24,515	0.08
	Diversified Financial Services (0.58%) (2023: 1.10%)		
64,270	Tisco Financial Group PCL	185,675	0.58
	Electronics (0.13%) (2023: 0.30%)		
27,231	Hana Microelectronics PCL	19,727	0.06
31,234	KCE Electronics PCL	22,444	0.07
		42,171	0.13
	Energy – Alternate Sources (0.05%) (2023: 0.06%)		
98,363	BCPG PCL	16,012	0.05
	Engineering & Construction (0.03%) (2023: 0.02%)		
18,573	CH Karnchang PCL	10,459	0.03
	Entertainment (0.12%) (2023: 0.09%)		
57,077	Major Cineplex Group PCL	24,609	0.08
117,479	One Enterprise Public Co. Ltd.	14,954	0.04
		39,563	0.12
	Food (0.25%) (2023: 0.71%)		
36,274	GFPT PCL	10,160	0.03
32,200	I-TAIL Corp. PCL	21,061	0.07
37,166	R&B Food Supply PCL	7,576	0.03
55,772	Taokaenoi Food & Marketing PCL	13,250	0.04
38,668	Thai Vegetable Oil PCL	26,085	0.08
		78,132	0.25
	Full Line Insurance (0.05%) (2023: 0.13%)		
24,997	Bangkok Life Assurance PCL	15,470	0.05
	Hand & Machine Tools (0.05%) (2023: 0.07%)		
32,725	AAPICO Hitech PCL	15,645	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.24%) (2023: 0.31%)		
72,378	Bangkok Chain Hospital PCL	32,479	0.10
394,968	Chularat Hospital PCL	28,266	0.09
20,934	Praram 9 Hospital PCL	16,424	0.05
		<u>77,169</u>	<u>0.24</u>
	Home Builders (0.66%) (2023: 0.66%)		
129,964	AP Thailand PCL	30,876	0.10
989,605	Quality Houses PCL	49,923	0.15
809,620	WHA Corp. PCL	130,603	0.41
		<u>211,402</u>	<u>0.66</u>
	Internet (0.00%) (2023: 0.06%)		
	Lodging (0.06%) (2023: 0.00%)		
11,394	Central Plaza Hotel PCL	11,529	0.03
77,974	Erawan Group PCL	8,736	0.03
		<u>20,265</u>	<u>0.06</u>
	Media (0.00%) (2023: 0.02%)		
	Miscellaneous Manufacturers (0.11%) (2023: 0.17%)		
264,217	Northeast Rubber PCL	35,802	0.11
	Oil & Gas (0.28%) (2023: 0.17%)		
32,570	Bangchak Corp. PCL	34,390	0.11
61,650	Bangchak Sriracha PCL	14,375	0.05
49,667	PTG Energy PCL	11,945	0.04
44,943	PTG Energy PCL NVDR	10,809	0.03
84,172	Star Petroleum Refining PCL	16,170	0.05
		<u>87,689</u>	<u>0.28</u>
	Pharmaceuticals (0.10%) (2023: 0.11%)		
33,007	Mega Lifesciences PCL	32,189	0.10
	Real Estate (1.14%) (2023: 0.90%)		
39,371	Amata Corp. PCL	33,199	0.11
412,565	Land & Houses PCL	61,107	0.19
81,123	MBK PCL	48,776	0.15
1,887,490	Sansiri PCL	99,647	0.31
298,646	SC Asset Corp. PCL	22,424	0.07
183,365	Supalai PCL	97,881	0.31
		<u>363,034</u>	<u>1.14</u>
	Retail (0.29%) (2023: 0.29%)		
43,677	Com7 PCL	33,627	0.11
41,241	MK Restaurants Group PCL	29,756	0.09
37,815	Siam Global House PCL	15,416	0.05
34,119	Srinanaporn Marketing PCL	12,309	0.04
		<u>91,108</u>	<u>0.29</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.00%) (2023: 0.04%)		
	Transportation (0.31%) (2023: 0.27%)		
178,457	Precious Shipping PCL	35,330	0.11
157,750	Prima Marine PCL	39,790	0.12
28,849	SCGJWD Logistics PCL	9,054	0.03
105,939	Thoresen Thai Agencies PCL	15,847	0.05
		<u>100,021</u>	<u>0.31</u>
	Utilities — Electric (0.31%) (2023: 0.36%)		
29,903	B Grimm Power PCL	17,102	0.05
170,657	CK Power PCL	16,017	0.05
433,764	Gunkul Engineering PCL	29,007	0.09
98,728	Rojana Industrial Park PCL	18,243	0.06
135,932	WHA Utilities & Power PCL	19,217	0.06
		<u>99,586</u>	<u>0.31</u>
	Water (0.13%) (2023: 0.11%)		
154,655	TTW PCL	41,278	0.13
		<u>2,017,034</u>	<u>6.33</u>
	Turkey (1.74%) (2023: 1.40%)		
	Auto Manufacturers (0.02%) (2023: 0.00%)		
3,317	Anadolu Isuzu Otomotiv Sanayi Ve Ticaret AS	6,200	0.02
	Auto Parts & Equipment (0.08%) (2023: 0.06%)		
6,922	Brisa Bridgestone Sabanci Sanayi ve Ticaret AS	17,765	0.06
9,767	Jantsa Jant Sanayi Ve Ticaret AS	7,303	0.02
		<u>25,068</u>	<u>0.08</u>
	Beverages (0.14%) (2023: 0.11%)		
8,192	Anadolu Efes Biracilik Ve Malt Sanayii AS	44,388	0.14
	Building & Construction Materials (0.26%) (2023: 0.13%)		
1,973	Akcansa Cimento AS	10,043	0.03
19,182	Bogazici Beton Sanayi Ve Ticaret AS	12,575	0.04
18,623	Cimsa Cimento Sanayi VE Ticaret AS	24,542	0.08
862	Goltas Goller Bolgesi Cimento Sanayi ve Ticaret AS	10,239	0.03
2,899	Nuh Cimento Sanayi AS	24,595	0.08
		<u>81,994</u>	<u>0.26</u>
	Chemicals (0.00%) (2023: 0.10%)		
	Diversified Financial Services (0.13%) (2023: 0.07%)		
25,114	Is Yatirim Menkul Degerler AS	34,801	0.11
18,702	Ziraat Gayrimenkul Yatirim Ortakligi AS	7,151	0.02
		<u>41,952</u>	<u>0.13</u>
	Electrical Components & Equipment (0.07%) (2023: 0.00%)		
7,370	Astor Transformator Enerji Turizm Insaat Ve Petrol Sanayi Ticaret AS	23,740	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.07%) (2023: 0.03%)		
3,986	Alfa Solar Enerji Sanayi VE Ticaret AS	7,660	0.02
15,325	Galata Wind Enerji AS	14,657	0.05
		<u>22,317</u>	<u>0.07</u>
	Engineering & Construction (0.00%) (2023: 0.08%)		
	Food (0.19%) (2023: 0.06%)		
1,473	AG Anadolu Grubu Holding AS	13,038	0.04
2,201	Migros Ticaret AS	34,048	0.11
11,444	Sok Marketler Ticaret AS	13,334	0.04
		<u>60,420</u>	<u>0.19</u>
	Full Line Insurance (0.09%) (2023: 0.01%)		
2,021	Agesa Hayat ve Emeklilik AS	9,299	0.03
2,977	Anadolu Hayat Emeklilik AS	8,756	0.03
22,345	Turkiye Sigorta AS	11,583	0.03
		<u>29,638</u>	<u>0.09</u>
	Home Furnishings (0.03%) (2023: 0.04%)		
17,962	Vestel Beyaz Esgya Sanayi ve Ticaret AS	8,610	0.03
	Iron & Steel (0.03%) (2023: 0.04%)		
23,416	Kocaer Celik Sanayi Ve Ticaret AS	9,258	0.03
	Oil & Gas (0.04%) (2023: 0.02%)		
2,432	Aygaz AS	12,167	0.04
1	Turkiye Petrol Rafinerileri AS	5	0.00
		<u>12,172</u>	<u>0.04</u>
	Packaging & Containers (0.00%) (2023: 0.01%)		
	Pharmaceuticals (0.06%) (2023: 0.02%)		
5,301	GEN Ilac VE Saglik Urunleri Sanayi VE Ticaret AS	17,990	0.06
	Real Estate (0.00%) (2023: 0.07%)		
	Real Estate Investment Trusts (0.03%) (2023: 0.01%)		
6,131	Torunlar Gayrimenkul Yatirim Ortakligi AS	11,053	0.03
	Retail (0.15%) (2023: 0.32%)		
19,963	Mavi Giyim Sanayi Ve Ticaret AS	49,229	0.15
	Software (0.04%) (2023: 0.02%)		
3,661	Logo Yazilim Sanayi Ve Ticaret AS	11,171	0.04
	Transportation (0.03%) (2023: 0.00%)		
198	Celebi Hava Servisi AS	10,594	0.03
	Utilities — Electric (0.28%) (2023: 0.20%)		
16,445	Aksa Enerji Uretim AS	18,231	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.28%) (2023: 0.20%) (continued)		
9,241	Aydem Yenilenebilir Enerji AS	6,157	0.02
38,720	Enerjisa Enerji AS	64,496	0.20
		88,884	0.28
		554,678	1.74
	Total Equities	31,858,828	99.94
	Rights (0.00%) (2023: 0.00%)		
	Brazil (0.00%) (2023: 0.00%)		
	Leisure Time (0.00%) (2023: 0.00%)		
66	Smartfit Escola de Ginastica e Danca SA	9	0.00
	Thailand (0.00%) (2023: 0.00%)		
	Miscellaneous Manufacturers (0.00%) (2023: 0.00%)		
57,019	Trinity Industries, Inc.	-	0.00
	Total Rights	9	0.00
	Total Transferable Securities (99.94%) (2023: 99.69%)	31,858,837	99.94
	Total Investments (99.94%) (2023: 99.69%)	31,858,837	99.94
	Other Net Assets (0.06%) (2023: 0.31%)	20,095	0.06
	Net Assets (100.00%) (2023: 100.00%)	31,878,932	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.57
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)			0.00
Other assets			0.43
			100.00

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.02%) (2023: 100.09%)		
	Equities (97.02%) (2023: 100.09%)		
	Japan (97.02%) (2023: 100.09%)		
	Advertising (0.11%) (2023: 0.37%)		
49,300	Hakuhodo DY Holdings, Inc.	375,961	0.11
	Aerospace & Defense (0.32%) (2023: 0.25%)		
9,200	IHI Corp.	545,057	0.16
12,484	Kawasaki Heavy Industries Ltd.	578,287	0.16
		1,123,344	0.32
	Agriculture (0.03%) (2023: 0.02%)		
4,744	Sakata Seed Corp.	104,594	0.03
	Airlines (0.47%) (2023: 0.23%)		
35,500	ANA Holdings, Inc.	647,272	0.18
63,100	Japan Airlines Co. Ltd.	1,000,743	0.29
		1,648,015	0.47
	Auto Manufacturers (11.11%) (2023: 9.04%)		
1,082,853	Honda Motor Co. Ltd.	10,576,351	3.02
152,212	Isuzu Motors Ltd.	2,090,542	0.60
144,832	Mazda Motor Corp.	998,508	0.28
205,900	Mitsubishi Motors Corp.	697,775	0.20
13,700	Shinmaywa Industries Ltd.	121,693	0.03
132,681	Subaru Corp.	2,381,605	0.68
195,327	Suzuki Motor Corp.	2,224,709	0.64
988,818	Toyota Motor Corp.	19,793,977	5.66
		38,885,160	11.11
	Auto Parts & Equipment (4.07%) (2023: 5.99%)		
14,300	Aisan Industry Co. Ltd.	160,506	0.05
106,711	Bridgestone Corp.	3,625,838	1.04
30,235	Daikyonishikawa Corp.	124,087	0.04
8,143	Exedy Corp.	227,979	0.06
25,732	Futaba Industrial Co. Ltd.	118,214	0.03
10,811	G-Tekt Corp.	120,864	0.03
22,123	Ichikoh Industries Ltd.	56,448	0.02
58,103	JTEKT Corp.	436,068	0.12
10,600	KYB Corp.	198,227	0.06
10,484	Musashi Seimitsu Industry Co. Ltd.	264,168	0.08
42,033	NGK Insulators Ltd.	538,384	0.15
31,340	NHK Spring Co. Ltd.	398,829	0.11
4,800	Nichirin Co. Ltd.	105,218	0.03
10,290	Nifco, Inc.	250,703	0.07
35,786	Niterra Co. Ltd.	1,156,738	0.33
10,100	NPR-RIKEN Corp.	164,842	0.05
13,686	Pacific Industrial Co. Ltd.	119,130	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (4.07%) (2023: 5.99%) (continued)			
31,700	Press Kogyo Co. Ltd.	113,157	0.03
13,300	Sanoh Industrial Co. Ltd.	63,386	0.02
4,500	Shindengen Electric Manufacturing Co. Ltd.	71,325	0.02
129,030	Sumitomo Electric Industries Ltd.	2,342,753	0.67
19,300	Sumitomo Riko Co. Ltd.	199,926	0.06
45,226	Sumitomo Rubber Industries Ltd.	513,239	0.15
2,700	T RAD Co. Ltd.	63,652	0.02
14,500	Tachi-S Co. Ltd.	160,906	0.05
15,600	Tokai Rika Co. Ltd.	226,218	0.06
10,074	Topre Corp.	128,713	0.04
34,188	Toyo Tire Corp.	531,985	0.15
24,573	Toyoda Gosei Co. Ltd.	434,906	0.12
38,025	Toyota Boshoku Corp.	496,725	0.14
13,000	Unipres Corp.	89,749	0.03
23,620	Yokohama Rubber Co. Ltd.	510,995	0.15
6,191	Yokowo Co. Ltd.	70,356	0.02
8,500	Yorozu Corp.	65,605	0.02
6,600	Yutaka Giken Co. Ltd.	87,728	0.02
		<u>14,237,567</u>	<u>4.07</u>
Banks (10.40%) (2023: 10.32%)			
10,000	Ehime Bank Ltd.	71,138	0.02
1,389,991	Mitsubishi UFJ Financial Group, Inc.	16,326,822	4.67
345,615	Mizuho Financial Group, Inc.	8,517,224	2.43
479,596	Sumitomo Mitsui Financial Group, Inc.	11,486,379	3.28
		<u>36,401,563</u>	<u>10.40</u>
Beverages (1.30%) (2023: 1.04%)			
159,710	Asahi Group Holdings Ltd.	1,683,886	0.48
122,956	Kirin Holdings Co. Ltd.	1,603,059	0.46
2,700	Sapporo Holdings Ltd.	142,903	0.04
28,500	Suntory Beverage & Food Ltd.	909,077	0.26
22,984	Takara Holdings, Inc.	198,163	0.06
		<u>4,537,088</u>	<u>1.30</u>
Building & Construction Materials (1.21%) (2023: 0.94%)			
4,217	Asahi Yukizai Corp.	120,478	0.04
7,015	Central Glass Co. Ltd.	148,192	0.04
12,104	Fujimi, Inc.	185,534	0.05
13,537	Fujitec Co. Ltd.	529,214	0.15
9,500	Krosaki Harima Corp.	154,445	0.04
68,700	Lixil Corp.	754,275	0.22
17,500	Meiwa Corp.	72,378	0.02
9,391	Nihon Flush Co. Ltd.	48,999	0.01
9,814	Noritz Corp.	104,035	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (1.21%) (2023: 0.94%) (continued)			
16,565	Okabe Co. Ltd.	80,738	0.02
6,847	Optex Group Co. Ltd.	76,329	0.02
13,602	Rinnai Corp.	282,062	0.08
34,718	Sanwa Holdings Corp.	972,440	0.28
5,800	Seibu Giken Co. Ltd.	66,023	0.02
11,999	Taiheiyo Cement Corp.	273,864	0.08
15,300	TOTO Ltd.	370,428	0.11
		<u>4,239,434</u>	<u>1.21</u>
Chemicals (5.80%) (2023: 7.43%)			
15,500	Aica Kogyo Co. Ltd.	325,662	0.09
7,534	Arakawa Chemical Industries Ltd.	52,924	0.01
6,977	Artience Co. Ltd.	140,064	0.04
201,279	Asahi Kasei Corp.	1,399,194	0.40
1,990	C Uyemura & Co. Ltd.	138,398	0.04
15,622	Chugoku Marine Paints Ltd.	235,582	0.07
5,186	Dainichiseika Color & Chemicals Manufacturing Co. Ltd.	99,820	0.03
16,845	Denka Co. Ltd.	239,181	0.07
12,864	DIC Corp.	276,990	0.08
2,900	DKS Co. Ltd.	70,673	0.02
3,481	Fuso Chemical Co. Ltd.	78,963	0.02
10,800	Harima Chemicals Group, Inc.	60,542	0.02
7,800	Hokko Chemical Industry Co. Ltd.	65,612	0.02
700	Ise Chemicals Corp.	144,534	0.04
11,100	Ishihara Sangyo Kaisha Ltd.	108,768	0.03
4,773	JCU Corp.	116,774	0.03
10,355	Kaneka Corp.	247,345	0.07
16,761	Kansai Paint Co. Ltd.	241,347	0.07
9,672	Kanto Denka Kogyo Co. Ltd.	60,127	0.02
8,950	KH Neochem Co. Ltd.	116,004	0.03
25,406	Kumiai Chemical Industry Co. Ltd.	121,566	0.03
8,332	Kureha Corp.	152,421	0.04
10,502	Lintec Corp.	204,814	0.06
2,700	MEC Co. Ltd.	60,216	0.02
240,347	Mitsubishi Chemical Group Corp.	1,222,992	0.35
30,247	Mitsubishi Gas Chemical Co., Inc.	544,565	0.16
34,689	Mitsui Chemicals, Inc.	765,913	0.22
6,600	Moriroku Holdings Co. Ltd.	83,823	0.02
7,800	Nicca Chemical Co. Ltd.	56,331	0.02
18,414	Nihon Nohyaku Co. Ltd.	82,486	0.02
4,300	Nippon Carbide Industries Co., Inc.	47,443	0.01
3,376	Nippon Carbon Co. Ltd.	94,410	0.03
29,229	Nippon Kayaku Co. Ltd.	238,801	0.07
137,800	Nippon Paint Holdings Co. Ltd.	897,419	0.26
17,995	Nippon Sanso Holdings Corp.	506,553	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (5.80%) (2023: 7.43%) (continued)			
24,264	Nippon Shokubai Co. Ltd.	295,658	0.08
12,672	Nippon Soda Co. Ltd.	234,476	0.07
18,665	Nissan Chemical Corp.	587,765	0.17
69,875	Nitto Denko Corp.	1,191,556	0.34
16,944	NOF Corp.	237,837	0.07
3,300	Osaka Organic Chemical Industry Ltd.	60,704	0.02
8,415	Osaka Soda Co. Ltd.	106,874	0.03
3,400	Rasa Industries Ltd.	58,455	0.02
14,732	Resonac Holdings Corp.	376,362	0.11
10,790	Sakata INX Corp.	119,736	0.03
5,031	Sanyo Chemical Industries Ltd.	131,889	0.04
7,125	SEC Carbon Ltd.	99,966	0.03
147,998	Shin-Etsu Chemical Co. Ltd.	4,987,258	1.42
2,937	Stella Chemifa Corp.	82,601	0.02
9,850	Sumitomo Bakelite Co. Ltd.	242,803	0.07
4,400	Sumitomo Seika Chemicals Co. Ltd.	133,685	0.04
5,205	T Hasegawa Co. Ltd.	102,835	0.03
6,000	Tayca Corp.	60,282	0.02
20,658	Teijin Ltd.	175,874	0.05
12,935	Tokuyama Corp.	217,078	0.06
63,028	Tosoh Corp.	849,210	0.24
20,898	UBE Corp.	320,531	0.09
36,310	Zeon Corp.	346,327	0.10
		<u>20,318,019</u>	<u>5.80</u>
Coal (0.00%) (2023: 0.03%)			
Commercial Services (1.06%) (2023: 0.73%)			
7,200	CTI Engineering Co. Ltd.	112,700	0.03
30,400	Dai Nippon Printing Co. Ltd.	429,325	0.12
5,836	Nissin Corp.	172,117	0.05
14,700	Open Up Group, Inc.	167,615	0.05
354,230	Persol Holdings Co. Ltd.	533,058	0.15
28,319	Recruit Holdings Co. Ltd.	2,008,242	0.58
10,300	Shin Nippon Biomedical Laboratories Ltd.	109,318	0.03
4,700	Weathernews, Inc.	115,736	0.03
9,200	Will Group, Inc.	59,066	0.02
		<u>3,707,177</u>	<u>1.06</u>
Computers (0.71%) (2023: 0.79%)			
76,700	Fujitsu Ltd.	1,366,261	0.39
13,713	MCJ Co. Ltd.	125,211	0.03
11,475	NEC Corp.	1,001,763	0.29
		<u>2,493,235</u>	<u>0.71</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.29%) (2023: 0.16%)			
37,104	Asics Corp.	734,242	0.21
13,700	Daidoh Ltd.	81,070	0.02
5,824	Wacoal Holdings Corp.	200,297	0.06
		<u>1,015,609</u>	<u>0.29</u>
Cosmetics & Personal Care (0.89%) (2023: 1.07%)			
42,431	Kao Corp.	1,724,671	0.49
4,754	Kose Corp.	217,161	0.06
9,900	Mandom Corp.	80,820	0.02
5,200	Milbon Co. Ltd.	115,971	0.04
25,196	Pigeon Corp.	233,427	0.07
9,854	Rohto Pharmaceutical Co. Ltd.	180,420	0.05
68,124	Unicharm Corp.	564,593	0.16
		<u>3,117,063</u>	<u>0.89</u>
Distribution & Wholesale (8.80%) (2023: 10.54%)			
10,287	Ai Holdings Corp.	139,682	0.04
11,141	Alconix Corp.	108,390	0.03
3,500	Central Automotive Products Ltd.	108,122	0.03
6,100	Chori Co. Ltd.	151,180	0.04
4,700	GSI Creos Corp.	67,797	0.02
7,041	Hakuto Co. Ltd.	197,351	0.06
9,562	Inabata & Co. Ltd.	202,605	0.06
6,102	Innotech Corp.	53,853	0.02
153,464	ITOCHU Corp.	7,647,811	2.18
23,700	Japan Pulp & Paper Co. Ltd.	103,299	0.03
23,200	Kanematsu Corp.	388,684	0.11
16,884	KPP Group Holdings Co. Ltd.	69,294	0.02
259,279	Marubeni Corp.	3,947,092	1.13
520,137	Mitsubishi Corp.	8,618,203	2.46
10,600	Morito Co. Ltd.	104,745	0.03
14,368	Nagase & Co. Ltd.	294,838	0.08
22,784	Optimus Group Co. Ltd.	53,930	0.02
9,150	Sanyo Trading Co. Ltd.	93,794	0.03
6,100	Satori Electric Co. Ltd.	68,041	0.02
4,300	Shinwa Co. Ltd.	81,918	0.02
41,044	Sojitz Corp.	846,683	0.24
199,030	Sumitomo Corp.	4,341,275	1.24
173,643	Toyota Tsusho Corp.	3,124,602	0.89
		<u>30,813,189</u>	<u>8.80</u>
Diversified Financial Services (1.28%) (2023: 0.95%)			
27,800	J Trust Co. Ltd.	85,615	0.02
56,100	Monex Group, Inc.	343,753	0.10
406,384	Nomura Holdings, Inc.	2,408,153	0.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (1.28%) (2023: 0.95%) (continued)			
58,985	SBI Holdings, Inc.	1,494,517	0.43
13,600	Sparx Group Co. Ltd.	132,660	0.04
		<u>4,464,698</u>	<u>1.28</u>
Electrical Components & Equipment (0.72%) (2023: 0.42%)			
43,617	Casio Computer Co. Ltd.	363,984	0.10
24,800	Fujikura Ltd.	1,033,281	0.30
6,494	Furukawa Electric Co. Ltd.	276,230	0.08
13,154	GS Yuasa Corp.	221,884	0.06
5,300	Hirakawa Hewtech Corp.	51,732	0.01
20,116	Kyosan Electric Manufacturing Co. Ltd.	69,630	0.02
21,138	Mabuchi Motor Co. Ltd.	302,154	0.09
9,700	Sansha Electric Manufacturing Co. Ltd.	53,265	0.02
3,331	Sinfonia Technology Co. Ltd.	136,072	0.04
		<u>2,508,232</u>	<u>0.72</u>
Electronics (4.17%) (2023: 4.11%)			
5,700	A&D HOLON Holdings Co. Ltd.	72,030	0.02
25,900	Alps Alpine Co. Ltd.	265,740	0.08
23,734	Anritsu Corp.	212,936	0.06
42,900	Azbil Corp.	335,071	0.10
25,400	CMK Corp.	69,819	0.02
15,800	Cosel Co. Ltd.	107,270	0.03
15,400	Daishinku Corp.	55,168	0.02
18,892	Dexerials Corp.	297,096	0.08
6,530	ESPEC Corp.	112,684	0.03
10,365	Fujitsu General Ltd.	153,470	0.04
5,116	Furuno Electric Co. Ltd.	87,404	0.02
3,300	Furuya Metal Co. Ltd.	76,117	0.02
3,600	Hagiwara Electric Holdings Co. Ltd.	78,570	0.02
2,218	Hioki EE Corp.	106,271	0.03
3,977	Hirose Electric Co. Ltd.	474,224	0.14
5,988	Horiba Ltd.	348,703	0.10
8,290	Hoya Corp.	1,045,217	0.30
8,477	Japan Aviation Electronics Industry Ltd.	160,683	0.05
4,546	Jeol Ltd.	163,027	0.05
10,966	Kaga Electronics Co. Ltd.	202,002	0.06
6,300	Kyokuto Boeki Kaisha Ltd.	64,419	0.02
32,725	Macnica Holdings, Inc.	384,283	0.11
10,900	Marubun Corp.	76,569	0.02
276	Maruwa Co. Ltd.	84,911	0.02
2,626	Meiko Electronics Co. Ltd.	154,392	0.04
161,015	Murata Manufacturing Co. Ltd.	2,622,282	0.75
3,200	Nagano Keiki Co. Ltd.	51,128	0.01
15,800	Nichicon Corp.	110,286	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.17%) (2023: 4.11%) (continued)			
71,200	NIDEC Corp.	1,293,433	0.37
9,300	Nihon Dempa Kogyo Co. Ltd.	51,542	0.01
8,000	Nippon Ceramic Co. Ltd.	130,313	0.04
17,608	Nippon Electric Glass Co. Ltd.	377,682	0.11
12,800	Osaki Electric Co. Ltd.	63,365	0.02
3,238	Riken Keiki Co. Ltd.	79,322	0.02
7,459	Sanshin Electronics Co. Ltd.	93,546	0.03
1,598	Sanyo Denki Co. Ltd.	92,630	0.03
11,496	SCREEN Holdings Co. Ltd.	694,178	0.20
5,506	Shibaura Electronics Co. Ltd.	115,964	0.03
1,572	Shibaura Mechatronics Corp.	80,020	0.02
18,067	Shimadzu Corp.	512,833	0.15
13,662	Siix Corp.	104,838	0.03
14,680	Sodick Co. Ltd.	68,748	0.02
8,531	Star Micronics Co. Ltd.	102,485	0.03
13,400	Sumida Corp.	75,629	0.02
5,985	Sun-Wa Technos Corp.	85,990	0.02
5,200	Suzuki Co. Ltd.	59,987	0.02
8,419	Taiyo Holdings Co. Ltd.	219,635	0.06
17,600	Tamura Corp.	57,562	0.02
111,655	TDK Corp.	1,472,417	0.42
6,397	Tokyo Electron Device Ltd.	124,350	0.04
2,200	Tomen Devices Corp.	97,009	0.03
24,100	Wacom Co. Ltd.	111,177	0.03
3,397	Yamaichi Electronics Co. Ltd.	50,125	0.01
18,767	Yokogawa Electric Corp.	405,767	0.12
		14,592,319	4.17
Engineering & Construction (0.95%) (2023: 0.84%)			
4,700	Integrated Design & Engineering Holdings Co. Ltd.	194,089	0.05
3,100	Mitsubishi Kakoki Kaisha Ltd.	74,462	0.02
151,400	Obayashi Corp.	2,016,290	0.58
56,053	Penta-Ocean Construction Co. Ltd.	233,435	0.07
35,500	Sumitomo Mitsui Construction Co. Ltd.	93,290	0.03
6,920	Taikisha Ltd.	220,158	0.06
3,300	Taisei Oncho Co. Ltd.	78,112	0.02
18,600	Toa Corp.	141,429	0.04
45,400	Toda Corp.	278,045	0.08
		3,329,310	0.95
Entertainment (0.10%) (2023: 0.10%)			
10,055	Toei Animation Co. Ltd.	226,167	0.06
18,482	Universal Entertainment Corp.	121,834	0.04
		348,001	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.17%) (2023: 0.18%)		
17,500	ARE Holdings, Inc.	190,411	0.06
8,005	Kurita Water Industries Ltd.	282,385	0.08
7,700	Nomura Micro Science Co. Ltd.	113,227	0.03
		<u>586,023</u>	<u>0.17</u>
	Food (1.86%) (2023: 2.28%)		
29,247	Ajinomoto Co., Inc.	1,200,698	0.34
4,348	Ariake Japan Co. Ltd.	154,653	0.04
9,700	Calbee, Inc.	194,420	0.06
7,476	Fuji Oil Holdings, Inc.	168,871	0.05
7,700	House Foods Group, Inc.	141,888	0.04
7,420	Kagome Co. Ltd.	140,412	0.04
2,177	Kameda Seika Co. Ltd.	57,833	0.02
61,100	Kikkoman Corp.	685,217	0.20
8,226	Maruha Nichiro Corp.	158,961	0.05
15,200	Nichirei Corp.	402,922	0.11
6,500	Nisshin Oillio Group Ltd.	213,827	0.06
38,933	Nisshin Seifun Group, Inc.	456,316	0.13
25,023	Nissin Foods Holdings Co. Ltd.	608,698	0.17
40,142	Nissui Corp.	229,726	0.07
8,600	Riken Vitamin Co. Ltd.	134,231	0.04
15,572	Toyo Suisan Kaisha Ltd.	1,066,141	0.30
26,574	Yakult Honsha Co. Ltd.	505,068	0.14
		<u>6,519,882</u>	<u>1.86</u>
	Forest Products & Paper (0.17%) (2023: 0.14%)		
152,815	Oji Holdings Corp.	587,398	0.17
	Full Line Insurance (5.64%) (2023: 4.22%)		
174,224	Dai-ichi Life Holdings, Inc.	4,694,825	1.34
187,142	MS&AD Insurance Group Holdings, Inc.	4,106,978	1.17
131,919	Sompo Holdings, Inc.	3,457,460	0.99
205,673	Tokio Marine Holdings, Inc.	7,496,150	2.14
		<u>19,755,413</u>	<u>5.64</u>
	Hand & Machine Tools (0.86%) (2023: 0.65%)		
66,239	Amada Co. Ltd.	647,807	0.18
13,400	Asahi Diamond Industrial Co. Ltd.	70,428	0.02
23,800	DMG Mori Co. Ltd.	385,107	0.11
11,541	Fuji Electric Co. Ltd.	628,454	0.18
17,200	Makita Corp.	530,031	0.15
5,253	Meidensha Corp.	146,232	0.04
16,900	Nitto Seiko Co. Ltd.	66,994	0.02
5,240	Noritake Co. Ltd.	132,367	0.04
15,864	OSG Corp.	187,196	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Hand & Machine Tools (0.86%) (2023: 0.65%) (continued)			
1,718	Union Tool Co.	54,876	0.02
10,026	YAMABIKO Corp.	162,613	0.05
		<u>3,012,105</u>	<u>0.86</u>
Healthcare Products (1.32%) (2023: 1.35%)			
12,200	Asahi Intecc Co. Ltd.	199,969	0.06
76,008	FUJIFILM Holdings Corp.	1,600,347	0.46
12,408	Mani, Inc.	142,744	0.04
16,450	Nihon Kohden Corp.	225,669	0.07
16,007	Nipro Corp.	152,472	0.04
33,013	Olympus Corp.	497,947	0.14
25,000	PHC Holdings Corp.	153,029	0.04
6,000	Shofu, Inc.	84,334	0.03
28,200	Sysmex Corp.	523,322	0.15
52,802	Terumo Corp.	1,028,759	0.29
		<u>4,608,592</u>	<u>1.32</u>
Home Builders (0.51%) (2023: 0.57%)			
65,308	Sekisui Chemical Co. Ltd.	1,128,221	0.32
19,482	Sumitomo Forestry Co. Ltd.	656,259	0.19
		<u>1,784,480</u>	<u>0.51</u>
Home Furnishings (1.43%) (2023: 1.65%)			
7,413	Canon Electronics, Inc.	112,921	0.03
6,200	Foster Electric Co. Ltd.	61,700	0.02
11,910	Hoshizaki Corp.	474,703	0.13
8,900	JANOME Corp.	57,083	0.02
17,600	JVCKenwood Corp.	195,587	0.06
8,400	Maxell Ltd.	100,056	0.03
181,430	Sony Group Corp.	3,889,270	1.11
8,965	Zojirushi Corp.	102,679	0.03
		<u>4,993,999</u>	<u>1.43</u>
Household Products (0.04%) (2023: 0.03%)			
4,701	Pilot Corp.	145,433	0.04
Internet (0.30%) (2023: 0.36%)			
5,700	Aucnet, Inc.	96,874	0.03
7,800	en Japan, Inc.	105,267	0.03
15,271	Trend Micro, Inc.	832,443	0.24
		<u>1,034,584</u>	<u>0.30</u>
Iron & Steel (2.01%) (2023: 2.96%)			
2,900	Aichi Steel Corp.	95,584	0.03
17,600	Daido Metal Co. Ltd.	58,794	0.02
34,280	Daido Steel Co. Ltd.	259,129	0.07
4,693	Japan Steel Works Ltd.	172,539	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (2.01%) (2023: 2.96%) (continued)			
143,100	JFE Holdings, Inc.	1,620,301	0.46
13,672	Kyoei Steel Ltd.	159,721	0.04
6,900	Mitsubishi Steel Manufacturing Co. Ltd.	67,744	0.02
213,903	Nippon Steel Corp.	4,330,869	1.24
4,140	Nippon Yakin Kogyo Co. Ltd.	105,897	0.03
6,700	OSAKA Titanium Technologies Co. Ltd.	79,124	0.02
7,700	Topy Industries Ltd.	98,038	0.03
		<u>7,047,740</u>	<u>2.01</u>
Leisure Time (0.84%) (2023: 0.69%)			
6,552	GLOBERIDE, Inc.	80,545	0.02
3,495	Mizuno Corp.	199,257	0.06
6,200	Roland Corp.	154,645	0.04
33,200	Round One Corp.	277,371	0.08
6,300	Sansei Technologies, Inc.	50,469	0.02
4,579	Shimano, Inc.	623,217	0.18
164,919	Yamaha Motor Co. Ltd.	1,473,840	0.42
6,100	Yonex Co. Ltd.	83,062	0.02
		<u>2,942,406</u>	<u>0.84</u>
Machinery — Diversified (2.62%) (2023: 4.14%)			
16,799	Aida Engineering Ltd.	87,009	0.03
12,100	Anest Iwata Corp.	110,945	0.03
29,466	Daifuku Co. Ltd.	618,718	0.18
10,100	Daihatsu Diesel Manufacturing Co. Ltd.	119,598	0.03
4,029	Daihen Corp.	207,398	0.06
10,810	Eagle Industry Co. Ltd.	141,969	0.04
43,420	Ebara Corp.	679,784	0.19
8,221	Hokuetsu Industries Co. Ltd.	95,047	0.03
2,700	Hosokawa Micron Corp.	72,413	0.02
8,000	Iseki & Co. Ltd.	47,544	0.01
5,505	Iwaki Co. Ltd.	89,041	0.03
20,624	Kanadevia Corp.	129,261	0.04
4,705	Keyence Corp.	1,934,870	0.55
123,358	Kubota Corp.	1,443,468	0.41
4,100	Makino Milling Machine Co. Ltd.	280,447	0.08
9,500	Max Co. Ltd.	212,777	0.06
9,800	MIMAKI ENGINEERING Co. Ltd.	103,013	0.03
11,500	Mitsubishi Logisnext Co. Ltd.	143,640	0.04
8,901	Miura Co. Ltd.	225,413	0.07
13,600	Nikkiso Co. Ltd.	84,026	0.02
24,600	Nippon Thompson Co. Ltd.	78,577	0.02
4,596	Nissei ASB Machine Co. Ltd.	148,560	0.04
8,467	Nissei Plastic Industrial Co. Ltd.	54,414	0.02
4,348	Obara Group, Inc.	110,803	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (2.62%) (2023: 4.14%) (continued)			
2,600	Okamoto Machine Tool Works Ltd.	65,265	0.02
10,880	OKUMA Corp.	236,070	0.07
4,108	Organo Corp.	214,340	0.06
8,900	Rheon Automatic Machinery Co. Ltd.	82,793	0.02
5,277	Shibaura Machine Co. Ltd.	120,374	0.04
4,351	Shibuya Corp.	106,865	0.03
4,272	Teikoku Electric Manufacturing Co. Ltd.	77,416	0.02
6,477	Torishima Pump Manufacturing Co. Ltd.	99,323	0.03
26,431	Tsubakimoto Chain Co.	328,958	0.09
10,066	Tsugami Corp.	99,789	0.03
2,200	Tsurumi Manufacturing Co. Ltd.	46,965	0.01
18,286	Yaskawa Electric Corp.	473,207	0.14
		<u>9,170,100</u>	<u>2.62</u>
Machinery, Construction & Mining (4.65%) (2023: 5.12%)			
35,100	Hitachi Construction Machinery Co. Ltd.	785,484	0.23
186,135	Hitachi Ltd.	4,662,850	1.33
179,922	Komatsu Ltd.	4,980,025	1.42
195,525	Mitsubishi Electric Corp.	3,342,935	0.96
149,016	Mitsubishi Heavy Industries Ltd.	2,107,805	0.60
6,800	Modec, Inc.	144,731	0.04
7,490	Takeuchi Manufacturing Co. Ltd.	237,339	0.07
		<u>16,261,169</u>	<u>4.65</u>
Media (0.00%) (2023: 0.03%)			
Mining (0.34%) (2023: 0.30%)			
14,585	Daiki Aluminium Industry Co. Ltd.	98,557	0.03
7,916	Dowa Holdings Co. Ltd.	224,445	0.06
8,149	Furukawa Co. Ltd.	83,274	0.02
23,863	Mitsubishi Materials Corp.	365,248	0.11
8,157	Mitsui Mining & Smelting Co. Ltd.	242,229	0.07
91,100	Nippon Coke & Engineering Co. Ltd.	55,648	0.02
12,100	Nippon Light Metal Holdings Co. Ltd.	120,030	0.03
		<u>1,189,431</u>	<u>0.34</u>
Miscellaneous Manufacturers (1.03%) (2023: 0.70%)			
16,800	Amano Corp.	458,162	0.13
14,300	Bando Chemical Industries Ltd.	173,882	0.05
8,500	Fujikura Composites, Inc.	86,482	0.03
6,900	FuKoKu Co. Ltd.	78,720	0.02
10,083	JSP Corp.	139,992	0.04
4,421	Kurabo Industries Ltd.	161,751	0.05
9,900	Kuriyama Holdings Corp.	78,426	0.02
8,160	Mitsuboshi Belting Ltd.	207,686	0.06
8,600	Morita Holdings Corp.	119,293	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (1.03%) (2023: 0.70%) (continued)			
41,381	Nikon Corp.	431,688	0.12
3,100	Okamoto Industries, Inc.	113,222	0.03
5,190	PILLAR Corp.	142,993	0.04
14,974	Riken Technos Corp.	102,615	0.03
13,267	Shinagawa Refractories Co. Ltd.	148,490	0.04
8,536	Shoei Co. Ltd.	122,370	0.04
18,725	Sumitomo Heavy Industries Ltd.	386,629	0.11
9,202	Tamron Co. Ltd.	263,190	0.08
8,600	Towa Corp.	84,599	0.02
2,800	Toyo Tanso Co. Ltd.	76,254	0.02
19,997	Toyobo Co. Ltd.	123,041	0.04
5,448	Valqua Ltd.	113,356	0.03
		<u>3,612,841</u>	<u>1.03</u>
Oil & Gas (1.58%) (2023: 1.49%)			
350,260	ENEOS Holdings, Inc.	1,841,562	0.52
173,690	Idemitsu Kosan Co. Ltd.	1,144,413	0.33
203,027	Inpex Corp.	2,545,589	0.73
		<u>5,531,564</u>	<u>1.58</u>
Other Industrial (0.61%) (2023: 0.59%)			
9,200	Daiichi Jitsugyo Co. Ltd.	168,768	0.05
8,444	Hanwa Co. Ltd.	267,569	0.08
20,890	Kitz Corp.	151,132	0.04
18,149	MISUMI Group, Inc.	283,506	0.08
105,000	NSK Ltd.	458,924	0.13
107,400	NTN Corp.	174,057	0.05
10,120	Oiles Corp.	159,823	0.05
8,600	Ryobi Ltd.	124,491	0.04
10,100	Tocalo Co. Ltd.	119,663	0.03
15,400	Tsubaki Nakashima Co. Ltd.	46,251	0.01
5,500	UACJ Corp.	186,530	0.05
		<u>2,140,714</u>	<u>0.61</u>
Packaging & Containers (0.28%) (2023: 0.18%)			
12,384	Fuji Seal International, Inc.	200,306	0.06
40,700	Rengo Co. Ltd.	226,859	0.06
31,843	Toyo Seikan Group Holdings Ltd.	487,593	0.14
2,747	Zacros Corp.	75,335	0.02
		<u>990,093</u>	<u>0.28</u>
Pharmaceuticals (6.00%) (2023: 6.62%)			
83,170	Chugai Pharmaceutical Co. Ltd.	3,703,912	1.06
98,700	Daiichi Sankyo Co. Ltd.	2,733,154	0.78
6,000	Eiken Chemical Co. Ltd.	81,891	0.02
6,600	Kobayashi Pharmaceutical Co. Ltd.	261,631	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (6.00%) (2023: 6.62%) (continued)			
51,108	Kyowa Kirin Co. Ltd.	772,506	0.22
10,432	Nippon Shinyaku Co. Ltd.	264,783	0.08
83,665	Ono Pharmaceutical Co. Ltd.	870,135	0.25
45,805	Otsuka Holdings Co. Ltd.	2,506,509	0.72
46,100	Santen Pharmaceutical Co. Ltd.	474,757	0.13
101,636	Shionogi & Co. Ltd.	1,435,036	0.41
288,018	Takeda Pharmaceutical Co. Ltd.	7,662,276	2.19
5,700	Towa Pharmaceutical Co. Ltd.	121,682	0.03
8,279	ZERIA Pharmaceutical Co. Ltd.	128,642	0.04
		<u>21,016,914</u>	<u>6.00</u>
Retail (1.68%) (2023: 1.16%)			
36,350	ABC-Mart, Inc.	738,056	0.21
54,600	Citizen Watch Co. Ltd.	324,487	0.09
10,179	Fast Retailing Co. Ltd.	3,485,835	1.00
2,657	JINS Holdings, Inc.	108,877	0.03
20,803	Ryohin Keikaku Co. Ltd.	476,261	0.14
1,741	Saizeriya Co. Ltd.	59,267	0.02
10,200	Sankyo Tateyama, Inc.	43,160	0.01
5,179	Seiko Group Corp.	161,308	0.05
1,900	Toridoll Holdings Corp.	47,149	0.01
36,631	VT Holdings Co. Ltd.	116,074	0.03
5,600	Zensho Holdings Co. Ltd.	319,410	0.09
		<u>5,879,884</u>	<u>1.68</u>
Semiconductors (3.04%) (2023: 3.74%)			
15,948	Advantest Corp.	933,378	0.27
3,588	Daitron Co. Ltd.	62,669	0.02
4,197	Disco Corp.	1,141,116	0.33
12,300	Kokusai Electric Corp.	167,877	0.05
4,400	Lasertec Corp.	425,134	0.12
3,100	Micronics Japan Co. Ltd.	74,462	0.02
7,374	Restar Corp.	121,758	0.03
7,700	Rorze Corp.	74,962	0.02
2,700	Santec Holdings Corp.	127,303	0.04
14,194	Shin-Etsu Polymer Co. Ltd.	148,840	0.04
14,985	Socionext, Inc.	241,280	0.07
2,900	Tera Probe, Inc.	53,365	0.02
42,676	Tokyo Electron Ltd.	6,567,314	1.88
9,685	Tokyo Ohka Kogyo Co. Ltd.	217,722	0.06
4,865	Ulvac, Inc.	190,873	0.05
3,000	V Technology Co. Ltd.	45,966	0.01
6,800	YAC Holdings Co. Ltd.	41,710	0.01
		<u>10,635,729</u>	<u>3.04</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.86%) (2023: 0.59%)		
28,908	Capcom Co. Ltd.	639,007	0.18
7,600	Celsys, Inc.	66,154	0.02
53,032	Koei Tecmo Holdings Co. Ltd.	626,457	0.18
8,979	Konami Group Corp.	845,566	0.24
23,100	Marvelous, Inc.	85,986	0.02
18,901	Sega Sammy Holdings, Inc.	369,938	0.11
5,900	Square Enix Holdings Co. Ltd.	230,767	0.07
6,400	Transcosmos, Inc.	136,218	0.04
		<u>3,000,093</u>	<u>0.86</u>
	Storage & Warehousing (0.05%) (2023: 0.06%)		
3,410	Mitsui-Soko Holdings Co. Ltd.	160,996	0.05
	Technology Hardware & Equipment (2.05%) (2023: 1.82%)		
161,779	Canon, Inc.	5,312,684	1.52
60,700	Ricoh Co. Ltd.	699,657	0.20
13,400	Riso Kagaku Corp.	136,933	0.04
7,024	Sato Holdings Corp.	98,504	0.03
44,583	Seiko Epson Corp.	815,719	0.23
4,600	Toshiba TEC Corp.	105,663	0.03
		<u>7,169,160</u>	<u>2.05</u>
	Textile (0.09%) (2023: 0.06%)		
5,100	Hagihara Industries, Inc.	51,857	0.02
2,300	Nitto Boseki Co. Ltd.	93,955	0.03
8,799	Seiren Co. Ltd.	156,821	0.04
		<u>302,633</u>	<u>0.09</u>
	Toys, Games & Hobbies (2.62%) (2023: 2.41%)		
54,360	Bandai Namco Holdings, Inc.	1,307,116	0.37
121,822	Nintendo Co. Ltd.	7,180,956	2.05
12,600	Sanrio Co. Ltd.	444,159	0.13
8,411	Tomy Co. Ltd.	242,975	0.07
		<u>9,175,206</u>	<u>2.62</u>
	Transportation (0.58%) (2023: 0.63%)		
23,181	Iino Kaiun Kaisha Ltd.	173,164	0.05
12,000	Japan Transcity Corp.	78,112	0.02
18,000	Kintetsu Group Holdings Co. Ltd.	379,104	0.11
51,400	Mitsubishi Logistics Corp.	378,730	0.11
5,500	Nippon Concept Corp.	64,113	0.02
45,072	Nippon Express Holdings, Inc.	686,290	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transportation (0.58%) (2023: 0.63%) (continued)			
7,100	Nishi-Nippon Railroad Co. Ltd.	102,461	0.03
6,591	NS United Kaiun Kaisha Ltd.	170,059	0.05
		<u>2,032,033</u>	<u>0.58</u>
		339,546,193	97.02
	Total Equities	<u>339,546,193</u>	<u>97.02</u>
	Total Transferable Securities (97.02%) (2023: 100.09%)	<u>339,546,193</u>	<u>97.02</u>

Financial Derivative Instruments (2.43%) (2023: (2.43)%)

Open Forward Foreign Currency Exchange Contracts (2.43%) (2023: (2.43)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
06/01/2025	CHF 184,966	JPY 31,805,669	1,723	0.00
06/01/2025	CHF 426,454	JPY 73,515,622	2,794	0.00
06/01/2025	CHF 11,433,357	JPY 1,948,033,592	220,892	0.06
06/01/2025	EUR 344,748	JPY 56,350,134	(1,522)	0.00
06/01/2025	EUR 275,776	JPY 43,967,411	5,839	0.00
06/01/2025	EUR 26,103,806	JPY 4,127,828,788	768,678	0.22
06/01/2025	GBP 16,016,457	JPY 3,043,192,481	694,816	0.20
06/01/2025	JPY 56,862,174	CHF 323,856	4,452	0.00
06/01/2025	JPY 1,000,315,553	USD 6,677,531	(312,581)	(0.09)
06/01/2025	JPY 580,213,140	USD 3,827,382	(135,519)	(0.04)
06/01/2025	JPY 331,725,511	USD 2,216,316	(105,565)	(0.03)
06/01/2025	USD 286,236	JPY 45,045,460	(386)	0.00
06/01/2025	USD 198,331	JPY 30,509,120	4,203	0.00
06/01/2025	USD 438,555	JPY 66,652,276	14,450	0.00
06/01/2025	USD 528,906	JPY 80,326,725	17,792	0.01
06/01/2025	USD 330,433	JPY 49,084,234	18,112	0.01
06/01/2025	USD 1,469,432	JPY 220,125,689	68,786	0.02
06/01/2025	USD 2,057,222	JPY 308,178,466	96,300	0.03
06/01/2025	USD 66,003,472	JPY 9,866,806,269	3,221,554	0.92
06/01/2025	USD 80,525,463	JPY 12,037,687,058	3,930,356	1.12
Unrealised gain on open forward foreign currency exchange contracts			9,070,747	2.59
Unrealised loss on open forward foreign currency exchange contracts			(555,573)	(0.16)
Net unrealised gain on open forward foreign currency exchange contracts			<u>8,515,174</u>	<u>2.43</u>
Total Financial Derivative Instruments			<u>8,515,174</u>	<u>2.43</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Japan Equity UCITS ETF (continued)

	Fair Value USD	Fund %
Total Investments (99.45%) (2023: 97.66%)	348,061,367	99.45
Other Net Assets (0.55%) (2023: 2.34%)	1,933,690	0.55
Net Assets (100.00%) (2023: 100.00%)	349,995,057	100.00
		% of Total Assets
Transferable securities admitted to an official stock exchange listing		96.82
Over the counter financial derivative instruments		2.59
Other assets		0.59
		100.00

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.91%) (2023: 99.22%)		
	Equities (97.91%) (2023: 99.22%)		
	Austria (0.56%) (2023: 0.42%)		
	Machinery — Diversified (0.56%) (2023: 0.42%)		
7,215	ANDRITZ AG	365,936	0.56
	Belgium (3.43%) (2023: 3.17%)		
	Beverages (1.51%) (2023: 2.12%)		
19,865	Anheuser-Busch InBev SA	992,513	1.51
	Chemicals (0.43%) (2023: 0.00%)		
3,887	Syensqo SA	284,003	0.43
	Electrical Components & Equipment (0.26%) (2023: 0.24%)		
4,867	Bekaert SA	168,631	0.26
	Electronics (0.14%) (2023: 0.07%)		
8,388	Barco NV	91,027	0.14
	Pharmaceuticals (0.78%) (2023: 0.46%)		
5,947	Fagron	103,210	0.15
2,074	UCB SA	412,774	0.63
		515,984	0.78
	Semiconductors (0.31%) (2023: 0.28%)		
3,545	Melexis NV	207,403	0.31
		2,259,561	3.43
	Finland (5.63%) (2023: 4.11%)		
	Chemicals (0.40%) (2023: 0.23%)		
13,037	Kemira OYJ	263,516	0.40
	Hand & Machine Tools (0.41%) (2023: 0.30%)		
4,231	Konecranes OYJ	268,130	0.41
	Machinery — Diversified (2.41%) (2023: 2.04%)		
18,844	Kone OYJ	917,109	1.39
14,344	Valmet OYJ	346,526	0.53
18,177	Wartsila OYJ Abp	322,049	0.49
		1,585,684	2.41
	Machinery, Construction & Mining (0.56%) (2023: 0.41%)		
39,350	Metso OYJ	365,907	0.56
	Packaging & Containers (0.44%) (2023: 0.18%)		
8,286	Huhtamaki OYJ	293,270	0.44
	Telecommunications (1.03%) (2023: 0.80%)		
153,812	Nokia OYJ	680,810	1.03
	Transportation (0.38%) (2023: 0.15%)		
4,788	Cargotec OYJ	253,253	0.38
		3,710,570	5.63

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	France (24.41%) (2023: 24.16%)		
	Advertising (0.46%) (2023: 0.88%)		
138	IPSOS SA	6,562	0.01
2,759	Publicis Groupe SA	294,287	0.45
		300,849	0.46
	Auto Parts & Equipment (1.03%) (2023: 0.99%)		
19,967	Cie Generale des Etablissements Michelin SCA	657,513	1.00
669	Forvia SE	6,013	0.01
651	Opmobility	6,761	0.01
735	Valeo SE	7,087	0.01
		677,374	1.03
	Beverages (0.70%) (2023: 0.82%)		
4,058	Pernod Ricard SA	458,046	0.70
	Building & Construction Materials (0.02%) (2023: 0.15%)		
297	Imerys SA	8,673	0.01
178	Vicat SACA	6,755	0.01
		15,428	0.02
	Chemicals (2.09%) (2023: 1.85%)		
8,340	Air Liquide SA	1,355,209	2.06
272	Arkema SA	20,716	0.03
		1,375,925	2.09
	Commercial Services (0.09%) (2023: 0.36%)		
1,986	Bureau Veritas SA	60,338	0.09
	Computers (0.00%) (2023: 0.18%)		
	Consumer Durables & Apparels (6.51%) (2023: 5.60%)		
379	Hermes International SCA	911,316	1.38
5,130	LVMH Moet Hennessy Louis Vuitton SE	3,375,940	5.13
		4,287,256	6.51
	Cosmetics & Personal Care (3.12%) (2023: 3.64%)		
345	Interparfums SA	14,576	0.02
5,756	L'Oreal SA	2,037,603	3.10
		2,052,179	3.12
	Electrical Components & Equipment (2.91%) (2023: 2.84%)		
869	Legrand SA	84,622	0.13
122	Nexans SA	13,164	0.02
7,288	Schneider Electric SE	1,818,051	2.76
		1,915,837	2.91
	Energy – Alternate Sources (0.03%) (2023: 0.02%)		
501	Neoen SA	20,606	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.03%) (2023: 1.57%)		
10,046	Danone SA	677,441	1.03
	Full Line Insurance (0.00%) (2023: 0.15%)		
	Healthcare Products (1.51%) (2023: 1.02%)		
4,085	EssilorLuxottica SA	996,614	1.51
	Healthcare Services (0.06%) (2023: 0.07%)		
374	BioMerieux	40,083	0.06
	Home Furnishings (0.03%) (2023: 0.10%)		
219	SEB SA	19,843	0.03
	Household Products (0.02%) (2023: 0.07%)		
148	Societe BIC SA	9,777	0.02
	Lodging (0.05%) (2023: 0.12%)		
705	Accor SA	34,340	0.05
	Mining (0.00%) (2023: 0.07%)		
	Oil & Gas (0.02%) (2023: 0.21%)		
1,180	Etablissements Maurel et Prom SA	6,940	0.01
355	Rubis SCA	8,779	0.01
		15,719	0.02
	Pharmaceuticals (4.45%) (2023: 3.15%)		
260	Ipsen SA	29,804	0.05
29,880	Sanofi SA	2,900,461	4.40
		2,930,265	4.45
	Pipelines (0.02%) (2023: 0.08%)		
98	Gaztransport Et Technigaz SA	13,050	0.02
	Software (0.26%) (2023: 0.22%)		
4,942	Dassault Systemes SE	171,456	0.26
		16,072,426	24.41
	Germany (25.34%) (2023: 24.94%)		
	Aerospace & Defense (0.08%) (2023: 0.12%)		
156	MTU Aero Engines AG	52,015	0.08
	Auto Manufacturers (1.62%) (2023: 7.08%)		
27,916	Daimler Truck Holding AG	1,065,224	1.62
	Auto Parts & Equipment (0.45%) (2023: 0.20%)		
4,390	Continental AG	294,662	0.45
	Building & Construction Materials (0.99%) (2023: 0.54%)		
5,296	Heidelberg Materials AG	654,242	0.99
	Chemicals (0.90%) (2023: 0.76%)		
2,608	Brenntag SE	156,310	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (0.90%) (2023: 0.76%) (continued)		
24,925	Evonik Industries AG	431,798	0.65
294	Lanxess AG	7,179	0.01
		<u>595,287</u>	<u>0.90</u>
	Computers (0.01%) (2023: 0.01%)		
251	Jenoptik AG	5,832	0.01
	Consumer Durables & Apparels (0.24%) (2023: 0.06%)		
643	adidas AG	157,668	0.24
	Cosmetics & Personal Care (0.19%) (2023: 0.18%)		
970	Beiersdorf AG	124,550	0.19
	Engineering & Construction (0.33%) (2023: 0.30%)		
1,599	HOCHTIEF AG	214,753	0.33
	Full Line Insurance (5.53%) (2023: 2.60%)		
3,360	Hannover Rueck SE	839,898	1.28
4,215	Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	2,126,013	3.23
7,908	Talanx AG	672,704	1.02
		<u>3,638,615</u>	<u>5.53</u>
	Healthcare Products (1.09%) (2023: 0.74%)		
436	Schott Pharma AG & Co. KGaA	11,359	0.02
13,329	Siemens Healthineers AG	706,672	1.07
		<u>718,031</u>	<u>1.09</u>
	Healthcare Services (0.00%) (2023: 0.60%)		
	Household Products (0.68%) (2023: 0.31%)		
5,828	Henkel AG & Co. KGaA	448,996	0.68
	Machinery — Diversified (0.27%) (2023: 0.24%)		
287	Duerr AG	6,372	0.01
2,931	GEA Group AG	145,136	0.22
212	Krones AG	26,343	0.04
		<u>177,851</u>	<u>0.27</u>
	Miscellaneous Manufacturers (4.42%) (2023: 4.35%)		
2,816	Knorr-Bremse AG	205,138	0.31
13,843	Siemens AG	2,702,900	4.11
		<u>2,908,038</u>	<u>4.42</u>
	Pharmaceuticals (0.20%) (2023: 1.35%)		
931	Merck KGaA	134,871	0.20
	Retail (0.04%) (2023: 0.07%)		
599	HUGO BOSS AG	27,775	0.04
	Semiconductors (0.01%) (2023: 0.45%)		
514	AIXTRON SE	8,101	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (3.13%) (2023: 1.66%)		
8,410	SAP SE	2,057,832	3.13
	Telecommunications (5.16%) (2023: 3.32%)		
113,582	Deutsche Telekom AG	3,397,873	5.16
		16,682,216	25.34
	Ireland (0.96%) (2023: 0.50%)		
	Food (0.96%) (2023: 0.50%)		
16,799	Glanbia PLC	231,880	0.35
4,112	Kerry Group PLC	397,126	0.61
		629,006	0.96
	Italy (3.63%) (2023: 1.87%)		
	Auto Parts & Equipment (0.00%) (2023: 0.20%)		
	Building & Construction Materials (0.27%) (2023: 0.04%)		
9,405	Carel Industries SpA	180,559	0.27
	Cosmetics & Personal Care (0.18%) (2023: 0.03%)		
7,979	Intercos SpA	115,011	0.18
	Electrical Components & Equipment (0.00%) (2023: 0.43%)		
	Engineering & Construction (0.73%) (2023: 0.19%)		
27,535	Maire SpA	235,513	0.36
82,789	Webuild SpA	243,982	0.37
		479,495	0.73
	Healthcare Products (0.32%) (2023: 0.10%)		
2,070	DiaSorin SpA	213,405	0.32
	Internet (0.36%) (2023: 0.08%)		
1,471	Reply SpA	233,662	0.36
	Leisure Time (0.23%) (2023: 0.18%)		
26,246	Ferretti SpA	76,505	0.11
34,300	Piaggio & C SpA	77,429	0.12
		153,934	0.23
	Other Industrial (0.55%) (2023: 0.00%)		
5,705	Prysmian SpA	364,258	0.55
	Retail (0.99%) (2023: 0.62%)		
2,491	Brunello Cucinelli SpA	271,872	0.41
7,192	Moncler SpA	379,664	0.58
		651,536	0.99
		2,391,860	3.63
	Luxembourg (1.14%) (2023: 0.00%)		
	Other Industrial (1.14%) (2023: 0.00%)		
40,187	Tenaris SA	751,958	1.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (16.61%) (2023: 26.88%)		
	Auto Manufacturers (0.96%) (2023: 9.15%)		
1,487	Ferrari NV	635,009	0.96
	Auto Parts & Equipment (0.34%) (2023: 0.00%)		
23,537	Brembo NV	221,620	0.34
	Beverages (2.43%) (2023: 3.19%)		
7,917	Heineken Holding NV	474,258	0.72
11,259	Heineken NV	800,952	1.22
19,085	JDE Peet's NV	326,675	0.49
		1,601,885	2.43
	Chemicals (0.59%) (2023: 0.59%)		
6,514	Akzo Nobel NV	390,955	0.59
	Commercial Services (1.20%) (2023: 0.00%)		
4,737	Wolters Kluwer NV	786,789	1.20
	Distribution & Wholesale (0.39%) (2023: 0.28%)		
1,747	IMCD NV	259,594	0.39
	Electrical Components & Equipment (0.34%) (2023: 0.35%)		
10,150	Signify NV	226,813	0.34
	Engineering & Construction (1.30%) (2023: 1.02%)		
3,833	Arcadis NV	233,381	0.36
14,452	Ferrovial SE	607,581	0.92
525	Technip Energies NV	13,972	0.02
		854,934	1.30
	Entertainment (1.35%) (2023: 1.48%)		
34,638	Universal Music Group NV	886,649	1.35
	Food (1.61%) (2023: 2.19%)		
5,012	Corbion NV	112,102	0.17
29,082	Koninklijke Ahold Delhaize NV	948,303	1.44
		1,060,405	1.61
	Full Line Insurance (0.82%) (2023: 0.87%)		
91,572	Aegon Ltd.	542,387	0.82
	Internet (0.00%) (2023: 0.40%)		
	Media (0.00%) (2023: 1.14%)		
	Oil & Gas Services (0.62%) (2023: 0.35%)		
8,643	Fugro NV	149,641	0.23
14,720	SBM Offshore NV	258,514	0.39
		408,155	0.62
	Pipelines (0.58%) (2023: 0.34%)		
8,675	Koninklijke Vopak NV	381,776	0.58

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (4.08%) (2023: 5.53%)		
506	ASM International NV	292,790	0.45
2,837	ASML Holding NV	1,993,827	3.03
2,895	BE Semiconductor Industries NV	396,606	0.60
		<u>2,683,223</u>	<u>4.08</u>
		<u>10,940,194</u>	<u>16.61</u>
	Portugal (0.15%) (2023: 0.08%)		
	Engineering & Construction (0.00%) (2023: 0.08%)		
	Forest Products & Paper (0.15%) (2023: 0.00%)		
17,562	Altri SGPS SA	96,929	0.15
	Spain (15.21%) (2023: 13.09%)		
	Auto Parts & Equipment (0.60%) (2023: 0.35%)		
9,933	CIE Automotive SA	261,255	0.40
51,508	Gestamp Automocion SA	132,289	0.20
		<u>393,544</u>	<u>0.60</u>
	Banks (9.94%) (2023: 9.60%)		
345,719	Banco Bilbao Vizcaya Argentaria SA	3,383,802	5.14
684,136	Banco Santander SA	3,162,806	4.80
		<u>6,546,608</u>	<u>9.94</u>
	Commercial Services (0.00%) (2023: 0.84%)		
	Engineering & Construction (1.13%) (2023: 0.97%)		
12,535	ACS Actividades de Construcción y Servicios SA	628,766	0.96
6,772	Elecnor SA	112,619	0.17
		<u>741,385</u>	<u>1.13</u>
	Environmental Control (0.39%) (2023: 0.22%)		
10,578	Fluidra SA	257,627	0.39
	Food (0.66%) (2023: 0.20%)		
10,455	Ebro Foods SA	171,919	0.26
4,159	Viscofan SA	262,706	0.40
		<u>434,625</u>	<u>0.66</u>
	Full Line Insurance (0.95%) (2023: 0.65%)		
247,794	Mapfre SA	627,635	0.95
	Iron & Steel (0.33%) (2023: 0.26%)		
21,959	Acerinox SA	214,879	0.33
	Leisure Time (1.21%) (2023: 0.00%)		
11,292	Amadeus IT Group SA	797,468	1.21
		<u>10,013,771</u>	<u>15.21</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Switzerland (0.84%) (2023: 0.00%)		
	Chemicals (0.84%) (2023: 0.00%)		
5,458	DSM-Firmenich AG	552,290	0.84
	Total Equities	64,466,717	97.91
	Total Transferable Securities (97.91%) (2023: 99.22%)	64,466,717	97.91

Financial Derivative Instruments (1.62%) (2023: (0.79)%)

Open Forward Foreign Currency Exchange Contracts (1.62%) (2023: (0.79)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	EUR 2,079,944	USD 2,185,192	(31,409)	(0.05)
02/01/2025	EUR 598,493	USD 629,268	(9,529)	(0.01)
02/01/2025	GBP 1,863,047	EUR 2,239,086	14,706	0.02
02/01/2025	USD 629,287	EUR 598,511	9,529	0.01
02/01/2025	USD 24,548,327	EUR 23,211,463	512,856	0.78
02/01/2025	USD 28,650,031	EUR 27,089,794	598,548	0.91
03/01/2025	CHF 2,128,440	EUR 2,292,944	(25,721)	(0.04)
Unrealised gain on open forward foreign currency exchange contracts			1,135,639	1.72
Unrealised loss on open forward foreign currency exchange contracts			(66,659)	(0.10)
Net unrealised gain on open forward foreign currency exchange contracts			1,068,980	1.62
Total Financial Derivative Instruments			1,068,980	1.62

	<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.53%) (2023: 98.43%)	65,535,697	99.53
Other Net Assets (0.47%) (2023: 1.57%)	309,854	0.47
Net Assets (100.00%) (2023: 100.00%)	65,845,551	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.21
Over the counter financial derivative instruments	1.71
Other assets	1.08
	100.00

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (101.01%) (2023: 100.90%)			
Government Bonds (101.01%) (2023: 100.90%)			
United States (101.01%) (2023: 100.90%)			
30,020,000	U.S. Treasury Bills Zero Coupon 09/01/2025	29,995,475	9.87
32,772,000	U.S. Treasury Bills Zero Coupon 27/02/2025	32,557,125	10.71
30,670,000	U.S. Treasury Bills Zero Coupon 06/03/2025	30,445,649	10.02
31,808,000	U.S. Treasury Bills Zero Coupon 20/03/2025	31,524,214	10.37
30,427,000	U.S. Treasury Bills Zero Coupon 03/04/2025	30,102,428	9.90
36,314,000	U.S. Treasury Bills Zero Coupon 17/04/2025	35,874,825	11.80
33,176,000	U.S. Treasury Bills Zero Coupon 01/05/2025	32,722,329	10.77
25,201,000	U.S. Treasury Bills Zero Coupon 15/05/2025*	24,816,955	8.16
32,364,000	U.S. Treasury Bills Zero Coupon 29/05/2025	31,816,755	10.47
27,672,000	U.S. Treasury Bills Zero Coupon 12/06/2025	27,160,457	8.94
		<u>307,016,212</u>	<u>101.01</u>
Total Government Bonds		<u>307,016,212</u>	<u>101.01</u>
Total Transferable Securities (101.01%) (2023: 100.90%)		<u>307,016,212</u>	<u>101.01</u>

Financial Derivative Instruments ((1.09)%) (2023: (3.12)%)

Open Forward Foreign Currency Exchange Contracts ((0.38)%) (2023: 0.17%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2025	CHF 4,815,600	USD 5,481,391	(167,626)	(0.05)
03/01/2025	EUR 18,319,000	USD 19,352,664	(383,338)	(0.13)
03/01/2025	GBP 34,082,800	USD 43,287,964	(602,668)	(0.20)
03/01/2025	USD 6,834	CHF 6,100	103	0.00
03/01/2025	USD 478,271	CHF 427,000	7,098	0.00
03/01/2025	USD 13,498	EUR 13,000	37	0.00
03/01/2025	USD 614,766	EUR 592,000	1,750	0.00
Unrealised gain on open forward foreign currency exchange contracts			8,988	0.00
Unrealised loss on open forward foreign currency exchange contracts			<u>(1,153,632)</u>	<u>(0.38)</u>
Net unrealised loss on open forward foreign currency exchange contracts			<u>(1,144,644)</u>	<u>(0.38)</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Enhanced Commodity UCITS ETF (continued)

Total Return Swaps ((0.71)%) (2023: (3.29)%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	310,058,474	US Treasury 13-Week Bill High Discount Rate plus spread/swap fee	Optimised Roll Commodity Total Return Index	30/04/2025	(2,174,961)	(0.71)
Unrealised loss on total return swaps					<u>(2,174,961)</u>	<u>(0.71)</u>
Net unrealised loss on total return swaps					<u>(2,174,961)</u>	<u>(0.71)</u>
Total Financial Derivative Instruments					<u>(3,319,605)</u>	<u>(1.09)</u>
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.92%) (2023: 97.78%)					303,696,607	99.92
Other Net Assets (0.08%) (2023: 2.22%)					236,235	0.08
Net Assets (100.00%) (2023: 100.00%)					<u><u>303,932,842</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	87.17
Over the counter financial derivative instruments	0.00
Other assets	12.83
	<u><u>100.00</u></u>

*The Fund pledged this security with a market value of USD 3,649,523 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2024.

The counterparties to the open forward foreign currency exchange contracts are BNP Paribas, Goldman Sachs and Morgan Stanley.

The counterparty for total return swaps is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.72%) (2023: 99.72%)		
	Equities (99.72%) (2023: 99.72%)		
	Puerto Rico (0.07%) (2023: 0.06%)		
	Banks (0.07%) (2023: 0.06%)		
4,229	Popular, Inc.	397,780	0.07
	United States (99.65%) (2023: 99.66%)		
	Advertising (0.17%) (2023: 0.19%)		
11,102	Omnicom Group, Inc.	955,216	0.17
	Aerospace & Defense (0.55%) (2023: 0.10%)		
415	Curtiss-Wright Corp.	147,271	0.03
13,281	General Electric Co.	2,215,138	0.39
409	HEICO Corp.	97,236	0.02
621	HEICO Corp. Class A	115,556	0.02
2,860	Hexcel Corp.	179,322	0.03
3,044	Howmet Aerospace, Inc.	332,922	0.06
		3,087,445	0.55
	Airlines (0.14%) (2023: 0.15%)		
12,918	Delta Air Lines, Inc.	781,539	0.14
	Auto Manufacturers (0.53%) (2023: 0.00%)		
5,300	Cummins, Inc.	1,847,580	0.33
10,968	PACCAR, Inc.	1,140,891	0.20
		2,988,471	0.53
	Auto Parts & Equipment (0.15%) (2023: 0.16%)		
2,343	Allison Transmission Holdings, Inc.	253,185	0.05
10,140	Gentex Corp.	291,322	0.05
3,199	Lear Corp.	302,945	0.05
		847,452	0.15
	Banks (2.30%) (2023: 3.63%)		
111,118	Citigroup, Inc.	7,821,596	1.39
27,127	Citizens Financial Group, Inc.	1,187,077	0.21
40,657	Fifth Third Bancorp	1,718,978	0.31
6,644	Glacier Bancorp, Inc.	333,662	0.06
18,628	Old National Bancorp	404,321	0.07
1,779	Pinnacle Financial Partners, Inc.	203,500	0.04
2,280	ServisFirst Bancshares, Inc.	193,207	0.03
3,677	SouthState Corp.	365,788	0.07
32,826	Valley National Bancorp	297,403	0.05
4,537	Western Alliance Bancorp	379,021	0.07
		12,904,553	2.30
	Beverages (5.36%) (2023: 5.54%)		
9,575	Brown-Forman Corp. Class A	360,882	0.06
15,230	Brown-Forman Corp. Class B	578,435	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Beverages (5.36%) (2023: 5.54%) (continued)			
259,257	Coca-Cola Co.	16,141,341	2.88
188	Coca-Cola Consolidated, Inc.	236,878	0.04
82,079	PepsiCo, Inc.	12,480,933	2.22
10,380	Primo Brands Corp.	319,392	0.06
		<u>30,117,861</u>	<u>5.36</u>
Building & Construction Materials (0.81%) (2023: 0.66%)			
1,201	AAON, Inc.	141,334	0.03
1,226	Armstrong World Industries, Inc.	173,271	0.03
1,057	Boise Cascade Co.	125,635	0.02
18,737	Carrier Global Corp.	1,278,988	0.23
517	Eagle Materials, Inc.	127,575	0.02
4,057	Fortune Brands Innovations, Inc.	277,215	0.05
638	Lennox International, Inc.	388,733	0.07
1,997	Louisiana-Pacific Corp.	206,789	0.04
797	Martin Marietta Materials, Inc.	411,650	0.07
7,212	Masco Corp.	523,375	0.09
999	Simpson Manufacturing Co., Inc.	165,664	0.03
1,876	UFP Industries, Inc.	211,331	0.04
1,960	Vulcan Materials Co.	504,171	0.09
		<u>4,535,731</u>	<u>0.81</u>
Chemicals (1.79%) (2023: 1.80%)			
9,431	Air Products & Chemicals, Inc.	2,735,367	0.49
2,544	Cabot Corp.	232,293	0.04
8,498	CF Industries Holdings, Inc.	725,049	0.13
15,847	DuPont de Nemours, Inc.	1,208,334	0.22
5,362	Ecolab, Inc.	1,256,424	0.22
8,687	Element Solutions, Inc.	220,910	0.04
7,321	FMC Corp.	355,874	0.06
507	NewMarket Corp.	267,873	0.05
10,321	PPG Industries, Inc.	1,232,844	0.22
4,315	RPM International, Inc.	531,004	0.09
3,739	Sherwin-Williams Co.	1,270,998	0.23
		<u>10,036,970</u>	<u>1.79</u>
Commercial Services (2.62%) (2023: 2.38%)			
48,917	ADT, Inc.	338,017	0.06
16,129	Automatic Data Processing, Inc.	4,721,442	0.84
4,147	Booz Allen Hamilton Holding Corp.	533,719	0.09
5,822	Cintas Corp.	1,063,679	0.19
1,758	Equifax, Inc.	448,026	0.08
1,034	Herc Holdings, Inc.	195,767	0.03
1,237	MarketAxess Holdings, Inc.	279,612	0.05
2,575	Moody's Corp.	1,218,928	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (2.62%) (2023: 2.38%) (continued)			
638	Morningstar, Inc.	214,853	0.04
1,017	Quanta Services, Inc.	321,423	0.06
6,022	Robert Half, Inc.	424,310	0.08
14,240	Rollins, Inc.	660,024	0.12
4,480	S&P Global, Inc.	2,231,174	0.40
4,888	Service Corp. International	390,160	0.07
2,471	TransUnion	229,086	0.04
2,000	TriNet Group, Inc.	181,540	0.03
1,065	United Rentals, Inc.	750,229	0.13
1,781	Verisk Analytics, Inc.	490,541	0.09
		14,692,530	2.62
Computers (5.59%) (2023: 6.06%)			
120,355	Apple, Inc.	30,139,299	5.37
4,016	KBR, Inc.	232,647	0.04
7,089	NetApp, Inc.	822,891	0.14
1,923	Science Applications International Corp.	214,953	0.04
		31,409,790	5.59
Consumer Durables & Apparels (0.93%) (2023: 0.78%)			
2,569	Columbia Sportswear Co.	215,616	0.04
3,187	Kontoor Brands, Inc.	272,202	0.05
48,302	NIKE, Inc.	3,655,012	0.65
1,585	Ralph Lauren Corp.	366,103	0.06
11,147	Tapestry, Inc.	728,234	0.13
		5,237,167	0.93
Cosmetics & Personal Care (3.67%) (2023: 3.59%)			
33,980	Colgate-Palmolive Co.	3,089,122	0.55
104,350	Procter & Gamble Co.	17,494,277	3.12
		20,583,399	3.67
Distribution & Wholesale (0.69%) (2023: 0.74%)			
22,043	Fastenal Co.	1,585,112	0.28
1,191	Pool Corp.	406,060	0.07
2,862	Rush Enterprises, Inc.	156,809	0.03
1,516	Watsco, Inc.	718,417	0.13
1,177	WESCO International, Inc.	212,990	0.04
734	WW Grainger, Inc.	773,673	0.14
		3,853,061	0.69
Diversified Financial Services (6.31%) (2023: 5.32%)			
606	Affiliated Managers Group, Inc.	112,062	0.02
5,470	Air Lease Corp.	263,709	0.05
12,875	American Express Co.	3,821,171	0.68
2,155	Ameriprise Financial, Inc.	1,147,387	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (6.31%) (2023: 5.32%) (continued)			
5,698	Blackrock, Inc.	5,841,077	1.04
9,988	Capital One Financial Corp.	1,781,060	0.32
43,106	Charles Schwab Corp.	3,190,275	0.57
3,056	Cohen & Steers, Inc.	282,191	0.05
1,076	Evercore, Inc.	298,256	0.05
1,287	Hamilton Lane, Inc.	190,540	0.03
1,883	Houlihan Lokey, Inc.	327,002	0.06
8,339	Jefferies Financial Group, Inc.	653,778	0.12
8,150	KKR & Co., Inc.	1,205,466	0.21
847	LPL Financial Holdings, Inc.	276,554	0.05
9,090	Mastercard, Inc.	4,786,521	0.85
14,233	Nasdaq, Inc.	1,100,353	0.20
6,799	OneMain Holdings, Inc.	354,432	0.06
1,993	PennyMac Financial Services, Inc.	203,565	0.04
642	Piper Sandler Cos.	192,568	0.03
3,887	SEI Investments Co.	320,600	0.06
11,527	SLM Corp.	317,915	0.06
3,773	Stifel Financial Corp.	400,240	0.07
1,356	Tradeweb Markets, Inc.	177,527	0.03
24,703	Visa, Inc.	7,807,136	1.39
5,286	Voya Financial, Inc.	363,835	0.07
		<u>35,415,220</u>	<u>6.31</u>
Electrical Components & Equipment (0.10%) (2023: 0.04%)			
878	Belden, Inc.	98,872	0.02
916	Littelfuse, Inc.	215,855	0.04
1,489	Universal Display Corp.	217,692	0.04
		<u>532,419</u>	<u>0.10</u>
Electronics (0.60%) (2023: 0.39%)			
21,786	Amphenol Corp.	1,513,038	0.27
5,120	Avnet, Inc.	267,879	0.05
768	Badger Meter, Inc.	162,908	0.03
1,372	Hubbell, Inc.	574,717	0.10
1,377	Jabil, Inc.	198,150	0.04
2,868	TD SYNnex Corp.	336,359	0.06
3,125	Vontier Corp.	113,969	0.02
1,127	Woodward, Inc.	187,555	0.03
		<u>3,354,575</u>	<u>0.60</u>
Engineering & Construction (0.07%) (2023: 0.03%)			
1,022	Arcosa, Inc.	98,868	0.02
324	Comfort Systems USA, Inc.	137,395	0.02
353	EMCOR Group, Inc.	160,227	0.03
		<u>396,490</u>	<u>0.07</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.07%) (2023: 0.03%)		
1,057	Churchill Downs, Inc.	141,152	0.02
8,446	Warner Music Group Corp.	261,826	0.05
		402,978	0.07
	Environmental Control (0.67%) (2023: 0.65%)		
6,932	Republic Services, Inc.	1,394,580	0.25
4,950	Tetra Tech, Inc.	197,208	0.04
10,620	Waste Management, Inc.	2,143,010	0.38
		3,734,798	0.67
	Food (0.82%) (2023: 0.81%)		
7,444	Aramark	277,736	0.05
8,586	Hershey Co.	1,454,039	0.26
25,161	Sysco Corp.	1,923,810	0.34
16,977	Tyson Foods, Inc.	975,159	0.17
		4,630,744	0.82
	Forest Products & Paper (0.20%) (2023: 0.00%)		
20,737	International Paper Co.	1,116,065	0.20
	Full Line Insurance (1.60%) (2023: 3.12%)		
27,310	American International Group, Inc.	1,988,168	0.35
6,803	Cincinnati Financial Corp.	977,591	0.17
1,279	Erie Indemnity Co.	527,242	0.09
16,332	Fidelity National Financial, Inc.	916,878	0.16
10,484	Hartford Financial Services Group, Inc.	1,146,950	0.21
209	Kinsale Capital Group, Inc.	97,212	0.02
13,819	Marsh & McLennan Cos., Inc.	2,935,294	0.52
2,606	Ryan Specialty Holdings, Inc.	167,201	0.03
2,705	Selective Insurance Group, Inc.	252,972	0.05
		9,009,508	1.60
	Hand & Machine Tools (0.09%) (2023: 0.19%)		
1,669	Franklin Electric Co., Inc.	162,644	0.03
1,940	Lincoln Electric Holdings, Inc.	363,692	0.06
		526,336	0.09
	Healthcare Products (2.42%) (2023: 1.98%)		
63,992	Abbott Laboratories	7,238,135	1.29
4,630	Agilent Technologies, Inc.	621,994	0.11
22,946	Baxter International, Inc.	669,105	0.12
2,496	Bio-Techne Corp.	179,787	0.03
6,721	Danaher Corp.	1,542,805	0.28
2,981	GE HealthCare Technologies, Inc.	233,055	0.04
2,815	ResMed, Inc.	643,762	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (2.42%) (2023: 1.98%) (continued)			
6,214	Stryker Corp.	2,237,351	0.40
610	West Pharmaceutical Services, Inc.	199,812	0.04
		<u>13,565,806</u>	<u>2.42</u>
Healthcare Services (2.55%) (2023: 3.20%)			
263	Chemed Corp.	139,337	0.02
2,190	Encompass Health Corp.	202,247	0.04
815	Ensign Group, Inc.	108,281	0.02
4,329	HCA Healthcare, Inc.	1,299,349	0.23
24,514	UnitedHealth Group, Inc.	12,400,652	2.21
924	Universal Health Services, Inc.	165,784	0.03
		<u>14,315,650</u>	<u>2.55</u>
Home Builders (0.25%) (2023: 0.42%)			
754	Installed Building Products, Inc.	132,138	0.02
2,926	KB Home	192,297	0.03
1,380	Lennar Corp.	182,367	0.03
1,635	Meritage Homes Corp.	251,496	0.05
3,432	PulteGroup, Inc.	373,745	0.07
2,829	Thor Industries, Inc.	270,763	0.05
		<u>1,402,806</u>	<u>0.25</u>
Home Furnishings (0.04%) (2023: 0.02%)			
3,030	Dolby Laboratories, Inc.	236,643	0.04
Household Products (0.57%) (2023: 0.78%)			
3,119	Avery Dennison Corp.	583,658	0.10
20,037	Kimberly-Clark Corp.	2,625,649	0.47
		<u>3,209,307</u>	<u>0.57</u>
Internet (5.29%) (2023: 0.41%)			
52,020	Alphabet, Inc. Class A	9,847,386	1.75
49,216	Alphabet, Inc. Class C	9,372,695	1.67
4,118	CDW Corp.	716,697	0.13
17,504	eBay, Inc.	1,084,373	0.19
21,616	Gen Digital, Inc.	591,846	0.11
13,826	Meta Platforms, Inc.	8,095,261	1.44
		<u>29,708,258</u>	<u>5.29</u>
Iron & Steel (0.15%) (2023: 0.26%)			
869	Carpenter Technology Corp.	147,478	0.03
4,041	Commercial Metals Co.	200,434	0.03
4,518	Steel Dynamics, Inc.	515,368	0.09
		<u>863,280</u>	<u>0.15</u>
Leisure Time (0.04%) (2023: 0.10%)			
3,887	Brunswick Corp.	251,411	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.41%) (2023: 0.59%)		
2,843	Boyd Gaming Corp.	206,231	0.03
1,602	Hilton Worldwide Holdings, Inc.	395,950	0.07
4,986	Marriott International, Inc.	1,390,795	0.25
3,200	Wyndham Hotels & Resorts, Inc.	322,528	0.06
		<u>2,315,504</u>	<u>0.41</u>
	Machinery — Diversified (1.67%) (2023: 0.80%)		
726	Applied Industrial Technologies, Inc.	173,855	0.03
1,026	Crane Co.	155,695	0.03
295	CSW Industrials, Inc.	104,076	0.02
7,062	Deere & Co.	2,992,169	0.53
3,056	Dover Corp.	573,306	0.10
4,918	Flowserve Corp.	282,883	0.05
4,689	Graco, Inc.	395,236	0.07
2,169	IDEX Corp.	453,950	0.08
294	Kadant, Inc.	101,427	0.02
1,699	Nordson Corp.	355,499	0.06
12,796	Otis Worldwide Corp.	1,185,037	0.21
4,205	Rockwell Automation, Inc.	1,201,747	0.22
4,387	Toro Co.	351,399	0.06
1,781	Westinghouse Air Brake Technologies Corp.	337,660	0.06
5,983	Xylem, Inc.	694,148	0.13
		<u>9,358,087</u>	<u>1.67</u>
	Machinery, Construction & Mining (0.91%) (2023: 0.03%)		
13,333	Caterpillar, Inc.	4,836,679	0.86
2,396	Vertiv Holdings Co.	272,210	0.05
		<u>5,108,889</u>	<u>0.91</u>
	Media (0.24%) (2023: 0.18%)		
819	FactSet Research Systems, Inc.	393,349	0.07
4,685	New York Times Co.	243,854	0.04
8,031	News Corp. Class A	221,174	0.04
5,102	News Corp. Class B	155,254	0.03
2,005	Nexstar Media Group, Inc.	316,730	0.06
		<u>1,330,361</u>	<u>0.24</u>
	Mining (0.05%) (2023: 0.03%)		
2,165	Royal Gold, Inc.	285,455	0.05
	Miscellaneous Manufacturers (1.65%) (2023: 1.30%)		
23,317	3M Co.	3,009,992	0.54
5,518	A.O. Smith Corp.	376,383	0.07
1,021	Carlisle Cos., Inc.	376,586	0.07
4,669	Donaldson Co., Inc.	314,457	0.05
1,495	Federal Signal Corp.	138,123	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (1.65%) (2023: 1.30%) (continued)			
12,639	Illinois Tool Works, Inc.	3,204,745	0.57
1,856	ITT, Inc.	265,185	0.05
2,446	Parker-Hannifin Corp.	1,555,729	0.28
		<u>9,241,200</u>	<u>1.65</u>
Oil & Gas (6.38%) (2023: 0.07%)			
869	California Resources Corp.	45,092	0.01
83,406	Chevron Corp.	12,080,525	2.15
210,455	Exxon Mobil Corp.	22,638,644	4.03
2,261	Marathon Petroleum Corp.	315,410	0.05
2,794	Phillips 66	318,321	0.06
171	Texas Pacific Land Corp.	189,119	0.03
2,163	Valero Energy Corp.	265,162	0.05
		<u>35,852,273</u>	<u>6.38</u>
Oil & Gas Services (0.08%) (2023: 0.52%)			
6,506	Baker Hughes Co.	266,876	0.05
1,056	ChampionX Corp.	28,713	0.00
5,879	Halliburton Co.	159,850	0.03
		<u>455,439</u>	<u>0.08</u>
Other Industrial (0.12%) (2023: 0.04%)			
1,424	Advanced Drainage Systems, Inc.	164,614	0.03
3,391	Mueller Industries, Inc.	269,110	0.05
3,564	Timken Co.	254,363	0.04
		<u>688,087</u>	<u>0.12</u>
Packaging & Containers (0.25%) (2023: 0.26%)			
1,867	AptarGroup, Inc.	293,306	0.05
3,882	Packaging Corp. of America	873,955	0.16
4,403	Silgan Holdings, Inc.	229,176	0.04
		<u>1,396,437</u>	<u>0.25</u>
Pharmaceuticals (5.99%) (2023: 12.96%)			
16,268	Corteva, Inc.	926,625	0.17
11,515	Eli Lilly & Co.	8,889,580	1.58
73,518	Gilead Sciences, Inc.	6,790,858	1.21
1,309	McKesson Corp.	746,012	0.13
148,933	Merck & Co., Inc.	14,815,855	2.64
9,110	Zoetis, Inc.	1,484,292	0.26
		<u>33,653,222</u>	<u>5.99</u>
Pipelines (0.20%) (2023: 0.22%)			
3,970	ONEOK, Inc.	398,588	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pipelines (0.20%) (2023: 0.22%) (continued)			
1,460	Targa Resources Corp.	260,610	0.05
8,247	Williams Cos., Inc.	446,328	0.08
		<u>1,105,526</u>	<u>0.20</u>
Real Estate Investment Trusts (0.15%) (2023: 0.33%)			
4,085	SBA Communications Corp.	832,523	0.15
Retail (11.19%) (2023: 10.31%)			
12,604	Best Buy Co., Inc.	1,081,423	0.19
4,061	Costco Wholesale Corp.	3,720,972	0.66
7,165	Darden Restaurants, Inc.	1,337,634	0.24
2,770	Dick's Sporting Goods, Inc.	633,887	0.11
716	Dillard's, Inc.	309,126	0.06
1,067	Domino's Pizza, Inc.	447,884	0.08
5,886	Ferguson Enterprises, Inc.	1,021,633	0.18
2,091	FirstCash Holdings, Inc.	216,628	0.04
40,223	Home Depot, Inc.	15,646,345	2.79
526	Lithia Motors, Inc.	188,008	0.03
18,745	Lowe's Cos., Inc.	4,626,266	0.82
33,250	McDonald's Corp.	9,638,842	1.72
3,381	MSC Industrial Direct Co., Inc.	252,527	0.04
6,704	Ross Stores, Inc.	1,014,114	0.18
27,414	Target Corp.	3,705,825	0.66
1,921	Texas Roadhouse, Inc.	346,606	0.06
26,560	TJX Cos., Inc.	3,208,714	0.57
17,790	Tractor Supply Co.	943,937	0.17
136,593	Walmart, Inc.	12,341,178	2.20
3,624	Williams-Sonoma, Inc.	671,092	0.12
11,156	Yum! Brands, Inc.	1,496,689	0.27
		<u>62,849,330</u>	<u>11.19</u>
Semiconductors (6.37%) (2023: 10.88%)			
9,383	Amkor Technology, Inc.	241,049	0.04
14,492	Applied Materials, Inc.	2,356,834	0.42
2,761	KLA Corp.	1,739,761	0.31
30,473	Lam Research Corp.	2,201,065	0.39
1,763	MKS Instruments, Inc.	184,040	0.03
963	Monolithic Power Systems, Inc.	569,807	0.10
152,574	NVIDIA Corp.	20,489,163	3.65
44,931	QUALCOMM, Inc.	6,902,300	1.23
9,360	Skyworks Solutions, Inc.	830,045	0.15
2,082	Teradyne, Inc.	262,165	0.05
		<u>35,776,229</u>	<u>6.37</u>
Software (10.87%) (2023: 10.38%)			
4,480	Bentley Systems, Inc.	209,216	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (10.87%) (2023: 10.38%) (continued)			
3,789	Broadridge Financial Solutions, Inc.	856,655	0.15
2,852	Electronic Arts, Inc.	417,248	0.08
3,538	Intuit, Inc.	2,223,633	0.40
2,324	Jack Henry & Associates, Inc.	407,397	0.07
107,619	Microsoft Corp.	45,361,408	8.08
1,723	MSCI, Inc.	1,033,817	0.18
45,534	Oracle Corp.	7,587,786	1.35
19,359	Paychex, Inc.	2,714,519	0.48
1,096	Paycom Software, Inc.	224,647	0.04
		<u>61,036,326</u>	<u>10.87</u>
Telecommunications (3.74%) (2023: 3.61%)			
208,955	Cisco Systems, Inc.	12,370,136	2.20
2,997	Motorola Solutions, Inc.	1,385,303	0.25
32,780	T-Mobile U.S., Inc.	7,235,530	1.29
		<u>20,990,969</u>	<u>3.74</u>
Transportation (2.05%) (2023: 3.49%)			
6,059	CH Robinson Worldwide, Inc.	626,016	0.11
4,030	Expeditors International of Washington, Inc.	446,403	0.08
9,427	FedEx Corp.	2,652,098	0.47
2,320	JB Hunt Transport Services, Inc.	395,931	0.07
1,745	Landstar System, Inc.	299,895	0.05
2,467	Old Dominion Freight Line, Inc.	435,179	0.08
2,173	Ryder System, Inc.	340,857	0.06
5,018	Schneider National, Inc.	146,927	0.03
26,952	Union Pacific Corp.	6,146,134	1.10
		<u>11,489,440</u>	<u>2.05</u>
Utilities — Electric (0.14%) (2023: 0.13%)			
7,315	NRG Energy, Inc.	659,959	0.12
1,884	Ormat Technologies, Inc.	127,585	0.02
		<u>787,544</u>	<u>0.14</u>
Utilities — Electric & Gas (0.05%) (2023: 0.00%)			
4,260	Southwest Gas Holdings, Inc.	301,225	0.05
		<u>559,557,545</u>	<u>99.65</u>
Total Equities		<u>559,955,325</u>	<u>99.72</u>
Total Transferable Securities (99.72%) (2023: 99.72%)		<u>559,955,325</u>	<u>99.72</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

Financial Derivative Instruments ((0.02)%) (2023: 0.00%)

Open Forward Foreign Currency Exchange Contracts ((0.02)%) (2023: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	EUR 2,588,867	USD 2,737,973	(57,201)	(0.01)
02/01/2025	EUR 278,988	USD 295,066	(6,174)	0.00
02/01/2025	GBP 1,258,507	USD 1,599,633	(23,479)	(0.01)
02/01/2025	USD 199,169	EUR 189,576	2,863	0.00
Unrealised gain on open forward foreign currency exchange contracts			2,863	0.00
Unrealised loss on open forward foreign currency exchange contracts			(86,854)	(0.02)
Net unrealised loss on open forward foreign currency exchange contracts			(83,991)	(0.02)
Total Financial Derivative Instruments			(83,991)	(0.02)
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.70%) (2023: 99.72%)			559,871,334	99.70
Other Net Assets (0.30%) (2023: 0.28%)			1,676,358	0.30
Net Assets (100.00%) (2023: 100.00%)			561,547,692	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.38
Over the counter financial derivative instruments	0.00
Other assets	0.62
	100.00

