

WISDOMTREE ISSUER ICAV

ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

WisdomTree Issuer ICAV

Annual Report

For the financial year ended 31 December 2021

TABLE OF CONTENTS

Directors and Other Information	3
Directors' Report	5
Investment Managers' Reports	24
Irish Life Investment Managers Limited	24
Assenagon Asset Management S.A.	38
Depository's Report	44
Independent Auditor's Report	45
Statement of Comprehensive Income	53
Statement of Financial Position	61
Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares	69
Statement of Cash Flows	77
Notes to the Financial Statements	85
Schedule of Investments	
WisdomTree US Equity Income UCITS ETF	191
WisdomTree Europe Equity Income UCITS ETF	203
WisdomTree Europe SmallCap Dividend UCITS ETF	218
WisdomTree Emerging Markets Equity Income UCITS ETF	235
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	261
WisdomTree Japan Equity UCITS ETF	306
WisdomTree Europe Equity UCITS ETF	321
WisdomTree UK Equity Income UCITS ETF	329
WisdomTree Enhanced Commodity UCITS ETF	333
WisdomTree US Quality Dividend Growth UCITS ETF	335
WisdomTree Global Quality Dividend Growth UCITS ETF	346
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	373
WisdomTree AT1 CoCo Bond UCITS ETF	380
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	385
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	394
WisdomTree Artificial Intelligence UCITS ETF	401
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	405
WisdomTree Cloud Computing UCITS ETF	406
WisdomTree Battery Solutions UCITS ETF	409
WisdomTree Cybersecurity UCITS ETF	416
WisdomTree European Union Bond UCITS ETF	418
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	419
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF	421
WisdomTree Broad Commodities UCITS ETF	448
WisdomTree BioRevolution UCITS ETF	450
Summary of Significant Portfolio Changes (Unaudited)	455
Appendix I – Remuneration Policy (Unaudited)	509
Appendix II – Securities Financing Transactions (Unaudited)	510

WisdomTree Issuer ICAV

Directors and Other Information

Directors*

Vincent Dodd (Ireland)**
Denise Kinsella (Ireland)** (resigned on 28 March 2022)
Amit Muni (US) (resigned on 6 May 2021)
Peter Ziemba (US) (Chairperson)
Bryan Governey (Ireland)
Alexis Marinof (Belgium)
Nadia Samuels (UK) (appointed on 18 February 2021 and resigned on 22 February 2022)
Anna-Marie King (Ireland)** (appointed on 1 December 2021)
Feargal Dempsey (Ireland)** (appointed on 19 January 2022)

Investment Managers***

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

Assenagon Asset Management SA
Aerogolf Center
1B Heienhaff
Senningerberg, 1736
Luxembourg

Administrator, Registrar and Transfer Agent

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

Depositary

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 SA
Aerogolf Center
1B Heienhaff
Senningerberg, 1736
Luxembourg

Registered Office

25-28 North Wall Quay
Dublin 1
Ireland

Promoter

WisdomTree Asset Management Inc.
245 Park Avenue
35th Floor
New York
NY 10167
United States

Secretary

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

Legal Advisers (as to Irish law)

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

Listing Sponsor

Davy
Davy House
49 Dawson Street
Dublin 2
Ireland

EU Marketing Agent

WisdomTree Ireland Limited
25-28 North Wall Quay
Dublin 1
Ireland

UK Facilities Agent and Marketing Agent

WisdomTree UK Limited
3 Lombard Street
London EC3V 9AA
United Kingdom
From 01 February 2021:
1 King William Street,
London, EC4N 7AF
United Kingdom

Auditors

Ernst & Young
Ernst & Young Building
Harcourt Centre
Harcourt Street
Dublin 2
Ireland

WisdomTree Issuer ICAV

Directors and Other Information (continued)

Manager

WisdomTree Management Limited
25-28 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 SA is the Investment Manager.

WisdomTree Issuer ICAV

Directors' Report For the financial year ended 31 December 2021

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year ("year") ended 31 December 2021 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 changed 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 6 May 2020 (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 2021, the ICAV comprised 25 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2020: 19 active sub-funds). 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 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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
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
JPY Acc ("DXJZ")	02 November 2015	JPY

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 UK Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP ("WUKD")	28 September 2015	GBP

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

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

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
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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("YLD")	02 July 2018	EUR
EUR Acc ("EYLD")	02 July 2018	EUR

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("GOVE")	02 July 2018	EUR
EUR Acc ("WGOV")	02 July 2018	EUR

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 European Union Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Acc ("EUBO")	15 February 2021	EUR

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

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

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened 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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

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)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree US Equity Income UCITS ETF - USD Acc (DHSA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc (DHSG)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc (DHSE)	November 9, 2016	N/A	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Europe Equity Income UCITS ETF - EUR (EEI)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF - EUR Acc (EEIA)	November 7, 2016	November 8, 2016	November 22, 2016	N/A	December 8, 2016
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR (DFE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc (DFEA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets Equity Income UCITS ETF - USD (DEM)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD (DGSE)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged (DXJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged Acc (DXJA)	May 20, 2015	March 15, 2017	N/A	N/A	N/A
WisdomTree Japan Equity UCITS ETF - GBP Hedged (DXJP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc (DXJD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc (DXJF)	November 4, 2015	N/A	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF - JPY Acc (DXJZ)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Europe Equity UCITS ETF - USD Hedged (HEDJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Europe Equity UCITS ETF - USD Hedged Acc (HEDK)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree Europe Equity UCITS ETF - GBP Hedged (HEDP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc (HEDD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - EUR Acc (HEDF)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree UK Equity Income UCITS ETF - GBP (WUKD)	October 7, 2015	October 8, 2015	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD (WCOG)	May 3, 2016	May 4, 2016	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD Acc (WCOA)	May 3, 2016	May 4, 2016	June 9, 2016	June 9, 2016	N/A
WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc (WCOM)	August 16, 2018	August 17, 2018	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc (WCOE)	August 16, 2018	N/A	August 17, 2018	August 17, 2018	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

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	December 16, 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD (DGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc (DGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (GGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc (GGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR (EGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc (EGRA)	July 4, 2016	July 5, 2016	July 14, 2016	July 14, 2016	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD (CCBO)	May 16, 2018	May 17, 2018	June 7, 2018	May 30, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc (COCB)	May 16, 2018	May 17, 2018	June 7, 2018	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged (CODO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged (COBO)	August 23, 2018	N/A	August 24, 2018	August 24, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged (COGO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR (YLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR Acc (EYLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR (GOVE)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR Acc (WGOV)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree Artificial Intelligence UCITS ETF - USD Acc (WTAI)	November 30, 2018	December 5, 2018	December 11, 2018	January 11, 2019	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD (USFR)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc (TFRN)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree Cloud Computing UCITS ETF - USD Acc (WCLD)	September 3, 2019	September 6, 2019	October 4, 2019	October 4, 2019	N/A
WisdomTree Battery Solutions UCITS ETF - USD Acc (VOLT)	February 26, 2020	March 2, 2020	March 4, 2020	March 4, 2020	N/A
WisdomTree Cybersecurity UCITS ETF - USD Acc (WCBR)	January 27, 2021	January 28, 2021	January 28, 2021	January 28, 2021	March 25, 2021
WisdomTree European Union Bond UCITS ETF - EUR Acc (EUBO)	February 2, 2021	N/A	February 18, 2021	February 18, 2021	N/A
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc (WXAG)	October 8, 2021	N/A	N/A	July 12, 2021	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

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 Acc (EXAG)	N/A	October 11, 2021	N/A	October 11, 2021	N/A
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc (XSOE)	N/A	August 23, 2021	August 23, 2021	August 23, 2021	N/A
WisdomTree Broad Commodities UCITS ETF - USD Acc (PCOM)	N/A	December 6, 2021	January 10, 2022	December 9, 2021	N/A
WisdomTree BioRevolution UCITS ETF - USD Acc (WDNA)	N/A	December 9, 2021	January 17, 2022	December 9, 2021	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

Euronext Dublin is the primary exchange where all “trade list” and exchanges are disclosed.

Investment policies and objectives

Each of the below indices are referred to as “benchmark” in relation to the report presented in the financial statements.

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 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 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 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 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).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

WisdomTree Europe Equity Income UCITS ETF (continued)

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 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 Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFEA).

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 High Dividend Index (formerly WisdomTree Emerging Markets Equity Income 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 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 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 USD Hedged Equity 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 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 Index (Index Bloomberg Code: WTIDJUHT, Sub-Fund Ticker Symbol: DXJZ).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

WisdomTree Japan Equity UCITS ETF (continued)

DXJD

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

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 USD Hedged Equity 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 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 Equity Index CHF Hedged ACC (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 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 USD Hedged Europe Equity Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDK).

WisdomTree UK Equity Income UCITS ETF

WUKD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Equity Income Index (Index Bloomberg Code: WTUKEBT, Sub-Fund Ticker symbol: WUKD).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

WisdomTree Enhanced Commodity UCITS ETF

WCOG

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

COMS

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

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 Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRW).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

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 EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

YLD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Aggregate Enhanced Yield Bond Index (Index Bloomberg Code: I33852EU, Sub-Fund Ticker Symbol: YLD).

EYLD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Aggregate Enhanced Yield Bond Index (Index Bloomberg Code: I33852EU, Sub-Fund Ticker Symbol: EYLD).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

GOVE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Treasury Enhanced Yield Bond Index (Index Bloomberg Code: I33855EU, Sub-Fund Ticker Symbol: GOVE).

WGOV

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Treasury Enhanced Yield Bond Index (Index Bloomberg Code: I33855EU, Sub-Fund Ticker Symbol: WGOV).

WisdomTree Artificial Intelligence UCITS ETF

WTAI

The Share Class seeks to track NASDAQ CTA Artificial Intelligence Index (Index Bloomberg Code: NQAIT, Sub-Fund Ticker Symbol: WTAI).

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 net dividend performance, before fees and expenses, of the WisdomTree Team8 Cybersecurity Index (Index Bloomberg Code: WTCBRN, Sub-Fund Ticker Symbol: WCBR).

WisdomTree European Union Bond UCITS ETF

EUBO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx EUR European Union Bond Index (Index Bloomberg Code: BL09HR9, Sub-Fund Ticker Symbol: EUBO).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Investment policies and objectives (continued)

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 ESG Screened UCITS ETF

XSOE

The Share Class seeks to track the investment results of emerging market companies that are not state-owned enterprises (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 BioRevolution UCITS ETF

WDNA

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

Results and activities

The results of operations are detailed in the Statement of Comprehensive Income and Statement of Changes in Net Assets. A detailed review of the ICAV's activities and future developments is contained in the Investment Managers' Reports on pages 24 to 43.

Directors

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

Vincent Dodd (Ireland)*

Denise Kinsella (Ireland)* (resigned on 28 March 2022)

Amit Muni (US) (resigned on 6 May 2021)

Peter Ziembra (US) (Chairperson)

Bryan Governey (Ireland)

Alexis Marinof (UK)

Nadia Samuels (UK) (appointed on 18 February 2021 and resigned on 22 February 2022)

Anne-Marie King (Ireland)* (appointed on 1 December 2021)

Feargal Dempsey (Ireland)* (appointed on 19 January 2022)

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

All Directors are non-executive Directors.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

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. 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. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

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

The Directors who held office at 31 December 2021 held shares in various Sub-Funds with an approximate value of EUR 607,000. At 31 December 2021, Goodbody Secretarial Limited (the "Secretary") had no interests in the share capital or debentures of the ICAV. At 31 December 2021, 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 year and Note 23 for distributions declared prior to the year end but paid subsequent to the 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.

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).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Connected persons (continued)

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 SA Irish Life Investment Managers Limited
Facilities agency and marketing services	WisdomTree UK Limited
Promoter and index provider	WisdomTree Asset Management Inc.
Management services	WisdomTree Management Limited
Investment management services	Assenagon Asset Management SA Irish Life Investment Managers Limited

Employees

The ICAV had no employees during the financial year ended 31 December 2021 and 31 December 2020.

Significant events during the financial year

See Note 22 in Notes to the Financial Statements.

Significant events after the financial year end

See Note 23 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.

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.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Corporate Governance Statement (continued)

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.

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.

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Corporate Governance Statement (continued)

Dealings with Shareholders (continued)

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 8 non-executive Directors of whom 4 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 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.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

Corporate Governance Statement (continued)

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.

Uncertainty regarding United Kingdom's exit from the EU

The United Kingdom ("U.K.") left the European Union ("EU") on 31 January 2020, referred to as Brexit, subject to transitional arrangements which ended on 31 December 2020. The transition period ended with arrangements in place between the U.K. and the Member States of the EU. Such an exit from the EU is unprecedented and the medium to long-term consequences for our business remain uncertain. Among other things, the U.K.'s departure from the EU could lead to instability, including volatility, in the foreign exchange markets. Deteriorating business, consumer or investor confidence could lead to (i) reduced levels of business activity, (ii) higher levels of default rates and impairment and (iii) mark to market losses in trading portfolios resulting from changes in credit ratings, share prices and solvency of counterparties. This uncertainty also could impact the broader global economy, including by reducing investor confidence and driving volatility. No assurance can be given that such matters would not adversely affect the market value and/or the liquidity of the securities of the Sub-Funds in the secondary market and/or the ability of the Sub-Funds to satisfy its obligations.

Conflict in Ukraine

On 24 February 2022, Russia engaged in military actions in the sovereign territory of Ukraine. The directors and the ICAV's delegates are closely monitoring developments that may impact financial markets including sanctions, actions by governments and developments of the crisis, as well as the impact on the Sub-Funds.

COVID-19

Global financial markets experienced a significant decline at the onset of the COVID-19 pandemic. While the markets have since recovered, the ultimate duration of the pandemic and its short-term and long-term impact on the global economy is unknown. Mutations in the virus and negative global economic consequences arising from the pandemic, among other factors, could have a future adverse impact on the global financial markets. Negative market reactions could negatively impact the Net Asset Values of the Sub-Funds.

The directors and the ICAV's delegates continue to monitor the advice and developments relating to COVID-19, which is fluid and rapidly changing. The WisdomTree group has, and continues to implement measures to maintain the ongoing safety and well-being of employees, whilst continuing to operate business as usual.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2021

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
- (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 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 2015 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 2021

Statement of Directors' Responsibilities (continued)

State Street Fund 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. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 9 years. Ernst & Young will continue in office in accordance with Section 125 (2) of the ICAV Act 2015.

On behalf of the Directors:

DocuSigned by:

0D4E3CDCE5BE482...

Anne-Marie King

Date: 5 April 2022

DocuSigned by:

483CB9A00F4444...

