

**WisdomTree Trust**  
**UK Reporting Fund Status**  
**Reporting period: 1 April 2024 - 31 March 2025**

| ISIN         | Fund Name  | Share Class Type       | Bond Fund ? | Share Class Currency | UK reportable income for the year<br>(A) | Number of shares outstanding as of 31/03/2025<br>(B) | Reportable income per share<br>(C = A / B) | Cash distributions per share in relation to the reporting period<br>(in share class currency - see notes) |                    |                    |                    |                    | Total<br>(D) | Excess reportable income (ERI)<br>(Inflow date: 30/09/2025)<br>(C - D) | Equalisation per new unit<br>(average basis),<br>contained in reportable income |
|--------------|--|------------------------|-------------|----------------------|--|--|--|---|--------------------|--------------------|--------------------|--------------------|--------------|--|---|
|              |  |                        |             |                      |  |  |  | Ex Date 25/06/2024  | Ex Date 25/09/2024 | Ex Date 26/12/2024 | Ex Date 31/12/2024 | Ex Date 26/03/2025 |              |  |   |
| US97717W3152 | WisdomTree Emerging Markets High Dividend Fund     | Quarterly Distributing | No          | USD                  | 162,180,618                              | 66,600,000   | 2.43514                                    | 0.63500   | 1.06000            | 0.19986            |                    | 0.42000            | 2.31486      | 0.12028  | 0.00000   |
| US97717W2816 | WisdomTree Emerging Markets SmallCap Dividend Fund | Quarterly Distributing | No          | USD                  | 75,895,846                               | 32,000,000   | 2.37175                                    | 0.68000   | 0.60500            | 0.30962            |                    | 0.07500            | 1.66962      | 0.70213  | 0.00000   |
| US97717X7012 | WisdomTree Europe Hedged Equity Fund               | Quarterly Distributing | No          | USD                  | 45,050,921                               | 35,450,000   | 1.27083                                    | 1.13500   | 0.04000            | 0.24124            | 0.01786            |                    | 1.43410      | 0.00000  | 0.00000   |
| US97717W4226 | WisdomTree India Earnings Fund                     | Quarterly Distributing | No          | USD                  | 22,640,959                               | 69,800,000   | 0.32437                                    |   |                    | 0.12059            |                    |                    | 0.12059      | 0.20378  | 0.00000   |
| US97717W8516 | WisdomTree Japan Hedged Equity Fund                | Quarterly Distributing | No          | USD                  | 83,575,894                               | 31,200,000   | 2.67871                                    | 0.51814   | 0.13500            | 2.88329            |                    |                    | 3.53643      | 0.00000  | 0.00000   |
| US97717W5215 | WisdomTree Japan Hedged SmallCap Equity Fund       | Quarterly Distributing | No          | USD                  | 2,082,259                                | 2,200,000  | 0.94648                                    | 0.09910   | 0.01500            | 1.02470            |                    |                    | 1.13880      | 0.00000  | 0.00000   |

## Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds of WisdomTree Trust (the "Fund") as at **31 March 2025**.

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

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

A fund marked with 'Yes' in the column 'Bond Fund ?' is a fund which holds more than 60% by market value of its investments in "qualifying investments" (as defined in section 494 of Corporation Tax Act 2009 ("CTA 2009"), broadly being investments which yield a return directly or indirectly in the form of interest). For such funds, distributions received by individual UK Shareholders from the Fund will be taxed as interest income. This will be treated as savings income for UK resident individuals and will be subject to UK income tax. Distributions received by corporate UK Shareholders will instead be subject to tax under the loan relationship rules (contained in Chapters 5 and 6 of the CTA 2009), on a fair value accounting basis, and will be subject to UK corporation tax.

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

The 'Excess reportable income' (ERI) is deemed to arise on **30 September 2025** (being the fund distribution date). The sub-funds operate full equalisation arrangements.

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

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

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

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