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.63%) (2023: 99.73%)		
	Equities (99.63%) (2023: 99.73%)		
	Australia (1.67%) (2023: 1.81%)		
	Auto Parts & Equipment (0.04%) (2023: 0.00%)		
25,894	ARB Corp. Ltd.	651,071	0.04
	Building & Construction Materials (0.00%) (2023: 0.02%)		
	Commercial Services (0.18%) (2023: 0.11%)		
214,238	Brambles Ltd.	2,552,099	0.14
85,547	IDP Education Ltd.	668,966	0.04
		3,221,065	0.18
	Distribution & Wholesale (0.00%) (2023: 0.04%)		
	Diversified Financial Services (0.09%) (2023: 0.01%)		
51,329	Netwealth Group Ltd.	913,685	0.05
57,568	Pinnacle Investment Management Group Ltd.	814,448	0.04
		1,728,133	0.09
	Engineering & Construction (0.03%) (2023: 0.00%)		
242,489	Ventia Services Group Pty. Ltd.	540,494	0.03
	Entertainment (0.21%) (2023: 0.06%)		
50,677	Aristocrat Leisure Ltd.	2,144,910	0.12
530,347	Lottery Corp. Ltd.	1,622,120	0.09
		3,767,030	0.21
	Food (0.19%) (2023: 0.16%)		
299,294	Coles Group Ltd.	3,500,467	0.19
	Healthcare Products (0.07%) (2023: 0.04%)		
6,764	Cochlear Ltd.	1,213,998	0.07
	Healthcare Services (0.14%) (2023: 0.00%)		
33,033	Ramsay Health Care Ltd.	706,426	0.04
115,235	Sonic Healthcare Ltd.	1,927,103	0.10
		2,633,529	0.14
	Internet (0.00%) (2023: 0.08%)		
	Iron & Steel (0.08%) (2023: 0.10%)		
87,045	BlueScope Steel Ltd.	1,007,277	0.05
147,234	Champion Iron Ltd.	524,170	0.03
		1,531,447	0.08
	Media (0.00%) (2023: 0.03%)		
	Mining (0.00%) (2023: 0.14%)		
	Oil & Gas (0.00%) (2023: 0.02%)		
	Other Consumer, Cyclical (0.04%) (2023: 0.01%)		
35,109	Breville Group Ltd.	769,081	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.03%) (2023: 0.00%)		
339,917	Orora Ltd.	517,731	0.03
	Pharmaceuticals (0.31%) (2023: 0.34%)		
32,280	CSL Ltd.	5,627,705	0.31
	Real Estate (0.08%) (2023: 0.04%)		
10,169	REA Group Ltd.	1,468,952	0.08
	Real Estate Investment Trusts (0.00%) (2023: 0.16%)		
	Retail (0.07%) (2023: 0.42%)		
24,627	Domino's Pizza Enterprises Ltd.	448,896	0.03
58,646	Reece Ltd.	812,633	0.04
		1,261,529	0.07
	Software (0.11%) (2023: 0.03%)		
17,677	HUB24 Ltd.	761,753	0.04
4,587	Pro Medicus Ltd.	710,351	0.04
13,764	Technology One Ltd.	266,823	0.01
4,264	WiseTech Global Ltd.	319,605	0.02
		2,058,532	0.11
		30,490,764	1.67
	Austria (0.13%) (2023: 0.07%)		
	Building & Construction Materials (0.05%) (2023: 0.04%)		
32,334	Wienerberger AG	896,644	0.05
	Machinery — Diversified (0.08%) (2023: 0.00%)		
29,431	ANDRITZ AG	1,492,705	0.08
	Real Estate (0.00%) (2023: 0.03%)		
		2,389,349	0.13
	Belgium (0.09%) (2023: 0.24%)		
	Chemicals (0.07%) (2023: 0.02%)		
17,827	Syensqo SA	1,302,528	0.07
	Distribution & Wholesale (0.00%) (2023: 0.05%)		
	Electrical Components & Equipment (0.00%) (2023: 0.03%)		
	Engineering & Construction (0.00%) (2023: 0.03%)		
	Pharmaceuticals (0.00%) (2023: 0.07%)		
	Semiconductors (0.02%) (2023: 0.04%)		
7,149	Melexis NV	418,257	0.02
		1,720,785	0.09
	Canada (2.16%) (2023: 2.22%)		
	Auto Parts & Equipment (0.00%) (2023: 0.01%)		
	Building & Construction Materials (0.05%) (2023: 0.01%)		
10,480	West Fraser Timber Co. Ltd.	907,582	0.05
	Chemicals (0.00%) (2023: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.09%) (2023: 0.00%)		
4,575	Boyd Group Services, Inc.	689,590	0.04
5,107	Colliers International Group, Inc.	694,143	0.04
2,630	RB Global, Inc.	237,252	0.01
		<u>1,620,985</u>	<u>0.09</u>
	Consumer Durables & Apparels (0.07%) (2023: 0.04%)		
26,453	Gildan Activewear, Inc.	1,244,295	0.07
	Distribution & Wholesale (0.06%) (2023: 0.00%)		
13,048	Toromont Industries Ltd.	1,030,993	0.06
	Engineering & Construction (0.16%) (2023: 0.02%)		
14,231	AtkinsRealis Group, Inc.	754,593	0.04
12,230	Stantec, Inc.	959,046	0.05
7,006	WSP Global, Inc.	1,232,261	0.07
		<u>2,945,900</u>	<u>0.16</u>
	Environmental Control (0.05%) (2023: 0.07%)		
5,248	Waste Connections, Inc.	900,452	0.05
	Food (0.27%) (2023: 0.26%)		
13,647	George Weston Ltd.	2,121,159	0.12
21,632	Loblaw Cos. Ltd.	2,845,310	0.15
		<u>4,966,469</u>	<u>0.27</u>
	Full Line Insurance (0.00%) (2023: 0.16%)		
	Hand & Machine Tools (0.05%) (2023: 0.00%)		
36,475	Finning International, Inc.	966,022	0.05
	Leisure Time (0.03%) (2023: 0.01%)		
10,555	BRP, Inc.	537,291	0.03
	Media (0.27%) (2023: 0.27%)		
30,912	Thomson Reuters Corp.	4,961,138	0.27
	Mining (0.12%) (2023: 0.06%)		
394,554	B2Gold Corp.	965,672	0.05
149,590	Lundin Mining Corp.	1,286,628	0.07
		<u>2,252,300</u>	<u>0.12</u>
	Real Estate (0.00%) (2023: 0.01%)		
	Real Estate Investment Trusts (0.00%) (2023: 0.05%)		
	Retail (0.25%) (2023: 0.30%)		
10,025	Dollarama, Inc.	977,824	0.05
54,594	Restaurant Brands International, Inc.	3,556,468	0.20
		<u>4,534,292</u>	<u>0.25</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.08%) (2023: 0.03%)		
184	Constellation Software, Inc.	568,672	0.03
28,127	Open Text Corp.	795,582	0.05
		<u>1,364,254</u>	<u>0.08</u>
	Telecommunications (0.00%) (2023: 0.20%)		
	Transportation (0.61%) (2023: 0.64%)		
70,609	Canadian National Railway Co.	7,166,455	0.39
38,309	Canadian Pacific Kansas City Ltd.	2,772,355	0.15
9,549	TFI International, Inc.	1,289,666	0.07
		<u>11,228,476</u>	<u>0.61</u>
	Utilities — Electric (0.00%) (2023: 0.06%)		
		<u>39,460,449</u>	<u>2.16</u>
	Denmark (1.46%) (2023: 1.41%)		
	Beverages (0.00%) (2023: 0.02%)		
	Chemicals (0.10%) (2023: 0.11%)		
31,360	Novonesis (Novozymes) B	1,775,366	0.10
	Full Line Insurance (0.00%) (2023: 0.05%)		
	Healthcare Products (0.16%) (2023: 0.15%)		
26,936	Coloplast AS	2,940,608	0.16
	Pharmaceuticals (1.01%) (2023: 0.97%)		
118,697	H Lundbeck AS	681,037	0.03
206,431	Novo Nordisk AS	17,892,445	0.98
		<u>18,573,482</u>	<u>1.01</u>
	Retail (0.10%) (2023: 0.06%)		
10,176	Pandora AS	1,860,946	0.10
	Transportation (0.09%) (2023: 0.05%)		
7,485	DSV AS	1,589,170	0.09
		<u>26,739,572</u>	<u>1.46</u>
	Faroe Islands (0.05%) (2023: 0.00%)		
	Food (0.05%) (2023: 0.00%)		
15,579	Bakkafrost P	869,665	0.05
	Finland (0.50%) (2023: 0.34%)		
	Food (0.08%) (2023: 0.00%)		
72,553	Kesko OYJ	1,365,839	0.08
	Forest Products & Paper (0.00%) (2023: 0.24%)		
	Machinery — Diversified (0.27%) (2023: 0.05%)		
82,257	Kone OYJ	4,003,325	0.22
42,292	Valmet OYJ	1,021,699	0.05
		<u>5,025,024</u>	<u>0.27</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.10%) (2023: 0.00%)		
205,040	Metso OYJ	1,906,624	0.10
	Pharmaceuticals (0.00%) (2023: 0.05%)		
	Transportation (0.05%) (2023: 0.00%)		
15,528	Cargotec OYJ	821,328	0.05
		9,118,815	0.50
	France (4.76%) (2023: 4.82%)		
	Auto Parts & Equipment (0.04%) (2023: 0.01%)		
68,823	Valeo SE	663,631	0.04
	Beverages (0.00%) (2023: 0.03%)		
	Chemicals (0.00%) (2023: 0.08%)		
	Commercial Services (0.25%) (2023: 0.07%)		
84,862	Bureau Veritas SA	2,578,241	0.14
58,476	Edenred SE	1,922,523	0.11
		4,500,764	0.25
	Computers (0.00%) (2023: 0.25%)		
	Consumer Durables & Apparels (2.22%) (2023: 2.69%)		
3,818	Hermes International SCA	9,180,118	0.50
47,808	LVMH Moet Hennessy Louis Vuitton SE	31,460,546	1.72
		40,640,664	2.22
	Cosmetics & Personal Care (0.92%) (2023: 1.07%)		
22,430	Interparfums SA	947,632	0.05
44,978	L'Oreal SA	15,921,568	0.87
		16,869,200	0.92
	Distribution & Wholesale (0.12%) (2023: 0.00%)		
88,327	Rexel SA	2,249,980	0.12
	Electrical Components & Equipment (0.62%) (2023: 0.00%)		
5,160	Nexans SA	556,759	0.03
43,572	Schneider Electric SE	10,869,121	0.59
		11,425,880	0.62
	Engineering & Construction (0.13%) (2023: 0.02%)		
21,114	Aéroports de Paris SA	2,442,158	0.13
	Entertainment (0.11%) (2023: 0.08%)		
54,337	La Française des Jeux SACA	2,094,219	0.11
	Food (0.15%) (2023: 0.11%)		
189,449	Carrefour SA	2,693,475	0.15
	Healthcare Services (0.05%) (2023: 0.03%)		
8,566	BioMerieux	918,055	0.05
	Home Furnishings (0.00%) (2023: 0.05%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.05%) (2023: 0.00%)		
177,269	Canal+ SADIR	450,684	0.02
178,854	Vivendi SE	476,528	0.03
		<u>927,212</u>	<u>0.05</u>
	Mining (0.00%) (2023: 0.03%)		
	Packaging & Containers (0.05%) (2023: 0.00%)		
34,447	Verallia SA	866,065	0.05
	Pharmaceuticals (0.05%) (2023: 0.02%)		
7,529	Ipsen SA	863,048	0.05
	Pipelines (0.00%) (2023: 0.04%)		
	Water (0.00%) (2023: 0.24%)		
		<u>87,154,351</u>	<u>4.76</u>
	Germany (3.98%) (2023: 2.64%)		
	Advertising (0.04%) (2023: 0.04%)		
15,782	Stroeer SE & Co. KGaA	752,725	0.04
	Agriculture (0.03%) (2023: 0.00%)		
60,609	Suedzucker AG	651,455	0.03
	Auto Manufacturers (0.47%) (2023: 0.00%)		
223,474	Daimler Truck Holding AG	8,527,360	0.47
	Chemicals (0.10%) (2023: 0.05%)		
29,655	Brenntag SE	1,777,365	0.10
	Commercial Services (0.03%) (2023: 0.00%)		
7,685	Sixt SE	625,485	0.03
	Computers (0.00%) (2023: 0.02%)		
	Consumer Durables & Apparels (0.07%) (2023: 0.03%)		
4,954	adidas AG	1,214,753	0.07
	Cosmetics & Personal Care (0.00%) (2023: 0.05%)		
	Engineering & Construction (0.17%) (2023: 0.00%)		
10,685	Bilfinger SE	511,725	0.03
19,875	HOCHTIEF AG	2,669,299	0.14
		<u>3,181,024</u>	<u>0.17</u>
	Healthcare Products (0.02%) (2023: 0.36%)		
16,265	Schott Pharma AG & Co. KGaA	423,755	0.02
	Internet (0.06%) (2023: 0.00%)		
12,196	Scout24 SE	1,074,724	0.06
	Machinery — Diversified (0.04%) (2023: 0.00%)		
6,530	Krones AG	811,418	0.04
	Mining (0.00%) (2023: 0.02%)		
	Miscellaneous Manufacturers (0.09%) (2023: 0.07%)		
21,607	Knorr-Bremse AG	1,574,014	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.03%) (2023: 0.01%)		
6,446	Gerresheimer AG	473,913	0.03
	Pharmaceuticals (0.13%) (2023: 0.07%)		
16,895	Dermapharm Holding SE	680,547	0.04
11,547	Merck KGaA	1,672,773	0.09
		2,353,320	0.13
	Real Estate (0.00%) (2023: 0.01%)		
	Retail (0.10%) (2023: 0.04%)		
21,437	Fielmann Group AG	918,998	0.05
21,196	HUGO BOSS AG	982,852	0.05
		1,901,850	0.10
	Semiconductors (0.00%) (2023: 0.04%)		
3,912	AIXTRON SE	61,654	0.00
	Software (0.86%) (2023: 0.02%)		
3,307	Nemetschek SE	320,524	0.02
62,930	SAP SE	15,398,257	0.84
		15,718,781	0.86
	Telecommunications (1.17%) (2023: 1.06%)		
713,761	Deutsche Telekom AG	21,352,586	1.17
	Transportation (0.57%) (2023: 0.75%)		
294,277	Deutsche Post AG	10,354,516	0.57
		72,830,698	3.98
	Hong Kong (0.17%) (2023: 0.14%)		
	Hand & Machine Tools (0.14%) (2023: 0.14%)		
196,300	Techtronic Industries Co. Ltd.	2,590,227	0.14
	Retail (0.03%) (2023: 0.00%)		
840,000	Man Wah Holdings Ltd.	520,137	0.03
		3,110,364	0.17
	Ireland (1.82%) (2023: 0.05%)		
	Building & Construction Materials (0.16%) (2023: 0.00%)		
10,925	Kingspan Group PLC	796,989	0.04
6,010	Trane Technologies PLC	2,219,794	0.12
		3,016,783	0.16
	Commercial Services (0.15%) (2023: 0.00%)		
61,967	Experian PLC	2,673,577	0.15
	Computers (0.98%) (2023: 0.00%)		
44,517	Accenture PLC	15,660,636	0.86
15,862	TE Connectivity PLC	2,267,790	0.12
		17,928,426	0.98

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.35%) (2023: 0.00%)		
19,178	Eaton Corp. PLC	6,364,603	0.35
	Electronics (0.03%) (2023: 0.00%)		
2,574	Allegion PLC	336,370	0.02
2,601	nVent Electric PLC	177,284	0.01
		513,654	0.03
	Environmental Control (0.02%) (2023: 0.00%)		
2,715	Pentair PLC	273,238	0.02
	Food (0.00%) (2023: 0.05%)		
	Full Line Insurance (0.13%) (2023: 0.00%)		
6,850	Aon PLC	2,460,246	0.13
		33,230,527	1.82
	Israel (0.04%) (2023: 0.03%)		
	Diversified Financial Services (0.04%) (2023: 0.00%)		
21,147	Plus500 Ltd.	717,200	0.04
	Oil & Gas (0.00%) (2023: 0.03%)		
	Italy (0.50%) (2023: 0.35%)		
	Building & Construction Materials (0.03%) (2023: 0.01%)		
31,624	Carel Industries SpA	607,123	0.03
	Consumer Durables & Apparels (0.14%) (2023: 0.07%)		
332,612	PRADA SpA	2,575,533	0.14
	Healthcare Products (0.04%) (2023: 0.02%)		
6,367	DiaSorin SpA	656,402	0.04
	Home Furnishings (0.00%) (2023: 0.03%)		
	Internet (0.02%) (2023: 0.02%)		
1,725	Reply SpA	274,009	0.02
	Leisure Time (0.03%) (2023: 0.00%)		
52,827	Technogym SpA	571,640	0.03
	Other Industrial (0.05%) (2023: 0.00%)		
14,674	Prysmian SpA	936,919	0.05
	Pharmaceuticals (0.03%) (2023: 0.09%)		
23,566	Amplifon SpA	606,404	0.03
	Retail (0.16%) (2023: 0.11%)		
8,857	Brunello Cucinelli SpA	966,668	0.05
38,047	Moncler SpA	2,008,493	0.11
		2,975,161	0.16
		9,203,191	0.50
	Japan (5.60%) (2023: 5.12%)		
	Advertising (0.05%) (2023: 0.02%)		
109,100	Hakuhodo DY Holdings, Inc.	831,995	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.16%) (2023: 0.00%)		
209,200	Isuzu Motors Ltd.	2,873,239	0.16
	Auto Parts & Equipment (0.00%) (2023: 0.03%)		
	Banks (0.04%) (2023: 0.00%)		
32,000	SBI Sumishin Net Bank Ltd.	771,698	0.04
	Building & Construction Materials (0.00%) (2023: 0.11%)		
	Chemicals (0.51%) (2023: 0.68%)		
342,500	Mitsubishi Chemical Group Corp.	1,742,792	0.10
59,500	Mitsui Chemicals, Inc.	1,313,725	0.07
186,100	Shin-Etsu Chemical Co. Ltd.	6,271,224	0.34
		9,327,741	0.51
	Commercial Services (0.18%) (2023: 0.14%)		
12,700	GMO Payment Gateway, Inc.	644,132	0.04
29,700	Recruit Holdings Co. Ltd.	2,106,175	0.11
30,300	TechnoPro Holdings, Inc.	571,258	0.03
		3,321,565	0.18
	Computers (0.24%) (2023: 0.29%)		
21,900	BayCurrent, Inc.	741,334	0.04
3,900	Dentsu Soken, Inc.	145,171	0.01
75,400	Fujitsu Ltd.	1,343,104	0.07
47,000	Internet Initiative Japan, Inc.	892,838	0.05
20,100	Nomura Research Institute Ltd.	595,863	0.03
24,000	Obic Co. Ltd.	716,671	0.04
		4,434,981	0.24
	Consumer Durables & Apparels (0.06%) (2023: 0.02%)		
59,700	Asics Corp.	1,181,388	0.06
	Cosmetics & Personal Care (0.03%) (2023: 0.06%)		
35,000	Rohto Pharmaceutical Co. Ltd.	640,828	0.03
	Diversified Financial Services (0.00%) (2023: 0.08%)		
	Electrical Components & Equipment (0.12%) (2023: 0.02%)		
78,300	Casio Computer Co. Ltd.	653,414	0.04
35,500	Fujikura Ltd.	1,479,091	0.08
		2,132,505	0.12
	Electronics (0.27%) (2023: 0.44%)		
11,900	Hoya Corp.	1,500,372	0.08
13,700	Macnica Holdings, Inc.	160,876	0.01
175,900	Murata Manufacturing Co. Ltd.	2,864,699	0.16
5,700	SCREEN Holdings Co. Ltd.	344,191	0.02
		4,870,138	0.27
	Engineering & Construction (0.00%) (2023: 0.06%)		
	Entertainment (0.00%) (2023: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.20%) (2023: 0.02%)		
50,500	Ajinomoto Co., Inc.	2,073,212	0.11
27,200	Kobe Bussan Co. Ltd.	595,368	0.03
40,100	Kotobuki Spirits Co. Ltd.	555,980	0.03
25,500	Morinaga Milk Industry Co. Ltd.	475,002	0.03
		<u>3,699,562</u>	<u>0.20</u>
	Full Line Insurance (0.26%) (2023: 0.00%)		
183,900	Sompo Holdings, Inc.	4,819,827	0.26
	Healthcare Products (0.28%) (2023: 0.11%)		
40,700	Asahi Intecc Co. Ltd.	667,111	0.04
54,000	Nihon Kohden Corp.	740,799	0.04
62,400	Olympus Corp.	941,201	0.05
55,500	Sysmex Corp.	1,029,943	0.06
88,200	Terumo Corp.	1,718,430	0.09
		<u>5,097,484</u>	<u>0.28</u>
	Internet (0.24%) (2023: 0.14%)		
121,200	CyberAgent, Inc.	845,222	0.05
60,300	Kakaku.com, Inc.	928,519	0.05
63,300	MonotaRO Co. Ltd.	1,076,213	0.06
47,500	ZOZO, Inc.	1,480,068	0.08
		<u>4,330,022</u>	<u>0.24</u>
	Iron & Steel (0.00%) (2023: 0.29%)		
	Leisure Time (0.04%) (2023: 0.00%)		
77,500	Round One Corp.	647,477	0.04
	Machinery — Diversified (0.36%) (2023: 0.56%)		
61,400	Daifuku Co. Ltd.	1,289,259	0.07
83,900	Ebara Corp.	1,313,540	0.07
4,400	Keyence Corp.	1,809,443	0.10
33,700	Miura Co. Ltd.	853,436	0.05
10,800	Organo Corp.	563,502	0.03
27,700	Yaskawa Electric Corp.	716,823	0.04
		<u>6,546,003</u>	<u>0.36</u>
	Machinery, Construction & Mining (0.34%) (2023: 0.00%)		
251,600	Hitachi Ltd.	6,302,807	0.34
	Media (0.04%) (2023: 0.01%)		
34,100	Kadokawa Corp.	682,174	0.04
	Miscellaneous Manufacturers (0.05%) (2023: 0.00%)		
89,100	Nikon Corp.	929,495	0.05
	Other Industrial (0.00%) (2023: 0.02%)		
	Pharmaceuticals (0.58%) (2023: 0.12%)		
109,400	Chugai Pharmaceutical Co. Ltd.	4,872,045	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.58%) (2023: 0.12%) (continued)			
133,300	Daiichi Sankyo Co. Ltd.	3,691,280	0.20
21,100	Kobayashi Pharmaceutical Co. Ltd.	836,428	0.04
83,300	Kyowa Kirin Co. Ltd.	1,259,094	0.07
		<u>10,658,847</u>	<u>0.58</u>
Real Estate (0.10%) (2023: 0.00%)			
16,400	Daito Trust Construction Co. Ltd.	1,833,991	0.10
Retail (0.24%) (2023: 0.26%)			
28,700	Food & Life Cos. Ltd.	610,669	0.03
12,200	Goldwin, Inc.	686,619	0.04
43,200	Pan Pacific International Holdings Corp.	1,186,378	0.06
13,700	Saizeriya Co. Ltd.	466,372	0.03
21,600	Toridoll Holdings Corp.	536,014	0.03
16,600	Zensho Holdings Co. Ltd.	946,821	0.05
		<u>4,432,873</u>	<u>0.24</u>
Semiconductors (0.55%) (2023: 0.68%)			
12,300	Advantest Corp.	719,874	0.04
4,300	Disco Corp.	1,169,121	0.06
3,400	Lasertec Corp.	328,512	0.02
46,700	Tokyo Electron Ltd.	7,186,558	0.39
31,400	Tokyo Ohka Kogyo Co. Ltd.	705,881	0.04
		<u>10,109,946</u>	<u>0.55</u>
Software (0.09%) (2023: 0.09%)			
58,100	Capcom Co. Ltd.	1,284,292	0.07
3,800	Oracle Corp. Japan	366,436	0.02
		<u>1,650,728</u>	<u>0.09</u>
Telecommunications (0.00%) (2023: 0.79%)			
Toys, Games & Hobbies (0.57%) (2023: 0.00%)			
160,200	Nintendo Co. Ltd.	9,443,197	0.52
26,900	Sanrio Co. Ltd.	948,244	0.05
		<u>10,391,441</u>	<u>0.57</u>
Transportation (0.00%) (2023: 0.06%)			
		<u>102,518,755</u>	<u>5.60</u>
Luxembourg (0.07%) (2023: 0.00%)			
Retail (0.07%) (2023: 0.00%)			
278,975	B&M European Value Retail SA	1,282,255	0.07
Netherlands (2.22%) (2023: 2.39%)			
Auto Manufacturers (0.16%) (2023: 0.11%)			
6,898	Ferrari NV	2,945,723	0.16
Auto Parts & Equipment (0.04%) (2023: 0.00%)			
85,173	Brembo NV	801,972	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.14%) (2023: 0.53%)		
43,554	Heineken Holding NV	2,609,045	0.14
	Commercial Services (0.20%) (2023: 0.00%)		
21,938	Wolters Kluwer NV	3,643,775	0.20
	Electrical Components & Equipment (0.00%) (2023: 0.06%)		
	Engineering & Construction (0.25%) (2023: 0.02%)		
14,458	Arcadis NV	880,310	0.05
86,072	Ferrovial SE	3,618,579	0.20
		4,498,889	0.25
	Entertainment (0.31%) (2023: 0.27%)		
218,173	Universal Music Group NV	5,584,697	0.31
	Hand & Machine Tools (0.03%) (2023: 0.00%)		
13,191	RHI Magnesita NV	538,565	0.03
	Internet (0.10%) (2023: 0.08%)		
47,865	Prosus NV	1,900,788	0.10
	Media (0.00%) (2023: 0.15%)		
	Oil & Gas Services (0.00%) (2023: 0.08%)		
	Semiconductors (0.79%) (2023: 0.92%)		
520	ASM International NV	300,892	0.02
15,626	ASML Holding NV	10,981,857	0.60
15,097	NXP Semiconductors NV	3,137,911	0.17
		14,420,660	0.79
	Telecommunications (0.20%) (2023: 0.17%)		
1,003,965	Koninklijke KPN NV	3,654,214	0.20
		40,598,328	2.22
	Norway (0.27%) (2023: 0.11%)		
	Chemicals (0.05%) (2023: 0.00%)		
32,410	Yara International ASA	858,381	0.05
	Food (0.15%) (2023: 0.00%)		
152,169	Leroy Seafood Group ASA	658,659	0.04
116,416	Mowi ASA	1,996,242	0.11
		2,654,901	0.15
	Other Finance (0.05%) (2023: 0.06%)		
20,491	Aker ASA	990,509	0.05
	Shipping (0.00%) (2023: 0.05%)		
	Transportation (0.02%) (2023: 0.00%)		
51,588	Golden Ocean Group Ltd.	452,318	0.02
		4,956,109	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Portugal (0.16%) (2023: 0.11%)		
	Food (0.16%) (2023: 0.11%)		
150,411	Jeronimo Martins SGPS SA	2,873,599	0.16
	Puerto Rico (0.02%) (2023: 0.00%)		
	Banks (0.02%) (2023: 0.00%)		
3,829	Popular, Inc.	360,156	0.02
	Singapore (0.56%) (2023: 0.31%)		
	Aerospace & Defense (0.00%) (2023: 0.10%)		
	Agriculture (0.00%) (2023: 0.21%)		
	Engineering & Construction (0.13%) (2023: 0.00%)		
487,600	Keppel Ltd.	2,444,791	0.13
	Telecommunications (0.43%) (2023: 0.00%)		
3,502,600	Singapore Telecommunications Ltd.	7,907,937	0.43
		10,352,728	0.56
	Spain (1.35%) (2023: 1.75%)		
	Auto Parts & Equipment (0.05%) (2023: 0.05%)		
34,929	CIE Automotive SA	918,692	0.05
	Food (0.00%) (2023: 0.03%)		
	Iron & Steel (0.04%) (2023: 0.00%)		
74,184	Acerinox SA	725,926	0.04
	Leisure Time (0.20%) (2023: 0.00%)		
51,374	Amadeus IT Group SA	3,628,089	0.20
	Pharmaceuticals (0.03%) (2023: 0.02%)		
9,814	Laboratorios Farmaceuticos Rovi SA	639,723	0.03
	Retail (1.03%) (2023: 1.20%)		
366,892	Industria de Diseno Textil SA	18,859,064	1.03
	Utilities — Electric (0.00%) (2023: 0.45%)		
		24,771,494	1.35
	Sweden (1.89%) (2023: 1.45%)		
	Building & Construction Materials (0.08%) (2023: 0.10%)		
60,258	Investment AB Latour	1,504,644	0.08
	Commercial Services (0.08%) (2023: 0.05%)		
125,881	Securitas AB	1,559,663	0.08
	Distribution & Wholesale (0.07%) (2023: 0.02%)		
33,069	AddTech AB	901,453	0.05
25,097	Munters Group AB	422,476	0.02
		1,323,929	0.07
	Diversified Financial Services (0.10%) (2023: 0.00%)		
66,463	EQT AB	1,841,240	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.17%) (2023: 0.18%)		
99,854	Assa Abloy AB	2,953,349	0.16
12,505	Lagercrantz Group AB	234,951	0.01
		<u>3,188,300</u>	<u>0.17</u>
	Engineering & Construction (0.00%) (2023: 0.08%)		
	Entertainment (0.16%) (2023: 0.13%)		
38,648	Evolution AB	2,982,919	0.16
	Environmental Control (0.05%) (2023: 0.03%)		
64,151	Sweco AB	956,234	0.05
	Food (0.06%) (2023: 0.05%)		
54,408	Axfood AB	1,152,248	0.06
	Healthcare Products (0.08%) (2023: 0.03%)		
30,159	Lifco AB	875,080	0.05
21,616	Sectra AB	541,219	0.03
		<u>1,416,299</u>	<u>0.08</u>
	Internet (0.03%) (2023: 0.00%)		
17,517	Hemnet Group AB	532,680	0.03
	Leisure Time (0.05%) (2023: 0.00%)		
29,086	Thule Group AB	899,226	0.05
	Machinery — Diversified (0.32%) (2023: 0.38%)		
237,187	Atlas Copco AB Class A	3,624,592	0.20
114,940	Atlas Copco AB Class B	1,554,656	0.09
43,330	Beijer Ref AB	639,602	0.03
		<u>5,818,850</u>	<u>0.32</u>
	Machinery, Construction & Mining (0.33%) (2023: 0.29%)		
95,445	Epiroc AB Class A	1,663,274	0.09
72,514	Epiroc AB Class B	1,131,427	0.06
176,575	Sandvik AB	3,168,977	0.18
		<u>5,963,678</u>	<u>0.33</u>
	Mining (0.07%) (2023: 0.00%)		
45,125	Boliden AB	1,268,078	0.07
	Miscellaneous Manufacturers (0.21%) (2023: 0.11%)		
37,520	Alfa Laval AB	1,570,853	0.09
36,113	Indutrade AB	905,338	0.05
38,664	Trelleborg AB	1,324,813	0.07
		<u>3,801,004</u>	<u>0.21</u>
	Other Industrial (0.03%) (2023: 0.00%)		
22,924	Lindab International AB	475,524	0.03
	Software (0.00%) (2023: 0.00%)		
		<u>34,684,516</u>	<u>1.89</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Switzerland (6.59%) (2023: 9.22%)		
	Banks (0.65%) (2023: 0.61%)		
385,736	UBS Group AG	11,802,990	0.65
	Beverages (0.12%) (2023: 0.09%)		
65,662	Coca-Cola HBC AG	2,246,663	0.12
	Building & Construction Materials (0.36%) (2023: 0.33%)		
1,543	Belimo Holding AG	1,020,721	0.05
5,146	Geberit AG	2,922,076	0.16
11,420	Sika AG	2,719,378	0.15
		6,662,175	0.36
	Chemicals (0.05%) (2023: 0.27%)		
86,098	Clariant AG	958,597	0.05
	Commercial Services (0.00%) (2023: 0.17%)		
	Computers (0.05%) (2023: 0.08%)		
11,821	Logitech International SA	978,811	0.05
	Diversified Financial Services (0.00%) (2023: 0.36%)		
	Electrical Components & Equipment (0.03%) (2023: 0.00%)		
5,920	Huber & Suhner AG	484,705	0.03
	Electronics (0.48%) (2023: 0.55%)		
160,721	ABB Ltd.	8,702,433	0.48
	Food (0.00%) (2023: 2.25%)		
	Hand & Machine Tools (0.08%) (2023: 0.05%)		
5,315	Schindler Holding AG Non-Voting	1,468,553	0.08
	Healthcare Products (0.16%) (2023: 0.16%)		
4,773	Sonova Holding AG	1,560,541	0.09
7,880	Straumann Holding AG	993,423	0.05
1,875	Tecan Group AG	419,172	0.02
		2,973,136	0.16
	Healthcare Services (0.11%) (2023: 0.00%)		
3,439	Lonza Group AG	2,033,232	0.11
	Machinery — Diversified (0.07%) (2023: 0.00%)		
17,074	Georg Fischer AG	1,293,385	0.07
	Miscellaneous Manufacturers (0.10%) (2023: 0.02%)		
29,587	Stadler Rail AG	649,690	0.03
8,355	Sulzer AG	1,207,729	0.07
		1,857,419	0.10
	Other Industrial (0.13%) (2023: 0.11%)		
7,669	SFS Group AG	1,062,870	0.06
3,227	VAT Group AG	1,220,652	0.07
		2,283,522	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (4.19%) (2023: 4.17%)		
360,889	Novartis AG	35,322,322	1.93
18,944	Roche Holding AG	5,656,548	0.31
126,392	Roche Holding AG Non-Voting	35,633,827	1.95
		<u>76,612,697</u>	<u>4.19</u>
	Software (0.01%) (2023: 0.00%)		
2,584	Temenos AG	182,769	0.01
		<u>120,541,087</u>	<u>6.59</u>
	United Kingdom (3.37%) (2023: 5.60%)		
	Banks (0.00%) (2023: 0.03%)		
	Beverages (0.00%) (2023: 0.62%)		
	Chemicals (0.06%) (2023: 0.00%)		
27,939	Croda International PLC	1,184,439	0.06
	Commercial Services (0.69%) (2023: 0.65%)		
36,864	Ashtead Group PLC	2,292,265	0.13
437,694	Hays PLC	440,453	0.02
29,216	Intertek Group PLC	1,729,981	0.09
170,237	RELX PLC	7,737,202	0.42
40,042	Savills PLC	519,539	0.03
		<u>12,719,440</u>	<u>0.69</u>
	Computers (0.01%) (2023: 0.01%)		
13,950	Softcat PLC	266,258	0.01
	Consumer Durables & Apparels (0.00%) (2023: 0.06%)		
	Cosmetics & Personal Care (0.00%) (2023: 1.17%)		
	Distribution & Wholesale (0.12%) (2023: 0.03%)		
116,312	Inchcape PLC	1,120,924	0.06
129,106	RS Group PLC	1,101,933	0.06
		<u>2,222,857</u>	<u>0.12</u>
	Diversified Financial Services (0.09%) (2023: 0.06%)		
133,372	AJ Bell PLC	755,834	0.04
339,650	Man Group PLC	912,009	0.05
		<u>1,667,843</u>	<u>0.09</u>
	Electronics (0.01%) (2023: 0.05%)		
1,120	Renishaw PLC	47,481	0.00
3,855	Spectris PLC	121,086	0.01
		<u>168,567</u>	<u>0.01</u>
	Food (0.37%) (2023: 0.05%)		
171,099	Compass Group PLC	5,704,250	0.31
28,259	Greggs PLC	986,009	0.06
		<u>6,690,259</u>	<u>0.37</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (0.15%) (2023: 0.12%)		
82,926	Admiral Group PLC	2,745,966	0.15
	Healthcare Services (0.00%) (2023: 0.00%)		
526	NMC Health PLC	-	0.00
	Home Builders (0.23%) (2023: 0.11%)		
350,255	Barratt Redrow PLC	1,930,540	0.11
31,032	Bellway PLC	968,503	0.05
81,459	Persimmon PLC	1,222,190	0.07
		4,121,233	0.23
	Home Furnishings (0.06%) (2023: 0.04%)		
110,647	Howden Joinery Group PLC	1,099,587	0.06
	Internet (0.12%) (2023: 0.05%)		
107,542	Auto Trader Group PLC	1,068,057	0.06
129,471	Rightmove PLC	1,040,675	0.06
		2,108,732	0.12
	Lodging (0.11%) (2023: 0.08%)		
16,018	InterContinental Hotels Group PLC	1,996,866	0.11
	Machinery — Diversified (0.13%) (2023: 0.09%)		
49,865	IMI PLC	1,137,231	0.06
14,731	Spirax Group PLC	1,264,686	0.07
		2,401,917	0.13
	Machinery, Construction & Mining (0.07%) (2023: 0.00%)		
45,355	Weir Group PLC	1,240,569	0.07
	Media (0.00%) (2023: 0.06%)		
	Mining (0.09%) (2023: 0.20%)		
78,913	Antofagasta PLC	1,571,407	0.09
	Miscellaneous Manufacturers (0.05%) (2023: 0.00%)		
18,920	Diploma PLC	1,007,055	0.05
	Pharmaceuticals (0.77%) (2023: 1.83%)		
839,969	GSK PLC	14,164,872	0.77
	Retail (0.16%) (2023: 0.15%)		
547,375	JD Sports Fashion PLC	657,426	0.04
18,489	Next PLC	2,199,321	0.12
		2,856,747	0.16
	Software (0.08%) (2023: 0.08%)		
87,508	Sage Group PLC	1,395,144	0.08
	Telecommunications (0.00%) (2023: 0.06%)		
		61,629,758	3.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	United States (60.20%) (2023: 59.55%)		
	Advertising (0.10%) (2023: 0.00%)		
20,547	Omnicom Group, Inc.	1,767,864	0.10
	Aerospace & Defense (0.03%) (2023: 0.04%)		
5,417	Howmet Aerospace, Inc.	592,457	0.03
	Airlines (0.09%) (2023: 0.00%)		
26,525	Delta Air Lines, Inc.	1,604,763	0.09
	Auto Manufacturers (0.71%) (2023: 0.00%)		
7,855	Cummins, Inc.	2,738,253	0.15
98,602	PACCAR, Inc.	10,256,580	0.56
		12,994,833	0.71
	Auto Parts & Equipment (0.04%) (2023: 0.17%)		
1,174	Allison Transmission Holdings, Inc.	126,862	0.01
5,859	Autoliv, Inc.	549,516	0.03
3,192	Gentex Corp.	91,706	0.00
		768,084	0.04
	Banks (0.04%) (2023: 2.68%)		
6,788	Glacier Bancorp, Inc.	340,893	0.02
4,123	Western Alliance Bancorp	344,436	0.02
		685,329	0.04
	Beverages (3.69%) (2023: 3.87%)		
4,593	Brown-Forman Corp. Class A	173,110	0.01
20,890	Brown-Forman Corp. Class B	793,402	0.04
563,692	Coca-Cola Co.	35,095,464	1.92
50	Coca-Cola Consolidated, Inc.	62,999	0.00
207,028	PepsiCo, Inc.	31,480,678	1.72
		67,605,653	3.69
	Building & Construction Materials (0.31%) (2023: 0.51%)		
1,229	AAON, Inc.	144,629	0.01
2,484	Armstrong World Industries, Inc.	351,064	0.02
29,452	Carrier Global Corp.	2,010,394	0.11
819	Eagle Materials, Inc.	202,096	0.01
1,789	Fortune Brands Innovations, Inc.	122,242	0.01
405	Lennox International, Inc.	246,766	0.01
1,245	Louisiana-Pacific Corp.	128,920	0.01
825	Martin Marietta Materials, Inc.	426,112	0.02
8,915	Masco Corp.	646,962	0.03
2,821	Owens Corning	480,473	0.03
1,463	Simpson Manufacturing Co., Inc.	242,609	0.01
2,731	Vulcan Materials Co.	702,495	0.04
		5,704,762	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.64%) (2023: 1.28%)			
1,168	Cabot Corp.	106,650	0.01
29,216	DuPont de Nemours, Inc.	2,227,720	0.12
10,104	Ecolab, Inc.	2,367,569	0.13
13,935	FMC Corp.	677,380	0.04
193	NewMarket Corp.	101,972	0.00
20,378	PPG Industries, Inc.	2,434,152	0.13
5,459	RPM International, Inc.	671,785	0.04
4,812	Sensient Technologies Corp.	342,903	0.02
8,000	Sherwin-Williams Co.	2,719,440	0.15
		<u>11,649,571</u>	<u>0.64</u>
Commercial Services (1.47%) (2023: 1.81%)			
35,981	Automatic Data Processing, Inc.	10,532,718	0.58
5,250	Booz Allen Hamilton Holding Corp.	675,675	0.04
2,266	Brink's Co.	210,217	0.01
12,189	Cintas Corp.	2,226,930	0.12
1,392	Equifax, Inc.	354,751	0.02
442	Herc Holdings, Inc.	83,684	0.00
3,347	Inspurity, Inc.	259,426	0.01
2,897	Korn Ferry	195,403	0.01
2,408	ManpowerGroup, Inc.	138,990	0.01
510	MarketAxess Holdings, Inc.	115,280	0.01
5,399	Moody's Corp.	2,555,725	0.14
911	Morningstar, Inc.	306,788	0.02
948	Quanta Services, Inc.	299,615	0.02
10,560	Robert Half, Inc.	744,058	0.04
17,400	Rollins, Inc.	806,490	0.04
9,927	S&P Global, Inc.	4,943,944	0.27
5,247	Service Corp. International	418,815	0.02
1,999	United Rentals, Inc.	1,408,176	0.08
2,049	Verisk Analytics, Inc.	564,356	0.03
		<u>26,841,041</u>	<u>1.47</u>
Computers (4.36%) (2023: 4.05%)			
310,001	Apple, Inc.	77,630,450	4.24
18,005	Cognizant Technology Solutions Corp.	1,384,584	0.08
2,363	Crane NXT Co.	137,574	0.01
5,208	NetApp, Inc.	604,545	0.03
		<u>79,757,153</u>	<u>4.36</u>
Consumer Durables & Apparels (0.45%) (2023: 0.58%)			
4,518	Columbia Sportswear Co.	379,196	0.02
2,328	Kontoor Brands, Inc.	198,834	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.45%) (2023: 0.58%) (continued)			
98,750	NIKE, Inc.	7,472,412	0.41
872	Ralph Lauren Corp.	201,415	0.01
		<u>8,251,857</u>	<u>0.45</u>
Cosmetics & Personal Care (2.80%) (2023: 2.57%)			
71,709	Colgate-Palmolive Co.	6,519,065	0.36
2,411	Interparfums, Inc.	317,071	0.02
264,706	Procter & Gamble Co.	44,377,961	2.42
		<u>51,214,097</u>	<u>2.80</u>
Distribution & Wholesale (0.40%) (2023: 0.46%)			
55,210	Fastenal Co.	3,970,151	0.22
841	Pool Corp.	286,731	0.01
2,572	Watsco, Inc.	1,218,845	0.07
2,065	WESCO International, Inc.	373,682	0.02
1,371	WW Grainger, Inc.	1,445,103	0.08
		<u>7,294,512</u>	<u>0.40</u>
Diversified Financial Services (3.41%) (2023: 3.74%)			
32,678	American Express Co.	9,698,504	0.53
34,464	Apollo Global Management, Inc.	5,692,074	0.31
122,998	Charles Schwab Corp.	9,103,082	0.50
544	Evercore, Inc.	150,791	0.01
925	Hamilton Lane, Inc.	136,946	0.01
408	Houlihan Lokey, Inc.	70,853	0.00
1,572	LPL Financial Holdings, Inc.	513,274	0.03
22,229	Mastercard, Inc.	11,705,124	0.64
29,496	Nasdaq, Inc.	2,280,336	0.12
31,320	OneMain Holdings, Inc.	1,632,712	0.09
1,995	PennyMac Financial Services, Inc.	203,769	0.01
975	Piper Sandler Cos.	292,451	0.02
1,693	SEI Investments Co.	139,639	0.01
4,347	Stifel Financial Corp.	461,130	0.02
27,719	Synchrony Financial	1,801,735	0.10
1,107	Victory Capital Holdings, Inc.	72,464	0.00
58,322	Visa, Inc.	18,432,085	1.01
		<u>62,386,969</u>	<u>3.41</u>
Electrical Components & Equipment (0.02%) (2023: 0.12%)			
931	Littelfuse, Inc.	219,390	0.01
579	Universal Display Corp.	84,650	0.01
		<u>304,040</u>	<u>0.02</u>
Electronics (0.18%) (2023: 0.21%)			
817	Advanced Energy Industries, Inc.	94,470	0.01
35,297	Amphenol Corp.	2,451,377	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (0.18%) (2023: 0.21%) (continued)			
1,597	Avnet, Inc.	83,555	0.01
832	Badger Meter, Inc.	176,484	0.01
3,072	Brady Corp.	226,867	0.01
1,535	Jabil, Inc.	220,886	0.01
1,563	Vontier Corp.	57,003	0.00
		<u>3,310,642</u>	<u>0.18</u>
Engineering & Construction (0.01%) (2023: 0.02%)			
477	Comfort Systems USA, Inc.	202,277	0.01
Entertainment (0.02%) (2023: 0.04%)			
974	Churchill Downs, Inc.	130,068	0.01
5,610	Red Rock Resorts, Inc.	259,406	0.01
		<u>389,474</u>	<u>0.02</u>
Environmental Control (0.45%) (2023: 0.50%)			
14,646	Republic Services, Inc.	2,946,482	0.16
7,394	Tetra Tech, Inc.	294,577	0.02
24,623	Waste Management, Inc.	4,968,675	0.27
		<u>8,209,734</u>	<u>0.45</u>
Food (0.23%) (2023: 0.51%)			
55,257	Sysco Corp.	4,224,950	0.23
Forest Products & Paper (0.15%) (2023: 0.15%)			
52,152	International Paper Co.	2,806,821	0.15
Full Line Insurance (0.95%) (2023: 1.29%)			
61,555	American International Group, Inc.	4,481,204	0.25
69,671	Corebridge Financial, Inc.	2,085,253	0.11
21,643	Equitable Holdings, Inc.	1,020,900	0.06
1,504	Erie Indemnity Co.	619,994	0.03
32,842	Fidelity National Financial, Inc.	1,843,750	0.10
107	Kinsale Capital Group, Inc.	49,769	0.00
32,236	Marsh & McLennan Cos., Inc.	6,847,249	0.38
692	Primerica, Inc.	187,822	0.01
2,636	Selective Insurance Group, Inc.	246,519	0.01
		<u>17,382,460</u>	<u>0.95</u>
Hand & Machine Tools (0.01%) (2023: 0.07%)			
1,172	Lincoln Electric Holdings, Inc.	219,715	0.01
Healthcare Products (1.61%) (2023: 1.68%)			
151,789	Abbott Laboratories	17,168,854	0.94
4,677	Agilent Technologies, Inc.	628,308	0.04
2,379	Bio-Techne Corp.	171,359	0.01
11,376	Danaher Corp.	2,611,361	0.14
5,230	GE HealthCare Technologies, Inc.	408,881	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (1.61%) (2023: 1.68%) (continued)			
3,334	ResMed, Inc.	762,453	0.04
14,727	Stryker Corp.	5,302,456	0.29
4,009	Thermo Fisher Scientific, Inc.	2,085,602	0.12
682	West Pharmaceutical Services, Inc.	223,396	0.01
		<u>29,362,670</u>	<u>1.61</u>
Healthcare Services (2.09%) (2023: 2.32%)			
225	Chemed Corp.	119,205	0.01
13,263	Elevance Health, Inc.	4,892,721	0.27
1,987	Encompass Health Corp.	183,499	0.01
6,479	HCA Healthcare, Inc.	1,944,672	0.11
61,328	UnitedHealth Group, Inc.	31,023,382	1.69
		<u>38,163,479</u>	<u>2.09</u>
Home Builders (0.12%) (2023: 0.29%)			
1,731	Century Communities, Inc.	126,986	0.01
1,231	Installed Building Products, Inc.	215,733	0.01
1,097	KB Home	72,095	0.00
10,031	Lennar Corp.	1,367,928	0.08
2,346	PulteGroup, Inc.	255,479	0.01
761	Thor Industries, Inc.	72,835	0.01
		<u>2,111,056</u>	<u>0.12</u>
Home Furnishings (0.00%) (2023: 0.01%)			
Household Products (0.06%) (2023: 0.52%)			
3,844	Avery Dennison Corp.	719,328	0.04
3,073	Spectrum Brands Holdings, Inc.	259,638	0.01
801	WD-40 Co.	194,386	0.01
		<u>1,173,352</u>	<u>0.06</u>
Internet (3.86%) (2023: 0.30%)			
131,767	Alphabet, Inc. Class A	24,943,493	1.36
123,755	Alphabet, Inc. Class C	23,567,902	1.29
1,281	CDW Corp.	222,945	0.01
29,871	eBay, Inc.	1,850,509	0.10
2,545	Gen Digital, Inc.	69,682	0.01
34,165	Meta Platforms, Inc.	20,003,949	1.09
		<u>70,658,480</u>	<u>3.86</u>
Iron & Steel (0.04%) (2023: 0.00%)			
6,494	Steel Dynamics, Inc.	740,771	0.04
Leisure Time (0.04%) (2023: 0.05%)			
3,736	Acushnet Holdings Corp.	265,555	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.04%) (2023: 0.05%) (continued)		
2,313	Brunswick Corp.	149,605	0.01
6,298	Polaris, Inc.	362,890	0.02
		<u>778,050</u>	<u>0.04</u>
	Lodging (0.22%) (2023: 0.00%)		
2,482	Hilton Worldwide Holdings, Inc.	613,451	0.03
11,661	Marriott International, Inc.	3,252,720	0.18
2,332	Wyndham Hotels & Resorts, Inc.	235,042	0.01
		<u>4,101,213</u>	<u>0.22</u>
	Machinery — Diversified (0.41%) (2023: 0.60%)		
7,430	AGCO Corp.	694,557	0.04
1,533	Albany International Corp.	122,594	0.01
1,575	Applied Industrial Technologies, Inc.	377,165	0.02
1,203	Crane Co.	182,555	0.01
199	CSW Industrials, Inc.	70,207	0.00
3,672	IDEX Corp.	768,513	0.04
1,229	Nordson Corp.	257,156	0.02
26,153	Otis Worldwide Corp.	2,422,030	0.13
8,456	Rockwell Automation, Inc.	2,416,640	0.13
2,283	Toro Co.	182,868	0.01
		<u>7,494,285</u>	<u>0.41</u>
	Machinery, Construction & Mining (0.62%) (2023: 0.68%)		
30,025	Caterpillar, Inc.	10,891,869	0.60
3,392	Vertiv Holdings Co.	385,365	0.02
		<u>11,277,234</u>	<u>0.62</u>
	Media (0.09%) (2023: 0.24%)		
734	FactSet Research Systems, Inc.	352,526	0.02
3,420	New York Times Co.	178,011	0.01
3,808	Nexstar Media Group, Inc.	601,550	0.03
25,325	TEGNA, Inc.	463,194	0.03
		<u>1,595,281</u>	<u>0.09</u>
	Mining (0.01%) (2023: 0.03%)		
701	Royal Gold, Inc.	92,427	0.01
	Miscellaneous Manufacturers (1.04%) (2023: 0.88%)		
50,958	3M Co.	6,578,168	0.36
3,324	A.O. Smith Corp.	226,730	0.01
809	Carlisle Cos., Inc.	298,392	0.02
2,042	Donaldson Co., Inc.	137,529	0.01
1,613	Federal Signal Corp.	149,025	0.01
31,085	Illinois Tool Works, Inc.	7,881,913	0.43
1,130	ITT, Inc.	161,454	0.01
785	John Bean Technologies Corp.	99,773	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (1.04%) (2023: 0.88%) (continued)		
215	Materion Corp.	21,259	0.00
5,554	Parker-Hannifin Corp.	3,532,511	0.19
		<u>19,086,754</u>	<u>1.04</u>
	Oil & Gas (0.00%) (2023: 0.02%)		
	Oil & Gas Services (0.00%) (2023: 0.44%)		
	Other Industrial (0.02%) (2023: 0.02%)		
1,497	Advanced Drainage Systems, Inc.	173,053	0.01
2,602	Mueller Industries, Inc.	206,495	0.01
		<u>379,548</u>	<u>0.02</u>
	Packaging & Containers (0.14%) (2023: 0.11%)		
8,024	Packaging Corp. of America	1,806,443	0.10
6,025	Sealed Air Corp.	203,826	0.01
9,754	Sonoco Products Co.	476,483	0.03
		<u>2,486,752</u>	<u>0.14</u>
	Pharmaceuticals (6.58%) (2023: 6.10%)		
260,156	AbbVie, Inc.	46,229,721	2.53
24,987	Eli Lilly & Co.	19,289,964	1.05
205,856	Gilead Sciences, Inc.	19,014,919	1.04
333,123	Merck & Co., Inc.	33,139,076	1.81
16,263	Zoetis, Inc.	2,649,731	0.15
		<u>120,323,411</u>	<u>6.58</u>
	Pipelines (0.00%) (2023: 0.13%)		
	Real Estate (0.01%) (2023: 0.02%)		
2,202	McGrath RentCorp	246,228	0.01
	Real Estate Investment Trusts (0.20%) (2023: 0.37%)		
8,614	National Storage Affiliates Trust	326,557	0.02
6,326	SBA Communications Corp.	1,289,239	0.07
74,711	Weyerhaeuser Co.	2,103,114	0.11
		<u>3,718,910</u>	<u>0.20</u>
	Retail (7.03%) (2023: 4.00%)		
33,778	Best Buy Co., Inc.	2,898,152	0.16
10,506	Costco Wholesale Corp.	9,626,333	0.53
17,919	Darden Restaurants, Inc.	3,345,298	0.18
3,410	Dick's Sporting Goods, Inc.	780,344	0.04
1,893	Domino's Pizza, Inc.	794,606	0.04
13,288	Ferguson Enterprises, Inc.	2,306,398	0.13
100,291	Home Depot, Inc.	39,012,196	2.13
633	Lithia Motors, Inc.	226,253	0.01
12,683	Ross Stores, Inc.	1,918,557	0.10
121,152	Starbucks Corp.	11,055,120	0.60
61,690	Target Corp.	8,339,254	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (7.03%) (2023: 4.00%) (continued)			
1,806	Texas Roadhouse, Inc.	325,857	0.02
67,844	TJX Cos., Inc.	8,196,234	0.45
29,663	Tractor Supply Co.	1,573,919	0.09
387,768	Walmart, Inc.	35,034,839	1.91
20,438	Wendy's Co.	333,139	0.02
21,606	Yum! Brands, Inc.	2,898,661	0.16
		<u>128,665,160</u>	<u>7.03</u>
Semiconductors (4.35%) (2023: 5.74%)			
4,591	Amkor Technology, Inc.	117,943	0.01
24,071	Applied Materials, Inc.	3,914,667	0.21
2,867	KLA Corp.	1,806,554	0.10
52,050	Lam Research Corp.	3,759,571	0.20
520	Monolithic Power Systems, Inc.	307,684	0.02
249,437	NVIDIA Corp.	33,496,894	1.83
98,940	QUALCOMM, Inc.	15,199,163	0.83
2,349	Teradyne, Inc.	295,786	0.02
110,731	Texas Instruments, Inc.	20,763,170	1.13
		<u>79,661,432</u>	<u>4.35</u>
Software (7.19%) (2023: 6.84%)			
4,115	Bentley Systems, Inc.	192,170	0.01
6,869	Broadridge Financial Solutions, Inc.	1,553,012	0.08
3,732	Electronic Arts, Inc.	545,992	0.03
6,700	Intuit, Inc.	4,210,950	0.23
1,661	Jack Henry & Associates, Inc.	291,173	0.02
231,103	Microsoft Corp.	97,409,914	5.32
3,475	MSCI, Inc.	2,085,035	0.11
112,951	Oracle Corp.	18,822,155	1.03
44,038	Paychex, Inc.	6,175,008	0.34
1,383	Paycom Software, Inc.	283,474	0.02
		<u>131,568,883</u>	<u>7.19</u>
Telecommunications (2.65%) (2023: 0.97%)			
549,170	Cisco Systems, Inc.	32,510,864	1.77
72,693	T-Mobile U.S., Inc.	16,045,526	0.88
		<u>48,556,390</u>	<u>2.65</u>
Transportation (1.26%) (2023: 2.52%)			
8,440	CH Robinson Worldwide, Inc.	872,021	0.05
3,425	Expeditors International of Washington, Inc.	379,387	0.02
21,698	FedEx Corp.	6,104,298	0.33
3,839	JB Hunt Transport Services, Inc.	655,164	0.04
398	Landstar System, Inc.	68,400	0.00
3,246	Old Dominion Freight Line, Inc.	572,595	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transportation (1.26%) (2023: 2.52%) (continued)			
62,842	Union Pacific Corp.	14,330,490	0.78
3,610	Werner Enterprises, Inc.	129,671	0.01
		<u>23,112,026</u>	<u>1.26</u>
		<u>1,101,522,850</u>	<u>60.20</u>
	Total Equities	<u>1,823,127,365</u>	<u>99.63</u>
Warrants (0.00%) (2023: 0.00%)			
Canada (0.00%) (2023: 0.00%)			
Software (0.00%) (2023: 0.00%)			
102	Constellation Software, Inc.	-	0.00
	Total Warrants	<u>-</u>	<u>0.00</u>
	Total Transferable Securities (99.63%) (2023: 99.73%)	<u>1,823,127,365</u>	<u>99.63</u>

Financial Derivative Instruments (0.00%) (2023: 0.00%)

Open Forward Foreign Currency Exchange Contracts (0.00%) (2023: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	AUD 5,287	EUR 3,166	(5)	0.00
02/01/2025	CAD 5,963	EUR 3,993	11	0.00
02/01/2025	DKK 22,763	EUR 3,052	-	0.00
02/01/2025	EUR 6,736	AUD 10,950	196	0.00
02/01/2025	EUR 82,873	AUD 134,511	2,532	0.00
02/01/2025	EUR 8,375	CAD 12,350	86	0.00
02/01/2025	EUR 102,568	CAD 151,704	727	0.00
02/01/2025	EUR 6,323	DKK 47,148	-	0.00
02/01/2025	EUR 77,681	DKK 579,168	16	0.00
02/01/2025	EUR 178,940	GBP 148,888	(1,175)	0.00
02/01/2025	EUR 14,600	GBP 12,121	(61)	0.00
02/01/2025	EUR 13,959	HKD 114,856	(332)	0.00
02/01/2025	EUR 1,146	HKD 9,350	(17)	0.00
02/01/2025	EUR 138	ILS 531	(3)	0.00
02/01/2025	EUR 11	ILS 43	-	0.00
02/01/2025	EUR 1,287	NOK 15,036	9	0.00
02/01/2025	EUR 15,798	NOK 184,699	96	0.00
02/01/2025	EUR 90,197	SEK 1,039,679	(696)	0.00
02/01/2025	EUR 7,334	SEK 84,637	(65)	0.00
02/01/2025	EUR 26,168	SGD 37,054	(65)	0.00
02/01/2025	EUR 2,137	SGD 3,016	2	0.00
02/01/2025	EUR 2,956,308	USD 3,126,576	(65,319)	0.00
02/01/2025	EUR 242,793	USD 254,525	(3,113)	0.00
02/01/2025	GBP 20,767	AUD 40,509	928	0.00
02/01/2025	GBP 25,702	CAD 45,687	423	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	GBP 19,466	DKK 174,422	160	0.00
02/01/2025	GBP 5,852	EUR 7,053	26	0.00
02/01/2025	GBP 154,126	EUR 185,234	1,217	0.00
02/01/2025	GBP 3,498	HKD 34,590	(72)	0.00
02/01/2025	GBP 35	ILS 160	(1)	0.00
02/01/2025	GBP 3,959	NOK 55,624	60	0.00
02/01/2025	GBP 22,603	SEK 313,109	(30)	0.00
02/01/2025	GBP 6,558	SGD 11,159	32	0.00
02/01/2025	GBP 740,799	USD 941,597	(13,820)	0.00
02/01/2025	HKD 4,514	EUR 560	1	0.00
02/01/2025	ILS 21	EUR 5	-	0.00
02/01/2025	NOK 7,259	EUR 615	3	0.00
02/01/2025	SEK 40,863	EUR 3,565	7	0.00
02/01/2025	SGD 1,456	EUR 1,032	(1)	0.00
02/01/2025	USD 122,885	EUR 118,381	301	0.00
03/01/2025	CHF 11,361	EUR 12,072	36	0.00
03/01/2025	EUR 25,373	CHF 23,532	308	0.00
03/01/2025	EUR 311,407	CHF 289,065	3,493	0.00
03/01/2025	GBP 78,030	CHF 87,054	1,665	0.00
06/01/2025	EUR 21,895	JPY 3,426,341	874	0.00
06/01/2025	EUR 266,165	JPY 42,089,005	7,838	0.00
06/01/2025	GBP 66,712	JPY 12,675,485	2,894	0.00
06/01/2025	JPY 1,654,238	EUR 10,137	28	0.00
Unrealised gain on open forward foreign currency exchange contracts			23,969	0.00
Unrealised loss on open forward foreign currency exchange contracts			(84,775)	0.00
Net unrealised loss on open forward foreign currency exchange contracts			(60,806)	0.00
Total Financial Derivative Instruments			(60,806)	0.00
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.63%) (2023: 99.73%)			1,823,066,559	99.63
Other Net Assets (0.37%) (2023: 0.27%)			6,818,432	0.37
Net Assets (100.00%) (2023: 100.00%)			1,829,884,991	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.56
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Over the counter financial derivative instruments	0.00
Other assets	0.44
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.89%) (2023: 99.19%)		
	Equities (98.89%) (2023: 99.19%)		
	Austria (1.36%) (2023: 1.05%)		
	Building & Construction Materials (0.63%) (2023: 0.49%)		
10,805	Wienerberger AG	289,358	0.63
	Computers (0.24%) (2023: 0.16%)		
5,698	Kontron AG	110,883	0.24
	Machinery — Diversified (0.49%) (2023: 0.00%)		
4,577	ANDRITZ AG	224,181	0.49
	Real Estate (0.00%) (2023: 0.40%)		
		624,422	1.36
	Belgium (2.57%) (2023: 2.42%)		
	Chemicals (1.26%) (2023: 0.00%)		
8,192	Syensqo SA	578,028	1.26
	Distribution & Wholesale (0.00%) (2023: 0.54%)		
	Electrical Components & Equipment (0.28%) (2023: 0.25%)		
3,843	Bekaert SA	128,587	0.28
	Electronics (0.20%) (2023: 0.00%)		
8,986	Barco NV	94,173	0.20
	Entertainment (0.21%) (2023: 0.00%)		
2,415	Kinepolis Group NV	95,151	0.21
	Pharmaceuticals (0.23%) (2023: 1.15%)		
6,343	Fagron	106,309	0.23
	Semiconductors (0.39%) (2023: 0.39%)		
3,199	Melexis NV	180,743	0.39
	Transportation (0.00%) (2023: 0.09%)		
		1,182,991	2.57
	Finland (4.01%) (2023: 6.22%)		
	Food (1.01%) (2023: 0.00%)		
25,634	Kesko OYJ	466,026	1.01
	Forest Products & Paper (0.00%) (2023: 3.09%)		
	Machinery — Diversified (2.18%) (2023: 0.75%)		
15,698	Kone OYJ	737,806	1.61
11,260	Valmet OYJ	262,696	0.57
		1,000,502	2.18
	Machinery, Construction & Mining (0.64%) (2023: 0.00%)		
32,871	Metso OYJ	295,182	0.64
	Packaging & Containers (0.00%) (2023: 0.44%)		
	Pharmaceuticals (0.00%) (2023: 0.65%)		
	Telecommunications (0.00%) (2023: 1.29%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.18%) (2023: 0.00%)		
1,606	Cargotec OYJ	82,034	0.18
		<u>1,843,744</u>	<u>4.01</u>
	France (25.08%) (2023: 24.09%)		
	Auto Parts & Equipment (0.00%) (2023: 0.13%)		
	Beverages (0.00%) (2023: 0.31%)		
	Chemicals (0.00%) (2023: 0.88%)		
	Commercial Services (1.34%) (2023: 1.81%)		
5,488	Bureau Veritas SA	161,018	0.35
14,282	Edenred SE	453,453	0.99
		<u>614,471</u>	<u>1.34</u>
	Computers (0.00%) (2023: 2.62%)		
	Consumer Durables & Apparels (9.04%) (2023: 9.67%)		
700	Hermes International SCA	1,625,400	3.53
3,988	LVMH Moet Hennessy Louis Vuitton SE	2,534,374	5.51
		<u>4,159,774</u>	<u>9.04</u>
	Cosmetics & Personal Care (5.55%) (2023: 5.16%)		
6,578	Interparfums SA	268,382	0.58
6,689	L'Oreal SA	2,286,635	4.97
		<u>2,555,017</u>	<u>5.55</u>
	Distribution & Wholesale (0.31%) (2023: 0.00%)		
5,803	Rexel SA	142,754	0.31
	Electrical Components & Equipment (4.03%) (2023: 0.00%)		
150	Nexans SA	15,630	0.04
7,627	Schneider Electric SE	1,837,344	3.99
		<u>1,852,974</u>	<u>4.03</u>
	Engineering & Construction (0.00%) (2023: 0.18%)		
	Entertainment (0.35%) (2023: 0.56%)		
4,318	La Francaise des Jeux SACA	160,716	0.35
	Food (1.62%) (2023: 1.13%)		
54,185	Carrefour SA	743,960	1.62
	Healthcare Services (0.63%) (2023: 0.31%)		
2,823	BioMerieux	292,181	0.63
	Home Furnishings (0.00%) (2023: 0.33%)		
	Media (0.24%) (2023: 0.00%)		
43,713	Vivendi SE	112,474	0.24
	Mining (0.00%) (2023: 0.31%)		
	Packaging & Containers (0.60%) (2023: 0.00%)		
11,398	Verallia SA	276,743	0.60

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (0.62%) (2023: 0.27%)		
2,557	Ipsen SA	283,060	0.62
	Pipelines (0.75%) (2023: 0.36%)		
2,676	Gaztransport Et Technigaz SA	344,134	0.75
	Software (0.00%) (2023: 0.06%)		
		11,538,258	25.08
	Germany (25.59%) (2023: 23.81%)		
	Advertising (0.52%) (2023: 0.28%)		
5,161	Stroeer SE & Co. KGaA	237,716	0.52
	Agriculture (0.27%) (2023: 0.00%)		
11,739	Suedzucker AG	121,851	0.27
	Auto Manufacturers (3.15%) (2023: 0.00%)		
39,385	Daimler Truck Holding AG	1,451,337	3.15
	Chemicals (0.32%) (2023: 0.61%)		
2,532	Brenntag SE	146,552	0.32
	Commercial Services (0.02%) (2023: 0.00%)		
95	Sixt SE	7,467	0.02
	Computers (0.72%) (2023: 0.33%)		
10,607	Bechtle AG	329,878	0.72
	Consumer Durables & Apparels (0.36%) (2023: 0.29%)		
705	adidas AG	166,944	0.36
	Cosmetics & Personal Care (0.00%) (2023: 0.70%)		
	Engineering & Construction (0.35%) (2023: 0.14%)		
1,251	HOCHTIEF AG	162,255	0.35
	Entertainment (0.73%) (2023: 0.00%)		
4,138	CTS Eventim AG & Co. KGaA	337,868	0.73
	Healthcare Products (0.51%) (2023: 4.81%)		
9,354	Schott Pharma AG & Co. KGaA	235,346	0.51
	Machinery — Diversified (0.03%) (2023: 0.12%)		
114	Krones AG	13,680	0.03
	Machinery, Construction & Mining (0.00%) (2023: 0.00%)		
85	Wacker Neuson SE	1,244	0.00
	Mining (0.00%) (2023: 0.28%)		
	Miscellaneous Manufacturers (0.23%) (2023: 0.91%)		
1,487	Knorr-Bremse AG	104,610	0.23
	Packaging & Containers (0.45%) (2023: 0.17%)		
2,933	Gerresheimer AG	208,243	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (1.28%) (2023: 1.16%)		
2,694	Dermapharm Holding SE	104,797	0.23
3,458	Merck KGaA	483,774	1.05
		<u>588,571</u>	<u>1.28</u>
	Real Estate (0.00%) (2023: 0.07%)		
	Retail (0.05%) (2023: 0.41%)		
293	Fielmann Group AG	12,130	0.03
248	HUGO BOSS AG	11,105	0.02
		<u>23,235</u>	<u>0.05</u>
	Semiconductors (0.36%) (2023: 0.54%)		
10,823	AIXTRON SE	164,726	0.36
	Software (6.51%) (2023: 0.22%)		
3,180	Nemetschek SE	297,648	0.65
11,413	SAP SE	2,696,892	5.86
		<u>2,994,540</u>	<u>6.51</u>
	Telecommunications (5.59%) (2023: 5.93%)		
89,075	Deutsche Telekom AG	2,573,377	5.59
	Transportation (4.14%) (2023: 6.84%)		
56,107	Deutsche Post AG	1,906,516	4.14
		<u>11,775,956</u>	<u>25.59</u>
	Ireland (0.20%) (2023: 0.74%)		
	Building & Construction Materials (0.20%) (2023: 0.00%)		
1,284	Kingspan Group PLC	90,458	0.20
	Food (0.00%) (2023: 0.74%)		
	Italy (7.12%) (2023: 3.74%)		
	Building & Construction Materials (0.07%) (2023: 0.09%)		
1,723	Carel Industries SpA	31,944	0.07
	Electronics (0.20%) (2023: 0.00%)		
1,455	Sesa SpA	90,574	0.20
	Engineering & Construction (0.18%) (2023: 0.07%)		
9,828	Maire SpA	81,179	0.18
	Healthcare Products (1.03%) (2023: 0.25%)		
4,778	DiaSorin SpA	475,698	1.03
	Home Furnishings (0.00%) (2023: 0.28%)		
	Internet (1.06%) (2023: 0.18%)		
3,168	Reply SpA	485,971	1.06
	Leisure Time (0.57%) (2023: 0.43%)		
36,083	Piaggio & C SpA	78,661	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Leisure Time (0.57%) (2023: 0.43%) (continued)		
2,202	Sanlorenzo SpA	71,675	0.15
10,830	Technogym SpA	113,174	0.25
		<u>263,510</u>	<u>0.57</u>
	Other Industrial (0.44%) (2023: 0.00%)		
3,294	Prysmian SpA	203,108	0.44
	Packaging & Containers (0.13%) (2023: 0.00%)		
6,374	Zignago Vetro SpA	59,916	0.13
	Pharmaceuticals (2.39%) (2023: 1.27%)		
18,184	Amplifon SpA	451,872	0.98
12,820	Recordati Industria Chimica e Farmaceutica SpA	648,692	1.41
		<u>1,100,564</u>	<u>2.39</u>
	Retail (1.05%) (2023: 1.17%)		
1,189	Brunello Cucinelli SpA	125,320	0.27
7,003	Moncler SpA	357,013	0.78
		<u>482,333</u>	<u>1.05</u>
		<u>3,274,797</u>	<u>7.12</u>
	Netherlands (18.99%) (2023: 28.06%)		
	Auto Manufacturers (1.08%) (2023: 0.99%)		
1,205	Ferrari NV	496,942	1.08
	Auto Parts & Equipment (0.29%) (2023: 0.00%)		
14,698	Brembo NV	133,649	0.29
	Beverages (1.69%) (2023: 5.72%)		
13,476	Heineken Holding NV	779,587	1.69
	Commercial Services (1.27%) (2023: 2.23%)		
3,653	Wolters Kluwer NV	585,941	1.27
	Electrical Components & Equipment (0.00%) (2023: 0.86%)		
	Engineering & Construction (1.11%) (2023: 0.31%)		
1,333	Arcadis NV	78,380	0.17
13,751	Koninklijke BAM Groep NV	57,727	0.13
14,504	Technip Energies NV	372,753	0.81
		<u>508,860</u>	<u>1.11</u>
	Entertainment (3.16%) (2023: 3.68%)		
58,746	Universal Music Group NV	1,452,201	3.16
	Food (0.26%) (2023: 0.14%)		
5,470	Corbion NV	118,152	0.26
	Internet (0.75%) (2023: 0.82%)		
9,010	Prosus NV	345,534	0.75
	Media (0.00%) (2023: 1.90%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.30%) (2023: 0.00%)		
3,998	Aalberts NV	137,291	0.30
	Oil & Gas Services (0.09%) (2023: 0.88%)		
2,424	Fugro NV	40,529	0.09
	Semiconductors (6.76%) (2023: 8.41%)		
1,094	ASM International NV	611,327	1.33
3,684	ASML Holding NV	2,500,331	5.43
		3,111,658	6.76
	Telecommunications (2.23%) (2023: 2.12%)		
291,687	Koninklijke KPN NV	1,025,280	2.23
		8,735,624	18.99
	Portugal (2.23%) (2023: 1.36%)		
	Food (2.08%) (2023: 1.33%)		
51,997	Jeronimo Martins SGPS SA	959,345	2.08
	Packaging & Containers (0.15%) (2023: 0.03%)		
8,360	Corticeira Amorim SGPS SA	67,298	0.15
		1,026,643	2.23
	Spain (11.74%) (2023: 7.70%)		
	Auto Parts & Equipment (0.37%) (2023: 0.10%)		
3,143	CIE Automotive SA	79,832	0.17
37,228	Gestamp Automocion SA	92,326	0.20
		172,158	0.37
	Computers (0.57%) (2023: 0.00%)		
15,367	Indra Sistemas SA	262,468	0.57
	Food (0.00%) (2023: 0.22%)		
	Iron & Steel (0.49%) (2023: 0.00%)		
24,055	Acerinox SA	227,320	0.49
	Leisure Time (1.39%) (2023: 0.00%)		
9,349	Amadeus IT Group SA	637,602	1.39
	Pharmaceuticals (0.61%) (2023: 0.30%)		
4,491	Laboratorios Farmaceuticos Rovi SA	282,708	0.61
	Retail (4.89%) (2023: 4.78%)		
45,293	Industria de Diseno Textil SA	2,248,345	4.89
	Utilities — Electric (3.42%) (2023: 2.30%)		
75,733	Endesa SA	1,572,974	3.42
		5,403,575	11.74
	Total Equities	45,496,468	98.89
	Total Transferable Securities (98.89%) (2023: 99.19%)	45,496,468	98.89

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

	Fair Value EUR	Fund %
Total Investments (98.89%) (2023: 99.19%)	45,496,468	98.89
Other Net Assets (1.11%) (2023: 0.81%)	511,238	1.11
Net Assets (100.00%) (2023: 100.00%)	46,007,706	100.00
		% of Total Assets
Transferable securities admitted to an official stock exchange listing		98.86
Other assets		1.14
		100.00

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (98.84%) (2023: 98.37%)			
Corporate Bonds (98.84%) (2023: 98.37%)			
Austria (1.07%) (2023: 0.55%)			
1,400,000	Erste Group Bank AG 4.250% */**	1,399,716	0.51
1,400,000	Erste Group Bank AG 7.000% */**	1,536,804	0.56
		<u>2,936,520</u>	<u>1.07</u>
Belgium (1.11%) (2023: 1.52%)			
1,800,000	KBC Group NV 6.250% */**	1,919,171	0.70
1,000,000	KBC Group NV 8.000% */**	1,138,212	0.41
		<u>3,057,383</u>	<u>1.11</u>
Denmark (0.99%) (2023: 1.71%)			
1,300,000	Danske Bank AS 4.375% */**	1,264,946	0.46
1,450,000	Danske Bank AS 7.000% */**	1,451,329	0.53
		<u>2,716,275</u>	<u>0.99</u>
Finland (1.97%) (2023: 1.61%)			
1,750,000	Nordea Bank Abp 3.750% */**	1,513,595	0.55
1,400,000	Nordea Bank Abp 6.300% */**	1,345,225	0.49
2,550,000	Nordea Bank Abp 6.625% */**	2,554,488	0.93
		<u>5,413,308</u>	<u>1.97</u>
France (20.07%) (2023: 17.43%)			
2,150,000	BNP Paribas SA 4.500% */**	1,816,716	0.66
1,300,000	BNP Paribas SA 4.625% */**	1,216,903	0.44
1,480,000	BNP Paribas SA 4.625% */**	1,242,871	0.45
1,070,000	BNP Paribas SA 5.125% */**	998,814	0.36
1,000,000	BNP Paribas SA 6.875% */**	1,094,710	0.40
1,000,000	BNP Paribas SA 7.000% */**	992,985	0.36
1,850,000	BNP Paribas SA 7.375% */**	1,861,827	0.68
1,600,000	BNP Paribas SA 7.375% */**	1,791,158	0.65
1,650,000	BNP Paribas SA 7.375% */**	1,638,544	0.60
2,400,000	BNP Paribas SA 7.750% */**	2,452,569	0.89
1,900,000	BNP Paribas SA 8.000% */**	1,956,857	0.71
1,700,000	BNP Paribas SA 8.500% */**	1,772,955	0.65
1,375,000	BNP Paribas SA 9.250% */**	1,467,953	0.54
1,300,000	Credit Agricole SA 4.000% */**	1,301,601	0.47
2,250,000	Credit Agricole SA 4.750% */**	2,015,649	0.73
2,300,000	Credit Agricole SA 6.500% */**	2,460,245	0.90
2,000,000	Credit Agricole SA 6.700% */**	1,915,000	0.70
2,000,000	Credit Agricole SA 7.250% */**	2,198,817	0.80
2,405,000	Credit Agricole SA 8.125% */**	2,454,268	0.89
1,400,000	La Banque Postale SA 3.000% */**	1,217,054	0.44
1,400,000	La Banque Postale SA 3.875% */**	1,395,864	0.51
1,500,000	Societe Generale SA 4.750% */**	1,426,812	0.52
2,800,000	Societe Generale SA 5.375% */**	2,376,517	0.87

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
France (20.07%) (2023: 17.43%) (continued)			
2,430,000	Societe Generale SA 6.750% */**	2,287,467	0.83
2,000,000	Societe Generale SA 7.875% */**	2,182,420	0.80
2,320,000	Societe Generale SA 8.000% */**	2,339,107	0.85
2,000,000	Societe Generale SA 8.125% */**	1,960,525	0.71
1,800,000	Societe Generale SA 8.500% */**	1,795,175	0.65
2,800,000	Societe Generale SA 9.375% */**	2,909,270	1.06
2,450,000	Societe Generale SA 10.000% */**	2,611,733	0.95
		55,152,386	20.07
Germany (6.33%) (2023: 6.20%)			
2,200,000	Commerzbank AG 6.125% */**	2,297,464	0.84
1,800,000	Commerzbank AG 7.500% */**	1,795,900	0.65
1,200,000	Commerzbank AG 7.875% */**	1,362,368	0.50
1,200,000	Deutsche Bank AG 4.500% */**	1,176,797	0.43
1,200,000	Deutsche Bank AG 4.625% */**	1,153,191	0.42
1,200,000	Deutsche Bank AG 4.789% */**	1,176,027	0.43
1,200,000	Deutsche Bank AG 6.000% */**	1,175,962	0.43
800,000	Deutsche Bank AG 6.750% */**	832,530	0.30
1,600,000	Deutsche Bank AG 7.375% */**	1,686,694	0.61
1,400,000	Deutsche Bank AG 7.500% */**	1,398,054	0.51
1,600,000	Deutsche Bank AG 8.125% */**	1,736,023	0.63
1,400,000	Deutsche Bank AG 10.000% */**	1,592,088	0.58
		17,383,098	6.33
Italy (8.06%) (2023: 8.56%)			
1,250,000	Intesa Sanpaolo SpA 3.750% */**	1,287,992	0.47
930,000	Intesa Sanpaolo SpA 4.125% */**	896,592	0.33
960,000	Intesa Sanpaolo SpA 5.500% */**	1,001,941	0.36
1,260,000	Intesa Sanpaolo SpA 5.875% */**	1,326,951	0.48
1,450,000	Intesa Sanpaolo SpA 6.375% */**	1,557,531	0.57
1,950,000	Intesa Sanpaolo SpA 7.000% */**	2,152,062	0.78
1,870,000	Intesa Sanpaolo SpA 7.750% */**	2,046,318	0.75
1,700,000	Intesa Sanpaolo SpA 9.125% */**	2,030,058	0.74
2,302,000	UniCredit SpA 3.875% */**	2,304,098	0.84
1,150,000	UniCredit SpA 4.450% */**	1,161,074	0.42
2,020,000	UniCredit SpA 5.375% */**	2,093,527	0.76
2,070,000	UniCredit SpA 6.500% */**	2,226,343	0.81
1,900,000	UniCredit SpA 7.500% */**	2,055,131	0.75
		22,139,618	8.06
Netherlands (10.57%) (2023: 9.86%)			
1,700,000	ABN AMRO Bank NV 4.375% */**	1,752,749	0.64
1,900,000	ABN AMRO Bank NV 4.750% */**	1,936,935	0.70
1,500,000	ABN AMRO Bank NV 6.375% */**	1,594,119	0.58
1,600,000	ABN AMRO Bank NV 6.875% */**	1,761,592	0.64

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Netherlands (10.57%) (2023: 9.86%) (continued)			
1,600,000	Cooperatieve Rabobank UA 3.100% */**	1,528,415	0.56
2,200,000	Cooperatieve Rabobank UA 3.250% */**	2,197,895	0.80
2,000,000	Cooperatieve Rabobank UA 4.375% */**	2,041,336	0.74
1,800,000	Cooperatieve Rabobank UA 4.625% */**	1,861,455	0.68
2,000,000	Cooperatieve Rabobank UA 4.875% */**	2,031,050	0.74
1,698,000	ING Groep NV 3.875% */**	1,540,091	0.56
1,210,000	ING Groep NV 4.250% */**	985,554	0.36
1,300,000	ING Groep NV 4.875% */**	1,191,078	0.43
2,150,000	ING Groep NV 5.750% */**	2,125,401	0.77
1,780,000	ING Groep NV 6.500% */**	1,777,364	0.65
1,300,000	ING Groep NV 7.250% */**	1,302,799	0.47
1,450,000	ING Groep NV 7.500% */**	1,483,641	0.54
1,850,000	ING Groep NV 8.000% */**	1,939,463	0.71
		29,050,937	10.57
Spain (12.14%) (2023: 15.79%)			
2,000,000	Banco Bilbao Vizcaya Argentaria SA 6.000% */**	2,099,515	0.76
1,600,000	Banco Bilbao Vizcaya Argentaria SA 6.125% */**	1,528,160	0.56
1,800,000	Banco Bilbao Vizcaya Argentaria SA 6.500% */**	1,793,646	0.65
1,400,000	Banco Bilbao Vizcaya Argentaria SA 6.875% */**	1,517,142	0.55
1,600,000	Banco Bilbao Vizcaya Argentaria SA 8.375% */**	1,819,642	0.66
2,200,000	Banco Bilbao Vizcaya Argentaria SA 9.375% */**	2,394,142	0.87
1,400,000	Banco de Sabadell SA 5.000% */**	1,422,253	0.52
1,200,000	Banco Santander SA 3.625% */**	1,114,549	0.41
800,000	Banco Santander SA 4.125% */**	790,742	0.29
1,800,000	Banco Santander SA 4.375% */**	1,843,039	0.67
1,200,000	Banco Santander SA 4.750% */**	1,141,808	0.41
1,800,000	Banco Santander SA 7.000% */**	1,968,168	0.72
2,000,000	Banco Santander SA 8.000% */**	2,071,781	0.75
1,200,000	Banco Santander SA 9.625% */**	1,317,203	0.48
1,800,000	Banco Santander SA 9.625% */**	2,076,300	0.76
1,600,000	CaixaBank SA 3.625% */**	1,525,955	0.55
2,400,000	CaixaBank SA 5.250% */**	2,493,009	0.91
1,400,000	CaixaBank SA 5.875% */**	1,487,729	0.54
1,400,000	CaixaBank SA 7.500% */**	1,586,745	0.58
1,200,000	CaixaBank SA 8.250% */**	1,374,688	0.50
		33,366,216	12.14
Sweden (0.58%) (2023: 0.71%)			
1,600,000	Skandinaviska Enskilda Banken AB 5.125% */**	1,588,834	0.58
Switzerland (7.38%) (2023: 7.30%)			
950,000	UBS Group AG 3.875% */**	910,063	0.33
2,200,000	UBS Group AG 4.375% */**	1,883,592	0.69
2,080,000	UBS Group AG 4.875% */**	1,979,323	0.72
1,291,000	UBS Group AG 5.125% */**	1,264,033	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Switzerland (7.38%) (2023: 7.30%) (continued)			
2,240,000	UBS Group AG 6.850% */**	2,219,218	0.81
2,400,000	UBS Group AG 6.875% */**	2,402,762	0.88
1,963,000	UBS Group AG 7.000% */**	1,961,926	0.71
1,350,000	UBS Group AG 7.750% */**	1,405,884	0.51
2,800,000	UBS Group AG 9.250% */**	3,029,570	1.10
2,800,000	UBS Group AG 9.250% */**	3,209,500	1.17
		20,265,871	7.38
United Kingdom (28.57%) (2023: 27.13%)			
1,980,000	Barclays PLC 4.375% */**	1,778,540	0.65
2,110,000	Barclays PLC 6.125% */**	2,107,369	0.77
1,400,000	Barclays PLC 6.375% */**	1,750,468	0.64
1,220,000	Barclays PLC 7.125% */**	1,526,018	0.56
2,680,000	Barclays PLC 8.000% */**	2,776,465	1.01
1,700,000	Barclays PLC 8.500% */**	2,196,779	0.80
1,750,000	Barclays PLC 8.875% */**	2,276,602	0.83
2,200,000	Barclays PLC 9.250% */**	2,919,291	1.06
2,500,000	Barclays PLC 9.625% */**	2,751,844	1.00
1,210,000	HSBC Holdings PLC 4.000% */**	1,180,049	0.43
1,800,000	HSBC Holdings PLC 4.600% */**	1,590,633	0.58
1,100,000	HSBC Holdings PLC 4.700% */**	969,221	0.35
1,410,000	HSBC Holdings PLC 4.750% */**	1,440,592	0.52
1,250,000	HSBC Holdings PLC 5.875% */**	1,542,871	0.56
3,450,000	HSBC Holdings PLC 6.000% */**	3,384,252	1.23
2,610,000	HSBC Holdings PLC 6.375% */**	2,610,822	0.95
2,200,000	HSBC Holdings PLC 6.500% */**	2,185,265	0.80
1,600,000	HSBC Holdings PLC 6.875% */**	1,593,820	0.58
1,430,000	HSBC Holdings PLC 6.950% */**	1,423,072	0.52
2,400,000	HSBC Holdings PLC 8.000% */**	2,516,610	0.92
1,900,000	Lloyds Banking Group PLC 6.750% */**	1,817,046	0.66
2,470,000	Lloyds Banking Group PLC 7.500% */**	2,487,453	0.90
1,270,000	Lloyds Banking Group PLC 7.875% */**	1,630,426	0.59
2,450,000	Lloyds Banking Group PLC 8.000% */**	2,543,369	0.93
1,400,000	Lloyds Banking Group PLC 8.500% */**	1,813,465	0.66
1,400,000	Lloyds Banking Group PLC 8.500% */**	1,811,456	0.66
1,350,000	Nationwide Building Society 5.750% */**	1,634,637	0.59
1,450,000	Nationwide Building Society 7.500% */**	1,819,525	0.66
1,260,000	NatWest Group PLC 4.600% */**	1,069,084	0.39
1,900,000	NatWest Group PLC 5.125% */**	2,268,701	0.83
2,999,000	NatWest Group PLC 6.000% */**	2,990,003	1.09
1,400,000	NatWest Group PLC 7.300% */**	1,380,296	0.50
1,993,000	NatWest Group PLC 8.000% */**	2,012,952	0.73
1,880,000	NatWest Group PLC 8.125% */**	2,000,678	0.73
2,850,000	Standard Chartered PLC 4.300% */**	2,538,804	0.92
2,582,000	Standard Chartered PLC 4.750% */**	2,243,113	0.82

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
United Kingdom (28.57%) (2023: 27.13%) (continued)			
1,796,000	Standard Chartered PLC 6.000% */**	1,794,294	0.65
2,200,000	Standard Chartered PLC 7.750% */**	2,262,814	0.82
1,800,000	Standard Chartered PLC 7.875% */**	1,872,000	0.68
		<u>78,510,699</u>	<u>28.57</u>
Total Corporate Bonds		<u>271,581,145</u>	<u>98.84</u>
Total Transferable Securities (98.84%) (2023: 98.37%)		<u>271,581,145</u>	<u>98.84</u>

Financial Derivative Instruments ((0.83)% (2023: 0.35%))

Open Forward Foreign Currency Exchange Contracts ((0.83)% (2023: 0.35%))

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2025	EUR 12,450,826	GBP 10,360,200	(82,282)	(0.03)
03/01/2025	EUR 689,650	GBP 573,700	(4,369)	0.00
03/01/2025	EUR 770,355	GBP 640,000	(3,833)	0.00
03/01/2025	EUR 344,176	GBP 286,400	(2,293)	0.00
03/01/2025	EUR 360,677	GBP 299,300	(1,363)	0.00
03/01/2025	EUR 325,330	GBP 269,900	(1,143)	0.00
03/01/2025	EUR 242,245	GBP 201,000	(888)	0.00
03/01/2025	EUR 288,753	GBP 239,000	(320)	0.00
03/01/2025	EUR 73,114	GBP 60,700	(311)	0.00
03/01/2025	EUR 88,707	GBP 73,500	(196)	0.00
03/01/2025	EUR 23,235	GBP 19,300	(111)	0.00
03/01/2025	EUR 11,625	GBP 9,600	15	0.00
03/01/2025	EUR 293,450	GBP 242,600	35	0.00
03/01/2025	EUR 331,400	GBP 273,974	40	0.00
03/01/2025	EUR 37,400	GBP 30,885	48	0.00
03/01/2025	EUR 82,860,600	USD 87,612,900	(1,810,745)	(0.66)
03/01/2025	EUR 4,500,505	USD 4,739,600	(79,327)	(0.03)
03/01/2025	EUR 5,609,856	USD 5,881,200	(72,194)	(0.03)
03/01/2025	EUR 2,379,679	USD 2,519,000	(54,842)	(0.02)
03/01/2025	EUR 2,154,477	USD 2,271,400	(40,439)	(0.02)
03/01/2025	EUR 1,623,829	USD 1,717,500	(36,026)	(0.01)
03/01/2025	EUR 1,943,380	USD 2,041,900	(29,530)	(0.01)
03/01/2025	EUR 583,402	USD 618,600	(14,488)	(0.01)
03/01/2025	EUR 1,625,944	USD 1,691,700	(8,035)	0.00
03/01/2025	EUR 1,937,157	USD 2,011,800	(5,873)	0.00
03/01/2025	EUR 285,774	USD 299,600	(3,682)	0.00
03/01/2025	EUR 85,555	USD 90,100	(1,508)	0.00
03/01/2025	EUR 77,388	USD 81,100	(965)	0.00
03/01/2025	EUR 156,506	USD 162,700	(638)	0.00
03/01/2025	GBP 130,243	EUR 157,200	336	0.00
03/01/2025	GBP 62,906	EUR 75,600	499	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2025	GBP 482,717	EUR 582,600	1,272	0.00
03/01/2025	GBP 3,011,438	EUR 3,618,800	24,258	0.01
03/01/2025	GBP 5,078,862	USD 6,453,100	(92,333)	(0.03)
03/01/2025	GBP 803,666	USD 1,019,900	(13,389)	(0.01)
03/01/2025	GBP 226,141	USD 289,400	(6,181)	0.00
03/01/2025	USD 20,643	EUR 19,700	244	0.00
03/01/2025	USD 81,226	EUR 76,800	1,700	0.00
03/01/2025	USD 2,460,757	EUR 2,326,700	51,459	0.02
03/01/2025	USD 4,568	GBP 3,600	60	0.00
03/01/2025	USD 9,914	GBP 7,800	145	0.00
03/01/2025	USD 65,500	GBP 51,618	853	0.00
03/01/2025	USD 580,200	GBP 456,520	8,454	0.00
03/01/2025	USD 625,966	GBP 492,600	9,034	0.00
Unrealised gain on open forward foreign currency exchange contracts			98,452	0.03
Unrealised loss on open forward foreign currency exchange contracts			(2,367,304)	(0.86)
Net unrealised loss on open forward foreign currency exchange contracts			(2,268,852)	(0.83)
Total Financial Derivative Instruments			(2,268,852)	(0.83)
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (98.01%) (2023: 98.72%)			269,312,293	98.01
Other Net Assets (1.99%) (2023: 1.28%)			5,455,252	1.99
Net Assets (100.00%) (2023: 100.00%)			274,767,545	100.00
				<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>				
Transferable securities admitted to an official stock exchange listing				97.96
Over the counter financial derivative instruments				0.04
Other assets				2.00
				100.00

*These securities have variable coupon rate.