Feargal Dempsey

WisdomTree Issuer ICAV
Investment Manager's Report
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

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 2021. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided:

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHS	(5.75)	23.11	22.84	0.22	(0.29)	0.51	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag.
WisdomTree US Equity Income UCITS ETF - DHS A	(5.78)	23.11	22.84	0.22	(0.29)	0.51	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHSG	(7.91)	22.43	22.28	0.12	(0.35)	0.47	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag and the hedge impact.
WisdomTree US Equity Income UCITS ETF - DHSF	(7.19)	21.88	21.73	0.13	(0.35)	0.48	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag and the hedge impact.
WisdomTree Europe Equity Income UCITS ETF - EEI	(18.25)	18.90	18.89	(0.03)	(0.29)	0.26	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Europe Equity Income UCITS ETF - EEIA	(18.28)	18.86	18.89	(0.03)	(0.29)	0.26	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset 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 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	(4.63)	27.98	28.77	(0.62)	(0.38)	(0.24)	Underperformance is primarily driven by the negative impact of cash drag and to a lesser degree trading costs. This was somewhat offset by positive impacts from differences in tax treatment between the fund and the benchmark.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	(4.64)	27.97	28.77	(0.62)	(0.38)	(0.24)	Underperformance is primarily driven by the negative impact of cash drag and to a lesser degree trading costs. This was somewhat offset by positive impacts from differences in tax treatment between the fund and the benchmark.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	(6.80)	13.76	14.88	(1.01)	(0.46)	(0.55)	Underperformance is driven by differences in tax treatment between the fund and the benchmark, the impact of trading costs, the negative impact from cash drag and a negative impact from pricing differences.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	(6.83)	13.72	14.88	(1.02)	(0.46)	(0.56)	Underperformance is driven by differences in tax treatment between the fund and the benchmark, the impact of trading costs, the negative impact from cash drag and a negative impact from pricing differences.
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	4.87	14.37	15.97	(1.40)	(0.54)	(0.86)	Underperformance is driven by differences in tax treatment between the fund and the benchmark, the impact of trading costs and the negative impact from cash drag.
WisdomTree Japan Equity UCITS ETF - DXJ	2.82	18.04	18.44	(0.33)	(0.48)	0.15	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag.
WisdomTree Japan Equity UCITS ETF - DXJA	2.81	18.03	18.44	(0.35)	(0.48)	0.13	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF - DXJP	1.44	17.74	18.08	(0.28)	(0.45)	0.17	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag.
WisdomTree Japan Equity UCITS ETF - DXJD	1.36	17.29	17.62	(0.28)	(0.45)	0.17	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag.
WisdomTree Japan Equity UCITS ETF - DXJF	0.77	17.10	17.57	(0.39)	(0.45)	0.06	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag. This is somewhat offset by the hedge impact.
WisdomTree Japan Equity UCITS ETF - DXJZ	7.42	5.89	6.16	(0.25)	(0.40)	0.15	Outperformance is partially driven by differences in tax treatment between the fund and the benchmark and partially explained by a positive impact from cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree Europe Equity UCITS ETF - HEDJ	(2.59)	23.71	24.23	(0.43)	(0.58)	0.15	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDK	(2.50)	23.68	24.23	(0.44)	(0.58)	0.14	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDP	(4.34)	23.56	23.77	(0.18)	(0.35)	0.17	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDD	(4.06)	22.68	22.93	(0.21)	(0.35)	0.14	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDF	(4.01)	23.05	23.26	(0.17)	(0.32)	0.15	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset 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 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree UK Equity Income UCITS ETF - WUKD	(21.33)	16.26	16.95	(0.66)	(0.29)	(0.37)	Underperformance is driven by differences in tax treatment between the fund and the benchmark, the impact of trading costs and the negative impact from cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	13.34	24.36	24.53	(0.14)	(0.33)	0.19	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	13.32	24.36	24.53	(0.13)	(0.33)	0.20	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by the negative impact from cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	16.29	19.27	19.72	(0.38)	(0.38)	-	Performance is in line with the benchmark.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	16.27	19.27	19.72	(0.38)	(0.38)	-	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 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	5.86	25.25	25.42	(0.14)	(0.29)	0.15	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	5.85	25.25	25.42	(0.14)	(0.29)	0.15	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This is somewhat offset by cash drag and trading costs.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - YLD	4.78	(3.38)	(3.05)	(0.34)	(0.18)	(0.16)	Underperformance is driven by nature of fund being optimized.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD	4.78	(3.38)	(3.05)	(0.34)	(0.18)	(0.16)	Underperformance is driven by nature of fund being optimized.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE	6.32	(4.16)	(4.03)	(0.14)	(0.16)	0.02	Performance is in line with the benchmark.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV	6.31	(4.16)	(4.03)	(0.13)	(0.16)	0.03	Performance is in line with the benchmark.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	74.93	15.29	15.73	(0.38)	(0.30)	(0.08)	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 2021

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Benchmark return for the period ended 31/12/2021 %</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>Explanation of the tracking difference</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	0.41	(0.04)	0.12	(0.16)	(0.15)	(0.01)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	0.42	(0.04)	0.12	(0.16)	(0.15)	(0.01)	Performance is in line with the benchmark.
WisdomTree Cloud Computing UCITS ETF - WCLD	109.08	(3.29)	(2.74)	(0.57)	(0.40)	(0.17)	Underperformance driven by trading costs from rebalance on 22 February 2021.
WisdomTree Battery Solutions UCITS ETF - VOLT	77.36	13.91	14.27	(0.32)	(0.40)	0.08	Performance is in line with the benchmark.
WisdomTree Cybersecurity UCITS ETF - WCBR*	-	4.67	5.40	(0.69)	(0.42)	(0.27)	Underperformance is primarily driven by differences in tax treatment between the fund and the benchmark, the negative impact from cash drag and trading costs.
WisdomTree European Union Bond UCITS ETF - EUBO**	-	(4.18)	(4.34)	0.16	(0.14)	0.30	Outperformance due to pricing differences between SS and benchmark in January/February 2021. Issue resolved in March.
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE***	-	(1.98)	(1.79)	(0.19)	(0.12)	(0.07)	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 2021

Tracking Difference (continued)

Share Class	Fund return for the year ended 31/12/2020	Fund return for the year ended 31/12/2021	Benchmark return for the period ended 31/12/2021	Tracking difference Net of TER	TER (Annual or pro rata since Inception)	Tracking difference Gross of TER	Explanation of the tracking difference
	%	%	%	%	%	%	
WisdomTree BioRevolution UCITS ETF - WDNA****	-	3.43	3.43	-	(0.03)	0.03	Performance is in line with the benchmark.

* From 25 January 2021 (date of inception).
** From 15 February 2021 (date of inception).
*** From 18 August 2021 (date of inception).
**** From 3 December 2021 (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 2021.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2021.

Product Name	Anticipated TE (Annualized)	TE 1Y (annualized)/ Since inception	Explanation of Divergence (if any)
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.22%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSA	up to 2%	0.22%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSG	up to 2%	0.45%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSF	up to 2%	0.89%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.27%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.27%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	up to 2%	0.30%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	up to 2%	0.30%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	up to 2%	0.52%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	0.52%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.56%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.83%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.84%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.33%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.34%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.49%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.43%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.43%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE 1Y (annualized)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.18%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDF	up to 2%	0.17%	Within tolerance
WisdomTree UK Equity Income UCITS ETF - WUKD	up to 2%	0.43%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	0.12%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	0.12%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.14%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.14%	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 EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - YLD	up to 2%	0.30%	Within tolerance
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD	up to 2%	0.30%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE	up to 2%	0.23%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV	up to 2%	0.23%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF - WTAI	up to 2%	0.48%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.17%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	up to 2%	0.17%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.14%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT	up to 2%	0.51%	Within tolerance
WisdomTree Cybersecurity UCITS ETF - WCBR*	up to 2%	0.35%	Within tolerance
WisdomTree European Union Bond UCITS ETF - EUBO**	up to 2%	0.81%	Within tolerance
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE***	up to 2%	0.61%	Within tolerance
WisdomTree BioRevolution UCITS ETF - WDNA****	up to 2%	0.11%	Within tolerance

* From 25 January 2021 (date of inception).

** From 15 February 2021 (date of inception).

*** From 18 August 2021 (date of inception).

**** From 3 December 2021 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Performance

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned 13.72% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Most sectors provided positive performance contributions. The fund benefitted from its position in Financials which contributed 4.49%, while the biggest detractors to performance were Real Estate which contributed (0.74%). Taiwan was the top performing region with a contribution of 8.67%.

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned 15.29% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Information Technology contributed most of the returns, with a 14.06% return. The U.S. was the region that added most to performance (9.52%).

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned 18.86% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Almost all sectors provided positive performance contributions. The fund benefitted from its position in Financials which contributed 4.88%, followed by Utilities which contributed 3.24%. The United Kingdom was the top performing country with a contribution of 5.78%.

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned 25.25% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Most sectors provided positive performance contributions. The fund benefitted from its position in Information Technology which contributed 7.23%, followed by Industrials, which contributed 4.91%. The biggest detractors to performance were Energy which contributed (1.39%). France was the top performing country with a contribution of 8.44%.

The WisdomTree UK Equity Income UCITS ETF returned 16.26% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Most sectors provided positive performance contributions. The fund benefitted from its position in Utilities which contributed 3.24% followed by Consumer Staples which contributed 2.61%.

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned 13.91% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. The fund benefitted from its position in Materials which contributed 10.11%. The next largest performance was Industrials which added 3.93%. The biggest detractors to performance were Information Technology which contributed (2.00%). China was the top performing country with a contribution of 11.78%.

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 24.36% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Almost all sectors provided positive performance contributions. The fund benefitted from its position in Information Technology which contributed 8.23%, followed by Health Care which contributed 5.32%.

The WisdomTree Cloud Computing UCITS ETF - USD Acc returned (3.29%) at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Information Technology accounted for most of the funds returns, with a (2.83%) return.

The WisdomTree US Equity Income UCITS ETF - USD Acc returned 23.11% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Almost all sectors provided positive performance contributions. The fund benefitted most from its position in Financials which contributed 5.99%. Next largest contributor was Health Care which returned 5.75%. The only detractor to performance came from Communication Services which contributed (0.63%).

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned 5.89% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. The fund benefitted from its position in Industrials which contributed 3.10%, followed by Information Technology which added 2.95%. The biggest detractors to performance were Health Care which contributed (1.82%).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Performance (continued)

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 19.27% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Almost all sectors provided positive performance contributions. The fund benefitted from its position in Information Technology which contributed 7.15%, followed by Health Care which added 3.65% and Industrials which contributed 3.47%. The USA was the best performing country with a contribution of 13.58%.

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD returned 14.37% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. The fund benefitted from its position in Information Technology which contributed 5.81%, followed by Materials which contributed 4.05%. Taiwan was the top performing country with a contribution of 10.22%.

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned 27.97% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Almost all sectors provided positive performance contributions. The fund benefitted from its position in Industrials which contributed 7.73%, followed by Health Care which added 3.93% and Financials which added 3.60%. Sweden was the top performing country with 7.71%.

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned 23.05% at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Most sectors provided positive performance contributions. The fund benefitted from its position in Information Technology which contributed 6.18%. Materials contributed 5.32% and Industrials 4.70%. The biggest detractors to performance were Financials which contributed (0.48%). The Netherlands was the top performing country at 7.46%, followed by France at 7.28%.

The WisdomTree Cybersecurity UCITS ETF - USD Acc returned 4.67% at net asset value (NAV) from the time period of 25 January 2021 through 31 December 2021. Information Technology was responsible for the majority of the fund's performance over the period.

The WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc returned (1.98%) at net asset value (NAV) from the time period of 18 August 2021 through 31 December 2021. There was an even split between positive and negative sectors. The fund benefitted from its position in Information Technology which contributed 1.85% while the biggest detractors to performance were Consumer Discretionary which contributed (1.89%). Taiwan was the top performing country with a contribution of 1.83%

The WisdomTree BioRevolution UCITS ETF - USD Acc returned 3.43% at net asset value (NAV) from the time period of 3 December 2021 through 31 December 2021. The fund benefitted most from its position in Health Care which contributed 2.94%. The USA was the best performing country with a contribution of 2.75%.

Bonds

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned (0.04%) at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. The Fund is fully invested in U.S. Floating Rate Notes.

The WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR Acc returned (3.38%) at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. Italy was the biggest detractors from fund performance with a return of (0.85%), followed by France which contributed (0.67%).

The WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR Acc returned (4.16%) at net asset value (NAV) from the time period of 1 January 2021 through 31 December 2021. France was the biggest detractors from fund performance with a return of (1.43%), followed by Italy which contributed (0.95%).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2021

Performance (continued)

The WisdomTree European Union Bond UCITS ETF - EUR Acc returned (4.18%) at net asset value (NAV) from the time period of 15 February 2021 through 31 December 2021. The Fund is fully invested in German Bonds.

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January 2022

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

Reporting period: 1 January 2021 – 31 December 2021

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 2021 until 31 December 2021. During the reporting period, the actual annualised tracking errors for all Fund's share classes were within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (up to 2%).

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 2021 until 31 December 2021.

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Benchmark return for the year ended 31/12/2021</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 UCITS ETF - WCOG	1.77%	26.40%	27.28%	(0.88%)	0.35%	(0.53%)	0.06%	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 Enhanced Commodity UCITS ETF - WCOA	1.76%	26.40%	27.28%	(0.88%)	0.35%	(0.53%)	0.06%	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 Enhanced Commodity UCITS ETF - WCOM	(0.07%)	25.30%	26.36%	(1.07%)	0.35%	(0.72%)	0.10%	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 Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Benchmark return for the year ended 31/12/2021</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 UCITS ETF - WCOE	(0.52%)	24.55%	25.63%	(1.08%)	0.35%	(0.73%)	0.10%	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 Enhanced Commodity UCITS ETF - COMS	(0.73%)	24.20%	25.31%	(1.11%)	0.35%	(0.76%)	0.13%	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 AT1 CoCo Bond UCITS ETF - CCBO	9.35%	2.17%	2.46%	(0.28%)	0.44%*	0.16%	0.48%	Investment related fees and different portfolio composition in the 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	9.35%	2.17%	2.46%	(0.28%)	0.44%*	0.16%	0.48%	Investment related fees and different portfolio composition in the 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 Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Benchmark return for the year ended 31/12/2021</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 AT1 CoCo Bond UCITS ETF - CODO	6.87%	4.86%	5.25%	(0.39%)	0.44%*	0.05%	0.49%	Investment related fees and different portfolio composition in the 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	4.79%	3.88%	4.34%	(0.45%)	0.44%*	(0.01%)	0.46%	Investment related fees and different portfolio composition in the 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 Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Benchmark return for the year ended 31/12/2021</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 AT1 CoCo Bond UCITS ETF - COGO	4.72%	4.46%	4.98%	(0.52%)	0.44%*	(0.08%)	0.49%	Investment related fees and different portfolio composition in the 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**	-	1.35%	2.33%	(0.98%)	0.35%	(0.81%)	0.18%	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
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - WXAG***	-	2.63%	2.82%	(0.19%)	0.35%	(0.11%)	0.14%	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 Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Benchmark return for the year ended 31/12/2021</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 Broad Commodities UCITS ETF - PCOM****	-	0.42%	0.46%	(0.04%)	0.19%	(0.02%)	0.10%	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

* The TER has been reduced from 0.50% to 0.39% as of 1 July 2021.

** From 7 July 2021 (date of inception).

*** From 6 October 2021 (date of inception).

**** From 29 November 2021 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2021

Performance

- During the period from 31 December 2020 until 31 December 2021 the commodity markets exhibited positive performance with energy (Bloomberg Energy Index), industrial metals (Bloomberg Industrial Metals Index) and agriculture (Bloomberg Agriculture Index) commodity markets gained 52.06%, 30.28% and 26.61%, respectively. The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA / WCOG) has been affected by the above stated market conditions and net asset value ("NAV") increased by 26.40% for the period from 31 December 2020 until 31 December 2021.
- During the reporting period the main share class performed in line with the peer-group Funds returning of 2.17% p.a. The European Banks AT1 CoCo markets showed positive development in 2021. The attractiveness of AT1 CoCo Bonds in bank's capital structure remained unchanged providing highest premium yield compared to other comparable sources of bank's debt financing.

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

January 2022

WisdomTree Issuer ICAV

Depository Report For the financial year ended 31 December 2021

We have enquired into the conduct of WisdomTree Issuer ICAV (the “ICAV”) for the financial year ended 31 December 2021, 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 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 Instrument of Incorporation and the UCITS Regulations. It is the overall responsibility of the ICAV to comply with these provisions. If the ICAV has 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 2021, 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 2015 (‘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:



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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of WisdomTree Issuer ICAV ('the ICAV') for the financial year ended 31 December 2021, which comprise the financial statements of WisdomTree US Equity Income UCITS ETF, WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend 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 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 EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield 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 European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF, WisdomTree Broad Commodity UCITS ETF and WisdomTree BioRevolution UCITS ETF (each individually a "Fund" and collectively the "Funds").