**These securities are perpetual bonds.

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas and Goldman Sachs.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.92%) (2023: 99.75%)		
	Equities (99.92%) (2023: 99.75%)		
	Canada (0.00%) (2023: 1.16%)		
	Computers (0.00%) (2023: 1.16%)		
	France (1.12%) (2023: 2.24%)		
	Software (1.12%) (2023: 2.24%)		
256,235	Dassault Systemes SE	8,888,600	1.12
	Germany (0.00%) (2023: 2.23%)		
	Semiconductors (0.00%) (2023: 2.23%)		
	Ireland (0.69%) (2023: 0.34%)		
	Auto Parts & Equipment (0.69%) (2023: 0.34%)		
90,862	Aptiv PLC	5,495,334	0.69
	Israel (2.06%) (2023: 1.87%)		
	Telecommunications (2.06%) (2023: 1.87%)		
95,922	Nice Ltd.	16,291,392	2.06
	Japan (1.52%) (2023: 5.35%)		
	Auto Parts & Equipment (0.00%) (2023: 0.33%)		
	Semiconductors (1.52%) (2023: 2.06%)		
922,552	Renesas Electronics Corp.	12,013,252	1.52
	Software (0.00%) (2023: 2.59%)		
	Telecommunications (0.00%) (2023: 0.37%)		
	Netherlands (4.28%) (2023: 4.17%)		
	Semiconductors (4.28%) (2023: 4.17%)		
103,438	NXP Semiconductors NV	21,499,588	2.71
499,331	STMicroelectronics NV	12,414,545	1.57
		33,914,133	4.28
	People's Republic of China (0.84%) (2023: 0.65%)		
	Internet (0.84%) (2023: 0.65%)		
78,345	Alibaba Group Holding Ltd.	6,642,873	0.84
	Republic of South Korea (3.97%) (2023: 5.18%)		
	Internet (0.87%) (2023: 0.83%)		
51,115	NAVER Corp.	6,906,072	0.87
	Semiconductors (3.10%) (2023: 2.74%)		
145,586	Samsung Electronics Co. Ltd.	5,261,132	0.67
163,157	SK Hynix, Inc.	19,273,173	2.43
		24,534,305	3.10
	Software (0.00%) (2023: 1.61%)		
		31,440,377	3.97
	Taiwan (2.99%) (2023: 9.59%)		
	Semiconductors (2.99%) (2023: 9.59%)		
722,618	Taiwan Semiconductor Manufacturing Co. Ltd.	23,694,561	2.99

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	United Kingdom (1.07%) (2023: 0.34%)		
	Food (0.00%) (2023: 0.34%)		
	Internet (1.07%) (2023: 0.00%)		
2,239,286	Ocado Group PLC	8,477,948	1.07
	United States (81.38%) (2023: 66.63%)		
	Aerospace & Defense (0.00%) (2023: 0.47%)		
	Auto Manufacturers (0.00%) (2023: 0.37%)		
	Auto Parts & Equipment (1.76%) (2023: 2.23%)		
699,363	Mobileye Global, Inc.	13,931,311	1.76
	Commercial Services (0.00%) (2023: 0.37%)		
	Computers (2.03%) (2023: 0.81%)		
35,617	Apple, Inc.	8,919,209	1.13
32,377	International Business Machines Corp.	7,117,436	0.90
		16,036,645	2.03
	Diversified Financial Services (1.83%) (2023: 2.33%)		
235,404	Upstart Holdings, Inc.	14,493,824	1.83
	Internet (10.85%) (2023: 3.49%)		
129,800	Alphabet, Inc. Class A	24,571,140	3.10
148,600	Amazon.com, Inc.	32,601,354	4.12
31,975	Meta Platforms, Inc.	18,721,682	2.36
55,184	Palo Alto Networks, Inc.	10,041,281	1.27
		85,935,457	10.85
	Machinery — Diversified (2.46%) (2023: 0.38%)		
16,880	Deere & Co.	7,152,056	0.90
520,455	Symbotic, Inc.	12,339,988	1.56
		19,492,044	2.46
	Pharmaceuticals (1.28%) (2023: 1.54%)		
76,120	Illumina, Inc.	10,171,916	1.28
	Semiconductors (31.27%) (2023: 22.20%)		
142,806	Advanced Micro Devices, Inc.	17,249,537	2.18
223,134	Ambarella, Inc.	16,230,767	2.05
492,447	Astera Labs, Inc.	65,224,605	8.23
97,675	Broadcom, Inc.	22,644,972	2.86
295,050	Intel Corp.	5,915,753	0.75
208,636	Marvell Technology, Inc.	23,043,846	2.91
193,611	Microchip Technology, Inc.	11,103,591	1.40
220,419	Micron Technology, Inc.	18,550,463	2.34
222,244	NVIDIA Corp.	29,845,147	3.77
151,286	QUALCOMM, Inc.	23,240,555	2.93
116,288	Teradyne, Inc.	14,642,985	1.85
		247,692,221	31.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (29.90%) (2023: 30.79%)		
79,821	Akamai Technologies, Inc.	7,634,879	0.96
31,141	ANSYS, Inc.	10,504,794	1.33
308,473	Appian Corp.	10,173,440	1.28
713,889	C3.ai, Inc.	24,579,198	3.10
49,722	Cadence Design Systems, Inc.	14,939,472	1.89
928,142	CCC Intelligent Solutions Holdings, Inc.	10,887,106	1.37
197,650	Dynatrace, Inc.	10,742,277	1.36
50,837	Microsoft Corp.	21,427,795	2.71
423,566	Palantir Technologies, Inc.	32,034,297	4.04
188,193	Pegasystems, Inc.	17,539,588	2.21
25,704	Salesforce, Inc.	8,593,618	1.08
424,767	SentinelOne, Inc.	9,429,827	1.19
15,602	ServiceNow, Inc.	16,539,992	2.09
32,072	Synopsys, Inc.	15,566,466	1.97
1,293,741	UiPath, Inc.	16,443,448	2.08
38,001	Workday, Inc.	9,805,398	1.24
		<u>236,841,595</u>	<u>29.90</u>
	Telecommunications (0.00%) (2023: 1.65%)		
		<u>644,595,013</u>	<u>81.38</u>
	Total Equities	<u>791,453,483</u>	<u>99.92</u>
	Total Transferable Securities (99.92%) (2023: 99.75%)	<u>791,453,483</u>	<u>99.92</u>
	Total Investments (99.92%) (2023: 99.75%)	<u>791,453,483</u>	<u>99.92</u>
	Other Net Assets (0.08%) (2023: 0.25%)	<u>665,171</u>	<u>0.08</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>792,118,654</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.88
Other assets			<u>0.12</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (98.90%) (2023: 98.86%)			
Government Bonds (98.90%) (2023: 98.86%)			
United States (98.90%) (2023: 98.86%)			
30,525,500	U.S. Treasury Floating Rate Notes 4.401% 31/07/2025*	30,534,076	11.32
36,506,000	U.S. Treasury Floating Rate Notes 4.426% 30/04/2026*	36,508,826	13.54
28,884,600	U.S. Treasury Floating Rate Notes 4.445% 30/04/2025*	28,890,581	10.71
33,124,300	U.S. Treasury Floating Rate Notes 4.446% 31/10/2025*	33,136,394	12.28
36,509,200	U.S. Treasury Floating Rate Notes 4.458% 31/07/2026*	36,530,374	13.54
28,888,800	U.S. Treasury Floating Rate Notes 4.476% 31/01/2025*	28,889,804	10.71
36,512,700	U.S. Treasury Floating Rate Notes 4.481% 31/10/2026*	36,558,211	13.55
35,687,900	U.S. Treasury Floating Rate Notes 4.521% 31/01/2026*	35,727,359	13.25
		<u>266,775,625</u>	<u>98.90</u>
Total Government Bonds		<u>266,775,625</u>	<u>98.90</u>
Total Transferable Securities (98.90%) (2023: 98.86%)		<u>266,775,625</u>	<u>98.90</u>
Total Investments (98.90%) (2023: 98.86%)		266,775,625	98.90
Other Net Assets (1.10%) (2023: 1.14%)		<u>2,964,053</u>	<u>1.10</u>
Net Assets (100.00%) (2023: 100.00%)		<u><u>269,739,678</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			95.00
Other assets			<u>5.00</u>
			<u><u>100.00</u></u>

*These securities have variable coupon rate.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.90%) (2023: 100.01%)		
	Equities (99.90%) (2023: 100.01%)		
	Canada (1.84%) (2023: 1.82%)		
	Internet (1.84%) (2023: 1.82%)		
50,892	Shopify, Inc.	5,411,346	1.84
	Israel (4.26%) (2023: 4.79%)		
	Internet (1.70%) (2023: 1.75%)		
23,198	Wix.com Ltd.	4,977,131	1.70
	Software (2.56%) (2023: 3.04%)		
139,849	JFrog Ltd.	4,112,959	1.40
14,414	Monday.com Ltd.	3,393,632	1.16
		7,506,591	2.56
		12,483,722	4.26
	Netherlands (1.18%) (2023: 2.32%)		
	Software (1.18%) (2023: 2.32%)		
34,858	Elastic NV	3,453,731	1.18
	United States (92.62%) (2023: 91.08%)		
	Commercial Services (6.87%) (2023: 5.08%)		
57,496	Block, Inc.	4,886,585	1.67
24,534	Paylocity Holding Corp.	4,893,797	1.67
55,804	PayPal Holdings, Inc.	4,762,872	1.62
153,314	Toast, Inc.	5,588,295	1.91
		20,131,549	6.87
	Computers (5.59%) (2023: 7.13%)		
14,452	Crowdstrike Holdings, Inc.	4,944,896	1.69
31,034	Qualys, Inc.	4,351,588	1.48
89,837	Tenable Holdings, Inc.	3,537,781	1.21
19,679	Zscaler, Inc.	3,550,288	1.21
		16,384,553	5.59
	Internet (5.49%) (2023: 5.63%)		
39,121	Okta, Inc.	3,082,735	1.05
22,720	Palo Alto Networks, Inc.	4,134,131	1.41
52,374	Q2 Holdings, Inc.	5,271,443	1.80
424,050	Sprinklr, Inc.	3,583,223	1.23
		16,071,532	5.49
	Software (74.67%) (2023: 73.24%)		
6,851	Adobe, Inc.	3,046,503	1.04
441,793	Amplitude, Inc.	4,660,916	1.59
17,284	Appfolio, Inc.	4,264,308	1.46
285,133	Asana, Inc.	5,779,646	1.97
24,600	Atlassian Corp.	5,987,148	2.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (74.67%) (2023: 73.24%) (continued)			
350,139	AvePoint, Inc.	5,780,795	1.97
466,761	AvidXchange Holdings, Inc.	4,826,309	1.65
636,206	BigCommerce Holdings, Inc.	3,893,581	1.33
77,201	Bill Holdings, Inc.	6,539,697	2.23
73,586	BlackLine, Inc.	4,471,085	1.53
134,863	Box, Inc.	4,261,671	1.45
89,662	Braze, Inc.	3,755,044	1.28
148,800	C3.ai, Inc.	5,123,184	1.75
160,489	Clearwater Analytics Holdings, Inc.	4,416,657	1.51
45,979	Cloudflare, Inc.	4,951,019	1.69
171,700	Confluent, Inc.	4,800,732	1.64
32,936	Datadog, Inc.	4,706,225	1.61
101,027	DigitalOcean Holdings, Inc.	3,441,990	1.17
66,807	DocuSign, Inc.	6,008,622	2.05
165,849	Dropbox, Inc.	4,982,104	1.70
76,594	Dynatrace, Inc.	4,162,884	1.42
585,924	Fastly, Inc.	5,531,122	1.89
115,163	Five9, Inc.	4,680,224	1.60
329,894	Freshworks, Inc.	5,334,386	1.82
83,367	Gitlab, Inc.	4,697,730	1.60
7,621	HubSpot, Inc.	5,310,084	1.81
118,828	Klaviyo, Inc.	4,900,467	1.67
15,111	MongoDB, Inc.	3,517,992	1.20
110,106	nCino, Inc.	3,697,359	1.26
197,788	PagerDuty, Inc.	3,611,609	1.23
23,707	Paycom Software, Inc.	4,859,224	1.66
65,831	Procore Technologies, Inc.	4,932,717	1.68
112,361	RingCentral, Inc.	3,933,759	1.34
14,362	Salesforce, Inc.	4,801,647	1.64
96,221	Samsara, Inc.	4,203,895	1.44
163,584	SentinelOne, Inc.	3,631,565	1.24
4,580	ServiceNow, Inc.	4,855,350	1.66
29,638	Snowflake, Inc.	4,576,404	1.56
113,970	Sprout Social, Inc.	3,500,019	1.19
61,992	Twilio, Inc.	6,700,095	2.29
320,080	UiPath, Inc.	4,068,217	1.39
19,688	Veeva Systems, Inc.	4,139,402	1.41
16,325	Workday, Inc.	4,212,340	1.44
48,455	Workiva, Inc.	5,305,822	1.81
65,216	Zoom Communications, Inc.	5,322,278	1.82

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (74.67%) (2023: 73.24%) (continued)		
415,191	ZoomInfo Technologies, Inc.	4,363,657	1.49
427,115	Zuora, Inc.	4,236,981	1.45
		<u>218,784,465</u>	<u>74.67</u>
		<u>271,372,099</u>	<u>92.62</u>
	Total Equities	<u>292,720,898</u>	<u>99.90</u>
	Total Transferable Securities (99.90%) (2023: 100.01%)	<u>292,720,898</u>	<u>99.90</u>
	Total Investments (99.90%) (2023: 100.01%)	<u>292,720,898</u>	<u>99.90</u>
	Other Net Assets (0.10%) (2023: (0.01%))	<u>279,556</u>	<u>0.10</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>293,000,454</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.87
	Other assets		<u>0.13</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.43%) (2023: 99.46%)		
	Equities (99.43%) (2023: 99.46%)		
	Australia (1.92%) (2023: 5.65%)		
	Chemicals (0.00%) (2023: 1.47%)		
	Iron & Steel (0.00%) (2023: 1.58%)		
	Mining (1.92%) (2023: 2.60%)		
273,778	IGO Ltd.	808,561	0.54
1,546,130	Nickel Industries Ltd.	789,762	0.53
937,347	Pilbara Minerals Ltd.	1,270,985	0.85
		2,869,308	1.92
		2,869,308	1.92
	Belgium (0.00%) (2023: 0.70%)		
	Chemicals (0.00%) (2023: 0.70%)		
	Canada (2.56%) (2023: 2.02%)		
	Energy – Alternate Sources (1.46%) (2023: 2.02%)		
1,312,649	Ballard Power Systems, Inc.	2,178,997	1.46
	Mining (1.10%) (2023: 0.00%)		
145,304	Sigma Lithium Corp.	1,630,311	1.10
		3,809,308	2.56
	Chile (1.45%) (2023: 0.87%)		
	Chemicals (1.45%) (2023: 0.87%)		
59,358	Sociedad Quimica y Minera de Chile SA	2,158,257	1.45
	Finland (1.15%) (2023: 2.35%)		
	Machinery — Diversified (1.15%) (2023: 2.35%)		
96,336	Wartsila OYJ Abp	1,706,824	1.15
	France (2.30%) (2023: 1.85%)		
	Auto Manufacturers (0.41%) (2023: 0.00%)		
12,515	Renault SA	609,734	0.41
	Auto Parts & Equipment (1.23%) (2023: 0.00%)		
190,364	Valeo SE	1,835,600	1.23
	Building & Construction Materials (0.00%) (2023: 0.52%)		
	Electrical Components & Equipment (0.29%) (2023: 0.56%)		
1,715	Schneider Electric SE	427,810	0.29
	Energy – Alternate Sources (0.00%) (2023: 0.46%)		
	Mining (0.37%) (2023: 0.31%)		
9,995	Eramet SA	560,443	0.37
		3,433,587	2.30

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Germany (10.33%) (2023: 10.78%)		
	Auto Manufacturers (4.23%) (2023: 3.80%)		
69,209	Bayerische Motoren Werke AG	5,660,175	3.79
11,665	Mercedes-Benz Group AG	649,856	0.44
		<u>6,310,031</u>	<u>4.23</u>
	Electrical Components & Equipment (0.35%) (2023: 0.65%)		
37,486	SMA Solar Technology AG	526,355	0.35
	Mining (1.86%) (2023: 0.55%)		
35,003	Aurubis AG	2,780,038	1.86
	Miscellaneous Manufacturers (1.85%) (2023: 2.36%)		
14,097	Siemens AG	2,752,494	1.85
	Semiconductors (0.50%) (2023: 0.00%)		
22,930	Infineon Technologies AG	745,562	0.50
	Utilities — Electric (1.54%) (2023: 3.42%)		
196,793	E.ON SE	2,291,497	1.54
		<u>15,405,977</u>	<u>10.33</u>
	Indonesia (1.32%) (2023: 0.86%)		
	Mining (1.32%) (2023: 0.86%)		
6,493,703	Aneka Tambang Tbk. PT	615,278	0.42
5,982,583	Vale Indonesia Tbk. PT	1,345,570	0.90
		<u>1,960,848</u>	<u>1.32</u>
	Ireland (2.84%) (2023: 0.76%)		
	Auto Parts & Equipment (0.63%) (2023: 0.41%)		
15,650	Aptiv PLC	946,512	0.63
	Building & Construction Materials (1.65%) (2023: 0.00%)		
31,141	Johnson Controls International PLC	2,457,959	1.65
	Computers (0.56%) (2023: 0.00%)		
5,854	TE Connectivity PLC	836,946	0.56
	Electrical Components & Equipment (0.00%) (2023: 0.35%)		
		<u>4,241,417</u>	<u>2.84</u>
	Japan (15.60%) (2023: 13.96%)		
	Auto Manufacturers (2.02%) (2023: 0.75%)		
24,472	Honda Motor Co. Ltd.	698,676	0.47
510,800	Nissan Motor Co. Ltd.	1,560,092	1.05
37,338	Toyota Motor Corp.	747,425	0.50
		<u>3,006,193</u>	<u>2.02</u>
	Auto Parts & Equipment (0.27%) (2023: 0.33%)		
28,600	Denso Corp.	402,995	0.27
	Building & Construction Materials (0.32%) (2023: 0.40%)		
22,646	Central Glass Co. Ltd.	478,396	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (2.95%) (2023: 2.41%)		
47,473	Asahi Kasei Corp.	330,009	0.22
7,500	Ise Chemicals Corp.	1,548,581	1.04
26,800	Kureha Corp.	490,265	0.33
14,518	Nippon Carbon Co. Ltd.	405,998	0.27
37,915	Teijin Ltd.	322,794	0.21
224,190	Tokai Carbon Co. Ltd.	1,307,822	0.88
		<u>4,405,469</u>	<u>2.95</u>
	Distribution & Wholesale (1.78%) (2023: 0.00%)		
126,200	Mitsui & Co. Ltd.	2,658,744	1.78
	Electrical Components & Equipment (0.54%) (2023: 2.01%)		
47,527	GS Yuasa Corp.	801,693	0.54
	Electronics (1.66%) (2023: 1.74%)		
187,355	TDK Corp.	2,470,687	1.66
	Engineering & Construction (0.00%) (2023: 0.78%)		
	Home Furnishings (0.32%) (2023: 1.19%)		
46,260	Panasonic Holdings Corp.	483,617	0.32
	Machinery, Construction & Mining (3.20%) (2023: 2.49%)		
337,790	Mitsubishi Heavy Industries Ltd.	4,777,979	3.20
	Mining (1.71%) (2023: 1.43%)		
111,031	Sumitomo Metal Mining Co. Ltd.	2,552,526	1.71
	Miscellaneous Manufacturers (0.83%) (2023: 0.00%)		
45,200	Toyo Tanso Co. Ltd.	1,230,949	0.83
	Oil & Gas (0.00%) (2023: 0.43%)		
		<u>23,269,248</u>	<u>15.60</u>
	Netherlands (1.06%) (2023: 2.76%)		
	Engineering & Construction (1.06%) (2023: 1.95%)		
127,169	Alfen NV	1,584,153	1.06
	Miscellaneous Manufacturers (0.00%) (2023: 0.81%)		
	Norway (2.75%) (2023: 0.00%)		
	Shipping (2.75%) (2023: 0.00%)		
36,408	Kongsberg Gruppen ASA	4,103,267	2.75
	People's Republic of China (21.44%) (2023: 21.35%)		
	Auto Parts & Equipment (1.34%) (2023: 0.95%)		
15,738	Contemporary Amperex Technology Co. Ltd.	573,526	0.38
87,500	Eve Energy Co. Ltd.	560,297	0.38
325,961	Farasis Energy Gan Zhou Co. Ltd.	518,019	0.35
120,500	Gotion High-tech Co. Ltd.	350,311	0.23
		<u>2,002,153</u>	<u>1.34</u>
	Chemicals (5.85%) (2023: 6.46%)		
46,255	Beijing Easpring Material Technology Co. Ltd.	255,252	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (5.85%) (2023: 6.46%) (continued)			
309,121	Do-Fluoride New Materials Co. Ltd.	508,196	0.34
955,900	Fangda Carbon New Material Co. Ltd.	632,530	0.43
209,277	Ganfeng Lithium Group Co. Ltd. Class A	1,003,773	0.67
293,670	Guangzhou Tinci Materials Technology Co. Ltd.	793,393	0.53
166,436	Nanjing Hanrui Cobalt Co. Ltd.	770,017	0.52
289,401	Shanghai Putailai New Energy Technology Co. Ltd.	630,800	0.42
141,907	Shenzhen Capchem Technology Co. Ltd.	727,883	0.49
162,400	Tianqi Lithium Corp.	734,212	0.49
408,600	Xiamen Tungsten Co. Ltd.	1,078,703	0.73
539,941	Xiangtan Electrochemical Scientific Co. Ltd.	745,639	0.50
153,749	Zangge Mining Co. Ltd.	584,096	0.39
208,200	Zhejiang Yongtai Technology Co. Ltd.	255,000	0.17
		<u>8,719,494</u>	<u>5.85</u>
Coal (0.59%) (2023: 0.00%)			
2,128,900	Baotailong New Materials Co. Ltd.	<u>877,897</u>	<u>0.59</u>
Computers (0.00%) (2023: 0.18%)			
Electrical Components & Equipment (3.39%) (2023: 5.38%)			
1,296,474	Camel Group Co. Ltd.	1,472,449	0.99
569,274	Qingdao TGOOD Electric Co. Ltd.	1,711,897	1.15
844,000	Zhejiang Narada Power Source Co. Ltd.	1,866,241	1.25
		<u>5,050,587</u>	<u>3.39</u>
Electronics (1.40%) (2023: 1.30%)			
538,596	China Baoan Group Co. Ltd.	675,159	0.45
640,600	Jiangsu Zhongtian Technology Co. Ltd.	1,256,758	0.84
165,600	Shenzhen Deren Electronic Co. Ltd.	163,348	0.11
		<u>2,095,265</u>	<u>1.40</u>
Energy – Alternate Sources (1.42%) (2023: 1.63%)			
1,033,597	Shenzhen Clou Electronics Co. Ltd.	615,974	0.41
155,862	Shenzhen Dynanonic Co. Ltd.	787,504	0.53
70,573	Sungrow Power Supply Co. Ltd.	713,828	0.48
		<u>2,117,306</u>	<u>1.42</u>
Hand & Machine Tools (0.00%) (2023: 0.25%)			
Iron & Steel (0.57%) (2023: 0.38%)			
291,213	Tibet Mineral Development Co. Ltd.	<u>857,770</u>	<u>0.57</u>
Leisure Time (0.55%) (2023: 0.00%)			
771,175	Tianneng Power International Ltd.	<u>818,039</u>	<u>0.55</u>
Machinery — Diversified (0.00%) (2023: 0.76%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.96%) (2023: 0.72%)		
181,800	Youngy Co. Ltd.	794,523	0.53
158,100	Zhejiang Huayou Cobalt Co. Ltd.	633,764	0.43
		<u>1,428,287</u>	<u>0.96</u>
	Miscellaneous Manufacturers (5.37%) (2023: 3.34%)		
2,059,137	Cangzhou Mingzhu Plastic Co. Ltd.	1,012,748	0.68
340,130	CNGR Advanced Material Co. Ltd.	1,683,117	1.13
2,139,112	GEM Co. Ltd.	1,913,676	1.28
2,676,348	Minmetals New Energy Materials(Hunan) Co. Ltd.	1,950,635	1.31
412,614	Ningbo Shanshan Co. Ltd.	421,136	0.28
641,707	Sichuan Yahua Industrial Group Co. Ltd.	1,028,595	0.69
		<u>8,009,907</u>	<u>5.37</u>
		<u>31,976,705</u>	<u>21.44</u>
	Republic of South Korea (3.74%) (2023: 8.96%)		
	Auto Manufacturers (0.90%) (2023: 0.45%)		
4,577	Hyundai Motor Co.	659,120	0.44
10,061	Kia Corp.	688,206	0.46
		<u>1,347,326</u>	<u>0.90</u>
	Auto Parts & Equipment (0.78%) (2023: 1.79%)		
4,930	LG Energy Solution Ltd.	1,165,398	0.78
	Chemicals (1.05%) (2023: 1.04%)		
6,257	LG Chem Ltd.	1,062,562	0.71
4,441	Soulbrain Co. Ltd.	498,958	0.34
		<u>1,561,520</u>	<u>1.05</u>
	Electrical Components & Equipment (0.00%) (2023: 1.27%)		
	Energy – Alternate Sources (0.43%) (2023: 1.40%)		
59,428	Doosan Fuel Cell Co. Ltd.	644,276	0.43
	Engineering & Construction (0.00%) (2023: 0.37%)		
	Environmental Control (0.00%) (2023: 1.25%)		
	Home Furnishings (0.00%) (2023: 1.00%)		
	Iron & Steel (0.27%) (2023: 0.00%)		
2,322	POSCO Holdings, Inc.	399,842	0.27
	Machinery, Construction & Mining (0.31%) (2023: 0.39%)		
1,751	HD Hyundai Electric Co. Ltd.	454,357	0.31
		<u>5,572,719</u>	<u>3.74</u>
	Sweden (0.90%) (2023: 0.00%)		
	Auto Manufacturers (0.90%) (2023: 0.00%)		
55,437	Volvo AB	1,347,637	0.90
	Switzerland (0.26%) (2023: 1.56%)		
	Electronics (0.00%) (2023: 0.82%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.26%) (2023: 0.74%)		
6,118	Landis & Gyr Group AG	388,177	0.26
	Taiwan (1.61%) (2023: 2.06%)		
	Electrical Components & Equipment (0.29%) (2023: 0.49%)		
380,099	Phihong Technology Co. Ltd.	434,190	0.29
	Electronics (1.32%) (2023: 1.57%)		
8,141	Lotes Co. Ltd.	485,463	0.33
121,896	Simplo Technology Co. Ltd.	1,476,085	0.99
		1,961,548	1.32
		2,395,738	1.61
	United Kingdom (2.97%) (2023: 0.00%)		
	Chemicals (0.22%) (2023: 0.00%)		
19,560	Johnson Matthey PLC	328,259	0.22
	Oil & Gas (2.75%) (2023: 0.00%)		
432,500	BP PLC	2,128,735	1.43
63,454	Shell PLC	1,967,672	1.32
		4,096,407	2.75
		4,424,666	2.97
	United States (25.23%) (2023: 22.97%)		
	Aerospace & Defense (5.95%) (2023: 8.07%)		
1,023,544	Joby Aviation, Inc.	8,321,413	5.58
434	TransDigm Group, Inc.	549,999	0.37
		8,871,412	5.95
	Auto Manufacturers (2.46%) (2023: 0.00%)		
61,192	Ford Motor Co.	605,801	0.41
9,963	General Motors Co.	530,729	0.35
6,269	Tesla, Inc.	2,531,673	1.70
		3,668,203	2.46
	Auto Parts & Equipment (0.00%) (2023: 0.81%)		
	Chemicals (1.29%) (2023: 3.39%)		
375,401	Arcadium Lithium PLC	1,925,807	1.29
	Electrical Components & Equipment (6.07%) (2023: 1.51%)		
4,238,200	ChargePoint Holdings, Inc.	4,534,874	3.04
48,757	EnerSys	4,506,609	3.03
		9,041,483	6.07
	Electronics (0.27%) (2023: 0.40%)		
5,842	Amphenol Corp.	405,727	0.27
	Energy – Alternate Sources (0.00%) (2023: 1.07%)		
	Engineering & Construction (0.00%) (2023: 0.40%)		
	Machinery — Diversified (0.00%) (2023: 0.28%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (7.29%) (2023: 4.35%)		
489,517	Bloom Energy Corp.	10,872,173	7.29
	Mining (0.00%) (2023: 0.87%)		
	Miscellaneous Manufacturers (0.28%) (2023: 0.00%)		
3,233	3M Co.	417,348	0.28
	Semiconductors (1.62%) (2023: 1.09%)		
1,883	Analog Devices, Inc.	400,062	0.27
8,502	Microchip Technology, Inc.	487,590	0.33
7,893	QUALCOMM, Inc.	1,212,523	0.81
1,707	Texas Instruments, Inc.	320,079	0.21
		2,420,254	1.62
	Software (0.00%) (2023: 0.73%)		
		37,622,407	25.23
	Total Equities	148,270,243	99.43
	Total Transferable Securities (99.43%) (2023: 99.46%)	148,270,243	99.43
	Financial Derivative Instruments (0.00%) (2023: 0.00%)		
	Open Forward Foreign Currency Exchange Contracts (0.00%) (2023: 0.00%)		
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.43%) (2023: 99.46%)	148,270,243	99.43
	Other Net Assets (0.57%) (2023: 0.54%)	856,386	0.57
	Net Assets (100.00%) (2023: 100.00%)	149,126,629	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.39
Other assets			0.61
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Cybersecurity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.96%) (2023: 99.65%)		
	Equities (99.96%) (2023: 99.65%)		
	Israel (8.49%) (2023: 8.18%)		
	Computers (8.49%) (2023: 8.18%)		
39,368	Check Point Software Technologies Ltd.	7,350,005	3.20
36,492	CyberArk Software Ltd.	12,158,203	5.29
		<u>19,508,208</u>	<u>8.49</u>
	Japan (3.82%) (2023: 4.89%)		
	Internet (3.82%) (2023: 4.89%)		
55,867	Digital Arts, Inc.	2,147,090	0.93
121,726	Trend Micro, Inc.	6,635,446	2.89
		<u>8,782,536</u>	<u>3.82</u>
	Netherlands (5.81%) (2023: 5.93%)		
	Software (5.81%) (2023: 5.93%)		
134,852	Elastic NV	13,360,783	5.81
	Republic of South Korea (0.00%) (2023: 0.70%)		
	Internet (0.00%) (2023: 0.70%)		
	United Kingdom (0.00%) (2023: 1.76%)		
	Software (0.00%) (2023: 1.76%)		
	United States (81.84%) (2023: 78.19%)		
	Computers (38.08%) (2023: 33.95%)		
38,719	Crowdstrike Holdings, Inc.	13,247,512	5.76
133,717	Fortinet, Inc.	12,634,969	5.50
204,190	OneSpan, Inc.	3,785,683	1.65
60,392	Qualys, Inc.	8,468,166	3.68
299,259	Rapid7, Inc.	12,038,729	5.24
182,653	Rubrik, Inc.	11,937,290	5.19
252,323	Tenable Holdings, Inc.	9,936,480	4.32
106,281	Varonis Systems, Inc.	4,722,065	2.05
59,741	Zscaler, Inc.	10,777,438	4.69
		<u>87,548,332</u>	<u>38.08</u>
	Internet (13.22%) (2023: 12.86%)		
36,344	F5, Inc.	9,139,305	3.98
135,670	Okta, Inc.	10,690,796	4.65
58,049	Palo Alto Networks, Inc.	10,563,342	4.59
		<u>30,393,443</u>	<u>13.22</u>
	Software (30.54%) (2023: 29.75%)		
77,095	Akamai Technologies, Inc.	7,374,137	3.21
126,317	Cloudflare, Inc.	13,601,539	5.92
51,044	Commvault Systems, Inc.	7,703,050	3.35
90,840	Datadog, Inc.	12,979,839	5.65
899,118	Fastly, Inc.	8,487,674	3.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (30.54%) (2023: 29.75%) (continued)		
294,523	HashiCorp, Inc.	10,075,641	4.38
449,828	SentinelOne, Inc.	9,986,182	4.34
		<u>70,208,062</u>	<u>30.54</u>
	Telecommunications (0.00%) (2023: 1.63%)		
		188,149,837	81.84
	Total Equities	<u>229,801,364</u>	<u>99.96</u>
	Total Transferable Securities (99.96%) (2023: 99.65%)	<u>229,801,364</u>	<u>99.96</u>
	Total Investments (99.96%) (2023: 99.65%)	229,801,364	99.96
	Other Net Assets (0.04%) (2023: 0.35%)	<u>102,674</u>	<u>0.04</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>229,904,038</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.84
	Other assets		<u>0.16</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Transferable Securities (100.28%) (2023: 99.98%)				
Government Bonds (100.28%) (2023: 99.98%)				
United States (100.28%) (2023: 99.98%)				
14,821,000	U.S. Treasury Bills Zero Coupon 02/01/2025	14,821,000	8.39	
16,756,000	U.S. Treasury Bills Zero Coupon 16/01/2025	16,728,449	9.46	
14,958,000	U.S. Treasury Bills Zero Coupon 30/01/2025	14,908,875	8.44	
14,208,000	U.S. Treasury Bills Zero Coupon 27/02/2025	14,114,843	7.99	
17,484,000	U.S. Treasury Bills Zero Coupon 06/03/2025*	17,356,105	9.82	
12,920,000	U.S. Treasury Bills Zero Coupon 20/03/2025	12,804,730	7.24	
15,329,000	U.S. Treasury Bills Zero Coupon 03/04/2025	15,165,482	8.58	
15,068,000	U.S. Treasury Bills Zero Coupon 17/04/2025	14,885,771	8.42	
14,637,000	U.S. Treasury Bills Zero Coupon 01/05/2025	14,436,844	8.17	
17,453,000	U.S. Treasury Bills Zero Coupon 15/05/2025	17,187,029	9.72	
16,570,000	U.S. Treasury Bills Zero Coupon 29/05/2025	16,289,817	9.22	
8,700,000	U.S. Treasury Bills Zero Coupon 12/06/2025	8,539,172	4.83	
		<u>177,238,117</u>	<u>100.28</u>	
Total Government Bonds		<u>177,238,117</u>	<u>100.28</u>	
Total Transferable Securities (100.28%) (2023: 99.98%)		<u>177,238,117</u>	<u>100.28</u>	
Financial Derivative Instruments ((3.68)%) (2023: (0.06)%)				
Open Forward Foreign Currency Exchange Contracts ((1.65)%) (2023: 0.94%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2025	EUR 132,709,000	USD 140,326,907	(2,906,731)	(1.64)
03/01/2025	EUR 790,000	USD 831,967	(13,922)	(0.01)
03/01/2025	USD 2,180,516	EUR 2,100,000	5,966	0.00
Unrealised gain on open forward foreign currency exchange contracts			5,966	0.00
Unrealised loss on open forward foreign currency exchange contracts			<u>(2,920,653)</u>	<u>(1.65)</u>
Net unrealised loss on open forward foreign currency exchange contracts			<u>(2,914,687)</u>	<u>(1.65)</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

Total Return Swaps ((2.03)%) (2023: (1.00)%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	20,700	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/12/2024	(95,515)	(0.06)
USD	705,713	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2025	(3,488,276)	(1.97)
Unrealised loss on total return swaps					<u>(3,583,791)</u>	<u>(2.03)</u>
Net unrealised loss on total return swaps					<u>(3,583,791)</u>	<u>(2.03)</u>
Total Financial Derivative Instruments					<u>(6,498,478)</u>	<u>(3.68)</u>

	<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (96.60%) (2023: 99.92%)	170,739,639	96.60
Other Net Assets (3.40%) (2023: 0.08%)	<u>6,007,361</u>	<u>3.40</u>
Net Assets (100.00%) (2023: 100.00%)	<u><u>176,747,000</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.69
Over the counter financial derivative instruments	0.00
Other assets	<u>3.31</u>
	<u><u>100.00</u></u>

*The Fund pledged this security with a market value of USD 2,027,063 to BNP Paribas as collateral in respect of open forward foreign currency exchange contracts held by the Fund as of 31 December 2024. The Fund pledged this security with a market value of USD 3,172,621 to Morgan Stanley as collateral in respect of open total return swaps held by the Fund as of 31 December 2024.

The counterparties to the open forward foreign currency exchange contracts are BNP Paribas.

The counterparty for total return swaps is Morgan Stanley.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.11%) (2023: 99.78%)		
	Equities (100.11%) (2023: 99.78%)		
	Argentina (0.12%) (2023: 0.00%)		
	Banks (0.12%) (2023: 0.00%)		
242	Grupo Financiero Galicia SA	15,081	0.12
	Brazil (3.02%) (2023: 4.99%)		
	Aerospace & Defense (0.16%) (2023: 0.09%)		
2,204	Embraer SA	20,046	0.16
	Banks (0.15%) (2023: 0.19%)		
4,578	Banco Bradesco SA	7,885	0.06
1,130	Banco Santander Brasil SA	4,357	0.04
1,296	Itau Unibanco Holding SA	5,643	0.05
		17,885	0.15
	Beverages (0.20%) (2023: 0.32%)		
13,194	Ambev SA	25,073	0.20
	Commercial Services (0.23%) (2023: 0.49%)		
3,389	CCR SA	5,579	0.04
1,558	GPS Participacoes e Empreendimentos SA	3,525	0.03
2,535	Localiza Rent a Car SA	13,213	0.11
2,639	Santos Brasil Participacoes SA	5,609	0.05
		27,926	0.23
	Distribution & Wholesale (0.04%) (2023: 0.12%)		
5,078	Sendas Distribuidora SA	4,628	0.04
	Diversified Financial Services (0.24%) (2023: 0.49%)		
17,526	B3 SA - Brasil Bolsa Balcao	29,277	0.24
	Energy – Alternate Sources (0.00%) (2023: 0.03%)		
	Food (0.05%) (2023: 0.07%)		
1,666	BRF SA	6,839	0.05
	Forest Products & Paper (0.18%) (2023: 0.21%)		
2,166	Suzano SA	21,660	0.18
	Full Line Insurance (0.04%) (2023: 0.00%)		
13,935	Hapvida Participacoes e Investimentos SA	5,030	0.04
	Healthcare Services (0.12%) (2023: 0.31%)		
3,499	Rede D’Or Sao Luiz SA	14,397	0.12
	Iron & Steel (0.02%) (2023: 0.07%)		
2,099	Cia Siderurgica Nacional SA	3,010	0.02
	Machinery — Diversified (0.30%) (2023: 0.32%)		
4,346	WEG SA	37,123	0.30
	Oil & Gas (0.33%) (2023: 0.64%)		
812	Brava Energia	3,091	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.33%) (2023: 0.64%) (continued)		
3,558	Cosan SA	4,700	0.04
2,553	PRIO SA	16,592	0.14
2,496	Ultrapar Participacoes SA	6,416	0.05
3,181	Vibra Energia SA	9,186	0.07
		<u>39,985</u>	<u>0.33</u>
	Other Finance (0.05%) (2023: 0.00%)		
4,416	Itausa SA	6,427	0.05
	Pharmaceuticals (0.04%) (2023: 0.09%)		
1,518	Hypera SA	4,445	0.04
	Real Estate (0.09%) (2023: 0.16%)		
1,459	Allos SA	4,277	0.04
1,091	Cyrela Brazil Realty SA Empreendimentos e Participacoes	2,993	0.02
1,089	Multiplan Empreendimentos Imobiliarios SA	3,716	0.03
		<u>10,986</u>	<u>0.09</u>
	Retail (0.21%) (2023: 0.44%)		
3,065	Lojas Renner SA	6,012	0.05
2,992	Natura & Co. Holding SA	6,180	0.05
3,660	Raia Drogasil SA	13,034	0.11
		<u>25,226</u>	<u>0.21</u>
	Software (0.06%) (2023: 0.09%)		
1,596	TOTVS SA	6,911	0.06
	Telecommunications (0.17%) (2023: 0.27%)		
1,696	Telefonica Brasil SA	12,840	0.11
3,352	TIM SA	7,856	0.06
		<u>20,696</u>	<u>0.17</u>
	Transportation (0.09%) (2023: 0.16%)		
3,953	Rumo SA	11,415	0.09
	Utilities — Electric (0.21%) (2023: 0.38%)		
697	Energisa SA	4,116	0.03
745	Engie Brasil Energia SA	4,281	0.04
3,075	Equatorial Energia SA	13,638	0.11
708	Transmissora Alianca de Energia Eletrica SA	3,766	0.03
		<u>25,801</u>	<u>0.21</u>
	Water (0.04%) (2023: 0.05%)		
1,110	Cia De Sanena Do Parana	4,993	0.04
		<u>369,779</u>	<u>3.02</u>
	Chile (0.34%) (2023: 0.42%)		
	Airlines (0.04%) (2023: 0.03%)		
381,107	Latam Airlines Group SA	5,261	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.13%) (2023: 0.18%)		
89,209	Banco de Chile	10,141	0.08
127,099	Banco Santander Chile	6,045	0.05
		<u>16,186</u>	<u>0.13</u>
	Food (0.06%) (2023: 0.04%)		
3,151	Cencosud SA	6,970	0.06
	Forest Products & Paper (0.03%) (2023: 0.06%)		
2,379	Empresas CMPC SA	3,734	0.03
	Oil & Gas (0.04%) (2023: 0.06%)		
876	Empresas Copec SA	5,355	0.04
	Utilities — Electric (0.04%) (2023: 0.05%)		
48,073	Enel Americas SA	4,217	0.04
		<u>41,723</u>	<u>0.34</u>
	Cyprus (0.00%) (2023: 0.00%)		
	Internet (0.00%) (2023: 0.00%)		
50	Ozon Holdings PLC	-	0.00
	Czech Republic (0.19%) (2023: 0.22%)		
	Banks (0.19%) (2023: 0.22%)		
353	Komerční Banka AS	12,320	0.10
2,168	Moneta Money Bank AS	11,040	0.09
		<u>23,360</u>	<u>0.19</u>
	Hong Kong (0.72%) (2023: 0.77%)		
	Auto Manufacturers (0.15%) (2023: 0.12%)		
9,553	Geely Automobile Holdings Ltd.	18,226	0.15
	Building & Construction Materials (0.06%) (2023: 0.06%)		
6,448	Xinyi Glass Holdings Ltd.	6,549	0.06
	Chemicals (0.03%) (2023: 0.00%)		
1,296	Kingboard Holdings Ltd.	3,117	0.03
	Commercial Services (0.02%) (2023: 0.00%)		
4,849	Fosun International Ltd.	2,834	0.02
	Energy – Alternate Sources (0.06%) (2023: 0.07%)		
48,473	GCL Technology Holdings Ltd.	6,739	0.06
	Entertainment (0.01%) (2023: 0.00%)		
100	NetEase Cloud Music, Inc.	1,470	0.01
	Food (0.04%) (2023: 0.07%)		
9,043	Want Want China Holdings Ltd.	5,309	0.04
	Healthcare Products (0.03%) (2023: 0.05%)		
4,018	China Medical System Holdings Ltd.	3,905	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.03%) (2023: 0.02%)		
12,928	China Ruyi Holdings Ltd.	4,077	0.03
	Pharmaceuticals (0.10%) (2023: 0.15%)		
1,421	HUTCHMED China Ltd.	4,125	0.03
18,999	Sino Biopharmaceutical Ltd.	7,827	0.07
		11,952	0.10
	Real Estate (0.07%) (2023: 0.07%)		
5,816	ESR Group Ltd.	8,940	0.07
	Retail (0.06%) (2023: 0.12%)		
7,176	Bosideng International Holdings Ltd.	3,584	0.03
4,700	Chow Tai Fook Jewellery Group Ltd.	4,072	0.03
		7,656	0.06
	Transportation (0.06%) (2023: 0.04%)		
2,846	SITC International Holdings Co. Ltd.	7,584	0.06
		88,358	0.72
	Hungary (0.30%) (2023: 0.27%)		
	Banks (0.19%) (2023: 0.15%)		
436	OTP Bank Nyrt	23,805	0.19
	Oil & Gas (0.05%) (2023: 0.06%)		
830	MOL Hungarian Oil & Gas PLC	5,704	0.05
	Pharmaceuticals (0.06%) (2023: 0.06%)		
272	Richter Gedeon Nyrt	7,121	0.06
		36,630	0.30
	India (25.97%) (2023: 22.17%)		
	Airlines (0.21%) (2023: 0.09%)		
475	InterGlobe Aviation Ltd.	25,268	0.21
	Auto Manufacturers (1.31%) (2023: 1.12%)		
4,385	Ashok Leyland Ltd.	11,294	0.09
2,116	Mahindra & Mahindra Ltd.	74,322	0.61
307	Maruti Suzuki India Ltd.	38,937	0.32
4,148	Tata Motors Ltd.	35,860	0.29
		160,413	1.31
	Auto Parts & Equipment (0.52%) (2023: 0.45%)		
232	Balkrishna Industries Ltd.	7,886	0.06
23	Bosch Ltd.	9,161	0.08
407	KPIT Technologies Ltd.	6,963	0.06
8	MRF Ltd.	12,207	0.10
6,319	Samvardhana Motherson International Ltd.	11,523	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.52%) (2023: 0.45%) (continued)			
1,304	Sona Blw Precision Forgings Ltd.	9,059	0.07
560	UNO Minda Ltd.	6,889	0.06
		<u>63,688</u>	<u>0.52</u>
Banks (5.00%) (2023: 4.77%)			
1,003	AU Small Finance Bank Ltd.	6,550	0.05
5,487	Axis Bank Ltd.	68,237	0.56
2,275	Bandhan Bank Ltd.	4,227	0.04
5,270	Federal Bank Ltd.	12,312	0.10
13,049	HDFC Bank Ltd.	270,213	2.21
11,824	ICICI Bank Ltd.	177,007	1.45
8,585	IDFC First Bank Ltd.	6,331	0.05
1,357	IndusInd Bank Ltd.	15,219	0.12
2,463	Kotak Mahindra Bank Ltd.	51,382	0.42
		<u>611,478</u>	<u>5.00</u>
Beverages (0.45%) (2023: 0.41%)			
1,623	Tata Consumer Products Ltd.	17,340	0.14
809	United Spirits Ltd.	15,359	0.13
3,026	Varun Beverages Ltd.	22,568	0.18
		<u>55,267</u>	<u>0.45</u>
Building & Construction Materials (0.98%) (2023: 0.88%)			
279	ACC Ltd.	6,689	0.06
1,817	Ambuja Cements Ltd.	11,371	0.09
407	Blue Star Ltd.	10,169	0.08
349	Carborundum Universal Ltd.	5,216	0.04
250	Dalmia Bharat Ltd.	5,161	0.04
825	Grasim Industries Ltd.	23,539	0.19
28	Shree Cement Ltd.	8,403	0.07
262	UltraTech Cement Ltd.	34,968	0.29
677	Voltas Ltd.	14,154	0.12
		<u>119,670</u>	<u>0.98</u>
Chemicals (0.84%) (2023: 1.05%)			
1,053	Asian Paints Ltd.	28,059	0.23
59	Atul Ltd.	4,796	0.04
1,048	Berger Paints India Ltd.	5,491	0.04
395	Coromandel International Ltd.	8,674	0.07
222	Deepak Nitrite Ltd.	6,468	0.05
59	Linde India Ltd.	4,132	0.03
125	Navin Fluorine International Ltd.	4,739	0.04
217	PI Industries Ltd.	9,342	0.08
355	SRF Ltd.	9,280	0.08
175	Supreme Industries Ltd.	9,608	0.08
365	Tata Chemicals Ltd.	4,486	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.84%) (2023: 1.05%) (continued)			
1,286	UPL Ltd.	7,525	0.06
160	UPL Ltd. Partly Paid	422	0.00
		<u>103,022</u>	<u>0.84</u>
Commercial Services (0.38%) (2023: 0.30%)			
1,783	Adani Ports & Special Economic Zone Ltd.	25,639	0.21
1,401	Marico Ltd.	10,465	0.09
866	One 97 Communications Ltd.	10,296	0.08
		<u>46,400</u>	<u>0.38</u>
Computers (2.02%) (2023: 1.65%)			
160	Coforge Ltd.	18,059	0.15
7,719	Infosys Ltd.	169,502	1.39
299	Mphasis Ltd.	9,943	0.08
248	Persistent Systems Ltd.	18,706	0.15
98	Tata Elxsi Ltd.	7,780	0.06
6,522	Wipro Ltd.	22,995	0.19
		<u>246,985</u>	<u>2.02</u>
Consumer Durables & Apparels (0.08%) (2023: 0.06%)			
18	Page Industries Ltd.	9,990	0.08
Cosmetics & Personal Care (0.27%) (2023: 0.28%)			
354	Colgate-Palmolive India Ltd.	11,084	0.09
1,536	Dabur India Ltd.	9,096	0.07
1,020	Godrej Consumer Products Ltd.	12,892	0.11
		<u>33,072</u>	<u>0.27</u>
Diversified Financial Services (0.42%) (2023: 0.23%)			
738	360 ONE WAM Ltd.	10,816	0.09
127	Angel One Ltd.	4,349	0.03
869	Bajaj Finserv Ltd.	15,917	0.13
275	HDFC Asset Management Co. Ltd.	13,488	0.11
97	Multi Commodity Exchange of India Ltd.	7,063	0.06
		<u>51,633</u>	<u>0.42</u>
Electrical Components & Equipment (0.61%) (2023: 0.37%)			
135	ABB India Ltd.	10,900	0.09
1,460	Exide Industries Ltd.	7,103	0.06
163	KEI Industries Ltd.	8,447	0.07
127	Polycab India Ltd.	10,788	0.09
225	Siemens Ltd.	17,177	0.14
27,675	Suzlon Energy Ltd.	20,113	0.16
		<u>74,528</u>	<u>0.61</u>
Electronics (0.32%) (2023: 0.15%)			
86	Dixon Technologies India Ltd.	18,017	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.32%) (2023: 0.15%) (continued)		
619	Havells India Ltd.	12,111	0.10
110	Kaynes Technology India Ltd.	9,530	0.08
		<u>39,658</u>	<u>0.32</u>
	Energy – Alternate Sources (0.04%) (2023: 0.00%)		
2,330	Inox Wind Ltd.	4,927	0.04
	Engineering & Construction (0.22%) (2023: 0.12%)		
250	Cyient Ltd.	5,365	0.04
10,338	GMR Airports Ltd.	9,486	0.08
433	Kalpataru Projects International Ltd.	6,561	0.05
1,809	NCC Ltd.	5,788	0.05
		<u>27,200</u>	<u>0.22</u>
	Entertainment (0.06%) (2023: 0.05%)		
467	PVR Inox Ltd.	7,118	0.06
	Food (0.48%) (2023: 0.55%)		
378	Avenue Supermarts Ltd.	15,726	0.13
279	Britannia Industries Ltd.	15,521	0.13
836	Nestle India Ltd.	21,190	0.17
295	Patanjali Foods Ltd.	6,140	0.05
		<u>58,577</u>	<u>0.48</u>
	Full Line Insurance (0.38%) (2023: 0.37%)		
2,256	HDFC Life Insurance Co. Ltd.	16,260	0.13
609	ICICI Lombard General Insurance Co. Ltd.	12,717	0.10
1,161	ICICI Prudential Life Insurance Co. Ltd.	8,880	0.07
706	Max Financial Services Ltd.	9,186	0.08
		<u>47,043</u>	<u>0.38</u>
	Hand & Machine Tools (0.04%) (2023: 0.04%)		
115	Schaeffler India Ltd.	4,575	0.04
	Healthcare Services (0.61%) (2023: 0.37%)		
257	Apollo Hospitals Enterprise Ltd.	21,902	0.18
1,605	Fortis Healthcare Ltd.	13,495	0.11
320	Global Health Ltd.	4,031	0.03
1,991	Max Healthcare Institute Ltd.	26,236	0.22
850	Syngene International Ltd.	8,523	0.07
		<u>74,187</u>	<u>0.61</u>
	Home Furnishings (0.07%) (2023: 0.06%)		
1,856	Crompton Greaves Consumer Electricals Ltd.	8,580	0.07
	Household Products (0.45%) (2023: 0.54%)		
2,004	Hindustan Unilever Ltd.	54,466	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.66%) (2023: 0.35%)		
3,172	FSN E-Commerce Ventures Ltd.	6,068	0.05
255	Info Edge India Ltd.	25,845	0.21
15,033	Zomato Ltd.	48,823	0.40
		<u>80,736</u>	<u>0.66</u>
	Iron & Steel (0.47%) (2023: 0.52%)		
947	Jindal Stainless Ltd.	7,734	0.06
2,168	JSW Steel Ltd.	22,829	0.19
16,395	Tata Steel Ltd.	26,436	0.22
		<u>56,999</u>	<u>0.47</u>
	Leisure Time (0.56%) (2023: 0.53%)		
156	Bajaj Auto Ltd.	16,032	0.13
337	Eicher Motors Ltd.	18,981	0.15
322	Hero MotoCorp Ltd.	15,648	0.13
646	TVS Motor Co. Ltd.	17,872	0.15
		<u>68,533</u>	<u>0.56</u>
	Lodging (0.20%) (2023: 0.10%)		
2,364	Indian Hotels Co. Ltd.	24,231	0.20
	Machinery — Diversified (0.26%) (2023: 0.16%)		
1,508	CG Power & Industrial Solutions Ltd.	12,823	0.11
365	Cummins India Ltd.	13,958	0.11
116	Thermax Ltd.	5,474	0.04
		<u>32,255</u>	<u>0.26</u>
	Machinery, Construction & Mining (0.04%) (2023: 0.00%)		
685	Elgi Equipments Ltd.	4,639	0.04
	Media (0.04%) (2023: 0.09%)		
3,352	Zee Entertainment Enterprises Ltd.	4,749	0.04
	Mining (0.16%) (2023: 0.07%)		
3,820	Vedanta Ltd.	19,831	0.16
	Miscellaneous Manufacturers (0.06%) (2023: 0.00%)		
64	Solar Industries India Ltd.	7,313	0.06
	Oil & Gas (1.91%) (2023: 2.09%)		
16,456	Reliance Industries Ltd.	233,624	1.91
	Other Finance (0.00%) (2023: 0.06%)		
	Other Industrial (0.36%) (2023: 0.38%)		
125	AIA Engineering Ltd.	4,968	0.04
547	APL Apollo Tubes Ltd.	10,020	0.08
377	Astral Ltd.	7,276	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Other Industrial (0.36%) (2023: 0.38%) (continued)			
667	Bharat Forge Ltd.	10,124	0.09
268	Tube Investments of India Ltd.	11,195	0.09
		<u>43,583</u>	<u>0.36</u>
Pharmaceuticals (1.63%) (2023: 1.20%)			
716	Aurobindo Pharma Ltd.	11,161	0.09
1,469	Biocon Ltd.	6,269	0.05
1,303	Cipla Ltd.	23,271	0.19
318	Divi's Laboratories Ltd.	22,653	0.19
1,450	Dr. Reddy's Laboratories Ltd.	23,516	0.19
431	Ipca Laboratories Ltd.	8,534	0.07
1,511	Laurus Labs Ltd.	10,637	0.09
599	Lupin Ltd.	16,482	0.14
33	Neuland Laboratories Ltd.	5,290	0.04
2,404	Sun Pharmaceutical Industries Ltd.	52,968	0.43
285	Torrent Pharmaceuticals Ltd.	11,185	0.09
656	Zydus Lifesciences Ltd.	7,445	0.06
		<u>199,411</u>	<u>1.63</u>
Real Estate (0.52%) (2023: 0.31%)			
1,576	DLF Ltd.	15,185	0.12
299	Godrej Properties Ltd.	9,732	0.08
697	Macrotech Developers Ltd.	11,311	0.09
336	Oberoi Realty Ltd.	9,072	0.08
508	Phoenix Mills Ltd.	9,695	0.08
447	Prestige Estates Projects Ltd.	8,845	0.07
		<u>63,840</u>	<u>0.52</u>
Retail (0.67%) (2023: 0.55%)			
1,153	Jubilant Foodworks Ltd.	9,671	0.08
955	Titan Co. Ltd.	36,288	0.30
427	Trent Ltd.	35,528	0.29
		<u>81,487</u>	<u>0.67</u>
Software (0.91%) (2023: 0.59%)			
2,387	HCL Technologies Ltd.	53,459	0.43
58	Oracle Financial Services Software Ltd.	8,664	0.07
830	PB Fintech Ltd.	20,445	0.17
1,455	Tech Mahindra Ltd.	28,997	0.24
		<u>111,565</u>	<u>0.91</u>
Telecommunications (1.51%) (2023: 0.98%)			
8,589	Bharti Airtel Ltd.	159,287	1.30
4,550	Indus Towers Ltd.	18,165	0.15
398	Tata Communications Ltd.	7,919	0.06
		<u>185,371</u>	<u>1.51</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.05%) (2023: 0.04%)		
1,629	Delhivery Ltd.	6,586	0.05
	Utilities — Electric (0.15%) (2023: 0.16%)		
904	Adani Green Energy Ltd.	10,989	0.09
306	GE Vernova T&D India Ltd.	7,419	0.06
		18,408	0.15
	Utilities — Electric & Gas (0.05%) (2023: 0.08%)		
736	Adani Total Gas Ltd.	6,543	0.05
		3,177,449	25.97
	Indonesia (2.18%) (2023: 2.20%)		
	Agriculture (0.06%) (2023: 0.07%)		
25,713	Charoen Pokphand Indonesia Tbk. PT	7,604	0.06
	Banks (0.85%) (2023: 0.97%)		
173,139	Bank Central Asia Tbk. PT	104,077	0.85
	Building & Construction Materials (0.00%) (2023: 0.04%)		
	Chemicals (0.05%) (2023: 0.09%)		
113,664	Barito Pacific Tbk. PT	6,497	0.05
	Engineering & Construction (0.03%) (2023: 0.08%)		
97,243	Sarana Menara Nusantara Tbk. PT	3,957	0.03
	Food (0.22%) (2023: 0.23%)		
10,438	Indofood CBP Sukses Makmur Tbk. PT	7,377	0.06
19,605	Indofood Sukses Makmur Tbk. PT	9,379	0.08
54,827	Sumber Alfaria Trijaya Tbk. PT	9,709	0.08
		26,465	0.22
	Household Products (0.00%) (2023: 0.04%)		
	Internet (0.13%) (2023: 0.18%)		
3,682,413	GoTo Gojek Tokopedia Tbk. PT	16,016	0.13
	Media (0.00%) (2023: 0.06%)		
	Mining (0.22%) (2023: 0.10%)		
42,957	Amman Mineral Internasional PT	22,620	0.18
43,813	Merdeka Copper Gold Tbk. PT	4,396	0.04
		27,016	0.22
	Pharmaceuticals (0.06%) (2023: 0.07%)		
82,547	Kalbe Farma Tbk. PT	6,975	0.06
	Real Estate (0.06%) (2023: 0.00%)		
7,513	Pantai Indah Kapuk Dua Tbk. PT	7,469	0.06
	Retail (0.18%) (2023: 0.22%)		
73,377	Astra International Tbk. PT	22,339	0.18
	Telecommunications (0.05%) (2023: 0.05%)		
39,000	Indosat Tbk. PT	6,009	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.27%) (2023: 0.00%)		
55,969	Barito Renewables Energy Tbk. PT	32,253	0.27
		266,677	2.18
	Ireland (1.11%) (2023: 1.74%)		
	Internet (1.11%) (2023: 1.74%)		
1,392	PDD Holdings, Inc.	135,010	1.11
	Kazakhstan (0.00%) (2023: 0.00%)		
	Mining (0.00%) (2023: 0.00%)		
357	Solidcore Resources PLC	-	0.00
	Luxembourg (0.12%) (2023: 0.00%)		
	Internet (0.12%) (2023: 0.00%)		
2,300	Allegro.eu SA	15,079	0.12
	Malaysia (1.66%) (2023: 1.03%)		
	Agriculture (0.11%) (2023: 0.09%)		
12,045	QL Resources Bhd.	12,822	0.11
	Banks (0.19%) (2023: 0.26%)		
5,034	Hong Leong Bank Bhd.	23,146	0.19
	Food (0.26%) (2023: 0.09%)		
451	Nestle Malaysia Bhd.	10,084	0.08
4,600	PPB Group Bhd.	12,757	0.10
1,359	United Plantations Bhd.	9,446	0.08
		32,287	0.26
	Holding Companies - Diversified Operations (0.17%) (2023: 0.12%)		
34,700	YTL Corp. Bhd.	20,720	0.17
	Internet (0.08%) (2023: 0.00%)		
45,589	My EG Services Bhd.	9,788	0.08
	Lodging (0.08%) (2023: 0.10%)		
19,159	Genting Malaysia Bhd.	9,683	0.08
	Mining (0.22%) (2023: 0.21%)		
24,745	Press Metal Aluminium Holdings Bhd.	27,116	0.22
	Miscellaneous Manufacturers (0.16%) (2023: 0.00%)		
11,784	Hartalega Holdings Bhd.	10,410	0.08
32,380	Top Glove Corp. Bhd.	9,703	0.08
		20,113	0.16
	Real Estate (0.14%) (2023: 0.00%)		
15,918	Sunway Bhd.	17,052	0.14
	Retail (0.10%) (2023: 0.07%)		
29,197	Mr. DIY Group M Bhd.	12,080	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.15%) (2023: 0.09%)		
18,371	YTL Power International Bhd.	18,159	0.15
		202,966	1.66
	Mexico (2.13%) (2023: 3.49%)		
	Banks (0.29%) (2023: 0.52%)		
4,283	Grupo Financiero Banorte SAB de CV	27,596	0.23
3,553	Grupo Financiero Inbursa SAB de CV	7,414	0.06
		35,010	0.29
	Beverages (0.36%) (2023: 0.54%)		
925	Arca Continental SAB de CV	7,685	0.06
1,092	Coca-Cola Femsa SAB de CV	8,507	0.07
3,254	Fomento Economico Mexicano SAB de CV	27,810	0.23
		44,002	0.36
	Building & Construction Materials (0.13%) (2023: 0.20%)		
27,259	Cemex SAB de CV	15,312	0.13
	Chemicals (0.00%) (2023: 0.05%)		
	Commercial Services (0.03%) (2023: 0.05%)		
402	Promotora y Operadora de Infraestructura SAB de CV	3,415	0.03
	Engineering & Construction (0.22%) (2023: 0.36%)		
596	Grupo Aeroportuario del Centro Norte SAB de CV	5,144	0.04
707	Grupo Aeroportuario del Pacifico SAB de CV	12,463	0.10
343	Grupo Aeroportuario del Sureste SAB de CV	8,820	0.08
		26,427	0.22
	Food (0.14%) (2023: 0.19%)		
424	Gruma SAB de CV	6,646	0.05
2,776	Grupo Bimbo SAB de CV	7,375	0.06
580	Grupo Comercial Chedraui SA de CV	3,495	0.03
		17,516	0.14
	Full Line Insurance (0.05%) (2023: 0.00%)		
657	Qualitas Controladora SAB de CV	5,543	0.05
	Holding Companies - Diversified Operations (0.05%) (2023: 0.06%)		
8,186	Alfa SAB de CV	5,941	0.05
	Household Products (0.00%) (2023: 0.07%)		
	Media (0.01%) (2023: 0.06%)		
5,508	Grupo Televisa SAB	1,830	0.01
	Mining (0.24%) (2023: 0.32%)		
5,301	Grupo Mexico SAB de CV	25,222	0.21
320	Industrias Penoles SAB de CV	4,097	0.03
		29,319	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.03%) (2023: 0.07%)		
1,616	Corp. Inmobiliaria Vesta SAB de CV	4,135	0.03
	Real Estate Investment Trusts (0.08%) (2023: 0.16%)		
5,355	Fibra Uno Administracion SA de CV	5,336	0.04
1,637	Prologis Property Mexico SA de CV	4,559	0.04
		9,895	0.08
	Retail (0.22%) (2023: 0.43%)		
945	Grupo Carso SAB de CV	5,240	0.04
8,235	Wal-Mart de Mexico SAB de CV	21,739	0.18
		26,979	0.22
	Telecommunications (0.28%) (2023: 0.41%)		
47,906	America Movil SAB de CV	34,444	0.28
		259,768	2.13
	Netherlands (0.11%) (2023: 0.00%)		
	Food (0.00%) (2023: 0.00%)		
102	X5 Retail Group NV	-	0.00
	Internet (0.00%) (2023: 0.00%)		
	Real Estate (0.11%) (2023: 0.00%)		
1,838	NEPI Rockcastle NV	13,441	0.11
		13,441	0.11
	People's Republic of China (18.02%) (2023: 18.32%)		
	Advertising (0.11%) (2023: 0.10%)		
13,500	Focus Media Information Technology Co. Ltd.	13,002	0.11
	Agriculture (0.28%) (2023: 0.29%)		
900	Guangdong Haid Group Co. Ltd.	6,048	0.05
2,800	Muyuan Foods Co. Ltd.	14,746	0.12
5,900	Wens Foodstuff Group Co. Ltd.	13,345	0.11
		34,139	0.28
	Airlines (0.08%) (2023: 0.04%)		
25,300	Hainan Airlines Holding Co. Ltd.	5,892	0.05
500	Spring Airlines Co. Ltd.	3,951	0.03
		9,843	0.08
	Auto Manufacturers (0.67%) (2023: 0.98%)		
1,000	Great Wall Motor Co. Ltd. Class A	3,607	0.03
4,558	Great Wall Motor Co. Ltd. Class H	8,015	0.06
2,341	Li Auto, Inc.	28,313	0.23
3,989	NIO, Inc.	17,871	0.15
2,930	XPeng, Inc.	17,596	0.14
1,900	Yutong Bus Co. Ltd.	6,867	0.06
		82,269	0.67

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.93%) (2023: 0.63%)		
2,313	Contemporary Amperex Technology Co. Ltd.	84,290	0.69
1,100	Eve Energy Co. Ltd.	7,044	0.06
1,100	Fuyao Glass Industry Group Co. Ltd. Class A	9,404	0.08
1,322	Fuyao Glass Industry Group Co. Ltd. Class H	9,522	0.08
1,682	Minth Group Ltd.	3,274	0.02
		<u>113,534</u>	<u>0.93</u>
	Banks (0.28%) (2023: 0.26%)		
26,200	China Minsheng Banking Corp. Ltd. Class A	14,824	0.12
12,391	China Minsheng Banking Corp. Ltd. Class H	5,487	0.04
8,800	Ping An Bank Co. Ltd.	14,106	0.12
		<u>34,417</u>	<u>0.28</u>
	Beverages (0.13%) (2023: 0.21%)		
3,742	Nongfu Spring Co. Ltd.	16,355	0.13
	Building & Construction Materials (0.06%) (2023: 0.10%)		
1,000	Beijing New Building Materials PLC	4,152	0.03
1,900	Beijing Oriental Yuhong Waterproof Technology Co. Ltd.	3,379	0.03
		<u>7,531</u>	<u>0.06</u>
	Chemicals (0.36%) (2023: 0.47%)		
3,553	Dongyue Group Ltd.	3,714	0.03
1,080	Ganfeng Lithium Group Co. Ltd. Class A	5,180	0.04
1,168	Ganfeng Lithium Group Co. Ltd. Class H	3,022	0.03
3,000	Hengli Petrochemical Co. Ltd.	6,309	0.05
1,600	LB Group Co. Ltd.	3,873	0.03
2,900	Ningxia Baofeng Energy Group Co. Ltd.	6,691	0.06
3,800	Rongsheng Petrochemical Co. Ltd.	4,712	0.04
1,100	Tianqi Lithium Corp.	4,973	0.04
3,800	Zhejiang Longsheng Group Co. Ltd.	5,357	0.04
		<u>43,831</u>	<u>0.36</u>
	Commercial Services (0.04%) (2023: 0.04%)		
571	Hangzhou Tigermed Consulting Co. Ltd.	4,273	0.04
	Computers (0.00%) (2023: 0.14%)		
	Consumer Durables & Apparels (0.14%) (2023: 0.16%)		
2,147	Shenzhou International Group Holdings Ltd.	17,136	0.14
	Cosmetics & Personal Care (0.05%) (2023: 0.05%)		
896	Giant Biogene Holding Co. Ltd.	5,756	0.05
	Distribution & Wholesale (0.27%) (2023: 0.13%)		
1,285	Pop Mart International Group Ltd.	14,830	0.12
1,060	Zhongji Innolight Co. Ltd.	17,936	0.15
		<u>32,766</u>	<u>0.27</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.04%) (2023: 0.15%)		
500	Sieyuan Electric Co. Ltd.	4,980	0.04
	Electronics (0.86%) (2023: 0.61%)		
1,828	AAC Technologies Holdings, Inc.	8,825	0.07
1,500	Chaozhou Three-Circle Group Co. Ltd.	7,914	0.07
4,700	Foxconn Industrial Internet Co. Ltd.	13,844	0.11
2,400	GoerTek, Inc.	8,486	0.07
2,900	Jiangsu Zhongtian Technology Co. Ltd.	5,689	0.05
4,400	Luxshare Precision Industry Co. Ltd.	24,570	0.20
1,900	Shenzhen Inovance Technology Co. Ltd.	15,249	0.12
569	Silergy Corp.	7,003	0.06
1,000	Wingtech Technology Co. Ltd.	5,313	0.04
1,600	WUS Printed Circuit Kunshan Co. Ltd.	8,691	0.07
		105,584	0.86
	Energy – Alternate Sources (0.36%) (2023: 0.49%)		
5,820	LONGi Green Energy Technology Co. Ltd.	12,526	0.10
1,520	Sungrow Power Supply Co. Ltd.	15,374	0.13
2,000	Tongwei Co. Ltd.	6,058	0.05
1,903	Trina Solar Co. Ltd.	5,032	0.04
12,631	Xinyi Solar Holdings Ltd.	5,106	0.04
		44,096	0.36
	Environmental Control (0.03%) (2023: 0.00%)		
3,553	China Conch Venture Holdings Ltd.	3,055	0.03
	Food (0.37%) (2023: 0.32%)		
1,804	Foshan Haitian Flavouring & Food Co. Ltd.	11,344	0.09
1,100	Henan Shuanghui Investment & Development Co. Ltd.	3,912	0.03
5,800	Inner Mongolia Yili Industrial Group Co. Ltd.	23,981	0.20
4,491	Tingyi Cayman Islands Holding Corp.	5,851	0.05
		45,088	0.37
	Full Line Insurance (1.09%) (2023: 1.01%)		
8,900	Ping An Insurance Group Co. of China Ltd. Class A	64,196	0.53
11,221	Ping An Insurance Group Co. of China Ltd. Class H	66,521	0.54
1,905	ZhongAn Online P&C Insurance Co. Ltd.	2,889	0.02
		133,606	1.09
	Healthcare Products (0.33%) (2023: 0.34%)		
1,740	Hengan International Group Co. Ltd.	5,029	0.04
5,235	Shandong Weigao Group Medical Polymer Co. Ltd.	3,100	0.03
400	Shanghai United Imaging Healthcare Co. Ltd.	6,927	0.06
577	Shenzhen Mindray Bio-Medical Electronics Co. Ltd.	20,157	0.16
500	Shenzhen New Industries Biomedical Engineering Co. Ltd.	4,853	0.04
		40,066	0.33

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Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (0.43%) (2023: 0.80%)			
4,764	Aier Eye Hospital Group Co. Ltd.	8,648	0.07
3,224	Genscript Biotech Corp.	4,084	0.03
1,296	Hygeia Healthcare Holdings Co. Ltd.	2,379	0.02
1,050	Pharmaron Beijing Co. Ltd.	3,697	0.03
2,300	WuXi AppTec Co. Ltd. Class A	17,343	0.14
583	WuXi AppTec Co. Ltd. Class H	4,241	0.04
5,381	Wuxi Biologics Cayman, Inc.	12,164	0.10
		52,556	0.43
Home Furnishings (0.83%) (2023: 0.47%)			
4,200	Gree Electric Appliances, Inc. of Zhuhai	26,152	0.21
3,900	Haier Smart Home Co. Ltd. Class A	15,211	0.13
4,215	Haier Smart Home Co. Ltd. Class H	14,922	0.12
4,400	Midea Group Co. Ltd.	45,343	0.37
		101,628	0.83
Internet (5.97%) (2023: 6.07%)			
2,900	360 Security Technology, Inc.	4,112	0.03
31,276	Alibaba Group Holding Ltd.	331,766	2.71
784	Bilibili, Inc.	14,332	0.12
11,104	East Money Information Co. Ltd.	39,279	0.32
600	Isoftstone Information Technology Group Co. Ltd.	4,826	0.04
5,003	JD.com, Inc.	87,592	0.72
967	Kanzhun Ltd.	13,344	0.11
7,194	Kuaishou Technology	38,295	0.31
9,236	Meituan	180,369	1.47
2,911	Tongcheng Travel Holdings Ltd.	6,820	0.06
727	Vipshop Holdings Ltd.	9,793	0.08
		730,528	5.97
Leisure Time (0.03%) (2023: 0.06%)			
2,338	Yadea Group Holdings Ltd.	3,895	0.03
Lodging (0.09%) (2023: 0.11%)			
3,392	H World Group Ltd.	11,353	0.09
Machinery — Diversified (0.07%) (2023: 0.11%)			
1,936	Haitian International Holdings Ltd.	5,259	0.04
500	Jiangsu Hengli Hydraulic Co. Ltd.	3,615	0.03
		8,874	0.07
Machinery, Construction & Mining (0.12%) (2023: 0.12%)			
6,700	Sany Heavy Industry Co. Ltd.	15,127	0.12
Mining (0.15%) (2023: 0.10%)			
4,951	China Hongqiao Group Ltd.	7,495	0.06

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Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Mining (0.15%) (2023: 0.10%) (continued)			
1,900	Shanjin International Gold Co. Ltd.	4,001	0.03
1,760	Zhejiang Huayou Cobalt Co. Ltd.	7,055	0.06
		<u>18,551</u>	<u>0.15</u>
Miscellaneous Manufacturers (0.17%) (2023: 0.19%)			
2,900	China Jushi Co. Ltd.	4,525	0.04
4,700	GEM Co. Ltd.	4,205	0.03
1,417	Sunny Optical Technology Group Co. Ltd.	12,559	0.10
		<u>21,289</u>	<u>0.17</u>
Other Industrial (0.07%) (2023: 0.07%)			
2,800	Zhejiang Sanhua Intelligent Controls Co. Ltd.	9,018	0.07
Pharmaceuticals (0.84%) (2023: 0.82%)			
1,298	Akeso, Inc.	10,143	0.08
9,258	China Feihe Ltd.	6,495	0.05
1,100	Chongqing Zhifei Biological Products Co. Ltd.	3,963	0.03
2,910	Hansoh Pharmaceutical Group Co. Ltd.	6,473	0.05
1,100	Huadong Medicine Co. Ltd.	5,214	0.04
200	Imeik Technology Development Co. Ltd.	5,001	0.04
2,838	Innovent Biologics, Inc.	13,372	0.11
3,900	Jiangsu Hengrui Pharmaceuticals Co. Ltd.	24,524	0.20
1,200	Shanghai Fosun Pharmaceutical Group Co. Ltd.	4,085	0.04
5,900	Shanghai RAAS Blood Products Co. Ltd.	5,836	0.05
1,100	Sichuan Kelun Pharmaceutical Co. Ltd.	4,511	0.04
1,700	Walvax Biotechnology Co. Ltd.	2,813	0.02
1,630	Zai Lab Ltd.	4,386	0.04
1,900	Zhejiang NHU Co. Ltd.	5,719	0.05
		<u>102,535</u>	<u>0.84</u>
Real Estate (0.29%) (2023: 0.33%)			
4,899	Country Garden Services Holdings Co. Ltd.	3,481	0.03
4,200	KE Holdings, Inc.	25,629	0.21
4,736	Longfor Group Holdings Ltd.	6,097	0.05
		<u>35,207</u>	<u>0.29</u>
Retail (0.48%) (2023: 0.67%)			
2,199	ANTA Sports Products Ltd.	22,038	0.18
2,994	Haidilao International Holding Ltd.	6,128	0.05
2,524	JD Health International, Inc.	9,131	0.08
4,493	Li Ning Co. Ltd.	9,521	0.08
896	MINISO Group Holding Ltd.	5,427	0.04
9,372	Topsports International Holdings Ltd.	3,595	0.03
1,236	Zhongsheng Group Holdings Ltd.	2,221	0.02
		<u>58,061</u>	<u>0.48</u>

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Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (0.43%) (2023: 0.40%)			
600	GigaDevice Semiconductor, Inc.	8,779	0.07
1,400	JCET Group Co. Ltd.	7,837	0.06
300	Maxscend Microelectronics Co. Ltd.	3,687	0.03
1,257	Montage Technology Co. Ltd.	11,693	0.10
3,800	Sanan Optoelectronics Co. Ltd.	6,336	0.05
300	SG Micro Corp.	3,361	0.03
770	Will Semiconductor Co. Ltd. Shanghai	11,014	0.09
		<u>52,707</u>	<u>0.43</u>
Software (0.93%) (2023: 1.05%)			
1,900	37 Interactive Entertainment Network Technology Group Co. Ltd.	4,071	0.03
200	Beijing Kingsoft Office Software, Inc.	7,847	0.06
1,790	Hundsun Technologies, Inc.	6,864	0.06
6,483	Kingdee International Software Group Co. Ltd.	7,119	0.06
4,913	NetEase, Inc.	87,534	0.72
		<u>113,435</u>	<u>0.93</u>
Telecommunications (0.16%) (2023: 0.00%)			
600	Eoptolink Technology, Inc. Ltd.	9,501	0.08
480	Shenzhen Transsion Holdings Co. Ltd.	6,247	0.05
300	Suzhou TFC Optical Communication Co. Ltd.	3,755	0.03
		<u>19,503</u>	<u>0.16</u>
Transportation (0.39%) (2023: 0.33%)			
12,000	J&T Global Express Ltd.	9,470	0.08
4,849	JD Logistics, Inc.	7,990	0.07
2,800	SF Holding Co. Ltd.	15,459	0.13
724	ZTO Express Cayman, Inc.	14,102	0.11
		<u>47,021</u>	<u>0.39</u>
Utilities — Electric & Gas (0.09%) (2023: 0.10%)			
1,582	ENN Energy Holdings Ltd.	11,374	0.09
		<u>2,203,989</u>	<u>18.02</u>
Philippines (0.67%) (2023: 0.79%)			
Banks (0.16%) (2023: 0.17%)			
4,675	Bank of the Philippine Islands	9,860	0.08
4,061	BDO Unibank, Inc.	10,109	0.08
		<u>19,969</u>	<u>0.16</u>
Commercial Services (0.09%) (2023: 0.06%)			
1,713	International Container Terminal Services, Inc.	11,431	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.14%) (2023: 0.19%)		
7,323	JG Summit Holdings, Inc.	2,602	0.02
902	SM Investments Corp.	14,018	0.12
		<u>16,620</u>	<u>0.14</u>
	Real Estate (0.18%) (2023: 0.27%)		
445	Ayala Corp.	4,608	0.04
14,647	Ayala Land, Inc.	6,634	0.05
24,675	SM Prime Holdings, Inc.	10,729	0.09
		<u>21,971</u>	<u>0.18</u>
	Retail (0.04%) (2023: 0.04%)		
927	Jollibee Foods Corp.	4,311	0.04
	Telecommunications (0.06%) (2023: 0.06%)		
333	PLDT, Inc.	7,455	0.06
	Utilities — Electric (0.00%) (2023: 0.00%)		
		<u>81,757</u>	<u>0.67</u>
	Poland (0.97%) (2023: 0.99%)		
	Banks (0.46%) (2023: 0.45%)		
320	Alior Bank SA	6,661	0.06
3,195	Bank Millennium SA	6,884	0.06
628	Bank Polska Kasa Opieki SA	20,966	0.17
47	mBank SA	6,226	0.05
133	Santander Bank Polska SA	14,734	0.12
		<u>55,471</u>	<u>0.46</u>
	Consumer Durables & Apparels (0.12%) (2023: 0.11%)		
4	LPP SA	15,059	0.12
	Engineering & Construction (0.04%) (2023: 0.08%)		
46	Budimex SA	5,196	0.04
	Food (0.14%) (2023: 0.18%)		
184	Dino Polska SA	17,364	0.14
	Retail (0.05%) (2023: 0.00%)		
139	CCC SA	6,185	0.05
	Software (0.11%) (2023: 0.11%)		
289	CD Projekt SA	13,395	0.11
	Telecommunications (0.05%) (2023: 0.06%)		
3,480	Orange Polska SA	6,206	0.05
		<u>118,876</u>	<u>0.97</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (9.82%) (2023: 13.44%)		
	Airlines (0.08%) (2023: 0.07%)		
83	Hanjin Kal Corp.	4,251	0.03
380	Korean Air Lines Co. Ltd.	5,834	0.05
		10,085	0.08
	Auto Manufacturers (0.29%) (2023: 0.34%)		
250	Hyundai Motor Co.	36,002	0.29
	Auto Parts & Equipment (0.28%) (2023: 0.58%)		
76	LG Energy Solution Ltd.	17,965	0.15
96	Samsung SDI Co. Ltd.	16,140	0.13
		34,105	0.28
	Banks (0.60%) (2023: 0.66%)		
517	Hana Financial Group, Inc.	19,947	0.16
651	KakaoBank Corp.	9,309	0.08
936	Shinhan Financial Group Co. Ltd.	30,296	0.25
1,286	Woori Financial Group, Inc.	13,427	0.11
		72,979	0.60
	Chemicals (0.23%) (2023: 0.58%)		
190	Ecopro Co. Ltd.	7,421	0.06
28	Enchem Co. Ltd.	2,528	0.02
272	Hanwha Solutions Corp.	2,978	0.02
74	Kum Yang Co. Ltd.	1,066	0.01
87	LG Chem Ltd.	14,774	0.12
		28,767	0.23
	Computers (0.15%) (2023: 0.28%)		
205	LG Corp.	10,026	0.08
106	Posco DX Co. Ltd.	1,374	0.01
86	Samsung SDS Co. Ltd.	7,466	0.06
		18,866	0.15
	Cosmetics & Personal Care (0.07%) (2023: 0.12%)		
68	Amorepacific Corp.	4,841	0.04
20	LG H&H Co. Ltd.	4,143	0.03
		8,984	0.07
	Distribution & Wholesale (0.02%) (2023: 0.04%)		
98	Posco International Corp.	2,639	0.02
	Diversified Financial Services (0.49%) (2023: 0.45%)		
349	JB Financial Group Co. Ltd.	3,859	0.03
657	KB Financial Group, Inc.	36,997	0.30
89	Korea Investment Holdings Co. Ltd.	4,311	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (0.49%) (2023: 0.45%) (continued)			
143	Meritz Financial Group, Inc.	10,102	0.08
144	Samsung Securities Co. Ltd.	4,255	0.04
		<u>59,524</u>	<u>0.49</u>
Electrical Components & Equipment (0.13%) (2023: 0.32%)			
96	Ecopro BM Co. Ltd.	7,167	0.06
58	L&F Co. Ltd.	3,191	0.02
30	LG Innotek Co. Ltd.	3,301	0.03
37	LS Corp.	2,370	0.02
		<u>16,029</u>	<u>0.13</u>
Electronics (0.12%) (2023: 0.16%)			
760	LG Display Co. Ltd.	4,713	0.04
115	Samsung Electro-Mechanics Co. Ltd.	9,671	0.08
		<u>14,384</u>	<u>0.12</u>
Engineering & Construction (0.03%) (2023: 0.07%)			
367	Samsung E&A Co. Ltd.	4,126	0.03
Entertainment (0.10%) (2023: 0.14%)			
62	HYBE Co. Ltd.	8,145	0.07
87	JYP Entertainment Corp.	4,131	0.03
		<u>12,276</u>	<u>0.10</u>
Food (0.06%) (2023: 0.10%)			
20	CJ CheilJedang Corp.	3,471	0.03
59	Orion Corp.	4,104	0.03
		<u>7,575</u>	<u>0.06</u>
Full Line Insurance (0.31%) (2023: 0.26%)			
107	DB Insurance Co. Ltd.	7,472	0.06
156	Hyundai Marine & Fire Insurance Co. Ltd.	2,618	0.02
62	Samsung Fire & Marine Insurance Co. Ltd.	15,098	0.13
190	Samsung Life Insurance Co. Ltd.	12,235	0.10
		<u>37,423</u>	<u>0.31</u>
Home Furnishings (0.15%) (2023: 0.25%)			
47	CosmoAM&T Co. Ltd.	1,644	0.01
97	Coway Co. Ltd.	4,408	0.04
212	LG Electronics, Inc.	12,025	0.10
		<u>18,077</u>	<u>0.15</u>
Internet (0.65%) (2023: 1.00%)			
804	Kakao Corp.	20,862	0.17
402	NAVER Corp.	54,314	0.44
37	NCSOFT Corp.	4,602	0.04
		<u>79,778</u>	<u>0.65</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (0.22%) (2023: 0.53%)			
221	Hyundai Steel Co.	3,160	0.02
141	POSCO Holdings, Inc.	24,280	0.20
		<u>27,440</u>	<u>0.22</u>
Leisure Time (0.05%) (2023: 0.00%)			
231	Fila Holdings Corp.	6,324	0.05
Machinery, Construction & Mining (0.22%) (2023: 0.15%)			
136	Doosan Bobcat, Inc.	3,871	0.03
936	Doosan Enerbility Co. Ltd.	11,158	0.09
45	HD Hyundai Electric Co. Ltd.	11,677	0.10
		<u>26,706</u>	<u>0.22</u>
Mining (0.11%) (2023: 0.10%)			
19	Korea Zinc Co. Ltd.	12,984	0.11
Miscellaneous Manufacturers (0.09%) (2023: 0.15%)			
156	Hyundai Rotem Co. Ltd.	5,266	0.04
55	POSCO Future M Co. Ltd.	5,309	0.05
		<u>10,575</u>	<u>0.09</u>
Oil & Gas (0.17%) (2023: 0.25%)			
107	HD Hyundai Co. Ltd.	5,757	0.05
115	SK Innovation Co. Ltd.	8,749	0.07
68	SK, Inc.	6,074	0.05
		<u>20,580</u>	<u>0.17</u>
Pharmaceuticals (0.82%) (2023: 0.75%)			
69	Alteogen, Inc.	14,506	0.12
40	Celltrion Pharm, Inc.	1,541	0.01
268	Celltrion, Inc.	34,134	0.28
18	Hanmi Pharm Co. Ltd.	3,430	0.03
228	HLB, Inc.	11,321	0.09
34	Samsung Biologics Co. Ltd.	21,917	0.18
57	SK Biopharmaceuticals Co. Ltd.	4,302	0.04
111	Yuhan Corp.	9,010	0.07
		<u>100,161</u>	<u>0.82</u>
Semiconductors (3.65%) (2023: 5.64%)			
106	Hanmi Semiconductor Co. Ltd.	5,940	0.05
9,033	Samsung Electronics Co. Ltd.	326,431	2.67
969	SK Hynix, Inc.	114,465	0.93
		<u>446,836</u>	<u>3.65</u>
Shipping (0.29%) (2023: 0.17%)			
47	HD Hyundai Heavy Industries Co. Ltd.	9,179	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Shipping (0.29%) (2023: 0.17%) (continued)		
88	HD Korea Shipbuilding & Offshore Engineering Co. Ltd.	13,629	0.11
1,625	Samsung Heavy Industries Co. Ltd.	12,473	0.10
		<u>35,281</u>	<u>0.29</u>
	Software (0.15%) (2023: 0.12%)		
84	Krafton, Inc.	17,831	0.15
	Telecommunications (0.23%) (2023: 0.10%)		
319	KT Corp.	9,502	0.08
1,122	LG Uplus Corp.	7,873	0.07
272	SK Telecom Co. Ltd.	10,199	0.08
		<u>27,574</u>	<u>0.23</u>
	Transportation (0.06%) (2023: 0.06%)		
96	Hyundai Glovis Co. Ltd.	7,701	0.06
		<u>1,201,612</u>	<u>9.82</u>
	Russian Federation (0.00%) (2023: 0.00%)		
	Chemicals (0.00%) (2023: 0.00%)		
1	PhosAgro PJSC	-	0.00
167	PhosAgro PJSC GDR	-	0.00
		<u>-</u>	<u>0.00</u>
	Internet (0.00%) (2023: 0.00%)		
168	VK IPJSC	-	0.00
	Iron & Steel (0.00%) (2023: 0.00%)		
104	Novolipetsk Steel PJSC	-	0.00
174	Severstal PAO	-	0.00
		<u>-</u>	<u>0.00</u>
	Mining (0.00%) (2023: 0.00%)		
54	Polyus PJSC	-	0.00
	Oil & Gas (0.00%) (2023: 0.00%)		
321	LUKOIL PJSC	-	0.00
90	Novatek PJSC	-	0.00
784	Surgutneftegas PJSC	-	0.00
		<u>-</u>	<u>0.00</u>
	Telecommunications (0.00%) (2023: 0.00%)		
433	Mobile TeleSystems PJSC	-	0.00
		<u>-</u>	<u>0.00</u>
	Saudi Arabia (5.08%) (2023: 5.17%)		
	Banks (2.84%) (2023: 3.05%)		
9,557	Al Rajhi Bank	240,616	1.97
6,053	Alinma Bank	46,637	0.38
3,030	Bank AlBilad	31,490	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (2.84%) (2023: 3.05%) (continued)			
2,554	Bank Al-Jazira	12,711	0.10
1,835	Saudi Awwal Bank	16,434	0.13
		<u>347,888</u>	<u>2.84</u>
Building & Construction Materials (0.00%) (2023: 0.05%)			
Chemicals (0.14%) (2023: 0.27%)			
655	Advanced Petrochemical Co.	5,596	0.05
1,765	Sahara International Petrochemical Co.	11,687	0.09
		<u>17,283</u>	<u>0.14</u>
Commercial Services (0.06%) (2023: 0.00%)			
132	National Co. for Learning & Education	7,202	0.06
Electrical Components & Equipment (0.08%) (2023: 0.00%)			
280	Riyadh Cables Group Co.	10,269	0.08
Food (0.23%) (2023: 0.19%)			
873	Almarai Co. JSC	13,290	0.11
78	Saudia Dairy & Foodstuff Co.	7,012	0.06
782	Savola Group	7,638	0.06
		<u>27,940</u>	<u>0.23</u>
Full Line Insurance (0.17%) (2023: 0.07%)			
275	Al Rajhi Co. for Co-operative Insurance	12,559	0.11
137	Bupa Arabia for Cooperative Insurance Co.	7,548	0.06
		<u>20,107</u>	<u>0.17</u>
Healthcare Services (0.56%) (2023: 0.61%)			
175	Dallah Healthcare Co.	6,986	0.06
490	Dr. Sulaiman Al Habib Medical Services Group Co.	36,567	0.30
487	Mouwasat Medical Services Co.	11,030	0.09
254	Nahdi Medical Co.	7,950	0.06
131	National Medical Care Co.	5,822	0.05
		<u>68,355</u>	<u>0.56</u>
Holding Companies - Diversified Operations (0.07%) (2023: 0.00%)			
186	Astra Industrial Group Co.	8,910	0.07
Leisure Time (0.05%) (2023: 0.00%)			
131	Leejam Sports Co. JSC	6,464	0.05
Media (0.15%) (2023: 0.12%)			
258	Saudi Research & Media Group	18,883	0.15
Oil & Gas (0.07%) (2023: 0.09%)			
255	Aldrees Petroleum & Transport Services Co.	8,157	0.07
Pharmaceuticals (0.05%) (2023: 0.00%)			
2,673	Saudi Chemical Co. Holding	6,595	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.10%) (2023: 0.10%)		
2,945	Dar Al Arkan Real Estate Development Co.	11,835	0.10
	Retail (0.14%) (2023: 0.19%)		
2,285	Abdullah Al Othaim Markets Co.	6,385	0.05
3,156	Jarir Marketing Co.	10,634	0.09
		17,019	0.14
	Telecommunications (0.37%) (2023: 0.43%)		
2,595	Etihad Etisalat Co.	36,880	0.30
2,970	Mobile Telecommunications Co. Saudi Arabia	8,110	0.07
		44,990	0.37
		621,897	5.08
	Singapore (0.59%) (2023: 0.00%)		
	Internet (0.59%) (2023: 0.00%)		
1,038	Trip.com Group Ltd.	72,158	0.59
	South Africa (2.79%) (2023: 3.10%)		
	Banks (1.15%) (2023: 1.04%)		
2,298	Absa Group Ltd.	23,108	0.19
13,464	FirstRand Ltd.	54,199	0.44
1,370	Nedbank Group Ltd.	20,453	0.17
3,615	Standard Bank Group Ltd.	42,483	0.35
		140,243	1.15
	Diversified Financial Services (0.63%) (2023: 0.48%)		
236	Capitec Bank Holdings Ltd.	39,200	0.32
880	Investec Ltd.	5,831	0.05
16,062	Old Mutual Ltd.	10,648	0.09
4,507	Sanlam Ltd.	20,751	0.17
		76,430	0.63
	Entertainment (0.05%) (2023: 0.05%)		
1,123	MultiChoice Group	6,427	0.05
	Food (0.23%) (2023: 0.39%)		
1,302	Shoprite Holdings Ltd.	20,320	0.17
2,442	Woolworths Holdings Ltd.	8,069	0.06
		28,389	0.23
	Full Line Insurance (0.13%) (2023: 0.09%)		
1,560	Discovery Ltd.	16,102	0.13
	Mining (0.27%) (2023: 0.56%)		
144	Anglo American Platinum Ltd.	4,342	0.03
1,656	Harmony Gold Mining Co. Ltd.	13,223	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.27%) (2023: 0.56%) (continued)		
2,253	Impala Platinum Holdings Ltd.	10,477	0.09
6,988	Sibanye Stillwater Ltd.	5,548	0.04
		<u>33,590</u>	<u>0.27</u>
	Other Finance (0.00%) (2023: 0.11%)		
	Pharmaceuticals (0.00%) (2023: 0.10%)		
	Retail (0.22%) (2023: 0.15%)		
668	Clicks Group Ltd.	13,208	0.11
882	Mr. Price Group Ltd.	13,800	0.11
		<u>27,008</u>	<u>0.22</u>
	Telecommunications (0.11%) (2023: 0.13%)		
2,512	Vodacom Group Ltd.	13,493	0.11
		<u>341,682</u>	<u>2.79</u>
	Taiwan (19.70%) (2023: 17.10%)		
	Airlines (0.07%) (2023: 0.05%)		
6,074	Eva Airways Corp.	8,217	0.07
	Auto Parts & Equipment (0.06%) (2023: 0.06%)		
5,089	Cheng Shin Rubber Industry Co. Ltd.	7,614	0.06
	Banks (0.10%) (2023: 0.13%)		
9,815	Shanghai Commercial & Savings Bank Ltd.	11,855	0.10
	Building & Construction Materials (0.00%) (2023: 0.09%)		
	Chemicals (0.16%) (2023: 0.44%)		
9,193	Formosa Plastics Corp.	9,955	0.08
11,148	Nan Ya Plastics Corp.	10,167	0.08
		<u>20,122</u>	<u>0.16</u>
	Computers (1.59%) (2023: 1.22%)		
6,400	Acer, Inc.	7,769	0.06
1,082	Advantech Co. Ltd.	11,436	0.09
636	Asia Vital Components Co. Ltd.	12,086	0.10
1,255	Asustek Computer, Inc.	23,580	0.19
512	Bizlink Holding, Inc.	9,558	0.08
1,246	Chicony Electronics Co. Ltd.	5,777	0.05
9,229	Compal Electronics, Inc.	10,599	0.09
1,006	Gigabyte Technology Co. Ltd.	8,362	0.07
18,139	Innolux Corp.	7,939	0.06
5,998	Inventec Corp.	9,166	0.08
4,533	Qisda Corp.	4,646	0.04
5,365	Quanta Computer, Inc.	46,966	0.38
5,674	Wistron Corp.	17,999	0.15
232	Wiwynn Corp.	18,540	0.15
		<u>194,423</u>	<u>1.59</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.24%) (2023: 0.20%)			
493	Eclat Textile Co. Ltd.	7,654	0.06
1,752	Feng TAY Enterprise Co. Ltd.	7,108	0.06
487	Makalot Industrial Co. Ltd.	4,768	0.04
8,285	Pou Chen Corp.	9,325	0.08
		<u>28,855</u>	<u>0.24</u>
Diversified Financial Services (1.66%) (2023: 1.43%)			
36,145	CTBC Financial Holding Co. Ltd.	43,108	0.35
29,223	E.Sun Financial Holding Co. Ltd.	24,022	0.20
24,936	First Financial Holding Co. Ltd.	20,612	0.17
16,161	Fubon Financial Holding Co. Ltd.	44,513	0.36
30,380	KGI Financial Holding Co. Ltd.	15,939	0.13
22,923	SinoPac Financial Holdings Co. Ltd.	16,012	0.13
26,335	Taishin Financial Holding Co. Ltd.	13,977	0.12
23,925	Yuanta Financial Holding Co. Ltd.	24,812	0.20
		<u>202,995</u>	<u>1.66</u>
Electrical Components & Equipment (0.54%) (2023: 0.36%)			
3,737	Delta Electronics, Inc.	49,072	0.40
482	Fortune Electric Co. Ltd.	8,277	0.07
751	Shihlin Electric & Engineering Corp.	4,398	0.03
3,230	Tatung Co. Ltd.	4,719	0.04
		<u>66,466</u>	<u>0.54</u>
Electronics (2.03%) (2023: 1.61%)			
13,885	AUO Corp.	6,205	0.05
806	Chroma ATE, Inc.	10,055	0.08
1,022	Gold Circuit Electronics Ltd.	7,528	0.06
21,160	Hon Hai Precision Industry Co. Ltd.	118,759	0.97
190	Jentech Precision Industrial Co. Ltd.	8,838	0.07
202	Lotes Co. Ltd.	12,046	0.10
1,779	Micro-Star International Co. Ltd.	9,957	0.08
4,370	Pegatron Corp.	12,250	0.10
3,662	Synnex Technology International Corp.	7,908	0.07
1,008	Tripod Technology Corp.	6,072	0.05
2,726	Unimicron Technology Corp.	11,724	0.10
164	Voltronic Power Technology Corp.	9,305	0.08
3,599	WPG Holdings Ltd.	7,509	0.06
1,538	WT Microelectronics Co. Ltd.	5,160	0.04
887	Yageo Corp.	14,637	0.12
		<u>247,953</u>	<u>2.03</u>
Engineering & Construction (0.04%) (2023: 0.00%)			
1,150	Chung-Hsin Electric & Machinery Manufacturing Corp.	5,402	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.18%) (2023: 0.21%)		
8,830	Uni-President Enterprises Corp.	21,789	0.18
	Full Line Insurance (0.40%) (2023: 0.32%)		
18,160	Cathay Financial Holding Co. Ltd.	37,833	0.31
31,816	Shin Kong Financial Holding Co. Ltd.	11,451	0.09
		49,284	0.40
	Home Furnishings (0.10%) (2023: 0.17%)		
4,244	Lite-On Technology Corp.	12,880	0.10
	Iron & Steel (0.07%) (2023: 0.10%)		
4,160	TA Chen Stainless Pipe	3,838	0.03
6,279	Walsin Lihwa Corp.	4,539	0.04
		8,377	0.07
	Leisure Time (0.03%) (2023: 0.04%)		
832	Giant Manufacturing Co. Ltd.	3,591	0.03
	Miscellaneous Manufacturers (0.38%) (2023: 0.37%)		
274	Airtac International Group	7,054	0.06
757	Elite Material Co. Ltd.	14,270	0.12
687	Hiwin Technologies Corp.	6,894	0.05
221	Largan Precision Co. Ltd.	18,032	0.15
		46,250	0.38
	Oil & Gas (0.04%) (2023: 0.10%)		
4,307	Formosa Petrochemical Corp.	4,539	0.04
	Other Consumer, Cyclical (0.05%) (2023: 0.00%)		
503	Nien Made Enterprise Co. Ltd.	5,623	0.05
	Other Industrial (0.05%) (2023: 0.00%)		
142	King Slide Works Co. Ltd.	6,714	0.05
	Pharmaceuticals (0.10%) (2023: 0.00%)		
657	PharmaEssentia Corp.	12,325	0.10
	Real Estate (0.09%) (2023: 0.10%)		
4,842	Highwealth Construction Corp.	6,417	0.05
3,718	Ruentex Development Co. Ltd.	4,865	0.04
		11,282	0.09
	Retail (0.22%) (2023: 0.23%)		
789	Hotai Motor Co. Ltd.	14,897	0.12
1,439	President Chain Store Corp.	11,544	0.10
		26,441	0.22
	Semiconductors (10.98%) (2023: 9.38%)		
174	Alchip Technologies Ltd.	17,408	0.14
6,506	ASE Technology Holding Co. Ltd.	32,148	0.26
130	ASMedia Technology, Inc.	7,871	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (10.98%) (2023: 9.38%) (continued)			
232	Global Unichip Corp.	9,624	0.08
2,104	King Yuan Electronics Co. Ltd.	7,156	0.06
5,379	Macronix International Co. Ltd.	3,249	0.03
2,914	MediaTek, Inc.	125,770	1.03
3,230	Nanya Technology Corp.	2,882	0.02
1,104	Novatek Microelectronics Corp.	16,904	0.14
6,463	Powerchip Semiconductor Manufacturing Corp.	3,134	0.03
1,616	Powertech Technology, Inc.	6,014	0.05
1,091	Realtek Semiconductor Corp.	18,902	0.15
32,274	Taiwan Semiconductor Manufacturing Co. Ltd.	1,058,261	8.65
23,073	United Microelectronics Corp.	30,298	0.25
7,201	Winbond Electronics Corp.	3,251	0.03
		<u>1,342,872</u>	<u>10.98</u>
Telecommunications (0.44%) (2023: 0.36%)			
1,025	Accton Technology Corp.	24,168	0.20
4,766	Far EasTone Telecommunications Co. Ltd.	12,996	0.10
5,003	Taiwan Mobile Co. Ltd.	17,320	0.14
		<u>54,484</u>	<u>0.44</u>
Textile (0.08%) (2023: 0.08%)			
10,224	Far Eastern New Century Corp.	9,855	0.08
Transportation (0.00%) (2023: 0.05%)			
		<u>2,410,208</u>	<u>19.70</u>
Thailand (1.93%) (2023: 2.16%)			
Banks (0.25%) (2023: 0.29%)			
1,616	Bangkok Bank PCL	7,157	0.06
3,243	Kasikornbank PCL	14,791	0.12
161,262	TMBThanachart Bank PCL	8,797	0.07
		<u>30,745</u>	<u>0.25</u>
Beverages (0.00%) (2023: 0.04%)			
Chemicals (0.03%) (2023: 0.06%)			
4,783	Indorama Ventures PCL	3,493	0.03
Electronics (0.44%) (2023: 0.28%)			
12,138	Delta Electronics Thailand PCL	54,291	0.44
Energy – Alternate Sources (0.00%) (2023: 0.06%)			
Food (0.05%) (2023: 0.06%)			
8,286	Charoen Pokphand Foods PCL	5,541	0.05
Healthcare Services (0.14%) (2023: 0.15%)			
13,430	Bangkok Dusit Medical Services PCL	9,650	0.08
1,274	Bumrungrad Hospital PCL	7,455	0.06
		<u>17,105</u>	<u>0.14</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.05%) (2023: 0.06%)		
8,264	Minor International PCL	6,302	0.05
	Real Estate (0.05%) (2023: 0.08%)		
3,521	Central Pattana PCL	5,886	0.05
	Retail (0.24%) (2023: 0.43%)		
7,269	Central Retail Corp. PCL	7,249	0.06
10,966	CP ALL PCL	17,931	0.15
15,616	Home Product Center PCL	4,305	0.03
		29,485	0.24
	Telecommunications (0.49%) (2023: 0.42%)		
3,667	Advanced Info Service PCL	30,867	0.26
3,098	Intouch Holdings PCL	8,814	0.07
61,793	True Corp. PCL	19,574	0.16
		59,255	0.49
	Transportation (0.00%) (2023: 0.05%)		
	Utilities — Electric (0.19%) (2023: 0.18%)		
13,481	Gulf Energy Development PCL	23,526	0.19
		235,629	1.93
	Turkey (0.82%) (2023: 0.81%)		
	Auto Manufacturers (0.04%) (2023: 0.04%)		
193	Ford Otomotiv Sanayi AS	5,114	0.04
	Banks (0.25%) (2023: 0.19%)		
7,751	Akbank TAS	14,215	0.12
23,518	Turkiye Is Bankasi AS	9,005	0.07
8,672	Yapi ve Kredi Bankasi AS	7,510	0.06
		30,730	0.25
	Engineering & Construction (0.00%) (2023: 0.05%)		
	Food (0.12%) (2023: 0.09%)		
967	BIM Birlesik Magazalar AS	14,453	0.12
	Holding Companies - Diversified Operations (0.19%) (2023: 0.19%)		
3,305	Haci Omer Sabanci Holding AS	8,972	0.07
2,929	KOC Holding AS	14,794	0.12
		23,766	0.19
	Oil & Gas (0.07%) (2023: 0.09%)		
1,987	Turkiye Petrol Rafinerileri AS	7,974	0.07
	Other Consumer, Cyclical (0.04%) (2023: 0.06%)		
4,249	Turkiye Sise ve Cam Fabrikalari AS	4,989	0.04
	Telecommunications (0.09%) (2023: 0.07%)		
4,089	Turkcell Iletisim Hizmetleri AS	10,731	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.02%) (2023: 0.03%)		
23,066	Sasa Polyester Sanayi AS	2,655	0.02
		100,412	0.82
	United Kingdom (0.00%) (2023: 0.00%)		
	Iron & Steel (0.00%) (2023: 0.00%)		
479	Evraz PLC	-	0.00
	United States (1.75%) (2023: 0.60%)		
	Internet (1.28%) (2023: 0.00%)		
92	MercadoLibre, Inc.	156,440	1.28
	Pharmaceuticals (0.24%) (2023: 0.23%)		
1,634	BeiGene Ltd.	22,970	0.19
181	Legend Biotech Corp.	5,890	0.05
		28,860	0.24
	Retail (0.23%) (2023: 0.37%)		
590	Yum China Holdings, Inc.	28,422	0.23
		213,722	1.75
	Total Equities	12,247,263	100.11
	Rights (0.00%) (2023: 0.00%)		
	Brazil (0.00%) (2023: 0.00%)		
	Commercial Services (0.00%) (2023: 0.00%)		
	Total Transferable Securities (100.11%) (2023: 99.78%)	12,247,263	100.11
	Total Investments (100.11%) (2023: 99.78%)	12,247,263	100.11
	Other Net Liabilities ((0.11)%) (2023: 0.22%)	(13,134)	(0.11)
	Net Assets (100.00%) (2023: 100.00%)	12,234,129	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.67
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)			0.00
Other assets			0.33
			100.00

Abbreviation used:

GDR – Global Depository Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Broad Commodities UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
Transferable Securities (81.80%) (2023: 80.27%)						
Government Bonds (81.80%) (2023: 80.27%)						
United States (81.80%) (2023: 80.27%)						
15,591,000	U.S. Treasury Bills Zero Coupon 02/01/2025	15,591,000	5.78			
18,660,000	U.S. Treasury Bills Zero Coupon 16/01/2025	18,629,319	6.91			
12,104,000	U.S. Treasury Bills Zero Coupon 30/01/2025	12,064,249	4.47			
14,904,000	U.S. Treasury Bills Zero Coupon 13/02/2025	14,830,390	5.50			
20,969,000	U.S. Treasury Bills Zero Coupon 27/02/2025	20,831,513	7.72			
14,422,000	U.S. Treasury Bills Zero Coupon 13/03/2025	14,304,921	5.30			
19,384,000	U.S. Treasury Bills Zero Coupon 27/03/2025	19,194,715	7.12			
23,320,000	U.S. Treasury Bills Zero Coupon 10/04/2025	23,056,406	8.55			
17,925,000	U.S. Treasury Bills Zero Coupon 24/04/2025	17,693,987	6.56			
20,703,000	U.S. Treasury Bills Zero Coupon 08/05/2025	20,403,702	7.57			
19,283,000	U.S. Treasury Bills Zero Coupon 22/05/2025	18,973,600	7.04			
9,638,000	U.S. Treasury Bills Zero Coupon 05/06/2025	9,467,833	3.51			
15,868,000	U.S. Treasury Bills Zero Coupon 20/06/2025	15,560,611	5.77			
		220,602,246	81.80			
Total Government Bonds		220,602,246	81.80			
Total Transferable Securities (81.80%) (2023: 80.27%)		220,602,246	81.80			
Exchange-traded Commodities (22.67%) (2023: 22.66%)						
United Kingdom (22.67%) (2023: 22.66%)						
538,866	WisdomTree Physical Silver	14,254,078	5.28			
39,016	Gold Bullion Securities Ltd.	9,415,718	3.49			
143,455	WisdomTree Core Physical Gold	37,481,244	13.90			
		61,151,040	22.67			
Total Exchange-traded Commodities (22.67%) (2023: 22.66%)		61,151,040	22.67			
Financial Derivative Instruments (1.22%) (2023: (3.01)%)						
Total Return Swaps* (1.22%) (2023: (3.01)%)						
<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
USD	204,472,744	US Treasury Bill 3-Month	Bloomberg Commodity ex-Precious Metals Total Return Index	30/04/2025	3,301,650	1.22
Unrealised gain on total return swaps					3,301,650	1.22
Net unrealised gain on total return swaps					3,301,650	1.22
Total Financial Derivative Instruments					3,301,650	1.22

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Broad Commodities UCITS ETF (continued)

	Fair Value USD	Fund %
Total Investments (105.69%) (2023: 99.92%)	285,054,936	105.69
Other Net Liabilities ((5.69)%) (2023: 0.08%)	(15,352,302)	(5.69)
Net Assets (100.00%) (2023: 100.00%)	269,702,634	100.00

	% of Total Assets
Transferable securities admitted to an official stock exchange listing	74.85
Exchange-traded Commodities	20.75
Over the counter financial derivative instruments	1.12
Other assets	3.28
	100.00

*The Fund received cash from BNP Paribas with a market value of USD 1,600,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2024.

The counterparty for total return swaps is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree BioRevolution UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.93%) (2023: 99.66%)		
	Equities (99.93%) (2023: 99.66%)		
	Australia (0.55%) (2023: 0.74%)		
	Chemicals (0.55%) (2023: 0.74%)		
8,720	Nufarm Ltd.	19,112	0.55
	Austria (0.65%) (2023: 0.31%)		
	Chemicals (0.65%) (2023: 0.31%)		
736	Lenzing AG	22,483	0.65
	Canada (0.86%) (2023: 0.87%)		
	Chemicals (0.86%) (2023: 0.87%)		
663	Nutrien Ltd.	29,669	0.86
	Denmark (3.69%) (2023: 3.33%)		
	Chemicals (2.75%) (2023: 2.40%)		
1,678	Novonesis (Novozymes) B	94,996	2.75
	Pharmaceuticals (0.94%) (2023: 0.93%)		
1,567	Genmab AS	32,703	0.94
		127,699	3.69
	Germany (2.28%) (2023: 3.66%)		
	Energy – Alternate Sources (0.32%) (2023: 0.70%)		
906	Verbio SE	11,098	0.32
	Healthcare Services (0.00%) (2023: 1.38%)		
	Pharmaceuticals (1.96%) (2023: 1.58%)		
1,237	Bayer AG	24,740	0.71
379	BioNTech SE	43,187	1.25
		67,927	1.96
		79,025	2.28
	Japan (1.51%) (2023: 1.44%)		
	Pharmaceuticals (1.51%) (2023: 1.44%)		
2,247	Takara Bio, Inc.	15,012	0.43
1,398	Takeda Pharmaceutical Co. Ltd.	37,192	1.08
		52,204	1.51
	Netherlands (2.72%) (2023: 2.32%)		
	Healthcare Products (1.30%) (2023: 1.09%)		
1,007	Qiagen NV	44,842	1.30
	Pharmaceuticals (1.42%) (2023: 1.23%)		
51	Argenx SE	31,365	0.91
5,192	CureVac NV	17,705	0.51
		49,070	1.42
		93,912	2.72

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Sweden (0.00%) (2023: 0.79%)		
	Pharmaceuticals (0.00%) (2023: 0.79%)		
	Switzerland (2.46%) (2023: 2.61%)		
	Pharmaceuticals (2.46%) (2023: 2.61%)		
928	CRISPR Therapeutics AG	36,526	1.06
495	Novartis AG	48,449	1.40
		<u>84,975</u>	<u>2.46</u>
	United Kingdom (2.23%) (2023: 2.13%)		
	Agriculture (0.50%) (2023: 0.62%)		
902	Genus PLC	17,510	0.50
	Pharmaceuticals (1.73%) (2023: 1.51%)		
608	AstraZeneca PLC ADR	39,836	1.15
12,330	Oxford Nanopore Technologies PLC	19,889	0.58
		<u>59,725</u>	<u>1.73</u>
		<u>77,235</u>	<u>2.23</u>
	United States (82.98%) (2023: 81.46%)		
	Agriculture (2.03%) (2023: 2.11%)		
583	Archer-Daniels-Midland Co.	29,453	0.85
1,212	Darling Ingredients, Inc.	40,833	1.18
		<u>70,286</u>	<u>2.03</u>
	Chemicals (3.56%) (2023: 3.57%)		
864	Dow, Inc.	34,672	1.00
639	DuPont de Nemours, Inc.	48,724	1.41
473	FMC Corp.	22,993	0.67
13,030	Origin Materials, Inc.	16,678	0.48
		<u>123,067</u>	<u>3.56</u>
	Energy – Alternate Sources (0.46%) (2023: 2.21%)		
1,664	Green Plains, Inc.	15,775	0.46
	Food (1.73%) (2023: 1.80%)		
3,619	Beyond Meat, Inc.	13,607	0.40
802	Tyson Foods, Inc.	46,067	1.33
		<u>59,674</u>	<u>1.73</u>
	Healthcare Products (14.84%) (2023: 10.51%)		
1,145	10X Genomics, Inc.	16,442	0.48
540	Bio-Techne Corp.	38,896	1.13
216	Danaher Corp.	49,583	1.43
668	Exact Sciences Corp.	37,535	1.09
898	Natera, Inc.	142,153	4.11
9,993	Pacific Biosciences of California, Inc.	18,287	0.53
275	Repligen Corp.	39,584	1.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (14.84%) (2023: 10.51%) (continued)			
82	Thermo Fisher Scientific, Inc.	42,659	1.23
2,756	Twist Bioscience Corp.	128,071	3.70
		513,210	14.84
Healthcare Services (1.94%) (2023: 3.71%)			
2,154	Ginkgo Bioworks Holdings, Inc.	21,152	0.61
200	Labcorp Holdings, Inc.	45,864	1.33
		67,016	1.94
Pharmaceuticals (56.71%) (2023: 55.76%)			
4,152	Absci Corp.	10,878	0.31
1,941	Agios Pharmaceuticals, Inc.	63,781	1.84
8,771	Allogene Therapeutics, Inc.	18,682	0.54
233	Alnylam Pharmaceuticals, Inc.	54,827	1.59
170	Amgen, Inc.	44,309	1.28
5,029	Amicus Therapeutics, Inc.	47,373	1.37
325	Arcellx, Inc.	24,924	0.72
2,101	Arcturus Therapeutics Holdings, Inc.	35,654	1.03
1,601	Arrowhead Pharmaceuticals, Inc.	30,099	0.87
1,646	Beam Therapeutics, Inc.	40,821	1.18
154	Biogen, Inc.	23,550	0.68
672	Biohaven Ltd.	25,099	0.73
440	BioMarin Pharmaceutical, Inc.	28,921	0.84
105	Bio-Rad Laboratories, Inc.	34,494	1.00
951	Blueprint Medicines Corp.	82,946	2.40
2,439	Bridgebio Pharma, Inc.	66,926	1.94
826	Bristol-Myers Squibb Co.	46,719	1.35
8,877	Caribou Biosciences, Inc.	14,114	0.41
785	Corteva, Inc.	44,714	1.29
7,137	Editas Medicine, Inc.	9,064	0.26
101	Eli Lilly & Co.	77,972	2.25
17,284	Fate Therapeutics, Inc.	28,519	0.82
22,810	Geron Corp.	80,747	2.33
530	Gilead Sciences, Inc.	48,956	1.42
286	Illumina, Inc.	38,218	1.11
1,293	Intellia Therapeutics, Inc.	15,076	0.44
1,141	Ionis Pharmaceuticals, Inc.	39,889	1.15
7,681	Iovance Biotherapeutics, Inc.	56,839	1.64
274	Johnson & Johnson	39,626	1.15
392	Merck & Co., Inc.	38,996	1.13
333	Moderna, Inc.	13,846	0.40
2,554	Myriad Genetics, Inc.	35,015	1.01
3,110	NeoGenomics, Inc.	51,253	1.48
1,109	Pfizer, Inc.	29,422	0.85
56	Regeneron Pharmaceuticals, Inc.	39,891	1.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (56.71%) (2023: 55.76%) (continued)			
2,470	REGENXBIO, Inc.	19,093	0.55
545	REVOLUTION Medicines, Inc.	23,838	0.69
4,633	Sana Biotechnology, Inc.	7,552	0.22
459	Sarepta Therapeutics, Inc.	55,810	1.61
3,626	Stoke Therapeutics, Inc.	39,995	1.16
690	Structure Therapeutics, Inc.	18,713	0.54
1,243	Ultragenyx Pharmaceutical, Inc.	52,293	1.51
190	United Therapeutics Corp.	67,040	1.94
2,206	Veracyte, Inc.	87,358	2.53
1,719	Vericel Corp.	94,390	2.73
123	Vertex Pharmaceuticals, Inc.	49,532	1.43
3,659	Verve Therapeutics, Inc.	20,637	0.60
263	Zoetis, Inc.	42,851	1.24
		<u>1,961,262</u>	<u>56.71</u>
Software (1.71%) (2023: 1.79%)			
2,054	Schrodinger, Inc.	39,622	1.14
583	Tempus AI, Inc.	19,682	0.57
		<u>59,304</u>	<u>1.71</u>
		<u>2,869,594</u>	<u>82.98</u>
Total Equities		<u>3,455,908</u>	<u>99.93</u>
Total Transferable Securities (99.93%) (2023: 99.66%)		<u>3,455,908</u>	<u>99.93</u>
Total Investments (99.93%) (2023: 99.66%)		<u>3,455,908</u>	<u>99.93</u>
Other Net Assets (0.07%) (2023: 0.34%)		<u>2,261</u>	<u>0.07</u>
Net Assets (100.00%) (2023: 100.00%)		<u><u>3,458,169</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.89
Other assets			<u>0.11</u>
			<u><u>100.00</u></u>

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree New Economy Real Estate UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.44%) (2023: 99.30%)		
	Equities (99.44%) (2023: 99.30%)		
	Australia (6.35%) (2023: 7.65%)		
	Real Estate Investment Trusts (5.20%) (2023: 6.64%)		
11,608	Dexus	47,866	1.11
8,034	Goodman Group	177,283	4.09
		<u>225,149</u>	<u>5.20</u>
	Telecommunications (1.15%) (2023: 1.01%)		
5,325	NEXTDC Ltd.	49,685	1.15
		<u>274,834</u>	<u>6.35</u>
	Belgium (0.89%) (2023: 1.42%)		
	Real Estate Investment Trusts (0.89%) (2023: 1.42%)		
1,968	Warehouses De Pauw CVA	38,719	0.89
	Canada (1.82%) (2023: 2.25%)		
	Real Estate Investment Trusts (1.82%) (2023: 2.25%)		
1,395	Allied Properties Real Estate Investment Trust	16,635	0.38
3,469	Dream Industrial Real Estate Investment Trust	28,486	0.66
697	Granite Real Estate Investment Trust	33,808	0.78
		<u>78,929</u>	<u>1.82</u>
	Hong Kong (0.74%) (2023: 0.77%)		
	Real Estate (0.74%) (2023: 0.77%)		
20,721	ESR Group Ltd.	31,850	0.74
	Italy (0.92%) (2023: 1.14%)		
	Engineering & Construction (0.92%) (2023: 1.14%)		
3,916	Infrastrutture Wireless Italiane SpA	39,800	0.92
	Japan (3.83%) (2023: 4.34%)		
	Real Estate Investment Trusts (3.83%) (2023: 4.34%)		
7	Activia Properties, Inc.	14,632	0.34
57	GLP J-Reit	44,756	1.03
8	Japan Logistics Fund, Inc.	13,398	0.31
23	LaSalle Logiport REIT	20,796	0.48
6	Mitsubishi Estate Logistics REIT Investment Corp.	13,228	0.30
28	Mitsui Fudosan Logistics Park, Inc.	18,083	0.42
29	Nippon Prologis REIT, Inc.	41,131	0.95
		<u>166,024</u>	<u>3.83</u>
	Singapore (5.31%) (2023: 5.72%)		
	Real Estate Investment Trusts (5.31%) (2023: 5.72%)		
44,309	CapitaLand Ascendas REIT	83,473	1.93
39,646	Frasers Logistics & Commercial Trust	25,574	0.59
16,402	Keppel DC REIT	26,211	0.60
22,596	Keppel REIT	14,410	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (5.31%) (2023: 5.72%) (continued)			
25,610	Mapletree Industrial Trust	41,488	0.96
41,660	Mapletree Logistics Trust	38,784	0.90
		<u>229,940</u>	<u>5.31</u>
Spain (4.98%) (2023: 5.04%)			
Engineering & Construction (4.02%) (2023: 5.04%)			
5,513	Cellnex Telecom SA	174,173	4.02
Real Estate Investment Trusts (0.96%) (2023: 0.00%)			
3,955	Merlin Properties Socimi SA	41,609	0.96
		<u>215,782</u>	<u>4.98</u>
Sweden (1.39%) (2023: 2.20%)			
Real Estate (1.39%) (2023: 2.20%)			
1,994	Fabege AB	14,942	0.34
2,213	Sagax AB	45,305	1.05
		<u>60,247</u>	<u>1.39</u>
United Kingdom (6.33%) (2023: 6.30%)			
Real Estate Investment Trusts (6.33%) (2023: 6.30%)			
1,337	Derwent London PLC	32,803	0.76
22,085	LondonMetric Property PLC	49,814	1.15
16,577	Segro PLC	145,576	3.36
27,498	Tritax Big Box REIT PLC	45,700	1.06
		<u>273,893</u>	<u>6.33</u>
United States (66.88%) (2023: 62.47%)			
Internet (5.89%) (2023: 3.66%)			
1,940	Airbnb, Inc.	254,936	5.89
Real Estate Investment Trusts (60.44%) (2023: 57.99%)			
1,925	Alexandria Real Estate Equities, Inc.	187,784	4.33
962	American Tower Corp.	176,440	4.07
3,493	Americold Realty Trust, Inc.	74,750	1.72
1,381	COPT Defense Properties	42,742	0.99
1,858	Cousins Properties, Inc.	56,929	1.31
1,959	Crown Castle, Inc.	177,799	4.10
1,499	Digital Realty Trust, Inc.	265,818	6.14
1,814	Douglas Emmett, Inc.	33,668	0.78
534	EastGroup Properties, Inc.	85,702	1.98
270	Equinix, Inc.	254,580	5.88
1,168	First Industrial Realty Trust, Inc.	58,552	1.35
7,713	Healthpeak Properties, Inc.	156,342	3.61
1,360	Iron Mountain, Inc.	142,949	3.30
764	JBG SMITH Properties	11,743	0.27
1,411	Kilroy Realty Corp.	57,075	1.32
2,543	LXP Industrial Trust	20,649	0.48

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (60.44%) (2023: 57.99%) (continued)			
1,740	Prologis, Inc.	183,918	4.25
2,686	Rexford Industrial Realty, Inc.	103,841	2.40
1,192	SBA Communications Corp.	242,929	5.61
1,169	Terreno Realty Corp.	69,135	1.60
3,638	Ventas, Inc.	214,242	4.95
		<u>2,617,587</u>	<u>60.44</u>
Telecommunications (0.55%) (2023: 0.82%)			
2,114	DigitalBridge Group, Inc.	23,846	0.55
		<u>2,896,369</u>	<u>66.88</u>
Total Equities		<u>4,306,387</u>	<u>99.44</u>
Total Transferable Securities (99.44%) (2023: 99.30%)		<u>4,306,387</u>	<u>99.44</u>
Total Investments (99.44%) (2023: 99.30%)		4,306,387	99.44
Other Net Assets (0.56%) (2023: 0.70%)		<u>24,214</u>	<u>0.56</u>
Net Assets (100.00%) (2023: 100.00%)		<u><u>4,330,601</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			
Transferable securities admitted to an official stock exchange listing			<i>% of Total Assets</i> 99.40
Other assets			<u>0.60</u>
			<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.90%) (2023: 99.64%)		
	Equities (94.41%) (2023: 93.20%)		
	Belgium (4.70%) (2023: 4.08%)		
	Chemicals (4.70%) (2023: 4.08%)		
10,717	Umicore SA	110,475	4.70
	Brazil (12.56%) (2023: 4.82%)		
	Energy – Alternate Sources (2.69%) (2023: 2.76%)		
16,786	Sao Martinho SA	63,200	2.69
	Environmental Control (9.87%) (2023: 2.06%)		
10,030	Ambipar Participacoes e Empreendimentos SA	211,060	8.98
3,421	Orizon Valorizacao de Residuos SA	20,960	0.89
		232,020	9.87
		295,220	12.56
	Canada (10.31%) (2023: 12.65%)		
	Environmental Control (10.31%) (2023: 12.65%)		
2,943	GFL Environmental, Inc.	131,081	5.58
648	Waste Connections, Inc.	111,184	4.73
		242,265	10.31
	Finland (3.71%) (2023: 5.72%)		
	Oil & Gas (3.71%) (2023: 5.72%)		
6,945	Neste OYJ	87,197	3.71
	Germany (0.00%) (2023: 0.23%)		
	Energy – Alternate Sources (0.00%) (2023: 0.23%)		
	Hong Kong (0.00%) (2023: 0.03%)		
	Energy – Alternate Sources (0.00%) (2023: 0.03%)		
	Japan (2.52%) (2023: 2.18%)		
	Environmental Control (1.41%) (2023: 0.94%)		
1,446	Daiseiki Co. Ltd.	33,169	1.41
	Utilities — Electric (1.11%) (2023: 1.24%)		
5,491	eRex Co. Ltd.	25,925	1.11
		59,094	2.52
	Norway (0.63%) (2023: 0.28%)		
	Energy – Alternate Sources (0.63%) (2023: 0.28%)		
26,491	Aker Carbon Capture ASA	14,776	0.63
	Portugal (0.00%) (2023: 0.97%)		
	Utilities — Electric (0.00%) (2023: 0.97%)		
	Switzerland (3.92%) (2023: 2.60%)		
	Chemicals (3.92%) (2023: 2.60%)		
8,282	Clariant AG	92,210	3.92

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Thailand (1.33%) (2023: 2.37%)		
	Energy – Alternate Sources (1.28%) (2023: 2.16%)		
260,210	Energy Absolute PCL	30,223	1.28
	Utilities — Electric (0.05%) (2023: 0.21%)		
27,332	Absolute Clean Energy PCL	1,090	0.05
		31,313	1.33
	Turkey (1.18%) (2023: 0.87%)		
	Utilities — Electric (1.18%) (2023: 0.87%)		
57,421	Biotrend Cevre VE Enerji Yatirimlari AS	27,671	1.18
	United Kingdom (3.08%) (2023: 3.80%)		
	Environmental Control (0.47%) (2023: 0.24%)		
1,088	Renewi PLC	11,024	0.47
	Utilities — Electric (2.61%) (2023: 3.56%)		
7,556	Drax Group PLC	61,321	2.61
		72,345	3.08
	United States (50.47%) (2023: 52.60%)		
	Agriculture (5.00%) (2023: 3.32%)		
3,489	Darling Ingredients, Inc.	117,544	5.00
	Chemicals (0.00%) (2023: 0.92%)		
	Energy – Alternate Sources (8.56%) (2023: 9.58%)		
3,531	FutureFuel Corp.	18,679	0.80
9,800	Green Plains, Inc.	92,904	3.95
2,576	Montauk Renewables, Inc.	10,253	0.44
1,105	OPAL Fuels, Inc.	3,746	0.16
1,812	REX American Resources Corp.	75,542	3.21
		201,124	8.56
	Environmental Control (29.78%) (2023: 29.06%)		
1,145	Casella Waste Systems, Inc.	121,152	5.16
499	Clean Harbors, Inc.	114,840	4.89
3,411	LanzaTech Global, Inc.	4,673	0.20
4,368	Montrose Environmental Group, Inc.	81,026	3.45
13,958	PureCycle Technologies, Inc.	143,070	6.09
588	Republic Services, Inc.	118,294	5.03
578	Waste Management, Inc.	116,635	4.96
		699,690	29.78
	Machinery, Construction & Mining (2.03%) (2023: 0.81%)		
4,496	Net Power, Inc.	47,613	2.03
	Oil & Gas (0.00%) (2023: 2.87%)		
	Retail (1.50%) (2023: 1.72%)		
14,041	Clean Energy Fuels Corp.	35,243	1.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (3.60%) (2023: 4.32%)		
3,607	Ameresco, Inc.	84,692	3.60
		1,185,906	50.47
	Total Equities	2,218,472	94.41
	Preferred Stock (2.07%) (2023: 6.44%)		
	Brazil (2.07%) (2023: 6.44%)		
	Utilities — Electric & Gas (2.07%) (2023: 6.44%)		
139,451	Raizen SA	48,757	2.07
	Total Preferred Stock	48,757	2.07
	Rights (1.42%) (2023: 0.00%)		
	Thailand (1.42%) (2023: 0.00%)		
	Software (1.42%) (2023: 0.00%)		
580,470	Energy Absolute PCL	33,369	1.42
	Total Rights	33,369	1.42
	Total Transferable Securities (97.90%) (2023: 99.64%)	2,300,598	97.90
	Total Investments (97.90%) (2023: 99.64%)	2,300,598	97.90
	Other Net Assets (2.10%) (2023: 0.36%)	49,272	2.10
	Net Assets (100.00%) (2023: 100.00%)	2,349,870	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			97.86
Other assets			2.14
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Blockchain UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.85%) (2023: 99.89%)		
	Equities (99.85%) (2023: 99.89%)		
	Australia (2.64%) (2023: 1.94%)		
	Commercial Services (0.00%) (2023: 1.94%)		
	Other Finance (2.64%) (2023: 0.00%)		
75,576	IREN Ltd.	742,156	2.64
	Brazil (2.92%) (2023: 0.00%)		
	Banks (2.92%) (2023: 0.00%)		
79,390	NU Holdings Ltd.	822,480	2.92
	Canada (4.07%) (2023: 3.44%)		
	Commercial Services (0.00%) (2023: 3.44%)		
	Diversified Financial Services (0.41%) (2023: 0.00%)		
43,262	Defi Technologies, Inc.	117,315	0.41
	Other Finance (3.66%) (2023: 0.00%)		
466,974	Bitfarms Ltd.	695,791	2.47
117,242	Hive Digital Technologies Ltd.	334,140	1.19
		1,029,931	3.66
		1,147,246	4.07
	Germany (0.63%) (2023: 0.15%)		
	Computers (0.00%) (2023: 0.15%)		
	Diversified Financial Services (0.17%) (2023: 0.00%)		
891	Bitcoin Group SE	46,408	0.17
	Other Finance (0.46%) (2023: 0.00%)		
2,807	Northern Data AG	129,637	0.46
		176,045	0.63
	Hong Kong (0.12%) (2023: 0.00%)		
	Diversified Financial Services (0.12%) (2023: 0.00%)		
32,884	OSL Group Ltd.	33,866	0.12
	Japan (5.43%) (2023: 1.01%)		
	Diversified Financial Services (1.66%) (2023: 0.53%)		
7,097	GMO Financial Holdings, Inc.	31,023	0.11
71,079	Monex Group, Inc.	435,538	1.55
		466,561	1.66
	Internet (0.76%) (2023: 0.48%)		
12,556	GMO internet group, Inc.	214,113	0.76
	Lodging (3.01%) (2023: 0.00%)		
38,274	Metaplanet, Inc.	847,503	3.01
		1,528,177	5.43
	People's Republic of China (0.00%) (2023: 0.74%)		
	Semiconductors (0.00%) (2023: 0.74%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Singapore (8.53%) (2023: 0.33%)		
	Commercial Services (0.00%) (2023: 0.33%)		
	Other Finance (7.41%) (2023: 0.00%)		
96,313	Bitdeer Technologies Group	2,087,103	7.41
	Semiconductors (1.12%) (2023: 0.00%)		
154,147	Canaan, Inc.	316,001	1.12
		2,403,104	8.53
	Switzerland (1.69%) (2023: 0.64%)		
	Diversified Financial Services (1.69%) (2023: 0.64%)		
1,242	Swissquote Group Holding SA	476,928	1.69
	Thailand (0.15%) (2023: 0.71%)		
	Diversified Financial Services (0.15%) (2023: 0.71%)		
1,604,020	Xspring Capital PCL	42,812	0.15
	United States (73.67%) (2023: 90.93%)		
	Commercial Services (11.03%) (2023: 60.11%)		
16,060	Block, Inc.	1,364,940	4.85
30,813	CompoSecure, Inc.	472,363	1.68
14,868	PayPal Holdings, Inc.	1,268,984	4.50
		3,106,287	11.03
	Diversified Financial Services (17.11%) (2023: 21.62%)		
9,425	Coinbase Global, Inc.	2,340,227	8.31
2,331	Mastercard, Inc.	1,227,435	4.36
3,955	Visa, Inc.	1,249,938	4.44
		4,817,600	17.11
	Internet (5.45%) (2023: 7.58%)		
41,163	Robinhood Markets, Inc.	1,533,733	5.45
	Other Finance (27.97%) (2023: 0.18%)		
163,623	Bit Digital, Inc.	479,415	1.70
122,155	Cipher Mining, Inc.	566,799	2.01
124,815	Cleanspark, Inc.	1,149,546	4.08
51,465	Core Scientific, Inc.	723,083	2.57
34,031	Galaxy Digital Holdings Ltd.	591,319	2.10
44,658	Hut 8 Corp.	915,043	3.25
87,775	MARA Holdings, Inc.	1,471,987	5.23
136,620	Riot Platforms, Inc.	1,394,890	4.95
103,425	Terawulf, Inc.	585,386	2.08
		7,877,468	27.97
	Software (9.16%) (2023: 0.00%)		
8,903	MicroStrategy, Inc.	2,578,487	9.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (2.95%) (2023: 1.44%)		
108,739	Applied Digital Corp.	830,766	2.95
		20,744,341	73.67
	Total Equities	28,117,155	99.85
	Total Transferable Securities (99.85%) (2023: 99.89%)	28,117,155	99.85

Financial Derivative Instruments (0.00%) (2023: 0.00%)

Open Forward Foreign Currency Exchange Contracts (0.00%) (2023: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
06/01/2025	JPY 50,000	USD 317	1	0.00
07/01/2025	JPY 7,155,180	USD 45,517	11	0.00
Unrealised gain on open forward foreign currency exchange contracts			12	0.00
Net unrealised gain on open forward foreign currency exchange contracts			12	0.00
Total Financial Derivative Instruments			12	0.00
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.85%) (2023: 99.89%)			28,117,167	99.85
Other Net Assets (0.15%) (2023: 0.11%)			41,821	0.15
Net Assets (100.00%) (2023: 100.00%)			28,158,988	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.56
Over the counter financial derivative instruments	0.00
Other assets	0.44
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Automotive Innovators UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.65%) (2023: 99.50%)		
	Equities (99.06%) (2023: 98.07%)		
	Belgium (0.35%) (2023: 0.55%)		
	Distribution & Wholesale (0.35%) (2023: 0.55%)		
41	D'ieteren Group	6,823	0.35
	Canada (2.03%) (2023: 2.27%)		
	Auto Manufacturers (0.34%) (2023: 0.00%)		
668	NFI Group, Inc.	6,502	0.34
	Auto Parts & Equipment (1.25%) (2023: 1.70%)		
206	Linamar Corp.	8,134	0.42
387	Magna International, Inc.	16,167	0.83
		24,301	1.25
	Commercial Services (0.44%) (2023: 0.57%)		
57	Boyd Group Services, Inc.	8,592	0.44
		39,395	2.03
	France (3.03%) (2023: 3.16%)		
	Auto Manufacturers (0.70%) (2023: 0.60%)		
278	Renault SA	13,544	0.70
	Auto Parts & Equipment (2.33%) (2023: 2.56%)		
827	Cie Generale des Etablissements Michelin SCA	27,232	1.41
999	Forvia SE	8,979	0.46
919	Valeo SE	8,862	0.46
		45,073	2.33
		58,617	3.03
	Germany (9.50%) (2023: 10.55%)		
	Auto Manufacturers (6.17%) (2023: 6.49%)		
460	Bayerische Motoren Werke AG	37,620	1.94
627	Daimler Truck Holding AG	23,925	1.23
739	Mercedes-Benz Group AG	41,170	2.13
299	Traton SE	8,654	0.45
85	Volkswagen AG	8,111	0.42
		119,480	6.17
	Auto Parts & Equipment (0.97%) (2023: 0.65%)		
158	Continental AG	10,605	0.55
1,866	Schaeffler AG	8,196	0.42
		18,801	0.97
	Commercial Services (0.00%) (2023: 0.52%)		
	Semiconductors (2.36%) (2023: 2.89%)		
1,405	Infineon Technologies AG	45,683	2.36
		183,964	9.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hong Kong (1.36%) (2023: 0.99%)		
	Auto Manufacturers (1.36%) (2023: 0.99%)		
7,873	Geely Automobile Holdings Ltd.	15,020	0.78
3,843	Sinotruk Hong Kong Ltd.	11,280	0.58
		<u>26,300</u>	<u>1.36</u>
	Ireland (1.46%) (2023: 2.14%)		
	Auto Parts & Equipment (1.46%) (2023: 2.14%)		
454	Adient PLC	7,822	0.41
337	Aptiv PLC	20,382	1.05
		<u>28,204</u>	<u>1.46</u>
	Italy (0.45%) (2023: 0.99%)		
	Auto Parts & Equipment (0.45%) (2023: 0.99%)		
1,523	Pirelli & C SpA	8,633	0.45
	Japan (19.11%) (2023: 19.67%)		
	Auto Manufacturers (8.90%) (2023: 8.64%)		
4,327	Honda Motor Co. Ltd.	42,262	2.18
666	Isuzu Motors Ltd.	9,147	0.47
1,191	Mazda Motor Corp.	8,211	0.42
3,317	Mitsubishi Motors Corp.	11,241	0.58
3,261	Nissan Motor Co. Ltd.	9,960	0.52
801	Subaru Corp.	14,378	0.74
2,262	Suzuki Motor Corp.	25,763	1.33
2,568	Toyota Motor Corp.	51,406	2.66
		<u>172,368</u>	<u>8.90</u>
	Auto Parts & Equipment (8.85%) (2023: 9.18%)		
810	Aisin Corp.	9,161	0.47
735	Bridgestone Corp.	24,974	1.29
2,686	Denso Corp.	37,848	1.96
1,209	JTEKT Corp.	9,074	0.47
650	Koito Manufacturing Co. Ltd.	8,305	0.43
359	Nifco, Inc.	8,746	0.45
313	Niterra Co. Ltd.	10,117	0.52
860	Sumitomo Electric Industries Ltd.	15,615	0.81
860	Sumitomo Rubber Industries Ltd.	9,759	0.50
640	Toyo Tire Corp.	9,959	0.52
538	Toyoda Gosei Co. Ltd.	9,522	0.49
702	Toyota Boshoku Corp.	9,170	0.47
416	Yokohama Rubber Co. Ltd.	9,000	0.47
		<u>171,250</u>	<u>8.85</u>
	Electrical Components & Equipment (0.39%) (2023: 0.38%)		
443	GS Yuasa Corp.	7,473	0.39

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.54%) (2023: 0.39%)		
1,178	Yamaha Motor Co. Ltd.	10,527	0.54
	Retail (0.43%) (2023: 1.08%)		
945	USS Co. Ltd.	8,280	0.43
		369,898	19.11
	Netherlands (3.82%) (2023: 5.51%)		
	Auto Manufacturers (3.82%) (2023: 5.51%)		
96	Ferrari NV	40,996	2.12
2,529	Stellantis NV	32,970	1.70
		73,966	3.82
	People's Republic of China (17.12%) (2023: 9.34%)		
	Auto Manufacturers (9.57%) (2023: 5.32%)		
2,900	Anhui Jianghuai Automobile Group Corp. Ltd.	14,899	0.77
27,800	Beiqi Foton Motor Co. Ltd.	9,559	0.49
1,300	BYD Co. Ltd.	50,342	2.60
19,811	Great Wall Motor Co. Ltd. Class H	34,838	1.80
1,731	Li Auto, Inc.	20,936	1.08
5,500	SAIC Motor Corp. Ltd.	15,643	0.81
900	Seres Group Co. Ltd.	16,447	0.85
2,019	XPeng, Inc.	12,125	0.63
2,900	Yutong Bus Co. Ltd.	10,481	0.54
		185,270	9.57
	Auto Parts & Equipment (7.10%) (2023: 4.02%)		
1,660	Contemporary Amperex Technology Co. Ltd.	60,494	3.13
3,232	Fuyao Glass Industry Group Co. Ltd. Class H	23,279	1.20
3,400	Gotion High-tech Co. Ltd.	9,884	0.51
4,100	Huayu Automotive Systems Co. Ltd.	9,892	0.51
700	Huizhou Desay Sv Automotive Co. Ltd.	10,560	0.55
5,484	Minth Group Ltd.	10,674	0.55
1,870	Ningbo Tuopu Group Co. Ltd.	12,553	0.65
		137,336	7.10
	Internet (0.45%) (2023: 0.00%)		
337	Autohome, Inc.	8,745	0.45
		331,351	17.12
	Republic of South Korea (3.15%) (2023: 3.68%)		
	Auto Manufacturers (2.09%) (2023: 2.56%)		
147	Hyundai Motor Co.	21,169	1.09
283	Kia Corp.	19,358	1.00
		40,527	2.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (1.06%) (2023: 1.12%)		
369	HL Mando Co. Ltd.	10,189	0.53
64	Hyundai Mobis Co. Ltd.	10,282	0.53
		<u>20,471</u>	<u>1.06</u>
		<u>60,998</u>	<u>3.15</u>
	Sweden (2.33%) (2023: 3.13%)		
	Auto Manufacturers (2.33%) (2023: 3.13%)		
1,854	Volvo AB	45,070	2.33
	Taiwan (0.96%) (2023: 1.13%)		
	Auto Manufacturers (0.52%) (2023: 0.55%)		
4,189	China Motor Corp.	10,145	0.52
	Retail (0.44%) (2023: 0.58%)		
452	Hotai Motor Co. Ltd.	8,534	0.44
		<u>18,679</u>	<u>0.96</u>
	United Kingdom (0.94%) (2023: 1.04%)		
	Distribution & Wholesale (0.43%) (2023: 0.45%)		
851	Inchcape PLC	8,201	0.43
	Internet (0.51%) (2023: 0.59%)		
998	Auto Trader Group PLC	9,912	0.51
		<u>18,113</u>	<u>0.94</u>
	United States (33.45%) (2023: 33.92%)		
	Auto Manufacturers (15.17%) (2023: 12.51%)		
153	Cummins, Inc.	53,336	2.76
4,281	Ford Motor Co.	42,382	2.19
986	General Motors Co.	52,524	2.71
477	PACCAR, Inc.	49,618	2.56
1,186	Rivian Automotive, Inc.	15,774	0.82
198	Tesla, Inc.	79,960	4.13
		<u>293,594</u>	<u>15.17</u>
	Auto Parts & Equipment (3.30%) (2023: 4.91%)		
94	Autoliv, Inc.	8,816	0.45
300	BorgWarner, Inc.	9,537	0.49
971	Dana, Inc.	11,225	0.58
315	Gentex Corp.	9,050	0.47
197	Gentherm, Inc.	7,865	0.41
87	Lear Corp.	8,239	0.43
102	Visteon Corp.	9,050	0.47
		<u>63,782</u>	<u>3.30</u>
	Commercial Services (0.00%) (2023: 0.42%)		
	Distribution & Wholesale (2.72%) (2023: 4.18%)		
919	Copart, Inc.	52,741	2.72

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (3.20%) (2023: 4.40%)		
320	Cargurus, Inc.	11,693	0.60
779	Lyft, Inc.	10,049	0.52
667	Uber Technologies, Inc.	40,233	2.08
		<u>61,975</u>	<u>3.20</u>
	Retail (9.06%) (2023: 7.09%)		
56	AutoNation, Inc.	9,511	0.49
15	AutoZone, Inc.	48,030	2.48
207	CarMax, Inc.	16,924	0.87
180	Genuine Parts Co.	21,017	1.09
26	Group 1 Automotive, Inc.	10,958	0.57
34	Lithia Motors, Inc.	12,153	0.63
40	O'Reilly Automotive, Inc.	47,432	2.45
61	Penske Automotive Group, Inc.	9,299	0.48
		<u>175,324</u>	<u>9.06</u>
	Semiconductors (0.00%) (2023: 0.41%)		
		<u>647,416</u>	<u>33.45</u>
	Total Equities	<u>1,917,427</u>	<u>99.06</u>
	Preferred Stock (0.59%) (2023: 1.43%)		
	Germany (0.59%) (2023: 1.43%)		
	Auto Manufacturers (0.59%) (2023: 0.98%)		
189	Dr. Ing hc F Porsche AG	11,433	0.59
	Auto Parts & Equipment (0.00%) (2023: 0.45%)		
	Total Preferred Stock	<u>11,433</u>	<u>0.59</u>
	Total Transferable Securities (99.65%) (2023: 99.50%)	<u>1,928,860</u>	<u>99.65</u>
	Total Investments (99.65%) (2023: 99.50%)	<u>1,928,860</u>	<u>99.65</u>
	Other Net Assets (0.35%) (2023: 0.50%)	<u>6,791</u>	<u>0.35</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>1,935,651</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.61
Other assets			<u>0.39</u>
			<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.51%) (2023: 99.54%)		
	Equities (99.51%) (2023: 99.54%)		
	Australia (2.02%) (2023: 0.00%)		
	Iron & Steel (1.68%) (2023: 0.00%)		
2,159	Fortescue Ltd.	24,396	1.68
	Mining (0.34%) (2023: 0.00%)		
1,470	Vulcan Energy Resources Ltd.	4,869	0.34
		29,265	2.02
	Austria (1.37%) (2023: 2.69%)		
	Machinery — Diversified (0.00%) (2023: 1.75%)		
	Utilities — Electric (1.37%) (2023: 0.94%)		
274	Verbund AG	19,861	1.37
	Belgium (0.88%) (2023: 1.06%)		
	Utilities — Electric (0.88%) (2023: 1.06%)		
165	Elia Group SA	12,712	0.88
	Brazil (3.84%) (2023: 3.78%)		
	Energy – Alternate Sources (0.52%) (2023: 0.00%)		
8,444	Serena Energia SA	7,517	0.52
	Utilities — Electric (3.32%) (2023: 3.78%)		
5,642	Cia Energetica de Minas Gerais	9,986	0.69
2,824	CPFL Energia SA	14,440	0.99
3,003	Equatorial Energia SA	13,319	0.92
3,405	Neoenergia SA	10,423	0.72
		48,168	3.32
		55,685	3.84
	Canada (9.50%) (2023: 7.21%)		
	Energy – Alternate Sources (4.11%) (2023: 4.30%)		
12,640	Ballard Power Systems, Inc.	20,982	1.45
3,475	Canadian Solar, Inc.	38,642	2.66
		59,624	4.11
	Mining (2.99%) (2023: 0.00%)		
3,646	Ivanhoe Mines Ltd.	43,249	2.99
	Utilities — Electric (2.40%) (2023: 2.91%)		
818	Boralex, Inc.	16,330	1.13
3,292	Innergex Renewable Energy, Inc.	18,426	1.27
		34,756	2.40
		137,629	9.50
	Chile (0.71%) (2023: 0.76%)		
	Utilities — Electric (0.71%) (2023: 0.76%)		
117,310	Enel Americas SA	10,292	0.71

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Denmark (3.41%) (2023: 5.23%)		
	Energy – Alternate Sources (2.41%) (2023: 4.15%)		
2,565	Vestas Wind Systems AS	34,933	2.41
	Utilities — Electric (1.00%) (2023: 1.08%)		
322	Orsted AS	14,496	1.00
		49,429	3.41
	France (5.39%) (2023: 4.03%)		
	Electrical Components & Equipment (1.30%) (2023: 1.17%)		
76	Schneider Electric SE	18,958	1.30
	Energy – Alternate Sources (1.46%) (2023: 0.83%)		
514	Neoen SA	21,141	1.46
	Miscellaneous Manufacturers (2.63%) (2023: 2.03%)		
1,706	Alstom SA	38,087	2.63
		78,186	5.39
	Germany (1.92%) (2023: 2.53%)		
	Electrical Components & Equipment (0.78%) (2023: 1.30%)		
804	SMA Solar Technology AG	11,289	0.78
	Energy – Alternate Sources (0.36%) (2023: 1.23%)		
291	Encavis AG	5,228	0.36
	Utilities — Electric (0.78%) (2023: 0.00%)		
973	E.ON SE	11,330	0.78
		27,847	1.92
	Ireland (1.64%) (2023: 1.40%)		
	Electronics (1.64%) (2023: 1.40%)		
349	nVent Electric PLC	23,788	1.64
	Israel (1.22%) (2023: 0.99%)		
	Utilities — Electric (1.22%) (2023: 0.99%)		
1,019	Enlight Renewable Energy Ltd.	17,633	1.22
	Italy (2.67%) (2023: 2.35%)		
	Electrical Components & Equipment (0.00%) (2023: 1.47%)		
	Other Industrial (1.57%) (2023: 0.00%)		
356	Prysmian SpA	22,730	1.57
	Utilities — Electric (1.10%) (2023: 0.88%)		
2,016	Terna - Rete Elettrica Nazionale	15,907	1.10
		38,637	2.67
	Japan (6.78%) (2023: 4.97%)		
	Electrical Components & Equipment (1.47%) (2023: 0.87%)		
1,260	GS Yuasa Corp.	21,254	1.47
	Electronics (1.25%) (2023: 0.96%)		
1,380	TDK Corp.	18,198	1.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hand & Machine Tools (0.79%) (2023: 0.58%)		
211	Fuji Electric Co. Ltd.	11,490	0.79
	Machinery — Diversified (0.00%) (2023: 1.02%)		
	Utilities — Electric (3.27%) (2023: 1.54%)		
4,496	Chubu Electric Power Co., Inc.	47,360	3.27
		98,302	6.78
	Netherlands (1.16%) (2023: 1.77%)		
	Engineering & Construction (1.16%) (2023: 1.77%)		
1,345	Alfen NV	16,755	1.16
	New Zealand (0.00%) (2023: 0.42%)		
	Utilities — Electric (0.00%) (2023: 0.42%)		
	Norway (2.57%) (2023: 3.12%)		
	Energy – Alternate Sources (0.72%) (2023: 1.63%)		
16,944	NEL ASA	4,034	0.28
925	Scatec ASA	6,475	0.44
		10,509	0.72
	Mining (1.85%) (2023: 1.49%)		
4,858	Norsk Hydro ASA	26,751	1.85
		37,260	2.57
	People's Republic of China (26.68%) (2023: 18.34%)		
	Auto Parts & Equipment (4.39%) (2023: 1.85%)		
3,467	Eve Energy Co. Ltd.	22,201	1.53
12,740	Farasis Energy Gan Zhou Co. Ltd.	20,246	1.40
7,300	Gotion High-tech Co. Ltd.	21,222	1.46
		63,669	4.39
	Electrical Components & Equipment (5.42%) (2023: 3.17%)		
25,805	Camel Group Co. Ltd.	29,308	2.02
34,800	Goldwind Science & Technology Co. Ltd.	49,249	3.40
		78,557	5.42
	Electronics (4.12%) (2023: 3.43%)		
18,065	Beijing Sifang Automation Co. Ltd.	41,975	2.90
9,010	Jiangsu Zhongtian Technology Co. Ltd.	17,676	1.22
		59,651	4.12
	Energy – Alternate Sources (8.91%) (2023: 7.11%)		
39,037	Jinko Solar Co. Ltd.	38,025	2.63
2,208	JinkoSolar Holding Co. Ltd.	54,979	3.79
3,566	Sungrow Power Supply Co. Ltd.	36,069	2.49
		129,073	8.91
	Leisure Time (0.61%) (2023: 0.30%)		
8,349	Tianneng Power International Ltd.	8,857	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (3.23%) (2023: 2.48%)		
52,328	GEM Co. Ltd.	46,813	3.23
		<u>386,620</u>	<u>26.68</u>
	Republic of South Korea (2.08%) (2023: 6.02%)		
	Auto Parts & Equipment (1.24%) (2023: 1.92%)		
76	LG Energy Solution Ltd.	17,966	1.24
	Chemicals (0.00%) (2023: 1.75%)		
	Energy – Alternate Sources (0.61%) (2023: 1.65%)		
818	Doosan Fuel Cell Co. Ltd.	8,868	0.61
	Iron & Steel (0.23%) (2023: 0.70%)		
877	KG Dongbusteel	3,294	0.23
		<u>30,128</u>	<u>2.08</u>
	Spain (3.21%) (2023: 3.03%)		
	Energy – Alternate Sources (2.13%) (2023: 2.20%)		
965	Corp. ACCIONA Energias Renovables SA	17,787	1.23
1,615	Solaria Energia y Medio Ambiente SA	13,069	0.90
		<u>30,856</u>	<u>2.13</u>
	Utilities — Electric (1.08%) (2023: 0.83%)		
920	Redeia Corp. SA	15,719	1.08
		<u>46,575</u>	<u>3.21</u>
	Sweden (0.00%) (2023: 0.27%)		
	Energy – Alternate Sources (0.00%) (2023: 0.27%)		
	Switzerland (0.56%) (2023: 2.81%)		
	Energy – Alternate Sources (0.56%) (2023: 2.81%)		
127	Landis & Gyr Group AG	8,058	0.56
	United Kingdom (1.12%) (2023: 0.27%)		
	Energy – Alternate Sources (0.29%) (2023: 0.27%)		
9,392	ITM Power PLC	4,199	0.29
	Utilities — Electric (0.83%) (2023: 0.00%)		
1,017	National Grid PLC	12,100	0.83
		<u>16,299</u>	<u>1.12</u>
	United States (20.78%) (2023: 26.49%)		
	Auto Parts & Equipment (1.00%) (2023: 0.90%)		
7,640	Solid Power, Inc.	14,440	1.00
	Electrical Components & Equipment (0.00%) (2023: 0.54%)		
	Energy – Alternate Sources (12.41%) (2023: 20.55%)		
7,852	Array Technologies, Inc.	47,426	3.27
142	Enphase Energy, Inc.	9,753	0.67
245	First Solar, Inc.	43,179	2.98
4,883	Shoals Technologies Group, Inc.	27,003	1.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Energy – Alternate Sources (12.41%) (2023: 20.55%) (continued)				
6,401	Sunnova Energy International, Inc.	21,955	1.52	
3,302	Sunrun, Inc.	30,543	2.11	
		<u>179,859</u>	<u>12.41</u>	
Iron & Steel (1.44%) (2023: 0.00%)				
179	Nucor Corp.	<u>20,891</u>	<u>1.44</u>	
Retail (1.84%) (2023: 0.00%)				
6,574	EVgo, Inc.	<u>26,625</u>	<u>1.84</u>	
Utilities — Electric (4.09%) (2023: 4.50%)				
265	Eversource Energy	15,219	1.05	
429	Exelon Corp.	16,147	1.11	
412	Ormat Technologies, Inc.	<u>27,901</u>	<u>1.93</u>	
		<u>59,267</u>	<u>4.09</u>	
		<u>301,082</u>	<u>20.78</u>	
Total Equities		<u>1,442,043</u>	<u>99.51</u>	
Total Transferable Securities (99.51%) (2023: 99.54%)		<u>1,442,043</u>	<u>99.51</u>	
Financial Derivative Instruments (0.00%) (2023: 0.00%)				
Open Forward Foreign Currency Exchange Contracts (0.00%) (2023: 0.00%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2025	DKK 1,888	USD 263	(1)	0.00
02/01/2025	DKK 1,184	USD 165	(1)	0.00
02/01/2025	EUR 210	USD 219	(1)	0.00
02/01/2025	NOK 2,692	USD 236	<u>1</u>	<u>0.00</u>
Unrealised gain on open forward foreign currency exchange contracts			1	0.00
Unrealised loss on open forward foreign currency exchange contracts			<u>(3)</u>	<u>0.00</u>
Net unrealised loss on open forward foreign currency exchange contracts			<u>(2)</u>	<u>0.00</u>
Total Financial Derivative Instruments			<u>(2)</u>	<u>0.00</u>
		<i>Fair Value USD</i>	<i>Fund %</i>	
Total Investments (99.51%) (2023: 99.54%)		1,442,041	99.51	
Other Net Assets (0.49%) (2023: 0.46%)		<u>7,121</u>	<u>0.49</u>	
Net Assets (100.00%) (2023: 100.00%)		<u>1,449,162</u>	<u>100.00</u>	

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.39
Over the counter financial derivative instruments	0.00
Other assets	0.61
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (98.75%) (2023: 88.68%)		
	Equities (90.86%) (2023: 88.68%)		
	Canada (0.08%) (2023: 0.00%)		
	Environmental Control (0.08%) (2023: 0.00%)		
98	Waste Connections, Inc.	16,815	0.08
	Ireland (2.05%) (2023: 0.00%)		
	Building & Construction Materials (0.37%) (2023: 0.00%)		
284	CRH PLC	26,276	0.12
251	Johnson Controls International PLC	19,811	0.09
92	Trane Technologies PLC	33,980	0.16
		80,067	0.37
	Chemicals (0.37%) (2023: 0.00%)		
192	Linde PLC	80,385	0.37
	Computers (0.49%) (2023: 0.00%)		
242	Accenture PLC	85,133	0.39
81	Seagate Technology Holdings PLC	6,991	0.03
111	TE Connectivity PLC	15,870	0.07
		107,994	0.49
	Electrical Components & Equipment (0.24%) (2023: 0.00%)		
155	Eaton Corp. PLC	51,440	0.24
	Entertainment (0.08%) (2023: 0.00%)		
68	Flutter Entertainment PLC	17,575	0.08
	Environmental Control (0.03%) (2023: 0.00%)		
60	Pentair PLC	6,038	0.03
	Full Line Insurance (0.20%) (2023: 0.00%)		
91	Aon PLC	32,684	0.15
38	Willis Towers Watson PLC	11,903	0.05
		44,587	0.20
	Healthcare Products (0.22%) (2023: 0.00%)		
517	Medtronic PLC	41,298	0.19
34	STERIS PLC	6,989	0.03
		48,287	0.22
	Packaging & Containers (0.05%) (2023: 0.00%)		
196	Smurfit WestRock PLC	10,556	0.05
		446,929	2.05
	Liberia (0.10%) (2023: 0.00%)		
	Leisure Time (0.10%) (2023: 0.00%)		
94	Royal Caribbean Cruises Ltd.	21,685	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (0.14%) (2023: 0.00%)		
	Chemicals (0.05%) (2023: 0.00%)		
132	LyondellBasell Industries NV	9,804	0.05
	Semiconductors (0.09%) (2023: 0.00%)		
98	NXP Semiconductors NV	20,369	0.09
		30,173	0.14
	Panama (0.05%) (2023: 0.00%)		
	Leisure Time (0.05%) (2023: 0.00%)		
421	Carnival Corp.	10,491	0.05
	Switzerland (0.27%) (2023: 0.00%)		
	Electronics (0.06%) (2023: 0.00%)		
68	Garmin Ltd.	14,026	0.06
	Full Line Insurance (0.21%) (2023: 0.00%)		
165	Chubb Ltd.	45,589	0.21
		59,615	0.27
	United States (88.17%) (2023: 88.68%)		
	Advertising (0.13%) (2023: 0.14%)		
85	Omnicom Group, Inc.	7,314	0.03
174	Trade Desk, Inc.	20,450	0.10
		27,764	0.13
	Aerospace & Defense (0.60%) (2023: 0.20%)		
440	General Electric Co.	73,387	0.34
51	HEICO Corp.	12,125	0.05
170	Howmet Aerospace, Inc.	18,593	0.08
22	TransDigm Group, Inc.	27,880	0.13
		131,985	0.60
	Agriculture (0.05%) (2023: 0.08%)		
204	Archer-Daniels-Midland Co.	10,306	0.05
	Airlines (0.17%) (2023: 0.13%)		
255	Delta Air Lines, Inc.	15,427	0.07
238	Southwest Airlines Co.	8,002	0.04
136	United Airlines Holdings, Inc.	13,206	0.06
		36,635	0.17
	Auto Manufacturers (2.40%) (2023: 2.17%)		
56	Cummins, Inc.	19,522	0.09
1,615	Ford Motor Co.	15,988	0.07
459	General Motors Co.	24,451	0.11
204	PACCAR, Inc.	21,220	0.10
1,095	Tesla, Inc.	442,205	2.03
		523,386	2.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (4.15%) (2023: 3.34%)			
3,096	Bank of America Corp.	136,069	0.62
295	Bank of New York Mellon Corp.	22,665	0.10
743	Citigroup, Inc.	52,300	0.24
187	Citizens Financial Group, Inc.	8,183	0.04
272	Fifth Third Bancorp	11,500	0.05
5	First Citizens BancShares, Inc.	10,565	0.05
129	Goldman Sachs Group, Inc.	73,868	0.34
578	Huntington Bancshares, Inc.	9,404	0.04
1,132	JPMorgan Chase & Co.	271,352	1.24
374	KeyCorp	6,410	0.03
68	M&T Bank Corp.	12,785	0.06
634	Morgan Stanley	79,707	0.37
85	Northern Trust Corp.	8,713	0.04
164	PNC Financial Services Group, Inc.	31,627	0.15
374	Regions Financial Corp.	8,796	0.04
114	State Street Corp.	11,189	0.05
527	Truist Financial Corp.	22,861	0.11
635	U.S. Bancorp	30,372	0.14
1,379	Wells Fargo & Co.	96,861	0.44
		905,227	4.15
Beverages (1.14%) (2023: 1.51%)			
187	Brown-Forman Corp. Class B	7,102	0.03
1,693	Coca-Cola Co.	105,406	0.49
68	Constellation Brands, Inc.	15,028	0.07
496	Keurig Dr. Pepper, Inc.	15,932	0.07
408	Monster Beverage Corp.	21,444	0.10
548	PepsiCo, Inc.	83,329	0.38
		248,241	1.14
Building & Construction Materials (0.37%) (2023: 0.41%)			
51	Builders FirstSource, Inc.	7,289	0.03
375	Carrier Global Corp.	25,598	0.12
14	Lennox International, Inc.	8,530	0.04
26	Martin Marietta Materials, Inc.	13,429	0.06
85	Masco Corp.	6,168	0.03
34	Owens Corning	5,791	0.03
51	Vulcan Materials Co.	13,119	0.06
		79,924	0.37
Chemicals (0.64%) (2023: 0.82%)			
92	Air Products & Chemicals, Inc.	26,684	0.12
68	CF Industries Holdings, Inc.	5,802	0.02
272	Dow, Inc.	10,915	0.05
166	DuPont de Nemours, Inc.	12,657	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.64%) (2023: 0.82%) (continued)			
109	Ecolab, Inc.	25,541	0.12
86	PPG Industries, Inc.	10,273	0.05
51	RPM International, Inc.	6,276	0.03
102	Sherwin-Williams Co.	34,673	0.16
51	Westlake Corp.	5,847	0.03
		<u>138,668</u>	<u>0.64</u>
Commercial Services (1.61%) (2023: 1.77%)			
98	Affirm Holdings, Inc.	5,968	0.03
158	Automatic Data Processing, Inc.	46,251	0.21
221	Block, Inc.	18,783	0.09
51	Booz Allen Hamilton Holding Corp.	6,564	0.03
172	Cintas Corp.	31,424	0.14
29	Corpay, Inc.	9,814	0.05
51	Equifax, Inc.	12,997	0.06
102	Global Payments, Inc.	11,430	0.05
72	Moody's Corp.	34,083	0.16
421	PayPal Holdings, Inc.	35,932	0.16
56	Quanta Services, Inc.	17,699	0.08
187	Rollins, Inc.	8,668	0.04
128	S&P Global, Inc.	63,748	0.29
196	Toast, Inc.	7,144	0.03
72	TransUnion	6,675	0.03
27	United Rentals, Inc.	19,020	0.09
56	Verisk Analytics, Inc.	15,424	0.07
		<u>351,624</u>	<u>1.61</u>
Computers (7.64%) (2023: 7.68%)			
5,677	Apple, Inc.	1,421,634	6.52
204	Cognizant Technology Solutions Corp.	15,688	0.07
90	CrowdStrike Holdings, Inc.	30,794	0.14
128	Dell Technologies, Inc.	14,751	0.07
300	Fortinet, Inc.	28,344	0.13
30	Gartner, Inc.	14,534	0.07
510	Hewlett Packard Enterprise Co.	10,889	0.05
391	HP, Inc.	12,758	0.06
357	International Business Machines Corp.	78,479	0.36
85	NetApp, Inc.	9,867	0.04
102	Pure Storage, Inc.	6,266	0.03
166	Super Micro Computer, Inc.	5,060	0.02
119	Western Digital Corp.	7,096	0.03
56	Zscaler, Inc.	10,103	0.05
		<u>1,666,263</u>	<u>7.64</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.21%) (2023: 0.43%)			
55	Deckers Outdoor Corp.	11,170	0.05
469	NIKE, Inc.	35,489	0.16
		<u>46,659</u>	<u>0.21</u>
Cosmetics & Personal Care (0.97%) (2023: 1.11%)			
317	Colgate-Palmolive Co.	28,819	0.13
88	Estee Lauder Cos., Inc.	6,598	0.03
738	Kenvue, Inc.	15,756	0.08
952	Procter & Gamble Co.	159,603	0.73
		<u>210,776</u>	<u>0.97</u>
Distribution & Wholesale (0.30%) (2023: 0.37%)			
391	Copart, Inc.	22,440	0.10
221	Fastenal Co.	15,892	0.07
17	Watsco, Inc.	8,056	0.04
19	WW Grainger, Inc.	20,027	0.09
		<u>66,415</u>	<u>0.30</u>
Diversified Financial Services (4.49%) (2023: 4.29%)			
283	American Express Co.	83,992	0.39
38	Ameriprise Financial, Inc.	20,232	0.09
228	Apollo Global Management, Inc.	37,656	0.17
68	ARES Management Corp.	12,038	0.06
55	Blackrock, Inc.	56,381	0.26
288	Blackstone, Inc.	49,657	0.23
153	Capital One Financial Corp.	27,283	0.13
136	Carlyle Group, Inc.	6,867	0.03
38	Cboe Global Markets, Inc.	7,425	0.03
686	Charles Schwab Corp.	50,771	0.23
137	CME Group, Inc.	31,816	0.15
83	Coinbase Global, Inc.	20,609	0.09
102	Discover Financial Services	17,669	0.08
43	Interactive Brokers Group, Inc.	7,597	0.03
221	Intercontinental Exchange, Inc.	32,931	0.15
79	Jefferies Financial Group, Inc.	6,194	0.03
371	KKR & Co., Inc.	54,875	0.25
28	LPL Financial Holdings, Inc.	9,142	0.04
360	Mastercard, Inc.	189,565	0.87
238	Nasdaq, Inc.	18,400	0.08
85	Raymond James Financial, Inc.	13,203	0.06
421	SoFi Technologies, Inc.	6,483	0.03
170	Synchrony Financial	11,050	0.05
660	Visa, Inc.	208,586	0.96
		<u>980,422</u>	<u>4.49</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.20%) (2023: 0.21%)			
85	AMETEK, Inc.	15,322	0.07
221	Emerson Electric Co.	27,389	0.13
		<u>42,711</u>	<u>0.20</u>
Electronics (0.32%) (2023: 0.31%)			
476	Amphenol Corp.	33,058	0.15
136	Fortive Corp.	10,200	0.05
21	Hubbell, Inc.	8,796	0.04
68	Keysight Technologies, Inc.	10,923	0.05
89	Trimble, Inc.	6,289	0.03
		<u>69,266</u>	<u>0.32</u>
Energy – Alternate Sources (0.03%) (2023: 0.07%)			
39	First Solar, Inc.	6,873	0.03
Engineering & Construction (0.06%) (2023: 0.03%)			
15	Comfort Systems USA, Inc.	6,361	0.03
17	EMCOR Group, Inc.	7,716	0.03
		<u>14,077</u>	<u>0.06</u>
Entertainment (0.08%) (2023: 0.12%)			
187	DraftKings, Inc.	6,956	0.03
85	Live Nation Entertainment, Inc.	11,008	0.05
		<u>17,964</u>	<u>0.08</u>
Environmental Control (0.31%) (2023: 0.32%)			
119	Republic Services, Inc.	23,940	0.11
102	Veralto Corp.	10,389	0.05
166	Waste Management, Inc.	33,497	0.15
		<u>67,826</u>	<u>0.31</u>
Food (0.66%) (2023: 0.92%)			
238	General Mills, Inc.	15,177	0.07
57	Hershey Co.	9,653	0.04
221	Hormel Foods Corp.	6,933	0.03
136	Kellanova	11,012	0.05
493	Kraft Heinz Co.	15,140	0.07
272	Kroger Co.	16,633	0.08
102	McCormick & Co., Inc.	7,776	0.04
544	Mondelez International, Inc.	32,493	0.15
184	Sysco Corp.	14,069	0.06
136	Tyson Foods, Inc.	7,812	0.04
106	U.S. Foods Holding Corp.	7,151	0.03
		<u>143,849</u>	<u>0.66</u>
Forest Products & Paper (0.03%) (2023: 0.03%)			
136	International Paper Co.	7,319	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (3.45%) (2023: 3.20%)		
224	Aflac, Inc.	23,170	0.11
102	Allstate Corp.	19,665	0.09
267	American International Group, Inc.	19,438	0.09
145	Arch Capital Group Ltd.	13,391	0.06
93	Arthur J Gallagher & Co.	26,398	0.12
865	Berkshire Hathaway, Inc.	392,087	1.80
119	Brown & Brown, Inc.	12,140	0.06
68	Cincinnati Financial Corp.	9,772	0.04
255	Corebridge Financial, Inc.	7,632	0.03
17	Erie Indemnity Co.	7,008	0.03
17	Everest Group Ltd.	6,162	0.03
102	Fidelity National Financial, Inc.	5,726	0.03
119	Hartford Financial Services Group, Inc.	13,019	0.06
75	Loews Corp.	6,352	0.03
6	Markel Group, Inc.	10,357	0.05
197	Marsh & McLennan Cos., Inc.	41,845	0.19
279	MetLife, Inc.	22,844	0.10
102	Principal Financial Group, Inc.	7,896	0.04
248	Progressive Corp.	59,423	0.27
136	Prudential Financial, Inc.	16,120	0.07
96	Travelers Cos., Inc.	23,125	0.11
153	W.R. Berkley Corp.	8,954	0.04
		752,524	3.45
	Hand & Machine Tools (0.03%) (2023: 0.06%)		
17	Snap-on, Inc.	5,771	0.03
	Healthcare Products (2.47%) (2023: 2.75%)		
696	Abbott Laboratories	78,725	0.36
119	Agilent Technologies, Inc.	15,986	0.07
34	Align Technology, Inc.	7,089	0.03
187	Baxter International, Inc.	5,453	0.03
578	Boston Scientific Corp.	51,627	0.24
68	Cooper Cos., Inc.	6,251	0.03
289	Danaher Corp.	66,340	0.30
238	Edwards Lifesciences Corp.	17,619	0.08
187	GE HealthCare Technologies, Inc.	14,620	0.07
102	Hologic, Inc.	7,353	0.03
30	IDEXX Laboratories, Inc.	12,403	0.06
29	Insulet Corp.	7,571	0.03
139	Intuitive Surgical, Inc.	72,552	0.33
43	Natera, Inc.	6,807	0.03
54	ResMed, Inc.	12,349	0.06
152	Stryker Corp.	54,728	0.25
145	Thermo Fisher Scientific, Inc.	75,433	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (2.47%) (2023: 2.75%) (continued)			
22	Waters Corp.	8,162	0.04
28	West Pharmaceutical Services, Inc.	9,172	0.04
85	Zimmer Biomet Holdings, Inc.	8,979	0.04
		<u>539,219</u>	<u>2.47</u>
Healthcare Services (1.47%) (2023: 1.88%)			
221	Centene Corp.	13,388	0.06
90	Elevance Health, Inc.	33,201	0.15
106	HCA Healthcare, Inc.	31,816	0.15
51	Humana, Inc.	12,939	0.06
68	IQVIA Holdings, Inc.	13,363	0.06
34	Labcorp Holdings, Inc.	7,797	0.03
22	Molina Healthcare, Inc.	6,403	0.03
40	Quest Diagnostics, Inc.	6,034	0.03
387	UnitedHealth Group, Inc.	195,768	0.90
		<u>320,709</u>	<u>1.47</u>
Home Builders (0.26%) (2023: 0.26%)			
136	DR Horton, Inc.	19,016	0.09
106	Lennar Corp.	14,455	0.06
1	NVR, Inc.	8,179	0.04
85	PulteGroup, Inc.	9,256	0.04
47	Toll Brothers, Inc.	5,920	0.03
		<u>56,826</u>	<u>0.26</u>
Household Products (0.20%) (2023: 0.22%)			
34	Avery Dennison Corp.	6,362	0.03
102	Church & Dwight Co., Inc.	10,680	0.05
51	Clorox Co.	8,283	0.04
136	Kimberly-Clark Corp.	17,822	0.08
		<u>43,147</u>	<u>0.20</u>
Internet (11.87%) (2023: 11.30%)			
170	Airbnb, Inc.	22,340	0.10
4,297	Alphabet, Inc. Class A	813,422	3.73
3,751	Amazon.com, Inc.	822,932	3.77
13	Booking Holdings, Inc.	64,590	0.30
51	CDW Corp.	8,876	0.04
714	Coupang, Inc.	15,694	0.07
153	DoorDash, Inc.	25,666	0.12
192	eBay, Inc.	11,894	0.05
54	Expedia Group, Inc.	10,062	0.05
272	Gen Digital, Inc.	7,447	0.03
51	GoDaddy, Inc.	10,066	0.05
21	MercadoLibre, Inc.	35,709	0.16
793	Meta Platforms, Inc.	464,309	2.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Internet (11.87%) (2023: 11.30%) (continued)			
160	Netflix, Inc.	142,611	0.65
249	Palo Alto Networks, Inc.	45,308	0.21
222	Pinterest, Inc.	6,438	0.03
272	Robinhood Markets, Inc.	10,135	0.05
547	Snap, Inc.	5,891	0.03
885	Uber Technologies, Inc.	53,383	0.24
34	VeriSign, Inc.	7,037	0.03
85	Zillow Group, Inc.	6,294	0.03
		<u>2,590,104</u>	<u>11.87</u>
Iron & Steel (0.12%) (2023: 0.17%)			
102	Nucor Corp.	11,904	0.05
22	Reliance, Inc.	5,924	0.03
68	Steel Dynamics, Inc.	7,757	0.04
		<u>25,585</u>	<u>0.12</u>
Lodging (0.32%) (2023: 0.40%)			
102	Hilton Worldwide Holdings, Inc.	25,210	0.12
276	Las Vegas Sands Corp.	14,176	0.06
113	Marriott International, Inc.	31,520	0.14
		<u>70,906</u>	<u>0.32</u>
Machinery — Diversified (0.61%) (2023: 0.76%)			
115	Deere & Co.	48,725	0.22
51	Dover Corp.	9,568	0.05
34	IDEX Corp.	7,116	0.03
150	Ingersoll Rand, Inc.	13,569	0.06
170	Otis Worldwide Corp.	15,744	0.07
44	Rockwell Automation, Inc.	12,575	0.06
68	Westinghouse Air Brake Technologies Corp.	12,892	0.06
102	Xylem, Inc.	11,834	0.06
		<u>132,023</u>	<u>0.61</u>
Machinery, Construction & Mining (0.57%) (2023: 0.37%)			
199	Caterpillar, Inc.	72,189	0.33
103	GE Vernova, Inc.	33,880	0.16
153	Vertiv Holdings Co.	17,382	0.08
		<u>123,451</u>	<u>0.57</u>
Media (0.93%) (2023: 1.17%)			
56	Charter Communications, Inc.	19,195	0.09
1,650	Comcast Corp.	61,925	0.28
17	FactSet Research Systems, Inc.	8,165	0.04
172	Fox Corp.	8,356	0.04
102	Liberty Media Corp.-Liberty Formula One	9,451	0.04
221	News Corp. Class A	6,086	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Media (0.93%) (2023: 1.17%) (continued)			
712	Walt Disney Co.	79,281	0.36
986	Warner Bros Discovery, Inc.	10,422	0.05
		<u>202,881</u>	<u>0.93</u>
Mining (0.17%) (2023: 0.38%)			
561	Freeport-McMoRan, Inc.	21,363	0.10
442	Newmont Corp.	16,451	0.07
		<u>37,814</u>	<u>0.17</u>
Miscellaneous Manufacturers (0.56%) (2023: 0.85%)			
221	3M Co.	28,529	0.13
30	Axon Enterprise, Inc.	17,830	0.08
17	Carlisle Cos., Inc.	6,270	0.03
119	Illinois Tool Works, Inc.	30,174	0.14
51	Parker-Hannifin Corp.	32,437	0.15
17	Teledyne Technologies, Inc.	7,890	0.03
		<u>123,130</u>	<u>0.56</u>
Oil & Gas (1.68%) (2023: 1.88%)			
735	Chevron Corp.	106,457	0.49
1,795	Exxon Mobil Corp.	193,088	0.88
142	Marathon Petroleum Corp.	19,809	0.09
170	Phillips 66	19,368	0.09
10	Texas Pacific Land Corp.	11,060	0.05
134	Valero Energy Corp.	16,427	0.08
		<u>366,209</u>	<u>1.68</u>
Oil & Gas Services (0.22%) (2023: 0.15%)			
408	Baker Hughes Co.	16,736	0.08
357	Halliburton Co.	9,707	0.04
570	Schlumberger NV	21,854	0.10
		<u>48,297</u>	<u>0.22</u>
Packaging & Containers (0.07%) (2023: 0.07%)			
119	Ball Corp.	6,561	0.03
34	Packaging Corp. of America	7,654	0.04
		<u>14,215</u>	<u>0.07</u>
Pharmaceuticals (5.27%) (2023: 6.46%)			
709	AbbVie, Inc.	125,989	0.58
51	Alnylam Pharmaceuticals, Inc.	12,001	0.06
207	Amgen, Inc.	53,952	0.25
109	Becton Dickinson & Co.	24,729	0.11
51	Biogen, Inc.	7,799	0.04
785	Bristol-Myers Squibb Co.	44,400	0.20
102	Cardinal Health, Inc.	12,063	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (5.27%) (2023: 6.46%) (continued)			
75	Cencora, Inc.	16,851	0.08
113	Cigna Group	31,204	0.14
272	Corteva, Inc.	15,493	0.07
490	CVS Health Corp.	21,996	0.10
153	Dexcom, Inc.	11,899	0.05
365	Eli Lilly & Co.	281,780	1.29
493	Gilead Sciences, Inc.	45,538	0.21
68	Illumina, Inc.	9,087	0.04
969	Johnson & Johnson	140,137	0.64
55	McKesson Corp.	31,345	0.14
956	Merck & Co., Inc.	95,103	0.44
153	Moderna, Inc.	6,362	0.03
2,174	Pfizer, Inc.	57,676	0.26
39	Regeneron Pharmaceuticals, Inc.	27,781	0.13
18	United Therapeutics Corp.	6,351	0.03
102	Vertex Pharmaceuticals, Inc.	41,075	0.19
174	Zoetis, Inc.	28,350	0.13
		<u>1,148,961</u>	<u>5.27</u>
Pipelines (0.51%) (2023: 0.51%)			
95	Cheniere Energy, Inc.	20,413	0.09
884	Kinder Morgan, Inc.	24,222	0.11
247	ONEOK, Inc.	24,799	0.12
85	Targa Resources Corp.	15,172	0.07
493	Williams Cos., Inc.	26,681	0.12
		<u>111,287</u>	<u>0.51</u>
Real Estate (0.13%) (2023: 0.06%)			
119	CBRE Group, Inc.	15,624	0.07
170	CoStar Group, Inc.	12,170	0.06
		<u>27,794</u>	<u>0.13</u>
Real Estate Investment Trusts (1.66%) (2023: 2.11%)			
68	Alexandria Real Estate Equities, Inc.	6,634	0.03
187	American Tower Corp.	34,298	0.16
60	AvalonBay Communities, Inc.	13,198	0.06
170	Crown Castle, Inc.	15,429	0.07
133	Digital Realty Trust, Inc.	23,585	0.11
38	Equinix, Inc.	35,830	0.16
153	Equity Residential	10,979	0.05
28	Essex Property Trust, Inc.	7,992	0.04
85	Extra Space Storage, Inc.	12,716	0.06
238	Invitation Homes, Inc.	7,609	0.03
119	Iron Mountain, Inc.	12,508	0.06
238	Kimco Realty Corp.	5,576	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (1.66%) (2023: 2.11%) (continued)			
51	Mid-America Apartment Communities, Inc.	7,883	0.04
360	Prologis, Inc.	38,052	0.17
68	Public Storage	20,362	0.09
346	Realty Income Corp.	18,480	0.08
40	SBA Communications Corp.	8,152	0.04
123	Simon Property Group, Inc.	21,182	0.10
153	Ventas, Inc.	9,010	0.04
438	VICI Properties, Inc.	12,794	0.06
245	Welltower, Inc.	30,878	0.14
289	Weyerhaeuser Co.	8,135	0.04
		361,282	1.66
Retail (4.81%) (2023: 4.65%)			
7	AutoZone, Inc.	22,414	0.10
85	Best Buy Co., Inc.	7,293	0.03
21	Burlington Stores, Inc.	5,986	0.03
47	Carvana Co.	9,558	0.04
528	Chipotle Mexican Grill, Inc.	31,838	0.15
167	Costco Wholesale Corp.	153,017	0.70
51	Darden Restaurants, Inc.	9,521	0.04
85	Dollar General Corp.	6,445	0.03
13	Domino's Pizza, Inc.	5,457	0.03
82	Ferguson Enterprises, Inc.	14,233	0.07
51	Genuine Parts Co.	5,955	0.03
380	Home Depot, Inc.	147,816	0.68
223	Lowe's Cos., Inc.	55,036	0.25
34	Lululemon Athletica, Inc.	13,002	0.06
270	McDonald's Corp.	78,270	0.36
22	O'Reilly Automotive, Inc.	26,088	0.12
136	Ross Stores, Inc.	20,573	0.10
437	Starbucks Corp.	39,876	0.18
175	Target Corp.	23,657	0.11
441	TJX Cos., Inc.	53,277	0.24
195	Tractor Supply Co.	10,347	0.05
17	Ulta Beauty, Inc.	7,394	0.03
3,079	Walmart, Inc.	278,188	1.28
52	Williams-Sonoma, Inc.	9,629	0.04
103	Yum! Brands, Inc.	13,818	0.06
		1,048,688	4.81
Semiconductors (9.99%) (2023: 7.12%)			
650	Advanced Micro Devices, Inc.	78,514	0.36
191	Analog Devices, Inc.	40,580	0.18
325	Applied Materials, Inc.	52,855	0.24
1,635	Broadcom, Inc.	379,058	1.74

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (9.99%) (2023: 7.12%) (continued)			
1,928	Intel Corp.	38,656	0.18
53	KLA Corp.	33,396	0.15
476	Lam Research Corp.	34,381	0.16
289	Marvell Technology, Inc.	31,920	0.15
221	Microchip Technology, Inc.	12,674	0.06
405	Micron Technology, Inc.	34,085	0.15
19	Monolithic Power Systems, Inc.	11,242	0.05
9,513	NVIDIA Corp.	1,277,501	5.86
170	ON Semiconductor Corp.	10,719	0.05
431	QUALCOMM, Inc.	66,210	0.30
68	Teradyne, Inc.	8,563	0.04
368	Texas Instruments, Inc.	69,004	0.32
		<u>2,179,358</u>	<u>9.99</u>
Software (10.37%) (2023: 11.57%)			
159	Adobe, Inc.	70,704	0.32
34	ANSYS, Inc.	11,469	0.05
115	AppLovin Corp.	37,241	0.17
61	Atlassian Corp.	14,846	0.07
75	Autodesk, Inc.	22,168	0.10
44	Broadridge Financial Solutions, Inc.	9,948	0.05
107	Cadence Design Systems, Inc.	32,149	0.15
114	Cloudflare, Inc.	12,276	0.06
124	Datadog, Inc.	17,718	0.08
67	DocuSign, Inc.	6,026	0.03
119	Dynatrace, Inc.	6,468	0.03
102	Electronic Arts, Inc.	14,923	0.07
10	Fair Isaac Corp.	19,909	0.09
238	Fidelity National Information Services, Inc.	19,223	0.09
238	Fiserv, Inc.	48,890	0.22
37	Guidewire Software, Inc.	6,238	0.03
17	HubSpot, Inc.	11,845	0.05
109	Intuit, Inc.	68,507	0.31
22	Manhattan Associates, Inc.	5,945	0.03
2,741	Microsoft Corp.	1,155,332	5.30
74	MicroStrategy, Inc.	21,432	0.10
30	MongoDB, Inc.	6,984	0.03
31	MSCI, Inc.	18,600	0.09
98	Nutanix, Inc.	5,996	0.03
1,030	Oracle Corp.	171,639	0.79
754	Palantir Technologies, Inc.	57,025	0.26
137	Paychex, Inc.	19,210	0.09
51	PTC, Inc.	9,377	0.04
226	ROBLOX Corp.	13,076	0.06
44	Roper Technologies, Inc.	22,873	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (10.37%) (2023: 11.57%) (continued)			
347	Salesforce, Inc.	116,013	0.53
75	ServiceNow, Inc.	79,509	0.36
122	Snowflake, Inc.	18,838	0.09
102	SS&C Technologies Holdings, Inc.	7,730	0.04
66	Synopsys, Inc.	32,034	0.15
68	Take-Two Interactive Software, Inc.	12,517	0.06
68	Twilio, Inc.	7,349	0.03
17	Tyler Technologies, Inc.	9,803	0.04
61	Veeva Systems, Inc.	12,825	0.06
72	Workday, Inc.	18,578	0.08
100	Zoom Communications, Inc.	8,161	0.04
		<u>2,261,394</u>	<u>10.37</u>
Technology Hardware & Equipment (0.03%) (2023: 0.03%)			
17	Zebra Technologies Corp.	6,566	0.03
Telecommunications (2.00%) (2023: 1.80%)			
486	Arista Networks, Inc.	53,718	0.25
2,805	AT&T, Inc.	63,870	0.29
1,553	Cisco Systems, Inc.	91,938	0.42
340	Corning, Inc.	16,157	0.07
64	Motorola Solutions, Inc.	29,583	0.14
487	T-Mobile U.S., Inc.	107,495	0.49
21	Ubiquiti, Inc.	6,970	0.03
1,688	Verizon Communications, Inc.	67,503	0.31
		<u>437,234</u>	<u>2.00</u>
Transportation (0.73%) (2023: 0.98%)			
50	Expeditors International of Washington, Inc.	5,539	0.02
104	FedEx Corp.	29,258	0.13
38	JB Hunt Transport Services, Inc.	6,485	0.03
85	Old Dominion Freight Line, Inc.	14,994	0.07
245	Union Pacific Corp.	55,870	0.26
327	United Parcel Service, Inc.	41,235	0.19
43	XPO, Inc.	5,639	0.03
		<u>159,020</u>	<u>0.73</u>
Utilities — Electric (1.02%) (2023: 0.98%)			
255	CenterPoint Energy, Inc.	8,091	0.04
136	Consolidated Edison, Inc.	12,135	0.05
132	Constellation Energy Corp.	29,530	0.13
153	Edison International	12,216	0.06
170	Entergy Corp.	12,889	0.06
136	Eversource Energy	7,810	0.04
391	Exelon Corp.	14,717	0.07
853	NextEra Energy, Inc.	61,152	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
Utilities — Electric (1.02%) (2023: 0.98%) (continued)						
81	NRG Energy, Inc.	7,308	0.03			
850	PG&E Corp.	17,153	0.08			
204	Public Service Enterprise Group, Inc.	17,236	0.08			
255	Sempra	22,369	0.10			
		222,606	1.02			
Utilities — Electric & Gas (0.04%) (2023: 0.03%)						
66	Atmos Energy Corp.	9,192	0.04			
Water (0.05%) (2023: 0.05%)						
83	American Water Works Co., Inc.	10,333	0.05			
		19,230,706	88.17			
Total Equities		19,816,414	90.86			
Government Bonds (7.89%) (2023: 0.00%)						
United States (7.89%) (2023: 0.00%)						
1,730,000	U.S. Treasury Bills Zero Coupon 13/02/2025	1,721,456	7.89			
Total Government Bonds		1,721,456	7.89			
Total Transferable Securities (98.75%) (2023: 88.68%)		21,537,870	98.75			
Financial Derivative Instruments ((1.08%) (2023: 1.11%))						
Futures Contracts Outstanding ((1.08%) (2023: 1.11%))						
<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
24	2,573,821	USD	US 5 Year Note (Cbt)	31/03/2025	(22,508)	(0.10)
14	2,881,155	USD	US 2 Year Note (Cbt)	31/03/2025	(2,624)	(0.01)
22	2,604,234	USD	US Long Bond (Cbt)	20/03/2025	(99,672)	(0.46)
24	2,656,078	USD	US 10 Year Note (Cbt)	20/03/2025	(46,078)	(0.21)
23	2,625,001	USD	US 10 Year Ultra Bond	20/03/2025	(64,813)	(0.30)
Unrealised loss on futures contracts outstanding					(235,695)	(1.08)
Net unrealised loss on futures contracts outstanding					(235,695)	(1.08)
Total Financial Derivative Instruments					(235,695)	(1.08)
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (97.67%) (2023: 89.79%)					21,302,175	97.67
Other Net Assets (2.33%) (2023: 10.21%)					509,018	2.33
Net Assets (100.00%) (2023: 100.00%)					21,811,193	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.67
Other assets	<u>2.33</u>
	<u><u>100.00</u></u>

The counterparty to the futures contracts outstanding is Goldman Sachs.

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (99.68%) (2023: 99.71%)		
	Equities (99.68%) (2023: 99.71%)		
	Cyprus (0.49%) (2023: 0.08%)		
	Mining (0.49%) (2023: 0.08%)		
16,202	Atalaya Mining PLC	58,165	0.49
	Ireland (2.45%) (2023: 4.11%)		
	Commercial Services (2.45%) (2023: 4.11%)		
8,497	Experian PLC	292,722	2.45
	Israel (1.23%) (2023: 0.69%)		
	Diversified Financial Services (1.23%) (2023: 0.69%)		
5,445	Plus500 Ltd.	147,450	1.23
	Luxembourg (2.45%) (2023: 2.63%)		
	Retail (2.45%) (2023: 2.63%)		
79,907	B&M European Value Retail SA	293,259	2.45
	Singapore (0.00%) (2023: 0.07%)		
	Utilities — Electric (0.00%) (2023: 0.07%)		
	Switzerland (2.21%) (2023: 0.00%)		
	Beverages (2.21%) (2023: 0.00%)		
9,690	Coca-Cola HBC AG	264,731	2.21
	United Kingdom (90.32%) (2023: 92.13%)		
	Advertising (0.50%) (2023: 0.15%)		
15,182	Next 15 Group PLC	59,741	0.50
	Aerospace & Defense (0.48%) (2023: 0.34%)		
13,869	QinetiQ Group PLC	57,612	0.48
	Agriculture (0.38%) (2023: 0.07%)		
4,603	MP Evans Group PLC	45,754	0.38
	Banks (1.26%) (2023: 0.84%)		
4,845	TBC Bank Group PLC	151,164	1.26
	Beverages (5.26%) (2023: 4.61%)		
22,347	Diageo PLC	567,055	4.74
9,124	Fevertree Drinks PLC	61,496	0.52
		628,551	5.26
	Building & Construction Materials (0.00%) (2023: 0.27%)		
	Chemicals (1.80%) (2023: 0.04%)		
4,616	Croda International PLC	156,251	1.31
12,040	Trealt PLC	58,635	0.49
		214,886	1.80
	Commercial Services (11.49%) (2023: 12.35%)		
1,709	4imprint Group PLC	82,972	0.69
5,016	Ashtead Group PLC	249,044	2.08
20,805	Franchise Brands PLC	33,080	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
Commercial Services (11.49%) (2023: 12.35%) (continued)			
3,690	Intertek Group PLC	174,463	1.46
25,439	Johnson Service Group PLC	34,495	0.29
58,778	Mitie Group PLC	64,656	0.54
15,868	RELX PLC	575,850	4.81
12,537	SThree PLC	37,110	0.31
18,218	XPS Pensions Group PLC	62,123	0.52
14,611	YouGov PLC	60,636	0.51
		<u>1,374,429</u>	<u>11.49</u>
Computers (3.94%) (2023: 2.02%)			
17,675	Bytes Technology Group PLC	74,695	0.63
3,199	Cerillion PLC	55,982	0.47
4,645	Computacenter PLC	98,660	0.83
9,822	Kainos Group PLC	79,460	0.66
33,354	Serco Group PLC	50,465	0.42
7,314	Softcat PLC	111,465	0.93
		<u>470,727</u>	<u>3.94</u>
Consumer Durables & Apparels (0.79%) (2023: 1.66%)			
130,927	Dr. Martens PLC	94,529	0.79
Cosmetics & Personal Care (0.45%) (2023: 4.15%)			
10,391	Warpaint London PLC	54,033	0.45
Distribution & Wholesale (2.25%) (2023: 4.44%)			
21,347	Inchcape PLC	164,265	1.37
15,380	RS Group PLC	104,815	0.88
		<u>269,080</u>	<u>2.25</u>
Diversified Financial Services (14.70%) (2023: 14.77%)			
15,128	3i Group PLC	539,162	4.51
18,165	AJ Bell PLC	82,197	0.69
2,562	Alpha Group International PLC	59,951	0.50
19,792	CMC Markets PLC	49,084	0.41
45,672	Equals Group PLC	61,429	0.51
18,966	Hargreaves Lansdown PLC	208,247	1.74
18,941	IG Group Holdings PLC	187,610	1.57
19,355	Impax Asset Management Group PLC	47,807	0.40
10,817	Intermediate Capital Group PLC	223,479	1.87
5,777	JTC PLC	56,846	0.48
76,663	Man Group PLC	164,365	1.38
9,869	PayPoint PLC	76,978	0.64
		<u>1,757,155</u>	<u>14.70</u>
Electrical Components & Equipment (0.24%) (2023: 0.06%)			
10,273	Volex PLC	28,970	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Electronics (2.25%) (2023: 1.65%)		
4,703	Halma PLC	126,464	1.06
21,409	Luceco PLC	27,489	0.23
4,599	Spectris PLC	115,343	0.96
		<u>269,296</u>	<u>2.25</u>
	Engineering & Construction (0.26%) (2023: 0.13%)		
3,500	Renew Holdings PLC	31,675	0.26
	Food (6.04%) (2023: 0.51%)		
23,394	Compass Group PLC	622,748	5.21
3,574	Greggs PLC	99,572	0.83
		<u>722,320</u>	<u>6.04</u>
	Full Line Insurance (2.74%) (2023: 2.82%)		
12,372	Admiral Group PLC	327,116	2.74
	Home Builders (0.00%) (2023: 2.25%)		
	Home Furnishings (0.87%) (2023: 1.00%)		
13,062	Howden Joinery Group PLC	103,647	0.87
	Internet (3.14%) (2023: 1.91%)		
13,415	Auto Trader Group PLC	106,381	0.89
5,656	Future PLC	52,431	0.44
52,983	MONY Group PLC	101,780	0.85
17,836	Rightmove PLC	114,472	0.96
		<u>375,064</u>	<u>3.14</u>
	Lodging (1.94%) (2023: 1.93%)		
2,327	InterContinental Hotels Group PLC	231,630	1.94
	Machinery — Diversified (1.79%) (2023: 1.66%)		
4,963	IMI PLC	90,376	0.76
1,798	Spirax Group PLC	123,253	1.03
		<u>213,629</u>	<u>1.79</u>
	Media (0.52%) (2023: 1.44%)		
9,166	Bloomsbury Publishing PLC	61,779	0.52
	Mining (2.28%) (2023: 9.70%)		
13,163	Antofagasta PLC	209,291	1.75
182,733	Pan African Resources PLC	62,769	0.53
		<u>272,060</u>	<u>2.28</u>
	Miscellaneous Manufacturers (1.54%) (2023: 1.02%)		
2,047	Diploma PLC	86,998	0.73
21,849	Morgan Advanced Materials PLC	59,429	0.50
6,759	Volution Group PLC	37,850	0.31
		<u>184,277</u>	<u>1.54</u>
	Oil & Gas (0.00%) (2023: 0.49%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Oil & Gas Services (0.24%) (2023: 0.00%)		
5,135	Ashtead Technology Holdings PLC	28,705	0.24
	Pharmaceuticals (8.75%) (2023: 8.81%)		
4,914	AstraZeneca PLC	514,398	4.30
39,502	GSK PLC	531,894	4.45
		1,046,292	8.75
	Retail (4.26%) (2023: 4.57%)		
28,569	Domino's Pizza Group PLC	89,992	0.75
15,351	H&T Group PLC	54,419	0.46
64,729	JD Sports Fashion PLC	62,075	0.52
2,495	Next PLC	236,975	1.98
43,616	Wickes Group PLC	65,948	0.55
		509,409	4.26
	Software (3.41%) (2023: 2.15%)		
27,393	Alfa Financial Software Holdings PLC	58,758	0.49
59,788	dotdigital group PLC	51,896	0.43
42,479	Learning Technologies Group PLC	41,587	0.35
20,068	Sage Group PLC	255,465	2.14
		407,706	3.41
	Storage & Warehousing (0.00%) (2023: 0.08%)		
	Telecommunications (0.52%) (2023: 1.20%)		
4,097	Gamma Communications PLC	62,684	0.52
	Textile (0.00%) (2023: 0.27%)		
	Toys, Games & Hobbies (1.39%) (2023: 0.00%)		
1,249	Games Workshop Group PLC	166,242	1.39
	Transportation (0.50%) (2023: 0.00%)		
1,511	Clarkson PLC	59,760	0.50
	Utilities — Electric (2.38%) (2023: 1.33%)		
18,791	Drax Group PLC	121,765	1.02
5,566	Telecom Plus PLC	95,624	0.80
3,717	Yu Group PLC	67,278	0.56
		284,667	2.38
	Utilities — Electric & Gas (1.96%) (2023: 1.44%)		
175,581	Centrica PLC	234,576	1.96
		10,799,165	90.32
	United States (0.53%) (2023: 0.00%)		
	Diversified Financial Services (0.53%) (2023: 0.00%)		
6,092	Burford Capital Ltd.	63,052	0.53
	Total Equities	11,918,544	99.68
	Total Transferable Securities (99.68%) (2023: 99.71%)	11,918,544	99.68

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2024

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

	Fair Value GBP	Fund %
Total Investments (99.68%) (2023: 99.71%)	11,918,544	99.68
Other Net Assets (0.32%) (2023: 0.29%)	38,218	0.32
Net Assets (100.00%) (2023: 100.00%)	11,956,762	100.00
		% of Total Assets
Transferable securities admitted to an official stock exchange listing		99.65
Other assets		0.35
		100.00