The financial statement of the Funds comprises of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and International Financial Reporting Standards (IFRS) as adopted by the European Union.

In our opinion the financial statements:

- ▶ give a true and fair view of the assets, liabilities and financial position of the Funds as at 31 December 2021 and of their profit/loss for the year then ended;
- ▶ have been properly prepared in accordance with IFRS as adopted by the European Union; and
- ▶ have been properly prepared in accordance with the requirements of the Irish Collective Asset-management Vehicles Act 2015, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.

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 further described 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard as applied to public interest entities issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (CONTINUED)

Conclusions relating to going concern

In auditing the financial statements of the Funds, 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 each Fund's ability to continue to adopt the going concern basis of accounting included:

- ▶ Confirming our understanding of management's going concern assessment process and also engaged with management to understand the key factors which were considered in their assessment;
- ▶ Obtaining management's going concern assessment, which covers a year from the date of approval of the financial statements;
- ▶ Reviewing and evaluating the reasonability of the key factors considered by management in making their assessment of going concern including consideration of the availability of liquid assets to meet ongoing operational costs and known future capital activity in the Funds. In assessing these, we obtained and reviewed the liquidity terms which the Funds offer to investors together with reviewing post year-end capital activity and corroborated through enquiry of management as to whether there are any subsequent events, including fund performance, that might give rise to conditions which could lead management to discontinue the operations of the Funds.
- ▶ Reviewing the Funds' going concern disclosures included in the annual report in order to assess that the disclosures were appropriate and in conformity with the reporting standards.

Conclusion

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 each Fund'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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to each Fund's ability to continue as a going concern.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV
(CONTINUED)**

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 period and include the most significant assessed risks of material misstatement (whether or not due to fraud) that 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.

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p>Valuation of financial assets and financial liabilities at fair value through profit or loss</p> <p>We have considered valuation of financial assets at fair value through profit or loss (with a combined fair value of € 3,244,884,711 (2020: € 1,366,293,618)) and financial liabilities at fair value through profit or loss (with a combined fair value of € 1,122,603) (2020: (€1,847,369)) as a key audit matter as it is a key driver of the Funds' performance and net asset value.</p> <p>Please refer to Note 3.1 -Financial assets at fair value through profit or loss, Note 4 - Net gain / (loss) on investment activities and Note 12 - Fair Value disclosures in the financial statements.</p> <p>Please refer to Note 16. - Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and liabilities at fair value through profit or loss as at 31 December 2021 from the Administrator.</p> <p>We assessed the reasonableness of the valuation for all financial assets and financial liabilities at fair value through profit or loss by:</p> <ul style="list-style-type: none"> ▶ obtaining an understanding and evaluating the key controls that have been implemented over the valuation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment valuation process; ▶ comparing values to quoted prices or vendor prices; or ▶ recalculating fair value using industry standard models, assessing the reasonableness of the assumptions and data inputs used by the Directors to value these financial assets and financial liabilities at fair value through profit or loss. 	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV
(CONTINUED)**

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p>Existence of financial assets and financial liabilities at fair value through profit or loss held outside of the custody network</p> <p>We have considered existence of financial assets at fair value through profit or loss (with a combined fair value of EUR 26,281,798 (2020: EUR 5,627,319)) and financial liabilities at fair value through profit or loss (with a combined fair value of (EUR1,122,603) (2020: (EUR 1,847,369))) as a key audit matter as it is a key driver of the Funds' performance and net asset value.</p> <p>Please refer to Note 3.1 - Financial assets at fair value through profit or loss, Note 4 - Net gain / (loss) on investment activities and Note 12 - Fair Value disclosures in the financial statements.</p> <p>Please refer to Note 16. - Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and liabilities at fair value through profit or loss held outside of the custody network as at 31 December 2021 from the Administrator</p> <p>We assessed the reasonableness of the existence for all financial assets and financial liabilities at fair value through profit or loss held outside of the custody network by:</p> <ul style="list-style-type: none"> ▶ obtaining an understanding and evaluating the key controls that have been implemented over the reconciliation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment reconciliation process ▶ obtaining independent confirmations directly from the counterparty of each of the financial assets and financial liabilities at fair value through profit or loss held at year-end and investigating any material differences identified to confirm the existence of these financial assets and financial liabilities at fair value through profit or loss. 	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (CONTINUED)

Our application of materiality

We apply the concept of materiality in planning and performing the audit, in evaluating the effect of identified misstatements on the audit and in forming our audit opinion.

Materiality

The magnitude of an omission or misstatement that, individually or in the aggregate, could reasonably be expected to influence the economic decisions of the users of the financial statements. Materiality provides a basis for determining the nature and extent of our audit procedures.

We determined materiality for the ICAV to be 0.5% of each Fund's Net Asset Value (2020: 0.5%). We believe that Net Asset Value provides us with appropriate measurement basis since the users of the financial statements may focus more on this than on earnings.

During the course of our audit, we reassessed initial materiality and made no changes to it.

Performance materiality

The application of materiality at the individual account or balance level. It is set at an amount to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality.

On the basis of our risk assessments, together with our assessment of the Funds' overall control environment, our judgement was that performance materiality was 75% (2020: 75%) of our planning materiality. We have set performance materiality at this percentage due to our knowledge of the Funds and their industry, our past history with the entity, the effectiveness of its control environment and our assessment of the risks associated with the engagement.

Reporting threshold

An amount below which identified misstatements are considered as being clearly trivial.

We agreed with the Board of Directors that we would report to them all uncorrected audit differences in excess of 5% (2020: 5%) of our defined materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations in forming our opinion.

An overview of the scope of our audit report

Tailoring the scope

Our assessment of audit risk, our evaluation of materiality and our allocation of performance materiality determine our audit scope for the ICAV. This enables us to form an opinion on the financial statements. We take into account size, risk profile, the organisation of the ICAV and effectiveness of controls, including controls and changes in the business environment when assessing the level of work to be performed. All audit work was performed directly by the audit engagement team.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (CONTINUED)

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. 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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on pages 22 and 23, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 each Fund'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 management either intends to liquidate each Fund or to cease operations, or has 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.

The objectives of our audit, in respect to fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (CONTINUED)

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the ICAV and determined that the most significant are the Irish Collective Asset-management Vehicles Act 2015, the Undertaking for Collective Investment in Transferable Securities pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 and the Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.

We understood how the Funds are complying with those frameworks by updating our understanding of the adequate system of internal control in place. We also considered the existence of independence service providers, proper segregation of duties and the regulated environment in which the Funds operate, which may reduce opportunities for fraud to take place.

We assessed the susceptibility of the Funds' financial statements to material misstatement, including how fraud might occur by management override of controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries to those charged with governance into possible instances of non-compliance with laws and regulations, review of board meeting minutes during the year and obtaining representation from the management.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

Other matters which we are required to address

We 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. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 10 years.

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

Our audit opinion is consistent with the additional report to the board of directors.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV
(CONTINUED)**

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the ICAV's members, as a body, in accordance with section 120 of the Irish Collective Asset management Vehicles Act 2015. Our audit work has been undertaken so that we might state to the ICAV's members 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads 'Ernst & Young' in a cursive script.

Ernst & Young Chartered Accountants

Dublin, 14 April 2022

WisdomTree Issuer ICAV

Statement of Comprehensive Income

For the financial year ended 31 December 2021

	<i>Note</i>	<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		2,402,331	1,287,566	1,339,268	3,019,439	1,479,117	1,095,211	1,796,971
Interest income		-	2,582	-	-	-	79,342	-
Net gain on investment activities	4	<u>10,058,532</u>	<u>3,021,570</u>	<u>8,265,164</u>	<u>3,106,802</u>	<u>3,105,324</u>	<u>5,020,300</u>	<u>14,857,544</u>
Total income		12,460,863	4,311,718	9,604,432	6,126,241	4,584,441	6,194,853	16,654,515
Expenses								
Management fees	6	(182,124)	(68,146)	(154,899)	(211,014)	(183,713)	(216,871)	(406,244)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		<u>(182,124)</u>	<u>(68,146)</u>	<u>(154,899)</u>	<u>(211,014)</u>	<u>(183,713)</u>	<u>(216,871)</u>	<u>(406,244)</u>
Net investment income for the financial year		12,278,739	4,243,572	9,449,533	5,915,227	4,400,728	5,977,982	16,248,271
Finance costs								
Distributions	10	(492,167)	(930,789)	(747,338)	(1,840,365)	(971,480)	(305,358)	(513,799)
Interest expense		(79)	(507)	(1,199)	(960)	(760)	(1,245)	(902)
Swaps interest expense		-	-	-	-	-	-	-
Total finance costs		<u>(492,246)</u>	<u>(931,296)</u>	<u>(748,537)</u>	<u>(1,841,325)</u>	<u>(972,240)</u>	<u>(306,603)</u>	<u>(514,701)</u>
Profit before taxation		<u>11,786,493</u>	<u>3,312,276</u>	<u>8,700,996</u>	<u>4,073,902</u>	<u>3,428,488</u>	<u>5,671,379</u>	<u>15,733,570</u>
Taxation								
Withholding tax	7	<u>(373,195)</u>	<u>(85,395)</u>	<u>(162,787)</u>	<u>(391,444)</u>	<u>(199,214)</u>	<u>(164,282)</u>	<u>(128,735)</u>
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>11,413,298</u>	<u>3,226,881</u>	<u>8,538,209</u>	<u>3,682,458</u>	<u>3,229,274</u>	<u>5,507,097</u>	<u>15,604,835</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 2021

	<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 AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Income/(Loss)								
Dividend income		493,776	-	2,019,578	2,397,466	566,026	-	-
Interest income		-	-	-	-	-	10	-
Net gain/(loss) on investment activities	4	<u>793,586</u>	<u>50,767,396</u>	<u>20,796,123</u>	<u>15,036,915</u>	<u>5,715,048</u>	<u>(1,881,963)</u>	<u>(477,378)</u>
Total income/(loss)		1,287,362	50,767,396	22,815,701	17,434,381	6,281,074	(1,881,953)	(477,378)
Expenses								
Management fees	6	(24,616)	(889,759)	(317,457)	(365,791)	(94,921)	(695,586)	(28,245)
Negative yield on financial assets		-	-	-	-	-	-	(7,656)
Total operating expenses		<u>(24,616)</u>	<u>(889,759)</u>	<u>(317,457)</u>	<u>(365,791)</u>	<u>(94,921)</u>	<u>(695,586)</u>	<u>(35,901)</u>
Net investment income/(loss) for the financial year		1,262,746	49,877,637	22,498,244	17,068,590	6,186,153	(2,577,539)	(513,279)
Finance costs								
Distributions	10	(418,366)	(22,943)	(137,180)	(137,659)	(190,426)	(6,937,794)	(49,666)
Interest expense		-	(1,962)	-	(723)	(861)	(5,026)	(216)
Swaps interest expense		-	(189,197)	-	-	-	-	-
Total finance costs		<u>(418,366)</u>	<u>(214,102)</u>	<u>(137,180)</u>	<u>(138,382)</u>	<u>(191,287)</u>	<u>(6,942,820)</u>	<u>(49,882)</u>
Profit/(loss) before taxation		<u>844,380</u>	<u>49,663,535</u>	<u>22,361,064</u>	<u>16,930,208</u>	<u>5,994,866</u>	<u>(9,520,359)</u>	<u>(563,161)</u>
Taxation								
Withholding tax	7	(11,390)	-	(304,516)	(282,936)	(38,504)	-	-
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>832,990</u>	<u>49,663,535</u>	<u>22,056,548</u>	<u>16,647,272</u>	<u>5,956,362</u>	<u>(9,520,359)</u>	<u>(563,161)</u>

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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 2021

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD 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 European Union Bond UCITS ETF** EUR</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>
Income/(Loss)							
Dividend income	-	2,547,060	-	-	6,594,116	219,957	-
Interest income	-	-	-	-	114	-	-
Net (loss)/gain on investment activities	4 (137,874)	44,755,252	24,992	(10,997,506)	24,824,352	(314,644)	(493,155)
Total (loss)/income	(137,874)	47,302,312	24,992	(10,997,506)	31,418,582	(94,687)	(493,155)
Expenses							
Management fees	6 (5,419)	(1,807,500)	(36,383)	(2,650,864)	(1,931,026)	(130,307)	(21,677)
Negative yield on financial assets	(927)	-	-	-	-	-	(23,756)
Total operating expenses	(6,346)	(1,807,500)	(36,383)	(2,650,864)	(1,931,026)	(130,307)	(45,433)
Net investment (loss)/income for the financial year	(144,220)	45,494,812	(11,391)	(13,648,370)	29,487,556	(224,994)	(538,588)
Finance costs							
Distributions	10 (7,739)	-	-	-	-	-	-
Interest expense	-	(2,100)	(45)	(463)	(10,464)	(19)	(73)
Swaps interest expense	-	-	-	-	-	-	-
Total finance costs	(7,739)	(2,100)	(45)	(463)	(10,464)	(19)	(73)
(Loss)/profit before taxation	(151,959)	45,492,712	(11,436)	(13,648,833)	29,477,092	(225,013)	(538,661)
Taxation							
Withholding tax	7 -	(398,975)	-	-	(906,691)	(30,121)	-
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(151,959)	45,093,737	(11,436)	(13,648,833)	28,570,401	(255,134)	(538,661)

* Launched 25 January 2021.
** Launched 15 February 2021.

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The accompanying notes are an integral part of these financial statements.
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WisdomTree Issuer ICAV
Statement of Comprehensive Income (continued)
For the financial year ended 31 December 2021

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF** USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF** USD</i>	<i>WisdomTree Broad Commodities UCITS ETF*** USD</i>	<i>WisdomTree BioRevolution UCITS ETF**** USD</i>
Income/(Loss)					
Dividend income		-	14,153	-	245
Interest income		-	-	-	-
Net (loss)/gain on investment activities	4	<u>(1,187,572)</u>	<u>(113,094)</u>	<u>10,863</u>	<u>25,009</u>
Total (loss)/income		(1,187,572)	(98,941)	10,863	25,254
Expenses					
Management fees	6	(100,994)	(2,334)	(150)	(270)
Negative yield on financial assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses		<u>(100,994)</u>	<u>(2,334)</u>	<u>(150)</u>	<u>(270)</u>
Net investment (loss)/income for the financial year		(1,288,566)	(101,275)	10,713	24,984
Finance costs					
Distributions	10	-	-	-	-
Interest expense		(785)	(10)	-	-
Swaps interest expense		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total finance costs		<u>(785)</u>	<u>(10)</u>	<u>-</u>	<u>-</u>
(Loss)/profit before taxation		<u>(1,289,351)</u>	<u>(101,285)</u>	<u>10,713</u>	<u>24,984</u>
Taxation					
Withholding tax	7	<u>-</u>	<u>(2,275)</u>	<u>-</u>	<u>(37)</u>
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(1,289,351)</u>	<u>(103,560)</u>	<u>10,713</u>	<u>24,947</u>

* Launched 7 July 2021.