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.37%) (2023: 99.64%)		
	Equities (99.26%) (2023: 99.30%)		
	Australia (2.56%) (2023: 1.36%)		
	Airlines (0.04%) (2023: 0.00%)		
1,105	Qantas Airways Ltd.	6,137	0.04
	Chemicals (0.03%) (2023: 0.08%)		
1,893	Nufarm Ltd.	4,149	0.03
	Commercial Services (0.00%) (2023: 0.61%)		
	Computers (0.05%) (2023: 0.00%)		
2,666	Silex Systems Ltd.	8,336	0.05
	Healthcare Products (0.03%) (2023: 0.04%)		
22	Cochlear Ltd.	3,949	0.03
	Internet (0.02%) (2023: 0.03%)		
997	WEB Travel Group Ltd.	2,833	0.02
	Iron & Steel (0.00%) (2023: 0.05%)		
	Leisure Time (0.02%) (2023: 0.06%)		
292	Flight Centre Travel Group Ltd.	3,016	0.02
	Mining (1.12%) (2023: 0.09%)		
4,773	Bannerman Energy Ltd.	8,570	0.06
24,024	Deep Yellow Ltd.	16,734	0.11
2,205	Evolution Mining Ltd.	6,567	0.04
13,968	Lynas Rare Earths Ltd.	55,609	0.37
13,501	Nickel Industries Ltd.	6,896	0.05
7,055	Paladin Energy Ltd. (Australia Listed)	33,023	0.22
2,080	Paladin Energy Ltd. (Canada Listed)	9,690	0.06
7,185	Pilbara Minerals Ltd.	9,742	0.06
3,908	Sandfire Resources Ltd.	22,454	0.15
		169,285	1.12
	Other Finance (0.64%) (2023: 0.00%)		
9,787	IREN Ltd.	96,108	0.64
	Pharmaceuticals (0.03%) (2023: 0.00%)		
317	Telix Pharmaceuticals Ltd.	4,830	0.03
	Real Estate Investment Trusts (0.46%) (2023: 0.35%)		
3,479	Dexus	14,346	0.10
2,466	Goodman Group	54,416	0.36
		68,762	0.46
	Retail (0.02%) (2023: 0.00%)		
197	Lovisa Holdings Ltd.	3,679	0.02
	Telecommunications (0.10%) (2023: 0.05%)		
1,604	NEXTDC Ltd.	14,966	0.10
		386,050	2.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Austria (0.16%) (2023: 0.23%)		
	Chemicals (0.03%) (2023: 0.00%)		
137	Lenzing AG	4,185	0.03
	Machinery — Diversified (0.05%) (2023: 0.11%)		
164	ANDRITZ AG	8,318	0.05
	Utilities — Electric (0.08%) (2023: 0.12%)		
164	Verbund AG	11,887	0.08
		24,390	0.16
	Belgium (0.04%) (2023: 0.39%)		
	Chemicals (0.00%) (2023: 0.26%)		
	Real Estate Investment Trusts (0.00%) (2023: 0.07%)		
	Utilities — Electric (0.04%) (2023: 0.06%)		
80	Elia Group SA	6,163	0.04
	Brazil (1.39%) (2023: 0.61%)		
	Aerospace & Defense (0.00%) (2023: 0.03%)		
	Banks (0.58%) (2023: 0.00%)		
8,411	NU Holdings Ltd.	87,138	0.58
	Energy – Alternate Sources (0.00%) (2023: 0.15%)		
	Environmental Control (0.55%) (2023: 0.11%)		
3,630	Ambipar Participacoes e Empreendimentos SA	76,386	0.50
1,228	Orizon Valorizacao de Residuos SA	7,523	0.05
		83,909	0.55
	Full Line Insurance (0.03%) (2023: 0.00%)		
676	BB Seguridade Participacoes SA	3,959	0.03
	Healthcare Services (0.02%) (2023: 0.03%)		
847	Rede D’Or Sao Luiz SA	3,485	0.02
	Mining (0.07%) (2023: 0.00%)		
13,477	Cia Brasileira de Aluminio	10,231	0.07
	Retail (0.00%) (2023: 0.03%)		
	Telecommunications (0.02%) (2023: 0.00%)		
1,389	TIM SA	3,256	0.02
	Utilities — Electric (0.12%) (2023: 0.26%)		
1,172	CPFL Energia SA	5,993	0.04
1,291	Equatorial Energia SA	5,726	0.04
2,068	Neoenergia SA	6,330	0.04
		18,049	0.12
		210,027	1.39
	Canada (4.05%) (2023: 3.12%)		
	Aerospace & Defense (0.03%) (2023: 0.03%)		
67	Bombardier, Inc.	4,554	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Airlines (0.00%) (2023: 0.02%)		
	Chemicals (0.04%) (2023: 0.04%)		
140	Nutrien Ltd.	6,265	0.04
	Commercial Services (0.00%) (2023: 1.67%)		
	Energy – Alternate Sources (0.00%) (2023: 0.16%)		
	Environmental Control (0.52%) (2023: 0.34%)		
944	GFL Environmental, Inc.	42,046	0.28
209	Waste Connections, Inc.	35,860	0.24
		77,906	0.52
	Food (0.00%) (2023: 0.22%)		
	Forest Products & Paper (0.05%) (2023: 0.03%)		
923	Cascades, Inc.	7,644	0.05
	Full Line Insurance (0.00%) (2023: 0.04%)		
	Internet (0.13%) (2023: 0.27%)		
186	Shopify, Inc.	19,777	0.13
	Machinery — Diversified (0.03%) (2023: 0.02%)		
147	Ag Growth International, Inc.	5,194	0.03
	Mining (2.53%) (2023: 0.04%)		
2,226	Cameco Corp.	114,395	0.76
2,720	Capstone Copper Corp.	16,813	0.11
728	Centerra Gold, Inc.	4,141	0.03
11,374	Denison Mines Corp.	20,641	0.14
5,022	Encore Energy Corp.	16,935	0.11
836	ERO Copper Corp.	11,269	0.07
949	First Majestic Silver Corp.	5,210	0.03
3,295	Fortuna Mining Corp.	14,136	0.09
2,546	Hudbay Minerals, Inc.	20,623	0.14
4,295	IsoEnergy Ltd.	7,735	0.05
1,487	Ivanhoe Mines Ltd.	17,639	0.12
3,482	Lundin Mining Corp.	29,949	0.20
13,189	NexGen Energy Ltd.	86,936	0.58
1,200	SilverCrest Metals, Inc.	10,920	0.07
1,890	Uranium Royalty Corp.	4,140	0.03
		381,482	2.53
	Other Finance (0.34%) (2023: 0.00%)		
33,978	Bitfarms Ltd.	50,627	0.34
	Pharmaceuticals (0.04%) (2023: 0.00%)		
248	Jamieson Wellness, Inc.	6,330	0.04
	Real Estate Investment Trusts (0.10%) (2023: 0.10%)		
437	Allied Properties Real Estate Investment Trust	5,211	0.04
1,116	Dream Industrial Real Estate Investment Trust	9,164	0.06
		14,375	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.24%) (2023: 0.14%)		
920	Boralex, Inc.	18,366	0.12
3,257	Innergex Renewable Energy, Inc.	18,230	0.12
		<u>36,596</u>	<u>0.24</u>
		<u>610,750</u>	<u>4.05</u>
	Chile (0.05%) (2023: 0.08%)		
	Chemicals (0.00%) (2023: 0.03%)		
	Utilities — Electric (0.05%) (2023: 0.05%)		
78,774	Enel Americas SA	6,911	0.05
	Denmark (0.51%) (2023: 0.43%)		
	Chemicals (0.14%) (2023: 0.30%)		
370	Novonesis (Novozymes) B	20,946	0.14
	Energy – Alternate Sources (0.09%) (2023: 0.00%)		
991	Vestas Wind Systems AS	13,497	0.09
	Healthcare Products (0.00%) (2023: 0.03%)		
	Pharmaceuticals (0.19%) (2023: 0.06%)		
331	Novo Nordisk AS	28,689	0.19
	Retail (0.03%) (2023: 0.00%)		
27	Pandora AS	4,938	0.03
	Utilities — Electric (0.06%) (2023: 0.04%)		
208	Orsted AS	9,364	0.06
		<u>77,434</u>	<u>0.51</u>
	Finland (0.26%) (2023: 0.53%)		
	Machinery — Diversified (0.26%) (2023: 0.22%)		
2,214	Wartsila OYJ Abp	39,226	0.26
	Oil & Gas (0.00%) (2023: 0.31%)		
	France (1.66%) (2023: 0.35%)		
	Auto Manufacturers (0.00%) (2023: 0.03%)		
	Building & Construction Materials (0.04%) (2023: 0.02%)		
218	Imerys SA	6,366	0.04
	Consumer Durables & Apparels (0.39%) (2023: 0.00%)		
17	Hermes International SCA	40,875	0.27
27	LVMH Moet Hennessy Louis Vuitton SE	17,768	0.12
		<u>58,643</u>	<u>0.39</u>
	Cosmetics & Personal Care (0.17%) (2023: 0.00%)		
93	Interparfums SA	3,929	0.03
61	L'Oreal SA	21,593	0.14
		<u>25,522</u>	<u>0.17</u>
	Electrical Components & Equipment (0.13%) (2023: 0.13%)		
76	Schneider Electric SE	18,958	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.11%) (2023: 0.08%)		
397	Neoen SA	16,329	0.11
	Engineering & Construction (0.03%) (2023: 0.00%)		
36	Aéroports de Paris SA	4,164	0.03
	Food (0.51%) (2023: 0.00%)		
1,139	Danone SA	76,805	0.51
	Healthcare Products (0.09%) (2023: 0.00%)		
53	EssilorLuxottica SA	12,930	0.09
	Leisure Time (0.00%) (2023: 0.03%)		
	Lodging (0.03%) (2023: 0.03%)		
99	Accor SA	4,822	0.03
	Mining (0.09%) (2023: 0.03%)		
249	Eramet SA	13,962	0.09
	Software (0.07%) (2023: 0.00%)		
328	Dassault Systemes SE	11,378	0.07
		249,879	1.66
	Germany (2.15%) (2023: 1.76%)		
	Airlines (0.03%) (2023: 0.03%)		
658	Deutsche Lufthansa AG	4,208	0.03
	Auto Manufacturers (0.21%) (2023: 0.21%)		
344	Bayerische Motoren Werke AG	28,134	0.19
65	Mercedes-Benz Group AG	3,621	0.02
		31,755	0.21
	Computers (0.00%) (2023: 0.11%)		
	Consumer Durables & Apparels (0.00%) (2023: 0.03%)		
	Cosmetics & Personal Care (0.03%) (2023: 0.07%)		
39	Beiersdorf AG	5,008	0.03
	Diversified Financial Services (0.06%) (2023: 0.00%)		
185	Bitcoin Group SE	9,636	0.06
	Electrical Components & Equipment (0.00%) (2023: 0.15%)		
	Electronics (0.00%) (2023: 0.05%)		
	Energy – Alternate Sources (0.08%) (2023: 0.17%)		
631	Encavis AG	11,336	0.08
	Engineering & Construction (0.00%) (2023: 0.03%)		
	Healthcare Products (0.08%) (2023: 0.00%)		
212	Siemens Healthineers AG	11,240	0.08
	Healthcare Services (0.00%) (2023: 0.08%)		
	Internet (0.03%) (2023: 0.02%)		
185	Delivery Hero SE	5,195	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.04%) (2023: 0.00%)		
612	TUI AG	5,290	0.04
	Machinery — Diversified (0.35%) (2023: 0.00%)		
1,070	GEA Group AG	52,984	0.35
	Machinery, Construction & Mining (0.00%) (2023: 0.03%)		
	Mining (0.41%) (2023: 0.03%)		
777	Aurubis AG	61,712	0.41
	Miscellaneous Manufacturers (0.19%) (2023: 0.12%)		
148	Siemens AG	28,898	0.19
	Other Finance (0.08%) (2023: 0.00%)		
275	Northern Data AG	12,700	0.08
	Pharmaceuticals (0.09%) (2023: 0.07%)		
253	Bayer AG	5,060	0.03
72	BioNTech SE	8,204	0.06
		13,264	0.09
	Semiconductors (0.21%) (2023: 0.33%)		
975	Infineon Technologies AG	31,702	0.21
	Utilities — Electric (0.26%) (2023: 0.23%)		
3,408	E.ON SE	39,683	0.26
		324,611	2.15
	Hong Kong (0.40%) (2023: 0.25%)		
	Auto Manufacturers (0.05%) (2023: 0.03%)		
3,783	Geely Automobile Holdings Ltd.	7,217	0.05
	Distribution & Wholesale (0.12%) (2023: 0.00%)		
89,341	CGN Mining Co. Ltd.	18,747	0.12
	Diversified Financial Services (0.05%) (2023: 0.00%)		
7,649	OSL Group Ltd.	7,878	0.05
	Energy – Alternate Sources (0.00%) (2023: 0.11%)		
	Forest Products & Paper (0.00%) (2023: 0.05%)		
	Mining (0.09%) (2023: 0.00%)		
7,435	China Nonferrous Mining Corp. Ltd.	5,015	0.03
122,629	Jinchuan Group International Resources Co. Ltd.	8,209	0.06
		13,224	0.09
	Real Estate (0.06%) (2023: 0.00%)		
6,381	ESR Group Ltd.	9,808	0.06
	Retail (0.00%) (2023: 0.06%)		
	Semiconductors (0.03%) (2023: 0.00%)		
1,523	Hua Hong Semiconductor Ltd.	4,245	0.03
		61,119	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Indonesia (0.06%) (2023: 0.13%)		
	Mining (0.04%) (2023: 0.06%)		
59,298	Aneka Tambang Tbk. PT	5,619	0.04
	Retail (0.02%) (2023: 0.00%)		
42,834	Mitra Adiperkasa Tbk. PT	3,752	0.02
	Telecommunications (0.00%) (2023: 0.07%)		
		9,371	0.06
	Ireland (0.44%) (2023: 0.63%)		
	Auto Parts & Equipment (0.03%) (2023: 0.08%)		
78	Aptiv PLC	4,718	0.03
	Computers (0.07%) (2023: 0.00%)		
71	TE Connectivity PLC	10,151	0.07
	Electronics (0.07%) (2023: 0.15%)		
165	nVent Electric PLC	11,246	0.07
	Food (0.00%) (2023: 0.40%)		
	Internet (0.27%) (2023: 0.00%)		
420	PDD Holdings, Inc.	40,736	0.27
		66,851	0.44
	Israel (0.89%) (2023: 1.97%)		
	Computers (0.59%) (2023: 1.25%)		
174	Check Point Software Technologies Ltd.	32,486	0.21
171	CyberArk Software Ltd.	56,968	0.38
		89,454	0.59
	Internet (0.12%) (2023: 0.26%)		
85	Wix.com Ltd.	18,237	0.12
	Software (0.18%) (2023: 0.46%)		
491	JFrog Ltd.	14,440	0.10
52	Monday.com Ltd.	12,243	0.08
		26,683	0.18
		134,374	0.89
	Italy (0.31%) (2023: 0.28%)		
	Electrical Components & Equipment (0.00%) (2023: 0.12%)		
	Engineering & Construction (0.08%) (2023: 0.06%)		
1,134	Infrastrutture Wireless Italiane SpA	11,525	0.08
	Other Industrial (0.10%) (2023: 0.00%)		
250	Prysmian SpA	15,962	0.10
	Retail (0.07%) (2023: 0.03%)		
32	Brunello Cucinelli SpA	3,493	0.02
146	Moncler SpA	7,707	0.05
		11,200	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.06%) (2023: 0.07%)		
1,102	Terna - Rete Elettrica Nazionale	8,696	0.06
		47,383	0.31
	Japan (3.61%) (2023: 4.70%)		
	Airlines (0.06%) (2023: 0.05%)		
258	ANA Holdings, Inc.	4,704	0.03
288	Japan Airlines Co. Ltd.	4,568	0.03
		9,272	0.06
	Auto Manufacturers (0.15%) (2023: 0.05%)		
120	Honda Motor Co. Ltd.	3,426	0.02
1,254	Suzuki Motor Corp.	14,282	0.10
212	Toyota Motor Corp.	4,244	0.03
		21,952	0.15
	Auto Parts & Equipment (0.04%) (2023: 0.07%)		
442	Denso Corp.	6,228	0.04
	Building & Construction Materials (0.05%) (2023: 0.02%)		
354	Central Glass Co. Ltd.	7,478	0.05
	Chemicals (0.34%) (2023: 0.16%)		
1,492	Asahi Kasei Corp.	10,372	0.07
182	Fuso Chemical Co. Ltd.	4,128	0.03
199	Nippon Carbon Co. Ltd.	5,565	0.04
244	Resonac Holdings Corp.	6,234	0.04
1,079	Teijin Ltd.	9,186	0.06
1,869	Tokai Carbon Co. Ltd.	10,903	0.07
356	UBE Corp.	5,460	0.03
		51,848	0.34
	Consumer Durables & Apparels (0.04%) (2023: 0.00%)		
264	Asics Corp.	5,224	0.04
	Cosmetics & Personal Care (0.02%) (2023: 0.02%)		
185	Rohto Pharmaceutical Co. Ltd.	3,387	0.02
	Diversified Financial Services (0.00%) (2023: 1.37%)		
	Electrical Components & Equipment (0.26%) (2023: 0.18%)		
266	Furukawa Electric Co. Ltd.	11,315	0.08
1,635	GS Yuasa Corp.	27,579	0.18
		38,894	0.26
	Electronics (0.41%) (2023: 0.22%)		
372	Kyocera Corp.	3,729	0.02
241	Minebea Mitsumi, Inc.	3,940	0.03
4,142	TDK Corp.	54,622	0.36
		62,291	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.04%) (2023: 0.00%)		
826	Shimizu Corp.	6,583	0.04
	Entertainment (0.00%) (2023: 0.13%)		
	Environmental Control (0.07%) (2023: 0.05%)		
474	Daiseki Co. Ltd.	10,873	0.07
	Food (0.23%) (2023: 0.00%)		
1,800	Yakult Honsha Co. Ltd.	34,211	0.23
	Full Line Insurance (0.00%) (2023: 0.02%)		
	Hand & Machine Tools (0.04%) (2023: 0.05%)		
97	Fuji Electric Co. Ltd.	5,282	0.04
	Healthcare Products (0.05%) (2023: 0.03%)		
270	Asahi Intecc Co. Ltd.	4,426	0.03
193	Terumo Corp.	3,760	0.02
		8,186	0.05
	Healthcare Services (0.00%) (2023: 0.03%)		
	Home Furnishings (0.17%) (2023: 0.08%)		
2,418	Panasonic Holdings Corp.	25,279	0.17
	Internet (0.39%) (2023: 0.44%)		
264	Digital Arts, Inc.	10,146	0.07
1,016	GMO internet group, Inc.	17,325	0.11
582	Trend Micro, Inc.	31,726	0.21
		59,197	0.39
	Machinery — Diversified (0.08%) (2023: 0.10%)		
1,991	Kanadevia Corp.	12,479	0.08
	Machinery, Construction & Mining (0.28%) (2023: 0.19%)		
3,000	Mitsubishi Heavy Industries Ltd.	42,435	0.28
	Mining (0.40%) (2023: 0.10%)		
1,882	Mitsubishi Materials Corp.	28,806	0.19
1,076	Nippon Light Metal Holdings Co. Ltd.	10,674	0.07
934	Sumitomo Metal Mining Co. Ltd.	21,472	0.14
		60,952	0.40
	Oil & Gas (0.07%) (2023: 0.03%)		
2,111	ENEOS Holdings, Inc.	11,099	0.07
	Packaging & Containers (0.00%) (2023: 0.03%)		
	Pharmaceuticals (0.08%) (2023: 0.07%)		
628	Takara Bio, Inc.	4,196	0.03
279	Takeda Pharmaceutical Co. Ltd.	7,422	0.05
		11,618	0.08
	Real Estate Investment Trusts (0.10%) (2023: 0.19%)		
19	GLP J-Reit	14,919	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.03%) (2023: 0.03%)		
249	Sugi Holdings Co. Ltd.	3,909	0.03
	Semiconductors (0.06%) (2023: 0.40%)		
35	Disco Corp.	9,516	0.06
	Software (0.00%) (2023: 0.37%)		
	Telecommunications (0.00%) (2023: 0.06%)		
	Utilities — Electric (0.15%) (2023: 0.16%)		
1,169	Chubu Electric Power Co., Inc.	12,314	0.08
2,120	eRex Co. Ltd.	10,009	0.07
		22,323	0.15
		545,435	3.61
	Kazakhstan (0.50%) (2023: 0.00%)		
	Mining (0.50%) (2023: 0.00%)		
1,998	NAC Kazatomprom JSC	75,425	0.50
	Liberia (0.05%) (2023: 0.00%)		
	Leisure Time (0.05%) (2023: 0.00%)		
30	Royal Caribbean Cruises Ltd.	6,921	0.05
	Luxembourg (0.03%) (2023: 0.03%)		
	Internet (0.03%) (2023: 0.03%)		
650	Allegro.eu SA	4,261	0.03
	Malaysia (0.23%) (2023: 0.02%)		
	Mining (0.17%) (2023: 0.00%)		
23,013	Press Metal Aluminium Holdings Bhd.	25,218	0.17
	Telecommunications (0.06%) (2023: 0.02%)		
5,788	CelcomDigi Bhd.	4,686	0.03
5,960	Maxis Bhd.	4,865	0.03
		9,551	0.06
		34,769	0.23
	Mexico (0.16%) (2023: 0.00%)		
	Mining (0.16%) (2023: 0.00%)		
2,548	Grupo Mexico SAB de CV	12,123	0.08
908	Industrias Penoles SAB de CV	11,625	0.08
		23,748	0.16
	Netherlands (1.72%) (2023: 3.91%)		
	Food (0.04%) (2023: 0.00%)		
307	Corbion NV	6,867	0.04
	Healthcare Products (0.06%) (2023: 0.05%)		
214	Qiagen NV	9,529	0.06
	Internet (0.00%) (2023: 0.19%)		
	Miscellaneous Manufacturers (0.00%) (2023: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.00%) (2023: 0.05%)		
	Semiconductors (1.54%) (2023: 2.32%)		
20	ASM International NV	11,573	0.08
224	ASML Holding NV	157,426	1.04
304	NXP Semiconductors NV	63,186	0.42
		<u>232,185</u>	<u>1.54</u>
	Software (0.08%) (2023: 1.28%)		
117	Elastic NV	11,592	0.08
		<u>260,173</u>	<u>1.72</u>
	New Zealand (0.06%) (2023: 0.07%)		
	Engineering & Construction (0.04%) (2023: 0.03%)		
1,067	Auckland International Airport Ltd.	5,201	0.04
	Utilities — Electric (0.02%) (2023: 0.04%)		
1,022	Mercury NZ Ltd.	3,349	0.02
		<u>8,550</u>	<u>0.06</u>
	Norway (1.19%) (2023: 0.47%)		
	Energy – Alternate Sources (0.14%) (2023: 0.15%)		
9,716	Aker Carbon Capture ASA	5,419	0.04
47,381	NEL ASA	11,281	0.07
690	Scatec ASA	4,830	0.03
		<u>21,530</u>	<u>0.14</u>
	Food (0.76%) (2023: 0.19%)		
3,312	Leroy Seafood Group ASA	14,336	0.10
3,427	Mowi ASA	58,765	0.39
861	Salmar ASA	40,975	0.27
		<u>114,076</u>	<u>0.76</u>
	Mining (0.29%) (2023: 0.13%)		
8,031	Norsk Hydro ASA	44,223	0.29
		<u>179,829</u>	<u>1.19</u>
	People's Republic of China (7.05%) (2023: 2.65%)		
	Auto Manufacturers (0.00%) (2023: 0.10%)		
	Auto Parts & Equipment (0.41%) (2023: 0.08%)		
227	Contemporary Amperex Technology Co. Ltd.	8,272	0.05
3,100	Eve Energy Co. Ltd.	19,851	0.13
7,331	Farasis Energy Gan Zhou Co. Ltd.	11,651	0.08
7,600	Gotion High-tech Co. Ltd.	22,094	0.15
		<u>61,868</u>	<u>0.41</u>
	Beverages (0.28%) (2023: 0.15%)		
13,300	Hebei Yangyuan Zhihui Beverage Co. Ltd.	41,617	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (1.30%) (2023: 0.38%)			
2,426	Beijing Easpring Material Technology Co. Ltd.	13,388	0.09
4,700	Do-Fluoride New Materials Co. Ltd.	7,727	0.05
5,618	Fangda Carbon New Material Co. Ltd.	3,717	0.03
1,200	Ganfeng Lithium Group Co. Ltd. Class A	5,756	0.04
21,000	Guangdong Dowstone Technology Co. Ltd.	39,156	0.26
8,600	Nanjing Hanrui Cobalt Co. Ltd.	39,788	0.26
19,200	Shenghe Resources Holding Co. Ltd.	27,041	0.18
2,100	Shenzhen Capchem Technology Co. Ltd.	10,771	0.07
1,700	Shida Shinghwa Advanced Material Group Co. Ltd.	8,151	0.05
448	Wanhua Chemical Group Co. Ltd.	4,379	0.03
4,600	Xiamen Tungsten Co. Ltd.	12,144	0.08
10,195	Xiangtan Electrochemical Scientific Co. Ltd.	14,079	0.09
1,400	Zangge Mining Co. Ltd.	5,319	0.04
3,400	Zhejiang Yongtai Technology Co. Ltd.	4,164	0.03
		<u>195,580</u>	<u>1.30</u>
Commercial Services (0.02%) (2023: 0.00%)			
516	New Oriental Education & Technology Group, Inc.	3,252	0.02
Computers (0.12%) (2023: 0.03%)			
6,100	Guangzhou Zhiguang Electric Co. Ltd.	5,140	0.03
660	Hygon Information Technology Co. Ltd.	13,544	0.09
		<u>18,684</u>	<u>0.12</u>
Electrical Components & Equipment (0.78%) (2023: 0.35%)			
47,175	Camel Group Co. Ltd.	53,578	0.36
7,021	Qingdao TGOOD Electric Co. Ltd.	21,113	0.14
19,200	Zhejiang Narada Power Source Co. Ltd.	42,455	0.28
		<u>117,146</u>	<u>0.78</u>
Electronics (0.33%) (2023: 0.11%)			
11,735	Beijing Sifang Automation Co. Ltd.	27,266	0.18
4,200	China Baoan Group Co. Ltd.	5,265	0.03
9,000	Jiangsu Zhongtian Technology Co. Ltd.	17,657	0.12
		<u>50,188</u>	<u>0.33</u>
Energy – Alternate Sources (0.48%) (2023: 0.22%)			
21,686	Jinko Solar Co. Ltd.	21,124	0.14
12,000	Shenzhen Clou Electronics Co. Ltd.	7,152	0.05
2,100	Shenzhen Dynanonic Co. Ltd.	10,610	0.07
3,350	Sungrow Power Supply Co. Ltd.	33,884	0.22
		<u>72,770</u>	<u>0.48</u>
Engineering & Construction (0.06%) (2023: 0.03%)			
14,200	China Nonferrous Metal Industry's Foreign Engineering & Construction Co. Ltd.	9,610	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.00%) (2023: 0.02%)		
	Full Line Insurance (0.00%) (2023: 0.02%)		
	Hand & Machine Tools (0.11%) (2023: 0.00%)		
16,300	Jiangxi Special Electric Motor Co. Ltd.	16,547	0.11
	Home Furnishings (0.12%) (2023: 0.09%)		
3,545	Haier Smart Home Co. Ltd. Class A	13,827	0.09
600	Zhejiang Supor Co. Ltd.	4,374	0.03
		18,201	0.12
	Internet (0.70%) (2023: 0.44%)		
92	Alibaba Group Holding Ltd.	7,801	0.05
338	Bilibili, Inc.	6,179	0.04
2,013	JD.com, Inc.	35,243	0.24
2,409	Meituan	47,045	0.31
1,784	Tongcheng Travel Holdings Ltd.	4,180	0.03
337	Vipshop Holdings Ltd.	4,539	0.03
		104,987	0.70
	Iron & Steel (0.04%) (2023: 0.00%)		
1,800	Tibet Mineral Development Co. Ltd.	5,302	0.04
	Leisure Time (0.03%) (2023: 0.03%)		
4,936	Tianneng Power International Ltd.	5,236	0.03
	Lodging (0.04%) (2023: 0.03%)		
197	H World Group Ltd.	6,507	0.04
	Machinery — Diversified (0.06%) (2023: 0.06%)		
2,750	NARI Technology Co. Ltd.	9,502	0.06
	Mining (1.03%) (2023: 0.00%)		
6,200	China Rare Earth Resources & Technology Co. Ltd.	23,826	0.16
5,900	Henan Yuguang Gold & Lead Co. Ltd.	5,189	0.04
19,800	Huludao Zinc Industry Co.	7,623	0.05
1,200	Jiangxi Copper Co. Ltd.	3,393	0.02
1,800	Rising Nonferrous Metals Share Co. Ltd.	6,858	0.05
2,600	Shandong Humon Smelting Co. Ltd.	3,598	0.02
14,200	Tongling Nonferrous Metals Group Co. Ltd.	6,284	0.04
1,100	Youngy Co. Ltd.	4,807	0.03
6,700	Yunnan Aluminium Co. Ltd.	12,419	0.08
13,500	Yunnan Chihong Zinc&Germanium Co. Ltd.	10,302	0.07
3,600	Yunnan Copper Co. Ltd.	6,012	0.04
12,900	Yunnan Tin Co. Ltd.	24,795	0.16
10,000	Zhejiang Huayou Cobalt Co. Ltd.	40,086	0.27
		155,192	1.03
	Miscellaneous Manufacturers (0.50%) (2023: 0.33%)		
10,000	Cangzhou Mingzhu Plastic Co. Ltd.	4,918	0.03
4,520	CNGR Advanced Material Co. Ltd.	22,367	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.50%) (2023: 0.33%) (continued)		
48,800	GEM Co. Ltd.	43,657	0.29
2,800	Sichuan Yahua Industrial Group Co. Ltd.	4,488	0.03
		<u>75,430</u>	<u>0.50</u>
	Retail (0.00%) (2023: 0.03%)		
	Semiconductors (0.36%) (2023: 0.00%)		
440	Amlogic Shanghai Co. Ltd.	4,140	0.03
2,067	GalaxyCore, Inc.	3,806	0.03
400	GigaDevice Semiconductor, Inc.	5,853	0.04
5,900	Grinn Advanced Materials Co. Ltd.	12,666	0.08
632	Montage Technology Co. Ltd.	5,879	0.04
417	Rockchip Electronics Co. Ltd.	6,288	0.04
2,300	Sanan Optoelectronics Co. Ltd.	3,835	0.03
400	SG Micro Corp.	4,481	0.03
462	Will Semiconductor Co. Ltd. Shanghai	6,608	0.04
		<u>53,556</u>	<u>0.36</u>
	Software (0.28%) (2023: 0.15%)		
2,403	NetEase, Inc.	42,814	0.28
		<u>1,063,989</u>	<u>7.05</u>
	Philippines (0.08%) (2023: 0.00%)		
	Banks (0.05%) (2023: 0.00%)		
3,670	Bank of the Philippine Islands	7,740	0.05
	Telecommunications (0.03%) (2023: 0.00%)		
185	PLDT, Inc.	4,142	0.03
		<u>11,882</u>	<u>0.08</u>
	Poland (0.10%) (2023: 0.00%)		
	Mining (0.10%) (2023: 0.00%)		
546	KGHM Polska Miedz SA	15,201	0.10
	Portugal (0.00%) (2023: 0.05%)		
	Utilities — Electric (0.00%) (2023: 0.05%)		
	Republic of South Korea (1.51%) (2023: 0.00%)		
	Auto Manufacturers (0.14%) (2023: 0.00%)		
26	Hyundai Motor Co.	3,744	0.02
267	Kia Corp.	18,264	0.12
		<u>22,008</u>	<u>0.14</u>
	Auto Parts & Equipment (0.12%) (2023: 0.00%)		
75	LG Energy Solution Ltd.	17,729	0.12
	Chemicals (0.02%) (2023: 0.00%)		
27	Soulbrain Co. Ltd.	3,034	0.02
	Energy – Alternate Sources (0.10%) (2023: 0.00%)		
1,350	Doosan Fuel Cell Co. Ltd.	14,636	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.13%) (2023: 0.00%)		
210	Hyundai Engineering & Construction Co. Ltd.	3,623	0.02
444	KEPCO Engineering & Construction Co., Inc.	15,985	0.11
		19,608	0.13
	Home Furnishings (0.05%) (2023: 0.00%)		
234	CosmoAM&T Co. Ltd.	8,186	0.05
	Internet (0.06%) (2023: 0.00%)		
67	NAVER Corp.	9,052	0.06
	Iron & Steel (0.02%) (2023: 0.00%)		
878	KG Dongbusteel	3,298	0.02
	Machinery, Construction & Mining (0.03%) (2023: 0.00%)		
16	HD Hyundai Electric Co. Ltd.	4,152	0.03
	Mining (0.26%) (2023: 0.00%)		
57	Korea Zinc Co. Ltd.	38,951	0.26
	Oil & Gas (0.05%) (2023: 0.00%)		
104	SK Innovation Co. Ltd.	7,912	0.05
	Semiconductors (0.49%) (2023: 0.00%)		
628	SK Hynix, Inc.	74,183	0.49
	Software (0.04%) (2023: 0.00%)		
28	Krafton, Inc.	5,944	0.04
		228,693	1.51
	Singapore (0.81%) (2023: 0.33%)		
	Airlines (0.03%) (2023: 0.00%)		
940	Singapore Airlines Ltd.	4,438	0.03
	Internet (0.36%) (2023: 0.02%)		
240	Sea Ltd.	25,464	0.17
409	Trip.com Group Ltd.	28,432	0.19
		53,896	0.36
	Real Estate Investment Trusts (0.39%) (2023: 0.28%)		
13,712	CapitaLand Ascendas REIT	25,832	0.17
12,588	Frasers Logistics & Commercial Trust	8,120	0.05
5,122	Keppel DC REIT	8,185	0.06
7,747	Keppel REIT	4,940	0.03
7,669	Mapletree Industrial Trust	12,424	0.08
		59,501	0.39
	Transportation (0.03%) (2023: 0.03%)		
4,194	ComfortDelGro Corp. Ltd.	4,550	0.03
		122,385	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	South Africa (0.49%) (2023: 0.00%)		
	Food (0.04%) (2023: 0.00%)		
342	Shoprite Holdings Ltd.	5,338	0.04
	Internet (0.13%) (2023: 0.00%)		
88	Naspers Ltd.	19,462	0.13
	Mining (0.24%) (2023: 0.00%)		
6,884	Northam Platinum Holdings Ltd.	35,536	0.24
	Retail (0.03%) (2023: 0.00%)		
3,440	Pepkor Holdings Ltd.	5,278	0.03
	Telecommunications (0.05%) (2023: 0.00%)		
927	MTN Group Ltd.	4,519	0.03
714	Vodacom Group Ltd.	3,835	0.02
		8,354	0.05
		73,968	0.49
	Spain (1.15%) (2023: 0.56%)		
	Energy – Alternate Sources (0.06%) (2023: 0.12%)		
1,056	Solaria Energia y Medio Ambiente SA	8,545	0.06
	Engineering & Construction (0.40%) (2023: 0.32%)		
30	Aena SME SA	6,132	0.04
1,716	Cellnex Telecom SA	54,214	0.36
		60,346	0.40
	Packaging & Containers (0.32%) (2023: 0.00%)		
500	Vidrala SA	48,099	0.32
	Real Estate Investment Trusts (0.09%) (2023: 0.00%)		
1,258	Merlin Properties Socimi SA	13,235	0.09
	Retail (0.22%) (2023: 0.00%)		
663	Industria de Diseno Textil SA	34,080	0.22
	Utilities — Electric (0.06%) (2023: 0.12%)		
525	Redeia Corp. SA	8,970	0.06
		173,275	1.15
	Sweden (0.51%) (2023: 0.22%)		
	Healthcare Products (0.02%) (2023: 0.03%)		
527	Elekta AB	2,917	0.02
	Machinery — Diversified (0.00%) (2023: 0.03%)		
	Mining (0.23%) (2023: 0.00%)		
1,231	Boliden AB	34,593	0.23
	Pharmaceuticals (0.14%) (2023: 0.04%)		
151	BoneSupport Holding AB	5,286	0.03
173	Swedish Orphan Biovitrum AB	4,969	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.14%) (2023: 0.04%) (continued)			
1,074	Vimian Group AB	3,869	0.03
368	Vitrolife AB	7,161	0.05
		<u>21,285</u>	<u>0.14</u>
Real Estate (0.12%) (2023: 0.12%)			
562	Fabege AB	4,211	0.03
714	Sagax AB	14,617	0.09
		<u>18,828</u>	<u>0.12</u>
		<u>77,623</u>	<u>0.51</u>
Switzerland (1.35%) (2023: 1.37%)			
Banks (0.03%) (2023: 0.00%)			
175	UBS Group AG	5,355	0.03
Chemicals (0.20%) (2023: 0.14%)			
2,709	Clariant AG	30,162	0.20
Diversified Financial Services (0.24%) (2023: 0.46%)			
93	Swissquote Group Holding SA	35,712	0.24
Electronics (0.00%) (2023: 0.04%)			
Energy – Alternate Sources (0.11%) (2023: 0.16%)			
265	Landis & Gyr Group AG	16,814	0.11
Food (0.00%) (2023: 0.13%)			
Healthcare Products (0.06%) (2023: 0.12%)			
14	Sonova Holding AG	4,577	0.03
40	Straumann Holding AG	5,043	0.03
		<u>9,620</u>	<u>0.06</u>
Packaging & Containers (0.59%) (2023: 0.20%)			
4,483	SIG Group AG	88,448	0.59
Pharmaceuticals (0.12%) (2023: 0.12%)			
199	CRISPR Therapeutics AG	7,832	0.05
99	Novartis AG	9,690	0.07
		<u>17,522</u>	<u>0.12</u>
		<u>203,633</u>	<u>1.35</u>
Taiwan (2.71%) (2023: 3.83%)			
Auto Manufacturers (0.00%) (2023: 0.02%)			
Diversified Financial Services (0.21%) (2023: 0.00%)			
11,021	E.Sun Financial Holding Co. Ltd.	9,059	0.06
8,550	Hua Nan Financial Holdings Co. Ltd.	6,820	0.04
9,665	Mega Financial Holding Co. Ltd.	11,409	0.08
8,243	Taishin Financial Holding Co. Ltd.	4,375	0.03
		<u>31,663</u>	<u>0.21</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.09%) (2023: 0.03%)		
1,056	Delta Electronics, Inc.	13,866	0.09
	Electronics (0.19%) (2023: 0.10%)		
225	Airoha Technology Corp.	4,832	0.03
662	Hon Hai Precision Industry Co. Ltd.	3,715	0.02
1,728	Simplo Technology Co. Ltd.	20,925	0.14
		29,472	0.19
	Internet (0.00%) (2023: 0.03%)		
	Pharmaceuticals (0.03%) (2023: 0.00%)		
263	PharmaEssentia Corp.	4,934	0.03
	Semiconductors (2.15%) (2023: 3.62%)		
99	ASMedia Technology, Inc.	5,994	0.04
38	ASPEED Technology, Inc.	3,854	0.03
40	eMemory Technology, Inc.	4,093	0.03
1,574	MediaTek, Inc.	67,935	0.45
304	Realtek Semiconductor Corp.	5,267	0.03
6,761	Taiwan Semiconductor Manufacturing Co. Ltd.	221,693	1.47
8,109	United Microelectronics Corp.	10,648	0.07
1,450	Vanguard International Semiconductor Corp.	4,418	0.03
		323,902	2.15
	Telecommunications (0.04%) (2023: 0.03%)		
1,421	Chunghwa Telecom Co. Ltd.	5,353	0.04
		409,190	2.71
	Thailand (0.06%) (2023: 0.13%)		
	Diversified Financial Services (0.00%) (2023: 0.05%)		
	Food (0.04%) (2023: 0.00%)		
8,006	I-TAIL Corp. PCL	5,237	0.04
	Telecommunications (0.00%) (2023: 0.05%)		
	Utilities — Electric (0.02%) (2023: 0.03%)		
84,316	Absolute Clean Energy PCL	3,363	0.02
		8,600	0.06
	Turkey (0.26%) (2023: 0.19%)		
	Airlines (0.03%) (2023: 0.02%)		
625	Turk Hava Yollari AO	4,967	0.03
	Engineering & Construction (0.04%) (2023: 0.02%)		
698	TAV Havalimanlari Holding AS	5,409	0.04
	Food (0.13%) (2023: 0.00%)		
409	BIM Birlesik Magazalar AS	6,113	0.04
357	Migros Ticaret AS	5,522	0.04
2,544	Ulker Biskuvi Sanayi AS	8,468	0.05
		20,103	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.00%) (2023: 0.04%)		
	Machinery — Diversified (0.00%) (2023: 0.06%)		
	Utilities — Electric (0.06%) (2023: 0.05%)		
17,370	Biotrend Cevre VE Enerji Yatirimlari AS	8,370	0.06
		38,849	0.26
	United Kingdom (1.65%) (2023: 1.22%)		
	Agriculture (0.02%) (2023: 0.03%)		
193	Genus PLC	3,747	0.02
	Airlines (0.03%) (2023: 0.03%)		
703	easyJet PLC	4,930	0.03
	Energy – Alternate Sources (0.02%) (2023: 0.06%)		
6,356	ITM Power PLC	2,842	0.02
	Environmental Control (0.04%) (2023: 0.02%)		
571	Renewi PLC	5,785	0.04
	Food (0.00%) (2023: 0.05%)		
	Full Line Insurance (0.00%) (2023: 0.04%)		
	Healthcare Products (0.02%) (2023: 0.00%)		
79	LivaNova PLC	3,658	0.02
	Internet (0.00%) (2023: 0.03%)		
	Lodging (0.00%) (2023: 0.03%)		
	Mining (0.18%) (2023: 0.00%)		
654	Antofagasta PLC	13,023	0.09
1,823	Fresnillo PLC	14,190	0.09
		27,213	0.18
	Other Finance (0.22%) (2023: 0.00%)		
5,294	Yellow Cake PLC	33,138	0.22
	Pharmaceuticals (0.33%) (2023: 0.10%)		
258	AstraZeneca PLC	33,824	0.23
134	AstraZeneca PLC ADR	8,780	0.06
4,089	Oxford Nanopore Technologies PLC	6,596	0.04
		49,200	0.33
	Real Estate Investment Trusts (0.58%) (2023: 0.33%)		
421	Derwent London PLC	10,329	0.07
6,929	LondonMetric Property PLC	15,629	0.10
5,321	Segro PLC	46,728	0.31
8,803	Tritax Big Box REIT PLC	14,630	0.10
		87,316	0.58
	Retail (0.02%) (2023: 0.03%)		
1,152	Pets at Home Group PLC	2,966	0.02
	Software (0.00%) (2023: 0.28%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.19%) (2023: 0.19%)		
2,548	Drax Group PLC	20,679	0.14
682	National Grid PLC	8,114	0.05
		<u>28,793</u>	<u>0.19</u>
		<u>249,588</u>	<u>1.65</u>
	United States (59.05%) (2023: 67.43%)		
	Aerospace & Defense (0.56%) (2023: 0.51%)		
9,825	Joby Aviation, Inc.	79,877	0.53
4	TransDigm Group, Inc.	5,069	0.03
		<u>84,946</u>	<u>0.56</u>
	Agriculture (0.49%) (2023: 1.02%)		
108	Archer-Daniels-Midland Co.	5,456	0.04
1,426	Darling Ingredients, Inc.	48,042	0.32
288	Fresh Del Monte Produce, Inc.	9,565	0.06
281	Vital Farms, Inc.	10,591	0.07
		<u>73,654</u>	<u>0.49</u>
	Airlines (0.17%) (2023: 0.05%)		
110	Alaska Air Group, Inc.	7,122	0.05
118	Delta Air Lines, Inc.	7,139	0.05
652	JetBlue Airways Corp.	5,125	0.03
174	Southwest Airlines Co.	5,850	0.04
		<u>25,236</u>	<u>0.17</u>
	Auto Manufacturers (0.00%) (2023: 0.07%)		
	Auto Parts & Equipment (0.14%) (2023: 0.19%)		
4,228	QuantumScape Corp.	21,943	0.14
	Chemicals (0.58%) (2023: 0.34%)		
160	Balchem Corp.	26,079	0.17
188	Dow, Inc.	7,544	0.05
132	DuPont de Nemours, Inc.	10,065	0.07
138	Ecolab, Inc.	32,336	0.21
91	FMC Corp.	4,424	0.03
6,156	Origin Materials, Inc.	7,880	0.05
		<u>88,328</u>	<u>0.58</u>
	Commercial Services (2.31%) (2023: 7.31%)		
1,755	Block, Inc.	149,158	0.99
615	CompoSecure, Inc.	9,428	0.06
86	Paylocity Holding Corp.	17,154	0.11
1,721	PayPal Holdings, Inc.	146,887	0.97
67	Service Corp. International	5,348	0.04
559	Toast, Inc.	20,376	0.14
		<u>348,351</u>	<u>2.31</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (2.11%) (2023: 5.77%)		
45	Apple, Inc.	11,269	0.07
209	Crowdstrike Holdings, Inc.	71,511	0.47
601	Fortinet, Inc.	56,782	0.38
36	International Business Machines Corp.	7,914	0.05
1,058	OneSpan, Inc.	19,615	0.13
113	Qualys, Inc.	15,845	0.11
1,449	Tenable Holdings, Inc.	57,062	0.38
474	Varonis Systems, Inc.	21,060	0.14
317	Zscaler, Inc.	57,190	0.38
		<u>318,248</u>	<u>2.11</u>
	Consumer Durables & Apparels (0.11%) (2023: 0.23%)		
36	Crocs, Inc.	3,943	0.03
52	PVH Corp.	5,499	0.04
106	Tapestry, Inc.	6,925	0.04
		<u>16,367</u>	<u>0.11</u>
	Cosmetics & Personal Care (0.03%) (2023: 0.00%)		
36	Interparfums, Inc.	4,734	0.03
	Diversified Financial Services (3.50%) (2023: 4.43%)		
9	Ameriprise Financial, Inc.	4,792	0.03
134	Charles Schwab Corp.	9,917	0.07
1,024	Coinbase Global, Inc.	254,259	1.68
223	Mastercard, Inc.	117,425	0.78
289	Upstart Holdings, Inc.	17,794	0.12
379	Visa, Inc.	119,779	0.79
55	Voya Financial, Inc.	3,786	0.03
		<u>527,752</u>	<u>3.50</u>
	Electrical Components & Equipment (0.29%) (2023: 0.10%)		
77	Belden, Inc.	8,671	0.06
342	EnerSys	31,611	0.21
22	Universal Display Corp.	3,216	0.02
		<u>43,498</u>	<u>0.29</u>
	Electronics (0.05%) (2023: 0.04%)		
117	Amphenol Corp.	8,126	0.05
	Energy – Alternate Sources (0.44%) (2023: 1.23%)		
66	Enphase Energy, Inc.	4,533	0.03
158	First Solar, Inc.	27,846	0.18
1,024	FutureFuel Corp.	5,417	0.04
856	Montauk Renewables, Inc.	3,407	0.02
598	REX American Resources Corp.	24,930	0.17
		<u>66,133</u>	<u>0.44</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.05%) (2023: 0.03%)		
95	Primoris Services Corp.	7,258	0.05
	Entertainment (0.00%) (2023: 0.02%)		
	Environmental Control (1.55%) (2023: 1.51%)		
368	Casella Waste Systems, Inc.	38,938	0.26
152	Clean Harbors, Inc.	34,981	0.23
1,812	Montrose Environmental Group, Inc.	33,613	0.22
4,787	PureCycle Technologies, Inc.	49,067	0.33
191	Republic Services, Inc.	38,425	0.25
195	Waste Management, Inc.	39,349	0.26
		234,373	1.55
	Food (0.90%) (2023: 1.04%)		
797	Beyond Meat, Inc.	2,997	0.02
999	McCormick & Co., Inc.	76,164	0.51
534	Mission Produce, Inc.	7,674	0.05
672	Simply Good Foods Co.	26,194	0.17
181	Tyson Foods, Inc.	10,397	0.07
450	United Natural Foods, Inc.	12,289	0.08
		135,715	0.90
	Forest Products & Paper (1.42%) (2023: 0.00%)		
3,988	International Paper Co.	214,634	1.42
	Full Line Insurance (0.03%) (2023: 0.00%)		
49	Jackson Financial, Inc.	4,267	0.03
	Healthcare Products (1.05%) (2023: 0.90%)		
167	Abbott Laboratories	18,889	0.13
64	Agilent Technologies, Inc.	8,598	0.06
114	Bio-Techne Corp.	8,212	0.05
45	Cooper Cos., Inc.	4,137	0.03
46	Danaher Corp.	10,559	0.07
169	Exact Sciences Corp.	9,496	0.06
60	Globus Medical, Inc.	4,963	0.03
9	IDEXX Laboratories, Inc.	3,721	0.03
20	Insulet Corp.	5,221	0.03
33	Lantheus Holdings, Inc.	2,952	0.02
53	Merit Medical Systems, Inc.	5,126	0.03
190	Natera, Inc.	30,077	0.20
52	Repligen Corp.	7,485	0.05
17	Thermo Fisher Scientific, Inc.	8,844	0.06
655	Twist Bioscience Corp.	30,438	0.20
		158,718	1.05
	Healthcare Services (0.52%) (2023: 0.69%)		
28	Addus HomeCare Corp.	3,510	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (0.52%) (2023: 0.69%) (continued)			
40	Amedisys, Inc.	3,632	0.03
15	Chemed Corp.	7,947	0.05
53	Encompass Health Corp.	4,894	0.03
37	Ensign Group, Inc.	4,916	0.03
51	Labcorp Holdings, Inc.	11,695	0.08
675	LifeStance Health Group, Inc.	4,975	0.03
294	Oscar Health, Inc.	3,951	0.03
65	UnitedHealth Group, Inc.	32,881	0.22
		<u>78,401</u>	<u>0.52</u>
Home Builders (0.02%) (2023: 0.03%)			
40	Thor Industries, Inc.	3,828	0.02
Internet (4.34%) (2023: 5.21%)			
173	Alphabet, Inc. Class A	32,749	0.22
194	Amazon.com, Inc.	42,562	0.28
7	Booking Holdings, Inc.	34,779	0.23
186	Chewy, Inc.	6,229	0.04
170	F5, Inc.	42,750	0.28
348	Lyft, Inc.	4,489	0.03
19	MercadoLibre, Inc.	32,308	0.21
43	Meta Platforms, Inc.	25,177	0.17
52	Netflix, Inc.	46,349	0.31
140	Okta, Inc.	11,032	0.07
394	Palo Alto Networks, Inc.	71,692	0.48
185	Q2 Holdings, Inc.	18,620	0.12
7,325	Robinhood Markets, Inc.	272,929	1.81
224	Uber Technologies, Inc.	13,512	0.09
		<u>655,177</u>	<u>4.34</u>
Leisure Time (0.04%) (2023: 0.03%)			
226	Norwegian Cruise Line Holdings Ltd.	5,815	0.04
Lodging (0.21%) (2023: 0.41%)			
48	Hilton Worldwide Holdings, Inc.	11,864	0.08
27	Hyatt Hotels Corp.	4,238	0.03
54	Marriott International, Inc.	15,063	0.10
		<u>31,165</u>	<u>0.21</u>
Machinery — Diversified (0.62%) (2023: 0.82%)			
220	Deere & Co.	93,214	0.62
Machinery, Construction & Mining (0.62%) (2023: 0.19%)			
3,194	Bloom Energy Corp.	70,939	0.47
1,242	NuScale Power Corp.	22,269	0.15
		<u>93,208</u>	<u>0.62</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (1.19%) (2023: 0.32%)		
396	Centrus Energy Corp.	26,377	0.17
1,121	Coeur Mining, Inc.	6,412	0.04
928	Gatos Silver, Inc.	12,973	0.09
2,637	Hecla Mining Co.	12,948	0.09
3,528	MP Materials Corp.	55,037	0.36
9,869	Uranium Energy Corp.	66,024	0.44
		<u>179,771</u>	<u>1.19</u>
	Miscellaneous Manufacturers (0.03%) (2023: 0.06%)		
36	3M Co.	4,647	0.03
	Other Consumer, Cyclical (0.16%) (2023: 0.00%)		
375	Scotts Miracle-Gro Co.	24,878	0.16
	Other Finance (5.47%) (2023: 0.42%)		
22,403	Bit Digital, Inc.	65,641	0.43
31,514	Cipher Mining, Inc.	146,225	0.97
11,424	Cleanspark, Inc.	105,215	0.70
3,088	Galaxy Digital Holdings Ltd.	53,657	0.35
10,213	Hut 8 Corp.	209,264	1.39
7,947	MARA Holdings, Inc.	133,271	0.88
19,990	Terawulf, Inc.	113,144	0.75
		<u>826,417</u>	<u>5.47</u>
	Packaging & Containers (1.86%) (2023: 0.80%)		
1,094	Packaging Corp. of America	246,292	1.63
669	Silgan Holdings, Inc.	34,822	0.23
		<u>281,114</u>	<u>1.86</u>
	Pharmaceuticals (3.44%) (2023: 2.86%)		
1,157	Absci Corp.	3,031	0.02
420	Agios Pharmaceuticals, Inc.	13,801	0.09
55	Alnylam Pharmaceuticals, Inc.	12,942	0.09
35	Amgen, Inc.	9,122	0.06
978	Amicus Therapeutics, Inc.	9,213	0.06
64	Arcellx, Inc.	4,908	0.03
395	Arcturus Therapeutics Holdings, Inc.	6,703	0.04
359	Beam Therapeutics, Inc.	8,903	0.06
237	BeiGene Ltd.	3,332	0.02
35	Biogen, Inc.	5,352	0.04
147	Biohaven Ltd.	5,491	0.04
101	BioMarin Pharmaceutical, Inc.	6,639	0.04
21	Bio-Rad Laboratories, Inc.	6,899	0.05
211	Blueprint Medicines Corp.	18,403	0.12
490	Bridgebio Pharma, Inc.	13,446	0.09
566	Bristol-Myers Squibb Co.	32,013	0.21
44	Cardinal Health, Inc.	5,204	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (3.44%) (2023: 2.86%) (continued)			
170	Corteva, Inc.	9,683	0.06
332	Elanco Animal Health, Inc.	4,021	0.03
63	Eli Lilly & Co.	48,636	0.32
172	Exelixis, Inc.	5,728	0.04
3,983	Fate Therapeutics, Inc.	6,572	0.04
4,848	Geron Corp.	17,162	0.11
108	Gilead Sciences, Inc.	9,976	0.07
77	Halozyne Therapeutics, Inc.	3,681	0.02
144	Illumina, Inc.	19,243	0.13
80	Incyte Corp.	5,526	0.04
66	Intra-Cellular Therapies, Inc.	5,512	0.04
250	Ionis Pharmaceuticals, Inc.	8,740	0.06
1,540	Iovance Biotherapeutics, Inc.	11,396	0.08
95	Janux Therapeutics, Inc.	5,086	0.03
53	Johnson & Johnson	7,665	0.05
82	Keros Therapeutics, Inc.	1,298	0.01
85	Merck & Co., Inc.	8,456	0.06
533	Myriad Genetics, Inc.	7,308	0.05
631	NeoGenomics, Inc.	10,399	0.07
243	Pfizer, Inc.	6,447	0.04
12	Regeneron Pharmaceuticals, Inc.	8,548	0.06
99	Sarepta Therapeutics, Inc.	12,037	0.08
738	Stoke Therapeutics, Inc.	8,140	0.05
277	Ultragenyx Pharmaceutical, Inc.	11,653	0.08
55	United Therapeutics Corp.	19,406	0.13
453	Veracyte, Inc.	17,939	0.12
344	Vericel Corp.	18,889	0.12
79	Vertex Pharmaceuticals, Inc.	31,813	0.21
139	Zoetis, Inc.	22,647	0.15
		519,009	3.44
Real Estate Investment Trusts (5.32%) (2023: 2.02%)			
580	Alexandria Real Estate Equities, Inc.	56,579	0.38
306	American Tower Corp.	56,123	0.37
1,126	Americold Realty Trust, Inc.	24,096	0.16
279	Apple Hospitality REIT, Inc.	4,283	0.03
420	COPT Defense Properties	12,999	0.09
543	Cousins Properties, Inc.	16,638	0.11
624	Crown Castle, Inc.	56,634	0.38
450	Digital Realty Trust, Inc.	79,799	0.53
549	Douglas Emmett, Inc.	10,189	0.07
169	EastGroup Properties, Inc.	27,123	0.18
82	Equinix, Inc.	77,317	0.51
368	First Industrial Realty Trust, Inc.	18,448	0.12
2,420	Healthpeak Properties, Inc.	49,053	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (5.32%) (2023: 2.02%) (continued)			
291	Host Hotels & Resorts, Inc.	5,098	0.03
400	Iron Mountain, Inc.	42,044	0.28
239	JBG SMITH Properties	3,673	0.02
428	Kilroy Realty Corp.	17,313	0.11
803	LXP Industrial Trust	6,520	0.04
344	Park Hotels & Resorts, Inc.	4,840	0.03
543	Prologis, Inc.	57,395	0.38
49	Ryman Hospitality Properties, Inc.	5,113	0.03
366	SBA Communications Corp.	74,591	0.49
378	Terreno Realty Corp.	22,355	0.15
1,202	Ventas, Inc.	70,786	0.47
134	VICI Properties, Inc.	3,914	0.03
		<u>802,923</u>	<u>5.32</u>
Retail (0.31%) (2023: 0.23%)			
5,299	Clean Energy Fuels Corp.	13,301	0.09
2,487	EVgo, Inc.	10,072	0.07
39	Freshpet, Inc.	5,776	0.04
28	Texas Roadhouse, Inc.	5,052	0.03
270	Yum China Holdings, Inc.	13,006	0.08
		<u>47,207</u>	<u>0.31</u>
Semiconductors (8.17%) (2023: 10.52%)			
452	Advanced Micro Devices, Inc.	54,597	0.36
287	Ambarella, Inc.	20,876	0.14
132	Amkor Technology, Inc.	3,391	0.02
369	Analog Devices, Inc.	78,398	0.52
255	Applied Materials, Inc.	41,471	0.27
1,113	Broadcom, Inc.	258,038	1.71
39	Cirrus Logic, Inc.	3,884	0.03
20	Impinj, Inc.	2,905	0.02
44	KLA Corp.	27,725	0.18
42	MACOM Technology Solutions Holdings, Inc.	5,456	0.04
832	Marvell Technology, Inc.	91,894	0.61
726	Microchip Technology, Inc.	41,636	0.28
865	Micron Technology, Inc.	72,798	0.48
32	Monolithic Power Systems, Inc.	18,934	0.13
1,633	NVIDIA Corp.	219,296	1.45
23	Onto Innovation, Inc.	3,834	0.03
44	Qorvo, Inc.	3,077	0.02
882	QUALCOMM, Inc.	135,493	0.90
23	SiTime Corp.	4,934	0.03
107	Skyworks Solutions, Inc.	9,489	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (8.17%) (2023: 10.52%) (continued)			
156	Teradyne, Inc.	19,644	0.13
614	Texas Instruments, Inc.	115,131	0.76
		<u>1,232,901</u>	<u>8.17</u>
Software (9.51%) (2023: 16.25%)			
29	Adobe, Inc.	12,896	0.09
442	Akamai Technologies, Inc.	42,277	0.28
413	Alignment Healthcare, Inc.	4,646	0.03
1,687	Amplitude, Inc.	17,798	0.12
39	ANSYS, Inc.	13,156	0.09
72	Appfolio, Inc.	17,764	0.12
75	Atlassian Corp.	18,253	0.12
1,254	AvePoint, Inc.	20,703	0.14
255	BlackLine, Inc.	15,494	0.10
505	Box, Inc.	15,958	0.11
1,634	C3.ai, Inc.	56,259	0.37
134	Cadence Design Systems, Inc.	40,262	0.27
1,146	CCC Intelligent Solutions Holdings, Inc.	13,443	0.09
599	Clearwater Analytics Holdings, Inc.	16,484	0.11
658	Cloudflare, Inc.	70,853	0.47
230	Commvault Systems, Inc.	34,709	0.23
482	Datadog, Inc.	68,873	0.46
351	DigitalOcean Holdings, Inc.	11,959	0.08
222	DocuSign, Inc.	19,967	0.13
607	Dropbox, Inc.	18,234	0.12
515	Dynatrace, Inc.	27,990	0.18
288	Gitlab, Inc.	16,229	0.11
1,370	HashiCorp, Inc.	46,868	0.31
25	HubSpot, Inc.	17,419	0.11
421	Klaviyo, Inc.	17,362	0.11
72	Microsoft Corp.	30,348	0.20
1,027	MicroStrategy, Inc.	297,440	1.97
49	MongoDB, Inc.	11,408	0.08
386	nCino, Inc.	12,962	0.09
749	PagerDuty, Inc.	13,677	0.09
447	Palantir Technologies, Inc.	33,807	0.22
246	Pegasystems, Inc.	22,927	0.15
241	Procore Technologies, Inc.	18,058	0.12
408	RingCentral, Inc.	14,284	0.09
88	Salesforce, Inc.	29,421	0.19
335	Samsara, Inc.	14,636	0.10
2,994	SentinelOne, Inc.	66,467	0.44
35	ServiceNow, Inc.	37,104	0.25
292	Smartsheet, Inc.	16,361	0.11
82	Synopsys, Inc.	39,799	0.26

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Schedule of Investments (continued) As at 31 December 2024

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (9.51%) (2023: 16.25%) (continued)		
223	Twilio, Inc.	24,102	0.16
72	Veeva Systems, Inc.	15,138	0.10
112	Workday, Inc.	28,899	0.19
173	Workiva, Inc.	18,943	0.13
224	Zoom Communications, Inc.	18,281	0.12
1,555	Zuora, Inc.	15,426	0.10
		<u>1,435,344</u>	<u>9.51</u>
	Telecommunications (1.01%) (2023: 1.36%)		
18,818	Applied Digital Corp.	143,769	0.95
122	Credo Technology Group Holding Ltd.	8,200	0.06
		<u>151,969</u>	<u>1.01</u>
	Utilities — Electric (0.43%) (2023: 0.42%)		
1,363	Ameresco, Inc.	32,003	0.21
139	Eversource Energy	7,983	0.05
139	Exelon Corp.	5,232	0.04
284	Ormat Technologies, Inc.	19,233	0.13
		<u>64,451</u>	<u>0.43</u>
		<u>8,913,720</u>	<u>59.05</u>
	Total Equities	<u>14,984,246</u>	<u>99.26</u>
	Preferred Stock (0.11%) (2023: 0.34%)		
	Brazil (0.11%) (2023: 0.34%)		
	Utilities — Electric & Gas (0.11%) (2023: 0.34%)		
48,233	Raizen SA	16,864	0.11
	Total Preferred Stock	<u>16,864</u>	<u>0.11</u>
	Total Transferable Securities (99.37%) (2023: 99.64%)	<u>15,001,110</u>	<u>99.37</u>
	Total Investments (99.37%) (2023: 99.64%)	15,001,110	99.37
	Other Net Assets (0.63%) (2023: 0.36%)	<u>95,307</u>	<u>0.63</u>
	Net Assets (100.00%) (2023: 100.00%)	<u><u>15,096,417</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.32
Other assets			<u>0.68</u>
			<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust
ADR – American Depositary Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.77%)		
	Equities (99.77%)		
	Australia (8.92%)		
	Mining (8.92%)		
3,159	Evolution Mining Ltd.	9,408	0.48
23,052	IGO Ltd.	68,080	3.49
15,180	Lynas Rare Earths Ltd.	60,434	3.10
6,291	Sandfire Resources Ltd.	36,146	1.85
		<u>174,068</u>	<u>8.92</u>
	Brazil (0.79%)		
	Mining (0.79%)		
20,277	Cia Brasileira de Alumínio	<u>15,394</u>	<u>0.79</u>
	Canada (10.75%)		
	Mining (10.75%)		
4,844	Capstone Copper Corp.	29,942	1.53
1,647	ERO Copper Corp.	22,202	1.14
1,650	First Majestic Silver Corp.	9,058	0.46
2,948	Hudbay Minerals, Inc.	23,879	1.22
2,576	Ivanhoe Mines Ltd.	30,557	1.57
4,783	Lundin Mining Corp.	41,139	2.11
4,162	Silvercorp Metals, Inc.	12,486	0.64
1,370	SilverCrest Metals, Inc.	12,467	0.64
14,445	Taseko Mines Ltd.	<u>28,023</u>	<u>1.44</u>
		<u>209,753</u>	<u>10.75</u>
	Chile (4.03%)		
	Chemicals (4.03%)		
2,161	Sociedad Química y Minera de Chile SA	<u>78,574</u>	<u>4.03</u>
	Germany (2.70%)		
	Mining (2.70%)		
664	Aurubis AG	<u>52,737</u>	<u>2.70</u>
	Hong Kong (1.06%)		
	Mining (1.06%)		
21,132	China Nonferrous Mining Corp. Ltd.	14,255	0.73
97,243	Jinchuan Group International Resources Co. Ltd.	<u>6,509</u>	<u>0.33</u>
		<u>20,764</u>	<u>1.06</u>
	Indonesia (5.35%)		
	Mining (5.35%)		
606,784	Aneka Tambang Tbk. PT	57,493	2.95
215,091	Merdeka Copper Gold Tbk. PT	21,583	1.10
112,872	Vale Indonesia Tbk. PT	<u>25,386</u>	<u>1.30</u>
		<u>104,462</u>	<u>5.35</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Japan (6.63%)		
	Electrical Components & Equipment (0.79%)		
363	Furukawa Electric Co. Ltd.	15,441	0.79
	Mining (5.84%)		
4,359	Mitsubishi Materials Corp.	66,719	3.42
1,498	Nippon Light Metal Holdings Co. Ltd.	14,860	0.76
1,406	Sumitomo Metal Mining Co. Ltd.	32,323	1.66
		113,902	5.84
		129,343	6.63
	Malaysia (2.55%)		
	Mining (2.55%)		
45,386	Press Metal Aluminium Holdings Bhd.	49,735	2.55
	Mexico (1.76%)		
	Mining (1.76%)		
4,177	Grupo Mexico SAB de CV	19,874	1.02
1,123	Industrias Penoles SAB de CV	14,377	0.74
		34,251	1.76
	Norway (3.12%)		
	Mining (3.12%)		
11,066	Norsk Hydro ASA	60,936	3.12
	People's Republic of China (23.25%)		
	Chemicals (7.40%)		
23,300	Guangdong Dowstone Technology Co. Ltd.	43,444	2.23
8,000	Nanjing Hanrui Cobalt Co. Ltd.	37,012	1.90
3,800	Shenghe Resources Holding Co. Ltd.	5,352	0.27
9,293	Tianqi Lithium Corp.	42,014	2.15
6,250	Xiamen Tungsten Co. Ltd.	16,500	0.85
		144,322	7.40
	Engineering & Construction (0.55%)		
15,902	China Nonferrous Metal Industry's Foreign Engineering & Construction Co. Ltd.	10,762	0.55
	Machinery — Diversified (1.96%)		
40,900	Jiangsu Huahong Technology Stock Co. Ltd.	38,215	1.96
	Mining (10.76%)		
1,500	China Rare Earth Resources & Technology Co. Ltd.	5,764	0.30
12,779	CMOC Group Ltd.	8,637	0.44
5,600	Henan Yuguang Gold & Lead Co. Ltd.	4,925	0.25
26,500	Huludao Zinc Industry Co.	10,202	0.52
2,840	Jiangxi Copper Co. Ltd.	8,031	0.41
3,200	Rising Nonferrous Metals Share Co. Ltd.	12,192	0.63
1,970	Shandong Humon Smelting Co. Ltd.	2,726	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (10.76%) (continued)		
7,400	Shenzhen Zhongjin Lingnan Nonfemet Co. Ltd.	4,755	0.24
18,700	Tongling Nonferrous Metals Group Co. Ltd.	8,275	0.42
8,774	Youngy Co. Ltd.	38,345	1.97
8,900	Yunnan Aluminium Co. Ltd.	16,497	0.85
10,400	Yunnan Chihong Zinc&Germanium Co. Ltd.	7,936	0.41
4,650	Yunnan Copper Co. Ltd.	7,766	0.40
18,200	Yunnan Tin Co. Ltd.	34,982	1.79
9,700	Zhejiang Huayou Cobalt Co. Ltd.	38,884	1.99
		<u>209,917</u>	<u>10.76</u>
	Miscellaneous Manufacturers (1.36%)		
16,600	Sichuan Yahua Industrial Group Co. Ltd.	26,608	1.36
	Semiconductors (1.22%)		
11,100	Grinm Advanced Materials Co. Ltd.	23,829	1.22
		<u>453,653</u>	<u>23.25</u>
	Poland (1.15%)		
	Mining (1.15%)		
804	KGHM Polska Miedz SA	22,384	1.15
	Republic of South Korea (3.92%)		
	Chemicals (2.87%)		
1,436	Ecopro Co. Ltd.	56,088	2.87
	Mining (1.05%)		
30	Korea Zinc Co. Ltd.	20,501	1.05
		<u>76,589</u>	<u>3.92</u>
	South Africa (2.93%)		
	Mining (2.93%)		
11,060	Northam Platinum Holdings Ltd.	57,093	2.93
	Sweden (2.03%)		
	Mining (2.03%)		
1,409	Boliden AB	39,595	2.03
	United Kingdom (5.87%)		
	Mining (5.87%)		
2,525	Anglo American PLC	74,757	3.83
1,288	Antofagasta PLC	25,648	1.31
1,816	Fresnillo PLC	14,135	0.73
		<u>114,540</u>	<u>5.87</u>
	United States (12.96%)		
	Chemicals (7.48%)		
15,129	Arcadium Lithium PLC	77,612	3.98
292	Ecolab, Inc.	68,421	3.50
		<u>146,033</u>	<u>7.48</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (5.48%)		
1,216	Coeur Mining, Inc.	6,956	0.36
1,510	Gatos Silver, Inc.	21,110	1.08
3,111	Hecla Mining Co.	15,275	0.78
4,074	MP Materials Corp.	63,554	3.26
		<u>106,895</u>	<u>5.48</u>
		<u>252,928</u>	<u>12.96</u>
	Total Equities	<u>1,946,799</u>	<u>99.77</u>
	Total Transferable Securities (99.77%)	<u>1,946,799</u>	<u>99.77</u>
	Total Investments (99.77%)	<u>1,946,799</u>	<u>99.77</u>
	Other Net Assets (0.23%)	<u>4,557</u>	<u>0.23</u>
	Net Assets (100.00%)	<u><u>1,951,356</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.68
Other assets			<u>0.32</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.77%)		
	Equities (99.77%)		
	United States (99.77%)		
	Advertising (0.21%)		
236	Trade Desk, Inc.	27,737	0.21
	Aerospace & Defense (0.13%)		
72	HEICO Corp.	17,117	0.13
	Auto Manufacturers (4.93%)		
1,612	Tesla, Inc.	650,990	4.93
	Beverages (0.21%)		
519	Monster Beverage Corp.	27,279	0.21
	Building & Construction Materials (0.15%)		
63	Builders FirstSource, Inc.	9,005	0.07
18	Lennox International, Inc.	10,967	0.08
		19,972	0.15
	Commercial Services (0.92%)		
289	Block, Inc.	24,562	0.18
68	Booz Allen Hamilton Holding Corp.	8,752	0.07
38	Corpay, Inc.	12,860	0.10
93	Moody's Corp.	44,023	0.33
22	Morningstar, Inc.	7,409	0.06
252	Rollins, Inc.	11,680	0.09
340	Toast, Inc.	12,393	0.09
		121,679	0.92
	Computers (15.42%)		
7,687	Apple, Inc.	1,924,979	14.57
122	Crowdstrike Holdings, Inc.	41,743	0.32
385	Fortinet, Inc.	36,375	0.27
40	Gartner, Inc.	19,379	0.15
81	Zscaler, Inc.	14,613	0.11
		2,037,089	15.42
	Consumer Durables & Apparels (0.12%)		
76	Deckers Outdoor Corp.	15,435	0.12
	Distribution & Wholesale (0.22%)		
505	Copart, Inc.	28,982	0.22
	Diversified Financial Services (5.51%)		
104	ARES Management Corp.	18,411	0.14
650	Blackstone, Inc.	112,073	0.85
39	LPL Financial Holdings, Inc.	12,734	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (5.51%) (continued)		
488	Mastercard, Inc.	256,966	1.94
1,036	Visa, Inc.	327,418	2.48
		<u>727,602</u>	<u>5.51</u>
	Electronics (0.32%)		
612	Amphenol Corp.	42,503	0.32
	Engineering & Construction (0.06%)		
18	Comfort Systems USA, Inc.	7,633	0.06
	Entertainment (0.12%)		
122	Live Nation Entertainment, Inc.	15,799	0.12
	Full Line Insurance (0.07%)		
24	Erie Indemnity Co.	9,894	0.07
	Healthcare Products (1.02%)		
42	IDEXX Laboratories, Inc.	17,364	0.13
37	Insulet Corp.	9,660	0.07
183	Intuitive Surgical, Inc.	95,519	0.72
38	West Pharmaceutical Services, Inc.	12,447	0.10
		<u>134,990</u>	<u>1.02</u>
	Healthcare Services (0.06%)		
27	Molina Healthcare, Inc.	7,858	0.06
	Home Builders (0.33%)		
174	DR Horton, Inc.	24,329	0.18
1	NVR, Inc.	8,179	0.06
105	PulteGroup, Inc.	11,434	0.09
		<u>43,942</u>	<u>0.33</u>
	Internet (26.16%)		
318	Airbnb, Inc.	41,788	0.32
6,176	Alphabet, Inc. Class A	1,169,117	8.85
5,217	Amazon.com, Inc.	1,144,558	8.66
17	Booking Holdings, Inc.	84,463	0.64
994	Coupang, Inc.	21,848	0.17
68	GoDaddy, Inc.	13,421	0.10
1,230	Meta Platforms, Inc.	720,177	5.45
215	Netflix, Inc.	191,634	1.45
328	Palo Alto Networks, Inc.	59,683	0.45
330	Pinterest, Inc.	9,570	0.07
		<u>3,456,259</u>	<u>26.16</u>
	Machinery, Construction & Mining (0.16%)		
189	Vertiv Holdings Co.	21,472	0.16
	Miscellaneous Manufacturers (0.17%)		
37	Axon Enterprise, Inc.	21,990	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.12%)		
14	Texas Pacific Land Corp.	15,483	0.12
	Pharmaceuticals (3.35%)		
195	Dexcom, Inc.	15,165	0.11
474	Eli Lilly & Co.	365,928	2.77
189	Moderna, Inc.	7,859	0.06
134	Vertex Pharmaceuticals, Inc.	53,962	0.41
		442,914	3.35
	Pipelines (0.16%)		
119	Targa Resources Corp.	21,242	0.16
	Retail (1.57%)		
8	AutoZone, Inc.	25,616	0.19
33	Burlington Stores, Inc.	9,407	0.07
679	Chipotle Mexican Grill, Inc.	40,944	0.31
19	Domino's Pizza, Inc.	7,975	0.06
29	O'Reilly Automotive, Inc.	34,388	0.26
601	Starbucks Corp.	54,841	0.42
275	Tractor Supply Co.	14,592	0.11
145	Yum! Brands, Inc.	19,453	0.15
		207,216	1.57
	Semiconductors (19.26%)		
804	Advanced Micro Devices, Inc.	97,115	0.73
414	Applied Materials, Inc.	67,329	0.51
2,311	Broadcom, Inc.	535,782	4.06
76	Entegris, Inc.	7,529	0.06
67	KLA Corp.	42,218	0.32
630	Lam Research Corp.	45,505	0.34
24	Monolithic Power Systems, Inc.	14,201	0.11
12,129	NVIDIA Corp.	1,628,803	12.33
230	ON Semiconductor Corp.	14,502	0.11
485	Texas Instruments, Inc.	90,942	0.69
		2,543,926	19.26
	Software (17.68%)		
221	Adobe, Inc.	98,274	0.74
156	AppLovin Corp.	50,517	0.38
124	Atlassian Corp.	30,179	0.23
108	Autodesk, Inc.	31,922	0.24
134	Cadence Design Systems, Inc.	40,262	0.30
163	Cloudflare, Inc.	17,552	0.13
163	Datadog, Inc.	23,291	0.18
21	Duolingo, Inc.	6,809	0.05
146	Dynatrace, Inc.	7,935	0.06
13	Fair Isaac Corp.	25,882	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (17.68%) (continued)			
25	HubSpot, Inc.	17,419	0.13
143	Intuit, Inc.	89,876	0.68
27	Manhattan Associates, Inc.	7,296	0.06
3,738	Microsoft Corp.	1,575,567	11.93
37	MongoDB, Inc.	8,614	0.07
40	MSCI, Inc.	24,000	0.18
1,150	Palantir Technologies, Inc.	86,975	0.66
100	ServiceNow, Inc.	106,012	0.80
76	Synopsys, Inc.	36,887	0.28
80	Veeva Systems, Inc.	16,820	0.13
128	Workday, Inc.	33,028	0.25
		<u>2,335,117</u>	<u>17.68</u>
Telecommunications (0.61%)			
631	Arista Networks, Inc.	69,744	0.53
33	Ubiquiti, Inc.	10,954	0.08
		<u>80,698</u>	<u>0.61</u>
Transportation (0.73%)			
54	JB Hunt Transport Services, Inc.	9,216	0.07
119	Old Dominion Freight Line, Inc.	20,991	0.16
15	Saia, Inc.	6,836	0.05
467	United Parcel Service, Inc.	58,889	0.45
		<u>95,932</u>	<u>0.73</u>
		<u>13,178,750</u>	<u>99.77</u>
Total Equities		<u>13,178,750</u>	<u>99.77</u>
Total Transferable Securities (99.77%)		<u>13,178,750</u>	<u>99.77</u>
Total Investments (99.77%)		<u>13,178,750</u>	<u>99.77</u>
Other Net Assets (0.23%)		<u>30,245</u>	<u>0.23</u>
Net Assets (100.00%)		<u><u>13,208,995</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.74
Other assets			<u>0.26</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.78%)		
	Equities (99.78%)		
	Australia (0.73%)		
	Real Estate Investment Trusts (0.73%)		
770,074	Scentre Group	1,635,395	0.50
577,558	Vicinity Ltd.	750,950	0.23
		<u>2,386,345</u>	<u>0.73</u>
	Austria (0.14%)		
	Building & Construction Materials (0.14%)		
16,012	Wienerberger AG	444,024	0.14
	Belgium (0.98%)		
	Engineering & Construction (0.20%)		
3,244	Ackermans & van Haaren NV	639,920	0.20
	Pharmaceuticals (0.78%)		
12,740	UCB SA	2,535,555	0.78
		<u>3,175,475</u>	<u>0.98</u>
	Canada (2.95%)		
	Building & Construction Materials (0.21%)		
7,833	West Fraser Timber Co. Ltd.	678,348	0.21
	Diversified Financial Services (2.33%)		
131,796	Brookfield Corp.	7,571,260	2.33
	Engineering & Construction (0.41%)		
16,898	Stantec, Inc.	1,325,098	0.41
		<u>9,574,706</u>	<u>2.95</u>
	Denmark (1.02%)		
	Energy – Alternate Sources (0.63%)		
149,393	Vestas Wind Systems AS	2,034,612	0.63
	Utilities — Electric (0.39%)		
28,018	Orsted AS	1,261,308	0.39
		<u>3,295,920</u>	<u>1.02</u>
	Finland (0.83%)		
	Forest Products & Paper (0.66%)		
78,380	UPM-Kymmene OYJ	2,155,676	0.66
	Packaging & Containers (0.17%)		
15,276	Huhtamaki OYJ	540,669	0.17
		<u>2,696,345</u>	<u>0.83</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	France (5.25%)		
	Electrical Components & Equipment (3.30%)		
38,032	Legrand SA	3,703,496	1.14
28,105	Schneider Electric SE	7,010,848	2.16
		<u>10,714,344</u>	<u>3.30</u>
	Food (1.95%)		
93,603	Danone SA	6,311,815	1.95
		<u>17,026,159</u>	<u>5.25</u>
	Germany (2.22%)		
	Auto Manufacturers (0.53%)		
30,814	Mercedes-Benz Group AG	1,716,645	0.53
	Semiconductors (1.69%)		
168,398	Infineon Technologies AG	5,475,411	1.69
		<u>7,192,056</u>	<u>2.22</u>
	Hong Kong (0.41%)		
	Real Estate (0.16%)		
261,702	Hang Lung Properties Ltd.	209,889	0.06
158,566	Swire Properties Ltd.	322,931	0.10
		<u>532,820</u>	<u>0.16</u>
	Transportation (0.25%)		
231,259	MTR Corp. Ltd.	806,792	0.25
		<u>1,339,612</u>	<u>0.41</u>
	Ireland (1.26%)		
	Auto Parts & Equipment (0.75%)		
40,364	Aptiv PLC	2,441,215	0.75
	Building & Construction Materials (0.51%)		
22,731	Kingspan Group PLC	1,658,248	0.51
		<u>4,099,463</u>	<u>1.26</u>
	Israel (0.04%)		
	Energy – Alternate Sources (0.04%)		
39,084	Energix-Renewable Energies Ltd.	134,083	0.04
	Italy (0.51%)		
	Utilities — Electric (0.51%)		
208,336	Terna - Rete Elettrica Nazionale	1,643,877	0.51
	Japan (7.18%)		
	Auto Parts & Equipment (0.62%)		
64,089	Aisin Corp.	724,855	0.22
30,005	Koito Manufacturing Co. Ltd.	383,367	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.62%) (continued)		
42,311	NGK Insulators Ltd.	541,945	0.17
22,417	Stanley Electric Co. Ltd.	371,430	0.11
		<u>2,021,597</u>	<u>0.62</u>
	Beverages (0.49%)		
122,709	Kirin Holdings Co. Ltd.	1,599,839	0.49
	Diversified Financial Services (1.13%)		
169,037	ORIX Corp.	3,665,552	1.13
	Electronics (1.27%)		
78,153	Azbil Corp.	610,415	0.19
57,361	Minebea Mitsumi, Inc.	937,828	0.29
142,485	NIDEC Corp.	2,588,411	0.79
		<u>4,136,654</u>	<u>1.27</u>
	Environmental Control (0.18%)		
16,659	Kurita Water Industries Ltd.	587,665	0.18
	Forest Products & Paper (0.17%)		
139,981	Oji Holdings Corp.	538,066	0.17
	Home Builders (0.25%)		
24,245	Sumitomo Forestry Co. Ltd.	816,703	0.25
	Machinery — Diversified (1.51%)		
11,899	Keyence Corp.	4,893,309	1.51
	Real Estate Investment Trusts (0.42%)		
557	GLP J-Reit	437,349	0.13
344	Nippon Prologis REIT, Inc.	487,895	0.15
420	Orix JREIT, Inc.	438,547	0.14
		<u>1,363,791</u>	<u>0.42</u>
	Retail (0.16%)		
58,024	USS Co. Ltd.	508,393	0.16
	Semiconductors (0.98%)		
243,806	Renesas Electronics Corp.	3,174,784	0.98
		<u>23,306,353</u>	<u>7.18</u>
	Netherlands (0.39%)		
	Other Finance (0.39%)		
13,933	EXOR NV	1,277,566	0.39
	New Zealand (0.29%)		
	Utilities — Electric (0.29%)		
98,023	Mercury NZ Ltd.	321,267	0.10
185,500	Meridian Energy Ltd.	614,205	0.19
		<u>935,472</u>	<u>0.29</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Norway (0.55%)		
	Food (0.49%)		
64,992	Mowi ASA	1,114,450	0.34
9,927	Salmar ASA	472,429	0.15
		<u>1,586,879</u>	<u>0.49</u>
	Semiconductors (0.06%)		
24,201	Nordic Semiconductor ASA	214,045	0.06
		<u>1,800,924</u>	<u>0.55</u>
	Singapore (0.42%)		
	Real Estate Investment Trusts (0.42%)		
710,919	CapitaLand Integrated Commercial Trust	1,005,771	0.31
533,380	Frasers Logistics & Commercial Trust	344,066	0.11
		<u>1,349,837</u>	<u>0.42</u>
	Spain (0.14%)		
	Utilities — Electric (0.14%)		
43,742	EDP Renovaveis SA	454,760	0.14
	Sweden (0.42%)		
	Building & Construction Materials (0.34%)		
88,375	Svenska Cellulosa AB SCA	1,123,359	0.34
	Real Estate (0.08%)		
33,309	Fabege AB	249,608	0.08
		<u>1,372,967</u>	<u>0.42</u>
	Switzerland (3.31%)		
	Building & Construction Materials (0.44%)		
2,547	Geberit AG	1,446,275	0.44
	Hand & Machine Tools (0.76%)		
2,914	Schindler Holding AG	795,823	0.25
6,030	Schindler Holding AG Non-Voting	1,666,110	0.51
		<u>2,461,933</u>	<u>0.76</u>
	Pharmaceuticals (2.11%)		
69,879	Novartis AG	6,839,467	2.11
		<u>10,747,675</u>	<u>3.31</u>
	United Kingdom (3.84%)		
	Electronics (0.58%)		
55,914	Halma PLC	1,883,018	0.58
	Home Builders (0.71%)		
143,638	Barratt Redrow PLC	791,706	0.24
14,659	Berkeley Group Holdings PLC	715,998	0.22
521,658	Taylor Wimpey PLC	797,709	0.25
		<u>2,305,413</u>	<u>0.71</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.42%)		
198,423	DS Smith PLC	1,346,897	0.42
	Pharmaceuticals (1.16%)		
224,175	GSK PLC	3,780,389	1.16
	Real Estate Investment Trusts (0.18%)		
79,314	Land Securities Group PLC	580,104	0.18
	Water (0.79%)		
39,175	Severn Trent PLC	1,230,494	0.38
101,258	United Utilities Group PLC	1,333,465	0.41
		2,563,959	0.79
		12,459,780	3.84
	United States (66.90%)		
	Auto Manufacturers (5.00%)		
40,191	Tesla, Inc.	16,230,733	5.00
	Chemicals (2.04%)		
28,332	Ecolab, Inc.	6,638,754	2.04
	Computers (10.44%)		
66,805	Apple, Inc.	16,729,308	5.16
191,063	Hewlett Packard Enterprise Co.	4,079,195	1.26
36,377	International Business Machines Corp.	7,996,756	2.46
73,721	Super Micro Computer, Inc.	2,247,016	0.69
47,437	Western Digital Corp.	2,828,669	0.87
		33,880,944	10.44
	Diversified Financial Services (0.64%)		
12,519	Apollo Global Management, Inc.	2,067,638	0.64
	Energy – Alternate Sources (0.41%)		
19,593	Enphase Energy, Inc.	1,345,647	0.41
	Environmental Control (0.42%)		
6,746	Waste Management, Inc.	1,361,275	0.42
	Food (3.55%)		
71,154	Conagra Brands, Inc.	1,974,523	0.61
84,547	General Mills, Inc.	5,391,562	1.66
42,388	Hormel Foods Corp.	1,329,712	0.41
37,159	McCormick & Co., Inc.	2,833,002	0.87
		11,528,799	3.55
	Forest Products & Paper (0.85%)		
51,002	International Paper Co.	2,744,928	0.85

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (2.49%)			
8,891	Agilent Technologies, Inc.	1,194,417	0.37
29,942	Danaher Corp.	6,873,186	2.12
		8,067,603	2.49
Household Products (0.41%)			
10,221	Kimberly-Clark Corp.	1,339,360	0.41
Machinery — Diversified (5.58%)			
17,821	Deere & Co.	7,550,757	2.33
61,198	Otis Worldwide Corp.	5,667,547	1.75
17,087	Rockwell Automation, Inc.	4,883,294	1.50
		18,101,598	5.58
Packaging & Containers (0.91%)			
13,173	Packaging Corp. of America	2,965,638	0.91
Pharmaceuticals (13.72%)			
102,643	Bristol-Myers Squibb Co.	5,805,488	1.79
45,552	Gilead Sciences, Inc.	4,207,638	1.30
53,316	Johnson & Johnson	7,710,560	2.37
77,592	Merck & Co., Inc.	7,718,852	2.38
262,887	Pfizer, Inc.	6,974,392	2.15
8,354	Regeneron Pharmaceuticals, Inc.	5,950,805	1.83
15,299	Vertex Pharmaceuticals, Inc.	6,160,908	1.90
		44,528,643	13.72
Semiconductors (12.38%)			
50,238	Advanced Micro Devices, Inc.	6,068,248	1.87
31,772	Analog Devices, Inc.	6,750,279	2.08
77,976	Microchip Technology, Inc.	4,471,924	1.38
6,940	Monolithic Power Systems, Inc.	4,106,398	1.26
110,016	NVIDIA Corp.	14,774,049	4.55
63,889	ON Semiconductor Corp.	4,028,201	1.24
		40,199,099	12.38
Software (4.41%)			
29,707	Microsoft Corp.	12,521,501	3.86
3,457	Roper Technologies, Inc.	1,797,121	0.55
		14,318,622	4.41
Telecommunications (2.54%)			
139,231	Cisco Systems, Inc.	8,242,475	2.54

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (1.11%)		
28,865	American Water Works Co., Inc.	3,593,404	1.11
		217,155,160	66.90
	Total Equities	323,868,559	99.78
	Total Transferable Securities (99.78%)	323,868,559	99.78
	Total Investments (99.78%)	323,868,559	99.78
	Other Net Assets (0.22%)	718,995	0.22
	Net Assets (100.00%)	324,587,554	100.00
<i>Analysis of Total Assets</i>			
Transferable securities admitted to an official stock exchange listing			99.75
Other assets			0.25
			100.00

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.23%)		
	Equities (91.35%)		
	Australia (1.57%)		
	Banks (0.45%)		
160	Commonwealth Bank of Australia	15,181	0.26
84	Macquarie Group Ltd.	11,528	0.19
		<u>26,709</u>	<u>0.45</u>
	Commercial Services (0.21%)		
1,552	Transurban Group	12,867	0.21
	Iron & Steel (0.15%)		
776	Fortescue Ltd.	8,768	0.15
	Mining (0.23%)		
556	BHP Group Ltd.	13,615	0.23
	Oil & Gas (0.16%)		
648	Woodside Energy Group Ltd.	9,870	0.16
	Pharmaceuticals (0.17%)		
60	CSL Ltd.	10,461	0.17
	Real Estate Investment Trusts (0.20%)		
541	Goodman Group	11,938	0.20
		<u>94,228</u>	<u>1.57</u>
	Belgium (0.19%)		
	Beverages (0.19%)		
232	Anheuser-Busch InBev SA	11,591	0.19
	Canada (2.64%)		
	Banks (0.83%)		
128	Bank of Montreal	12,420	0.20
188	Canadian Imperial Bank of Commerce	11,886	0.20
128	Royal Bank of Canada	15,425	0.26
192	Toronto-Dominion Bank	10,217	0.17
		<u>49,948</u>	<u>0.83</u>
	Chemicals (0.15%)		
200	Nutrien Ltd.	8,945	0.15
	Diversified Financial Services (0.17%)		
188	Brookfield Asset Management Ltd.	10,191	0.17
	Engineering & Construction (0.21%)		
72	WSP Global, Inc.	12,664	0.21
	Environmental Control (0.22%)		
76	Waste Connections, Inc.	13,040	0.22
	Full Line Insurance (0.20%)		
384	Power Corp. of Canada	11,972	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.23%)		
128	Shopify, Inc.	13,616	0.23
	Mining (0.32%)		
160	Agnico Eagle Mines Ltd.	12,511	0.21
413	Barrick Gold Corp.	6,401	0.11
		18,912	0.32
	Pipelines (0.15%)		
216	Enbridge, Inc.	9,163	0.15
	Retail (0.16%)		
100	Dollarama, Inc.	9,754	0.16
		158,205	2.64
	Denmark (0.72%)		
	Banks (0.11%)		
219	Danske Bank AS	6,194	0.11
	Healthcare Products (0.10%)		
56	Coloplast AS	6,114	0.10
	Pharmaceuticals (0.40%)		
277	Novo Nordisk AS	24,009	0.40
	Transportation (0.11%)		
32	DSV AS	6,794	0.11
		43,111	0.72
	Finland (0.16%)		
	Banks (0.16%)		
867	Nordea Bank Abp	9,427	0.16
	France (2.77%)		
	Advertising (0.19%)		
108	Publicis Groupe SA	11,519	0.19
	Beverages (0.15%)		
80	Pernod Ricard SA	9,030	0.15
	Building & Construction Materials (0.20%)		
136	Cie de Saint-Gobain SA	12,069	0.20
	Consumer Durables & Apparels (0.73%)		
8	Hermes International SCA	19,236	0.32
37	LVMH Moet Hennessy Louis Vuitton SE	24,348	0.41
		43,584	0.73
	Cosmetics & Personal Care (0.23%)		
39	L'Oreal SA	13,805	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.46%)		
116	Legrand SA	11,296	0.19
64	Schneider Electric SE	15,965	0.27
		<u>27,261</u>	<u>0.46</u>
	Oil & Gas (0.21%)		
232	TotalEnergies SE	12,821	0.21
	Pharmaceuticals (0.21%)		
132	Sanofi SA	12,813	0.21
	Software (0.10%)		
176	Dassault Systemes SE	6,105	0.10
	Telecommunications (0.10%)		
619	Orange SA	6,171	0.10
	Water (0.19%)		
400	Veolia Environnement SA	11,229	0.19
		<u>166,407</u>	<u>2.77</u>
	Germany (2.17%)		
	Auto Manufacturers (0.11%)		
121	Mercedes-Benz Group AG	6,741	0.11
	Banks (0.15%)		
516	Deutsche Bank AG	8,891	0.15
	Chemicals (0.19%)		
256	BASF SE	11,256	0.19
	Consumer Durables & Apparels (0.13%)		
32	adidas AG	7,847	0.13
	Diversified Financial Services (0.12%)		
32	Deutsche Boerse AG	7,370	0.12
	Full Line Insurance (0.20%)		
24	Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	12,105	0.20
	Healthcare Products (0.16%)		
180	Siemens Healthineers AG	9,543	0.16
	Miscellaneous Manufacturers (0.25%)		
76	Siemens AG	14,839	0.25
	Real Estate (0.13%)		
264	Vonovia SE	8,015	0.13
	Software (0.35%)		
86	SAP SE	21,043	0.35
	Telecommunications (0.22%)		
440	Deutsche Telekom AG	13,163	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.16%)		
792	E.ON SE	9,222	0.16
		130,035	2.17
	Hong Kong (0.52%)		
	Diversified Financial Services (0.13%)		
208	Hong Kong Exchanges & Clearing Ltd.	7,894	0.13
	Full Line Insurance (0.18%)		
1,499	AIA Group Ltd.	10,864	0.18
	Hand & Machine Tools (0.13%)		
600	Techtronic Industries Co. Ltd.	7,917	0.13
	Real Estate (0.08%)		
2,133	Swire Properties Ltd.	4,344	0.08
		31,019	0.52
	Ireland (1.34%)		
	Building & Construction Materials (0.31%)		
92	CRH PLC	8,512	0.14
28	Trane Technologies PLC	10,341	0.17
		18,853	0.31
	Chemicals (0.34%)		
49	Linde PLC	20,515	0.34
	Computers (0.28%)		
48	Accenture PLC	16,886	0.28
	Electrical Components & Equipment (0.22%)		
40	Eaton Corp. PLC	13,275	0.22
	Healthcare Products (0.19%)		
140	Medtronic PLC	11,183	0.19
		80,712	1.34
	Italy (0.43%)		
	Banks (0.17%)		
264	UniCredit SpA	10,531	0.17
	Full Line Insurance (0.13%)		
280	Generali	7,907	0.13
	Utilities — Electric (0.13%)		
1,067	Enel SpA	7,608	0.13
		26,046	0.43

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Japan (5.08%)		
	Auto Manufacturers (0.65%)		
1,160	Honda Motor Co. Ltd.	11,330	0.19
1,376	Toyota Motor Corp.	27,544	0.46
		<u>38,874</u>	<u>0.65</u>
	Auto Parts & Equipment (0.18%)		
320	Bridgestone Corp.	10,873	0.18
	Banks (0.60%)		
1,156	Mitsubishi UFJ Financial Group, Inc.	13,578	0.22
456	Mizuho Financial Group, Inc.	11,238	0.19
476	Sumitomo Mitsui Financial Group, Inc.	11,400	0.19
		<u>36,216</u>	<u>0.60</u>
	Chemicals (0.21%)		
369	Shin-Etsu Chemical Co. Ltd.	12,435	0.21
	Commercial Services (0.19%)		
164	Recruit Holdings Co. Ltd.	11,630	0.19
	Distribution & Wholesale (0.30%)		
200	ITOCHU Corp.	9,967	0.16
496	Mitsubishi Corp.	8,218	0.14
		<u>18,185</u>	<u>0.30</u>
	Electronics (0.05%)		
177	Murata Manufacturing Co. Ltd.	2,883	0.05
	Entertainment (0.12%)		
320	Oriental Land Co. Ltd.	6,968	0.12
	Food (0.27%)		
320	Aeon Co. Ltd.	7,524	0.12
556	Seven & i Holdings Co. Ltd.	8,798	0.15
		<u>16,322</u>	<u>0.27</u>
	Full Line Insurance (0.16%)		
260	Tokio Marine Holdings, Inc.	9,476	0.16
	Healthcare Products (0.15%)		
436	FUJIFILM Holdings Corp.	9,180	0.15
	Home Furnishings (0.21%)		
600	Sony Group Corp.	12,862	0.21
	Machinery — Diversified (0.30%)		
24	Keyence Corp.	9,870	0.17
20	SMC Corp.	7,913	0.13
		<u>17,783</u>	<u>0.30</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.38%)		
496	Hitachi Ltd.	12,425	0.21
731	Mitsubishi Heavy Industries Ltd.	10,340	0.17
		<u>22,765</u>	<u>0.38</u>
	Pharmaceuticals (0.33%)		
696	Astellas Pharma, Inc.	6,796	0.12
152	Chugai Pharmaceutical Co. Ltd.	6,769	0.11
216	Daiichi Sankyo Co. Ltd.	5,981	0.10
		<u>19,546</u>	<u>0.33</u>
	Retail (0.18%)		
32	Fast Retailing Co. Ltd.	10,958	0.18
	Semiconductors (0.32%)		
88	Advantest Corp.	5,150	0.09
20	Disco Corp.	5,438	0.09
56	Tokyo Electron Ltd.	8,618	0.14
		<u>19,206</u>	<u>0.32</u>
	Toys, Games & Hobbies (0.17%)		
172	Nintendo Co. Ltd.	10,139	0.17
	Transportation (0.31%)		
548	Central Japan Railway Co.	10,339	0.17
476	East Japan Railway Co.	8,465	0.14
		<u>18,804</u>	<u>0.31</u>
		<u>305,105</u>	<u>5.08</u>
	Liberia (0.14%)		
	Leisure Time (0.14%)		
36	Royal Caribbean Cruises Ltd.	8,305	0.14
	Netherlands (1.53%)		
	Auto Manufacturers (0.26%)		
20	Ferrari NV	8,541	0.14
548	Stellantis NV	7,144	0.12
		<u>15,685</u>	<u>0.26</u>
	Beverages (0.20%)		
104	Heineken Holding NV	6,230	0.10
80	Heineken NV	5,691	0.10
		<u>11,921</u>	<u>0.20</u>
	Commercial Services (0.29%)		
4	Adyen NV	5,952	0.10
68	Wolters Kluwer NV	11,295	0.19
		<u>17,247</u>	<u>0.29</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.13%)		
189	Ferrovial SE	7,946	0.13
	Entertainment (0.15%)		
348	Universal Music Group NV	8,908	0.15
	Internet (0.16%)		
248	Prosus NV	9,848	0.16
	Semiconductors (0.34%)		
29	ASML Holding NV	20,381	0.34
		91,936	1.53
	Norway (0.33%)		
	Banks (0.17%)		
516	DNB Bank ASA	10,309	0.17
	Oil & Gas (0.16%)		
416	Equinor ASA	9,721	0.16
		20,030	0.33
	Singapore (0.26%)		
	Banks (0.26%)		
492	DBS Group Holdings Ltd.	15,768	0.26
	Spain (0.78%)		
	Banks (0.18%)		
1,960	CaixaBank SA	10,627	0.18
	Leisure Time (0.17%)		
148	Amadeus IT Group SA	10,452	0.17
	Retail (0.27%)		
312	Industria de Diseno Textil SA	16,038	0.27
	Telecommunications (0.16%)		
2,400	Telefonica SA	9,784	0.16
		46,901	0.78
	Sweden (0.63%)		
	Entertainment (0.11%)		
84	Evolution AB	6,483	0.11
	Machinery — Diversified (0.32%)		
724	Atlas Copco AB Class A	11,064	0.18
877	Hexagon AB	8,382	0.14
		19,446	0.32
	Machinery, Construction & Mining (0.20%)		
656	Sandvik AB	11,773	0.20
		37,702	0.63

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Switzerland (2.21%)		
	Banks (0.23%)		
459	UBS Group AG	14,045	0.23
	Electronics (0.36%)		
280	ABB Ltd.	15,161	0.25
32	Garmin Ltd.	6,600	0.11
		21,761	0.36
	Food (0.33%)		
240	Nestle SA	19,830	0.33
	Full Line Insurance (0.57%)		
44	Chubb Ltd.	12,157	0.20
16	Swiss Life Holding AG	12,351	0.21
16	Zurich Insurance Group AG	9,513	0.16
		34,021	0.57
	Healthcare Services (0.12%)		
12	Lonza Group AG	7,095	0.12
	Pharmaceuticals (0.60%)		
196	Novartis AG	19,184	0.32
60	Roche Holding AG Non-Voting	16,916	0.28
		36,100	0.60
		132,852	2.21
	United Kingdom (2.76%)		
	Banks (0.60%)		
3,188	Barclays PLC	10,707	0.18
1,648	HSBC Holdings PLC	16,208	0.27
13,744	Lloyds Banking Group PLC	9,429	0.15
		36,344	0.60
	Beverages (0.19%)		
352	Diageo PLC	11,186	0.19
	Cosmetics & Personal Care (0.35%)		
1,600	Haleon PLC	7,563	0.13
236	Unilever PLC	13,442	0.22
		21,005	0.35
	Diversified Financial Services (0.22%)		
92	London Stock Exchange Group PLC	13,003	0.22
	Household Products (0.18%)		
176	Reckitt Benckiser Group PLC	10,653	0.18
	Lodging (0.11%)		
52	InterContinental Hotels Group PLC	6,482	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.50%)		
2,608	BP PLC	12,837	0.21
552	Shell PLC	17,117	0.29
		<u>29,954</u>	<u>0.50</u>
	Pharmaceuticals (0.47%)		
136	AstraZeneca PLC	17,830	0.30
616	GSK PLC	10,388	0.17
		<u>28,218</u>	<u>0.47</u>
	Telecommunications (0.14%)		
10,004	Vodafone Group PLC	8,557	0.14
		<u>165,402</u>	<u>2.76</u>
	United States (65.12%)		
	Advertising (0.11%)		
56	Trade Desk, Inc.	6,582	0.11
	Aerospace & Defense (0.54%)		
132	General Electric Co.	22,016	0.37
8	TransDigm Group, Inc.	10,138	0.17
		<u>32,154</u>	<u>0.54</u>
	Airlines (0.19%)		
184	Delta Air Lines, Inc.	11,132	0.19
	Auto Manufacturers (1.72%)		
148	General Motors Co.	7,884	0.13
92	PACCAR, Inc.	9,570	0.16
212	Tesla, Inc.	85,614	1.43
		<u>103,068</u>	<u>1.72</u>
	Banks (3.35%)		
648	Bank of America Corp.	28,480	0.47
192	Citigroup, Inc.	13,515	0.23
127	Fifth Third Bancorp	5,370	0.09
28	Goldman Sachs Group, Inc.	16,033	0.27
608	Huntington Bancshares, Inc.	9,892	0.16
239	JPMorgan Chase & Co.	57,291	0.95
148	Morgan Stanley	18,607	0.31
108	Northern Trust Corp.	11,070	0.18
320	Regions Financial Corp.	7,526	0.13
200	U.S. Bancorp	9,566	0.16
339	Wells Fargo & Co.	23,811	0.40
		<u>201,161</u>	<u>3.35</u>
	Beverages (0.81%)		
356	Coca-Cola Co.	22,165	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.81%) (continued)		
172	Monster Beverage Corp.	9,040	0.15
116	PepsiCo, Inc.	17,639	0.29
		<u>48,844</u>	<u>0.81</u>
	Building & Construction Materials (0.13%)		
116	Carrier Global Corp.	7,918	0.13
	Chemicals (0.72%)		
28	Air Products & Chemicals, Inc.	8,121	0.14
276	Dow, Inc.	11,076	0.18
108	PPG Industries, Inc.	12,900	0.22
32	Sherwin-Williams Co.	10,878	0.18
		<u>42,975</u>	<u>0.72</u>
	Commercial Services (1.11%)		
44	Automatic Data Processing, Inc.	12,880	0.21
84	Block, Inc.	7,139	0.12
64	Cintas Corp.	11,693	0.20
100	PayPal Holdings, Inc.	8,535	0.14
28	Quanta Services, Inc.	8,850	0.15
35	S&P Global, Inc.	17,431	0.29
		<u>66,528</u>	<u>1.11</u>
	Computers (5.41%)		
1,124	Apple, Inc.	281,472	4.69
36	Crowdstrike Holdings, Inc.	12,318	0.21
44	Dell Technologies, Inc.	5,070	0.09
104	Fortinet, Inc.	9,826	0.16
72	International Business Machines Corp.	15,828	0.26
		<u>324,514</u>	<u>5.41</u>
	Consumer Durables & Apparels (0.15%)		
120	NIKE, Inc.	9,080	0.15
	Cosmetics & Personal Care (0.56%)		
200	Procter & Gamble Co.	33,530	0.56
	Diversified Financial Services (3.29%)		
67	American Express Co.	19,885	0.33
64	Apollo Global Management, Inc.	10,570	0.18
17	Blackrock, Inc.	17,427	0.29
87	Blackstone, Inc.	15,000	0.25
172	Charles Schwab Corp.	12,730	0.21
44	CME Group, Inc.	10,218	0.17
93	KKR & Co., Inc.	13,756	0.23
79	Mastercard, Inc.	41,599	0.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (3.29%) (continued)			
180	Synchrony Financial	11,700	0.20
141	Visa, Inc.	44,562	0.74
		<u>197,447</u>	<u>3.29</u>
Electronics (0.14%)			
124	Amphenol Corp.	<u>8,612</u>	<u>0.14</u>
Environmental Control (0.40%)			
64	Republic Services, Inc.	12,876	0.21
56	Waste Management, Inc.	11,300	0.19
		<u>24,176</u>	<u>0.40</u>
Food (0.32%)			
112	Kellanova	9,069	0.15
172	Mondelez International, Inc.	10,273	0.17
		<u>19,342</u>	<u>0.32</u>
Full Line Insurance (2.48%)			
172	American International Group, Inc.	12,522	0.21
176	Berkshire Hathaway, Inc.	79,777	1.33
80	Hartford Financial Services Group, Inc.	8,752	0.15
7	Markel Group, Inc.	12,084	0.20
140	Principal Financial Group, Inc.	10,837	0.18
56	Progressive Corp.	13,418	0.22
48	Travelers Cos., Inc.	11,563	0.19
		<u>148,953</u>	<u>2.48</u>
Healthcare Products (1.78%)			
148	Abbott Laboratories	16,740	0.28
164	Boston Scientific Corp.	14,649	0.24
60	Danaher Corp.	13,773	0.23
132	Edwards Lifesciences Corp.	9,772	0.16
32	Intuitive Surgical, Inc.	16,703	0.28
36	Stryker Corp.	12,962	0.21
32	Thermo Fisher Scientific, Inc.	16,647	0.28
56	Zimmer Biomet Holdings, Inc.	5,915	0.10
		<u>107,161</u>	<u>1.78</u>
Healthcare Services (0.92%)			
24	Elevance Health, Inc.	8,854	0.15
28	HCA Healthcare, Inc.	8,404	0.14
75	UnitedHealth Group, Inc.	37,939	0.63
		<u>55,197</u>	<u>0.92</u>
Home Builders (0.11%)			
48	Lennar Corp.	<u>6,546</u>	<u>0.11</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Household Products (0.20%)		
116	Church & Dwight Co., Inc.	12,146	0.20
	Internet (8.73%)		
52	Airbnb, Inc.	6,833	0.11
823	Alphabet, Inc. Class A	155,794	2.60
760	Amazon.com, Inc.	166,736	2.78
4	Booking Holdings, Inc.	19,874	0.33
24	CDW Corp.	4,177	0.07
5	MercadoLibre, Inc.	8,502	0.14
169	Meta Platforms, Inc.	98,951	1.65
40	Netflix, Inc.	35,653	0.59
64	Palo Alto Networks, Inc.	11,645	0.20
261	Uber Technologies, Inc.	15,744	0.26
		523,909	8.73
	Lodging (0.12%)		
136	Las Vegas Sands Corp.	6,985	0.12
	Machinery — Diversified (0.51%)		
28	Deere & Co.	11,864	0.20
44	Dover Corp.	8,254	0.14
116	Ingersoll Rand, Inc.	10,493	0.17
		30,611	0.51
	Machinery, Construction & Mining (0.53%)		
44	Caterpillar, Inc.	15,962	0.27
28	GE Vernova, Inc.	9,210	0.15
56	Vertiv Holdings Co.	6,362	0.11
		31,534	0.53
	Media (0.65%)		
20	Charter Communications, Inc.	6,855	0.11
348	Comcast Corp.	13,061	0.22
172	Walt Disney Co.	19,152	0.32
		39,068	0.65
	Mining (0.18%)		
288	Freeport-McMoRan, Inc.	10,967	0.18
	Miscellaneous Manufacturers (0.69%)		
68	3M Co.	8,778	0.15
16	Axon Enterprise, Inc.	9,509	0.16
20	Carlisle Cos., Inc.	7,377	0.12
16	Parker-Hannifin Corp.	10,176	0.17
12	Teledyne Technologies, Inc.	5,570	0.09
		41,410	0.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (1.30%)		
148	Chevron Corp.	21,436	0.36
352	Exxon Mobil Corp.	37,865	0.63
64	Marathon Petroleum Corp.	8,928	0.15
84	Phillips 66	9,570	0.16
		<u>77,799</u>	<u>1.30</u>
	Oil & Gas Services (0.21%)		
324	Schlumberger NV	12,422	0.21
	Packaging & Containers (0.13%)		
36	Packaging Corp. of America	8,105	0.13
	Pharmaceuticals (4.28%)		
145	AbbVie, Inc.	25,767	0.43
51	Amgen, Inc.	13,293	0.22
44	Biogen, Inc.	6,728	0.11
184	Bristol-Myers Squibb Co.	10,407	0.17
32	Cigna Group	8,836	0.15
136	CVS Health Corp.	6,105	0.10
104	Dexcom, Inc.	8,088	0.14
84	Eli Lilly & Co.	64,848	1.08
120	Gilead Sciences, Inc.	11,084	0.19
204	Johnson & Johnson	29,503	0.49
15	McKesson Corp.	8,549	0.14
244	Merck & Co., Inc.	24,273	0.41
472	Pfizer, Inc.	12,522	0.21
12	Regeneron Pharmaceuticals, Inc.	8,548	0.14
24	Vertex Pharmaceuticals, Inc.	9,665	0.16
52	Zoetis, Inc.	8,472	0.14
		<u>256,688</u>	<u>4.28</u>
	Pipelines (0.19%)		
64	Targa Resources Corp.	11,424	0.19
	Real Estate Investment Trusts (1.58%)		
96	Alexandria Real Estate Equities, Inc.	9,365	0.15
72	American Tower Corp.	13,205	0.22
88	Crown Castle, Inc.	7,987	0.13
44	Digital Realty Trust, Inc.	7,802	0.13
12	Equinix, Inc.	11,315	0.19
120	Prologis, Inc.	12,684	0.21
224	Realty Income Corp.	11,964	0.20
172	Ventas, Inc.	10,129	0.17
380	Weyerhaeuser Co.	10,697	0.18
		<u>95,148</u>	<u>1.58</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (3.73%)			
172	Chipotle Mexican Grill, Inc.	10,372	0.17
36	Costco Wholesale Corp.	32,986	0.55
35	Darden Restaurants, Inc.	6,534	0.11
80	Home Depot, Inc.	31,119	0.52
52	Lowe's Cos., Inc.	12,834	0.21
64	McDonald's Corp.	18,553	0.31
8	O'Reilly Automotive, Inc.	9,486	0.16
52	Ross Stores, Inc.	7,866	0.13
120	Starbucks Corp.	10,950	0.18
52	Target Corp.	7,029	0.12
124	TJX Cos., Inc.	14,980	0.25
80	Tractor Supply Co.	4,245	0.07
632	Walmart, Inc.	57,101	0.95
		<u>224,055</u>	<u>3.73</u>
Semiconductors (7.41%)			
148	Advanced Micro Devices, Inc.	17,877	0.30
52	Analog Devices, Inc.	11,048	0.18
72	Applied Materials, Inc.	11,709	0.19
360	Broadcom, Inc.	83,462	1.39
400	Intel Corp.	8,020	0.13
12	KLA Corp.	7,562	0.13
136	Lam Research Corp.	9,823	0.16
96	Marvell Technology, Inc.	10,603	0.18
120	Micron Technology, Inc.	10,099	0.17
1,821	NVIDIA Corp.	244,542	4.07
104	QUALCOMM, Inc.	15,977	0.27
76	Texas Instruments, Inc.	14,251	0.24
		<u>444,973</u>	<u>7.41</u>
Software (7.15%)			
36	Adobe, Inc.	16,008	0.27
32	AppLovin Corp.	10,363	0.17
36	Autodesk, Inc.	10,641	0.18
32	Cadence Design Systems, Inc.	9,615	0.16
52	Datadog, Inc.	7,430	0.12
24	Intuit, Inc.	15,084	0.25
525	Microsoft Corp.	221,288	3.69
220	Oracle Corp.	36,661	0.61
192	Palantir Technologies, Inc.	14,521	0.24
28	PTC, Inc.	5,148	0.09
80	Salesforce, Inc.	26,746	0.44
20	ServiceNow, Inc.	21,202	0.35
49	Snowflake, Inc.	7,566	0.13
20	Synopsys, Inc.	9,707	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (7.15%) (continued)			
48	Take-Two Interactive Software, Inc.	8,836	0.15
32	Workday, Inc.	8,257	0.14
		<u>429,073</u>	<u>7.15</u>
Telecommunications (1.60%)			
112	Arista Networks, Inc.	12,379	0.21
588	AT&T, Inc.	13,389	0.22
352	Cisco Systems, Inc.	20,838	0.35
180	Corning, Inc.	8,554	0.14
109	T-Mobile U.S., Inc.	24,060	0.40
415	Verizon Communications, Inc.	16,596	0.28
		<u>95,816</u>	<u>1.60</u>
Transportation (0.61%)			
39	FedEx Corp.	10,972	0.18
69	Union Pacific Corp.	15,735	0.26
80	United Parcel Service, Inc.	10,088	0.17
		<u>36,795</u>	<u>0.61</u>
Utilities — Electric (0.69%)			
32	Constellation Energy Corp.	7,159	0.12
168	Entergy Corp.	12,738	0.21
172	Eversource Energy	9,878	0.16
164	NextEra Energy, Inc.	11,757	0.20
		<u>41,532</u>	<u>0.69</u>
Utilities — Electric & Gas (0.20%)			
88	Atmos Energy Corp.	12,256	0.20
Water (0.19%)			
92	American Water Works Co., Inc.	11,453	0.19
		<u>3,909,089</u>	<u>65.12</u>
Total Equities		<u>5,483,871</u>	<u>91.35</u>
Government Bonds (5.88%)			
United States (5.88%)			
355,000	U.S. Treasury Bills Zero Coupon 13/02/2025	353,246	5.88
Total Government Bonds		<u>353,246</u>	<u>5.88</u>
Total Transferable Securities (97.23%)		<u>5,837,117</u>	<u>97.23</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

Financial Derivative Instruments ((1.35)%)

Open Forward Foreign Currency Exchange Contracts ((0.39)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
12/02/2025	EUR 131,640	USD 142,017	(5,540)	(0.09)
12/02/2025	EUR 131,450	USD 139,282	(3,002)	(0.05)
12/02/2025	EUR 136,080	USD 143,332	(2,251)	(0.04)
12/02/2025	EUR 135,960	USD 141,427	(471)	(0.01)
12/02/2025	EUR 3,350	USD 3,537	(64)	0.00
12/02/2025	JPY 14,426,000	USD 96,927	(4,875)	(0.08)
12/02/2025	JPY 14,415,000	USD 95,676	(3,694)	(0.06)
12/02/2025	JPY 14,250,000	USD 94,416	(3,487)	(0.06)
12/02/2025	JPY 14,240,000	USD 90,890	(24)	0.00
12/02/2025	USD 821	JPY 121,000	49	0.00
Unrealised gain on open forward foreign currency exchange contracts			49	0.00
Unrealised loss on open forward foreign currency exchange contracts			(23,408)	(0.39)
Net unrealised loss on open forward foreign currency exchange contracts			(23,359)	(0.39)

Futures Contracts Outstanding ((0.96)%)

<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
4	563,001	EUR	Euro-Bund	06/03/2025	(10,293)	(0.17)
4	823,484	USD	US 2 Year Note (Cbt)	31/03/2025	(1,047)	(0.02)
8	942,078	USD	US Long Bond (Cbt)	20/03/2025	(31,328)	(0.52)
9	993,578	USD	US 10 Year Note (Cbt)	20/03/2025	(14,828)	(0.24)
4	362,243	JPY	10 Year Mini JGB	12/03/2025	(471)	(0.01)
Unrealised loss on futures contracts outstanding					(57,967)	(0.96)
Net unrealised loss on futures contracts outstanding					(57,967)	(0.96)
Total Financial Derivative Instruments					(81,326)	(1.35)

	<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (95.88%)	5,755,791	95.88
Other Net Assets (4.12%)	247,348	4.12
Net Assets (100.00%)	6,003,139	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)
As at 31 December 2024

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	95.92
Over the counter financial derivative instruments	0.00
Other assets	4.08
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

The counterparty to the futures contracts outstanding is Goldman Sachs.

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
Johnson & Johnson	35,121	5,148,664
PepsiCo, Inc.	32,608	5,109,683
Merck & Co., Inc.	38,823	3,872,918
AT&T, Inc.	162,552	3,814,355
Exxon Mobil Corp.	22,693	2,568,523
AbbVie, Inc.	13,641	2,448,862
Amgen, Inc.	8,849	2,417,786
CME Group, Inc.	10,210	2,392,889
International Business Machines Corp.	11,587	2,241,609
Chevron Corp.	13,265	2,031,136
Morgan Stanley	14,769	1,503,449
Truist Financial Corp.	29,764	1,357,519
Target Corp.	9,655	1,312,091
Gilead Sciences, Inc.	16,235	1,303,309
Citigroup, Inc.	18,856	1,171,943
Bristol-Myers Squibb Co.	23,019	1,103,885
United Parcel Service, Inc.	7,289	1,004,253
General Mills, Inc.	14,348	939,528
Archer-Daniels-Midland Co.	14,864	785,784
Kimberly-Clark Corp.	5,588	760,116

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
International Business Machines Corp.	21,506	4,618,119
United Parcel Service, Inc.	22,136	2,909,779
Morgan Stanley	22,670	2,571,279
ONEOK, Inc.	23,687	2,315,292
Williams Cos., Inc.	44,647	2,292,463
Chevron Corp.	14,537	2,234,735
Public Service Enterprise Group, Inc.	25,042	2,054,133
Citigroup, Inc.	27,127	1,781,365
Corning, Inc.	38,247	1,727,071
AbbVie, Inc.	9,299	1,661,138
Kraft Heinz Co.	47,682	1,538,821
Dow, Inc.	33,219	1,473,569
Exxon Mobil Corp.	13,360	1,468,080
Kellanova	18,193	1,383,892
Entergy Corp.	10,102	1,370,137
Bristol-Myers Squibb Co.	26,083	1,345,630
Bank of New York Mellon Corp.	17,457	1,313,048
Tapestry, Inc.	21,128	1,213,085
PNC Financial Services Group, Inc.	5,273	963,623
Omnicom Group, Inc.	10,283	951,001
U.S. Bancorp	19,160	884,706
DT Midstream, Inc.	9,100	843,096
M&T Bank Corp.	4,332	826,554
Kimberly-Clark Corp.	5,915	772,055
Consolidated Edison, Inc.	7,980	743,250

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Equinor ASA	49,059	1,114,483
HSBC Holdings PLC	130,037	1,090,088
Engie SA	63,872	993,046
BP PLC	172,107	775,257
Volvo AB	31,890	764,239
TotalEnergies SE	10,020	637,751
Intesa Sanpaolo SpA	161,799	626,806
Enel SpA	72,880	488,104
Bayerische Motoren Werke AG	5,087	470,876
Stellantis NV	22,094	429,487
Nordea Bank Abp	36,766	396,987
Mercedes-Benz Group AG	6,031	395,157
Daimler Truck Holding AG	9,564	363,592
Rio Tinto PLC	5,719	356,791
Allianz SE	1,076	293,822
National Grid PLC	23,560	272,283
Fortum OYJ	18,551	250,413
Banco Bilbao Vizcaya Argentaria SA	26,691	249,739
EDP SA	58,364	210,200
Eni SpA	14,520	207,861

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
Bayerische Motoren Werke AG	22,566	1,673,443
Mercedes-Benz Group AG	26,625	1,510,825
Stellantis NV	98,595	1,232,779
TotalEnergies SE	17,102	1,015,231
Enel SpA	117,699	828,459
Vodafone Group PLC	795,686	688,294
National Grid PLC	60,049	686,995
E.ON SE	47,753	597,252
BNP Paribas SA	8,719	570,354
SSE PLC	26,137	567,660
Endesa SA	24,660	482,751
Nordea Bank Abp	42,040	454,108
Rio Tinto PLC	7,028	427,066
Bayer AG	15,195	381,771
Kuehne & Nagel International AG	1,548	362,486
Generali	10,462	267,552
Aker BP ASA	12,863	256,501
NatWest Group PLC	58,000	252,110
Swiss Re AG	1,949	230,777
OMV AG	5,962	230,309
DNB Bank ASA	10,691	205,870
Telefonica SA	47,584	203,611
DHL Group	5,087	191,527

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
BW LPG Ltd.	70,520	832,257
Sirius Real Estate Ltd.	537,068	584,071
Saras SpA	343,052	565,542
Outokumpu OYJ	154,979	510,564
Valiant Holding AG	4,772	508,307
Banca IFIS SpA	21,652	479,266
Forvia SE	51,386	448,929
Opmobility	45,293	407,794
4imprint Group PLC	5,714	383,047
MPC Container Ships ASA	225,543	381,888
Breedon Group PLC	70,636	378,867
Gestamp Automocion SA	136,252	369,895
NOS SGPS SA	101,051	367,722
TBC Bank Group PLC	11,334	363,953
Aker Solutions ASA	94,571	363,822
D/S Norden AS	8,292	362,046
REN - Redes Energeticas Nacionais SGPS SA	143,831	330,938
Avance Gas Holding Ltd.	37,754	320,908
OC Oerlikon Corp. AG	67,407	309,877
Anima Holding SpA	65,201	304,646

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
Saras SpA	1,178,268	1,900,710
Plus500 Ltd.	39,461	1,100,758
4imprint Group PLC	14,860	980,578
MPC Container Ships ASA	510,096	915,810
Sacyr SA	285,557	893,080
D/S Norden AS	26,779	886,137
Peab AB	120,800	802,764
Maire SpA	106,266	740,942
Webuild SpA	274,199	683,007
OC Oerlikon Corp. AG	149,036	657,269
Anima Holding SpA	118,442	625,446
Spirent Communications PLC	293,999	604,105
Comet Holding AG	1,787	576,558
Mycronic AB	15,687	564,530
DNO ASA	592,905	547,340
AJ Bell PLC	103,367	545,470
Koninklijke BAM Groep NV	125,575	525,483
Savills PLC	38,970	513,948
Serica Energy PLC	274,072	474,688
Catena AB	10,604	461,631

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
MediaTek, Inc.	94,472	3,629,918
China Construction Bank Corp. Class H	4,658,662	3,494,697
China Merchants Bank Co. Ltd. Class A	613,700	3,360,857
Petroleo Brasileiro SA	428,464	3,181,852
Hyundai Motor Co.	13,565	2,410,621
Hon Hai Precision Industry Co. Ltd.	308,227	1,695,473
Industrial & Commercial Bank of China Ltd. Class H	2,868,000	1,694,830
Bank Mandiri Persero Tbk. PT	3,215,600	1,433,649
Industrial Bank Co. Ltd.	521,200	1,423,917
Bank of China Ltd. Class H	2,878,531	1,343,665
Bharat Petroleum Corp. Ltd.	313,958	1,290,352
Saudi National Bank	134,168	1,251,604
Powszechna Kasa Oszczednosci Bank Polski SA	77,332	1,142,263
ASE Technology Holding Co. Ltd.	208,985	1,004,059
United Microelectronics Corp.	606,899	955,039
NEPI Rockcastle NV	111,485	926,111
CITIC Ltd.	724,000	848,808
Banco do Brasil SA	168,177	838,574
SK Telecom Co. Ltd.	19,287	795,948
Hindustan Petroleum Corp. Ltd.	151,085	773,386

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
MediaTek, Inc.	209,974	8,191,410
Hon Hai Precision Industry Co. Ltd.	1,215,542	7,607,387
Petroleo Brasileiro SA	807,500	5,849,052
ASE Technology Holding Co. Ltd.	821,018	4,155,648
Power Grid Corp. of India Ltd.	780,071	3,021,622
ORLEN SA	161,462	2,244,349
Grupo Financiero Banorte SAB de CV	236,547	1,726,730
United Microelectronics Corp.	889,659	1,429,716
Uni-President Enterprises Corp.	431,000	1,175,700
Asustek Computer, Inc.	61,450	1,096,662
Realtek Semiconductor Corp.	66,842	993,213
Astra International Tbk. PT	3,028,351	970,831
Fibra Uno Administracion SA de CV	798,421	944,248
Hana Financial Group, Inc.	17,381	825,831
PTT Exploration & Production PCL	191,000	801,485
Formosa Plastics Corp.	511,237	775,802
Grupo Mexico SAB de CV	131,969	722,087
Nan Ya Plastics Corp.	515,978	688,543
Shinhan Financial Group Co. Ltd.	16,447	669,936
Oil India Ltd.	102,781	642,449

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Growthpoint Properties Ltd.	411,926	314,702
Transmissora Alianca de Energia Eletrica SA	45,719	282,755
COFCO Sugar Holding Co. Ltd.	124,166	181,794
United Plantations Bhd.	23,860	147,469
Jiangsu Changshu Rural Commercial Bank Co. Ltd.	129,800	134,545
Bank of Guiyang Co. Ltd.	141,800	126,243
Moneta Money Bank AS	24,257	116,642
FIBRA Macquarie Mexico	67,903	110,812
Abdullah Al Othaim Markets Co.	33,227	110,698
China Communications Services Corp. Ltd.	174,986	99,673
Coronation Fund Managers Ltd.	43,939	98,539
Bursa Malaysia Bhd.	43,809	98,087
Equites Property Fund Ltd.	110,577	93,443
Corp. Inmobiliaria Vesta SAB de CV	34,970	90,635
TA Chen Stainless Pipe	90,636	90,482
Mobile Telecommunications Co. Saudi Arabia	30,052	89,067
King's Town Bank Co. Ltd.	51,491	88,150
Magyar Telekom Telecommunications PLC	29,729	87,799
IBF Financial Holdings Co. Ltd.	181,292	87,647
Inner Mongolia Yuan Xing Energy Co. Ltd.	98,300	85,994

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Mr. Price Group Ltd.	36,839	541,567
Truworths International Ltd.	79,285	474,914
Chicony Electronics Co. Ltd.	90,146	463,308
BNK Financial Group, Inc.	38,388	267,540
Cia De Sanena Do Parana	53,562	262,022
National Aluminium Co. Ltd.	97,864	252,458
JB Financial Group Co. Ltd.	20,487	239,995
Cielo SA	222,952	233,723
Tisco Financial Group PCL	74,457	218,882
Cia de Saneamento de Minas Gerais Copasa MG	49,792	194,002
360 ONE WAM Ltd.	14,366	190,755
Thanachart Capital PCL NVDR	112,727	174,727
Momentum Group Ltd.	99,790	164,192
Investec Ltd.	20,428	157,308
Xiamen ITG Group Corp. Ltd.	156,200	156,121
Castrol India Ltd.	57,073	152,324
Tiger Brands Ltd.	10,879	150,844
Bolsa Mexicana de Valores SAB de CV	81,628	139,397
Jentech Precision Industrial Co. Ltd.	3,093	138,290
Sunway Bhd.	131,608	133,150

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Japan Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Toyota Motor Corp.	1,122,148	23,084,817
Mitsubishi UFJ Financial Group, Inc.	1,919,799	19,593,451
Mitsubishi Corp.	720,343	14,594,447
Honda Motor Co. Ltd.	1,189,218	12,624,067
Sumitomo Mitsui Financial Group, Inc.	228,884	11,115,128
Mizuho Financial Group, Inc.	516,900	10,233,860
Shin-Etsu Chemical Co. Ltd.	257,811	10,226,687
Tokyo Electron Ltd.	48,400	9,662,156
Takeda Pharmaceutical Co. Ltd.	326,400	9,004,411
Tokio Marine Holdings, Inc.	259,379	8,512,473
Hitachi Ltd.	185,427	8,194,668
ITOCHU Corp.	176,900	8,191,931
Nintendo Co. Ltd.	141,312	7,618,606
Komatsu Ltd.	236,855	6,825,247
Sumitomo Corp.	278,200	6,713,273
Nippon Steel Corp.	282,400	6,308,858
Marubeni Corp.	359,100	6,280,441
Denso Corp.	360,700	6,029,170
Bridgestone Corp.	136,698	5,639,860
Canon, Inc.	192,262	5,471,044
MS&AD Insurance Group Holdings, Inc.	197,138	4,791,913
Dai-ichi Life Holdings, Inc.	191,004	4,770,418

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Japan Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Mitsubishi UFJ Financial Group, Inc.	1,740,400	17,749,219
Toyota Motor Corp.	712,200	14,301,662
Mitsubishi Corp.	662,200	12,875,402
Hitachi Ltd.	376,000	11,586,377
Shin-Etsu Chemical Co. Ltd.	276,100	11,030,609
Mizuho Financial Group, Inc.	499,169	9,996,202
Denso Corp.	611,108	9,243,048
Sumitomo Mitsui Financial Group, Inc.	157,000	8,246,625
Tokio Marine Holdings, Inc.	215,400	7,159,611
ITOCHU Corp.	134,200	6,367,007
Takeda Pharmaceutical Co. Ltd.	210,900	5,966,201
Sumitomo Corp.	257,200	5,948,086
Nintendo Co. Ltd.	105,100	5,781,385
Komatsu Ltd.	206,900	5,744,566
Tokyo Electron Ltd.	28,300	5,740,208
Marubeni Corp.	326,300	5,532,232
Nippon Steel Corp.	245,000	5,426,682
Honda Motor Co. Ltd.	494,900	5,287,165
Seven & i Holdings Co. Ltd.	317,141	4,798,528
Bridgestone Corp.	117,400	4,656,598
MS&AD Insurance Group Holdings, Inc.	169,617	4,432,386
Canon, Inc.	149,500	4,348,637
Chugai Pharmaceutical Co. Ltd.	103,400	4,326,239
Astellas Pharma, Inc.	359,650	4,110,450
FANUC Corp.	138,811	3,839,469
Sumitomo Mitsui Trust Group, Inc.	173,690	3,837,834
Keyence Corp.	7,900	3,569,203

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
LVMH Moët Hennessy Louis Vuitton SE	3,564	2,521,967
Banco Santander SA	395,301	1,867,543
Sanofi SA	16,808	1,729,021
Banco Bilbao Vizcaya Argentaria SA	164,512	1,696,735
Stellantis NV	70,521	1,684,634
Deutsche Telekom AG	53,970	1,476,702
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	2,892	1,444,124
L'Oreal SA	2,623	1,119,297
ASML Holding NV	1,266	1,093,334
Siemens AG	5,038	936,004
Daimler Truck Holding AG	20,661	853,953
Air Liquide SA	4,162	768,746
SAP SE	3,707	757,693
DSM-Firmenich AG	6,089	739,439
Tenaris SA	44,898	734,820
Mercedes-Benz Group AG	8,680	649,186
Bayerische Motoren Werke AG	5,575	615,354
Schneider Electric SE	2,621	589,174
Hannover Rueck SE	2,187	566,359
Koninklijke Ahold Delhaize NV	16,408	490,521
Amadeus IT Group SA	6,723	473,550
Anheuser-Busch InBev SA	7,764	469,836
Siemens Healthineers AG	8,066	435,576

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Stellantis NV	301,223	4,084,261
Banco Bilbao Vizcaya Argentaria SA	293,085	2,916,826
Mercedes-Benz Group AG	37,752	2,331,013
Bayerische Motoren Werke AG	23,989	1,940,431
ASML Holding NV	2,019	1,448,938
Koninklijke Ahold Delhaize NV	34,800	1,152,099
Siemens AG	5,549	1,081,927
Deutsche Telekom AG	28,907	858,292
Banco Santander SA	152,891	750,863
Bayer AG	26,298	723,501
Sanofi SA	6,868	713,930
LVMH Moët Hennessy Louis Vuitton SE	1,026	695,028
Schneider Electric SE	2,424	627,921
Danone SA	8,173	583,090
L'Oreal SA	1,452	565,619
Anheuser-Busch InBev SA	8,935	550,948
Publicis Groupe SA	4,916	529,717
SAP SE	2,209	508,420
Kering SA	1,964	496,793
Prosus NV	11,531	486,969
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	884	454,436
Legrand SA	3,760	424,006
UCB SA	2,211	422,056
Wolters Kluwer NV	2,322	393,698
Hermes International SCA	158	362,977

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Equity Income UCITS ETF*

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Purchases		
BT Group PLC	29,978	39,342
British Land Co. PLC	9,272	38,275
SSE PLC	2,091	38,012
National Grid PLC	3,635	37,293
NatWest Group PLC	11,975	37,130
J Sainsbury PLC	12,984	36,643
Land Securities Group PLC	5,572	36,337
Barclays PLC	16,396	34,168
Rio Tinto PLC	647	33,294
United Utilities Group PLC	3,197	33,193
Vodafone Group PLC	44,146	32,005
Lloyds Banking Group PLC	53,708	29,818
HSBC Holdings PLC	3,671	24,224
Hargreaves Lansdown PLC	2,403	23,497
Harbour Energy PLC	8,192	23,202
ITV PLC	29,559	22,610
Johnson Matthey PLC	1,352	22,275
Schroders PLC	5,835	21,527
St. James's Place PLC	3,425	21,361
Bellway PLC	694	20,051
Drax Group PLC	2,860	16,588
Investec PLC	2,679	14,959
Big Yellow Group PLC	1,155	13,844
Pennon Group PLC	1,898	12,120
LondonMetric Property PLC	5,945	11,950
Travis Perkins PLC	1,329	11,205
Plus500 Ltd.	420	9,522
Virgin Money U.K. PLC	4,454	9,211
Primary Health Properties PLC	9,064	8,848
Spirent Communications PLC	5,125	8,613
Hays PLC	8,910	8,449

*Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Equity Income UCITS ETF* (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Sales		
National Grid PLC	62,123	617,482
BT Group PLC	432,580	611,206
NatWest Group PLC	172,858	588,747
SSE PLC	30,066	564,066
British Land Co. PLC	133,277	557,730
Barclays PLC	235,807	543,931
J Sainsbury PLC	186,650	523,354
Land Securities Group PLC	79,195	503,239
United Utilities Group PLC	46,086	492,274
Rio Tinto PLC	9,294	473,470
Vodafone Group PLC	634,909	464,673
Lloyds Banking Group PLC	769,903	462,599
St. James's Place PLC	48,135	398,689
Hargreaves Lansdown PLC	34,177	356,036
HSBC Holdings PLC	52,492	354,757
Harbour Energy PLC	118,591	317,994
Schroders PLC	83,816	316,113
ITV PLC	412,279	309,168
Bellway PLC	9,617	293,981
Johnson Matthey PLC	18,739	290,655
Drax Group PLC	39,906	253,193
Investec PLC	39,076	230,291
Big Yellow Group PLC	16,436	196,673
LondonMetric Property PLC	87,419	173,194
Pennon Group PLC	27,894	170,069
Travis Perkins PLC	18,538	169,092
Virgin Money U.K. PLC	80,461	168,882
Plus500 Ltd.	5,979	141,168
Primary Health Properties PLC	135,049	132,687

*Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 19/09/2024	56,944,000	55,483,575
U.S. Treasury Bills Zero Coupon 05/09/2024	48,000,000	46,693,464
U.S. Treasury Bills Zero Coupon 03/04/2025	47,695,000	46,684,004
U.S. Treasury Bills Zero Coupon 03/10/2024	45,658,000	44,493,202
U.S. Treasury Bills Zero Coupon 11/07/2024	45,389,000	44,245,970
U.S. Treasury Bills Zero Coupon 29/08/2024	45,153,000	44,038,352
U.S. Treasury Bills Zero Coupon 01/08/2024	45,082,000	44,028,969
U.S. Treasury Bills Zero Coupon 06/03/2025	40,784,000	39,979,104
U.S. Treasury Bills Zero Coupon 09/01/2025	40,296,000	39,364,013
U.S. Treasury Bills Zero Coupon 26/12/2024	38,400,000	37,413,241
U.S. Treasury Bills Zero Coupon 31/10/2024	37,833,000	36,851,296
U.S. Treasury Bills Zero Coupon 17/10/2024	37,589,000	36,630,122
U.S. Treasury Bills Zero Coupon 17/04/2025	36,314,000	35,533,004
U.S. Treasury Bills Zero Coupon 20/03/2025	36,366,000	35,531,253
U.S. Treasury Bills Zero Coupon 01/05/2025	33,176,000	32,456,829
U.S. Treasury Bills Zero Coupon 27/02/2025	32,772,000	32,070,239
U.S. Treasury Bills Zero Coupon 29/05/2025	32,364,000	31,737,270
U.S. Treasury Bills Zero Coupon 14/11/2024	31,729,000	30,985,121
U.S. Treasury Bills Zero Coupon 12/12/2024	31,753,000	30,938,361
U.S. Treasury Bills Zero Coupon 12/06/2025	27,672,000	27,148,064
U.S. Treasury Bills Zero Coupon 15/05/2025	25,201,000	24,660,639
U.S. Treasury Bills Zero Coupon 13/06/2024	15,059,000	14,854,552

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 16/05/2024	30,337,000	30,307,754
U.S. Treasury Bills Zero Coupon 19/09/2024	22,816,000	22,704,547
U.S. Treasury Bills Zero Coupon 03/04/2025	17,268,000	17,000,758
U.S. Treasury Bills Zero Coupon 29/08/2024	12,527,000	12,468,021
U.S. Treasury Bills Zero Coupon 26/12/2024	10,407,000	10,382,895
U.S. Treasury Bills Zero Coupon 09/01/2025	10,276,000	10,216,494
U.S. Treasury Bills Zero Coupon 06/03/2025	10,114,000	10,000,442
U.S. Treasury Bills Zero Coupon 11/07/2024	9,046,000	9,026,415
U.S. Treasury Bills Zero Coupon 21/03/2024	7,330,000	7,318,668
U.S. Treasury Bills Zero Coupon 01/08/2024	7,193,000	7,169,004
U.S. Treasury Bills Zero Coupon 11/01/2024	4,953,000	4,947,182
U.S. Treasury Bills Zero Coupon 20/03/2025	4,558,000	4,499,191
U.S. Treasury Bills Zero Coupon 13/06/2024	4,170,000	4,159,294
U.S. Treasury Bills Zero Coupon 04/04/2024	3,779,000	3,775,175
U.S. Treasury Bills Zero Coupon 05/09/2024	3,577,000	3,561,747
U.S. Treasury Bills Zero Coupon 01/02/2024	3,247,000	3,242,630
U.S. Treasury Bills Zero Coupon 02/05/2024	2,745,000	2,742,195
U.S. Treasury Bills Zero Coupon 15/02/2024	2,309,000	2,303,279
U.S. Treasury Bills Zero Coupon 27/06/2024	2,176,000	2,151,446
U.S. Treasury Bills Zero Coupon 03/10/2024	1,487,000	1,485,869

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Exxon Mobil Corp.	212,771	23,812,571
Microsoft Corp.	43,133	18,491,303
Merck & Co., Inc.	150,571	15,023,188
Chevron Corp.	84,324	13,171,123
Walmart, Inc.	138,095	13,113,637
Alphabet, Inc. Class A	66,519	11,833,708
Alphabet, Inc. Class C	63,022	11,312,712
Apple, Inc.	51,204	10,122,520
Meta Platforms, Inc.	20,372	10,011,963
Citigroup, Inc.	112,340	8,083,760
Coca-Cola Co.	110,738	7,027,770
Procter & Gamble Co.	38,905	6,485,365
Broadcom, Inc.	20,529	6,330,542
Blackrock, Inc.	5,760	6,135,568
NVIDIA Corp.	34,716	6,112,424
PepsiCo, Inc.	36,287	5,981,270
UnitedHealth Group, Inc.	11,286	5,972,802
Johnson & Johnson	38,086	5,911,255
AbbVie, Inc.	33,008	5,832,790
Caterpillar, Inc.	13,479	5,241,079
Home Depot, Inc.	13,968	5,116,906
McDonald's Corp.	14,413	4,117,804

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Broadcom, Inc.	179,770	36,626,663
AbbVie, Inc.	156,741	27,673,173
Johnson & Johnson	164,531	24,554,792
Morgan Stanley	151,731	18,560,238
Microsoft Corp.	40,724	17,355,927
Apple, Inc.	68,489	15,424,076
Goldman Sachs Group, Inc.	23,895	13,468,556
Texas Instruments, Inc.	67,704	13,030,065
NVIDIA Corp.	71,591	12,407,899
Amgen, Inc.	37,758	10,767,472
United Parcel Service, Inc.	66,503	8,839,319
Home Depot, Inc.	19,552	7,622,538
Procter & Gamble Co.	40,250	6,661,476
Oracle Corp.	40,088	6,307,731
Starbucks Corp.	64,368	6,156,597
Coca-Cola Co.	91,847	5,923,803
Cisco Systems, Inc.	92,274	4,834,731
UnitedHealth Group, Inc.	8,535	4,638,592
Analog Devices, Inc.	21,167	4,619,353
PepsiCo, Inc.	27,360	4,575,447
MetLife, Inc.	54,678	4,331,099
Eli Lilly & Co.	5,138	4,316,971

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
AbbVie, Inc.	260,721	49,654,272
Microsoft Corp.	107,773	44,926,336
Home Depot, Inc.	100,509	41,984,543
Merck & Co., Inc.	333,846	36,701,155
Walmart, Inc.	388,610	31,668,248
NVIDIA Corp.	227,302	31,611,294
Cisco Systems, Inc.	550,363	31,059,062
Apple, Inc.	163,852	30,832,136
Alphabet, Inc. Class A	135,422	23,876,731
Alphabet, Inc. Class C	127,257	22,675,205
Procter & Gamble Co.	128,389	20,825,601
LVMH Moet Hennessy Louis Vuitton SE	27,147	20,429,531
Roche Holding AG Non-Voting	69,121	19,502,888
Meta Platforms, Inc.	38,754	19,164,044
PepsiCo, Inc.	110,195	18,764,173
Novartis AG	176,658	18,301,601
UnitedHealth Group, Inc.	33,270	17,499,445
Accenture PLC	44,614	16,573,561
Johnson & Johnson	106,999	16,535,162
Broadcom, Inc.	18,436	16,455,423
Coca-Cola Co.	262,694	16,071,559
Novo Nordisk AS	130,780	15,559,935

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Broadcom, Inc.	301,357	59,489,307
Johnson & Johnson	283,479	46,457,729
Morgan Stanley	284,991	33,588,841
Nestle SA	330,756	32,362,001
Unilever PLC	411,965	25,704,243
Goldman Sachs Group, Inc.	46,684	24,393,237
AstraZeneca PLC	138,240	21,431,376
Amgen, Inc.	64,792	20,723,932
United Parcel Service, Inc.	120,120	16,380,143
Lowe's Cos., Inc.	51,562	14,488,658
Apple, Inc.	66,176	14,487,418
SoftBank Corp.	9,736,500	13,666,378
Diageo PLC	285,919	9,606,820
Microsoft Corp.	20,779	8,867,809
Wesfarmers Ltd.	185,911	8,646,836
Endesa SA	378,484	8,099,027
Oracle Corp.	49,848	7,939,692
Kimberly-Clark Corp.	53,294	7,689,043
Cigna Group	19,844	7,100,145
Air Products & Chemicals, Inc.	21,788	6,956,797

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
SAP SE	12,646	2,776,952
Schneider Electric SE	8,451	2,053,793
LVMH Moët Hennessy Louis Vuitton SE	2,618	1,730,254
Daimler Truck Holding AG	43,640	1,660,409
L'Oreal SA	3,124	1,225,368
ASML Holding NV	1,400	1,216,478
Kone OYJ	17,390	876,112
DHL Group	21,087	828,126
Deutsche Telekom AG	37,630	821,124
Industria de Diseño Textil SA	16,864	737,870
Amadeus IT Group SA	10,361	695,991
Endesa SA	35,651	665,868
Syensqo SA	9,079	644,609
Siemens Healthineers AG	11,355	610,852
Heineken Holding NV	9,190	609,517
Jeronimo Martins SGPS SA	35,279	608,357
Heineken NV	6,536	580,588
Kesko OYJ	28,412	564,404
Universal Music Group NV	19,894	550,227
Hermès International SCA	218	497,586
Carrefour SA	33,403	493,225
Vivendi SE	48,449	484,291
CTS Eventim AG & Co. KGaA	4,579	447,435
Amplifon SpA	16,519	437,049
DiaSorin SpA	4,255	428,911
ASM International NV	750	417,590
Reply SpA	2,924	415,368
UPM-Kymmene OYJ	12,464	405,734
Kering SA	1,128	396,813

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Deutsche Telekom AG	128,063	3,313,649
Siemens Healthineers AG	65,980	3,306,330
ASML Holding NV	4,371	3,244,949
Heineken NV	37,687	2,955,765
DHL Group	65,429	2,559,514
Industria de Diseno Textil SA	51,379	2,467,116
UPM-Kymmene OYJ	72,188	2,032,850
UCB SA	10,865	1,836,826
Kering SA	6,468	1,628,952
L'Oreal SA	3,710	1,428,765
Randstad NV	31,370	1,364,317
Capgemini SE	7,785	1,350,438
Universal Music Group NV	56,474	1,285,311
Wolters Kluwer NV	8,230	1,271,509
Hermes International SCA	561	1,162,649
LVMH Moet Hennessy Louis Vuitton SE	1,682	1,104,666
Elisa OYJ	24,723	1,080,910
Koninklijke KPN NV	249,702	898,453
Bureau Veritas SA	30,925	893,389
Knorr-Bremse AG	10,770	828,351
Wartsila OYJ Abp	45,515	814,416
Endesa SA	41,880	769,203
Kerry Group PLC	7,463	667,921
SBM Offshore NV	40,744	651,226
Orion OYJ	13,048	572,201
Ferrari NV	1,388	564,217
Arkema SA	6,775	553,103

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 26/09/2024	4,400,000	4,396,706
Credit Agricole SA 6.500%*/**	2,800,000	3,075,422
UniCredit SpA 6.500%*/**	2,070,000	2,318,368
UBS Group AG 6.850%*/**	2,240,000	2,252,342
Banco Santander SA 7.000%*/**	2,000,000	2,210,315
U.S. Treasury Bills Zero Coupon 29/11/2024	2,200,000	2,195,920
Intesa Sanpaolo SpA 7.000%*/**	1,950,000	2,153,187
Barclays PLC 8.500%*/**	1,700,000	2,151,538
BNP Paribas SA 8.000%*/**	2,100,000	2,131,400
UBS Group AG 9.250%*/**	1,900,000	2,120,146
Banco Santander SA 8.000%*/**	2,000,000	2,092,220
Intesa Sanpaolo SpA 9.125%*/**	1,700,000	2,055,904
Standard Chartered PLC 7.875%*/**	2,000,000	2,008,509
KBC Group NV 6.250%*/**	1,800,000	1,991,951
Societe Generale SA 7.875%*/**	1,800,000	1,991,850
Societe Generale SA 8.125%*/**	2,000,000	1,972,739
NatWest Group PLC 8.125%*/**	1,880,000	1,944,569
Credit Agricole SA 6.700%*/**	2,000,000	1,943,221
Nationwide Building Society 7.500%*/**	1,450,000	1,933,153
ING Groep NV 8.000%*/**	1,850,000	1,864,554
Lloyds Banking Group PLC 6.750%*/**	1,900,000	1,832,620
CaixaBank SA 7.500%*/**	1,600,000	1,809,549
Societe Generale SA 9.375%*/**	1,750,000	1,809,194
Commerzbank AG 7.500%*/**	1,800,000	1,805,760
Societe Generale SA 8.500%*/**	1,800,000	1,797,016
ABN AMRO Bank NV 6.875%*/**	1,600,000	1,790,455
Deutsche Bank AG 8.125%*/**	1,600,000	1,773,722
Societe Generale SA 8.000%*/**	1,750,000	1,759,530
Societe Generale SA 6.750%*/**	1,900,000	1,720,075
Deutsche Bank AG 7.375%*/**	1,600,000	1,711,472
Banco Bilbao Vizcaya Argentaria SA 6.875%*/**	1,600,000	1,701,812
BNP Paribas SA 7.375%*/**	1,650,000	1,679,361
ABN AMRO Bank NV 6.375%*/**	1,500,000	1,667,509
Barclays PLC 9.250%*/**	1,200,000	1,648,520
HSBC Holdings PLC 6.875%*/**	1,600,000	1,640,708
UBS Group AG 9.250%*/**	1,500,000	1,617,077
BNP Paribas SA 8.500%*/**	1,500,000	1,569,946
Erste Group Bank AG 7.000%*/**	1,400,000	1,522,646
HSBC Holdings PLC 6.950%*/**	1,430,000	1,472,618
Barclays PLC 9.625%*/**	1,300,000	1,436,722
NatWest Group PLC 7.300%*/**	1,400,000	1,393,063

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases (continued)		
DNB Bank ASA 4.875%*/**	1,400,000	1,389,050
Nordea Bank Abp 6.300%*/**	1,400,000	1,385,612
UBS Group AG 7.750%*/**	1,350,000	1,360,454
Commerzbank AG 7.875%*/**	1,200,000	1,345,868
ING Groep NV 7.250%*/**	1,300,000	1,331,079

*These securities have variable coupon rate.

**These securities are perpetual bonds.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
CaixaBank SA 6.750%*/**	2,000,000	2,163,662
Banco Santander SA 9.625%*/**	1,600,000	1,695,827
UBS Group AG 9.250%*/**	1,500,000	1,673,340
Barclays PLC 9.250%*/**	1,200,000	1,561,155
Banco Santander SA 9.625%*/**	1,400,000	1,509,742
Banco Santander SA 4.375%*/**	1,400,000	1,427,006
UBS Group AG 9.250%*/**	1,300,000	1,401,390
ING Groep NV 6.500%*/**	1,400,000	1,386,135
Banco Santander SA 3.625%*/**	1,600,000	1,314,240
DNB Bank ASA 7.375%*/**	1,200,000	1,217,440
Deutsche Bank AG 10.000%*/**	1,000,000	1,151,453
HSBC Holdings PLC 6.000%*/**	1,200,000	1,150,481
Banco Santander SA 4.125%*/**	1,200,000	1,136,399
Societe Generale SA 7.875%*/**	1,000,000	1,134,079
UBS Group AG 3.875%*/**	1,200,000	1,121,345
Intesa Sanpaolo SpA 6.375%*/**	1,050,000	1,120,863
Standard Chartered PLC 7.750%*/**	1,100,000	1,110,222
Societe Generale SA 9.375%*/**	1,050,000	1,080,249
Commerzbank AG 6.125%*/**	1,000,000	1,062,897
Lloyds Banking Group PLC 7.500%*/**	1,050,000	1,041,575
UniCredit SpA 3.875%*/**	1,100,000	1,040,879
BNP Paribas SA 7.750%*/**	1,000,000	1,017,176
Standard Chartered PLC 6.000%*/**	1,020,000	1,002,502
Cooperatieve Rabobank UA 3.250%*/**	1,000,000	1,002,450
Intesa Sanpaolo SpA 6.250%*/**	940,000	999,361
Societe Generale SA 8.000%*/**	1,000,000	998,295
BNP Paribas SA 9.250%*/**	900,000	956,326
NatWest Group PLC 5.125%*/**	800,000	938,843
KBC Group NV 8.000%*/**	800,000	935,815
Deutsche Bank AG 4.500%*/**	1,000,000	929,648
Societe Generale SA 6.750%*/**	1,000,000	917,519
NatWest Group PLC 6.000%*/**	900,000	886,854

*These securities have variable coupon rate.

**These securities are perpetual bonds.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Artificial Intelligence UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Amazon.com, Inc.	153,422	29,367,928
Astera Labs, Inc.	558,982	28,462,056
Microsoft Corp.	51,348	22,318,369
Alphabet, Inc. Class A	129,740	21,120,818
Meta Platforms, Inc.	31,072	17,306,564
Symbotic, Inc.	601,571	17,085,264
Palantir Technologies, Inc.	687,727	16,385,304
Darktrace PLC	2,540,913	15,649,225
Advanced Micro Devices, Inc.	94,192	15,451,831
Ocado Group PLC	2,537,291	14,564,459
NXP Semiconductors NV	60,566	14,300,911
QUALCOMM, Inc.	83,838	14,273,504
UiPath, Inc.	997,585	14,083,420
C3.ai, Inc.	491,135	12,053,185
STMicroelectronics NV	318,137	11,466,180
Nice Ltd.	61,252	11,056,317
Mobileye Global, Inc.	489,086	10,746,077
BlackBerry Ltd.	3,767,391	10,601,110
Micron Technology, Inc.	95,204	9,345,500
Cerence, Inc.	616,457	8,582,284
Synopsys, Inc.	16,030	8,572,113
Exscientia PLC	1,252,756	8,140,670
SK Hynix, Inc.	66,023	8,140,640
Appian Corp.	223,229	7,956,471
NVIDIA Corp.	35,712	7,928,722
Teradyne, Inc.	67,205	7,319,194
CEVA, Inc.	318,252	7,317,311
Renesas Electronics Corp.	416,001	7,089,354
Akamai Technologies, Inc.	68,624	6,879,050
Microchip Technology, Inc.	74,257	6,538,331
Upstart Holdings, Inc.	255,490	6,454,045
Selvas AI, Inc.	438,851	6,407,138
Infineon Technologies AG	178,791	6,388,680
Intel Corp.	272,552	6,330,206
Apple, Inc.	27,908	6,035,307
Samsung Electronics Co. Ltd.	120,474	5,863,007
Aptiv PLC	80,906	5,809,793
Analog Devices, Inc.	28,990	5,792,392

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
MediaTek, Inc.	799,086	28,278,724
PKSHA Technology, Inc.	931,114	26,580,917
Analog Devices, Inc.	106,597	24,093,600
United Microelectronics Corp.	13,199,673	22,082,081
Realtek Semiconductor Corp.	1,383,490	21,343,460
Darktrace PLC	2,540,913	18,663,236
Infineon Technologies AG	571,074	18,631,851
Upstart Holdings, Inc.	438,153	17,270,322
Ciena Corp.	303,832	15,195,474
Advanced Micro Devices, Inc.	84,843	14,983,826
BlackBerry Ltd.	6,184,816	14,743,409
NVIDIA Corp.	63,850	14,620,809
Broadcom, Inc.	59,184	13,683,096
Palo Alto Networks, Inc.	39,930	12,971,244
SentinelOne, Inc.	545,041	12,340,223
Selvas AI, Inc.	1,208,339	11,178,327
Teradyne, Inc.	81,788	10,484,123
ServiceNow, Inc.	12,332	10,277,845
UiPath, Inc.	553,964	10,126,256
Palantir Technologies, Inc.	264,161	10,022,544
QUALCOMM, Inc.	56,024	9,465,539
Pegasystems, Inc.	142,321	9,449,724
PROS Holdings, Inc.	482,946	9,152,814
Taiwan Semiconductor Manufacturing Co. Ltd.	285,000	8,132,406
Dynatrace, Inc.	154,116	7,848,636
Micron Technology, Inc.	76,954	7,658,702
Workday, Inc.	29,476	7,469,006
CEVA, Inc.	318,252	7,301,767
SK Hynix, Inc.	56,376	7,231,264
Synopsys, Inc.	13,212	7,044,654
CCC Intelligent Solutions Holdings, Inc.	622,484	6,879,756
Marvell Technology, Inc.	92,059	6,870,927
ANSYS, Inc.	21,311	6,857,106
Nice Ltd.	34,294	6,854,073
Cadence Design Systems, Inc.	23,608	6,797,854
Dassault Systemes SE	159,510	6,469,122
Appian Corp.	190,520	6,399,408
Exscientia PLC	1,252,756	6,313,152
Illumina, Inc.	48,064	6,275,335
NXP Semiconductors NV	25,842	6,127,949

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Floating Rate Notes 4.521% 31/01/2026*	62,506,800	62,578,638
U.S. Treasury Floating Rate Notes 4.426% 30/04/2026*	56,693,000	56,694,356
U.S. Treasury Floating Rate Notes 4.458% 31/07/2026*	43,988,100	43,961,451
U.S. Treasury Floating Rate Notes 4.481% 31/10/2026*	37,197,600	37,223,638
U.S. Treasury Floating Rate Notes 4.446% 31/10/2025*	28,430,300	28,433,253
U.S. Treasury Floating Rate Notes 4.401% 31/07/2025*	26,094,500	26,087,549
U.S. Treasury Floating Rate Notes 4.445% 30/04/2025*	24,790,800	24,797,520
U.S. Treasury Floating Rate Notes 4.476% 31/01/2025*	24,741,000	24,752,909
U.S. Treasury Floating Rate Notes 4.702% 31/10/2024*	20,682,500	20,685,493
U.S. Treasury Floating Rate Notes 5.342% 31/07/2024*	16,354,500	16,351,149
U.S. Treasury Floating Rate Notes 5.256% 30/04/2024*	9,823,000	9,819,938
U.S. Treasury Floating Rate Notes 5.280% 31/01/2024*	3,795,400	3,795,260

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Floating Rate Notes 4.446% 31/10/2025*	33,347,000	33,348,436
U.S. Treasury Floating Rate Notes 4.401% 31/07/2025*	30,650,500	30,643,232
U.S. Treasury Floating Rate Notes 4.445% 30/04/2025*	29,063,800	29,071,289
U.S. Treasury Floating Rate Notes 4.476% 31/01/2025*	29,027,200	29,040,624
U.S. Treasury Floating Rate Notes 4.521% 31/01/2026*	26,818,900	26,848,592
U.S. Treasury Floating Rate Notes 4.702% 31/10/2024*	24,753,300	24,756,884
U.S. Treasury Floating Rate Notes 4.426% 30/04/2026*	20,187,000	20,175,375
U.S. Treasury Floating Rate Notes 5.342% 31/07/2024*	18,869,700	18,866,441
U.S. Treasury Floating Rate Notes 5.256% 30/04/2024*	8,439,300	8,436,740
U.S. Treasury Floating Rate Notes 4.458% 31/07/2026*	7,478,900	7,478,150
U.S. Treasury Floating Rate Notes 5.280% 31/01/2024*	2,805,100	2,804,898
U.S. Treasury Floating Rate Notes 4.481% 31/10/2026*	684,900	685,268

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Samsara, Inc.	204,409	7,286,012
Klaviyo, Inc.	241,611	7,233,988
Fastly, Inc.	706,233	6,188,468
Dynatrace, Inc.	110,572	5,541,264
Palo Alto Networks, Inc.	16,220	5,485,048
Bill Holdings, Inc.	89,740	5,470,536
Five9, Inc.	118,689	4,811,620
ZoomInfo Technologies, Inc.	413,908	4,801,809
Freshworks, Inc.	332,730	4,799,576
Paycom Software, Inc.	24,445	4,606,910
BigCommerce Holdings, Inc.	642,828	4,596,217
Sprinklr, Inc.	382,462	4,064,066
Asana, Inc.	254,317	4,022,233
Confluent, Inc.	149,776	3,993,437
UiPath, Inc.	293,109	3,961,712
Toast, Inc.	163,044	3,940,461
Zuora, Inc.	409,517	3,612,587
JFrog Ltd.	113,656	3,542,094
Box, Inc.	127,726	3,530,126
Sprout Social, Inc.	98,603	3,528,116
MongoDB, Inc.	12,717	3,518,215
Atlassian Corp.	18,702	3,484,505
Paylocity Holding Corp.	19,922	3,471,017
Snowflake, Inc.	24,451	3,349,626
Workiva, Inc.	38,124	3,322,862
Zoom Communications, Inc.	49,541	3,273,402
Yext, Inc.	528,106	3,217,180
Gitlab, Inc.	63,252	3,210,357
Amplitude, Inc.	340,530	3,200,821
Twilio, Inc.	47,505	3,125,631
PagerDuty, Inc.	145,885	3,122,765
C3.ai, Inc.	109,492	3,112,052
Dropbox, Inc.	122,637	3,075,617
AvidXchange Holdings, Inc.	326,856	3,073,324
Qualys, Inc.	21,407	3,051,203
Procore Technologies, Inc.	45,018	3,028,519
PayPal Holdings, Inc.	46,870	3,017,265
DocuSign, Inc.	49,816	2,902,517
nCino, Inc.	89,734	2,853,876
RingCentral, Inc.	82,462	2,757,997
HubSpot, Inc.	4,527	2,591,807

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases (continued)		
Olo, Inc.	448,613	2,545,065
Tenable Holdings, Inc.	55,151	2,467,385
Braze, Inc.	57,137	2,455,551
Crowdstrike Holdings, Inc.	8,242	2,442,059
BlackLine, Inc.	41,795	2,433,568
Workday, Inc.	9,448	2,357,275
Adobe, Inc.	4,453	2,341,046
Zscaler, Inc.	11,951	2,331,902
Block, Inc.	31,713	2,300,068
SentinelOne, Inc.	93,230	2,258,939
AvePoint, Inc.	232,034	2,251,098
Q2 Holdings, Inc.	36,235	2,213,005

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Squarespace, Inc.	226,178	9,754,344
Smartsheet, Inc.	173,927	9,039,454
Q2 Holdings, Inc.	134,665	9,018,485
Crowdstrike Holdings, Inc.	27,580	8,888,995
Elastic NV	65,899	7,715,889
SentinelOne, Inc.	272,491	7,426,949
Wix.com Ltd.	46,674	7,157,069
AvePoint, Inc.	629,010	6,819,156
Zscaler, Inc.	28,688	6,395,091
Olo, Inc.	1,205,060	6,348,667
Toast, Inc.	237,837	6,147,308
Everbridge, Inc.	219,950	6,141,243
Weave Communications, Inc.	484,168	6,042,851
Monday.com Ltd.	23,903	5,803,891
Cloudflare, Inc.	61,530	5,797,744
JPfrog Ltd.	158,196	5,797,099
Gitlab, Inc.	91,785	5,780,241
ServiceNow, Inc.	6,835	5,728,079
Yext, Inc.	1,112,373	5,699,991
UiPath, Inc.	307,791	5,663,845
Shopify, Inc.	66,105	5,517,167
Clearwater Analytics Holdings, Inc.	234,326	5,395,130
DocuSign, Inc.	85,882	5,350,283
PayPal Holdings, Inc.	74,578	5,210,517
Vimeo, Inc.	1,281,308	5,031,360
nCino, Inc.	147,754	5,016,286
Twilio, Inc.	69,140	4,988,814
Snowflake, Inc.	28,393	4,837,055
RingCentral, Inc.	139,860	4,740,217
Salesforce, Inc.	16,150	4,699,974
Appfolio, Inc.	20,565	4,686,219
Box, Inc.	157,191	4,622,835
Samsara, Inc.	108,188	4,504,441
Block, Inc.	61,661	4,459,258
Datadog, Inc.	34,716	4,453,931
Zuora, Inc.	479,486	4,400,176
Okta, Inc.	49,800	4,373,374
Atlassian Corp.	20,712	4,238,745
Zoom Communications, Inc.	59,190	4,125,903
HubSpot, Inc.	6,742	4,081,282
Braze, Inc.	89,229	4,049,131

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales (continued)		
Workday, Inc.	15,227	4,033,789
Procore Technologies, Inc.	57,581	4,013,501
Adobe, Inc.	7,353	3,905,100
Klaviyo, Inc.	122,783	3,901,221
8x8, Inc.	1,450,853	3,864,593
MongoDB, Inc.	11,773	3,857,248
Bill Holdings, Inc.	57,301	3,830,135
Sprout Social, Inc.	91,564	3,816,456
Dropbox, Inc.	142,319	3,780,927
AvidXchange Holdings, Inc.	363,628	3,778,774
Paylocity Holding Corp.	21,313	3,727,886
Qualys, Inc.	24,629	3,662,614
BlackLine, Inc.	63,492	3,643,672
DigitalOcean Holdings, Inc.	96,345	3,631,391
Veeva Systems, Inc.	17,031	3,617,666
Freshworks, Inc.	234,437	3,600,029
Confluent, Inc.	132,350	3,595,115
Fastly, Inc.	377,578	3,569,313
Workiva, Inc.	40,242	3,528,513

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Battery Solutions UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Blink Charging Co.	2,493,106	8,084,827
ChargePoint Holdings, Inc.	4,513,274	5,055,625
FuelCell Energy, Inc.	6,217,448	4,981,820
Bloom Energy Corp.	261,876	4,951,906
Kongsberg Gruppen ASA	38,525	4,165,593
EnerSys	38,234	3,695,528
Bayerische Motoren Werke AG	47,017	3,650,718
Alfen NV	100,289	3,597,509
Sigma Lithium Corp.	173,886	2,903,728
Johnson Controls International PLC	33,025	2,787,728
Mitsui & Co. Ltd.	132,500	2,780,602
Archer Aviation, Inc.	705,203	2,694,677
Minmetals New Energy Materials(Hunan) Co. Ltd.	2,930,468	2,473,455
Aurubis AG	27,163	2,238,099
BP PLC	454,063	2,206,397
Shell PLC	66,631	2,166,681
Tesla, Inc.	6,628	2,126,051
Valeo SE	203,656	1,910,404
Zhejiang Narada Power Source Co. Ltd.	1,209,600	1,867,394
Solid Power, Inc.	1,069,710	1,853,488
NEL ASA	3,155,155	1,762,282
Sociedad Quimica y Minera de Chile SA	41,983	1,640,645
Nissan Motor Co. Ltd.	542,700	1,501,586
Sumitomo Metal Mining Co. Ltd.	57,496	1,469,745
Toyo Tanso Co. Ltd.	47,300	1,459,918
Mitsubishi Heavy Industries Ltd.	108,239	1,459,844
Volvo AB	58,860	1,459,427

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Archer Aviation, Inc.	2,140,156	8,902,469
E.ON SE	454,852	6,011,931
Wartsila OYJ Abp	318,813	5,973,066
Mitsubishi Heavy Industries Ltd.	519,800	5,932,374
Bloom Energy Corp.	450,236	5,831,656
Zhejiang Narada Power Source Co. Ltd.	2,319,200	5,278,440
Bayerische Motoren Werke AG	47,759	4,856,808
Blink Charging Co.	2,493,106	4,303,976
TDK Corp.	225,700	3,992,313
Joby Aviation, Inc.	595,669	3,420,368
Siemens AG	18,066	3,375,519
Camel Group Co. Ltd.	2,930,200	3,360,147
Arcadium Lithium PLC	621,362	3,086,188
Arcadium Lithium PLC	442,969	2,965,898
Panasonic Holdings Corp.	315,100	2,935,027
Mineral Resources Ltd.	84,808	2,825,612
Qingdao TGOOD Electric Co. Ltd.	916,202	2,636,284
Simplo Technology Co. Ltd.	208,000	2,505,079
Ivanhoe Electric, Inc.	212,758	2,432,017
Sungeel Hitech Co. Ltd.	36,775	2,312,713
Ecopro BM Co. Ltd.	13,906	2,290,110
GS Yuasa Corp.	125,300	2,142,102
LS Electric Co. Ltd.	16,882	2,138,325
NARI Technology Co. Ltd.	622,702	2,128,406
CosmoAM&T Co. Ltd.	32,649	2,046,983
Doosan Fuel Cell Co. Ltd.	136,595	2,018,611
Guangzhou Tinci Materials Technology Co. Ltd.	647,800	1,876,063

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cybersecurity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Commvault Systems, Inc.	107,869	11,675,608
Rapid7, Inc.	236,954	9,842,298
Elastic NV	96,534	9,463,406
HashiCorp, Inc.	322,089	9,257,211
Fastly, Inc.	882,333	9,213,424
Crowdstrike Holdings, Inc.	28,978	9,174,724
Okta, Inc.	97,536	8,044,408
Tenable Holdings, Inc.	181,232	7,987,682
Cloudflare, Inc.	88,211	7,906,545
Palo Alto Networks, Inc.	25,080	7,851,622
SentinelOne, Inc.	306,921	7,651,310
Zscaler, Inc.	37,445	7,569,734
Rubrik, Inc.	195,117	7,252,666
Datadog, Inc.	54,073	6,982,386
Fortinet, Inc.	95,008	6,950,850
CyberArk Software Ltd.	24,334	6,567,067
Qualys, Inc.	43,084	6,459,366
Akamai Technologies, Inc.	53,413	5,562,155
Check Point Software Technologies Ltd.	32,357	5,479,807
Darktrace PLC	831,902	5,318,115
F5, Inc.	26,412	5,252,437
Trend Micro, Inc.	98,454	5,228,082
Varonis Systems, Inc.	94,267	4,552,442
Shanghai Information2 Software, Inc.	659,465	3,754,759
OneSpan, Inc.	218,980	3,615,520

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Darktrace PLC	1,414,536	10,589,834
Crowdstrike Holdings, Inc.	28,053	8,833,397
Commvault Systems, Inc.	56,825	7,957,721
Varonis Systems, Inc.	158,970	7,872,418
HashiCorp, Inc.	229,295	7,368,648
Palo Alto Networks, Inc.	20,658	6,500,442
Splunk, Inc.	40,026	6,274,680
Trend Micro, Inc.	102,897	5,730,571
Cloudflare, Inc.	63,254	5,705,641
Check Point Software Technologies Ltd.	31,488	5,677,828
SentinelOne, Inc.	232,431	5,259,465
CyberArk Software Ltd.	18,867	4,930,671
F5, Inc.	22,607	4,607,647
Elastic NV	43,253	4,431,917
Fortinet, Inc.	60,247	4,318,501
Datadog, Inc.	28,287	3,565,882
A10 Networks, Inc.	245,044	3,341,589
Zscaler, Inc.	17,163	3,278,826
Tenable Holdings, Inc.	72,306	3,203,189
Okta, Inc.	34,566	3,150,358
Rapid7, Inc.	67,615	2,887,078
Akamai Technologies, Inc.	26,117	2,608,155
Qualys, Inc.	16,674	2,569,411
Fastly, Inc.	209,907	2,089,573
Shanghai Information2 Software, Inc.	659,465	2,071,302
Ahnlab, Inc.	41,705	1,675,575

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 30/01/2025	45,666,000	44,545,100
U.S. Treasury Bills Zero Coupon 03/04/2025	20,411,000	19,978,294
U.S. Treasury Bills Zero Coupon 17/04/2025	20,159,000	19,724,875
U.S. Treasury Bills Zero Coupon 31/10/2024	20,096,000	19,596,868
U.S. Treasury Bills Zero Coupon 14/11/2024	19,980,000	19,513,156
U.S. Treasury Bills Zero Coupon 01/05/2025	19,736,000	19,310,979
U.S. Treasury Bills Zero Coupon 17/10/2024	19,555,000	19,059,396
U.S. Treasury Bills Zero Coupon 11/07/2024	18,812,000	18,336,108
U.S. Treasury Bills Zero Coupon 05/09/2024	18,305,000	17,878,099
U.S. Treasury Bills Zero Coupon 19/09/2024	18,283,000	17,829,927
U.S. Treasury Bills Zero Coupon 03/10/2024	17,993,000	17,548,517
U.S. Treasury Bills Zero Coupon 06/03/2025	17,484,000	17,130,255
U.S. Treasury Bills Zero Coupon 15/05/2025	17,453,000	17,100,004
U.S. Treasury Bills Zero Coupon 16/01/2025	16,756,000	16,515,748
U.S. Treasury Bills Zero Coupon 29/05/2025	16,570,000	16,240,263
U.S. Treasury Bills Zero Coupon 29/11/2024	15,839,000	15,706,325
U.S. Treasury Bills Zero Coupon 02/01/2025	14,821,000	14,448,253
U.S. Treasury Bills Zero Coupon 29/08/2024	14,412,000	14,065,940
U.S. Treasury Bills Zero Coupon 27/02/2025	14,208,000	13,903,760
U.S. Treasury Bills Zero Coupon 12/12/2024	13,917,000	13,560,814
U.S. Treasury Bills Zero Coupon 05/07/2024	12,950,000	12,689,763
U.S. Treasury Bills Zero Coupon 20/03/2025	12,920,000	12,623,727
U.S. Treasury Bills Zero Coupon 26/12/2024	12,414,000	12,095,417
U.S. Treasury Bills Zero Coupon 01/08/2024	11,437,000	11,151,700
U.S. Treasury Bills Zero Coupon 12/06/2025	8,700,000	8,535,026

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 30/01/2025	30,708,000	30,002,077
U.S. Treasury Bills Zero Coupon 17/04/2025	5,091,000	5,000,036
U.S. Treasury Bills Zero Coupon 03/04/2025	5,082,000	4,999,472
U.S. Treasury Bills Zero Coupon 01/05/2025	5,099,000	4,999,298
U.S. Treasury Bills Zero Coupon 30/05/2024	4,122,000	4,112,372
U.S. Treasury Bills Zero Coupon 05/09/2024	3,514,000	3,499,650
U.S. Treasury Bills Zero Coupon 16/05/2024	2,796,000	2,790,256
U.S. Treasury Bills Zero Coupon 29/11/2024	1,660,000	1,659,582
U.S. Treasury Bills Zero Coupon 18/04/2024	1,437,000	1,430,908
U.S. Treasury Bills Zero Coupon 11/07/2024	898,000	886,004
U.S. Treasury Bills Zero Coupon 19/09/2024	844,000	842,162
U.S. Treasury Bills Zero Coupon 01/08/2024	756,000	753,807
U.S. Treasury Bills Zero Coupon 21/03/2024	577,000	576,243

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
Taiwan Semiconductor Manufacturing Co. Ltd.	42,472	1,050,261
Samsung Electronics Co. Ltd.	10,250	594,212
Alibaba Group Holding Ltd.	43,437	417,471
PDD Holdings, Inc.	2,230	294,671
Reliance Industries Ltd.	8,290	283,374
HDFC Bank Ltd.	13,208	238,579
Al Rajhi Bank	9,679	205,582
MercadoLibre, Inc.	119	187,351
Meituan	11,236	163,515
ICICI Bank Ltd.	11,971	162,751
Bharti Airtel Ltd.	8,679	147,728
Infosys Ltd.	8,192	141,865
SK Hynix, Inc.	995	128,891
Bank Central Asia Tbk. PT	200,520	119,588
Hon Hai Precision Industry Co. Ltd.	22,948	117,200
NetEase, Inc.	6,013	116,317
JD.com, Inc.	6,402	98,160
MediaTek, Inc.	2,926	95,277
Ping An Insurance Group Co. of China Ltd. Class H	18,719	89,441
Trip.com Group Ltd.	1,714	87,795

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Taiwan Semiconductor Manufacturing Co. Ltd.	23,728	679,652
Alibaba Group Holding Ltd.	23,222	256,695
Samsung Electronics Co. Ltd.	4,037	196,583
PDD Holdings, Inc.	1,268	140,202
Meituan	5,084	89,233
Reliance Industries Ltd.	2,497	86,747
HDFC Bank Ltd.	4,050	78,767
Al Rajhi Bank	3,305	77,119
Ping An Insurance Group Co. of China Ltd. Class H	11,981	65,275
Infosys Ltd.	2,781	62,746
Trip.com Group Ltd.	1,077	57,230
Bank Central Asia Tbk. PT	84,984	56,652
MercadoLibre, Inc.	27	54,793
ICICI Bank Ltd.	3,746	54,589
KE Holdings, Inc.	2,508	50,589
JD.com, Inc.	3,117	48,806
Hon Hai Precision Industry Co. Ltd.	8,508	46,964
NetEase, Inc.	2,830	44,801
Bharti Airtel Ltd.	2,528	44,356
Contemporary Amperex Technology Co. Ltd.	1,400	39,037

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Broad Commodities UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 10/04/2025	23,320,000	22,848,345
U.S. Treasury Bills Zero Coupon 05/12/2024	22,582,000	22,063,105
U.S. Treasury Bills Zero Coupon 26/09/2024	22,236,000	21,682,733
U.S. Treasury Bills Zero Coupon 24/10/2024	22,194,000	21,636,114
U.S. Treasury Bills Zero Coupon 27/02/2025	20,969,000	20,550,941
U.S. Treasury Bills Zero Coupon 08/05/2025	20,703,000	20,291,342
U.S. Treasury Bills Zero Coupon 27/06/2024	20,700,000	20,192,917
U.S. Treasury Bills Zero Coupon 27/03/2025	19,384,000	18,995,661
U.S. Treasury Bills Zero Coupon 22/05/2025	19,283,000	18,906,141
U.S. Treasury Bills Zero Coupon 11/07/2024	18,887,000	18,407,192
U.S. Treasury Bills Zero Coupon 10/10/2024	18,712,000	18,243,141
U.S. Treasury Bills Zero Coupon 16/01/2025	18,660,000	18,230,783
U.S. Treasury Bills Zero Coupon 12/09/2024	18,454,000	17,994,611
U.S. Treasury Bills Zero Coupon 07/11/2024	18,391,000	17,930,452
U.S. Treasury Bills Zero Coupon 24/04/2025	17,925,000	17,567,103
U.S. Treasury Bills Zero Coupon 01/08/2024	17,805,000	17,371,184
U.S. Treasury Bills Zero Coupon 21/11/2024	17,031,000	16,663,194
U.S. Treasury Bills Zero Coupon 20/06/2025	15,868,000	15,560,611
U.S. Treasury Bills Zero Coupon 29/08/2024	15,891,000	15,504,854
U.S. Treasury Bills Zero Coupon 02/01/2025	15,591,000	15,226,846
U.S. Treasury Bills Zero Coupon 18/07/2024	15,602,000	15,223,416
U.S. Treasury Bills Zero Coupon 19/12/2024	14,967,000	14,626,799
U.S. Treasury Bills Zero Coupon 13/02/2025	14,904,000	14,577,732
U.S. Treasury Bills Zero Coupon 13/03/2025	14,422,000	14,134,920
U.S. Treasury Bills Zero Coupon 15/08/2024	12,944,000	12,623,034
Gold Bullion Securities Ltd.	55,459	12,178,998
U.S. Treasury Bills Zero Coupon 30/01/2025	12,104,000	11,834,452
U.S. Treasury Bills Zero Coupon 05/06/2025	9,638,000	9,451,007

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Broad Commodities UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
WisdomTree Core Physical Gold	48,515	11,496,466
Gold Bullion Securities Ltd.	45,210	8,902,667
U.S. Treasury Bills Zero Coupon 05/12/2024	8,353,000	8,320,139
U.S. Treasury Bills Zero Coupon 26/09/2024	8,064,000	7,999,412
U.S. Treasury Bills Zero Coupon 12/09/2024	5,900,000	5,873,649
U.S. Treasury Bills Zero Coupon 19/12/2024	5,514,000	5,512,204
U.S. Treasury Bills Zero Coupon 07/03/2024	4,336,000	4,334,098
U.S. Treasury Bills Zero Coupon 11/07/2024	4,025,000	4,019,727
U.S. Treasury Bills Zero Coupon 11/01/2024	3,003,000	2,999,472
U.S. Treasury Bills Zero Coupon 25/01/2024	3,009,000	2,999,285
WisdomTree Physical Silver	56,630	1,403,810
U.S. Treasury Bills Zero Coupon 29/08/2024	1,305,000	1,299,845
U.S. Treasury Bills Zero Coupon 08/02/2024	1,306,000	1,299,107
U.S. Treasury Bills Zero Coupon 07/11/2024	826,000	825,357
U.S. Treasury Bills Zero Coupon 18/07/2024	376,000	375,839

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Twist Bioscience Corp.	6,455	250,178
Iovance Biotherapeutics, Inc.	17,735	171,158
Blueprint Medicines Corp.	1,822	165,416
Fate Therapeutics, Inc.	31,305	164,837
Eli Lilly & Co.	211	153,537
Novonesis (Novozymes) B	2,705	152,427
Bridgebio Pharma, Inc.	4,402	151,177
Vericel Corp.	3,052	135,616
Natera, Inc.	1,702	133,000
Geron Corp.	48,665	119,553
CRISPR Therapeutics AG	1,730	116,412
Agios Pharmaceuticals, Inc.	3,987	114,864
Amicus Therapeutics, Inc.	8,877	113,530
Arcturus Therapeutics Holdings, Inc.	3,702	112,169
Schrodinger, Inc.	3,760	110,561
Ultragenyx Pharmaceutical, Inc.	2,311	109,863
Vertex Pharmaceuticals, Inc.	252	107,437
Veracyte, Inc.	3,997	104,230
Danaher Corp.	412	100,533
Amgen, Inc.	338	99,666
Ionis Pharmaceuticals, Inc.	2,122	98,550
Thermo Fisher Scientific, Inc.	175	96,516
Sarepta Therapeutics, Inc.	792	95,287
Editas Medicine, Inc.	12,634	95,083
Myriad Genetics, Inc.	4,448	94,480
Novartis AG	904	94,277
Zoetis, Inc.	497	92,560
Regeneron Pharmaceuticals, Inc.	99	92,315
Catalent, Inc.	1,721	91,051
United Therapeutics Corp.	371	90,592
Repligen Corp.	496	89,303
Merck & Co., Inc.	727	87,769
DuPont de Nemours, Inc.	1,177	87,022
Darling Ingredients, Inc.	1,995	86,811
Caribou Biosciences, Inc.	16,239	85,705
Ginkgo Bioworks Holdings, Inc.	64,222	85,700
Beam Therapeutics, Inc.	2,973	85,017
NeoGenomics, Inc.	5,541	84,487
Arrowhead Pharmaceuticals, Inc.	2,852	84,382
Dow, Inc.	1,541	83,007
Exact Sciences Corp.	1,292	82,553

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued)
For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

Security Description	Nominal	Base Cost/Proceeds USD
Purchases (continued)		
Alnylam Pharmaceuticals, Inc.	456	82,397
Tyson Foods, Inc.	1,480	81,945
AstraZeneca PLC ADR	1,137	77,501
Johnson & Johnson	491	77,455

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Twist Bioscience Corp.	5,806	200,058
Iovance Biotherapeutics, Inc.	15,851	191,274
Fate Therapeutics, Inc.	23,621	153,355
Novonosis (Novozymes) B	2,360	137,980
Geron Corp.	41,667	131,741
Blueprint Medicines Corp.	1,444	128,298
Eli Lilly & Co.	168	123,493
Natera, Inc.	1,346	118,959
Agilent Technologies, Inc.	756	106,977
Vericel Corp.	2,262	100,919
Bridgebio Pharma, Inc.	3,334	98,712
Agios Pharmaceuticals, Inc.	3,319	96,703
CRISPR Therapeutics AG	1,333	92,228
Arcturus Therapeutics Holdings, Inc.	2,661	90,879
Vertex Pharmaceuticals, Inc.	202	84,865
Ultragenyx Pharmaceutical, Inc.	1,794	83,449
Thermo Fisher Scientific, Inc.	139	79,221
Danaher Corp.	319	77,981
Amicus Therapeutics, Inc.	6,519	75,427
Vitrolife AB	3,734	75,108
Schrodinger, Inc.	2,889	74,732
Amgen, Inc.	267	74,545
Ionis Pharmaceuticals, Inc.	1,648	72,806
Beam Therapeutics, Inc.	2,228	71,895
Editas Medicine, Inc.	9,307	71,734
Veracyte, Inc.	3,040	71,334
Catalent, Inc.	1,293	70,678
Repligen Corp.	377	70,201
Regeneron Pharmaceuticals, Inc.	74	70,199
United Therapeutics Corp.	291	70,198
Evotec SE	4,902	70,025
Novartis AG	692	68,894
Sarepta Therapeutics, Inc.	552	67,665
Zoetis, Inc.	383	67,448
DuPont de Nemours, Inc.	905	67,043
REGENXBIO, Inc.	3,464	66,956
Merck & Co., Inc.	559	66,920
Myriad Genetics, Inc.	3,187	65,786
Caribou Biosciences, Inc.	12,486	63,968
Dow, Inc.	1,157	63,872
Tyson Foods, Inc.	1,144	63,785

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued)
For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

Security Description	Nominal	Base Cost/Proceeds USD
Sales (continued)		
Mirati Therapeutics, Inc.	1,078	63,275
NeoGenomics, Inc.	4,108	62,027
Exact Sciences Corp.	1,033	61,878
Verve Therapeutics, Inc.	4,805	61,764
Arrowhead Pharmaceuticals, Inc.	2,120	61,722
Gevo, Inc.	87,150	61,506
Alnylam Pharmaceuticals, Inc.	358	59,816

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Airbnb, Inc.	1,355	174,543
SBA Communications Corp.	758	165,484
Equinix, Inc.	165	145,288
Digital Realty Trust, Inc.	855	143,756
Alexandria Real Estate Equities, Inc.	1,174	133,455
Prologis, Inc.	1,023	118,832
Crown Castle, Inc.	1,106	116,395
Cellnex Telecom SA	3,022	105,211
Ventas, Inc.	1,814	101,222
American Tower Corp.	497	100,573
Segro PLC	9,144	94,136
Goodman Group	4,024	93,016
Healthpeak Properties, Inc.	3,725	76,419
Iron Mountain, Inc.	730	71,754
First Industrial Realty Trust, Inc.	1,294	66,399
Rexford Industrial Realty, Inc.	1,394	60,750
EastGroup Properties, Inc.	341	58,433
CapitaLand Ascendas REIT	27,796	54,285
Americold Realty Trust, Inc.	1,851	43,738
Merlin Properties Socimi SA	3,955	41,645
Terreno Realty Corp.	666	41,573
LondonMetric Property PLC	16,444	40,450
Sagax AB	1,269	30,383
Warehouses De Pauw CVA	1,170	29,046
Kilroy Realty Corp.	773	28,627
Nippon Prologis REIT, Inc.	17	27,692
NEXTDC Ltd.	2,538	27,366
Dexus	5,891	26,937
Tritax Big Box REIT PLC	14,529	26,919
GLP J-Reit	31	26,329

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Iron Mountain, Inc.	1,833	163,158
Goodman Group	6,290	132,896
Ventas, Inc.	1,963	107,764
Cellnex Telecom SA	1,658	63,485
Equinix, Inc.	59	49,700
Digital Realty Trust, Inc.	336	46,407
Crown Castle, Inc.	431	46,011
American Tower Corp.	239	45,441
Segro PLC	4,077	45,173
Airbnb, Inc.	287	45,110
Prologis, Inc.	324	42,686
Alexandria Real Estate Equities, Inc.	309	37,502
Rexford Industrial Realty, Inc.	651	34,019
Americold Realty Trust, Inc.	904	24,995
Sagax AB	973	24,505
SBA Communications Corp.	111	22,953
CapitaLand Ascendas REIT	10,476	22,539
EastGroup Properties, Inc.	113	20,991
Healthpeak Properties, Inc.	1,172	20,163
Warehouses De Pauw CVA	714	19,413
Terreno Realty Corp.	274	17,290
Nippon Prologis REIT, Inc.	8	14,296
Kilroy Realty Corp.	358	13,562
Mapletree Industrial Trust	7,576	13,163
Cousins Properties, Inc.	505	13,111

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Energy Absolute PCL	617,434	219,382
Umicore SA	8,532	110,551
Montrose Environmental Group, Inc.	3,720	104,531
Green Plains, Inc.	6,656	95,768
Darling Ingredients, Inc.	2,324	93,467
Clariant AG	6,583	89,118
PureCycle Technologies, Inc.	14,621	88,914
Neste OYJ	3,956	75,755
REX American Resources Corp.	1,651	75,716
Ameresco, Inc.	3,151	70,861
Sao Martinho SA	11,438	61,220
Ambipar Participacoes e Empreendimentos SA	3,095	45,747
Waste Management, Inc.	129	27,437
Clean Energy Fuels Corp.	10,341	26,405
Net Power, Inc.	3,138	25,763
Republic Services, Inc.	125	25,190
Biotrend Cevre VE Enerji Yatirimlari AS	44,474	25,172
GFL Environmental, Inc.	624	24,901
Clean Harbors, Inc.	108	24,729
Casella Waste Systems, Inc.	241	24,401
Waste Connections, Inc.	135	23,913
eRex Co. Ltd.	5,092	23,828
Raizen SA	36,029	20,549
Daiseki Co. Ltd.	811	20,342
Gevo, Inc.	29,737	19,931

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
PureCycle Technologies, Inc.	12,195	114,425
Republic Services, Inc.	594	110,885
Ameresco, Inc.	3,119	108,291
Waste Management, Inc.	522	108,115
Clean Harbors, Inc.	512	105,010
Waste Connections, Inc.	585	99,278
Casella Waste Systems, Inc.	980	93,590
Gevo, Inc.	66,660	88,553
GFL Environmental, Inc.	2,368	85,099
Raizen SA	100,179	63,827
Drax Group PLC	9,180	59,754
Energy Absolute PCL	400,903	58,978
Clariant AG	2,922	40,713
Greenvolt-Energias Renovaveis SA	4,246	38,455
Sao Martinho SA	6,626	32,284
Ambipar Participacoes e Empreendimentos SA	1,960	31,382
Vertex Energy, Inc.	22,212	28,579
eRex Co. Ltd.	5,475	26,152
Clean Energy Fuels Corp.	8,110	24,470
Neste OYJ	1,229	24,337
Umicore SA	1,710	24,103
Darling Ingredients, Inc.	585	23,794
Green Plains, Inc.	1,656	23,103
Montrose Environmental Group, Inc.	674	17,550
Alto Ingredients, Inc.	7,943	15,884

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
MicroStrategy, Inc.	7,100	2,802,122
Coinbase Global, Inc.	9,127	2,428,113
MARA Holdings, Inc.	89,388	1,930,293
Cleanspark, Inc.	120,996	1,748,411
Robinhood Markets, Inc.	61,232	1,700,584
Riot Platforms, Inc.	127,190	1,494,769
Hut 8 Corp.	89,000	1,433,953
Block, Inc.	15,271	1,262,611
Bitfarms Ltd.	520,817	1,218,694
Bitdeer Technologies Group	95,804	1,186,928
Visa, Inc.	3,727	1,117,903
NU Holdings Ltd.	87,510	1,114,918
Mastercard, Inc.	2,188	1,113,407
PayPal Holdings, Inc.	13,589	1,092,861
Cipher Mining, Inc.	202,074	1,078,416
IREN Ltd.	106,559	980,137
Applied Digital Corp.	119,197	823,474
Terawulf, Inc.	153,604	786,412
Core Scientific, Inc.	53,139	726,000
Bit Digital, Inc.	176,029	654,937
Galaxy Digital Holdings Ltd.	39,701	587,115
Metaplanet, Inc.	38,274	577,609
Monex Group, Inc.	87,111	506,016
Nuvei Corp.	14,316	461,312
CompoSecure, Inc.	30,813	447,976
Hive Digital Technologies Ltd.	114,159	446,107
Swissquote Group Holding SA	1,192	433,852
Canaan, Inc.	215,971	351,595

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Robinhood Markets, Inc.	33,446	995,358
Hut 8 Corp.	49,936	831,120
Cipher Mining, Inc.	84,060	550,226
Cleanspark, Inc.	31,364	540,931
MicroStrategy, Inc.	1,500	519,704
Nuvei Corp.	14,316	486,354
MARA Holdings, Inc.	15,317	348,240
Terawulf, Inc.	74,337	322,938
IREN Ltd.	37,096	293,640
Coinbase Global, Inc.	889	183,208
Bitfarms Ltd.	74,722	139,748
Applied Digital Corp.	15,267	108,445
NU Holdings Ltd.	8,120	94,669
Block, Inc.	1,349	93,871
Monex Group, Inc.	17,808	80,247
Canaan, Inc.	69,066	75,724
Galaxy Digital Holdings Ltd.	6,179	68,446
Mastercard, Inc.	136	62,905
Visa, Inc.	220	61,526
Bit Digital, Inc.	22,820	49,582

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
AutoZone, Inc.	17	53,277
Contemporary Amperex Technology Co. Ltd.	1,600	40,684
Tesla, Inc.	188	38,917
BYD Co. Ltd.	1,100	36,117
Toyota Motor Corp.	1,581	30,030
General Motors Co.	638	28,224
Mercedes-Benz Group AG	431	28,124
Ford Motor Co.	2,495	27,338
Stellantis NV	1,642	26,274
O'Reilly Automotive, Inc.	23	26,243
Infineon Technologies AG	765	26,048
PACCAR, Inc.	264	25,717
Denso Corp.	1,694	25,646
Volvo AB	1,008	25,579
Cummins, Inc.	86	24,840
Copart, Inc.	479	24,811
Bayerische Motoren Werke AG	272	24,591
Honda Motor Co. Ltd.	2,307	24,512
Ferrari NV	57	23,527
Li Auto, Inc.	1,731	23,241
Uber Technologies, Inc.	360	23,168
Cie Generale des Etablissements Michelin SCA	431	17,075
Rivian Automotive, Inc.	1,242	16,941
Hyundai Motor Co.	88	16,106
Bridgestone Corp.	403	16,056
Great Wall Motor Co. Ltd. Class H	11,784	15,846
Daimler Truck Holding AG	424	15,790
Suzuki Motor Corp.	1,217	14,832
Genuine Parts Co.	98	14,295
Aptiv PLC	206	14,096
Kia Corp.	169	13,581

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Tesla, Inc.	79	18,820
Contemporary Amperex Technology Co. Ltd.	700	18,388
BYD Co. Ltd.	500	18,123
General Motors Co.	320	15,247
LKQ Corp.	337	13,712
Ferrari NV	28	12,561
Uber Technologies, Inc.	159	12,094
Asbury Automotive Group, Inc.	48	10,797
Stellantis NV	328	9,295
Great Wall Motor Co. Ltd. Class H	6,140	8,417
Brembo NV	779	8,283
Volvo AB	271	8,047
Cummins, Inc.	26	7,613
Zhongsheng Group Holdings Ltd.	6,165	7,494
Nextage Co. Ltd.	584	7,266
Allegro MicroSystems, Inc.	317	7,192
Sixt SE	104	7,121
Toyota Motor Corp.	290	6,782
O'Reilly Automotive, Inc.	6	6,654
Goodyear Tire & Rubber Co.	795	6,558
AutoZone, Inc.	2	6,041
Guangzhou Automobile Group Co. Ltd.	14,190	6,033
Rush Enterprises, Inc.	120	5,908
PACCAR, Inc.	49	5,798
Advance Auto Parts, Inc.	136	5,574
Allison Transmission Holdings, Inc.	72	5,419
Yutong Bus Co. Ltd.	1,700	5,240
Hotai Motor Co. Ltd.	232	4,782
Group 1 Automotive, Inc.	12	4,595
Stanley Electric Co. Ltd.	238	4,271
Cargurus, Inc.	137	3,842
Hyundai Motor Co.	20	3,653
Minth Group Ltd.	1,995	3,562

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Renewable Energy UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Sunrun, Inc.	4,897	64,588
JinkoSolar Holding Co. Ltd.	2,623	54,459
Array Technologies, Inc.	6,909	54,049
Alstom SA	2,736	53,381
Ivanhoe Mines Ltd.	3,646	51,916
Vestas Wind Systems AS	2,136	48,798
Goldwind Science & Technology Co. Ltd.	34,800	48,152
QuantumScape Corp.	8,551	47,008
Chubu Electric Power Co., Inc.	3,693	44,180
Canadian Solar, Inc.	2,934	42,318
Sunnova Energy International, Inc.	7,610	41,257
First Solar, Inc.	198	39,904
Beijing Sifang Automation Co. Ltd.	17,000	39,479
Jinko Solar Co. Ltd.	38,876	39,386
Sungrow Power Supply Co. Ltd.	3,400	39,013
LONGi Green Energy Technology Co. Ltd.	16,300	37,538
GEM Co. Ltd.	41,600	34,312
FuelCell Energy, Inc.	45,498	33,704
Innergex Renewable Energy, Inc.	5,306	33,280
Boralex, Inc.	1,478	32,297
Ormat Technologies, Inc.	472	31,449
Shoals Technologies Group, Inc.	4,252	30,102
Camel Group Co. Ltd.	28,500	29,442
Fortescue Ltd.	2,159	28,253
Nucor Corp.	179	28,217
Corp. ACCIONA Energias Renovables SA	1,185	26,469
Kanadevia Corp.	3,271	23,701
Prysmian SpA	405	23,699
Alfen NV	1,232	21,839
Verbund AG	273	21,553
EVgo, Inc.	8,787	21,101
Solaria Energia y Medio Ambiente SA	1,871	20,817
Ballard Power Systems, Inc.	9,180	20,814
Solid Power, Inc.	12,952	20,368
nVent Electric PLC	289	19,957
Norsk Hydro ASA	3,386	19,755
GS Yuasa Corp.	1,072	19,593
SMA Solar Technology AG	674	19,299
ANDRITZ AG	310	18,771

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
LONGi Green Energy Technology Co. Ltd.	19,700	45,570
QuantumScape Corp.	8,551	45,125
Alstom SA	2,046	32,963
Sunrun, Inc.	3,186	32,655
ANDRITZ AG	499	32,100
Kanadevia Corp.	4,300	29,216
Boralex, Inc.	1,087	28,348
Innergex Renewable Energy, Inc.	3,255	23,452
Encavis AG	1,147	21,240
Sungrow Power Supply Co. Ltd.	1,594	21,182
Beijing Sifang Automation Co. Ltd.	7,735	19,644
Camel Group Co. Ltd.	15,764	18,310
EVgo, Inc.	2,213	18,270
Prysmian SpA	265	17,818
JinkoSolar Holding Co. Ltd.	821	17,700
Ormat Technologies, Inc.	195	15,262
Samsung SDI Co. Ltd.	63	15,144
FuelCell Energy, Inc.	45,498	15,120
SunPower Corp.	6,532	14,435
Enphase Energy, Inc.	128	13,524
Vestas Wind Systems AS	448	11,322
Jinko Solar Co. Ltd.	9,336	11,225
Consolidated Edison, Inc.	118	10,828
Doosan Fuel Cell Co. Ltd.	761	10,246
GEM Co. Ltd.	10,872	9,881
Hanwha Solutions Corp.	539	9,689
Sunnova Energy International, Inc.	2,415	9,176
Corp. ACCIONA Energias Renovables SA	439	9,148
Mercury NZ Ltd.	2,064	8,642
LG Chem Ltd.	35	8,375
Schneider Electric SE	34	8,230
First Solar, Inc.	38	7,617
SolarEdge Technologies, Inc.	136	7,588
Solaria Energia y Medio Ambiente SA	643	7,571

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Efficient Core UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 13/02/2025	1,730,000	1,712,794
U.S. Treasury Bills Zero Coupon 14/11/2024	1,380,000	1,365,632
Apple, Inc.	5,548	1,144,714
Microsoft Corp.	2,652	1,114,819
U.S. Treasury Bills Zero Coupon 20/08/2024	1,080,000	1,076,674
NVIDIA Corp.	5,201	931,150
Alphabet, Inc. Class A	4,446	719,161
Amazon.com, Inc.	3,686	684,601
Meta Platforms, Inc.	905	460,357
Berkshire Hathaway, Inc.	789	338,756
Eli Lilly & Co.	338	273,954
Tesla, Inc.	1,126	265,587
Broadcom, Inc.	872	251,742
JPMorgan Chase & Co.	1,030	212,486
Walmart, Inc.	2,522	206,190
Visa, Inc.	707	198,754
UnitedHealth Group, Inc.	356	189,494
Exxon Mobil Corp.	1,651	186,152
Mastercard, Inc.	334	159,036
Procter & Gamble Co.	864	142,650

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 14/11/2024	200,000	197,999
Apple, Inc.	599	143,687
Meta Platforms, Inc.	232	141,638
Alphabet, Inc. Class A	735	136,453
Microsoft Corp.	259	113,574
Amazon.com, Inc.	417	91,327
Tesla, Inc.	179	73,403
NVIDIA Corp.	394	60,373
Broadcom, Inc.	231	51,812
Visa, Inc.	141	43,957
Blackstone, Inc.	177	33,348
Southern Copper Corp.	291	29,098
Enterprise Products Partners LP	816	26,265
Dell Technologies, Inc.	152	18,003
MPLX LP	368	17,979
Walmart, Inc.	199	17,629
Booking Holdings, Inc.	4	17,457
Eli Lilly & Co.	17	13,539
Apollo Global Management, Inc.	73	12,878
Oracle Corp.	76	12,845

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Purchases		
Compass Group PLC	26,199	659,849
Diageo PLC	24,299	637,986
GSK PLC	42,775	637,640
AstraZeneca PLC	5,309	624,899
RELX PLC	16,986	605,574
3i Group PLC	15,966	498,036
B&M European Value Retail SA	87,137	368,644
Admiral Group PLC	13,332	352,936
Experian PLC	8,887	328,979
Ashtead Group PLC	5,322	310,117
Coca-Cola HBC AG	10,850	301,001
Next PLC	2,653	258,097
Antofagasta PLC	13,386	252,554
Centrica PLC	191,383	240,075
Intermediate Capital Group PLC	11,467	236,786
Sage Group PLC	21,682	227,151
InterContinental Hotels Group PLC	2,470	209,218
Hargreaves Lansdown PLC	20,168	207,509
Croda International PLC	5,171	196,483
Intertek Group PLC	3,964	191,965
Inchcape PLC	23,907	183,083
IG Group Holdings PLC	20,079	177,696
Man Group PLC	82,811	174,432
Games Workshop Group PLC	1,399	168,839
TBC Bank Group PLC	5,391	156,585
Spirax Group PLC	1,970	140,729

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Sales		
Unilever PLC	3,371	156,761
Ferguson Enterprises, Inc.	912	137,773
Rio Tinto PLC	2,651	131,313
St. James's Place PLC	8,497	72,959
RELX PLC	1,992	70,921
Compass Group PLC	2,805	70,541
GSK PLC	4,897	68,350
AstraZeneca PLC	613	67,909
Diageo PLC	2,750	66,086
3i Group PLC	1,928	61,069
Bellway PLC	1,815	56,680
ITV PLC	71,099	53,904
Experian PLC	1,096	41,393
Admiral Group PLC	1,537	39,456
B&M European Value Retail SA	9,808	38,136
Ashtead Group PLC	635	36,564
Coca-Cola HBC AG	1,160	31,434
Next PLC	316	30,834
Antofagasta PLC	1,740	30,730
Rentokil Initial PLC	7,987	30,310
Intermediate Capital Group PLC	1,370	28,353
Hargreaves Lansdown PLC	2,347	25,545
Centrica PLC	21,415	25,211
InterContinental Hotels Group PLC	293	25,024
Sage Group PLC	2,520	24,525
Redrow PLC	3,100	24,109

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Megatrends UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
NexGen Energy Ltd.	161,300	1,164,011
Cameco Corp.	22,716	1,138,010
NVIDIA Corp.	1,524	996,957
Taiwan Semiconductor Manufacturing Co. Ltd.	36,553	940,617
Coinbase Global, Inc.	4,055	926,056
Broadcom, Inc.	1,188	893,344
MARA Holdings, Inc.	43,816	885,797
MicroStrategy, Inc.	540	849,353
Advanced Micro Devices, Inc.	5,146	844,595
Packaging Corp. of America	3,952	798,154
ASML Holding NV	867	788,028
Cleantech, Inc.	46,401	777,713
Uranium Energy Corp.	109,084	718,159
Applied Digital Corp.	104,249	707,542
International Paper Co.	14,631	651,441
Robinhood Markets, Inc.	33,847	647,951
QUALCOMM, Inc.	3,377	644,694
Paladin Energy Ltd. (Australia Listed)	61,510	637,878
IREN Ltd.	65,390	633,571
Cipher Mining, Inc.	115,800	613,120

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Megatrends UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
MicroStrategy, Inc.	3,761	1,347,035
NVIDIA Corp.	7,906	1,253,257
NexGen Energy Ltd.	148,111	1,242,177
Cameco Corp.	20,490	1,195,556
Hut 8 Corp.	52,735	1,099,674
Taiwan Semiconductor Manufacturing Co. Ltd.	31,153	954,351
Broadcom, Inc.	5,189	932,105
Coinbase Global, Inc.	3,175	927,892
Robinhood Markets, Inc.	27,621	867,362
Uranium Energy Corp.	99,215	840,057
MARA Holdings, Inc.	35,869	828,280
Advanced Micro Devices, Inc.	4,805	729,290
Terawulf, Inc.	115,046	705,646
Packaging Corp. of America	2,880	696,431
Applied Digital Corp.	87,160	667,180
Bit Digital, Inc.	165,544	642,358
International Paper Co.	10,643	622,738
Block, Inc.	6,622	566,487
Cipher Mining, Inc.	85,269	544,375
Palo Alto Networks, Inc.	1,502	538,954

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF*

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Ecopro Co. Ltd.	2,409	163,847
Sociedad Quimica y Minera de Chile SA	3,792	156,870
Lynas Rare Earths Ltd.	33,035	155,214
IGO Ltd.	40,362	150,530
Anglo American PLC	5,058	144,583
MP Materials Corp.	8,897	139,932
Ecolab, Inc.	546	133,090
Mitsubishi Materials Corp.	7,662	129,744
Northam Platinum Holdings Ltd.	19,384	128,466
Arcadium Lithium PLC	30,566	124,715
Norsk Hydro ASA	20,233	124,532
Aurubis AG	1,564	114,731
Pilbara Minerals Ltd.	51,956	110,310
Aneka Tambang Tbk. PT	1,061,683	97,563
Boliden AB	3,020	95,432
Lundin Mining Corp.	8,881	93,303
Albemarle Corp.	865	90,537
Press Metal Aluminium Holdings Bhd.	79,526	88,137
Guangdong Dowstone Technology Co. Ltd.	51,200	87,878
Tianqi Lithium Corp.	16,300	83,590
Youngy Co. Ltd.	15,500	81,613
Nanjing Hanrui Cobalt Co. Ltd.	17,900	81,112
Jiangsu Huahong Technology Stock Co. Ltd.	71,800	80,148
Sandfire Resources Ltd.	12,035	79,642
Yunnan Tin Co. Ltd.	32,300	73,534
Korea Zinc Co. Ltd.	152	73,056
Zhejiang Huayou Cobalt Co. Ltd.	17,900	72,618
Capstone Copper Corp.	9,524	66,846
Shenghe Resources Holding Co. Ltd.	46,200	65,865
Ivanhoe Mines Ltd.	4,899	63,827
Sumitomo Metal Mining Co. Ltd.	2,480	63,353
Hudbay Minerals, Inc.	7,522	63,144
Energy Fuels, Inc.	10,588	61,046
Taseko Mines Ltd.	25,449	60,586
China Rare Earth Resources & Technology Co. Ltd.	14,900	59,093
Antofagasta PLC	2,406	57,977
ERO Copper Corp.	2,983	55,391
KGHM Polska Miedz SA	1,469	53,401
Vale Indonesia Tbk. PT	196,881	51,359
Merdeka Copper Gold Tbk. PT	376,029	49,757

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued)
For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF* (continued)

Security Description	Nominal	Base Cost/Proceeds USD
Purchases (continued)		
Sichuan Yahua Industrial Group Co. Ltd.	31,800	48,938

*Launched 3 April 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF* (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Pilbara Minerals Ltd.	51,956	106,082
Korea Zinc Co. Ltd.	122	90,235
Albemarle Corp.	865	89,497
MP Materials Corp.	4,823	88,421
Anglo American PLC	2,533	80,197
Arcadium Lithium PLC	15,437	78,766
Lynas Rare Earths Ltd.	17,855	77,802
Aurubis AG	900	74,230
Energy Fuels, Inc.	10,588	70,319
Shenghe Resources Holding Co. Ltd.	42,400	67,413
Ecolab, Inc.	254	62,071
Sociedad Quimica y Minera de Chile SA	1,631	61,871
China Rare Earth Resources & Technology Co. Ltd.	13,400	58,225
Guangdong Dowstone Technology Co. Ltd.	27,900	57,794
IGO Ltd.	17,310	55,313
Norsk Hydro ASA	9,167	52,724
Ecopro Co. Ltd.	1,093	50,940
Nanjing Hanrui Cobalt Co. Ltd.	9,900	50,658
Mitsubishi Materials Corp.	3,303	49,547
Boliden AB	1,611	47,361
Northam Platinum Holdings Ltd.	8,324	45,428
Ganfeng Lithium Group Co. Ltd. Class A	8,400	45,076
Aneka Tambang Tbk. PT	454,899	42,680
Hudbay Minerals, Inc.	4,574	40,373
Fortuna Mining Corp.	8,303	38,853
Press Metal Aluminium Holdings Bhd.	34,140	37,085
Jiangxi Special Electric Motor Co. Ltd.	31,300	35,809
Lundin Mining Corp.	4,098	35,704
Sandfire Resources Ltd.	5,744	35,412
Zhejiang Huayou Cobalt Co. Ltd.	8,200	34,777
Tianqi Lithium Corp.	7,007	33,399
Jiangsu Huahong Technology Stock Co. Ltd.	30,900	32,041
Youngy Co. Ltd.	6,726	31,910
Capstone Copper Corp.	4,680	31,389
Ivanhoe Mines Ltd.	2,323	29,852
Yunnan Tin Co. Ltd.	14,100	28,206

*Launched 3 April 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Growth UCITS ETF*

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Apple, Inc.	9,315	2,074,248
Microsoft Corp.	4,451	1,966,869
NVIDIA Corp.	13,397	1,835,638
Alphabet, Inc. Class A	7,496	1,329,515
Amazon.com, Inc.	6,292	1,228,966
Meta Platforms, Inc.	1,506	808,675
Eli Lilly & Co.	580	517,700
Tesla, Inc.	1,971	495,749
Broadcom, Inc.	1,498	470,172
Visa, Inc.	1,234	343,248
Mastercard, Inc.	584	275,209
Netflix, Inc.	257	182,268
Advanced Micro Devices, Inc.	975	155,429
Adobe, Inc.	275	145,742
QUALCOMM, Inc.	623	117,441
Texas Instruments, Inc.	573	114,997
Intuit, Inc.	175	112,633
Blackstone, Inc.	770	110,903
Applied Materials, Inc.	494	105,891
ServiceNow, Inc.	125	105,650

*Launched 16 April 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Growth UCITS ETF* (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Apple, Inc.	1,628	375,088
NVIDIA Corp.	2,384	320,443
Microsoft Corp.	713	294,930
Alphabet, Inc. Class A	1,320	221,501
Amazon.com, Inc.	1,075	202,257
Meta Platforms, Inc.	276	160,635
QUALCOMM, Inc.	623	100,582
Eli Lilly & Co.	106	93,425
Tesla, Inc.	359	91,966
Broadcom, Inc.	447	86,291
Visa, Inc.	198	56,609
Mastercard, Inc.	96	48,286
Booking Holdings, Inc.	8	34,777
Netflix, Inc.	42	29,862
Adobe, Inc.	54	27,029
Advanced Micro Devices, Inc.	171	26,556
Discover Financial Services	138	23,865
ServiceNow, Inc.	25	22,948
UnitedHealth Group, Inc.	46	22,679
ResMed, Inc.	91	22,263

*Launched 16 April 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Sustainable Equity UCITS ETF*

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
NVIDIA Corp.	154,807	19,610,366
Apple, Inc.	75,725	16,241,315
Microsoft Corp.	29,887	13,181,508
Tesla, Inc.	48,181	9,810,808
Merck & Co., Inc.	77,592	9,502,092
Johnson & Johnson	53,316	8,211,082
Regeneron Pharmaceuticals, Inc.	8,494	8,166,762
Vertex Pharmaceuticals, Inc.	16,596	7,863,130
Danaher Corp.	29,943	7,553,518
Brookfield Corp.	131,796	7,499,307
International Business Machines Corp.	41,963	7,359,163
Novartis AG	69,880	7,286,621
Cisco Systems, Inc.	152,024	7,220,143
Pfizer, Inc.	262,887	7,176,035
Schneider Electric SE	29,370	7,172,833
Advanced Micro Devices, Inc.	50,239	7,084,844
Analog Devices, Inc.	31,772	7,077,991
Gilead Sciences, Inc.	99,111	6,953,417
Ecolab, Inc.	28,332	6,950,838
Deere & Co.	17,821	6,786,889
Microchip Technology, Inc.	77,976	6,706,740
Edwards Lifesciences Corp.	72,005	6,512,038
Keyence Corp.	14,399	6,475,273
Bristol-Myers Squibb Co.	148,774	6,436,858
GSK PLC	301,443	6,095,399
Otis Worldwide Corp.	62,597	6,006,966
Danone SA	94,766	5,956,672
Mercedes-Benz Group AG	81,622	5,574,168
Infineon Technologies AG	168,398	5,375,754
General Mills, Inc.	84,547	5,350,676
Lennar Corp. Class A	35,188	5,288,800
Roper Technologies, Inc.	8,795	4,899,717
Iberdrola SA	364,405	4,816,700
Rockwell Automation, Inc.	17,394	4,661,723
ON Semiconductor Corp.	64,369	4,402,776
Corning, Inc.	110,302	4,240,421
Renesas Electronics Corp.	243,806	4,237,954
Hewlett Packard Enterprise Co.	193,381	4,031,092

*Launched 5 June 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Sustainable Equity UCITS ETF* (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
NVIDIA Corp.	45,232	6,421,193
Lennar Corp. Class A	35,188	5,918,844
Iberdrola SA	374,633	5,276,959
Corning, Inc.	110,302	5,127,285
Edwards Lifesciences Corp.	72,005	4,878,435
Gilead Sciences, Inc.	53,559	4,734,011
DR Horton, Inc.	24,467	3,933,603
NEC Corp.	36,459	2,995,106
Roper Technologies, Inc.	5,338	2,926,078
Mercedes-Benz Group AG	50,808	2,833,930
Bristol-Myers Squibb Co.	46,131	2,593,153
Tesla, Inc.	7,990	2,496,068
Dexcom, Inc.	28,491	2,161,621
Apple, Inc.	8,920	2,006,744
Eli Lilly & Co.	2,255	1,682,466
Geberit AG	2,465	1,458,073
Essity AB	52,087	1,406,861
GSK PLC	77,268	1,269,411
A.O. Smith Corp.	17,462	1,261,119
West Japan Railway Co.	68,329	1,177,984
International Business Machines Corp.	5,586	1,144,928
WSP Global, Inc.	6,739	1,137,884
Keyence Corp.	2,500	1,059,625
Assa Abloy AB	34,923	1,032,479
Ebara Corp.	65,876	989,242
NVR, Inc.	105	947,609
Kesko OYJ	38,909	788,786
Weyerhaeuser Co.	25,121	776,893

*Launched 5 June 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Efficient Core UCITS ETF*

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 13/02/2025	355,000	352,060
Apple, Inc.	1,139	272,846
NVIDIA Corp.	1,981	269,641
Microsoft Corp.	603	258,444
Amazon.com, Inc.	832	177,772
Alphabet, Inc. Class A	835	152,117
Meta Platforms, Inc.	183	108,023
Berkshire Hathaway, Inc.	176	80,622
U.S. Treasury Bills Zero Coupon 14/11/2024	80,000	79,929
Tesla, Inc.	212	75,992
Eli Lilly & Co.	84	66,332
Broadcom, Inc.	360	65,352
Walmart, Inc.	632	57,535
JPMorgan Chase & Co.	239	56,619
Alphabet, Inc. Class C	318	56,016
Visa, Inc.	141	43,634
Mastercard, Inc.	79	41,327
UnitedHealth Group, Inc.	75	41,296
Exxon Mobil Corp.	352	40,050
Oracle Corp.	220	38,675

*Launched 5 November 2024.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2024

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Efficient Core UCITS ETF* (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Alphabet, Inc. Class C	318	60,854
Microsoft Corp.	78	34,884
NVIDIA Corp.	160	21,478
Amazon.com, Inc.	72	16,376
Meta Platforms, Inc.	14	8,684
PTC, Inc.	20	4,001
SAP SE	15	3,792
Apple, Inc.	15	3,722
ASML Holding NV	5	3,606
Fifth Third Bancorp	75	3,604
L'Oreal SA	10	3,601
LVMH Moët Hennessy Louis Vuitton SE	5	3,351
Murata Manufacturing Co. Ltd.	200	3,244
Mercedes-Benz Group AG	50	2,965
Orange SA	275	2,929
Teledyne Technologies, Inc.	6	2,911
Ferrovial SE	70	2,885
Regions Financial Corp.	100	2,726
Darden Restaurants, Inc.	15	2,644
InterContinental Hotels Group PLC	20	2,491
Packaging Corp. of America	10	2,488
Dover Corp.	12	2,471
Hartford Financial Services Group, Inc.	20	2,466
Novo Nordisk AS	23	2,439
Heineken Holding NV	38	2,408
Deutsche Boerse AG	10	2,339

*Launched 5 November 2024.