** Launched 18 August 2021.

*** Launched 29 November 2021.

**** Launched 3 December 2021.

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

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

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2020

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend 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 ISEQ 20® UCITS ETF* EUR</i>
Income/(Loss)								
Dividend income		2,503,708	261,002	1,454,421	839,184	2,309,378	1,236,250	136,764
Interest income		112	22	-	-	48	21	-
Net loss on investment activities	4	<u>(6,548,579)</u>	<u>(2,287,608)</u>	<u>(10,355,264)</u>	<u>(4,119,925)</u>	<u>(6,092,978)</u>	<u>(480,664)</u>	<u>(1,443,445)</u>
Total (loss)/income		(4,044,759)	(2,026,584)	(8,900,843)	(3,280,741)	(3,783,552)	755,607	(1,306,681)
Expenses								
Management fees	6	<u>(156,091)</u>	<u>(21,774)</u>	<u>(89,699)</u>	<u>(130,400)</u>	<u>(189,860)</u>	<u>(147,393)</u>	<u>(48,844)</u>
Total operating expenses		<u>(156,091)</u>	<u>(21,774)</u>	<u>(89,699)</u>	<u>(130,400)</u>	<u>(189,860)</u>	<u>(147,393)</u>	<u>(48,844)</u>
Net investment (loss)/income for the financial year		(4,200,850)	(2,048,358)	(8,990,542)	(3,411,141)	(3,973,412)	608,214	(1,355,525)
Finance costs								
Distributions	10	(986,880)	(248,303)	(1,127,803)	(663,445)	(1,707,861)	(943,330)	(228,540)
Interest expense		<u>(150)</u>	<u>-</u>	<u>(810)</u>	<u>(739)</u>	<u>(562)</u>	<u>(975)</u>	<u>(4,638)</u>
Total finance costs		<u>(987,030)</u>	<u>(248,303)</u>	<u>(1,128,613)</u>	<u>(664,184)</u>	<u>(1,708,423)</u>	<u>(944,305)</u>	<u>(233,178)</u>
Loss before taxation		<u>(5,187,880)</u>	<u>(2,296,661)</u>	<u>(10,119,155)</u>	<u>(4,075,325)</u>	<u>(5,681,835)</u>	<u>(336,091)</u>	<u>(1,588,703)</u>
Taxation								
Withholding tax	7	<u>(382,958)</u>	<u>(30,727)</u>	<u>(103,011)</u>	<u>(66,925)</u>	<u>(294,070)</u>	<u>(171,074)</u>	<u>(138)</u>
Decrease in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>(5,570,838)</u></u>	<u><u>(2,327,388)</u></u>	<u><u>(10,222,166)</u></u>	<u><u>(4,142,250)</u></u>	<u><u>(5,975,905)</u></u>	<u><u>(507,165)</u></u>	<u><u>(1,588,841)</u></u>

* Terminated 8 September 2020.

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

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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 2020

	<i>Note</i>	<i>WisdomTree Germany Equity UCITS ETF* GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF* USD</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>
Income/(Loss)								
Dividend income		195,257	1,395,495	2,672,410	394,290	411,548	-	1,338,007
Interest income		-	126	44	-	17	2,672	43
Net (loss)/gain on investment activities	4	<u>(392,490)</u>	<u>(16,489,619)</u>	<u>(9,523,653)</u>	<u>(2,788,307)</u>	<u>(1,513,232)</u>	<u>(32,563,262)</u>	<u>8,807,127</u>
Total (loss)/income		(197,233)	(15,093,998)	(6,851,199)	(2,394,017)	(1,101,667)	(32,560,590)	10,145,177
Expenses								
Management fees	6	<u>(14,479)</u>	<u>(362,002)</u>	<u>(559,605)</u>	<u>(24,259)</u>	<u>(33,634)</u>	<u>(573,973)</u>	<u>(180,541)</u>
Total operating expenses		<u>(14,479)</u>	<u>(362,002)</u>	<u>(559,605)</u>	<u>(24,259)</u>	<u>(33,634)</u>	<u>(573,973)</u>	<u>(180,541)</u>
Net investment (loss)/income for the financial year		(211,712)	(15,456,000)	(7,410,804)	(2,418,276)	(1,135,301)	(33,134,563)	9,964,636
Finance costs								
Distributions	10	(125,302)	(2,208,105)	(464,759)	(441,168)	(424,852)	(83,738)	(117,477)
Interest expense		(965)	(1,062)	(1,161)	(30)	(60)	(17,915)	(53)
Total finance costs		<u>(126,267)</u>	<u>(2,209,167)</u>	<u>(465,920)</u>	<u>(441,198)</u>	<u>(424,912)</u>	<u>(101,653)</u>	<u>(117,530)</u>
(Loss)/profit before taxation		<u>(337,979)</u>	<u>(17,665,167)</u>	<u>(7,876,724)</u>	<u>(2,859,474)</u>	<u>(1,560,213)</u>	<u>(33,236,216)</u>	<u>9,847,106</u>
Taxation								
Withholding tax	7	<u>(29,158)</u>	<u>(209,324)</u>	<u>(238,300)</u>	<u>(964)</u>	<u>(57,043)</u>	<u>-</u>	<u>(200,814)</u>
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>(367,137)</u></u>	<u><u>(17,874,491)</u></u>	<u><u>(8,115,024)</u></u>	<u><u>(2,860,438)</u></u>	<u><u>(1,617,256)</u></u>	<u><u>(33,236,216)</u></u>	<u><u>9,646,292</u></u>

* Terminated 8 September 2020.

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WisdomTree Issuer ICAV
Statement of Comprehensive Income (continued)
For the financial year ended 31 December 2020

	<i>Note</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF** USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree CBOE S&P 500 PutWrite 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>
Income/(Loss)								
Dividend income		1,160,025	438,524	84,496	-	-	-	-
Interest income		396	-	-	235	7	-	-
Net gain/(loss) on investment activities	4	<u>4,771,634</u>	<u>1,385,294</u>	<u>530,138</u>	<u>14,404,074</u>	<u>(43,410)</u>	<u>309,644</u>	<u>211,629</u>
Total income/(loss)		5,932,055	1,823,818	614,634	14,404,309	(43,403)	309,644	211,629
Expenses								
Management fees	6	<u>(195,673)</u>	<u>(65,891)</u>	<u>(27,398)</u>	<u>(381,840)</u>	<u>(1,771)</u>	<u>(11,860)</u>	<u>(5,433)</u>
Total operating expenses		<u>(195,673)</u>	<u>(65,891)</u>	<u>(27,398)</u>	<u>(381,840)</u>	<u>(1,771)</u>	<u>(11,860)</u>	<u>(5,433)</u>
Net investment income/(loss) for the financial year		5,736,382	1,757,927	587,236	14,022,469	(45,174)	297,784	206,196
Finance costs								
Distributions	10	(53,068)	(84,988)	(20,003)	(3,901,257)	-	(28,826)	(10,670)
Interest expense		(40)	(262)	(501)	(2,842)	-	(180)	-
Total finance costs		<u>(53,108)</u>	<u>(85,250)</u>	<u>(20,504)</u>	<u>(3,904,099)</u>	<u>-</u>	<u>(29,006)</u>	<u>(10,670)</u>
Profit/(loss) before taxation		<u>5,683,274</u>	<u>1,672,677</u>	<u>566,732</u>	<u>10,118,370</u>	<u>(45,174)</u>	<u>268,778</u>	<u>195,526</u>
Taxation								
Withholding tax	7	<u>(140,636)</u>	<u>(30,754)</u>	<u>(11,351)</u>	<u>(2,814)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>5,542,638</u>	<u>1,641,923</u>	<u>555,381</u>	<u>10,115,556</u>	<u>(45,174)</u>	<u>268,778</u>	<u>195,526</u>

* Terminated 8 September 2020.

** Terminated 11 September 2020.

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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 2020

	<i>Note</i>	<i>WisdomTree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree US Multifactor UCITS ETF** USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF* USD</i>
Income/(Loss)							
Dividend income		30,860	28,202	982,274	-	-	219,735
Interest income		1	3	215	29	52	27
Net (loss)/gain on investment activities	4	<u>(202,992)</u>	<u>(31,935)</u>	<u>85,900,034</u>	<u>71,729</u>	<u>127,785,167</u>	<u>30,445,173</u>
Total (loss)/income		(172,131)	(3,730)	86,882,523	71,758	127,785,219	30,664,935
Expenses							
Management fees	6	<u>(5,812)</u>	<u>(4,257)</u>	<u>(460,888)</u>	<u>(23,400)</u>	<u>(677,193)</u>	<u>(83,636)</u>
Total operating expenses		<u>(5,812)</u>	<u>(4,257)</u>	<u>(460,888)</u>	<u>(23,400)</u>	<u>(677,193)</u>	<u>(83,636)</u>
Net investment (loss)/income for the financial year		(177,943)	(7,987)	86,421,635	48,358	127,108,026	30,581,299
Finance costs							
Distributions	10	(18,098)	(5,861)	-	(9,489)	-	-
Interest expense		<u>-</u>	<u>-</u>	<u>(1,043)</u>	<u>(45)</u>	<u>(17)</u>	<u>(1,893)</u>
Total finance costs		<u>(18,098)</u>	<u>(5,861)</u>	<u>(1,043)</u>	<u>(9,534)</u>	<u>(17)</u>	<u>(1,893)</u>
(Loss)/profit before taxation		<u>(196,041)</u>	<u>(13,848)</u>	<u>86,420,592</u>	<u>38,824</u>	<u>127,108,009</u>	<u>30,579,406</u>
Taxation							
Withholding tax	7	<u>(4,714)</u>	<u>(4,304)</u>	<u>(163,273)</u>	<u>-</u>	<u>-</u>	<u>(35,020)</u>
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(200,755)</u>	<u>(18,152)</u>	<u>86,257,319</u>	<u>38,824</u>	<u>127,108,009</u>	<u>30,544,386</u>

* Launched 26 February 2020.

** Terminated 8 September 2020.

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 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 2021

	<i>Note</i>	<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>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		70,674,889	23,392,007	48,247,420	52,898,528	37,855,843	43,754,775	80,985,010
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		125,805	-	-	-	-	806,924	60,828
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		6,423	-	-	-	1,121	-	232,430
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		63,869	163,805	324,711	192,489	130,364	66,127	247,987
– Other receivables		65	-	-	-	-	1,825	3,025
Cash and cash equivalents		<u>154,118</u>	<u>110,576</u>	<u>95,295</u>	<u>192,203</u>	<u>234,925</u>	<u>37,664</u>	<u>32,723</u>
Total Assets		<u>71,025,169</u>	<u>23,666,388</u>	<u>48,667,426</u>	<u>53,283,220</u>	<u>38,222,253</u>	<u>44,667,315</u>	<u>81,562,003</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	(18,782)	(489,877)
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		-	-	-	-	(3,923)	(563,799)	(60,161)
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(17,030)	(5,673)	(15,400)	(19,862)	(17,075)	(17,825)	(31,083)
– Payable to Management Company		-	-	-	-	-	-	-
Bank overdraft		-	-	-	-	-	-	(20,687)
Total Liabilities		<u>(17,030)</u>	<u>(5,673)</u>	<u>(15,400)</u>	<u>(19,862)</u>	<u>(20,998)</u>	<u>(600,406)</u>	<u>(601,808)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>71,008,139</u></u>	<u><u>23,660,715</u></u>	<u><u>48,652,026</u></u>	<u><u>53,263,358</u></u>	<u><u>38,201,255</u></u>	<u><u>44,066,909</u></u>	<u><u>80,960,195</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.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2021

	<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 ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		9,644,698	659,337,910	183,773,614	161,852,682	57,590,082	228,424,681	11,963,502
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	1,198,714	-	-	-	1,717,773	-
– Unrealised gain on total return swaps		-	25,820,393	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	381,396,057	401,440	-	-	-	-
– Interest receivable		-	-	-	-	-	3,164,900	67,873
– Dividends receivable		26,624	-	119,896	89,341	68,183	-	-
– Other receivables		-	-	-	-	-	-	-
Cash and cash equivalents		<u>29,212</u>	<u>10,417,986</u>	<u>748,476</u>	<u>4,645,227</u>	<u>62,528</u>	<u>1,454,291</u>	<u>49,314</u>
Total Assets		<u>9,700,534</u>	<u>1,078,171,060</u>	<u>185,043,426</u>	<u>166,587,250</u>	<u>57,720,793</u>	<u>234,761,645</u>	<u>12,080,689</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(21,535)	-	-	-	(133,114)	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(3,288,368)	-	-	-	-	-
– Payable for investments purchased		-	(393,812,912)	(286,205)	(4,175,655)	-	(1,190,448)	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(2,343)	(116,800)	(45,994)	(48,375)	(13,366)	(74,099)	(2,674)
– Payable to Management Company		-	-	-	-	-	-	-
Bank overdraft		-	-	(110,439)	-	-	-	-
Total Liabilities		<u>(2,343)</u>	<u>(397,239,615)</u>	<u>(442,638)</u>	<u>(4,224,030)</u>	<u>(13,366)</u>	<u>(1,397,661)</u>	<u>(2,674)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>9,698,191</u></u>	<u><u>680,931,445</u></u>	<u><u>184,600,788</u></u>	<u><u>162,363,220</u></u>	<u><u>57,707,427</u></u>	<u><u>233,363,984</u></u>	<u><u>12,078,015</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.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2021

	<i>WisdomTree EUR</i>	<i>WisdomTree Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD 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 European Union Bond UCITS ETF** EUR</i>
	<i>Note</i>							
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		3,278,411	519,256,168	35,082,308	593,520,981	645,427,702	74,357,481	15,023,890
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	-	-	-
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	-	1,330,414	-	-	-	-
– Interest receivable		28,412	-	7,802	-	-	-	9,774
– Dividends receivable		-	166,342	-	-	613,330	-	-
– Other receivables		-	-	-	-	1,797	-	-
Cash and cash equivalents		12,564	48,327	55,327	295,575	88,866,665	82,123	11,492
Total Assets		<u>3,319,387</u>	<u>519,470,837</u>	<u>36,475,851</u>	<u>593,816,556</u>	<u>734,909,494</u>	<u>74,439,604</u>	<u>15,045,156</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-	-
– Unrealised loss on total return swaps		-	-	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		-	-	(1,330,343)	-	-	-	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(458)	(170,993)	(4,372)	(203,484)	(220,987)	(27,120)	(2,082)
– Payable to Management Company		-	-	-	-	-	-	-
Bank overdraft		-	-	-	-	(88,081,767)	-	-
Total Liabilities		<u>(458)</u>	<u>(170,993)</u>	<u>(1,334,715)</u>	<u>(203,484)</u>	<u>(88,302,754)</u>	<u>(27,120)</u>	<u>(2,082)</u>
Net assets attributable to holders of redeemable participating shares		<u>3,318,929</u>	<u>519,299,844</u>	<u>35,141,136</u>	<u>593,613,072</u>	<u>646,606,740</u>	<u>74,412,484</u>	<u>15,043,074</u>

* Launched 25 January 2021.

** Launched 15 February 2021.

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 2021

	Note	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF*</i> USD	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF**</i> USD	<i>WisdomTree Broad Commodities UCITS ETF***</i> USD	<i>WisdomTree BioRevolution UCITS ETF****</i> USD
Assets					
Financial assets at fair value through profit or loss	12				
– Transferable securities		73,689,201	2,896,761	1,028,878	756,526
– Exchange-traded commodities		-	-	179,920	-
– Unrealised gain on open forward foreign currency exchange contracts		119,565	-	-	-
– Unrealised gain on total return swaps		-	-	37,659	-
Debtors					
– Receivable from holders of redeemable participating shares		-	-	-	-
– Receivable for investments sold		-	56	205,451	-
– Interest receivable		-	-	-	-
– Dividends receivable		-	5,357	-	117
– Other receivables		-	-	-	-
Cash and cash equivalents		<u>6,394,268</u>	<u>233,706</u>	<u>11,114</u>	<u>759</u>
Total Assets		<u>80,203,034</u>	<u>3,135,880</u>	<u>1,463,022</u>	<u>757,402</u>
Liabilities					
Financial liabilities at fair value through profit or loss	12				
– Unrealised loss on open forward foreign currency exchange contracts		(81,393)	-	-	-
– Unrealised loss on total return swaps		(531,924)	-	-	-
Creditors – amounts falling due within one year					
– Payable to holders of redeemable participating shares		-	-	-	-
– Payable for investments purchased		-	-	(207,589)	-
– Capital gains tax payable		-	-	-	-
– Management fees payable	6	(22,253)	(784)	(140)	(270)
– Payable to Management Company		-	-	-	-
Bank overdraft		<u>(647,304)</u>	<u>(224,573)</u>	<u>-</u>	<u>-</u>
Total Liabilities		<u>(1,282,874)</u>	<u>(225,357)</u>	<u>(207,729)</u>	<u>(270)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>78,920,160</u></u>	<u><u>2,910,523</u></u>	<u><u>1,255,293</u></u>	<u><u>757,132</u></u>

* Launched 7 July 2021.