WisdomTree Issuer ICAV

Appendix I – Remuneration Policy (Unaudited)

WisdomTree Issuer ICAV (the “ICAV”) has appointed WisdomTree Management Limited (“The Manager”) to act as manager to the ICAV and the sub-funds of the ICAV (the “Sub-Funds”). The Manager is subject to and has in place remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risk taking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the ICAV and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”) and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The Directors of the ICAV who are also employees of WisdomTree, Inc or companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the ICAV. Independent non-executive Directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 141 of the Financial Statements. The Manager has requested that the Investment Managers provide details of their aggregate remuneration disclosure to assist the Manager in fulfilling its disclosure obligations under Article 69(3)(a) of the UCITS Directive. The Investment Managers have confirmed that they are subject to and apply equally effective remuneration requirements to their remuneration policy and practices but that they do not disclose their aggregate remuneration in respect of the funds they manage. The Designated Person functions are assigned to WisdomTree employees, who are remunerated by WisdomTree Ireland Ltd, WisdomTree Europe Ltd and WisdomTree UK Ltd, and are not in receipt of fixed or variable remuneration in respect of their Designated Person functions. The independent non-executive directors of the ICAV received aggregate fees of EUR 55,000 gross of taxes in fixed remuneration, payable by the Manager, and did not receive any variable remuneration in respect of their services as directors of the ICAV. The directors of the Manager who are also employees of WisdomTree do not receive any fixed or variable remuneration in respect of their services as directors of the Manager. None of the Directors or Designated Persons are in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the ICAV. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/regulatory/tax/wt/wisdomtree-europe-remuneration-policy.pdf?sc_lang=en-gb.

The Remuneration Policy summary will be made available for inspection and a paper copy may be obtained, free of charge, at the registered office of the ICAV, upon request.

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited)

Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the ICAV’s annual and semi-annual reports published after 13 January 2017 detailing the ICAV’s use of securities financing transactions.

Under Regulation (EU) 2015/2365 on transparency of securities financing transactions (SFTs) and of reuse, and amending Regulation (EU) No 648/2012, Article 13 requires UCITS investment companies to provide the following information on the use made of SFTs.

Total Return Swaps (“TRS”)

1. Below is the market value of assets engaged in securities financing transactions at 31 December 2024

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	USD (2,174,961)	USD (3,583,791)	USD 3,301,650
% of Net Assets	(0.71%)	(2.03%)	1.22%

2. Market value of securities on loan as % of Total Lendable Assets

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	—	—	—
% Total Lendable Assets	—	—	—

3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2024*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Counterparty Name	BNP Paribas	Morgan Stanley	BNP Paribas
Value of outstanding transactions	USD (2,174,961)	USD (3,583,791)	USD 3,301,650
Country of Establishment	France	USA	France

* The above is a complete list of counterparties.

4. Settlement/clearing for each type of SFT

WisdomTree Enhanced Commodity UCITS ETF	Bi-Lateral
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Bi-Lateral
WisdomTree Broad Commodities UCITS ETF	Bi-Lateral

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited) (continued)

5. Maturity tenor of the SFTs

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Up to 1 month	—	(3,583,791)	—
3 months to 1 year	(2,174,961)	—	3,301,650

6. Type and Quality of Collateral

	Collateral Type
WisdomTree Enhanced Commodity UCITS ETF	Stock
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Stock
WisdomTree Broad Commodities UCITS ETF	Cash

7. Currency of Collateral

WisdomTree Enhanced Commodity UCITS ETF	USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD
WisdomTree Broad Commodities UCITS ETF	USD

8. Maturity tenor of the Collateral

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Less than 1 month Nominal Value	USD —	USD —	USD (1,600,000)
3 months to 1 year Nominal Value	USD 3,706,000	USD 5,238,000	USD —

9. Ten largest Collateral Issuers*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Volume of collateral received Nominal Value	USD —	USD —	USD 1,600,000
Volume of collateral pledged Nominal Value	USD 3,706,000	USD 5,238,000	USD —

* The above is a complete list of Collateral Issuers.

10. Re-investment of Collateral received

Cash Collateral was not re-invested and was not permitted to be reinvested during the financial year.

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited) (continued)

11. Safe-keeping of Collateral received

Detailed in the table below are the number and names of the depositaries who are responsible for the safe-keeping of the collateral received in relation to each of the TRS held on the Sub-Fund.

		WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Number of Depositaries		—	—	1
Depository				State Street Custodial Services (Ireland) Limited
Cash Collateral	Nominal Value	USD —	USD —	USD 1,600,000

12. Safe-keeping of Collateral pledged

Detailed in the table below are the number and names of the counterparty who are responsible for the safe-keeping of the collateral pledged in relation to each of the TRS held on the Sub-Fund.

		WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Number of Counterparties		1	2	—
Counterparty		BNP Paribas	Morgan Stanley	—
Stock Collateral	Nominal Value	USD 3,706,000	USD 3,196,000	USD —
Counterparty		—	BNP Paribas	—
Stock Collateral	Nominal Value	USD —	USD 2,042,000	USD —

13. Returns and costs of the TRS

Direct and indirect operational costs are embedded in the cost of the investment of the TRS and are therefore not separately identifiable.

WisdomTree Issuer ICAV

Appendix III – Sustainability-related Disclosures (Unaudited)

During the course of the financial year, regulation around sustainability-related disclosures continued to evolve, through the Sustainable Finance Disclosure Regulation (Regulation EU/2019/2088) (the “SFDR”) and the EU Taxonomy Regulation (Regulation (EU) 2020/852, and amending SFDR) (the “Taxonomy Regulation”) and their associated regulatory technical standards and available guidance. Additional disclosure requirements under SFDR Level 2 are applicable to all annual reports published on or after 1 January 2023 and such disclosures as they relate to the Sub-Funds can be found in Appendix III. Such disclosures have in part been prepared using data sourced from third party data providers which was available as at the date of which the disclosures were produced. It has been observed that the availability of data continues to be challenging in some respects and there may be further regulatory guidance of relevance to the content of the disclosures that is still to be issued. The disclosures included in Appendix III should consequently be read and understood in light of these continuing challenges. With the assistance of the Manager and the Investment Managers, the Board continues to monitor the ongoing development and evolution of sustainability-related regulation and associated guidance and the availability of relevant data in this regard.

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Equity Income UCITS ETF
549300VKMPISK1WYIE48

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective
It made sustainable investments with a social objective: ____%	X It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Equity Income Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.50% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the enviromental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

	standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading ***“How did the sustainability indicators perform”***:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%



- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.

— ***How were the indicators for adverse impacts on sustainability factors taken into account?***

Not applicable.

— ***Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:***



Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is:31 December 2024.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
AbbVie, Inc.	Pharmaceuticals & Biotechnology	5.19777%	United States
Johnson & Johnson	Pharmaceuticals & Biotechnology	4.95987%	United States
Exxon Mobil Corp.	Energy – Oil & Gas	4.85539%	United States
PepsiCo, Inc.	Beverages & Snacks	4.84188%	United States
Merck & Co., Inc.	Pharmaceuticals	3.77138%	United States
AT&T, Inc.	Telecommunications	3.61435%	United States
Chevron Corp.	Energy – Oil & Gas	3.48473%	United States
Gilead Sciences, Inc.	Pharmaceuticals & Biotechnology	2.81802%	United States
International Business Machines Corp.	IT Services & Consulting	2.79323%	United States
Morgan Stanley	Financial Services – Banking & Investment	2.61689%	United States



Bristol-Myers Squibb Co.	Pharmaceuticals & Biotechnology	2.34340%	United States
CME Group, Inc.	Financial Services – Exchanges & Market	2.31536%	United States
Amgen, Inc.	Pharmaceuticals &	2.25222%	United States
Citigroup, Inc.	Financial Services – Banking	1.94847%	United States
U.S. Bancorp	Financial Services – Banking	1.36602%	United States

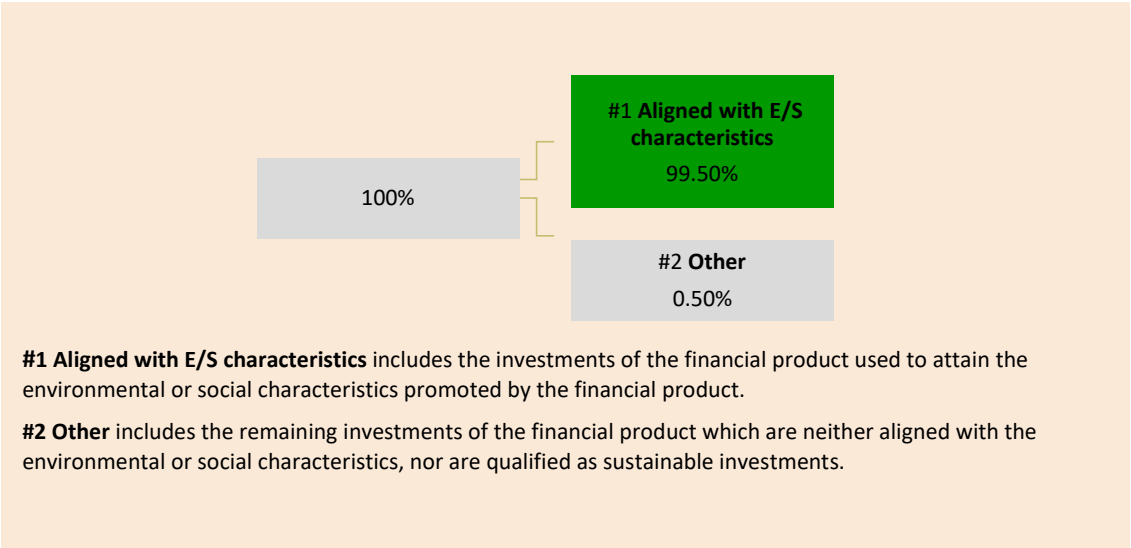
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.50% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund

Asset allocation describes the share of investments in specific assets.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

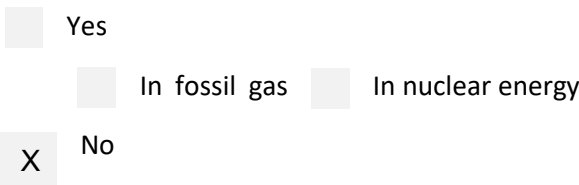
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

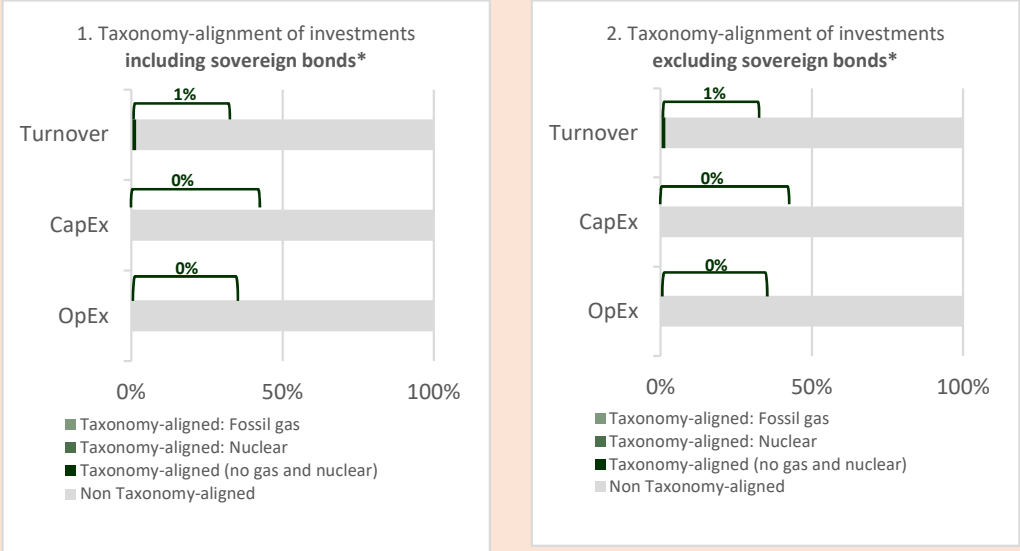
characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**



The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%. The remaining aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

- **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 0.50% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

- **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange, be incorporated and headquartered in the US (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.



are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Fund invested in the highest dividend yielding US companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 16.0%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe Equity Income UCITS ETF
549300JD9ZMSTROLG564

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy It made sustainable investments with a social objective: ____%	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective X It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Europe Equity Income UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.32% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading "***How did the sustainability indicators perform?***":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%



What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
HSBC Holdings PLC	Energy	5.990496214	Great Britain
TotalEnergies SE	Utilities	3.454396947	France
Enel SpA	Energy	3.302912529	Italy
Equinor ASA	Insurance	3.085684925	Norway
Allianz SE	Utilities	2.744282807	Germany
Engie SA	Financial Services	2.725531218	France
Intesa Sanpaolo SpA	Mining & Metals	2.712534579	Italy
Rio Tinto PLC	Energy	2.477818885	Great Britain
BP PLC	Automotive	2.2800621	Great Britain
Volvo AB	Insurance	2.086597883	Sweden
AXA SA	Insurance	1.982827531	France
Zurich Insurance Group AG	Utilities	1.791993927	Switzerland
National Grid PLC	Financial Services	1.762632362	Great Britain
Banco Bilbao Vizcaya Argentaria SA	Energy	1.760383051	Spain
Eni SPA	Energy	1.601010923	Great Britain

What was the proportion of sustainability-related investments?

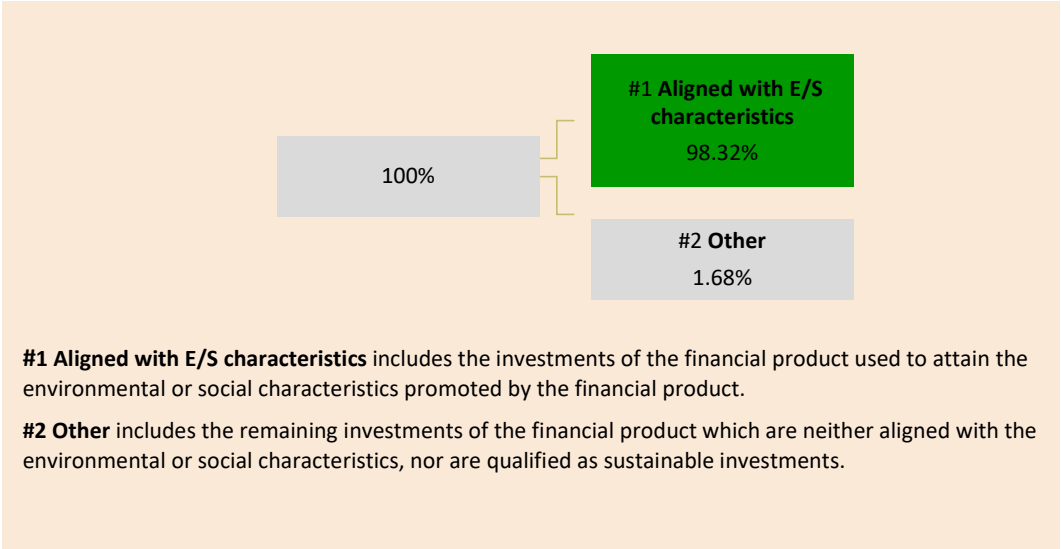
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 98.32% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes

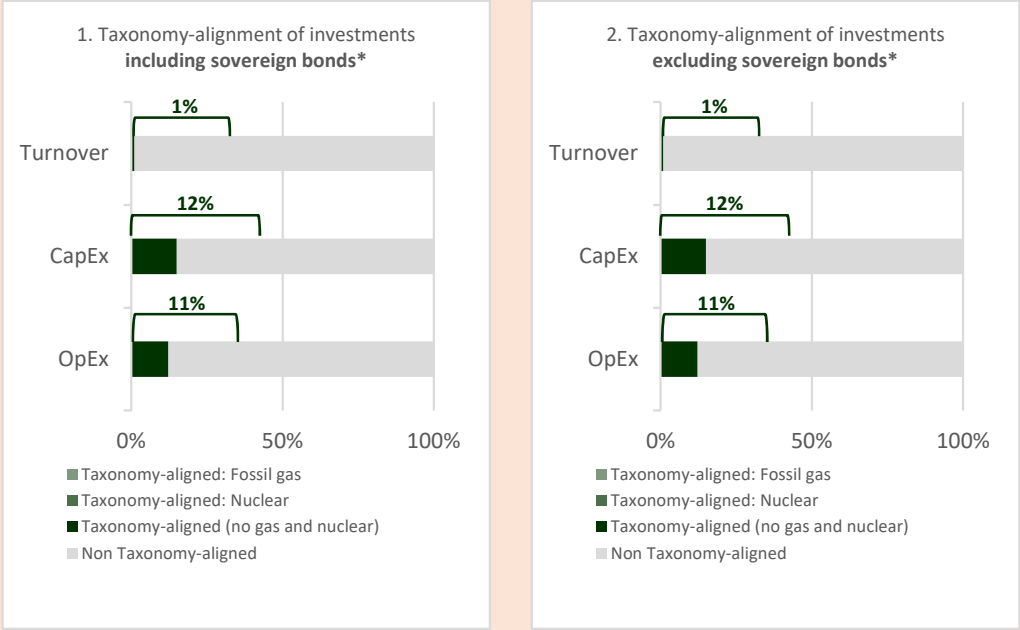
☐ In fossil gas

☐ In nuclear energy

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

X No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.



● What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 1%. The share of investments made in enabling activities was 0%.

● How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 1.68% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of highest dividend yielding European companies, selected based on a revenue exposure and a composite risk score (CRS) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How does the reference benchmark differ from a broad market index?***

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) incorporation and listing on a stock exchange in one of the following countries Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland or the United Kingdom (Europe); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Fund invested in the highest dividend yielding European companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding European companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

[During the reporting period, world equities increased by 17.5%, the Index performed -4.2%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe SmallCap Dividend UCITS ETF

Legal entity identifier: 549300Q3ZCOPBQT6UP75

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☒ ☒ ☐ Yes	☒ ☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective
☐ It made sustainable investments with a social objective: ____%	☒ It promoted E/S characteristics, but did not make any sustainable investments



The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Europe SmallCap Dividend UCITS Index Euro (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 92.25% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “***How did the sustainability indicators perform***”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.

— ***How were the indicators for adverse impacts on sustainability factors taken into account?***

Not applicable.

— ***Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:***

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
BW LPG Ltd.	Energy – Oil & Gas Shipping	1.413559839	Singapore
Coface SA	Insurance & Financial Services	1.150651197	France
TBC Bank Group PLC	Financial Services – Banking	1.131093376	United Kingdom
Anima Holding SpA	Asset Management & Investment Services	1.121784412	Italy
Spar Nord Bank AS	Financial Services – Banking	1.060059622	Denmark
Valiant Holding AG	Financial Services – Banking	1.009455942	Switzerland
Assura PLC	Real Estate – Healthcare	0.990740976	United Kingdom
Sirius Real Estate Ltd.	Real Estate – Commercial Properties	0.963391295	Germany
TGS ASA	Energy – Oil & Gas Exploration	0.938910866	Norway
Telecom Plus PLC	Telecommunications & Utilities	0.907603143	United Kingdom
Banca IFIS SpA	Financial Services – Banking	0.866432746	Italy
Opmobility	Automotive & Mobility Solutions	0.858307493	France

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

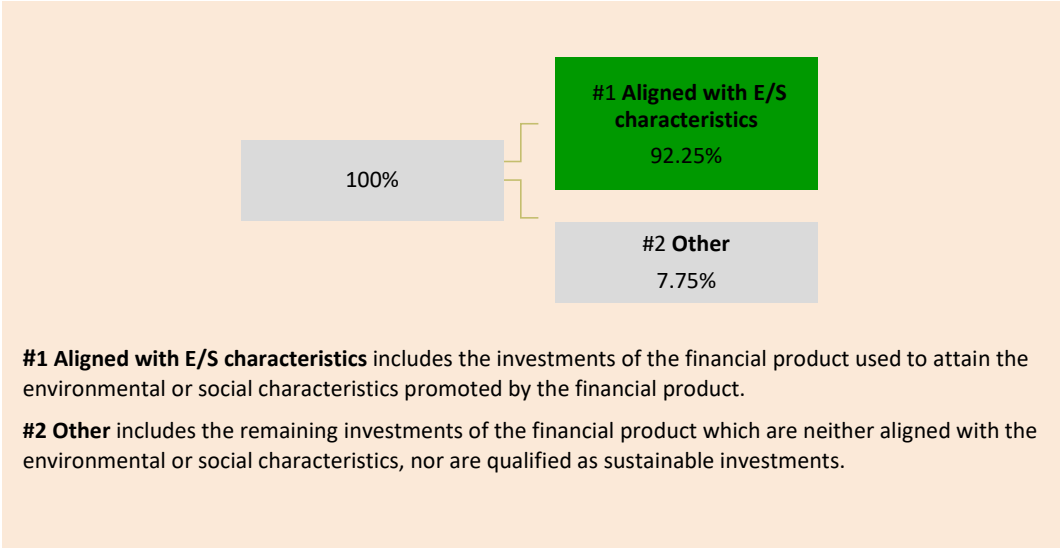
Primary Health Properties PLC	Real Estate – Healthcare Properties	0.854291051	United Kingdom
Sonae SGPS SA	Retail & Consumer Goods	0.851799499	Portugal
Outokumpu OYJ	Metals & Mining – Stainless Steel	0.84645398	Finland

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 92.25% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with enviromental and social objectives promoted by the Fund.



Asset allocation describes the share of investments in specific assets.

In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

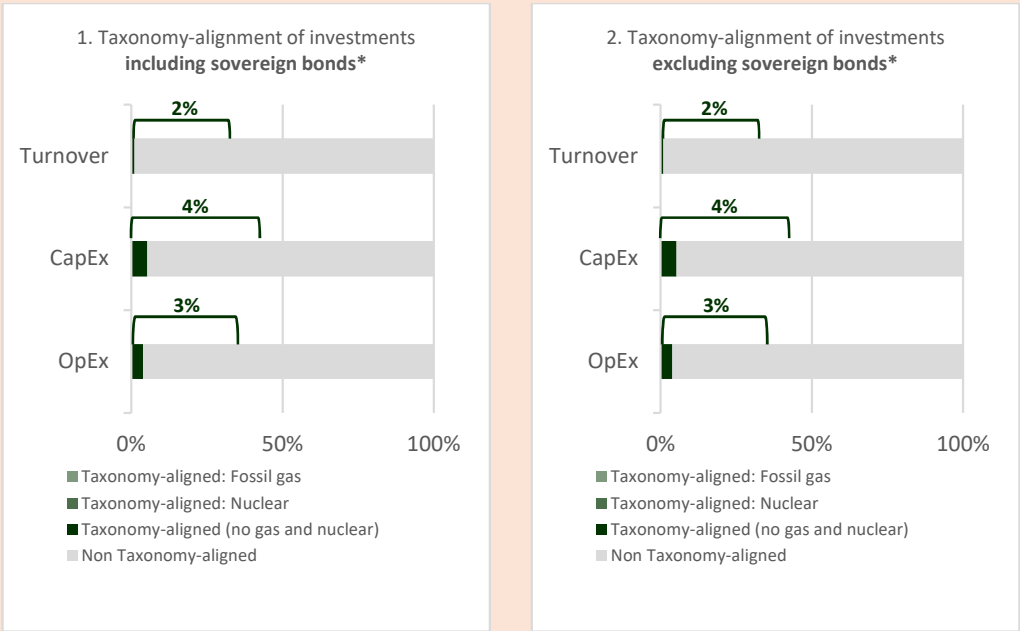
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 1%. The share of investments made in enabling activities was 1%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

During the previous reporting period the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 7.75% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange, be incorporated and headquartered in the US (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco,

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Fund invested in the highest dividend yielding US companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 0.0%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Emerging Markets Equity Income UCITS ETF
identifier: 549300HHXL6WGHKOHY13

Legal entity

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

☒ ☐ Yes	☒ ☐ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets Equity Income UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 93.50% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.

- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
China Construction Bank Corp. Class H	Financial Services – Banking	4.771887102	PR China
MediaTek, Inc.	Semiconductors	3.283686536	Taiwan
Petroleo Brasileiro SA	Energy – Oil & Gas	2.674763805	Brazil
Industrial & Commercial Bank of China Ltd. Class H	Financial Services – Banking	2.457123423	PR China
China Merchants Bank Co. Ltd. Class A	Financial Services – Banking	2.345957132	PR China
Bank of China Ltd.	Financial Services – Banking	2.057658587	PR China
Hyundai Motor Co.	Automotive	1.277674691	Republic of South Korea
Ping An Insurance Group Co. of China Ltd. Class H	Insurance & Financial Services	1.095307291	PR China
Industrial Bank Co. Ltd.	Financial Services – Banking	1.034551944	PR China
Vedanta Ltd.	Metals & Mining	0.978198292	India
United Microelectronics Corp.	Semiconductors	0.952801406	Taiwan
Standard Bank Group Ltd.	Financial Services – Banking	0.924747099	South Africa
Banco do Brasil SA	Financial Services – Banking	0.912885066	Brazil

Saudi National Bank	Financial Services –	0.775496623	Saudi Arabia
Astra International Tbk. PT	Banking Automotive & Conglomerate	0.744246404	Indonesia

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

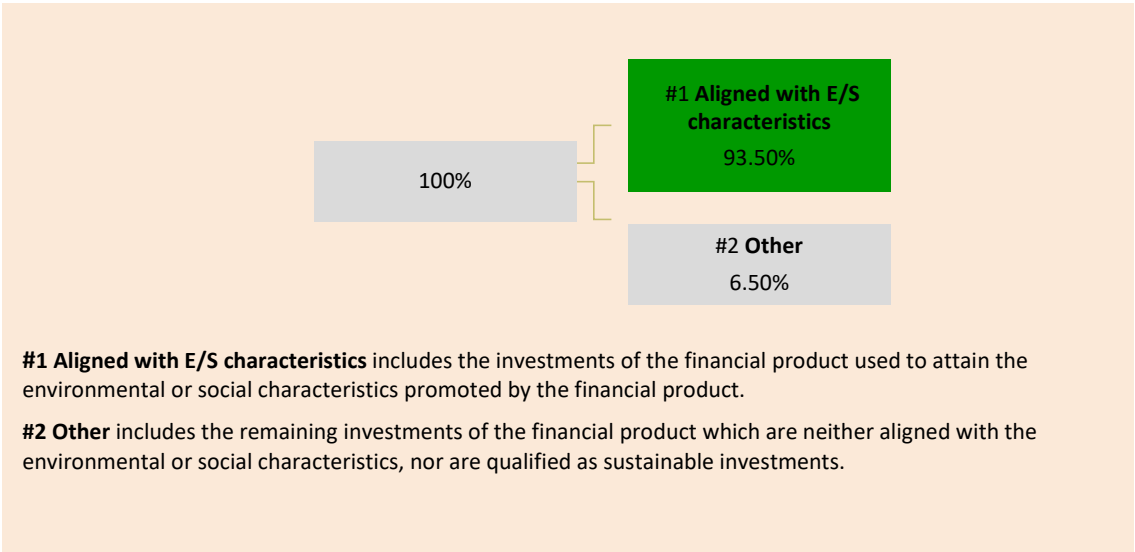
What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 93.50% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes

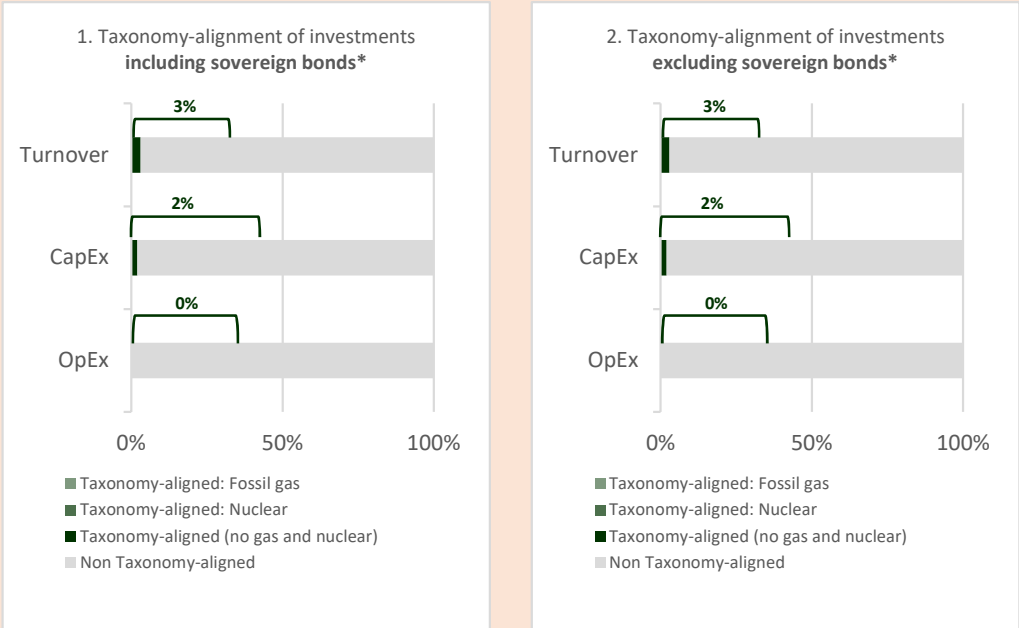
In fossil gas

In nuclear energy

X

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

- What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 5%.
- How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 6.50% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a composite risk score (**CRS**) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements for the Index include: (i) incorporation within one of 17 emerging market nations (Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding companies from emerging market nations which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 6.0%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Emerging Markets SmallCap Dividend UCITS ETF Legal entity identifier: 549300OQO888COYYKC19

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☒ ☐ Yes	☒ ☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets Smallcap Dividend UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 90.93% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**
Not applicable as the Fund has not committed to make sustainable investments.
- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**
Not applicable as the Fund has not committed to make sustainable investments.
- **How were the indicators for adverse impacts on sustainability factors taken into account?**
Not applicable.
- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**
Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
United Integrated Services Co. Ltd.	Engineering & Construction Services	0.919916443	Taiwan
AVI Ltd.	Consumer Goods – Food & Beverages	0.888674195	South Africa
Growthpoint Properties Ltd.	Real Estate – Commercial Properties	0.808742954	South Africa
Redefine Properties Ltd.	Real Estate – Commercial Properties	0.785564782	South Africa
Foschini Group Ltd.	Retail – Apparel & Accessories	0.736079158	South Africa
Transmissora Alianca de Energia Eletrica SA	Energy – Electric Utilities	0.707725231	Brazil
Perusahaan Gas Negara Tbk. PT	Energy – Natural Gas Distribution	0.698002905	Indonesia
Powertech Technology, Inc.	Semiconductors & Electronics Manufacturing	0.687005512	Taiwan
Tiger Brands Ltd.	Consumer Goods – Food & Beverages	0.653652146	South Africa
Tisco Financial Group PCL	Financial Services – Banking	0.581791561	Thailand
BNK Financial Group, Inc.	Financial Services – Banking	0.564066981	South Korea
COFCO Sugar Holding Co. Ltd.	Consumer Goods – Agriculture & Food Processing	0.557355241	PR China
Makalot Industrial Co. Ltd.	Textiles & Apparel Manufacturing	0.505446823	Taiwan
Resilient REIT Ltd.	Real Estate – Commercial Properties	0.498366503	South Africa
Cheil Worldwide, Inc.	Advertising & Marketing	0.49753882	South Korea

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

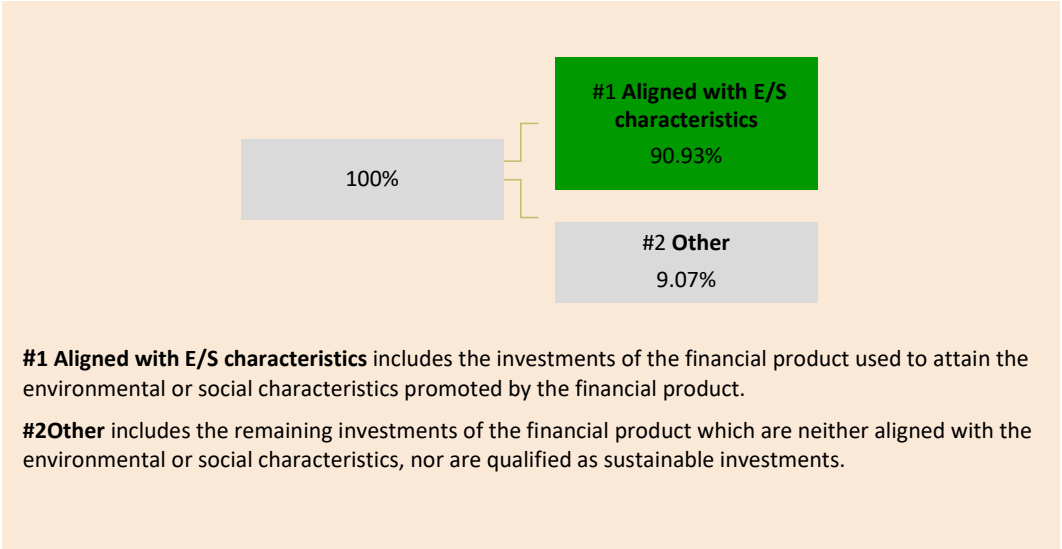
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

Asset allocation
describes the share of investments in specific assets.

- The Fund invested substantially all of its assets in the constituents of the Index. 90.93% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

- **In which economic sectors were the investments made?**
Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

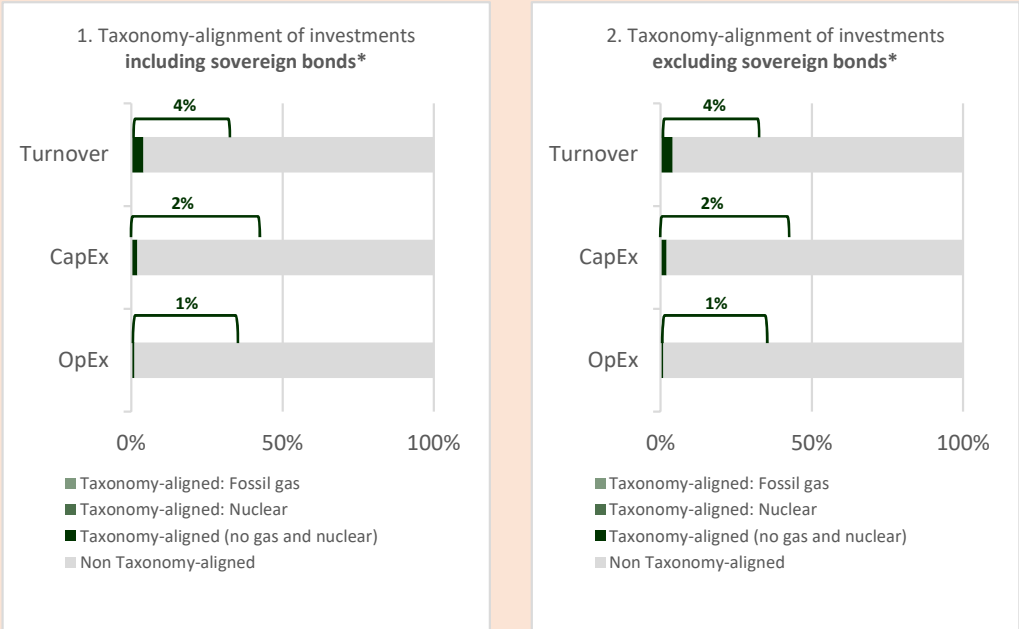
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1%. The remaining 3% was in own performance meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 9.07% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected based on a revenue exposure and a composite risk score (**CRS**) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated within one of 17 emerging market countries (i.e., Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey), (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in the small-capitalisation segment of the dividend-paying companies from emerging markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 3.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Japan Equity UCITS ETF
549300RMMYLGSSFFMT454

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

☒ ☐ Yes

☐ It made sustainable investments with an environmental objective: ____%

☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐ It made sustainable investments with a social objective: ____%

☒ ☐ No

☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐ with a social objective

☒ It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Japan Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Japan Hedged Equity UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.16% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNCG principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Toyota Motor Corp.	Automotive	5.80339%	Japan
Mitsubishi UFJ Financial Group, Inc.	Financial Services	4.78686%	

Sumitomo Mitsui Financial Group, Inc.	Financial Services	3.36769%	Japan
Honda Motor Co. Ltd.	Automotive	3.10088%	Japan
Mitsubishi Corp.	Trading & Investment	2.52677%	Japan
Mizuho Financial Group, Inc.	Financial Services	2.49716%	Japan
Takeda Pharmaceutical Co. Ltd.	Pharmaceuticals	2.24650%	Japan
ITOCHU Corp.	Trading & Investment	2.24226%	Japan
Tokio Marine Holdings, Inc.	Insurance	2.19780%	Japan
Nintendo Co. Ltd.	Gaming &	2.10538%	Japan
Tokyo Electron Ltd.	Semiconductors	1.92547%	Japan
Canon, Inc.	Electronics & Imaging	1.55763%	Japan
Shin-Etsu Chemical Co. Ltd.	Chemicals & Materials	1.46221%	Japan
Komatsu Ltd.	Industrial Machinery	1.46009%	Japan
Dai-ichi Life Holdings, Inc.	Insurance	1.37648%	Japan

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is:31 December 2024.

What was the proportion of sustainability-related investments?

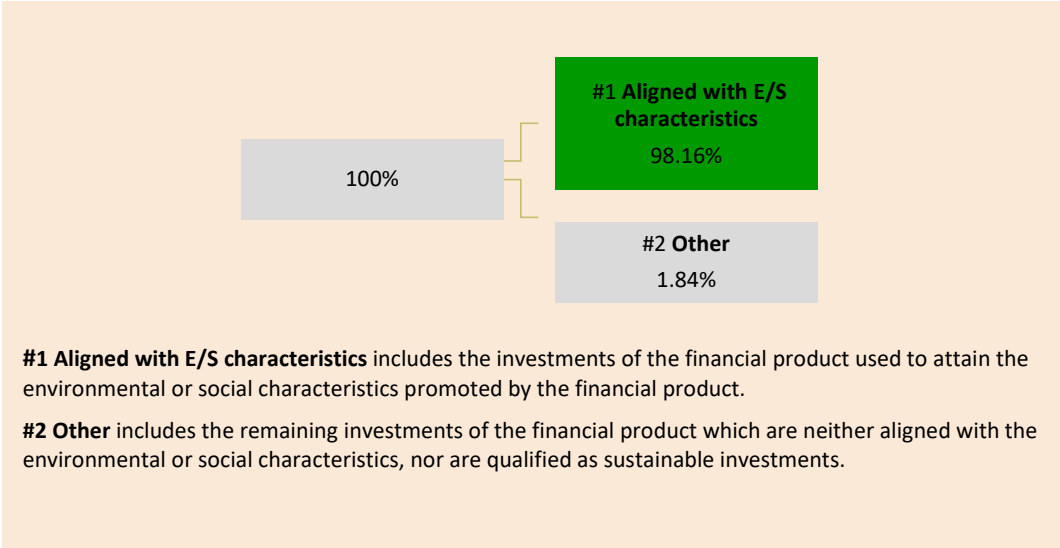
Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 98.16% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with enviromental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.

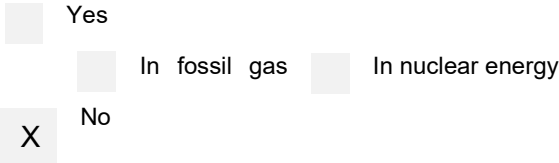


To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

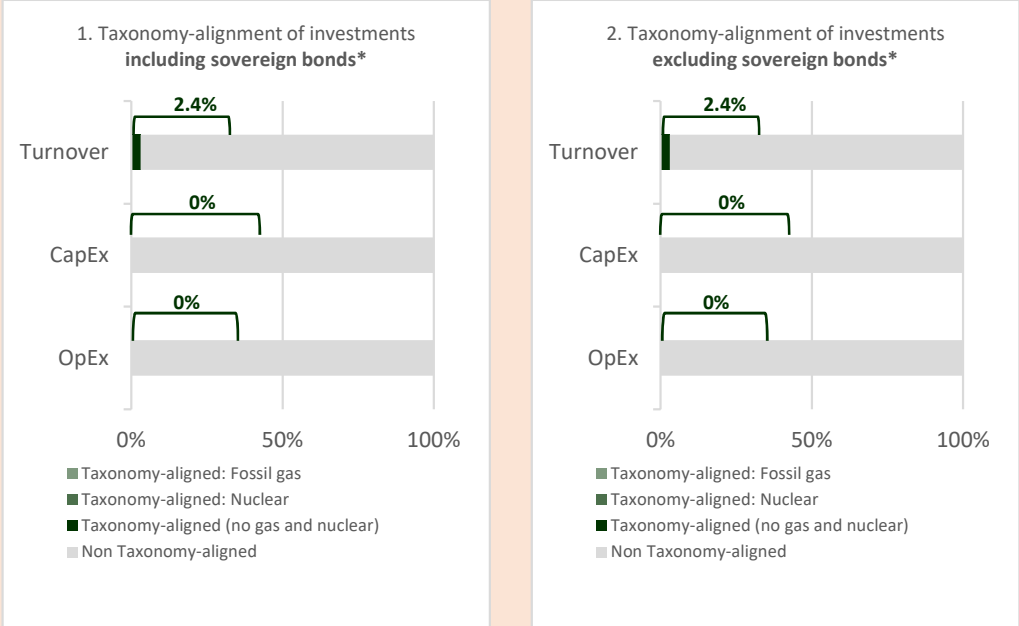
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?



The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 2%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 1.84% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (**UNGPs**), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a composite risk score (“**CRS**”) screening. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, excludes companies that derive more than 80% revenue from Japan, ensuring the Index is tilted towards companies with a more significant global revenue basis as described in the Index methodology.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Fund invested in dividend-paying companies from Japan which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 12.6%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe Equity UCITS ETF
549300OD2HQCSMIQKU48

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

☒ ☒ ☐ Yes	☒ ☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (PAIs) on sustainability factors as described below.

WisdomTree Europe Equity UCITS Index EUR (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.21% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading "***How did the sustainability indicators perform***":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%



- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How were the indicators for adverse impacts on sustainability factors taken into account?***

Not applicable.

- ***Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:***

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Deutsche Telekom AG	Communications	5.25357%	Germany
Banco Bilbao Vizcaya Argentaria SA	Financial Services	5.23172%	Spain
LVMH Moët Hennessy Louis Vuitton SE	Luxury Goods	5.21952%	France
Banco Santander SA	Financial Services	4.89004%	Spain
Sanofi SA	Pharmaceuticals	4.48438%	France
Siemens AG	Industrial Conglomerates	4.17905%	Germany
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	Insurance	3.28710%	Germany
SAP SE	Software	3.18168%	Germany
L'Oreal SA	Consumer Goods	3.15031%	France
ASML Holding NV	Semiconductors	3.08272%	Netherlands
Schneider Electric SE	Electrical Equipment	2.81088%	France
Air Liquide SA	Chemicals	2.09528%	France
Daimler Truck Holding AG	Automotive	1.64698%	Germany
EssilorLuxottica SA	Consumer Goods	1.54087%	France

Anheuser-Busch InBev SA	Beverages	1.53456%	Belgium

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

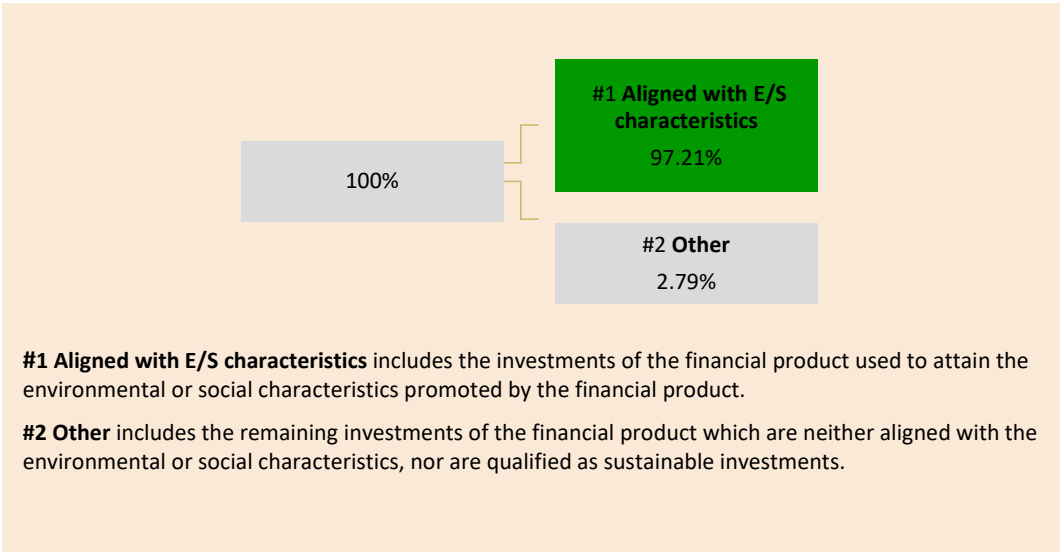
What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 97.21% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Yes

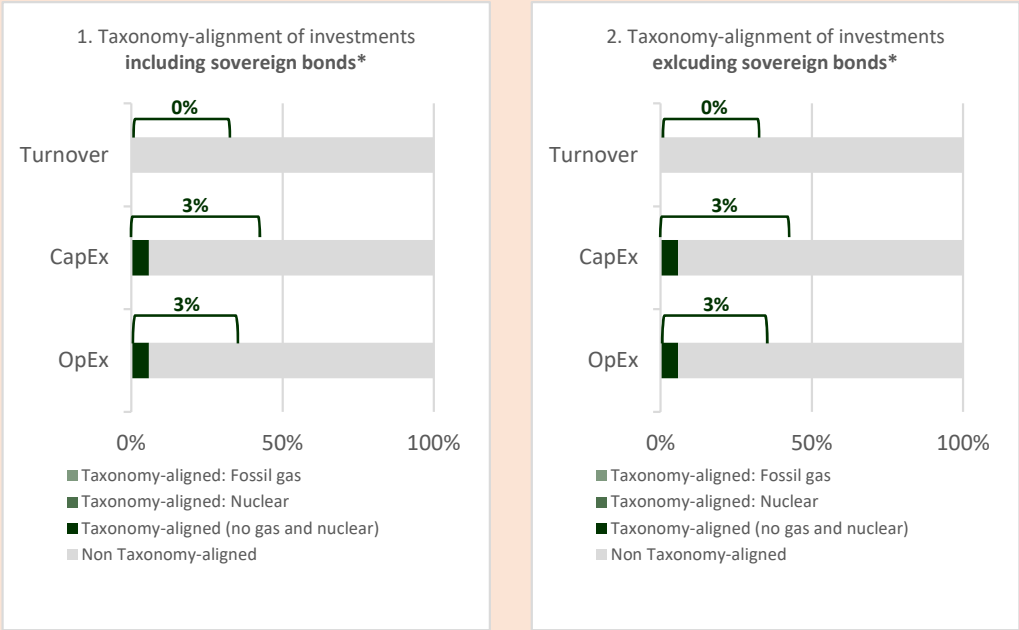
In fossil gas

In nuclear energy

X

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

- What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.
- How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 2.79% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a composite risk score (CRS) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, includes companies that derive 50% or more of their revenue from countries outside of Europe ensuring the Index is tilted towards companies with a more significant global revenue base, as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from the Eurozone region which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 5.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Quality Dividend Growth UCITS ETF
Legal entity identifier: 5493002VL3BV2NJ26843

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
☒ ☒ ☐ Yes ☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☒ ☐ ☒ No ☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.04% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.

- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Microsoft Corp.	Software & Cloud Computing	8.013304525	United States
Apple, Inc.	Consumer Electronics	5.324247854	United States
Exxon Mobil Corp.	Energy – Oil & Gas	3.999222185	United States
NVIDIA Corp.	Semiconductors & AI	3.619506177	United States
Procter & Gamble Co.	Consumer Goods	3.090445771	United States
Coca-Cola Co.	Beverages	2.851443192	United States
Home Depot, Inc.	Retail & Home Improvement	2.763999829	United States
Merck & Co., Inc.	Pharmaceuticals	2.617289907	United States
PepsiCo, Inc.	Beverages & Snacks	2.20481502	United States
UnitedHealth Group, Inc.	Healthcare Services & Insurance	2.19063306	United States
Cisco Systems, Inc.	Networking &	2.185242259	United States
Walmart, Inc.	Retail	2.180126614	United States
Chevron Corp.	Energy – Oil & Gas	2.134081131	United States
Alphabet, Inc. Class A	Internet Services & AI	1.739586697	United States
McDonald's Corp.	Restaurants & Fast Food	1.702746515	United States

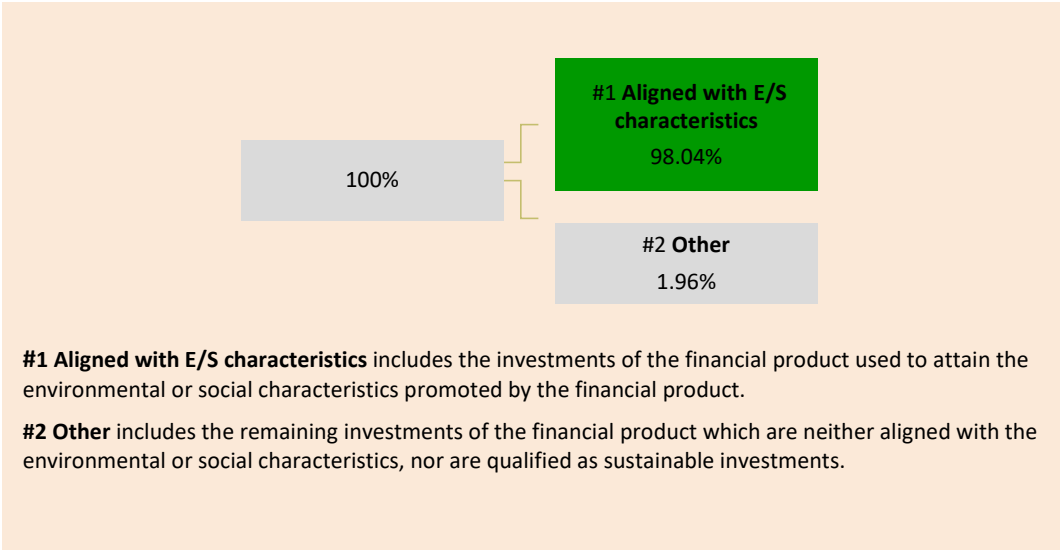
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

- The Fund invested substantially all of its assets in the constituents of the Index. 98.04% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas

☐ In nuclear energy

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

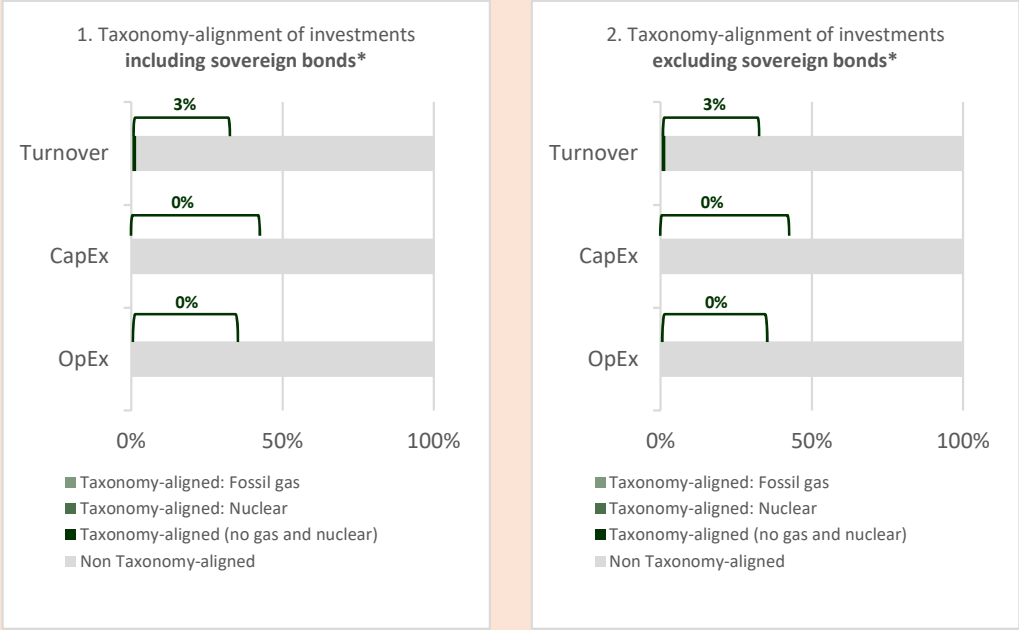
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures.

● What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 3%.

● How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 1.96% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a composite risk score ("CRS") screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) pay regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in dividend-paying US companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 18.0%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Product name: WisdomTree Global Quality Dividend Growth UCITS ETF
Legal entity identifier: 549300EZZY0NU4KEBM29

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
Yes	No
☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☒ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of 21.56% of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☒ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☒ with a social objective ☐ It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Global Developed Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.67% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”.

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)

Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

The sustainable portion of the Fund's investments were in companies having a minimum portion of revenues or capital expenditure aligned with objectives of the EU Taxonomy or in companies having revenue derived from activities which aim to positively contribute towards achieving individual SDGs including but not limited to Climate Action, Good Health and Wellbeing, Responsible Consumption and Production, as assessed by the Fund's ESG data provider.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

The Fund assessed the economic activities carried out by the investee companies regarded as sustainable investments for the do no significant harm (DNSH) criteria. Securities identified as not meeting thresholds linked to certain indicators for Principal Adverse Indicators ("**PAI Indicators**") described below or that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions were not regarded as sustainable investments for the Fund. *How were the indicators for adverse impacts on sustainability factors taken into account?*

The selection, screening and exclusionary criteria described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. Companies that do not meet thresholds linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. GHG Intensity (**Table 1 PAI Indicator 3**)
2. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (Table 1 PAI Indicator 10)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (Table 1 PAI Indicator 11)
3. Board Gender Diversity (Table 1 PAI Indicator 13)
4. Exposure to controversial weapons (Table 1 PAI Indicator 14)

— Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, OECD Guidelines for Multinational Enterprises and their underlying conventions were not regarded as sustainable investments for the Fund.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Microsoft Corp.	Software & Cloud	5.303068	United States
Apple, Inc.	Consumer Electronics	4.226259	United States
AbbVie, Inc.	Pharmaceuticals	2.51678	United States
Procter & Gamble Co.	Consumer Goods	2.415969	United States
Home Depot, Inc.	Retail & Home	2.123853	United States
Roche Holding AG Non-Voting	Pharmaceuticals	1.939932	Switzerland
Novartis AG	Pharmaceuticals	1.922973	Switzerland
Coca-Cola Co.	Beverages	1.910623	United States
Walmart, Inc.	Retail	1.907322	United States
NVIDIA Corp.	Semiconductors	1.823596	United States
Merck & Co., Inc.	Pharmaceuticals	1.804116	United States
Cisco Systems, Inc.	Networking &	1.769915	United States
PepsiCo, Inc.	Beverages & Snacks	1.713831	United States

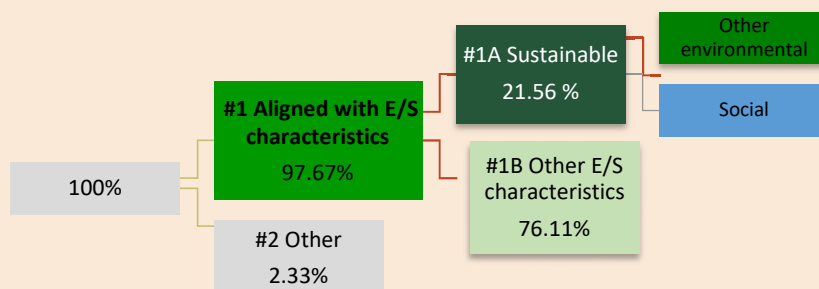
The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

What was the proportion of sustainability-related investments?

21.56% of Investments made by the Fund were sustainability investments .

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 97.67 % of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The category **#1 Aligned with E/S characteristics** covers:

- The sub-category **#1A Sustainable** covers environmentally and socially sustainable investments.
- The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments.

Asset allocation describes the share of investments in specific assets.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

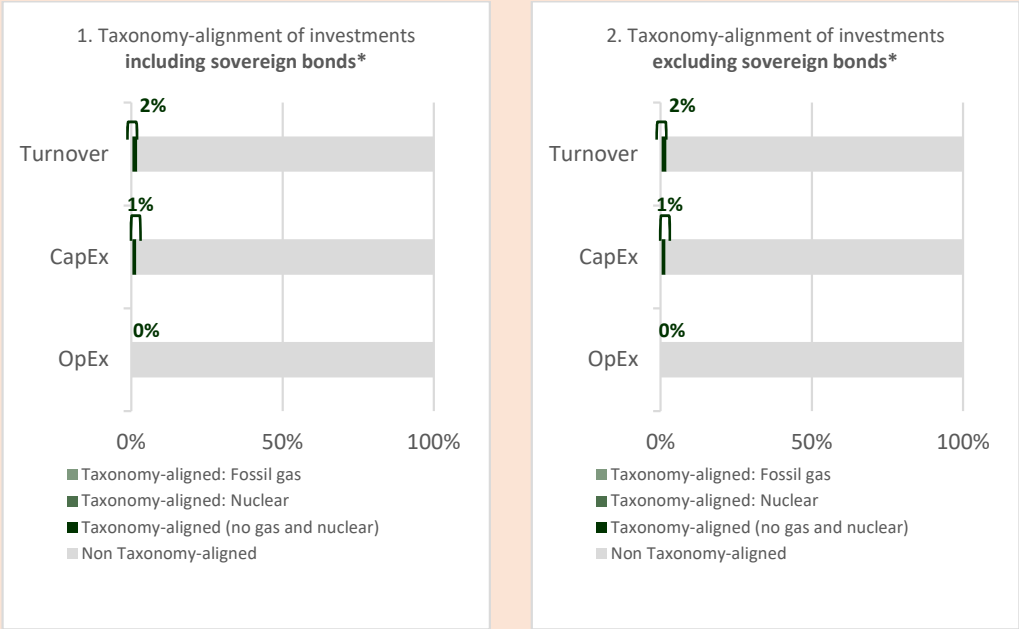
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental share of investments made in enabling activities was 2%. The share of investments made in transitional activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

21.56% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 2.33% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a composite risk score ("**CRS**") screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) must be incorporated in the United States, Europe (i.e., Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, or the United Kingdom), Israel, Japan, Australia, New Zealand, Hong Kong, Singapore or Canada; (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from global developed markets with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5% the Index performed 9.2%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Eurozone Quality Dividend UCITS ETF
5493008H7YOBQKWB62

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy It made sustainable investments with a social objective: ____%	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective X It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Eurozone Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.65% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.

- ***How were the indicators for adverse impacts on sustainability factors taken into account?***

Not applicable.

- ***Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:***

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?



The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
SAP SE	Software	5.907786314	Germany
Deutsche Telekom AG	Telecommunications	5.637215175	Germany
LVMH Moet Hennessy Louis Vuitton SE	Luxury Goods	5.551776114	France
ASML Holding NV	Semiconductors	5.477201396	Netherlands
L'Oreal SA	Consumer Goods	5.009080598	France
Industria de Diseno Textil SA	Retail	4.925202595	Spain
Deutsche Post AG	Logistics & Transportation	4.176395911	Germany
Schneider Electric SE	Electrical Equipment	4.024869335	France
Hermes International SCA	Luxury Goods	3.560586123	France
Endesa SA	Utilities	3.445743113	Spain
Universal Music Group NV	Entertainment	3.181178267	Netherlands
Daimler Truck Holding AG	Automotive	3.179285882	Germany
Koninklijke KPN NV	Telecommunications	2.245968416	Netherlands
Jeronimo Martins SGPS SA	Retail	2.101531468	Portugal
Heineken Holding NV	Beverages	1.707755155	Netherlands

What was the proportion of sustainability-related investments?

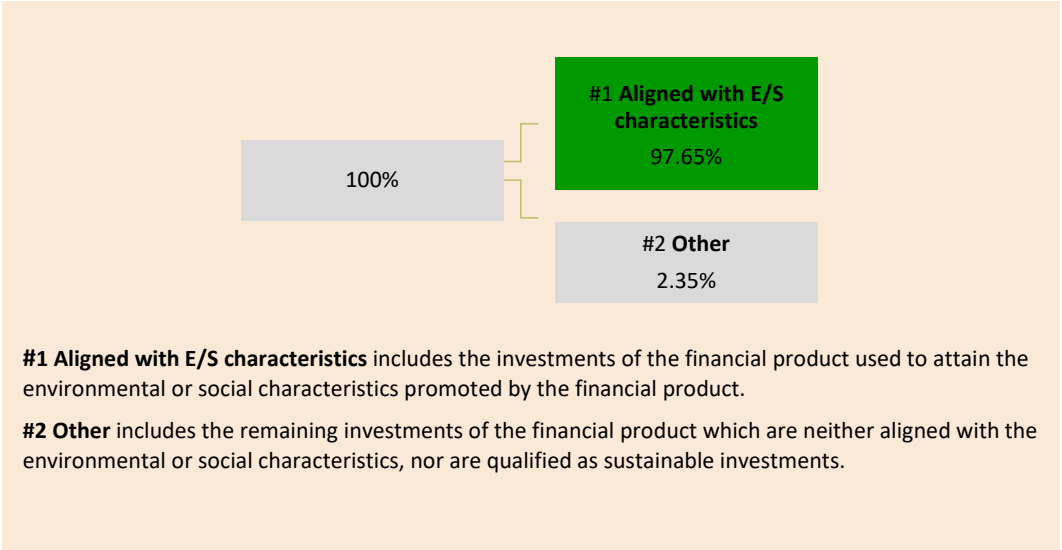
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 97.65% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

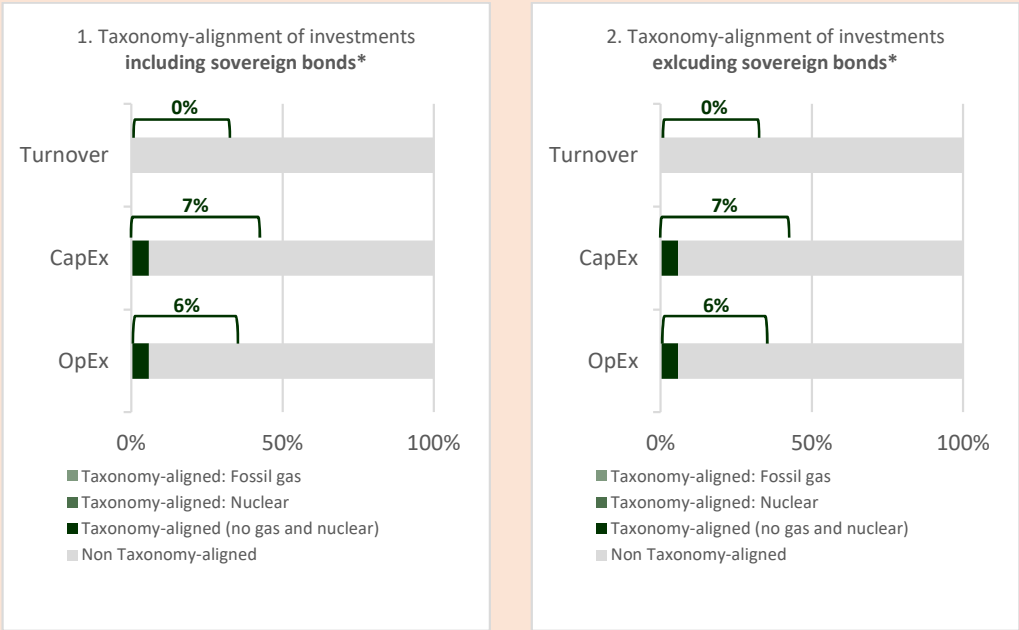
In fossil gas

In nuclear energy

X

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31

December 2024, 2.35% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (**CRS**) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated and listed in one of the countries in Eurozone (i.e., Austria, Belgium, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal, or Spain) (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in dividend-paying companies from the Eurozone region with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed -7.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree AT1 CoCo Bond UCITS ETF

Legal entity identifier: 549300MRTM72PCY20F40

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made sustainable investments with an environmental objective: ____%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made sustainable investments with a social objective: ____%

It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

X

It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree AT1 CoCo Bond UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

1

99.27% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient

ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “How did the sustainability indicators perform”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-

● What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

● How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

— How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

— Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and data received from the Investment Manager. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
HSBC Holdings PLC	Financial Services	1.24037%	United Kingdom
UBS Group AG	Financial Services	1.17633%	Switzerland
UBS Group AG	Financial Services	1.11038%	Switzerland
NatWest Group PLC	Financial Services	1.09588%	United Kingdom
Barclays PLC	Financial Services	1.06996%	United Kingdom
Societe Generale SA	Financial Services	1.06629%	France
Barclays PLC	Financial Services	1.01761%	United Kingdom
Barclays PLC	Financial Services	1.00859%	United Kingdom
Societe Generale SA	Financial Services	0.95724%	France
HSBC Holdings PLC	Financial Services	0.95690%	United Kingdom
Nordea Bank Abp	Financial Services	0.93625%	Finland
Lloyds Banking Group PLC	Financial Services	0.93218%	United Kingdom
Standard Chartered PLC	Financial Services	0.93051%	United Kingdom
HSBC Holdings PLC	Financial Services	0.92237%	United Kingdom
CaixaBank SA	Financial Services	0.91372%	Spain

What was the proportion of sustainability-related investments?

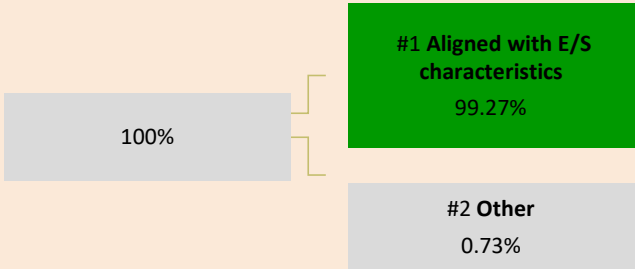
Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.27% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

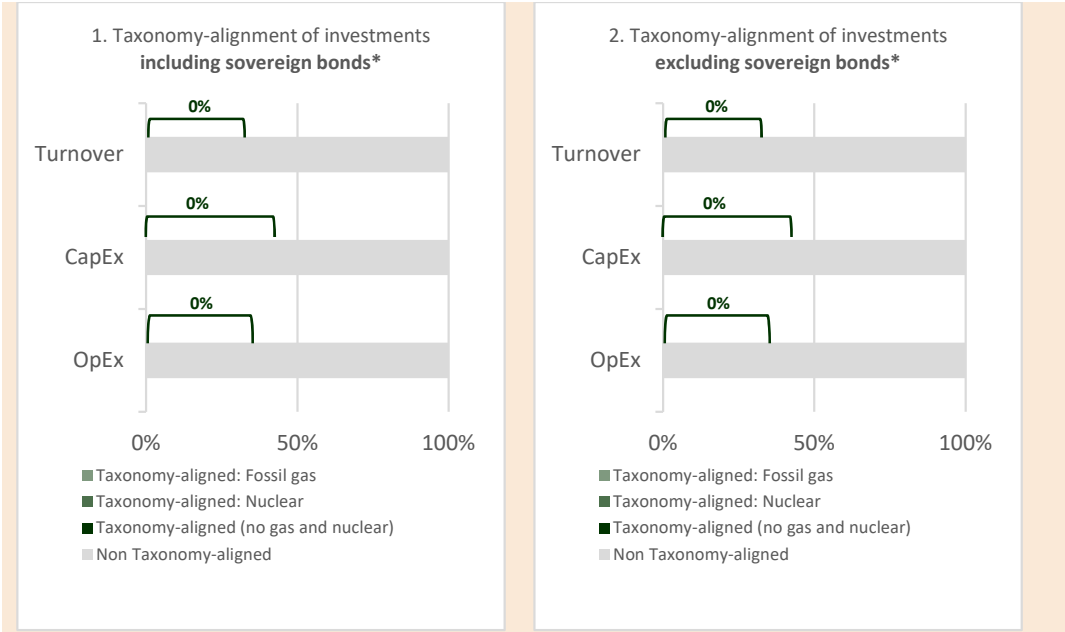
☐ Yes:

In ☐ fossil gas In ☐ nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



*For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 0.73% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents) , for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities which are further described in the Index methodology.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to reflect the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.markit.com/Company/Files/DownloadFiles?CMSID=6255ed2eccb7425e81687bc446a5fa27>

How does the reference benchmark differ from a broad market index?

The Index is designed to reflect the performance of financial institutions AT1 CoCos denominated in EUR, USD, and GBP, whilst also screening out bond issuers significantly involved in tobacco, unconventional oil and gas production/exploration, thermal coal and small arms and bond issuers involved in controversial weapons as further described in the Index methodology. In addition, the Index excludes bond issuers that are not in compliance with respect to the UNGCPS and its associated standards, conventions and treaties. The Index rules aim to offer good coverage of the contingent convertible bond universe, whilst upholding minimum standards of investability and liquidity.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund reflected the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and invests in AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. During the reporting period, the contingent convertible securities universe increased by 9.29%, the Index performed 9.08%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Artificial Intelligence UCITS ETF
549300FIOXO4XSDNC049

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
☐ Yes	☒ No
☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Artificial Intelligence UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

Nasdaq CTA Artificial Intelligence Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 91.70% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators
measure how the environmental or social characteristics promoted by the financial product are attained.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Astera Labs, Inc.	Semiconductors	8.235628	United States
Amazon.com, Inc.	E-Commerce & Cloud Computing	4.116432	United States
Palantir Technologies, Inc.	Data Analytics & AI	4.044832	United States
NVIDIA Corp.	Semiconductors & AI	3.768417	United States
C3.ai, Inc.	Artificial Intelligence	3.103509	United States
Alphabet, Inc. Class A	Internet Services & AI	3.102491	United States
Taiwan Semiconductor Manufacturing Co. Ltd.	Semiconductors	2.99181	Taiwan
QUALCOMM, Inc.	Semiconductors &	2.934484	United States
Marvell Technology, Inc.	Semiconductors	2.909647	United States
Broadcom, Inc.	Semiconductors	2.859282	United States
NXP Semiconductors NV	Semiconductors	2.71466	Netherlands
Microsoft Corp.	Software & Cloud Computing	2.705595	United States
SK Hynix, Inc.	Semiconductors	2.43354	Republic of
Meta Platforms, Inc.	Social Media & AI	2.363906	United States
Micron Technology, Inc.	Semiconductors	2.342287	United States

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

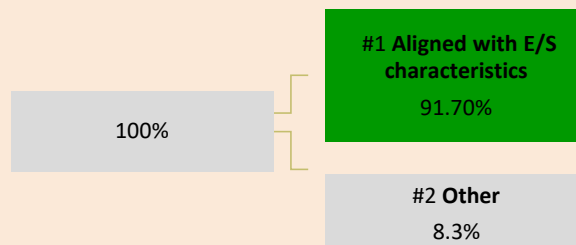
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 91.70% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

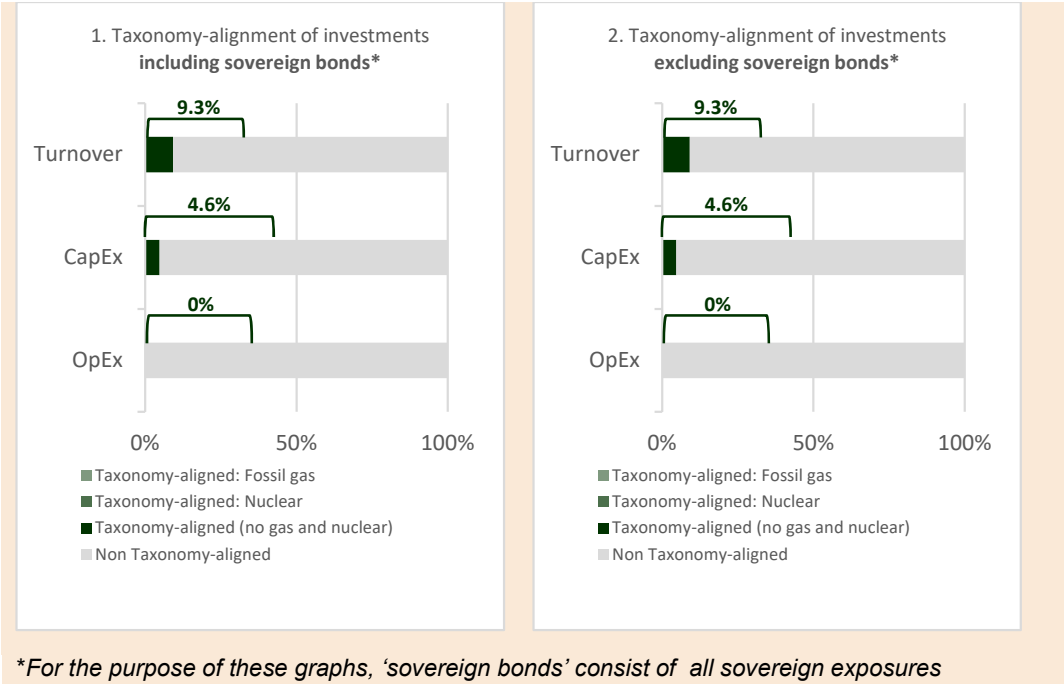
☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 9.2%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2023 the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2024, the share of incidental EU Taxonomy-aligned investments was slightly higher compared with the previous reporting period.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 8.3% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable

activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance companies engaged in artificial intelligence (**AI**) as determined by the Consumer Technology Association (**CTA**). Companies in the eligible universe are classified into three groups based on each company's position in the AI value chain and its estimated revenue exposure to AI:

Enhancers: Companies who are a prominent force within AI, but whose relevant product or service within AI is not currently a core part of their revenue

Enablers: Companies who are key players in the AI space, with some of their core products and services enabling the continued development of AI

Engagers: Companies whose main focus is in providing AI-powered products and services. The Index is also aligned with ESG factors using exclusion criteria.

The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, unconventional oil and gas exploration/production, thermal coal or small arm activities described in more detail above.

Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How does the reference benchmark differ from a broad market index?

The Index was designed track the performance of companies engaged in AI as determined by the CTA. AI companies are those classified as an enabler, engager or enhancer by the CTA as described above. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index tracked the performance of companies engaged in AI. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index was designed in collaboration between WisdomTree and technology market experts NASDAQ and the CTA and is designed to track the performance of companies which are

enhancing, enabling, or engaging AI and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 11.9%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Cloud Computing UCITS ETF
549300V5ZPJ43OIR246

Legal entity identifier:

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☒ ☐ Yes	☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments



The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Cloud Computing UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

BVP Nasdaq Emerging Cloud NTR Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.20% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund.

This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGG principles and OECD Guidelines	0.00%	0.00%

- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.

- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**



Not applicable.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
Twilio, Inc.	Cloud Communications & Software	2.285871846	United States
Bill Holdings, Inc.	Financial Technology (Fintech)	2.231148631	United States
DocuSign, Inc.	Software – Digital Signatures & Workflow	2.049961704	United States
Atlassian Corp.	Software – Collaboration & Development	2.042635562	United States
AvePoint, Inc.	Software – Cloud Data Management	1.972234061	United States
Asana, Inc.	Software – Project	1.971842064	United States
Toast, Inc.	Financial Technology (Fintech) – Payments & POS	1.906558967	United States
Fastly, Inc.	Cloud Computing & Edge Networks	1.887053341	United States
Shopify, Inc.	E-Commerce & Digital Retail	1.846189289	Canada
Freshworks, Inc.	Software – Customer Support & CRM	1.819932713	United States
Zoom	Video Communications & Collaboration	1.815801751	United States
HubSpot, Inc.	Software – Marketing & CRM	1.811641663	United States
Workiva, Inc.	Software – Compliance & Reporting	1.810187709	United States
Q2 Holdings, Inc.	Financial Technology (Fintech) – Banking Solutions	1.798458488	United States
C3.ai, Inc.	Artificial Intelligence & Machine Learning	1.747876924	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

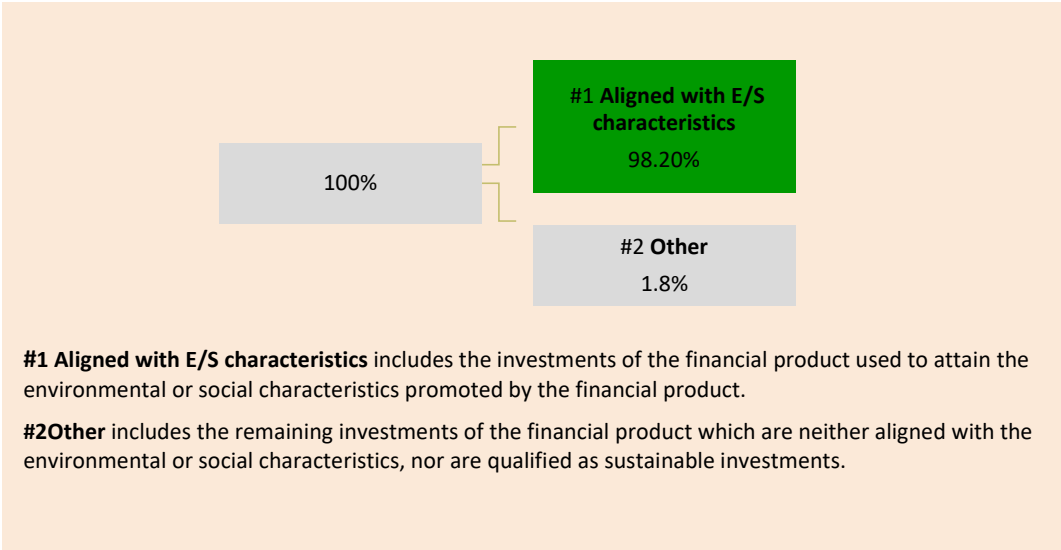
What was the asset allocation?

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 98.20% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

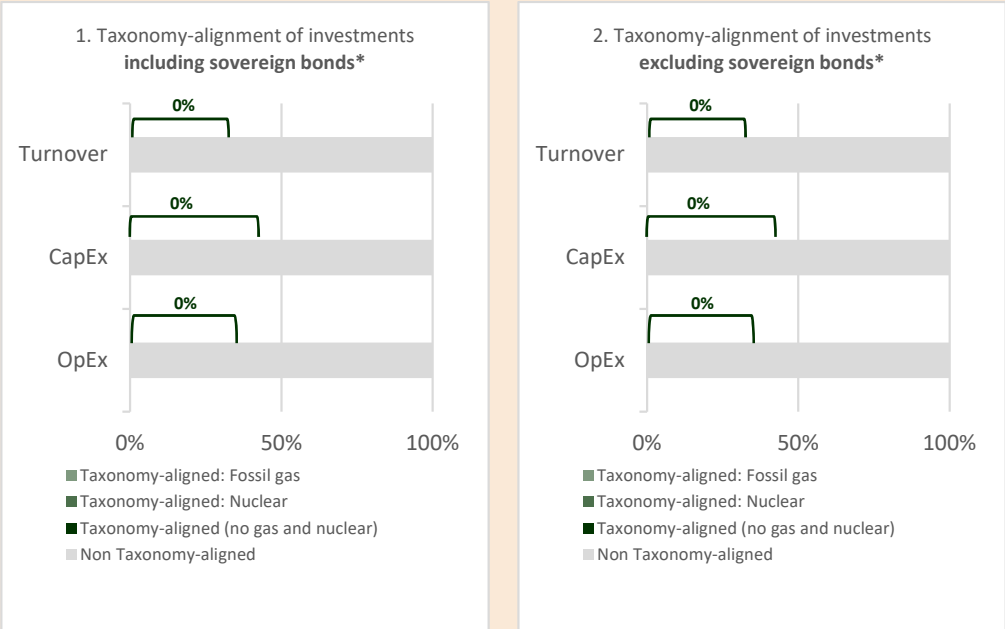
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies.

- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.

- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024 1.8% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UN GC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of emerging public companies primarily involved in providing cloud software and services to their customers as determined by Bessemer Venture Partners (**BVP**). To be eligible for inclusion in the Index, a company must derive the majority of its revenue from business-oriented software products via a cloud delivery or cloud economic model, and meet the revenue growth criteria.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was designed track the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index is also aligned with ESG factors using exclusion criteria. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index was designed track the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index also excluded companies based on specified ESG criteria described further above and in the Index methodology.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index was designed by the technology market experts NASDAQ and BVP to track the performance of companies primarily involved in providing cloud software and services and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 7.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Battery Solutions UCITS ETF
5493004C7HV76SE51G24

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

☒ ☐ Yes

☐ It made **sustainable investments with an environmental objective:** ____%

☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐ It made **sustainable investments with a social objective:** ____%

☒ ☐ No

☒ It promoted **Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of 23.39% of sustainable investments

☒ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐ with a social objective

☐ It promoted E/S characteristics, but **did not make any sustainable investments**



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Battery Solutions UCITS ETF (the **Fund**) promoted the environmental characteristic of reduction in carbon emissions generated, primarily, by road transportation and power production, scaling up renewable energy delivery and energy transition. The Fund promoted these characteristics by offering an investment case supporting the evolution of battery and energy storage solutions (**BESS**).

The Fund additionally promoted the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which did not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

A reference benchmark, the WisdomTree Battery Solutions Index (the **Index**) was designed for the purpose of attaining this environmental characteristic promoted by the Fund. The Index reviewed companies' involvement in BESS based on revenue exposure to BESS and an intensity rating

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

developed by third party BESS specialists, which determined companies' alignment to the reduction in carbon emissions as further described in the Index methodology.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

How did the sustainability indicators perform?

Sustainability indicators measure how the environmental or social characteristics promoted by the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental characteristic of reduction in carbon emissions. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund's ESG data provider:

UN SDG 7: Affordable & Clean Energy; and
UN SDG 13: Climate Action.

During the reporting period, the weighted share of investments in the portfolio positively contributing to UN SDG 7: Affordable & Clean Energy was 31.8% and to UN SDG 13: Climate Action was 48.9% according to data provided by the Fund's ESG data provider.

Additionally, the Index applied environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index using data provided by the Fund's ESG data provider.

Based on ESG data coverage by the Fund's ESG data provider, 95.84% of the portfolio of the Fund was aligned with the ESG and GSS screening criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or not covered by the Fund's ESG data provider.

The following sustainability indicators measured the environmental and social characteristics promoted by the Fund:

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from	0.00%

	tailor-made products and services that support thermal coal extraction.	
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”.

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%.	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%.	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%.	0.00%

● ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

The sustainable portion of the Fund's investments were in companies primarily involved in BESS which are considered to contribute to the environmental objective of climate change mitigation as business activities of companies considered sustainable investments resulted in greenhouse gas reduction, including carbon, emission reductions in transport, stationary and off-grid energy storage and other industrial applications.

● ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

The Fund assessed the economic activities carried out by the investee companies regarded as sustainable investments against the do no significant harm (DNSH) criteria as part of the technical screening criteria (TSC) established in accordance with the EU Taxonomy. The DNSH assessment was carried out to ensure that the economic activities of the Fund's sustainable investments did not significantly harm any of the six environmental objectives of the EU Taxonomy. This assessment was undertaken on the sustainable portion of the Fund's investments as part of the TSC by the Fund's ESG data provider.

In addition to the DNSH criteria, taxonomy-aligned activities must make a substantial contribution to one of the EU Taxonomy's six environmental objectives and have minimum safeguards in place to comply with international norms and standards.

During the reporting period, third-party data was relied on for determining taxonomy-alignment. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive). This position may change over time once reported EU Taxonomy data becomes available.



— ***How were the indicators for adverse impacts on sustainability factors taken into account?***

The exclusionary criteria and GSS assessment described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm other environmental or social objectives. In addition, in order to be taxonomy-aligned and considered as a sustainable investment for the Fund, a company must have minimum safeguards in place, as provided for in Article 18 of the EU Taxonomy, to comply with international norms and standards. This approach took account of the following indicators for PAIs (PAI Indicators) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation 2019/2088 (RTS):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Exposure to companies active in the fossil fuel sector (Table 1 PAI Indicator 4)
2. Share of non-renewable energy consumption and production (Table 1 PAI Indicator 5)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (Table 1 PAI Indicator 10)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (Table 1 PAI Indicator 11)
3. Exposure to controversial weapons (Table 1 PAI Indicator 14)

In addition, the GSS categorises issues that arise for companies which are mapped to the UNGCPs (GSS Issue Indicators). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no significant harm caused by the Fund's sustainable investments include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

— ***Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:***

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

As outlined above, companies are excluded from the Index that are non-compliant based the GSS assessment carried out by the Fund's ESG data provider. This assessment identifies companies that violate or are at risk of violating commonly accepted international norms and standards such as UNGC principles, which include Human Rights, Labour, Environment and Corruption considerations, UN Guiding Principles on Business and Human Rights (**UNGPs**) and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959 are also excluded from the Index. In addition, in order to be taxonomy-aligned, a company must have minimum safeguards in place provided to comply with international norms and standards in accordance with Article 18 of the EU Taxonomy.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reporting period which is: 31 December 2024.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Bloom Energy Corp.	Renewable Energy & Fuel	7.3209	United States
Joby Aviation, Inc.	Electric Aviation	5.6033	United States
Bayerische Motoren	Automotive	3.8113	Germany
Mitsubishi Heavy	Industrial Machinery &	3.2173	Japan
ChargePoint Holdings,	Electric Vehicle Charging	3.0536	United States
EnerSys	Energy Storage &	3.0345	United States
Kongsberg Gruppen	Defense & Engineering	2.7629	Norway
Aurubis AG	Metals & Recycling	1.8719	Germany
Siemens AG	Industrial Conglomerates	1.8534	Germany
Mitsui & Co. Ltd.	Trading & Investment	1.7902	Japan
Sumitomo Metal	Mining & Metals	1.7187	Japan
Tesla, Inc.	Automotive & Energy	1.7047	United States

TDK Corp.	Electronics &	1.6636	Japan
Johnson Controls	Smart Buildings &	1.6550	Ireland
E.ON SE	Utilities & Energy	1.5430	Germany

What was the proportion of sustainability-related investments?

23.39% of Investments made by the Fund were sustainable investments based on alignment with the EU Taxonomy.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 95.84% of the Fund's assets aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund's investments ("#2Other") consisted of ancillary liquid assets (cash and cash equivalents) as assets for for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.

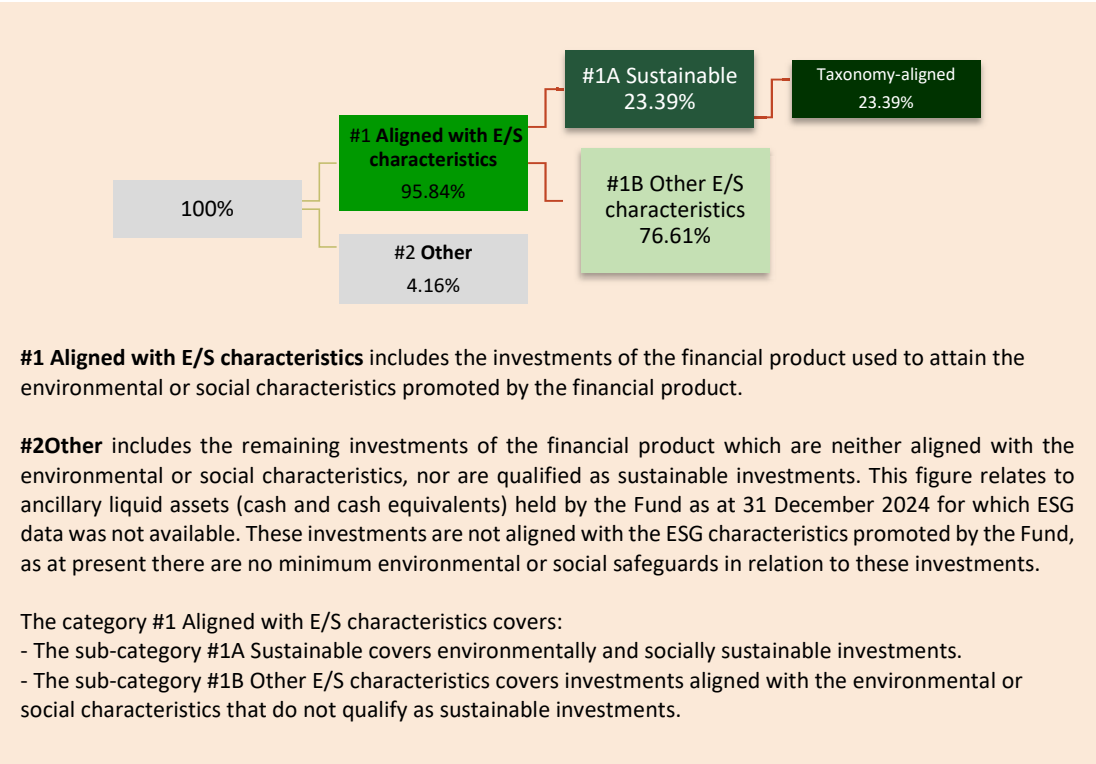
23.39% of the investments made by the Fund qualified as sustainable investments with an enviromental objective and were aligned with EU Taxonomy.

Asset allocation describes the share of investments in specific assets.



Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 10% it's assets to EU Taxonomy aligned investments. However, as at 31 December 2024, the EU Taxonomy alignment figure for the Fund was 23.39% as reported below.

The figures below are provided by the Fund's ESG data provider for the reporting period. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

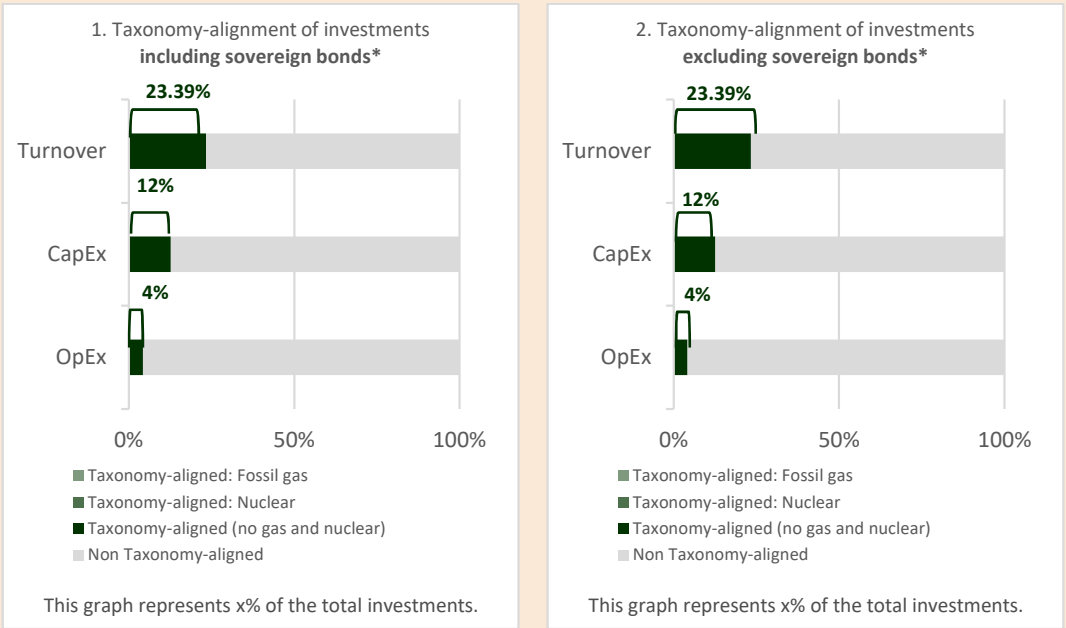
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in enabling activities was 23.3%. The share of investments made in transitional activities was 0%.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reporting periods?**

During the previous reporting period the Fund committed 10% NAV to EU Taxonomy aligned investments. The table below shows the comparison of EU Taxonomy aligned investments as at 31 December 2024 compared to the previous reporting period ending 31 December 2023 (the “**Previous Reporting Period**”). Similar to the Previous Reporting Period, the majority of investments were made in enabling activities.

EU Taxonomy alignment of investments	Previous Reporting Period (31 December 2023)	Current Reporting Period (31 December 2024)
Turnover	18%	23.39%
CapEx	13.4%	12%
OpEx	7%	4%

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

There were no sustainable investments made by the Fund not aligned with EU Taxonomy.



What was the share of socially sustainable investments?

0%



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 4.16% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reporting period ?

During the reporting period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities outlined in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions. as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in BESS. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology

used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was developed by WisdomTree in collaboration with third party specialists in BESS to identify companies operating across the battery value chain. A scoring process helps identify parts of the value chain that deserve a higher weight and then individual companies are also scored on the basis of their exposure to the battery theme.

The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

- ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of companies primarily involved in BESS. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

- ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

- ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to track the performance of publically traded companies primarily involved in BESS and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period ending 31 December 2024 world equities increased by 17.5%, the Index performed -12.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Cybersecurity UCITS ETF
549300S2G8DMVQ73O735

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
☒ ☐ Yes	☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

WisdomTree Cybersecurity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Team8 Cybersecurity UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

- During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 94.81% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available

to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.

- *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:*

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
Cloudflare, Inc.	Cloud Security	5.91953857	United States
Elastic NV	Search & Analytics	5.814758768	Netherlands
Crowdstrike Holdings, Inc.	Cybersecurity	5.765462403	United States
Datadog, Inc.	Cloud Monitoring	5.648968098	United States
Fortinet, Inc.	Cybersecurity	5.498876758	United States
CyberArk Software Ltd.	Cybersecurity	5.291382822	Israel
Rapid7, Inc.	Cybersecurity	5.239386809	United States
Rubrik, Inc.	Data Security	5.195239093	United States
Zscaler, Inc.	Cybersecurity	4.690459058	United States
Okta, Inc.	Identity & Access Management	4.652751381	United States
Palo Alto Networks, Inc.	Cybersecurity	4.597282093	United States
HashiCorp, Inc.	Infrastructure Security	4.385029412	United States
SentinelOne, Inc.	Cybersecurity	4.346095485	United States
Tenable Holdings, Inc.	Cybersecurity	4.324464692	United States
F5, Inc.	Network Security	3.977525289	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

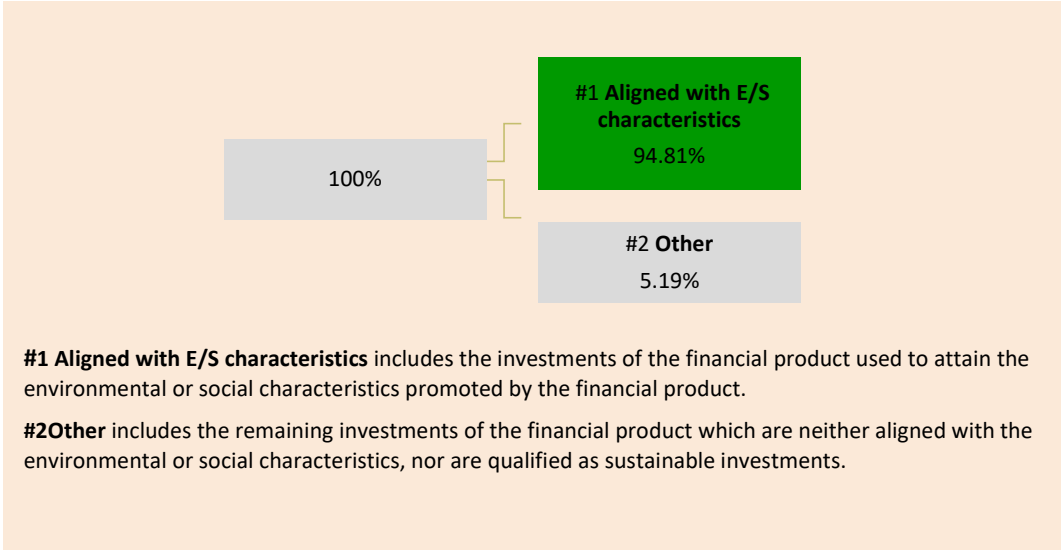
What was the asset allocation?

Asset allocation describes the share of investments in specific assets.