** Launched 18 August 2021.

*** Launched 29 November 2021.

**** Launched 3 December 2021.

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

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

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Date: 5 April 2022

WisdomTree Issuer ICAV

Statement of Financial Position (continued)

As at 31 December 2020

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend 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 ISEQ 20® UCITS ETF* EUR</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		50,870,695	-	22,506,737	31,013,280	41,276,376	29,272,238	-
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		175,574	-	-	-	-	-	-
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	-	382,473	215,921	911,904	295,966	-
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		55,410	-	214,415	311,339	147,873	126,431	-
– Other receivables		64	-	-	-	-	-	-
Cash and cash equivalents		32,504	-	33,083	25,911	297,161	238,031	-
Total Assets		51,134,247	-	23,136,708	31,566,451	42,633,314	29,932,666	-
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		(40)	-	-	-	(21,284)	(40,882)	-
– Capital gains tax payable		-	-	-	-	(2,398)	(22,197)	-
– Management fees payable	6	(13,712)	-	(6,096)	(10,398)	(16,399)	(12,620)	-
– Payable to Management Company		-	-	-	-	-	-	-
Bank overdraft		-	-	(8,529)	(8,423)	(54)	-	-
Total Liabilities		(13,752)	-	(14,625)	(18,821)	(40,135)	(75,699)	-
Net assets attributable to holders of redeemable participating shares		51,120,495	-	23,122,083	31,547,630	42,593,179	29,856,967	-

* Terminated 8 September 2020.

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 2020

	Note	<i>WisdomTree Germany Equity UCITS ETF* GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF* USD</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		-	37,653,132	90,412,450	7,385,666	-	126,611,733	69,951,618
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	95,540	31,692	-	-	703,704	-
– Unrealised gain on total return swaps		-	-	-	-	-	5,627,319	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	181,250	2,093,987	172,305	-	20,109,183	-
– Interest receivable		-	40	-	-	-	-	-
– Dividends receivable		75,999	62,523	374,813	29,425	-	-	62,996
– Other receivables		-	1,824	3,025	-	-	-	-
Cash and cash equivalents		-	301,662	200,335	15,258	-	1,569,550	89,151
Total Assets		<u>75,999</u>	<u>38,295,971</u>	<u>93,116,302</u>	<u>7,602,654</u>	<u>-</u>	<u>154,621,489</u>	<u>70,103,765</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(303,533)	(1,924,287)	-	-	(3,478)	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(249,537)	-	-	-	-	-
– Payable for investments purchased		-	-	-	-	-	(20,328,772)	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	-	(16,267)	(44,692)	(1,821)	-	(36,751)	(19,084)
– Payable to Management Company		(75,999)	-	-	-	-	-	-
Bank overdraft		-	-	(348)	-	-	-	-
Total Liabilities		<u>(75,999)</u>	<u>(569,337)</u>	<u>(1,969,327)</u>	<u>(1,821)</u>	<u>-</u>	<u>(20,369,001)</u>	<u>(19,084)</u>
Net assets attributable to holders of redeemable participating shares		<u>-</u>	<u>37,726,634</u>	<u>91,146,975</u>	<u>7,600,833</u>	<u>-</u>	<u>134,252,488</u>	<u>70,084,681</u>

* Terminated 8 September 2020.

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 2020

	<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>	<i>WisdomTree India Quality UCITS ETF*</i>	<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>	<i>WisdomTree CBOE S&P 500 PutWrite UCITS ETF**</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF</i>	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>
<i>Note</i>	<i>USD</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities	57,373,118	24,507,220	-	98,533,758	-	15,007,824	3,436,357
– Exchange-traded commodities	-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts	-	-	-	474,244	-	-	-
– Unrealised gain on total return swaps	-	-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares	-	-	-	-	-	-	-
– Receivable for investments sold	-	-	-	-	-	22,779	-
– Interest receivable	-	-	-	1,465,235	-	84,680	31,709
– Dividends receivable	65,750	51,009	-	-	-	-	-
– Other receivables	-	-	-	-	-	-	-
Cash and cash equivalents	127,911	368,393	-	1,230,395	-	9,477	3,329
Total Assets	57,566,779	24,926,622	-	101,703,632	-	15,124,760	3,471,395
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts	-	-	-	(28,958)	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares	-	(281,801)	-	-	-	-	-
– Payable for investments purchased	-	-	-	(1,567,572)	-	-	-
– Capital gains tax payable	-	-	-	-	-	-	-
– Management fees payable	(17,595)	(6,323)	-	(40,979)	-	(1,958)	(470)
– Payable to Management Company	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-
Total Liabilities	(17,595)	(288,124)	-	(1,637,509)	-	(1,958)	(470)
Net assets attributable to holders of redeemable participating shares	57,549,184	24,638,498	-	100,066,123	-	15,122,802	3,470,925

* Terminated 8 September 2020.

** Terminated 11 September 2020.

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 2020

	Note	<i>WisdomTree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree US Multifactor UCITS ETF** USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF* USD</i>
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities		-	-	268,997,341	19,311,606	481,876,631	193,339,710
– Exchange-traded commodities		-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	-	-
– Unrealised gain on total return swaps		-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares		-	-	1,188,535	-	-	5,210,837
– Receivable for investments sold		-	-	-	862,748	-	-
– Interest receivable		-	-	-	8,306	-	-
– Dividends receivable		-	-	75,708	-	-	99,531
– Other receivables		-	-	-	-	-	1,798
Cash and cash equivalents		-	-	204,639	24,473	14,710,254	23,099,256
Total Assets		-	-	270,466,223	20,207,133	496,586,885	221,751,132
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares		-	-	-	-	(4,019,752)	-
– Payable for investments purchased		-	-	(1,189,742)	(857,921)	(10,537,787)	(4,713,702)
– Capital gains tax payable		-	-	-	-	-	-
– Management fees payable	6	-	-	(83,764)	(2,427)	(155,233)	(43,951)
– Payable to Management Company		-	-	-	-	-	-
Bank overdraft		-	-	(43,449)	-	-	(23,038,260)
Total Liabilities		-	-	(1,316,955)	(860,348)	(14,712,772)	(27,795,913)
Net assets attributable to holders of redeemable participating shares		-	-	269,149,268	19,346,785	481,874,113	193,955,219

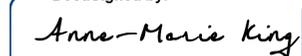
* Launched 26 February 2020.

** Terminated 8 September 2020.

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

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

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Date: 5 April 2022

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares
For the financial year ended 31 December 2021

	<i>Note</i>	<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>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		51,120,495	23,122,083	31,547,630	42,593,179	29,856,967	37,726,634	91,146,975
Proceeds from redeemable participating shares issued	5	32,404,803	1,289,525	12,898,837	11,637,416	5,115,014	73,184,592	34,930,651
Payments for redeemable participating shares redeemed	5	(23,930,457)	(3,977,774)	(4,332,650)	(4,649,695)	-	(72,351,414)	(60,722,266)
Net increase/(decrease) from share transactions		8,474,346	(2,688,249)	8,566,187	6,987,721	5,115,014	833,178	(25,791,615)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		11,413,298	3,226,881	8,538,209	3,682,458	3,229,274	5,507,097	15,604,835
Net assets attributable to holders of redeemable participating shares at the end of the year		71,008,139	23,660,715	48,652,026	53,263,358	38,201,255	44,066,909	80,960,195

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 2021

	<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 ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year	7,600,833	134,252,488	70,084,681	57,549,184	24,638,498	100,066,123	15,122,802
Proceeds from redeemable participating shares issued	5 1,264,368	640,383,818	105,894,113	95,526,979	33,101,981	156,929,047	8,388,368
Payments for redeemable participating shares redeemed	5 -	(143,368,396)	(13,434,554)	(7,360,215)	(5,989,414)	(14,110,827)	(10,869,994)
Net increase/(decrease) from share transactions	1,264,368	497,015,422	92,459,559	88,166,764	27,112,567	142,818,220	(2,481,626)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	832,990	49,663,535	22,056,548	16,647,272	5,956,362	(9,520,359)	(563,161)
Net assets attributable to holders of redeemable participating shares at the end of the year	9,698,191	680,931,445	184,600,788	162,363,220	57,707,427	233,363,984	12,078,015

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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 2021

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD 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 European Union Bond UCITS ETF** EUR</i>
<i>Note</i>							
Net assets attributable to holders of redeemable participating shares at the beginning of the year	3,470,925	269,149,268	19,346,785	481,874,113	193,955,219	-	-
Proceeds from redeemable participating shares issued	5 404,333	283,109,888	16,538,724	408,985,745	431,838,133	74,667,618	16,348,522
Payments for redeemable participating shares redeemed	5 (404,370)	(78,053,049)	(732,937)	(283,597,953)	(7,757,013)	-	(766,787)
Net (decrease)/increase from share transactions	(37)	205,056,839	15,805,787	125,387,792	424,081,120	74,667,618	15,581,735
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(151,959)	45,093,737	(11,436)	(13,648,833)	28,570,401	(255,134)	(538,661)
Net assets attributable to holders of redeemable participating shares at the end of the year	<u>3,318,929</u>	<u>519,299,844</u>	<u>35,141,136</u>	<u>593,613,072</u>	<u>646,606,740</u>	<u>74,412,484</u>	<u>15,043,074</u>

* Launched 25 January 2021.

** Launched 15 February 2021.

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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 2021

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF*</i> USD	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF**</i> USD	<i>WisdomTree Broad Commodities UCITS ETF***</i> USD	<i>WisdomTree BioRevolution UCITS ETF****</i> USD
Net assets attributable to holders of redeemable participating shares at the beginning of the year		-	-	-	-
Proceeds from redeemable participating shares issued	5	80,467,126	3,014,083	1,244,580	732,185
Payments for redeemable participating shares redeemed	5	(257,615)	-	-	-
Net increase/(decrease) from share transactions		80,209,511	3,014,083	1,244,580	732,185
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(1,289,351)	(103,560)	10,713	24,947
Net assets attributable to holders of redeemable participating shares at the end of the year		78,920,160	2,910,523	1,255,293	757,132

* Launched 7 July 2021.

** Launched 18 August 2021.

*** Launched 29 November 2021.

**** Launched 3 December 2021.

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 2020

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend 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 ISEQ 20® UCITS ETF* EUR</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		62,103,276	11,236,086	43,334,941	46,581,551	50,595,801	36,037,247	19,026,762
Proceeds from redeemable participating shares issued	5	37,870,052	1,818,792	4,590,190	17,957,721	6,557,522	3,864,386	-
Payments for redeemable participating shares redeemed	5	(43,281,995)	(10,727,490)	(14,580,882)	(28,849,392)	(8,584,239)	(9,537,501)	(17,437,921)
Net increase/(decrease) from share transactions		(5,411,943)	(8,908,698)	(9,990,692)	(10,891,671)	(2,026,717)	(5,673,115)	(17,437,921)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(5,570,838)	(2,327,388)	(10,222,166)	(4,142,250)	(5,975,905)	(507,165)	(1,588,841)
Net assets attributable to holders of redeemable participating shares at the end of the year		51,120,495	-	23,122,083	31,547,630	42,593,179	29,856,967	-

* Terminated 8 September 2020.

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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 2020

	<i>WisdomTree Germany Equity UCITS ETF* GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF* USD</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>
<i>Note</i>							
Net assets attributable to holders of redeemable participating shares at the beginning of the year	6,670,203	261,763,575	128,791,365	9,465,765	12,841,095	321,174,789	40,185,310
Proceeds from redeemable participating shares issued	5 1,725,976	23,426,281	12,865,639	2,668,105	2,065,820	124,524,260	50,277,448
Payments for redeemable participating shares redeemed	5 (8,029,042)	(229,588,731)	(42,395,005)	(1,672,599)	(13,289,659)	(278,210,345)	(30,024,369)
Net (decrease)/increase from share transactions	(6,303,066)	(206,162,450)	(29,529,366)	995,506	(11,223,839)	(153,686,085)	20,253,079
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(367,137)	(17,874,491)	(8,115,024)	(2,860,438)	(1,617,256)	(33,236,216)	9,646,292
Net assets attributable to holders of redeemable participating shares at the end of the year	- <u><u> </u></u>	37,726,634 <u><u> </u></u>	91,146,975 <u><u> </u></u>	7,600,833 <u><u> </u></u>	- <u><u> </u></u>	134,252,488 <u><u> </u></u>	70,084,681 <u><u> </u></u>

* Terminated 8 September 2020.

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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 2020

	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF* USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree CBOE S&P 500 PutWrite 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>
<i>Note</i>							
Net assets attributable to holders of redeemable participating shares at the beginning of the year	66,222,691	23,309,595	4,892,088	58,844,388	784,019	5,657,213	3,275,399
Proceeds from redeemable participating shares issued	5 58,342,327	10,862,860	1,862,957	65,877,226	228,904	11,052,434	-
Payments for redeemable participating shares redeemed	5 (72,558,472)	(11,175,880)	(7,310,426)	(34,771,047)	(967,749)	(1,855,623)	-
Net (decrease)/increase from share transactions	(14,216,145)	(313,020)	(5,447,469)	31,106,179	(738,845)	9,196,811	-
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	5,542,638	1,641,923	555,381	10,115,556	(45,174)	268,778	195,526
Net assets attributable to holders of redeemable participating shares at the end of the year	<u>57,549,184</u>	<u>24,638,498</u>	<u>-</u>	<u>100,066,123</u>	<u>-</u>	<u>15,122,802</u>	<u>3,470,925</u>

* Terminated 8 September 2020.

** Terminated 11 September 2020.

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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 2020

	<i>WisdomTree Japan SmallCap Dividend UCITS ETF**</i> <i>USD</i>	<i>WisdomTree US Multifactor UCITS ETF**</i> <i>USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i> <i>USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i> <i>USD</i>	<i>WisdomTree Cloud Computing UCITS ETF</i> <i>USD</i>	<i>WisdomTree Battery Solutions UCITS ETF*</i> <i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year	2,021,394	2,193,901	38,222,671	8,481,876	7,699,099	-
Proceeds from redeemable participating shares issued	5	-	184,628,826	19,942,310	443,740,930	163,410,833
Payments for redeemable participating shares redeemed	5	(1,820,639)	(39,959,548)	(9,116,225)	(96,673,925)	-
Net (decrease)/increase from share transactions	(1,820,639)	(2,175,749)	144,669,278	10,826,085	347,067,005	163,410,833
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(200,755)	(18,152)	86,257,319	38,824	127,108,009	30,544,386
Net assets attributable to holders of redeemable participating shares at the end of the year	-	-	269,149,268	19,346,785	481,874,113	193,955,219

* Launched 26 February 2020.

** Terminated 8 September 2020.

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

For the financial year ended 31 December 2021

	<i>Note</i>	<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>
Operating activities								
Increase in net assets attributable to holders of redeemable participating shares from operations		11,413,298	3,226,881	8,538,209	3,682,458	3,229,274	5,507,097	15,604,835
Adjustments for:								
Net (increase)/decrease in transferable securities		(19,804,194)	(885,270)	(17,234,140)	(11,622,152)	(8,583,605)	(6,101,643)	9,427,440
Net decrease/(increase) in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised gain/(loss) on open forward foreign currency exchange contracts		49,769	-	-	-	-	(996,135)	(1,463,546)
Unrealised gain on total return swaps		-	-	-	-	-	-	-
(Increase)/decrease in debtors		(14,883)	433,083	202,549	867,288	290,912	177,685	1,988,383
Increase/(decrease) in creditors		3,278	(423)	5,002	(20,219)	(54,701)	315,820	46,552
Net cash (used in)/provided by operating activities		<u>(8,352,732)</u>	<u>2,774,271</u>	<u>(8,488,380)</u>	<u>(7,092,625)</u>	<u>(5,118,120)</u>	<u>(1,097,176)</u>	<u>25,603,664</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	32,404,803	1,289,525	12,898,837	11,637,416	5,115,014	73,184,592	34,930,651
Payments for redeemable participating shares redeemed	5	(23,930,457)	(3,977,774)	(4,332,650)	(4,649,695)	-	(72,351,414)	(60,722,266)
Net cash flows provided by/(used in) financing activities		<u>8,474,346</u>	<u>(2,688,249)</u>	<u>8,566,187</u>	<u>6,987,721</u>	<u>5,115,014</u>	<u>833,178</u>	<u>(25,791,615)</u>
Net increase/(decrease) in cash and cash equivalents		<u>121,614</u>	<u>86,022</u>	<u>77,807</u>	<u>(104,904)</u>	<u>(3,106)</u>	<u>(263,998)</u>	<u>(187,951)</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		32,504	33,083	25,911	297,161	238,031	301,662	200,335
Bank overdraft at beginning of the year		-	(8,529)	(8,423)	(54)	-	-	(348)
		<u>32,504</u>	<u>24,554</u>	<u>17,488</u>	<u>297,107</u>	<u>238,031</u>	<u>301,662</u>	<u>199,987</u>
Bank overdraft at end of the year		-	-	-	-	-	-	(20,687)
Cash and cash equivalents at end of the year		<u>154,118</u>	<u>110,576</u>	<u>95,295</u>	<u>192,203</u>	<u>234,925</u>	<u>37,664</u>	<u>32,723</u>
		<u>154,118</u>	<u>110,576</u>	<u>95,295</u>	<u>192,203</u>	<u>234,925</u>	<u>37,664</u>	<u>12,036</u>
Supplementary information on cash flow from operating activities:								
Interest received		-	2,582	-	-	-	79,382	-
Dividend received		2,393,872	1,338,176	1,325,896	2,974,823	1,475,184	1,091,607	1,923,797
Taxation paid		(373,195)	(85,395)	(162,787)	(393,842)	(221,411)	(164,282)	(128,735)
Interest paid		(79)	(507)	(1,199)	(960)	(760)	(1,245)	(902)

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 2021

	<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 AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	832,990	49,663,535	22,056,548	16,647,272	5,956,362	(9,520,359)	(563,161)
Adjustments for:							
Net (increase)/decrease in transferable securities	(2,259,032)	(532,726,177)	(113,821,996)	(104,479,564)	(33,082,862)	(129,890,923)	3,044,322
Net decrease/(increase) in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts	-	(476,953)	-	-	-	(1,139,373)	-
Unrealised loss on total return swaps	-	(20,193,074)	-	-	-	-	-
Decrease/(increase) in debtors	175,106	(361,286,874)	(458,340)	(23,591)	(17,174)	(1,699,665)	39,586
Increase/(decrease) in creditors	522	376,852,557	313,115	4,206,435	(274,758)	(344,004)	716
Net cash (used in)/provided by operating activities	<u>(1,250,414)</u>	<u>(488,166,986)</u>	<u>(91,910,673)</u>	<u>(83,649,448)</u>	<u>(27,418,432)</u>	<u>(142,594,324)</u>	<u>2,521,463</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 1,264,368	640,383,818	105,894,113	95,526,979	33,101,981	156,929,047	8,388,368
Payments for redeemable participating shares redeemed	5 -	(143,368,396)	(13,434,554)	(7,360,215)	(5,989,414)	(14,110,827)	(10,869,994)
Net cash flows provided by/(used in) financing activities	<u>1,264,368</u>	<u>497,015,422</u>	<u>92,459,559</u>	<u>88,166,764</u>	<u>27,112,567</u>	<u>142,818,220</u>	<u>(2,481,626)</u>
Net increase/(decrease) in cash and cash equivalents	<u>13,954</u>	<u>8,848,436</u>	<u>548,886</u>	<u>4,517,316</u>	<u>(305,865)</u>	<u>223,896</u>	<u>39,837</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	15,258	1,569,550	89,151	127,911	368,393	1,230,395	9,477
Bank overdraft at beginning of the year	-	-	-	-	-	-	-
	<u>15,258</u>	<u>1,569,550</u>	<u>89,151</u>	<u>127,911</u>	<u>368,393</u>	<u>1,230,395</u>	<u>9,477</u>
Bank overdraft at end of the year	-	-	(110,439)	-	-	-	-
Cash and cash equivalents at end of the year	<u>29,212</u>	<u>10,417,986</u>	<u>748,476</u>	<u>4,645,227</u>	<u>62,528</u>	<u>1,454,291</u>	<u>49,314</u>
	<u>29,212</u>	<u>10,417,986</u>	<u>638,037</u>	<u>4,645,227</u>	<u>62,528</u>	<u>1,454,291</u>	<u>49,314</u>
Supplementary information on cash flow from operating activities:							
Interest received	-	114,472	-	-	-	7,377,476	102,322
Dividend received	496,577	-	1,962,678	2,373,875	548,852	-	-
Taxation paid	(11,390)	-	(304,516)	(282,936)	(38,504)	-	-
Interest paid	-	(1,962)	-	(723)	(861)	(5,026)	(216)

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 2021

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD 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*</i> USD	<i>WisdomTree European Union Bond UCITS ETF**</i> EUR
<i>Note</i>							
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(151,959)	45,093,737	(11,436)	(13,648,833)	28,570,401	(255,134)	(538,661)
Adjustments for:							
Net decrease/(increase) in transferable securities	157,946	(250,258,827)	(15,770,702)	(111,644,350)	(452,087,992)	(74,357,481)	(15,023,890)
Net decrease/(increase) in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised gain on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
Unrealised gain on total return swaps	-	-	-	-	-	-	-
Decrease/(increase) in debtors	3,297	1,097,901	(467,162)	-	4,697,039	-	(9,774)
(Decrease)/increase in creditors	(12)	(1,102,513)	474,367	(14,509,288)	(4,536,666)	27,120	2,082
Net cash provided by/(used in) operating activities	<u>9,272</u>	<u>(205,169,702)</u>	<u>(15,774,933)</u>	<u>(139,802,471)</u>	<u>(423,357,218)</u>	<u>(74,585,495)</u>	<u>(15,570,243)</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 404,333	283,109,888	16,538,724	408,985,745	431,838,133	74,667,618	16,348,522
Payments for redeemable participating shares redeemed	5 (404,370)	(78,053,049)	(732,937)	(283,597,953)	(7,757,013)	-	(766,787)
Net cash flows (used in)/provided by financing activities	<u>(37)</u>	<u>205,056,839</u>	<u>15,805,787</u>	<u>125,387,792</u>	<u>424,081,120</u>	<u>74,667,618</u>	<u>15,581,735</u>
Net increase/(decrease) in cash and cash equivalents	<u>9,235</u>	<u>(112,863)</u>	<u>30,854</u>	<u>(14,414,679)</u>	<u>723,902</u>	<u>82,123</u>	<u>11,492</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	3,329	204,639	24,473	14,710,254	23,099,256	-	-
Bank overdraft at beginning of the year	-	(43,449)	-	-	(23,038,260)	-	-
	<u>3,329</u>	<u>161,190</u>	<u>24,473</u>	<u>14,710,254</u>	<u>60,996</u>	<u>-</u>	<u>-</u>
Bank overdraft at end of the year	-	-	-	-	(88,081,767)	-	-
Cash and cash equivalents at end of the year	<u>12,564</u>	<u>48,327</u>	<u>55,327</u>	<u>295,575</u>	<u>88,866,665</u>	<u>82,123</u>	<u>11,492</u>
	<u>12,564</u>	<u>48,327</u>	<u>55,327</u>	<u>295,575</u>	<u>784,898</u>	<u>82,123</u>	<u>11,492</u>
Supplementary information on cash flow from operating activities:							
Interest received	36,425	-	26,532	-	114	-	8,924
Dividend received	-	2,456,426	-	-	6,080,317	219,957	-
Taxation paid	-	(398,975)	-	-	(906,691)	(30,121)	-
Interest paid	-	(2,100)	(45)	(463)	(10,465)	(19)	(73)

* Launched 25 January 2021.
** Launched 15 February 2021.

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 2021

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF*</i> USD	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF**</i> USD	<i>WisdomTree Broad Commodities UCITS ETF***</i> USD	<i>WisdomTree BioRevolution UCITS ETF****</i> USD
Operating activities					
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(1,289,351)	(103,560)	10,713	24,947
Adjustments for:					
Net increase in transferable securities		(73,689,201)	(2,896,761)	(1,028,878)	(756,526)
Net decrease/(increase) in exchange-traded commodities		-	-	(179,920)	-
Unrealised loss on open forward foreign currency exchange contracts		(38,172)	-	-	-
Unrealised gain/(loss) on total return swaps		531,924	-	(37,659)	-
Decrease/(increase) in debtors		-	(5,413)	(205,451)	(117)
(Decrease)/increase in creditors		22,253	784	207,729	270
Net cash used in operating activities		<u>(74,462,547)</u>	<u>(3,004,950)</u>	<u>(1,233,466)</u>	<u>(731,426)</u>
Financing activities					
Amounts received on issue of redeemable participating shares	5	80,467,126	3,014,083	1,244,580	732,185
Payments for redeemable participating shares redeemed	5	(257,615)	-	-	-
Net cash flows provided by financing activities		<u>80,209,511</u>	<u>3,014,083</u>	<u>1,244,580</u>	<u>732,185</u>
Net increase in cash and cash equivalents		<u>5,746,964</u>	<u>9,133</u>	<u>11,114</u>	<u>759</u>
Reconciliation of cash movement during the year					
Cash and cash equivalents at beginning of the year		-	-	-	-
Bank overdraft at beginning of the year		-	-	-	-
Bank overdraft at end of the year		(647,304)	(224,573)	-	-
Cash and cash equivalents at end of the year		<u>6,394,268</u>	<u>233,706</u>	<u>11,114</u>	<u>759</u>
		<u>5,746,964</u>	<u>9,133</u>	<u>11,114</u>	<u>759</u>
Supplementary information on cash flow from operating activities:					
Interest received		12,250	-	46	-
Dividend received		-	8,796	-	128
Taxation paid		-	(2,275)	-	(37)
Interest paid		(785)	(10)	-	-

* Launched 7 July 2021.

** Launched 18 August 2021.

*** Launched 29 November 2021.

**** Launched 3 December 2021.

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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 2020

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend 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 ISEQ 20® UCITS ETF* EUR</i>
Operating activities								
Decrease in net assets attributable to holders of redeemable participating shares from operations		(5,570,838)	(2,327,388)	(10,222,166)	(4,142,250)	(5,975,905)	(507,165)	(1,588,841)
Adjustments for:								
Net decrease in transferable securities		10,867,235	11,182,893	20,364,949	15,166,112	8,983,513	6,657,548	19,023,730
Net decrease/(increase) in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts		(102,323)	-	-	-	-	-	-
Unrealised gain on total return swaps		-	-	-	-	-	-	-
Decrease/(increase) in debtors		54,440	21,241	(299,274)	(172,281)	(866,171)	(274,400)	359
(Decrease)/increase in creditors		(2,382)	(4,112)	(4,925)	(5,230)	(27,079)	(114,444)	(8,807)
Net cash provided by operating activities		<u>5,246,132</u>	<u>8,872,634</u>	<u>9,838,584</u>	<u>10,846,351</u>	<u>2,114,358</u>	<u>5,761,539</u>	<u>17,426,441</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	37,870,052	1,818,792	4,590,190	17,957,721	6,557,522	3,864,386	-
Payments for redeemable participating shares redeemed	5	(43,281,995)	(10,727,490)	(14,580,882)	(28,849,392)	(8,584,239)	(9,537,501)	(17,437,921)
Net cash flows used in financing activities		<u>(5,411,943)</u>	<u>(8,908,698)</u>	<u>(9,990,692)</u>	<u>(10,891,671)</u>	<u>(2,026,717)</u>	<u>(5,673,115)</u>	<u>(17,437,921)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(165,811)</u>	<u>(36,064)</u>	<u>(152,108)</u>	<u>(45,320)</u>	<u>87,641</u>	<u>88,424</u>	<u>(11,480)</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		198,315	36,064	176,662	62,808	209,466	149,607	11,480
Bank overdraft at beginning of the year		-	-	-	-	-	-	-
		<u>198,315</u>	<u>36,064</u>	<u>176,662</u>	<u>62,808</u>	<u>209,466</u>	<u>149,607</u>	<u>11,480</u>
Bank overdraft at end of the year		-	-	(8,529)	(8,423)	(54)	-	-
Cash and cash equivalents at end of the year		<u>32,504</u>	<u>-</u>	<u>33,083</u>	<u>25,911</u>	<u>297,161</u>	<u>238,031</u>	<u>-</u>
		<u>32,504</u>	<u>-</u>	<u>24,554</u>	<u>17,488</u>	<u>297,107</u>	<u>238,031</u>	<u>-</u>
Supplementary information on cash flow from operating activities:								
Interest received		112	22	-	-	48	21	-
Dividend received		2,558,148	282,243	1,502,543	882,824	2,351,159	1,223,569	137,123
Taxation paid		(382,958)	(30,727)	(103,011)	(66,925)	(338,762)	(253,336)	(138)
Interest paid		(150)	-	(810)	(739)	(562)	(975)	(4,638)

* Terminated 8 September 2020.