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 94.81% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

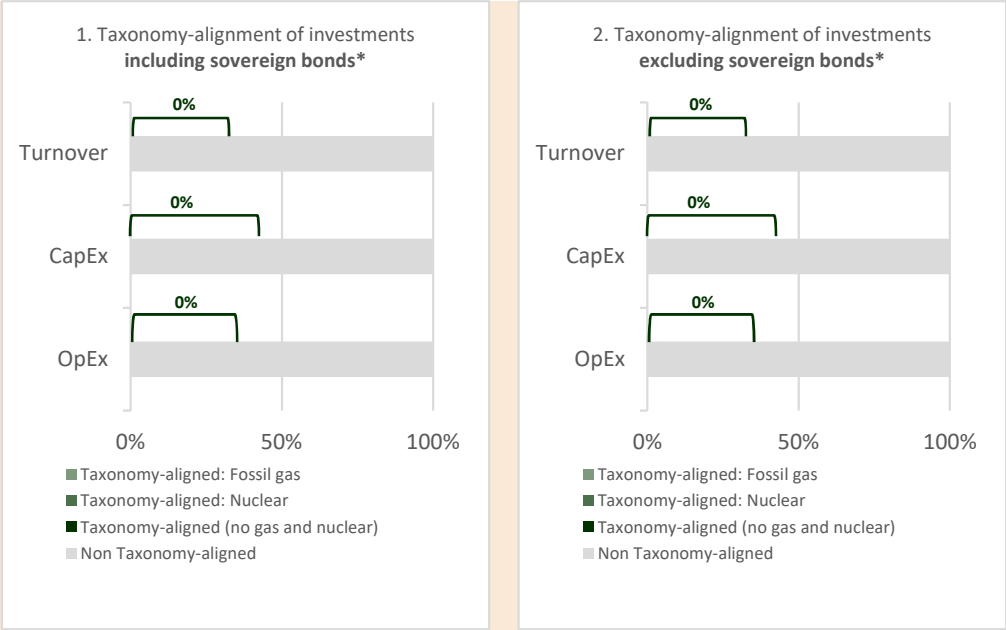
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are

activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 5.19% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents) , for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to

unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● ***How does the reference benchmark differ from a broad market index?***

The Index was developed by WisdomTree in collaboration with third party specialists in the cybersecurity sector to identify companies primarily involved in providing cybersecurity-oriented products. The Index utilises a focus score which is developed by WisdomTree in collaboration with third party specialists in the cyber security sector, which captures the perceived degree of a company's overall involvement across development themes in cyber security. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excluded companies based on specified ESG criteria described above and set out in the Index methodology.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to track the performance of companies primarily involved in providing cybersecurity-oriented products and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 12.6%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF
entity identifier: 549300CH8BFZV1KNSX70

Legal

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.66% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Largest investments	Sector	% Assets	Country
Taiwan Semiconductor Manufacturing Co. Ltd.	Semiconductors	8.619197841	Taiwan
Alibaba Group Holding Ltd.	E-Commerce	2.702129451	PR China
Samsung Electronics Co.	Semiconductors	2.658677978	PR China
HDFC Bank Ltd.	Financial Services	2.200796392	India
Al Rajhi Bank	Financial Services	1.959744496	Saudi Arabia
Reliance Industries Ltd.	Energy & Conglomerate	1.902795085	India
Meituan	E-Commerce & Delivery Services	1.46905222	PR China
ICICI Bank Ltd.	Financial Services	1.441665481	India
Infosys Ltd.	IT Services & Consulting	1.380541675	India
Bharti Airtel Ltd.	Telecommunications	1.29734464	India
MercadoLibre, Inc.	E-Commerce	1.274158032	United States
PDD Holdings, Inc.	E-Commerce	1.099614229	Ireland
MediaTek, Inc.	Semiconductors	1.024357526	Taiwan
Hon Hai Precision Industry Co. Ltd.	Electronics & Manufacturing	0.96725076	Taiwan
SK Hynix, Inc.	Semiconductors	0.932278063	Republic of South Korea

What was the proportion of sustainability-related investments?

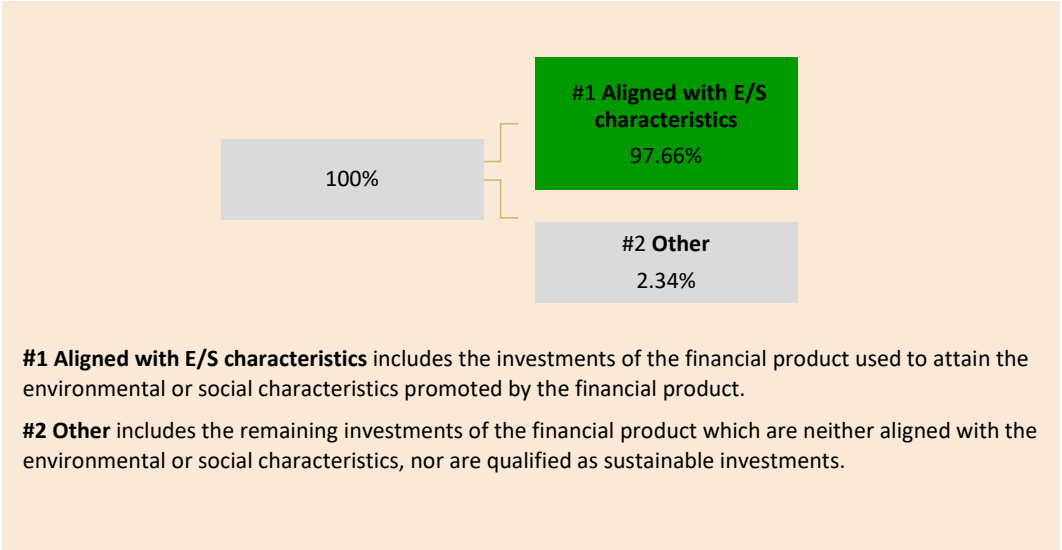
Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 97.66% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

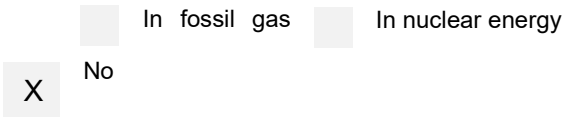
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes

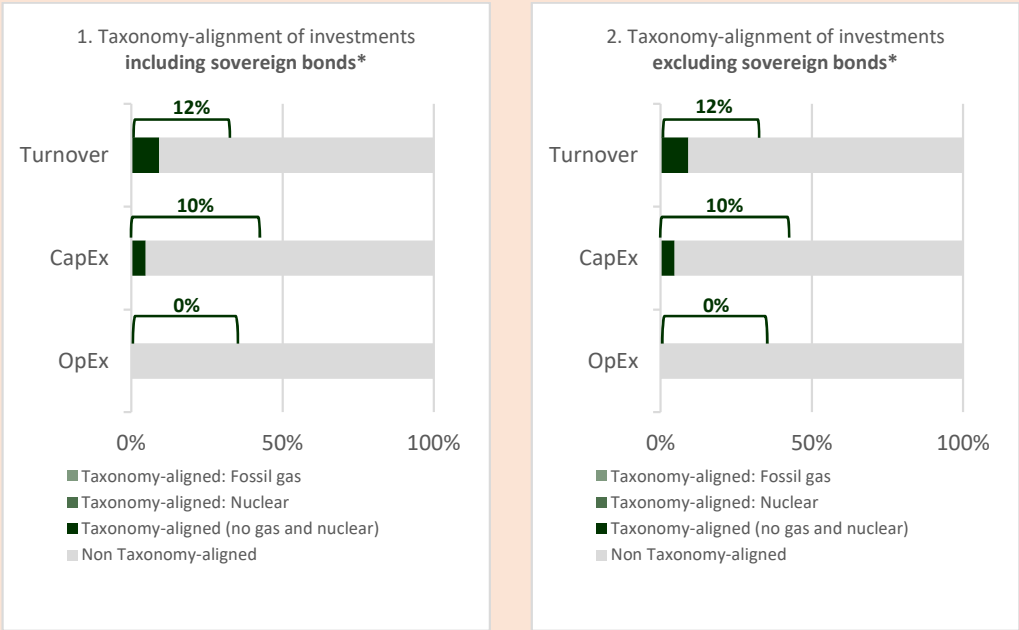
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 12%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 2.34% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of emerging market stocks that are not state-owned enterprises. State owned enterprises are defined as government ownership of more than 20% of a company's shares outstanding. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and invests in 17 emerging markets with less than 20% government shares outstanding which are eligible for inclusion in the Index as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in emerging market stocks that are not state-owned enterprises which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of companies from emerging market nations with less than 20% government ownership, selected based on eligibility requirements detailed in the Index methodology and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5% the Index performed 6.0%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree BioRevolution UCITS ETF
549300UNUUR43K7JTD25

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
☒ ☐ ☐ Yes ☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☒ ☐ ☒ No ☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments



The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree BioRevolution UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree BioRevolution ESG Screened Index (the **Index**) was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance ("**ESG**") screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 96.88% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**).

During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in

companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and dataset received from the Investment Manager and the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is:31 December 2024.

Largest investments	Sector	% Assets	Country
Natera, Inc.	Biotechnology	4.110216264	United States
Twist Bioscience Corp.	Biotechnology	3.70304771	United States
Novonosis (Novozymes) B	Biotechnology	2.746699161	Denmark
Vericel Corp.	Biotechnology	2.729196102	United States
Veracyte, Inc.	Biotechnology	2.525853256	United States
Blueprint Medicines Corp.	Biotechnology	2.398302837	United States
Geron Corp.	Biotechnology	2.334726266	United States
Eli Lilly & Co.	Pharmaceuticals	2.25447849	United States
United Therapeutics Corp.	Biotechnology	1.938379625	United States
Bridgebio Pharma, Inc.	Biotechnology	1.935099627	United States
Agios Pharmaceuticals, Inc.	Biotechnology	1.844168146	United States
Iovance Biotherapeutics, Inc.	Biotechnology	1.643451555	United States
Sarepta Therapeutics, Inc.	Biotechnology	1.613682042	United States
Alnylam Pharmaceuticals, Inc.	Biotechnology	1.585271773	United States
Ultragenyx Pharmaceutical, Inc.	Biotechnology	4.110216264	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.



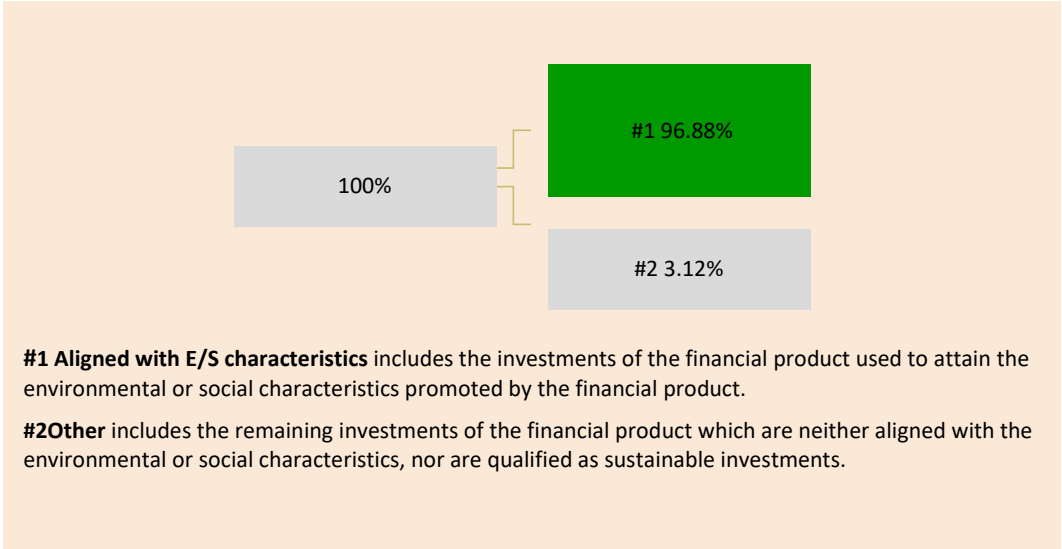
Asset allocation describes the share of investments in specific assets.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.88% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

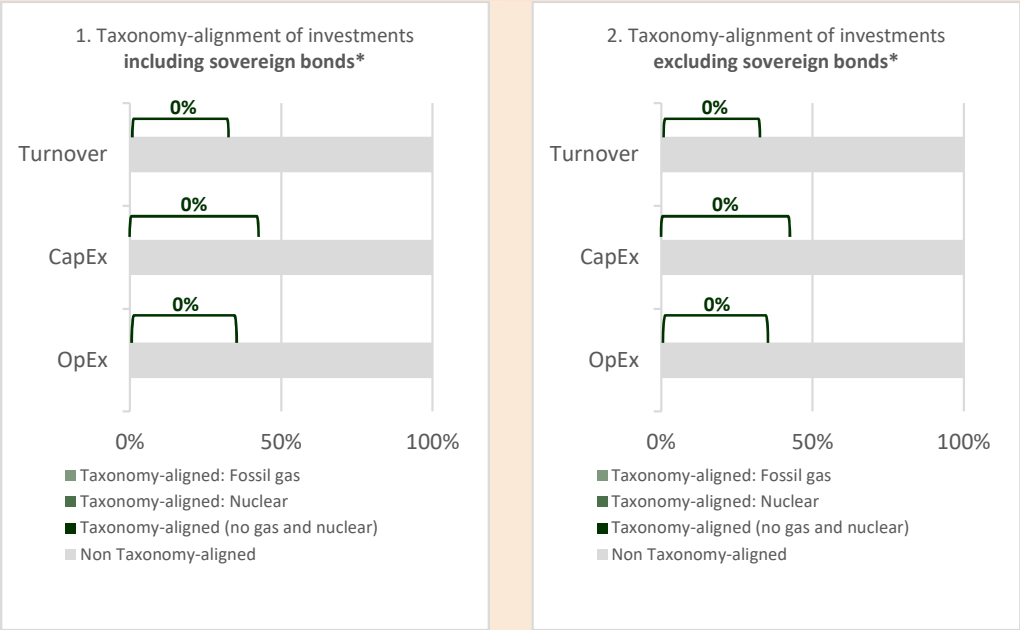
☒ No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 3.12% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective

as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities outlined in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of a global investable universe of companies involved in BioRevolution activities. "BioRevolution" refers to a confluence of advances in biological science and accelerating development of computing, automation and artificial intelligence which is fueling a new wave of innovation in the genetics and biotechnology sectors. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How does the reference benchmark differ from a broad market index?

The Index was developed by WisdomTree to identify companies primarily involved in BioRevolution activities. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index tracked the performance of companies primarily involved in BioRevolution technologies. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index was developed by WisdomTree in collaboration with third party specialists in the genetics and biotechnology sectors. The Index is designed to measure the

performance of a global investable universe of companies involved in BioRevolution activities and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed -14.0%.

hPeriodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree New Economy Real Estate UCITS ETF
Legal entity identifier: 549300NMYQRKRY5T0P51

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☒ ☐ Yes	☒ ☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree New Economy Real Estate UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

CenterSquare New Economy Real Estate UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.71% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%



- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

— Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Digital Realty Trust, Inc.	Real Estate – Data Centers	6.154703057	United States
Airbnb, Inc.	Hospitality & Travel Services	5.902736585	United States
Equinix, Inc.	Real Estate – Data Centers	5.894514652	United States
SBA Communications Corp.	Real Estate – Telecommunications Infrastructure	5.624756065	United States
Ventas, Inc.	Real Estate – Healthcare Properties	4.960523446	United States
Alexandria Real Estate Equities, Prologis, Inc.	Real Estate – Life Sciences & Office	4.347917202	United States
	Real Estate – Industrial & Logistics	4.258410198	United States
Crown Castle, Inc.	Real Estate – Telecommunications	4.116728072	United States
Goodman Group	Real Estate – Industrial & Logistics	4.10476957	Australia
American Tower Corp.	Real Estate – Telecommunications	4.085275416	United States
Cellnex Telecom SA	Real Estate – Telecommunications	4.032771277	Spain
Healthpeak Properties, Inc.	Real Estate – Healthcare Properties	3.619931377	United States
Segro PLC	Real Estate – Industrial & Logistics	3.37065353	United Kingdom
Iron Mountain, Inc.	Real Estate – Data Management & Storage	3.309833918	United States

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.



What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

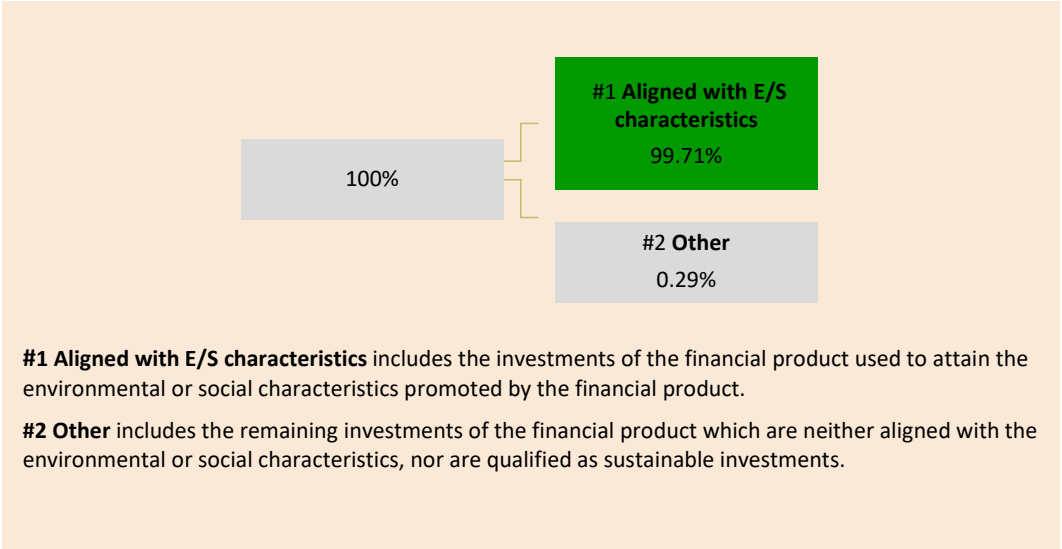
What was the asset allocation?

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

The Fund invested substantially all of its assets in the constituents of the Index. 99.71% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas

☐ In nuclear energy

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

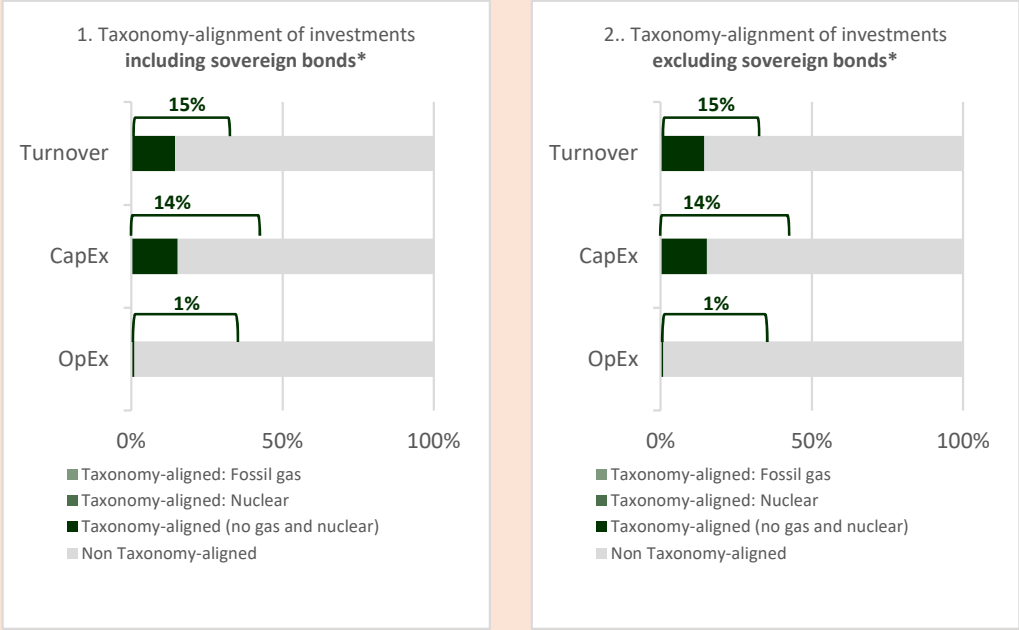
X No

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures.

- **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%. 15% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.
- **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.
-  **What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?**

Not applicable as the Fund has not committed to make sustainable investments.
-  **What was the share of socially sustainable investments?**

Not applicable as the Fund has not committed to make sustainable investments.
-  **What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?**

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31

December 2024, 0.29% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was developed by CenterSquare Investment Management (CenterSquare). The Index is designed to track the performance of real estate companies meeting eligibility requirements consisting of 1) ESG screening and 2) material direct and/or indirect exposure to technology, sciences and/or ecommerce related business models, industry sectors and/or geographies. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in emerging market stocks that are not state-owned enterprises which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As described above, the Index was designed by CenterSquare, a real asset manager focused on listed real estate, private equity real estate and private real estate debt to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities and, in addition applies ESG exclusionary criteria.

During the reporting period, world equities increased by 17.5%, the Index performed -3.5%.

objectives of climate change mitigation and circular economy. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund's ESG data provider:

UN SDG 13: Climate Action (to measure climate change mitigation); and
UN SDG 14: Life Below Water (to measure circular economy).

During the reporting period, the weighted share of investments in the portfolio of the Fund that positively contributing to the above UN SDG 13: Climate Action was 21.1% and to UN SDG 14: Life Below Water was 37.9% according to data provided by the Fund's ESG data provider.

Additionally, the following business activities were selected as sustainability indicators for the Fund.

Business Activity	Measure of involvement	Minumum Threshold	Performance (as at 31 December 2024)
Waste-to-Energy business activities	Revenue, operating profit, assets, capital expenditures	20%	41% of the Fund's investments were in Waste-to-Energy business activities including production of renewable natural gas and renewable diesel.
Recycling Business Activities			59% of the Fund's investments were in recycling business activities such as glass, paper and cardboard recycling as well as recycling plastics into original materials such as polypropylene for re-use.

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

● **...and compared to previous periods?**

The net asset value (**NAV**) figures in the below table represent ex-cash percentages of the Fund's NAV in business activities selected as sustainability indicators compared to the pervious reporting period ending 31 December 2023.

Sustainability Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Percentage NAV of the Fund invested in companies involved in waste-to-energy business activities.	49%	41%
Percentage NAV of the Fund invested in companies involved in recycling business Activities	51%	59%

The Fund's portfolio exhibited positive revenue alignment to the UN SDGs during the period as described in further detail above.

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria under article 2(17) of Regulation 2019/2088 (**SFDR**). The DNSH assesement was carried out as part of the

screening and selection criteria implemented by the Index methodology described further below.

1. During the reporting period, the Index applied a tiered screening approach which included a review of companies' carbon emissions data reported in a company's most recent annual or quarterly report and/or sustainability report (as assessed by the Index Provider).
2. The Index excluded investment in companies significantly involved in the high emitting greenhouse gas emitting sector of thermal coal activity and unconventional oil and gas production and tobacco and small arms sectors as well as companies involved in controversial weapons in line with the Index methodology.
3. In addition, the Index excluded companies that violated or were at risk of causing or contributing to severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UN GCPs**) formed part of the GSS assessment and included Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

How were the indicators for adverse impacts on sustainability factors taken into account?

The tiered screening approach, exclusionary criteria and GSS assessment described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm other environmental or social objectives. This approach took account of the following indicators for principal adverse impacts (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Greenhouse Gas (GHG) Emissions (**Table 1 PAI 1**)
2. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
3. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI 10**)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

The GSS categorises issues that arise for companies are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights (**UNGPs**) and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Asset allocation describes the share of investments in specific assets.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Ambipar Participacoes e Empreendimentos SA	Environmental Services	8.987621	Brazil
PureCycle Technologies,	Recycling &	6.092351	United States
GFL Environmental, Inc.	Environmental	5.581852	Canada
Casella Waste Systems,	Waste	5.159054	United States
Republic Services, Inc.	Waste	5.037325	United States
Darling Ingredients, Inc.	Sustainable	5.005412	United States
Waste Management, Inc.	Waste	4.96667	United States
Clean Harbors, Inc.	Hazardous Waste	4.890244	United States
Waste Connections, Inc.	Waste	4.734559	Canada
Umicore SA	Specialty	4.704381	Belgium
Green Plains, Inc.	Biofuels	3.956146	United States
Clariant AG	Specialty	3.926596	Switzerland
Neste OYJ	Renewable	3.713146	Finland
Ameresco, Inc.	Renewable	3.606468	United States
Montrose Environmental Group, Inc.	Environmental Consulting &	3.45036	United States

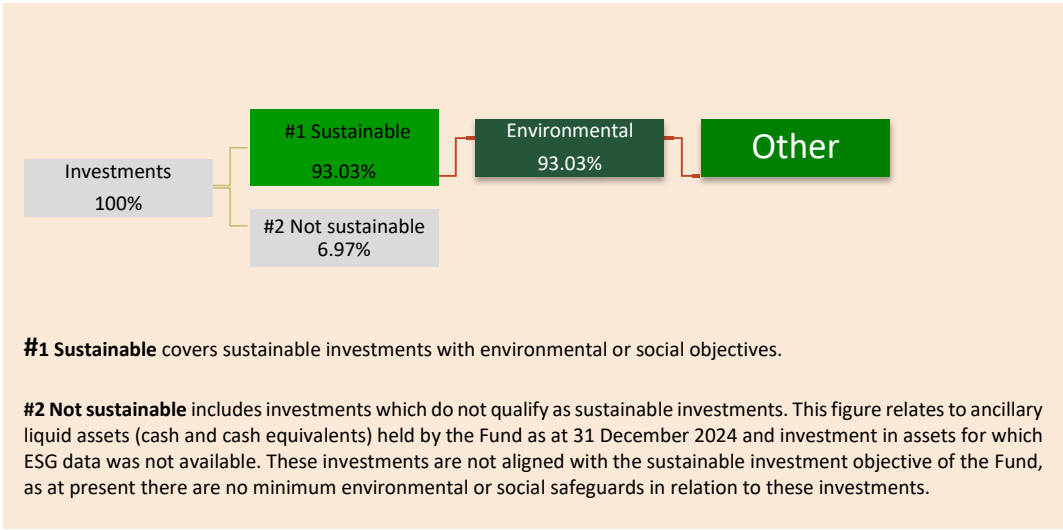
The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is at 31 December 2024.

What was the proportion of sustainability-related investments?

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 93.03% of the Fund's assets aligned with the sustainable investment objective of the Fund as at 31 December 2024. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

93.03% of the investments made by the Fund qualified as sustainable investments with an environmental objective under article 2(17) SFDR.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and sustainable investment objective of the Fund. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while*

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

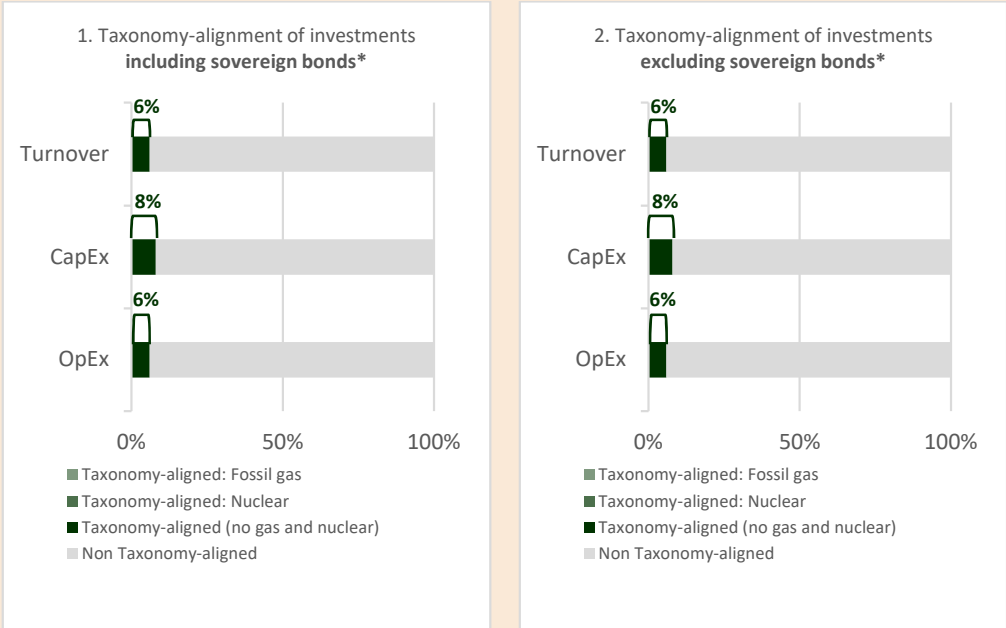
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.



the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

● **What was the share of investments made in transitional and enabling activities?**

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental share of investments made in enabling activities was 0%. The share of investments made in transitional activities was 0%. The remaining aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance

● **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

93.03% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

The Fund did not intend to make a minimum allocation to sustainable economic activities that contribute to a social objective. As at 31 December 2024, the share of the Fund's sustainable investments that contribute to a social objective was 0%.



What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 6.97% of the Funds investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets

What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR. Companies were selected for investment based on their involvement in waste-to-energy and recycling related activities and weighted based on their carbon emission reporting status.

Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identified and excluded companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference sustainable benchmark?

The Index has been designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index is designed to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the Index can be found here: <https://tortoiseecofin.com/expertise/indices/tortoise-recycling-decarbonization-ucits-index-recycle/>

How did the reference benchmark differ from a broad market index?

The Index was developed by a third-party index provider which specialises in assets and services that are indispensable to the economy, environment and society. The Index identifies companies involved in waste-to-energy and recycling technologies. The Index provider classifies potential constituents based on their exposure to waste-to-energy and recycling activities as well as company-reported emissions data. The Index methodology includes the GSS process described above and takes ESG considerations into account. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?

The Index tracked the performance of companies primarily involved in waste-to-energy and recycling technologies. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

The Index was developed in order to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period world equities increased by 17.5%, the Index performed -10.4%.

Reference benchmarks
are indexes to measure whether the financial product attains the sustainable objective.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Blockchain UCITS ETF

Legal entity identifier: 549300N3BI54N2BKP590

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

☒

☐

Yes

☐

It made sustainable investments with an environmental objective: ____%

☐

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐

It made sustainable investments with a social objective: ____%

☒

☐

No

☐

It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

☐

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

☐

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐

with a social objective

☒

It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Blockchain UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Blockchain UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 93.65% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

1

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.



- *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:*

Not applicable.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in SFDR Level 2 RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
MicroStrategy, Inc.	Business Intelligence & Bitcoin	9.115557029	United States
Coinbase Global, Inc.	Cryptocurrency Exchange	8.273254197	United States
Bitdeer Technologies Group	Cryptocurrency Mining & Technology	7.378398577	Singapore
Robinhood Markets, Inc.	Financial Services & Trading	5.422107946	United States
MARA Holdings, Inc.	Cryptocurrency Mining	5.203819098	United States
Riot Platforms, Inc.	Cryptocurrency Mining	4.931264675	United States
Block, Inc.	Financial Technology	4.825381558	United States
PayPal Holdings, Inc.	Financial Technology	4.486155961	United States
Visa, Inc.	Payments & Financial Services	4.418825289	United States
Mastercard, Inc.	Payments & Financial Services	4.339270022	United States
Cleanspark, Inc.	Cryptocurrency Mining	4.063915799	United States
Hut 8 Corp.	Cryptocurrency Mining	3.234890002	United States
Metaplanet, Inc.	Investment & Digital Assets	2.996121113	Japan
Applied Digital Corp.	Cloud Computing & AI	2.93695291	United States
NU Holdings Ltd.	Digital Banking	2.907661508	Brazil

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

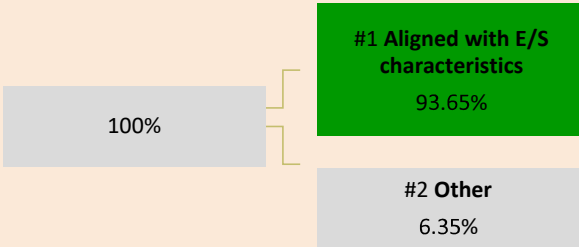
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 93.65% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation
describes the share of investments in specific assets.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.

Enabling activities
directly enable other activities to make a substantial contribution to an environmental objective.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

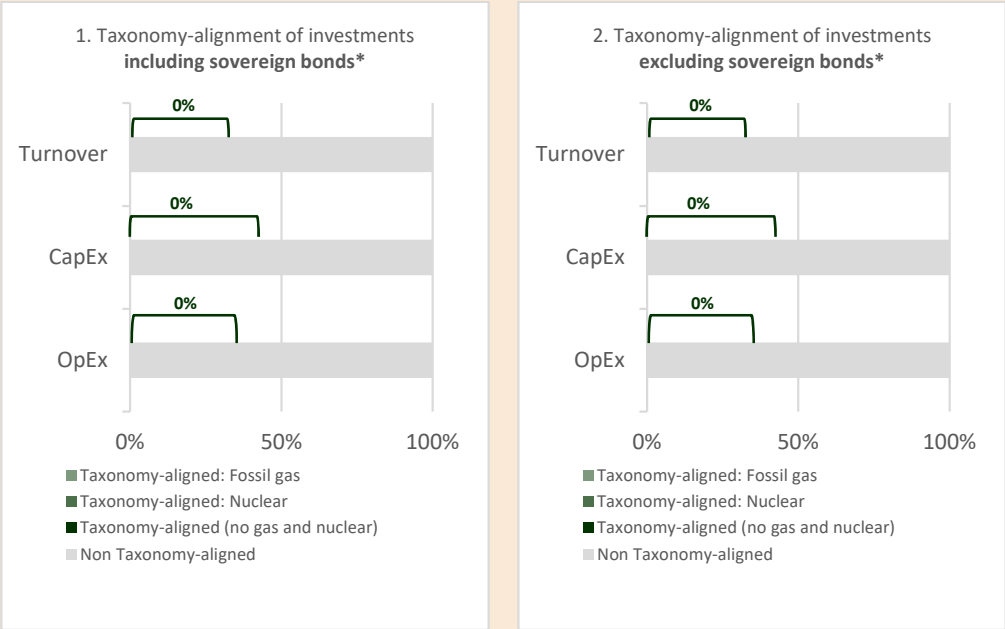
☐ In fossil gas ☐ In nuclear energy

☒ No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional and enabling activities was 0% .

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 6.35% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's

ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index focuses on blockchain and cryptocurrency technology which include the following categories:

Blockchain Enablers: companies that develop building block components for blockchain ecosystems, such as hardware and software infrastructure and cryptocurrency mining. Cryptocurrency mining consists of validating blocks of transactions on proof-of-work blockchains to yield a minted block subsidy (this refers to the amount of new bitcoin minted in each block).

Blockchain Engagers: companies that provide blockchain and cryptocurrency services and/or applications. These include but are not limited to cryptocurrency trading platforms and exchanges, cryptocurrency banking, and other blockchain based digital ledger technology and service offerings.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● **How does the reference benchmark differ from a broad market index?**

The Index is designed to track the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed in order to track the performance of companies primarily involved in blockchain and cryptocurrency activities and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 42.7%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Global Automotive Innovators UCITS ETF
549300ILS9RYQGQXQET15

Legal entity identifier:

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☒ ☒ ☐ Yes ☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☒ ☐ ☒ No ☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments

● **To what extent were the environmental and/or social characteristics promoted by this financial product met?**

WisdomTree Global Automotive Innovators UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Berylls LeanVal Global Automotive Innovators NTR Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.41% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This

applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund’s ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

- — **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is:31 December 2024.

Largest investments	Sector	% Assets	Country
Tesla, Inc.	Automotive	4.138796	United States
Contemporary Amperex Technology Co. Ltd.	Battery Manufacturing	3.131202	PR China
Cummins, Inc.	Industrial Machinery	2.760694	United States
Copart, Inc.	Automotive Services	2.729928	United States
General Motors Co.	Automotive	2.718687	United States
Toyota Motor Corp.	Automotive	2.660794	Japan
BYD Co. Ltd.	Automotive & Battery Manufacturing	2.605727	PR China
PACCAR, Inc.	Automotive	2.568235	United States
AutoZone, Inc.	Automotive Retail	2.486063	United States
O'Reilly Automotive, Inc.	Automotive Retail	2.45511	United States
Infineon Technologies AG	Semiconductors	2.364589	Germany
Volvo AB	Automotive	2.332827	Sweden
Ford Motor Co.	Automotive	2.193714	United States
Honda Motor Co. Ltd.	Automotive	2.187524	Japan
Mercedes-Benz Group AG	Automotive	2.130965	Germany

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

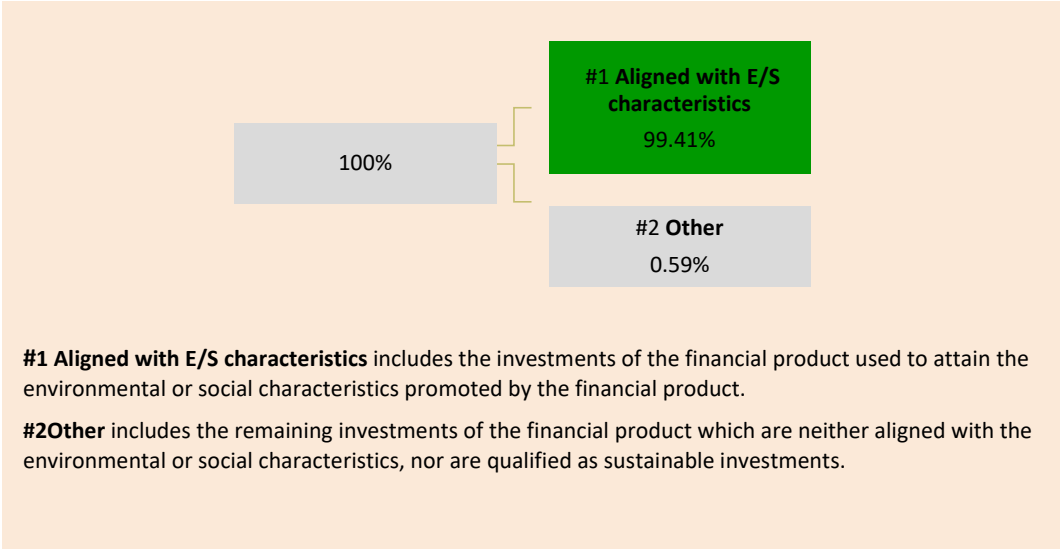
Asset allocation describes the share of investments in specific assets.

What was the asset allocation?

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.41% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

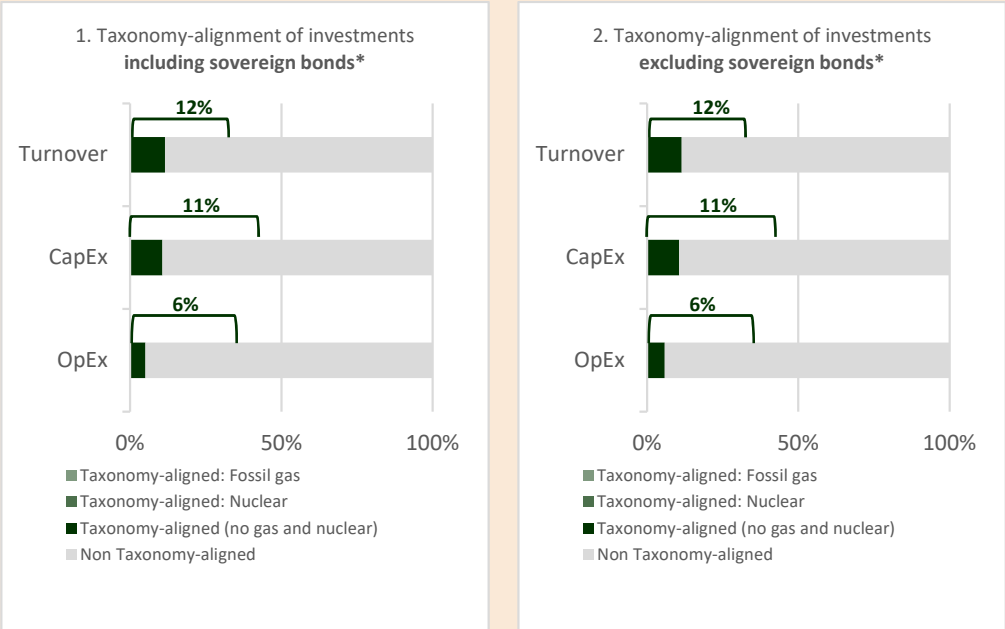
☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 12%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023 the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2024, the share of incidental EU Taxonomy-aligned investments was slightly higher compared with the previous reporting period.

● **What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?**

Not applicable as the Fund has not committed to make sustainable investments.

● **What was the share of socially sustainable investments?**

Not applicable as the Fund has not committed to make sustainable investments.

● **What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?**

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 0.59% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of companies primarily involved in the automobility and future mobility industry. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was developed by WisdomTree, Inc in collaboration with third party specialists in the automobility industry. The Index is designed to track the performance of companies primarily involved in the automobility and future mobility industry and utilises a "Focus Score" and "Fundamental Score" to capture the perceived degree of a company's overall focus on the automobility industry as described in the Index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index measured the performance of companies primarily involved in the automobility and future mobility industry. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index was designed by WisdomTree, Inc in collaboration with third party specialists in the automobility sector to measure the performance of companies primarily involved in the automobility and future mobility industry and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5% the Index performed 4.9%.

overall involvement across the REVC (“**Intensity Rating**”). The Intensity Rating helped identify parts of the REVC that deserved a higher weight based on their exposure to the REVC.

● **How did the sustainability indicators perform?**

Sustainability indicators measure how the sustainable objectives of the Fund are attained.

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental objectives of climate change mitigation. A company’s UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund’s ESG data provider:

UN SDG 13: Climate Action; and
UN SDG 7: Affordable and Clean Energy.

During the reporting period, the weighted share of investments in the portfolio positively contributing to UN SDG 13: Climate Action was 73.7% and to UN SDG 7: Affordable and Clean Energy was 66.9% according to data provided by the Fund’s ESG data provider.

Additionally, the following business activities were selected as sustainability indicators for the Fund.

Business Activity	Measure of involvement	Minimum Threshold	Performance (as at 31 December 2024)
Exposure of companies to renewable energy value chain business activities.	Revenue	50% for “ Applications ”, i.e., companies that generated power or develop new Renewable Energy Value Chain. 20% for the following categories: Raw Materials - companies that focused on raw materials mining, such as steel, copper and aluminium specifically used for REVC. Manufacturing - companies that manufactured key modules for REVC, such as polysilicon for solar panels, blades and towers for wind turbines, and high voltage cables for power transmission networks. Enablers - companies that developed the building block components and enable the efficient	96.07%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

		storage and transmission for REVC such as battery energy storage systems and transmission and distribution network operations. Emerging Technologies - companies that used new sustainable power generation technologies such as floating wind and solar, concentrated solar power, and hydrogen fuel cell.	

● **...and compared to previous periods?**

the net asset value (**NAV**) figures in the below table represent the ex-cash percentages of the Fund's NAV in business activities selected as sustainability indicators compared to the previous reporting period ending 31 December 2023.

Sustainability Indicator	2023	2024
Percentage NAV of the Fund invested in companies exposed to renewable energy value chain business activities..	96.96%	96.07%

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria under article 2(17) of Regulation 2019/2088 (**SFDR**). The DNSH assessment was carried out as part of the screening and selection criteria implemented by the Index methodology described further below.

1. Each company from the REVC universe was assessed based on greenhouse gas (**GHG**) intensity as part of the selection and weighing process applied by the Index as described in the Index methodology. Companies that fell within the bottom 5% based on their GHG intensity were excluded from the investment universe.
2. The Index excluded investment in companies significantly involved in the high GHG emitting sector of thermal coal activity, oil and gas exploration, production, refining, transportation and/or storage and unconventional oil and gas production as well as military contracting, tobacco, controversial weapons and small arms sectors in line with the Index methodology. In addition, the Index excluded companies that violate or are at risk of violating severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UNGCPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-

exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

3. The DNSH assessment was also carried out on the portion of the Fund's investments aligned with EU Taxonomy as part of the technical screening criteria (**TSC**) established in accordance with the EU Taxonomy. The DNSH assessment was carried out to ensure that the economic activities of the Fund's sustainable investments did not significantly harm any of the six environmental objectives of the EU Taxonomy. This assessment was undertaken on the sustainable portion of the Fund's investments as part of the TSC by the Fund's ESG data provider.

During the reporting period, third-party data was relied on for determining taxonomy-alignment. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive). This position may change over time once reported EU Taxonomy data becomes available

How were the indicators for adverse impacts on sustainability factors taken into account?

The selection, screening and exclusionary criteria described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. In addition, in order to be taxonomy-aligned and considered as a sustainable investment for the Fund, a company must have minimum safeguards in place, as provided for in Article 18 of the EU Taxonomy, to comply with international norms and standards.

This approach took account of the following indicators for principal adverse impacts (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. GHG Intensity (**Table 1 PAI 3**)
2. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
3. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 10**)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

The GSS categorises issues that arise for companies which are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under

the US Executive Order 13959: which goal is ‘Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies’ are also excluded from the Index. In addition, in order to be taxonomy-aligned, a company must have minimum safeguards in place provided to comply with international norms and standards in accordance with Article 18 of the EU Taxonomy.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do not significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI Indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and dataset received from the the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is at 31 December 2024.

Largest investments	Sector	% Assets	Country
JinkoSolar Holding Co. Ltd.	Solar Energy	3.790692	People's Republic of China
Goldwind Science & Technology Co. Ltd.	Wind Energy	3.395638	People's Republic of China
Array Technologies, Inc.	Solar Tracking	3.269922	United States
Chubu Electric Power Co., Inc.	Electric Utilities	3.265379	Japan
GEM Co. Ltd.	Battery Recycling & Materials	3.227671	People's Republic of China
Ivanhoe Mines Ltd.	Mining & Metals	2.981924	Canada
First Solar, Inc.	Solar Energy	2.977081	United States
Beijing Sifang Automation Co.	Electrical Grid	2.894048	People's Republic of China
Canadian Solar, Inc.	Solar Energy	2.664279	Canada
Alstom SA	Rail Transport & Infrastructure	2.62602	France
Jinko Solar Co. Ltd.	Solar Energy	2.62173	People's Republic of China

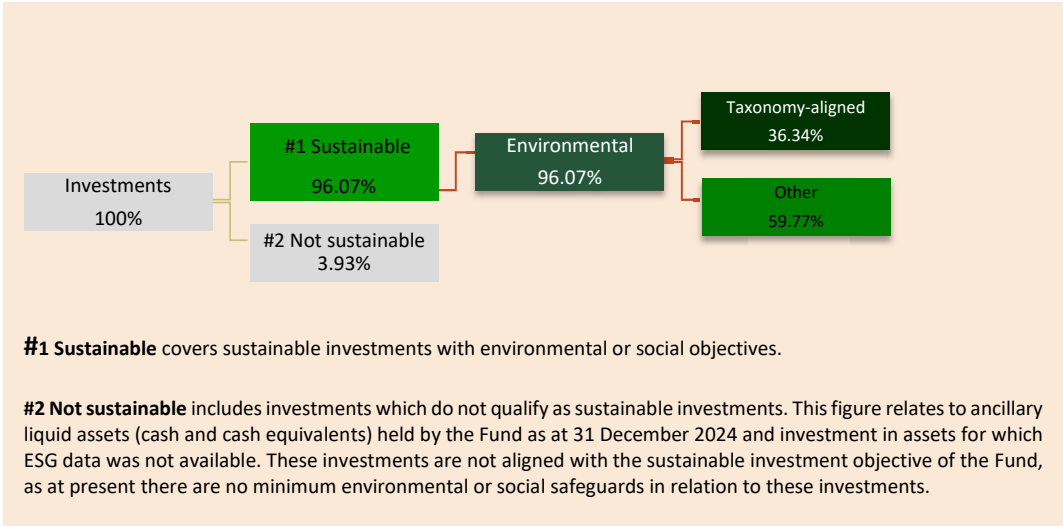
Sungrow Power Supply Co. Ltd.	Renewable Energy &	2.486888	People's Republic of China
Vestas Wind Systems AS	Wind Energy	2.408569	Denmark
Sunrun, Inc.	Residential Solar Energy	2.105906	United States
Camel Group Co. Ltd.	Battery Manufacturing	2.020693	People's Republic of China

What was the proportion of sustainability-related investments?

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.07% of the Fund's assets aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

96.07% of the investments made by the Fund qualified as sustainable investments with an enviromental objective under article 2(17) of SFDR.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 25% it's assets to EU Taxonomy aligned investments. However, as at 31 December 2024, the EU Taxonomy alignment figure for the Fund was 36.3% as reported below. The figures below are provided by the Fund's ESG data provider for the reporting period.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes

☐ In fossil gas ☐ In nuclear energy

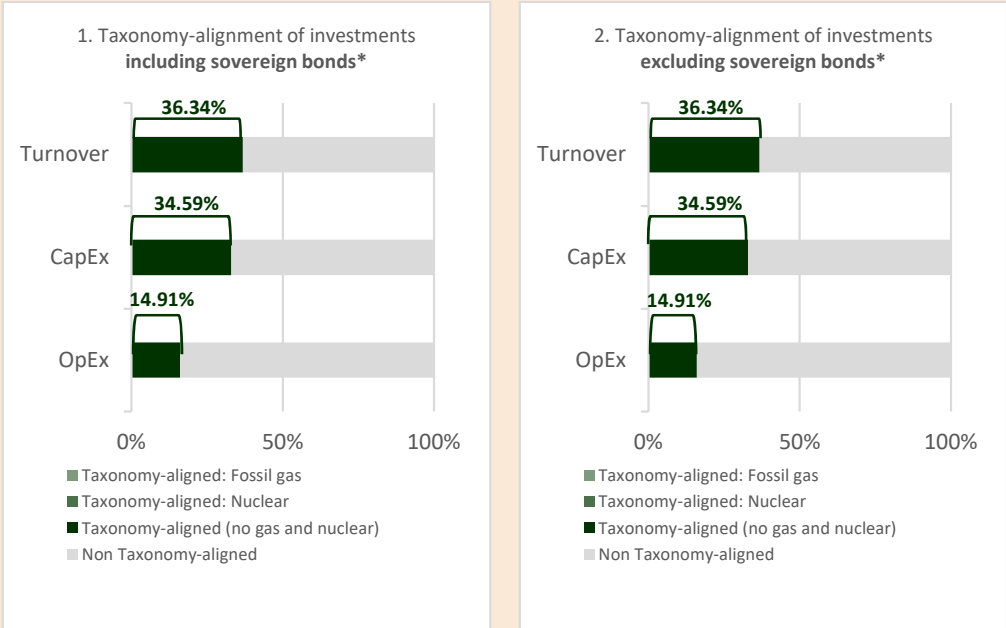
☒ No

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

● **What was the share of investments made in transitional and enabling activities?**

During the reporting period, the share of investments made in enabling activities was 25.8%. The share of investments made in transitional activities was 0.51%. The remaining 10.8% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

The table below shows the comparison of EU Taxonomy aligned investments as at 31 December 2024 compared to the previous reporting period ending 31 December 2023 (the “**Previous Reporting Period**”). Similar to the Previous Reporting Period, the majority of investments were made in enabling activities.

EU Taxonomy alignment of investments	Previous Reporting Period (31 December 2023)	Current Reporting Period (31 December 2024)
Turnover	36.80%	36.34%
CapEx	33%	34.59%
OpEx	15.72%	14.91%

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

59.77% of the Fund’s investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

The Fund did not intend to make a minimum allocation to sustainable economic activities that contribute to a social objective. As at 31 December 2023, the share of the Fund’s sustainable investments that contribute to a social objective was 0.00%.



What investments were included under “not sustainable”, what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 3.93% of the Funds investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or assets not covered by the Fund’s ESG data provider . At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets



What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR and EU Taxonomy. Companies were selected for investment based on their involvement in one or more of the REVC categories as defined in the Index methodology and weighted based on the Intensity Rating.

Where companies met certain thresholds relating to unsustainable activities described above or did not meet specific environmental, social or governance criteria set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

How did this financial product perform compared to the reference sustainable benchmark?

The Index has been designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index is designed to track companies involved in REVC technologies and solutions. To be eligible for inclusion in the Index a security must be issued by a REVC company which is involved in one or more of the REVC categories. Further information on the methodology used for the calculation of the Index can be found here:

<https://www.wisdomtree.eu/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>



● **How did the reference benchmark differ from a broad market index?**

The Index was developed to identify companies involved in REVC technologies and solutions by WisdomTree in collaboration with third-party specialists in REVC. The Intensity Rating helped identify parts of the value-chain that deserve a higher weight and individual companies are scored on the basis of their exposure to the REVC. The Index methodology includes the GSS process described above and takes ESG considerations into account. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, oil and gas exploration, production, refining, transportation and/or storage, unconventional oil and gas exploration/production, military contracting, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?**

The Index tracked the performance of companies primarily involved in the REVC. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

The Index was developed in order to track the performance of publicly traded companies involved in the REVC and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period world equities increased by 17.5%, the Index performed -27.8%.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Efficient Core UCITS UCITS ETF
213800XZNRG8H3PIRU81

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

☒ ☐ Yes	☒ ☐ ☒ No
☐ It made sustainable investments with an environmental objective: ____%	☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
☐ It made sustainable investments with a social objective: ____%	☐ with a social objective
	☒ It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Efficient Core UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Efficient Core UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

The Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 88.97% of the equity portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). The Portfolio consisted of equity securities and US Treasury futures contracts selected as bond components for inclusion in the Index. During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the enviromental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “*How did the sustainability indicators perform*”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)

Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Apple, Inc.	Consumer Electronics	7.174024%	United States
NVIDIA Corp.	Semiconductors & AI	6.446680%	United States
Microsoft Corp.	Software & Cloud Computing	5.830174%	United States
Amazon.com, Inc.	E-Commerce & Cloud Computing	4.152779%	United States
Alphabet, Inc. Class A	Internet Services & AI	4.104790%	United States
Meta Platforms, Inc.	Social Media & Digital Advertising	2.343055%	United States
Tesla, Inc.	Automotive & Energy	2.231508%	United States
Berkshire Hathaway, Inc.	Investment & Conglomerate	1.978598%	United States
Broadcom, Inc.	Semiconductors & Infrastructure Technology	1.912851%	United States
Eli Lilly & Co.	Pharmaceuticals	1.421953%	United States
Walmart, Inc.	Retail	1.403824%	United States
JPMorgan Chase & Co.	Financial Services – Banking	1.369328%	United States
Visa, Inc.	Payments & Financial Services	1.052594%	United States
UnitedHealth Group, Inc.	Healthcare Services & Insurance	0.987907%	United States
Exxon Mobil Corp.	Energy – Oil & Gas	0.974385%	United States

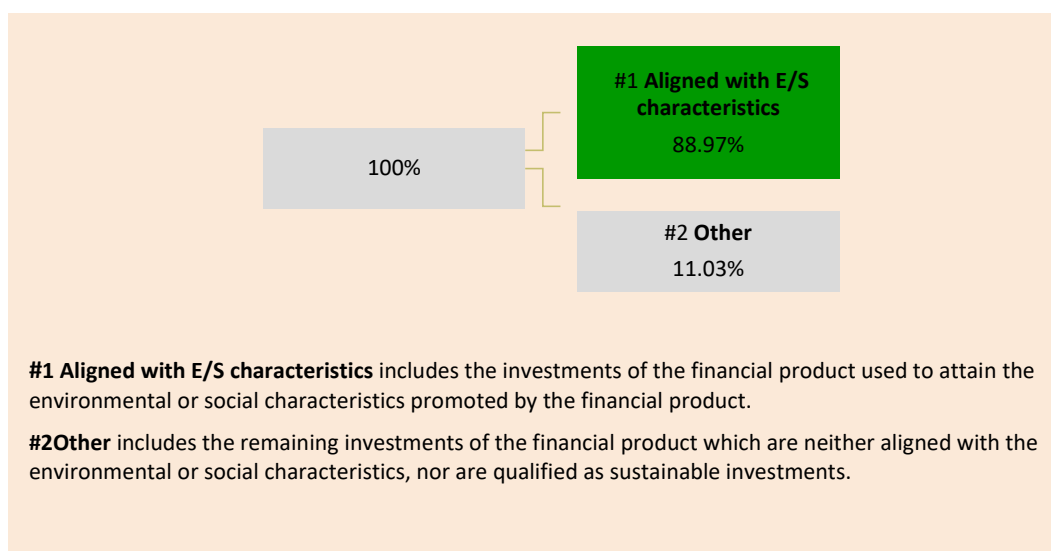
The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 88.97% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents not held for investment purposes) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

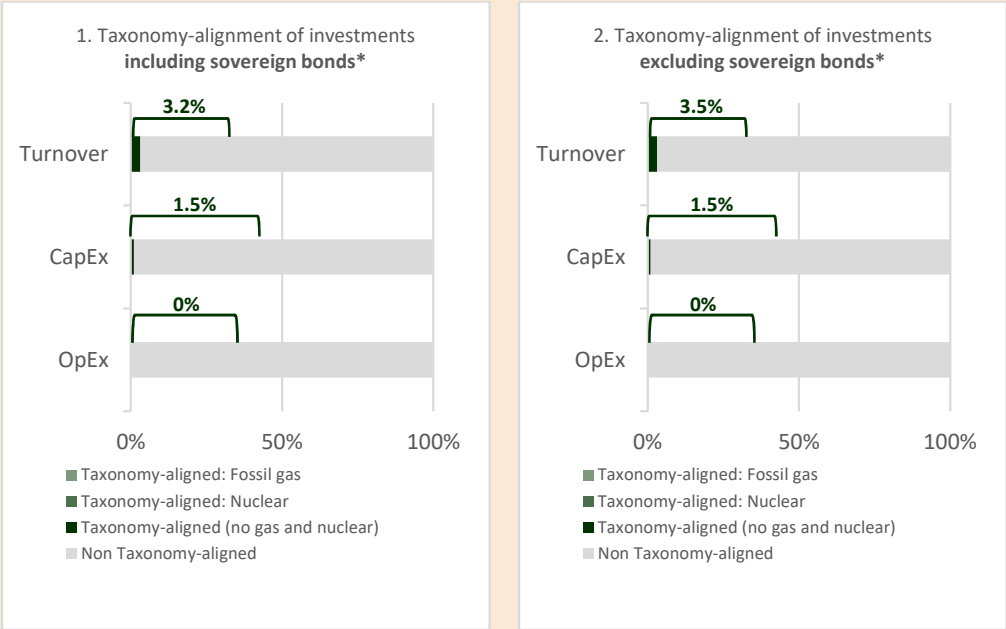
Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes:

☐ In fossil gas☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 2.8%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 11.03% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents) , for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index focuses on performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts and is comprised of equity, bond and cash components as detailed in the Index methodology. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

https://www.wisdomtree.eu/en-gb/-/media/eu-media_files/documents/1604/wisdomtree-index-methodology-217.pdf

How does the reference benchmark differ from a broad market index?

The Index is designed to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas

exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 20.7%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree UK Quality Dividend Growth UCITS ETF
Legal entity identifier: 213800ZZ65PK3PFOMK34

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy It made sustainable investments with a social objective: ____%	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective X It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree UK Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree UK Quality Dividend Growth Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 96.64% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies)..

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Compass Group PLC	Hospitality & Catering Services	6.154703057	United Kingdom
RELX PLC	Information & Analytics Services	5.902736585	United Kingdom
Diageo PLC	Beverages – Alcoholic	5.894514652	United Kingdom
3i Group PLC	Investment Management & Private Equity	5.624756065	United Kingdom
GSK PLC	Pharmaceuticals & Biotechnology	4.960523446	United Kingdom
AstraZeneca PLC	Pharmaceuticals &	4.347917202	United Kingdom
Admiral Group PLC	Insurance & Financial Services	4.258410198	United Kingdom
B&M European Value Retail SA	Retail – Discount & Value Stores	4.116728072	Luxembourg
Experian PLC	Financial Services – Credit	4.10476957	Ireland
Coca-Cola HBC AG	Beverages – Non-Alcoholic	4.085275416	Switzerland
Sage Group PLC	Software & IT Services	4.032771277	United Kingdom
Ashtead Group PLC	Industrial Equipment Rental	3.619931377	United Kingdom
Next PLC	Retail – Apparel & Fashion	3.37065353	United Kingdom
Centrica PLC	Energy – Utilities & Gas Distribution	3.309833918	United Kingdom
InterContinental Hotels Group PLC	Hospitality & Hotels	2.404313615	United Kingdom

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

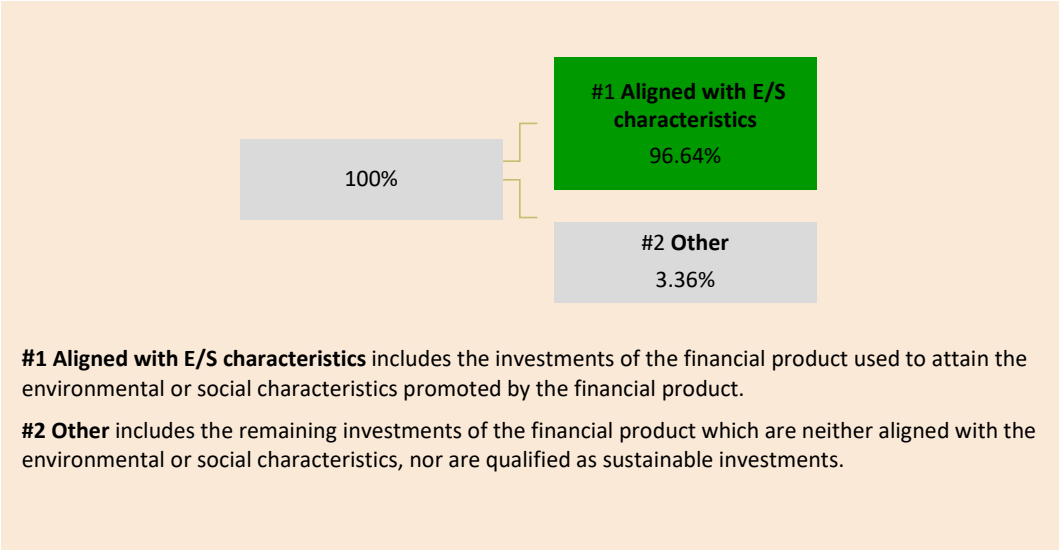
What was the asset allocation?

Asset allocation
describes the share of investments in specific assets.

The Fund invested substantially all of its assets in the constituents of the Index. 96.64% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund.. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with enviromental and social objectives promoted by the Fund.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

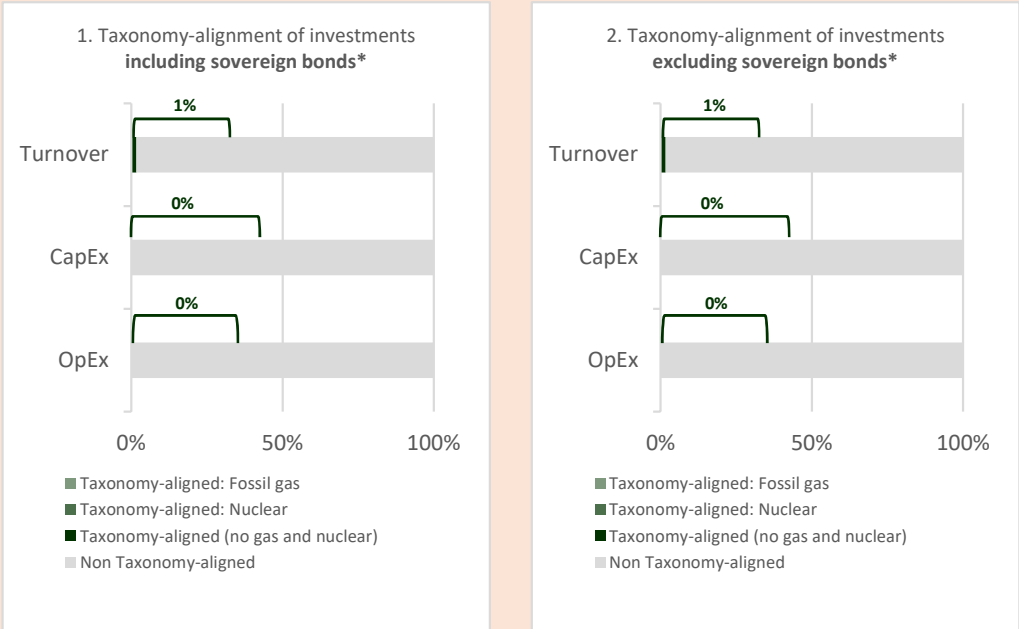
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 3.36% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a composite risk score ("CRS"). The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company being classified as a UK company and listing its shares on the London Stock Exchange, (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in dividend-paying UK companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a revenue exposure and CRS and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 17.5%, the Index performed 7.0%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Megatrends UCITS ETF
213800XEA2UB3UC4GI77

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

☒ ☒ ☐ Yes ☐ It made sustainable investments with an environmental objective: ____% ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ It made sustainable investments with a social objective: ____%	☒ ☐ ☒ No ☐ It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy ☐ with a social objective ☒ It promoted E/S characteristics, but did not make any sustainable investments



The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Megatrends UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Global Megatrends Equity Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 94.80% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the

Portfolio). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD	0.00%

	Guidelines for Multinational Enterprises and their underlying conventions.	

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2023)	Performance (as at 31 December 2024)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

● What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

● How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?



Not applicable as the Fund has not committed to make sustainable investments.

— — How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

— — Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of SFDR (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
MicroStrategy, Inc.	Business Intelligence & Bitcoin Holdings	1.970971691	United States
Robinhood Markets, Inc.	Financial Technology (Fintech) – Trading & Brokerage	1.808555636	United States
Broadcom, Inc.	Semiconductors & Infrastructure Technology	1.709877219	United States
Coinbase Global, Inc.	Cryptocurrency Exchange & Blockchain Services	1.684837693	United States
Packaging Corp. of America	Packaging & Containers	1.632044842	United States
Taiwan Semiconductor Manufacturing Co. Ltd.	Semiconductors	1.469035321	Taiwan
NVIDIA Corp.	Semiconductors & AI	1.453152697	United States
International Paper Co.	Paper & Forest Products	1.422264064	United States
Hut 8 Corp.	Cryptocurrency Mining	1.38668138	United States
ASML Holding NV	Semiconductors & Lithography Equipment	1.043175516	Netherlands
Block, Inc.	Financial Technology (Fintech) – Payments & Blockchain	0.988385451	United States

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

PayPal Holdings, Inc.	Financial Technology (Fintech) – Payments	0.97334273	United States
Cipher Mining, Inc.	Cryptocurrency Mining	0.968953431	United States
Applied Digital Corp	Cloud Computing & AI Infrastructure	0.952682563	United States
QUALCOMM, Inc.	Semiconductors & Telecommunications	0.897837498	United States

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

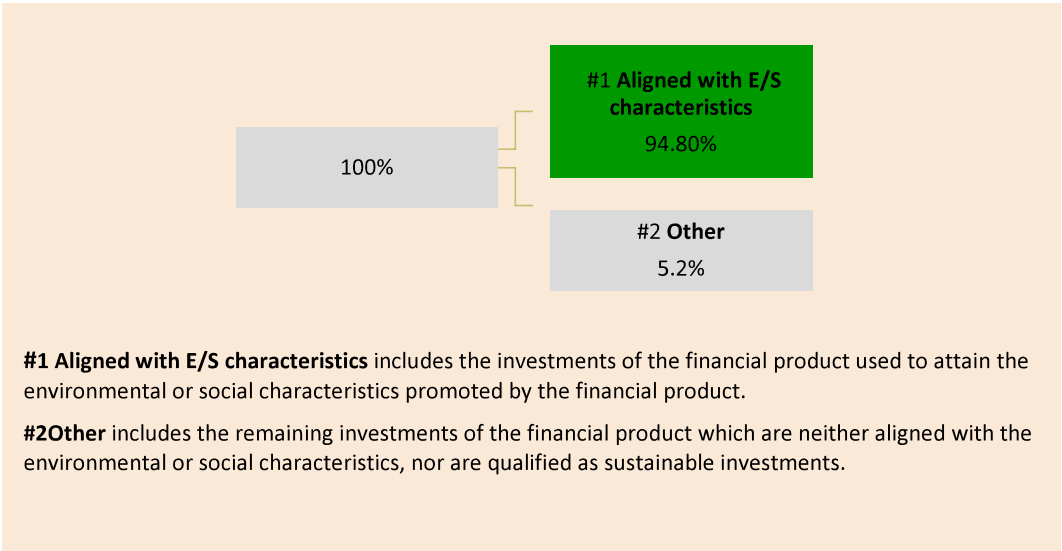
Asset allocation describes the share of investments in specific assets.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 94.80% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are

activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

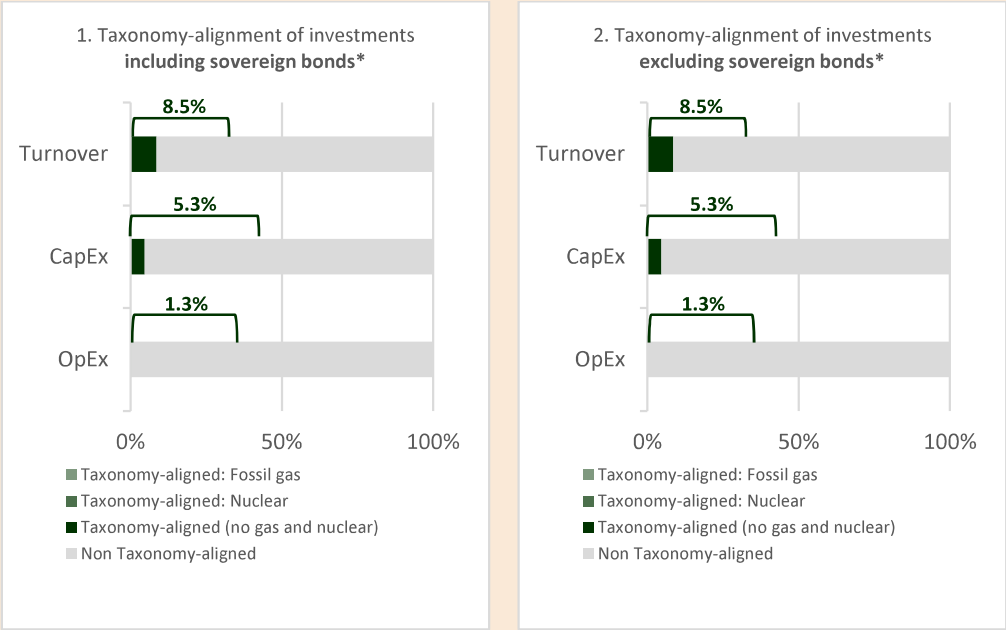
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

☐ Yes:

☐ In fossil gas☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 6.6%

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2023, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 5.2% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of global listed companies involved in investment themes across global megatrends which include social, demographic, technological, environmental or geological shifts (“Global Megatrends”). The Global Megatrends are represented by sub-investment themes, which include but are not limited to artificial intelligence, decarbonisation, sustainable energy production, global logistics and diversity, equality, and inclusion. The list of sub-investment themes covered by the Index is detailed in the methodology of the Index.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

● **How does the reference benchmark differ from a broad market index?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Index was designed track the performance of companies involved in investment themes across Global Megatrends as described above. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

- ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of companies involved in investment themes across Global Megatrends. The Index also excluded companies based on specified ESG criteria.

- ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

- ***How did this financial product perform compared with the broad market index?***

The Index was designed by WisdomTree and is designed to track the performance of companies in investment themes across Global Megatrends and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 17.5%, the Index performed 3.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF Legal entity identifier: 2138007GEG43OBGHNF05

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
Yes	No No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy It made sustainable investments with a social objective: ____%	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective X It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF (the **Fund**) promoted the environmental objective of reduction in carbon emissions generated, primarily by investing in companies involved in the energy transition metals value-chain (**ETMVC**). Reduction in carbon emissions is necessary to combat the impact of climate change. ETMVC includes the exploration and processing of metals which are used in technologies and solutions associated with energy transition themes such as electric vehicles, transmission, charging, energy storage, solar, wind, and hydrogen. Development of such products and services supports goals to action climate change and ensuring access to affordable, reliable sustainable and modern energy for all.

The Fund additionally promoted the specific environmental characteristic of climate action by excluding companies significantly involved in the high green house gas emitting sector of thermal coal and unconventional oil and gas exploration/production and the social characteristics of good health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco and small arms sectors, companies involved in controversial weapons as well as companies having severe or high controversy ratings and which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Energy Transition Metals and Rare Earths Miners Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 92.09% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNCG principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as	0.00%

	the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	

...and compared to previous periods?

The Fund launched on 9 April 2024. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Sociedad Quimica y Minera de Chile SA	Chemicals & Lithium Production	4.023944752	Chile
Arcadium Lithium PLC	Lithium & Battery Materials	3.974668893	United States
Anglo American PLC	Mining & Metals	3.828469863	United
Ecolab, Inc.	Specialty Chemicals & Water Treatment	3.504011945	United States

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Asset allocation
describes the share of investments in specific assets.

IGO Ltd.	Mining & Battery Materials	3.486553709	Australia
Mitsubishi Materials	Industrial Materials & Mining	3.416831382	Japan
MP Materials Corp.	Rare Earth Minerals	3.254760157	United States
Norsk Hydro ASA	Aluminium & Industrial Metals	3.12064874	Norway
Lynas Rare Earths Ltd.	Rare Earth Minerals	3.094939195	Australia
Aneka Tambang Tbk.	Mining & Precious Metals	2.944329259	Indonesia
Northam Platinum	Platinum Group Metals	2.923883815	South Africa
Ecopro Co. Ltd.	Battery Materials & Chemicals	2.87239098	Republic of South Korea
Aurubis AG	Copper & Industrial Metals	2.700765608	Germany
Press Metal Aluminium Holdings Bhd.	Aluminium Production	2.54705375	Malaysia
Guangdong Dowstone Technology Co. Ltd.	Advanced Ceramics & Material	2.224893211	People's Republic of China

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

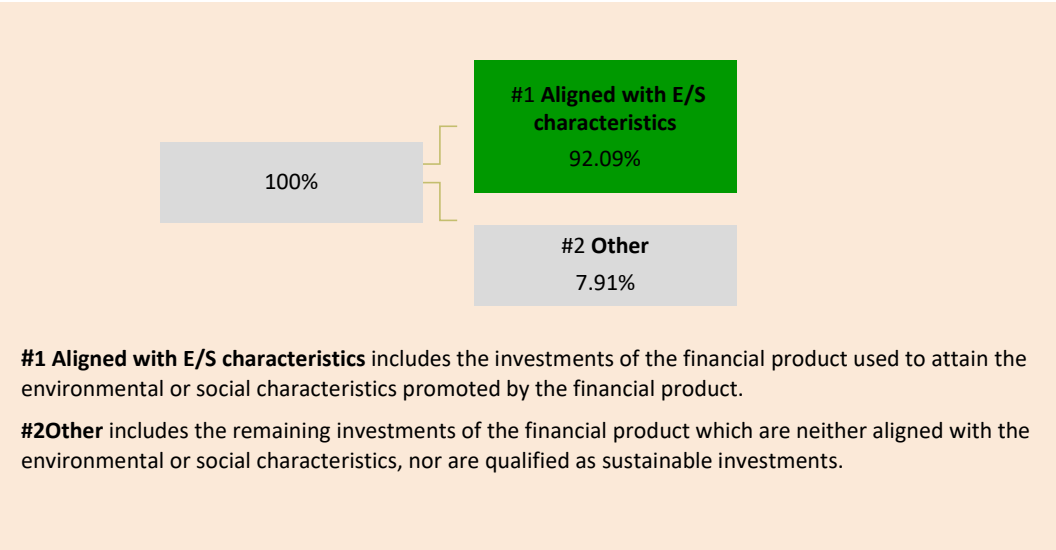
To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 92.09% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.

 **To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?**

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes:

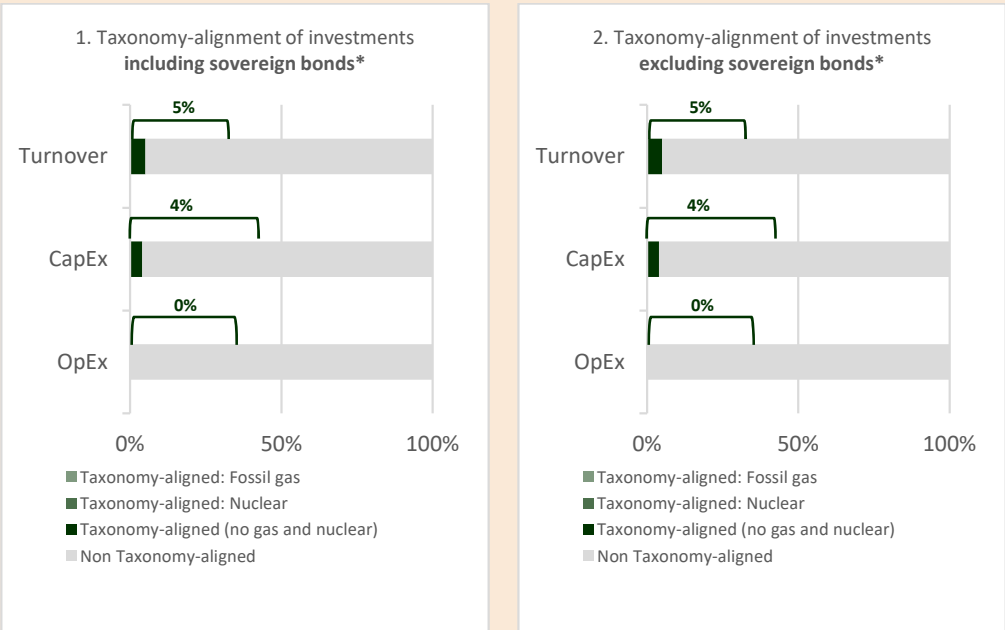
In fossil gas

In nuclear energy

No

X

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 5%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

As the Fund launched on 9 April 2024, there is no previous reporting period for the Fund.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024 7.91% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

The attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UN GC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of provide exposure to companies which derive revenue, operating profit, own assets or invest capital expenditures in ETMVC related businesses.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was designed track the performance of performance of companies primarily involved in ETMVC technologies and solutions. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. In addition, each company from the ETMVC universe was assessed based on a greenhouse gas (GHG) intensity. Based on this, companies that fell within the bottom 5% based on their GHG intensity were excluded from the Index. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Index was identify companies involved in ETMVC technologies and solutions by WisdomTree in collaboration with third-party specialists in ETMVC. A scoring process helps identify parts of the value-chain that deserve a higher weight and then individual companies are also scored on the basis of their exposure to the ETMVC. The Index also excluded companies based on specified ESG criteria desribed further above and in the Index methodology.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was designed by WisdomTree in collaboration with third-party specialists in ETMVC to track the performance of companies primarily involved in ETMVC technologies and solutions, in addition, takes into account ESG considerations and applies relevant exclusions.

As the Fund launched on 9 April 2024, there is no previous reporting period for the Fund to provide a comparison to a broad market index.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Quality Growth UCITS ETF
Legal entity identifier: 213800X4NZ6QOQJWH413

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
Yes	No
It made sustainable investments with an environmental objective: ____% in economic activities that qualify as environmentally sustainable under the EU Taxonomy in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy It made sustainable investments with a social objective: ____%	It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy with a social objective X It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Quality Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Quality Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.34% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

As the Fund launched on 23 April 2024, there is no previous reporting period for the Fund.



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.

— *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:*

Not applicable.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Apple, Inc.	Consumer Electronics	14.56943458	United States
NVIDIA Corp.	Semiconductors & AI	12.32779703	United States
Microsoft Corp.	Software & Cloud Computing	11.92487078	United States

Alphabet, Inc. Class A	Internet Services & AI	8.848602925	United States
Amazon.com, Inc.	E-Commerce & Cloud Computing	8.662723855	United States
Meta Platforms, Inc.	Social Media & AI	5.450749628	United States
Tesla, Inc.	Automotive & Energy	4.927097725	United States
Broadcom, Inc.	Semiconductors	4.055133153	United States
Eli Lilly & Co.	Pharmaceuticals	2.769570646	United States
Visa, Inc.	Payments & Financial Services	2.478098781	United States
Mastercard, Inc.	Payments & Financial Services	1.944879686	United States
Netflix, Inc.	Streaming & Media	1.45040376	United States
Blackstone, Inc.	Investment Management	0.848238153	United States
ServiceNow, Inc.	Enterprise Software & Cloud Computing	0.802364737	United States
Adobe, Inc.	Digital Media & Creative Software	0.74380086	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

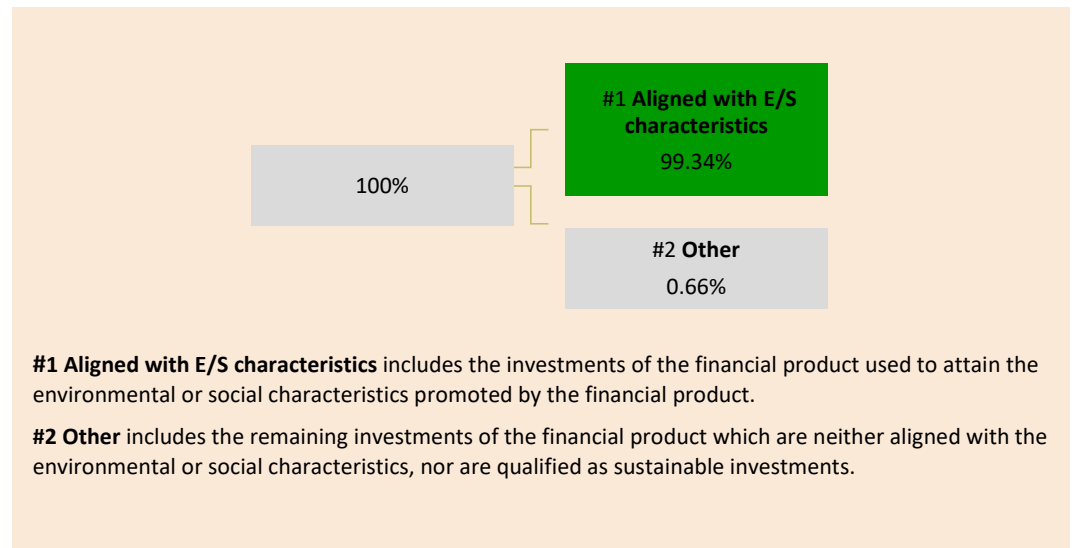
What was the asset allocation?

- The Fund invested substantially all of its assets in the constituents of the Index. 99.34% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

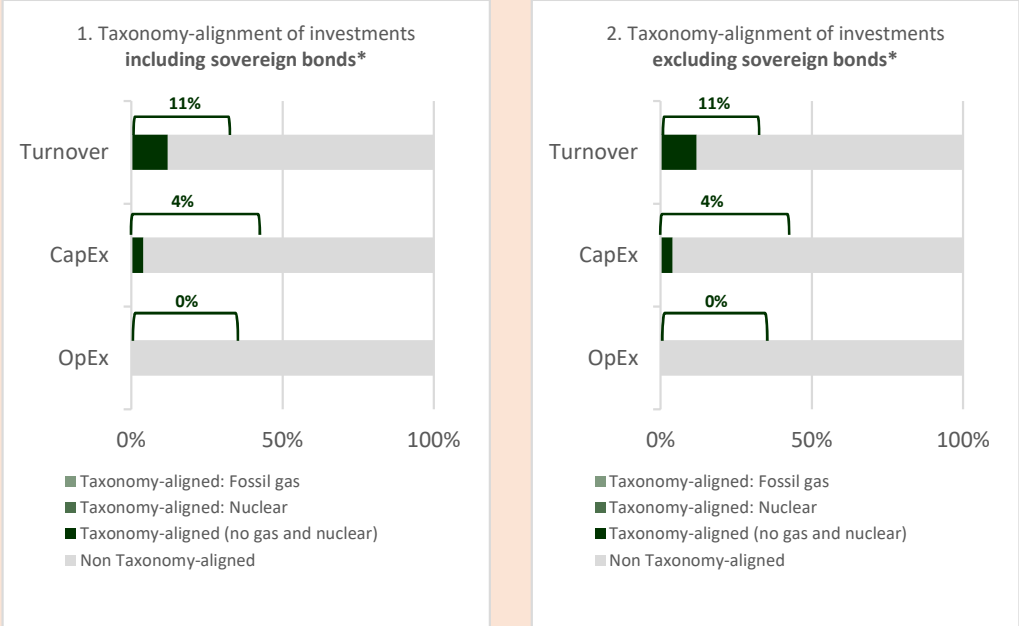
Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 12%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 0.66% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of mid and large-cap US companies with quality and growth characteristics, which are ranked based on (i) medium-term estimated earnings growth, EBITDA (earnings before interest, taxes, depreciation, and amortisation) growth, and sales growth and (ii) historical three-year average return on equity and return on assets. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) have a median daily dollar volume of at least \$1,000,000 for the three months

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

preceding the screening date; and (iii) meet other criteria as detailed in the Index methodology. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Fund invested in mid and large-cap US companies with quality and growth characteristics, which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of mid and large-cap US companies with quality and growth characteristics, which are eligible for inclusion in the Index.

As the Fund launched on 23 April 2024, there is no previous reporting period for the Fund to provide a comparison to a broad market index.

During the reporting period, the Fund used a variety of indicators to measure the sustainable investment objective. The indicators and corresponding metrics are set out in detail below:

Indicator	Metric	Performance (as at 31 December 2024)
Exposure to business activities that aim to positively contribute to achieving the SDGs.	Percentage of a company's revenues associated with a positive contribution to the SDGs.	38.33%
Exposure to business activities aligned with the EU Taxonomy	Percentage of a company's revenues and/or capital expenditures aligned with the EU Taxonomy.	22.09% (Revenue); 7% (CapEx)
Exposure to companies having SBTi-approved carbon reduction targets	Percentage of companies that have SBTi-approved carbon reduction targets.	61.87%
Carbon Emission Trend Score	Percentage change in a company's operational emissions measured over a 3-year cycle.	-25.2%
Exposure to companies having positive gender equality practices	Average ratio of female to male board members, expressed as a percentage of all board members.	36.18%
Exposure to companies having best-in-class Environmental and Social Risk Profiles	Weighted-average, industry-adjusted ESG Score percentile within ESG data provider's covered universe	15

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

The Fund launched on 11 June 2024. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (DNSH) criteria under article 2(17) of Regulation 2019/2088 (SFDR). The DNSH assessment was carried out as part of the screening and selection criteria implemented by the Index methodology described further below.

1. As part of the selection and weighing process applied by the Index, each company from the universe was assessed by the ESG data provider based on its carbon footprint, greenhouse gas (GHG) intensity, non-renewable energy production, hazardous waste, and board gender diversity. As described in the Index methodology, companies that fell within the bottom 5% based on any of the above factors were excluded from the investment universe.
2. The Index excluded companies from the universe that had a low corporate governance score based on the Fund's ESG data provider's Corporate Governance Research (CGR).

CGR evaluates the governance structures, practices and behaviour of companies. In addition, companies from developed markets having no female representation on the corporate board and companies having severe or high controversy ratings with a negative outlook were excluded from the investment universe.

3. In addition to the above, the Index excluded investment in companies significantly involved in the high GHG emitting sector of thermal coal activity, oil and gas exploration, production, refining, transportation and/or storage and unconventional oil and gas production as well as companies having significant involvement in tobacco, controversial weapons and small arms sectors in line with the Index methodology. In addition, the Index excluded companies that violated environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UNGCPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

The selection, screening and exclusionary criteria described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. Companies that do not meet thresholds linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe.

This approach took account of the following PAI Indicators of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Carbon Footprint (**Table 2 PAI Indicator 2**)
2. GHG Intensity (**Table 1 PAI Indicator 3**)
3. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
4. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)
5. Hazardous Waste Ratio (**Table 1 PAI Indicator 9**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 10**)
2. Board Gender Diversity (**Table 1 PAI Indicator 13**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the Fund's ESG data provider's GSS assessment. Companies that violated commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI Indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and dataset received from the the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is at 31 December 2024.

Largest investments	Sector	% Assets	Country
Apple, Inc.	Consumer Electronics	5.159189224	United States
Tesla, Inc.	Automotive & Energy	5.005432655	United States
NVIDIA Corp.	Semiconductors & AI	4.556202329	United States
Microsoft Corp.	Software & Cloud Computing	3.861533906	United States
Cisco Systems, Inc.	Networking & Telecommunications	2.5419156	United States
International Business Machines Corp.	IT Services & Consulting	2.466137671	United States
Merck & Co., Inc.	Pharmaceuticals	2.380434304	United States
Johnson & Johnson	Pharmaceuticals & Healthcare	2.377877041	United States

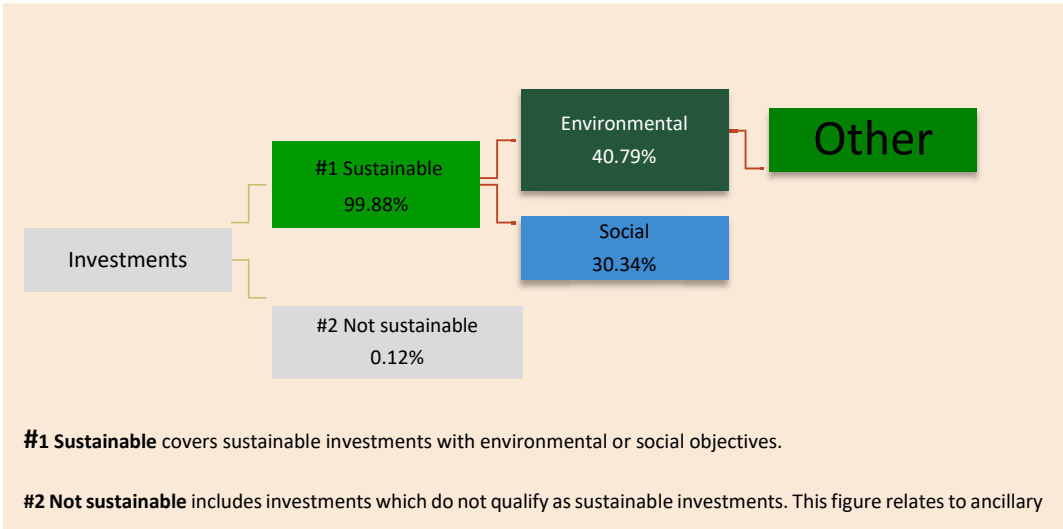
Brookfield Corp.	Investment Management & Real Estate	2.334917891	Canada
Deere & Co.	Agricultural Equipment	2.328595273	United States
Schneider Electric SE	Electrical Equipment & Energy Solutions	2.162091106	France
Pfizer, Inc.	Pharmaceuticals	2.150848583	United States
Danaher Corp.	Life Sciences & Pharmaceuticals	2.119637432	United States
Novartis AG	Pharmaceuticals	2.109238836	Switzerland
Analog Devices, Inc.	Semiconductors	2.08173387	United States

What was the proportion of sustainability-related investments?

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.88 % of the Fund’s assets aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund’s ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

99.88% of the investments made by the Fund qualified as sustainable investments with an enviromental objective under article 2(17) of SFDR.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and sustainable investment objective of the Fund. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

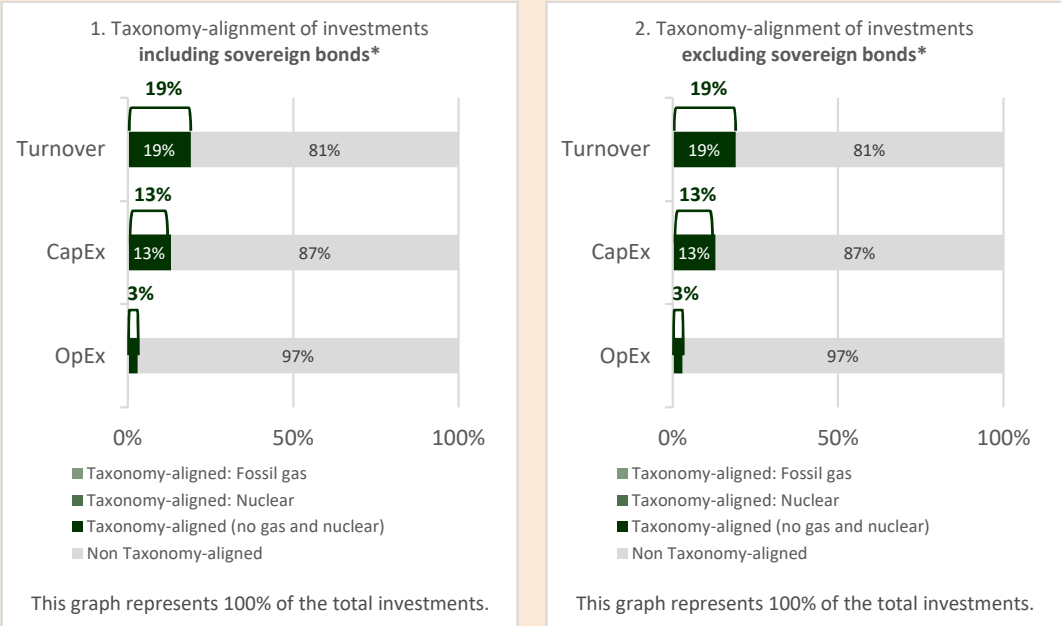
● Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities? During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental share of investments made in enabling activities was 15.2% The share of investments made in transitional activities was 0%.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

● **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

As the Fund launched on 11 June 2024, there is no previous reporting period for the Fund.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

40.79% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

30.34% of the Fund's investments were sustainable investments that contributed to a social objective.



What investments were included under “not sustainable”, what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 0.12% of the Funds investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or assets not covered by the Fund's ESG data provider . At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets



What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR and EU Taxonomy. Companies from developed markets were selected for investment based on their contribution to social/and/or environmental objectives. Where companies met certain thresholds relating to unsustainable activities described above or did not meet specific environmental, social or governance criteria set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

How did this financial product perform compared to the reference sustainable benchmark?

The Index was constructed from the the broad based market cap-weighted parent index, the Solactive GBS Developed Markets Large & Mid Cap USD Index (the “**Parent Index**”) and was designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index tracked the performance of global companies from developed markets that showcased a high proportion of revenues aligned with contributing towards the SDGs, a high proportion of revenues aligned with the EU Taxonomy, SBTi-approved carbon reduction targets, best-in-class gender equality metrics, and best-in-class environmental and social risk metrics. Further information on the methodology used for the calculation of the Index can be found here:

https://solactive.com/downloads/Guideline_Solactive_WisdomTree_Sustainable_Equity_Index.pdf



● **How did the reference benchmark differ from a broad market index?**

The Index was maintained and published by international index supplier Solactive AG and was developed to track the performance of companies from developed markets that derived a high

proportion of revenues that contribute towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality metrics, environmental and/or social risk metrics.

The Index is constructed from the broad-based market cap-weighted Parent Index and has a methodology that includes the selection and screening process described above which takes ESG considerations into account. Companies that were non-compliant with commonly accepted international norms and standards, such as UNGCP, UNGPs, and OECD Guidelines for Multinational Enterprises, and their underlying conventions are excluded based on the GSS assessment. The Index methodology also excluded companies engaged in specific activities, such as involvement in controversial weapons, tobacco, thermal coal activities, oil and gas exploration/production, and small arms as well as companies having severe or high controversy ratings with a negative outlook or poor corporate governance scores as described in more detail in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?***

The Index tracked the performance of companies that derived a high proportion of revenues that contributed towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality metrics, environmental and/or social risk metrics. The Index also excluded companies based on specified ESG criteria further described above.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

The Index was developed in order to track the performance of companies from developed markets that positively contributed to social and/or environmental objectives as described above and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period world equities increased by 17.5%, the Index performed 12.8%.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund’s ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The Fund launched on 12 November 2024. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Apple, Inc.	Consumer Electronics	5.07900%	United States
NVIDIA Corp.	Semiconductors & AI	4.41262%	United States
Microsoft Corp.	Software & Cloud Computing	3.99301%	United States
Amazon.com, Inc.	E-Commerce & Cloud Computing	3.00866%	United States
Alphabet, Inc. Class A	Internet Services & AI	2.81121%	United States
Meta Platforms, Inc.	Social Media & AI	1.78552%	United States
Tesla, Inc.	Automotive & Energy	1.54486%	United States
Broadcom, Inc.	Semiconductors	1.50603%	United States
Berkshire Hathaway, Inc.	Investment & Conglomerate	1.43954%	United States
Eli Lilly & Co.	Pharmaceuticals	1.17014%	United States
JPMorgan Chase & Co.	Banking & Financial Services	1.03378%	United States
Walmart, Inc.	Retail	1.03036%	United States

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2024.

Visa, Inc.	Payments & Financial Services	0.80409%	United States
Mastercard, Inc.	Payments & Financial Services	0.75063%	United States

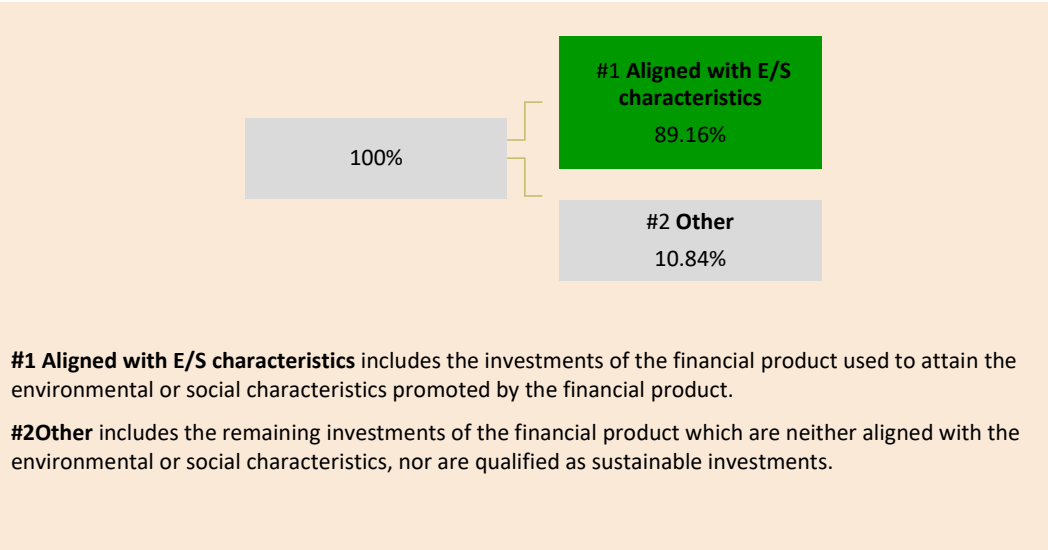


What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 89.16% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents not held for investment purposes) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2024.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Yes:

In fossil gas

In nuclear energy

X

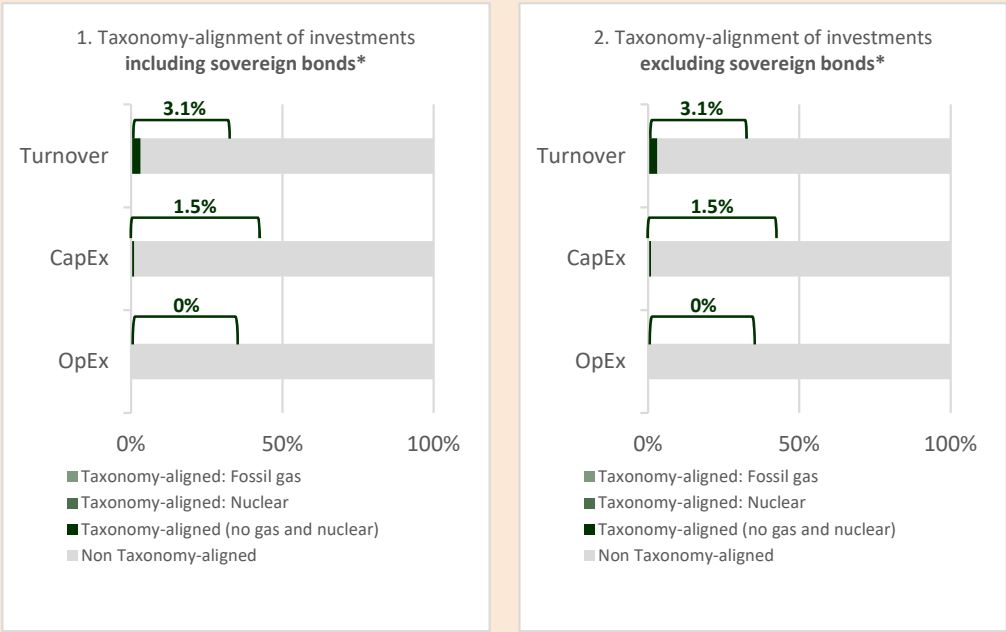
No

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 2.8%

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable. The Fund launched on 12 November 2024. As such, there is no previous reporting period for the Fund under SFDR.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2024, 10.84% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index focuses on performance of a portfolio of large-capitalization global equity securities and global government bond futures contracts and is comprised of equity, bond and cash components as detailed in the Index methodology. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

https://www.wisdomtree.eu/en-gb/-/media/eu-media_files/documents/1604/wisdomtree-index-methodology-217.pdf

How does the reference benchmark differ from a broad market index?

The Index is designed to track the performance of a portfolio of large-capitalization global equity securities and global government bond contracts. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index tracked the performance of a portfolio of large-capitalization global equity securities and global government bond futures contracts. The Index also excluded companies based on specified ESG criteria.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to track the performance of a portfolio of large-capitalization global equity securities and global government bond futures contracts and, in addition, takes into account ESG considerations and applies relevant exclusions.

As the Fund launched on 12 November 2024, there is no previous reporting period for the Fund to provide a comparison to a broad market index.