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 2020

	<i>Note</i>	<i>WisdomTree Germany Equity UCITS ETF*</i> <i>GBP</i>	<i>WisdomTree Japan Equity UCITS ETF</i> <i>USD</i>	<i>WisdomTree Europe Equity UCITS ETF</i> <i>USD</i>	<i>WisdomTree UK Equity Income UCITS ETF</i> <i>GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF*</i> <i>USD</i>	<i>WisdomTree Enhanced Commodity UCITS ETF</i> <i>USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF</i> <i>USD</i>
Operating activities								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(367,137)	(17,874,491)	(8,115,024)	(2,860,438)	(1,617,256)	(33,236,216)	9,646,292
Adjustments for:								
Net decrease/(increase) in transferable securities		6,426,380	224,161,159	38,428,535	1,992,397	12,763,184	178,656,224	(29,826,996)
Net decrease/(increase) in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised gain/(loss) on open forward foreign currency exchange contracts		12,031	(623,796)	220,224	-	-	(523,507)	-
Unrealised gain on total return swaps		-	-	-	-	-	9,569,083	-
Decrease/(increase) in debtors		900,177	449,901	(869,104)	(156,837)	35,690	36,243,086	(7,155)
(Decrease)/increase in creditors		(676,457)	155,187	(24,841)	(494)	(6,097)	(37,072,385)	1,925
Net cash provided by/(used in) operating activities		<u>6,294,994</u>	<u>206,267,960</u>	<u>29,639,790</u>	<u>(1,025,372)</u>	<u>11,175,521</u>	<u>153,636,285</u>	<u>(20,185,934)</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	1,725,976	23,426,281	12,865,639	2,668,105	2,065,820	124,524,260	50,277,448
Payments for redeemable participating shares redeemed	5	(8,029,042)	(229,588,731)	(42,395,005)	(1,672,599)	(13,289,659)	(278,210,345)	(30,024,369)
Net cash flows (used in)/provided by financing activities		<u>(6,303,066)</u>	<u>(206,162,450)</u>	<u>(29,529,366)</u>	<u>995,506</u>	<u>(11,223,839)</u>	<u>(153,686,085)</u>	<u>20,253,079</u>
Net (decrease)/increase in cash and cash equivalents		<u>(8,072)</u>	<u>105,510</u>	<u>110,424</u>	<u>(29,866)</u>	<u>(48,318)</u>	<u>(49,800)</u>	<u>67,145</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		8,072	196,152	89,563	45,124	48,318	1,619,350	22,006
Bank overdraft at beginning of the year		-	-	-	-	-	-	-
		<u>8,072</u>	<u>196,152</u>	<u>89,563</u>	<u>45,124</u>	<u>48,318</u>	<u>1,619,350</u>	<u>22,006</u>
Bank overdraft at end of the year		-	-	(348)	-	-	-	-
Cash and cash equivalents at end of the year		<u>-</u>	<u>301,662</u>	<u>200,335</u>	<u>15,258</u>	<u>-</u>	<u>1,569,550</u>	<u>89,151</u>
		<u>-</u>	<u>301,662</u>	<u>199,987</u>	<u>15,258</u>	<u>-</u>	<u>1,569,550</u>	<u>89,151</u>
Supplementary information on cash flow from operating activities:								
Interest received		-	86	44	-	17	1,497,592	43
Dividend received		252,580	2,026,685	2,745,133	409,758	445,744	-	1,330,852
Taxation paid		(29,158)	(209,324)	(238,300)	(964)	(57,043)	-	(200,814)
Interest paid		(965)	(1,062)	(1,161)	(30)	(60)	(17,915)	(53)

* Terminated 8 September 2020.

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 2020

	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF*</i> USD	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree CBOE S&P 500 PutWrite 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>
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	5,542,638	1,641,923	555,381	10,115,556	(45,174)	268,778	195,526
Adjustments for:							
Net decrease/(increase) in transferable securities	8,521,312	(1,271,728)	4,897,987	(41,103,394)	774,871	(9,417,088)	(224,186)
Net decrease/(increase) in exchange-traded commodities	-	-	-	-	-	-	-
Options written	-	-	-	-	(6,212)	-	-
Unrealised loss on open forward foreign currency exchange contracts	-	-	-	(366,259)	-	-	-
Unrealised gain on total return swaps	-	-	-	-	-	-	-
Decrease/(increase) in debtors	3,239,474	(15,713)	176,125	(638,148)	-	(45,441)	98,556
(Decrease)/increase in creditors	(3,224,493)	282,231	(197,075)	1,461,293	(583)	1,062	(81,975)
Net cash provided by/(used in) operating activities	<u>14,078,931</u>	<u>636,713</u>	<u>5,432,418</u>	<u>(30,530,952)</u>	<u>722,902</u>	<u>(9,192,689)</u>	<u>(12,079)</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 58,342,327	10,862,860	1,862,957	65,877,226	228,904	11,052,434	-
Payments for redeemable participating shares redeemed	5 (72,558,472)	(11,175,880)	(7,310,426)	(34,771,047)	(967,749)	(1,855,623)	-
Net cash flows (used in)/provided by financing activities	<u>(14,216,145)</u>	<u>(313,020)</u>	<u>(5,447,469)</u>	<u>31,106,179</u>	<u>(738,845)</u>	<u>9,196,811</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	<u>(137,214)</u>	<u>323,693</u>	<u>(15,051)</u>	<u>575,227</u>	<u>(15,943)</u>	<u>4,122</u>	<u>(12,079)</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	265,125	44,700	15,051	655,168	15,943	5,355	15,408
Bank overdraft at beginning of the year	-	-	-	-	-	-	-
	<u>265,125</u>	<u>44,700</u>	<u>15,051</u>	<u>655,168</u>	<u>15,943</u>	<u>5,355</u>	<u>15,408</u>
Bank overdraft at end of the year	-	-	-	-	-	-	-
Cash and cash equivalents at end of the year	<u>127,911</u>	<u>368,393</u>	<u>-</u>	<u>1,230,395</u>	<u>-</u>	<u>9,477</u>	<u>3,329</u>
	<u>127,911</u>	<u>368,393</u>	<u>-</u>	<u>1,230,395</u>	<u>-</u>	<u>9,477</u>	<u>3,329</u>
Supplementary information on cash flow from operating activities:							
Interest received	396	-	19	4,151,373	530	19,624	37,021
Dividend received	1,180,503	422,811	84,496	-	-	-	-
Taxation paid	(140,636)	(30,754)	(29,072)	(2,814)	-	-	-
Interest paid	(40)	(262)	(501)	(2,842)	-	(180)	-

* Terminated 8 September 2020.

** Terminated 11 September 2020.

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 2020

	<i>Note</i>	<i>WisdomTree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree US Multifactor UCITS ETF** USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF* USD</i>
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(200,755)	(18,152)	86,257,319	38,824	127,108,009	30,544,386
Adjustments for:							
Net decrease/(increase) in transferable securities		2,013,464	2,185,855	(230,858,992)	(10,871,273)	(474,184,776)	(193,339,710)
Net decrease/(increase) in exchange-traded commodities		-	-	-	-	-	-
Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	-	-
Unrealised gain on total return swaps		-	-	-	-	-	-
Decrease/(increase) in debtors		4,648	2,185	(1,241,194)	(528,336)	-	(5,312,166)
(Decrease)/increase in creditors		(846)	(572)	1,261,330	538,777	14,710,387	4,757,653
Net cash provided by/(used in) operating activities		<u>1,816,511</u>	<u>2,169,316</u>	<u>(144,581,537)</u>	<u>(10,822,008)</u>	<u>(332,366,380)</u>	<u>(163,349,837)</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5	-	-	184,628,826	19,942,310	443,740,930	163,410,833
Payments for redeemable participating shares redeemed	5	(1,820,639)	(2,175,749)	(39,959,548)	(9,116,225)	(96,673,925)	-
Net cash flows (used in)/provided by financing activities		<u>(1,820,639)</u>	<u>(2,175,749)</u>	<u>144,669,278</u>	<u>10,826,085</u>	<u>347,067,005</u>	<u>163,410,833</u>
Net (decrease)/increase in cash and cash equivalents		<u>(4,128)</u>	<u>(6,433)</u>	<u>87,741</u>	<u>4,077</u>	<u>14,700,625</u>	<u>60,996</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year		4,128	6,433	73,449	20,396	9,629	-
Bank overdraft at beginning of the year		-	-	-	-	-	-
		<u>4,128</u>	<u>6,433</u>	<u>73,449</u>	<u>20,396</u>	<u>9,629</u>	<u>-</u>
Bank overdraft at end of the year		-	-	(43,449)	-	-	(23,038,260)
Cash and cash equivalents at end of the year		<u>-</u>	<u>-</u>	<u>204,639</u>	<u>24,473</u>	<u>14,710,254</u>	<u>23,099,256</u>
		<u>-</u>	<u>-</u>	<u>161,190</u>	<u>24,473</u>	<u>14,710,254</u>	<u>60,996</u>
Supplementary information on cash flow from operating activities:							
Interest received		1	3	215	75,406	52	27
Dividend received		34,447	30,387	929,615	-	-	120,204
Taxation paid		(4,714)	(4,304)	(163,273)	-	-	(35,020)
Interest paid		-	-	(1,043)	(45)	(17)	(95)

* Launched 26 February 2020.

** Terminated 8 September 2020.

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 2021

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 25-28 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 WisdomTree International Holdings 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 2021, the ICAV comprised 25 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2020: 19 active sub-funds).

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 ICAV Act 2015 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 2021

There are no new standards, amendments or interpretations issued and effective for the financial year beginning 1 January 2021 that have a significant impact on the ICAV’s financial position, performance or disclosures in its financial statements.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2021 and not early adopted.

IFRS 17 “Insurance Contracts” was issued in May 2017 and will become effective for accounting periods beginning on or after 1 January 2023. It applies to: insurance contracts, including reinsurance contracts, issued by an entity; reinsurance contracts held by an entity; and investment contracts with discretionary participation features issued by an entity that issues insurance contracts. An insurance contract is defined as ‘a contract under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder’. The new standard is not expected to have any impact on the ICAV’s financial position, performance or disclosures in its financial statements.

There are no other standards, interpretations or amendments to existing standards that are not yet effective or that would be expected to have a significant impact on the ICAV.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. 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 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.

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 and measured at FVPL.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(a) *Classification (continued)*

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 3.7).

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, as such, has chosen to apply an approach similar to the simplified approach for expected credit losses (ECL) under IFRS 9 to all its receivables. Therefore, the Sub-Funds do not track changes in credit risk, but instead, recognises a loss allowance based on lifetime ECLs at each reporting date.

The Sub-Funds' approach to ECL reflects a probability weighted outcome, the time value of money and reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

The Sub-Funds use the provision matrix as a practical expedient to measuring ECLs on trade receivables, based on past days due for groupings of receivables with similar loss patterns. Receivables are grouped based on their nature. The provision matrix is based on historical observed loss rates over the expected life of the receivables and is adjusted for forward-looking estimates.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. 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, bonds 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.

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(f) Fair value estimation (continued)

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 year ended 31 December 2021 and 31 December 2020.

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. Accounting Policies (continued)

3.6 *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.

3.7 *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.

3.8 *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.

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.

3.9 *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.

3.10 *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.

3.11 *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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

3. Accounting Policies (continued)

3.11 *Significant Accounting Estimates and Judgements (continued)*

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.

3.12 *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. 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. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

3.13 *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.

3.14 *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.

3.15 *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.

4. Net gain/(loss) on investment activities

Financial year ended 31 December 2021

	<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			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	4,137,841	1,885,765	8,128,638
Unrealised gain on investment activities	5,920,691	1,135,805	136,526
	<u>10,058,532</u>	<u>3,021,570</u>	<u>8,265,164</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2021 (continued)

	<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			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	4,313,691	3,334,586	8,031,151
Unrealised loss on investment activities	(1,206,889)	(229,262)	(3,010,851)
	<u>3,106,802</u>	<u>3,105,324</u>	<u>5,020,300</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	—	—	114,472
Realised gain on investment activities	19,043,285	542,154	42,296,603
Unrealised (loss)/gain on investment activities	(4,185,741)	251,432	8,356,321
	<u>14,857,544</u>	<u>793,586</u>	<u>50,767,396</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			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	6,553,957	2,850,583	3,819,557
Unrealised gain on investment activities	14,242,166	12,186,332	1,895,491
	<u>20,796,123</u>	<u>15,036,915</u>	<u>5,715,048</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2021 (continued)

	<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	9,077,131	85,515
Realised (loss)/gain on investment activities	(4,232,837)	(65,744)
Unrealised loss on investment activities	(6,726,257)	(497,149)
	<u>(1,881,963)</u>	<u>(137,874)</u>

	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	26,028	—
Realised gain on investment activities	52,813,356	3,766	107,458,259
Unrealised loss on investment activities	(8,058,104)	(4,802)	(118,455,765)
	<u>44,755,252</u>	<u>24,992</u>	<u>(10,997,506)</u>

	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF** USD</i>	<i>WisdomTree European Union Bond UCITS ETF** EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	18,698
Realised gain/(loss) on investment activities	48,341,083	965,878	(190,702)
Unrealised loss on investment activities	(23,516,731)	(1,280,522)	(321,151)
	<u>24,824,352</u>	<u>(314,644)</u>	<u>(493,155)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2021 (continued)

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF*** USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened 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	12,250	—	46
Realised (loss)/gain on investment activities	(605,893)	15,384	(29,084)
Unrealised (loss)/gain on investment activities	(593,929)	(128,478)	39,901
	<u>(1,187,572)</u>	<u>(113,094)</u>	<u>10,863</u>
			<i>WisdomTree BioRevolution UCITS ETF***** USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss			—
Realised gain on investment activities			67
Unrealised gain on investment activities			24,942
			<u>25,009</u>

* Launched 25 January 2021.

** Launched 15 February 2021.

*** Launched 7 July 2021.

**** Launched 18 August 2021.

***** Launched 29 November 2021.

***** Launched 3 December 2021.

Financial year ended 31 December 2020

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(4,590,956)	(2,013,817)	(10,616,586)
Unrealised (loss)/gain on investment activities	(1,957,623)	(273,791)	261,322
	<u>(6,548,579)</u>	<u>(2,287,608)</u>	<u>(10,355,264)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2020 (continued)

	<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>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(5,983,877)	(5,858,129)	(2,504,821)
Unrealised gain/(loss) on investment activities	1,863,952	(234,849)	2,024,157
	<u>(4,119,925)</u>	<u>(6,092,978)</u>	<u>(480,664)</u>

	<i>WisdomTree ISEQ 20[®] UCITS ETF** EUR</i>	<i>WisdomTree Germany Equity UCITS ETF** GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	3,740,045	(172,905)	(12,417,296)
Unrealised loss on investment activities	(5,183,490)	(219,585)	(4,072,323)
	<u>(1,443,445)</u>	<u>(392,490)</u>	<u>(16,489,619)</u>

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF** USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(17,662,043)	(2,968,327)	(916,698)
Unrealised gain/(loss) on investment activities	8,138,390	180,020	(596,534)
	<u>(9,523,653)</u>	<u>(2,788,307)</u>	<u>(1,513,232)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2020 (continued)

	<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>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	1,494,920	—	—
Realised (loss)/gain on investment activities	(26,069,268)	3,706,933	1,487,588
Unrealised (loss)/gain on investment activities	(7,988,914)	5,100,194	3,284,046
	(32,563,262)	8,807,127	4,771,634
	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF** USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	4,789,286
Realised gain on investment activities	1,620,509	856,663	2,175,895
Unrealised (loss)/gain on investment activities	(235,215)	(326,525)	7,438,893
	1,385,294	530,138	14,404,074
	<i>WisdomTree CBOE S&P 500 PutWrite 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	523	52,741	35,981
Realised (loss)/gain on investment activities	(41,299)	28,928	48,125
Unrealised (loss)/gain on investment activities	(2,634)	227,975	127,523
	(43,410)	309,644	211,629

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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

Financial year ended 31 December 2020 (continued)

	<i>WisdomTree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree US Multifactor UCITS ETF** USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(199,436)	96,359	12,115,795
Unrealised (loss)/gain on investment activities	(3,556)	(128,294)	73,784,239
	<u>(202,992)</u>	<u>(31,935)</u>	<u>85,900,034</u>
	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF* USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	58,364	—	—
Realised gain on investment activities	10,817	22,828,104	5,240,948
Unrealised gain on investment activities	2,548	104,957,063	25,204,225
	<u>71,729</u>	<u>127,785,167</u>	<u>30,445,173</u>

* Launched 26 February 2020.

** Terminated 8 September 2020.

*** Terminated 11 September 2020.

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 2021 and 31 December 2020, 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 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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

Redeemable participating shares (continued)

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 2021

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	739,894	1,455,101	379,189	8,073	2,582,257
Shares issued	587,764	807,558	65,000	—	1,460,322
Shares redeemed	<u>(592,508)</u>	<u>(303,181)</u>	<u>(210,000)</u>	—	<u>(1,105,689)</u>
Balance at end of financial year	<u>735,150</u>	<u>1,959,478</u>	<u>234,189</u>	<u>8,073</u>	<u>2,936,890</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	12,391,674	18,426,700	1,586,429	—	32,404,803
Income Equalisation – Subscriptions	77,109	2,237,732	176,014	—	2,490,855
Payments for shares redeemed	(12,539,859)	(6,395,254)	(4,995,344)	—	(23,930,457)
Income Equalisation – Redemptions	<u>75,314</u>	<u>803,112</u>	<u>570,957</u>	—	<u>1,449,383</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI</i>	<i>EELA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,732,717	352,386	2,085,103
Shares issued	—	85,282	85,282
Shares redeemed	<u>(107,987)</u>	<u>(178,000)</u>	<u>(285,987)</u>
Balance at end of financial year	<u>1,624,730</u>	<u>259,668</u>	<u>1,884,398</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	—	1,289,525	1,289,525
Income Equalisation – Subscriptions	—	249,221	249,221
Payments for shares redeemed	(1,289,529)	(2,688,245)	(3,977,774)
Income Equalisation – Redemptions	<u>34,599</u>	<u>514,456</u>	<u>549,055</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,609,262	262,191	1,871,453
Shares issued	308,495	355,866	664,361
Shares redeemed	<u>(163,702)</u>	<u>(57,491)</u>	<u>(221,193)</u>
Balance at end of financial year	<u>1,754,055</u>	<u>560,566</u>	<u>2,314,621</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	6,163,201	6,735,636	12,898,837
Income Equalisation – Subscriptions	59,224	600,333	659,557
Payments for shares redeemed	(3,272,580)	(1,060,070)	(4,332,650)
Income Equalisation – Redemptions	<u>28,726</u>	<u>88,927</u>	<u>117,653</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,583,191	190,558	2,773,749
Shares issued	647,355	55,000	702,355
Shares redeemed	<u>(78,313)</u>	<u>(162,000)</u>	<u>(240,313)</u>
Balance at end of financial year	<u>3,152,233</u>	<u>83,558</u>	<u>3,235,791</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	10,459,643	1,177,773	11,637,416
Income Equalisation – Subscriptions	224,715	197,852	422,567
Payments for shares redeemed	<u>(1,177,776)</u>	<u>(3,471,919)</u>	<u>(4,649,695)</u>
Income Equalisation – Redemptions	<u>6,500</u>	<u>580,096</u>	<u>586,596</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	1,630,000
Shares issued	250,000
Shares redeemed	<u>—</u>
Balance at end of financial year	<u>1,880,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	5,115,014
Income Equalisation – Subscriptions	42,838
Payments for shares redeemed	<u>—</u>
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 JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,169,109	385,675	89,539	85,650	201,551	189,960	2,121,484
Shares issued	464,742	293,040	450,000	150,000	830,000	1,319,986	3,507,768
Shares redeemed	<u>(867,371)</u>	<u>(142,857)</u>	<u>(155,000)</u>	<u>(150,000)</u>	<u>(760,000)</u>	<u>(1,365,000)</u>	<u>(3,440,228)</u>
Balance at end of financial year	<u>766,480</u>	<u>535,858</u>	<u>384,539</u>	<u>85,650</u>	<u>271,551</u>	<u>144,946</u>	<u>2,189,024</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions							
Proceeds from shares issued	8,097,763	6,129,347	7,273,987	3,328,606	17,912,927	30,441,962	73,184,592
Income Equalisation – Subscriptions	28,666	389,726	27,015	231,855	1,369,223	2,442,033	4,488,518
Payments for shares redeemed	<u>(15,878,833)</u>	<u>(2,966,706)</u>	<u>(2,596,330)</u>	<u>(3,328,362)</u>	<u>(16,367,873)</u>	<u>(31,213,310)</u>	<u>(72,351,414)</u>
Income Equalisation – Redemptions	<u>114,672</u>	<u>188,803</u>	<u>1,132</u>	<u>230,340</u>	<u>1,254,035</u>	<u>2,522,943</u>	<u>4,311,925</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

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	1,112,015	2,858,523	131,454	7,703	269,545	4,379,240
Shares issued	109,377	1,176,004	70,000	70,000	—	1,425,381
Shares redeemed	<u>(54,842)</u>	<u>(2,382,110)</u>	<u>—</u>	<u>—</u>	<u>(90,000)</u>	<u>(2,526,952)</u>
Balance at end of financial year	<u>1,166,550</u>	<u>1,652,417</u>	<u>201,454</u>	<u>77,703</u>	<u>179,545</u>	<u>3,277,669</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	2,269,219	29,836,566	1,207,419	1,617,447	—	34,930,651
Income Equalisation – Subscriptions	5,870	1,958,530	1,624	133,518	—	2,099,542
Payments for shares redeemed	(1,186,500)	(57,380,069)	—	—	(2,155,697)	(60,722,266)
Income Equalisation – Redemptions	<u>566</u>	<u>3,734,568</u>	<u>—</u>	<u>—</u>	<u>178,164</u>	<u>3,913,298</u>

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	1,800,000
Shares issued	280,000
Shares redeemed	<u>—</u>
Balance at end of financial year	<u>2,080,000</u>
Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	1,264,368
Income Equalisation – Subscriptions	33,110
Payments for shares redeemed	<u>—</u>
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG USD</i>	<i>WCOA Acc USD</i>	<i>WCOM GBP Hedged Acc USD</i>	<i>WCOE EUR Hedged Acc USD</i>	<i>COMS CHF Hedged Acc USD</i>	<i>Total</i>
Balance at beginning of financial year	575,000	8,575,000	1,175,000	1,625,000	160,000	12,110,000
Shares issued	29,525,000	11,925,000	2,350,000	5,675,000	100,000	49,575,000
Shares redeemed	<u>(250,000)</u>	<u>(4,400,000)</u>	<u>(1,500,000)</u>	<u>(4,550,000)</u>	<u>—</u>	<u>(10,700,000)</u>
Balance at end of financial year	<u>29,850,000</u>	<u>16,100,000</u>	<u>2,025,000</u>	<u>2,750,000</u>	<u>260,000</u>	<u>50,985,000</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	382,259,990	148,161,623	35,783,752	72,903,755	1,274,698	640,383,818
Income Equalisation – Subscriptions	—	9,049,053	4,390,510	139,973	1,378	13,580,914
Payments for shares redeemed	(4,203,660)	(54,060,623)	(23,394,372)	(61,709,741)	—	(143,368,396)
Income Equalisation – Redemptions	<u>—</u>	<u>3,343,863</u>	<u>2,793,950</u>	<u>54,803</u>	<u>—</u>	<u>6,192,616</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	436,031	1,947,843	2,383,874
Shares issued	55,000	3,005,298	3,060,298
Shares redeemed	<u>(258,398)</u>	<u>(180,705)</u>	<u>(439,103)</u>
Balance at end of financial year	<u>232,633</u>	<u>4,772,436</u>	<u>5,005,069</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	1,676,040	104,218,073	105,894,113
Income Equalisation – Subscriptions	3,831	6,633,691	6,637,522
Payments for shares redeemed	<u>(7,495,992)</u>	<u>(5,938,562)</u>	<u>(13,434,554)</u>
Income Equalisation – Redemptions	<u>20,256</u>	<u>369,300</u>	<u>389,556</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	183,660	1,750,284	1,933,944
Shares issued	435,784	2,445,617	2,881,401
Shares redeemed	<u>(173,936)</u>	<u>(58,414)</u>	<u>(232,350)</u>
Balance at end of financial year	<u>445,508</u>	<u>4,137,487</u>	<u>4,582,995</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	13,202,802	82,324,177	95,526,979
Income Equalisation – Subscriptions	66,642	4,937,948	5,004,590
Payments for shares redeemed	<u>(5,400,938)</u>	<u>(1,959,277)</u>	<u>(7,360,215)</u>
Income Equalisation – Redemptions	<u>36,769</u>	<u>117,276</u>	<u>154,045</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	658,816	654,042	1,312,858
Shares issued	50,000	1,307,140	1,357,140
Shares redeemed	<u>(258,725)</u>	<u>(43,354)</u>	<u>(302,079)</u>
Balance at end of financial year	<u>450,091</u>	<u>1,917,828</u>	<u>2,367,919</u>

Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	1,031,119	32,070,862	33,101,981
Income Equalisation – Subscriptions	5,354	1,718,868	1,724,222
Payments for shares redeemed	<u>(4,958,281)</u>	<u>(1,031,133)</u>	<u>(5,989,414)</u>
Income Equalisation – Redemptions	<u>27,259</u>	<u>56,090</u>	<u>83,349</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

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	491,081	42,463	17,006	279,036	34,640	864,226
Shares issued	165,385	81,597	97,900	246,000	593,833	1,184,715
Shares redeemed	<u>(33,514)</u>	<u>(6,012)</u>	<u>—</u>	<u>(29,722)</u>	<u>(45,752)</u>	<u>(115,000)</u>
Balance at end of financial year	<u>622,952</u>	<u>118,048</u>	<u>114,906</u>	<u>495,314</u>	<u>582,721</u>	<u>1,933,941</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	17,172,269	10,100,190	10,903,174	30,324,342	88,429,072	156,929,047
Income Equalisation – Subscriptions	305,517	1,561,702	179,490	487,898	2,104,386	4,638,993
Payments for shares redeemed	(3,512,841)	(741,589)	—	(3,519,175)	(6,337,222)	(14,110,827)
Income Equalisation – Redemptions	<u>62,653</u>	<u>112,662</u>	<u>—</u>	<u>86,318</u>	<u>162,969</u>	<u>424,602</u>

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	210,439	59,498	269,937
Shares issued	101,301	51,290	152,591
Shares redeemed	<u>(178,854)</u>	<u>(20,797)</u>	<u>(199,651)</u>
Balance at end of financial year	<u>132,886</u>	<u>89,991</u>	<u>222,877</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	5,536,217	2,852,151	8,388,368
Income Equalisation – Subscriptions	4,817	67,003	71,820
Payments for shares redeemed	(9,712,349)	(1,157,645)	(10,869,994)
Income Equalisation – Redemptions	<u>12,859</u>	<u>28,062</u>	<u>40,921</u>

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	19,908	40,000	59,908
Shares issued	—	7,000	7,000
Shares redeemed	<u>(7,165)</u>	<u>—</u>	<u>(7,165)</u>
Balance at end of financial year	<u>12,743</u>	<u>47,000</u>	<u>59,743</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	—	404,333	404,333
Income Equalisation – Subscriptions	—	9,456	9,456
Payments for shares redeemed	(404,370)	—	(404,370)
Income Equalisation – Redemptions	<u>557</u>	<u>—</u>	<u>557</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	4,532,541
Shares issued	4,309,000
Shares redeemed	<u>(1,256,000)</u>
Balance at end of financial year	<u>7,585,541</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	283,109,888
Income Equalisation – Subscriptions	542,718
Payments for shares redeemed	<u>(78,053,049)</u>
Income Equalisation – Redemptions	<u>157,801</u>

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	26,000	353,822	379,822
Shares issued	2,500	321,918	324,418
Shares redeemed	<u>(12,117)</u>	<u>(2,458)</u>	<u>(14,575)</u>
Balance at end of financial year	<u>16,383</u>	<u>673,282</u>	<u>689,665</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	125,324	16,413,400	16,538,724
Income Equalisation – Subscriptions	22	68,148	68,170
Payments for shares redeemed	<u>(607,640)</u>	<u>(125,297)</u>	<u>(732,937)</u>
Income Equalisation – Redemptions	<u>266</u>	<u>501</u>	<u>767</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	9,130,000
Shares issued	7,561,000
Shares redeemed	<u>(5,061,000)</u>
Balance at end of financial year	<u>11,630,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	408,985,745
Income Equalisation – Subscriptions	—
Payments for shares redeemed	<u>(283,597,953)</u>
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	4,457,534
Shares issued	8,763,000
Shares redeemed	<u>(175,000)</u>
Balance at end of financial year	<u>13,045,534</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	431,838,133
Income Equalisation – Subscriptions	2,426,513
Payments for shares redeemed	(7,757,013)
Income Equalisation – Redemptions	<u>32,180</u>

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc*</i>
Balance at beginning of financial year	—
Shares issued	2,871,533
Shares redeemed	—
Balance at end of financial year	<u>2,871,533</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	74,667,618
Income Equalisation – Subscriptions	152,300
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree European Union Bond UCITS ETF

	<i>EUBO EUR Acc**</i>
Balance at beginning of financial year	—
Shares issued	165,000
Shares redeemed	<u>(8,000)</u>
Balance at end of financial year	<u>157,000</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	16,348,522
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(766,787)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR Acc***</i>	<i>WXAG USD Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	6,825,000	50,000	6,875,000
Shares redeemed	—	(25,000)	(25,000)
Balance at end of financial year	<u>6,825,000</u>	<u>25,000</u>	<u>6,850,000</u>
Value of Share Transactions	<i>EUR</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	79,958,553	508,573	80,467,126
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	—	(257,615)	(257,615)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

	<i>XSOE USD Acc****</i>
Balance at beginning of financial year	—
Shares issued	120,000
Shares redeemed	—
Balance at end of financial year	<u>120,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	3,014,083
Income Equalisation – Subscriptions	3,876
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	—
Shares issued	125,000
Shares redeemed	—
Balance at end of financial year	<u>125,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	1,244,580
Income Equalisation – Subscriptions	—
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 2021

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree BioRevolution UCITS ETF

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

	<i>USD Acc</i>
Value of Share Transactions	
Proceeds from shares issued	732,185
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

- * Launched 25 January 2021.
- ** Launched 15 February 2021.
- *** Launched 7 July 2021.
- **** Launched 18 August 2021.
- ***** Launched 6 October 2021.
- ***** Launched 29 November 2021.
- ***** Launched 3 December 2021.

For the financial year ended 31 December 2020

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	1,701,891	1,080,962	149,189	13,073	2,945,115
Shares issued	1,124,381	497,893	350,000	65,000	2,037,274
Shares redeemed	<u>(2,086,378)</u>	<u>(123,754)</u>	<u>(120,000)</u>	<u>(70,000)</u>	<u>(2,400,132)</u>
Balance at end of financial year	<u>739,894</u>	<u>1,455,101</u>	<u>379,189</u>	<u>8,073</u>	<u>2,582,257</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	20,533,268	9,822,492	6,647,217	867,075	37,870,052
Income Equalisation – Subscriptions	157,853	999,134	840,945	124,027	2,121,959
Payments for shares redeemed	<u>(37,755,166)</u>	<u>(2,242,910)</u>	<u>(2,074,972)</u>	<u>(1,208,947)</u>	<u>(43,281,995)</u>
Income Equalisation – Redemptions	<u>(292,508)</u>	<u>(286,670)</u>	<u>(251,928)</u>	<u>(143,486)</u>	<u>(974,592)</u>

WisdomTree US SmallCap Dividend UCITS ETF

	<i>DESE**</i>
Balance at beginning of financial year	555,000
Shares issued	130,000
Shares redeemed	<u>(685,000)</u>
Balance at end of financial year	<u>—</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	1,818,792
Income Equalisation – Subscriptions	20,007
Payments for shares redeemed	<u>(10,727,490)</u>
Income Equalisation – Redemptions	<u>(83,947)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Europe Equity Income UCITS ETF

	<i>E EI</i>	<i>E EIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,923,537	235,475	3,159,012
Shares issued	50,000	268,000	318,000
Shares redeemed	<u>(1,240,820)</u>	<u>(151,089)</u>	<u>(1,391,909)</u>
Balance at end of financial year	<u>1,732,717</u>	<u>352,386</u>	<u>2,085,103</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
Proceeds from shares issued	672,520	3,917,670	4,590,190
Income Equalisation – Subscriptions	1,245	556,484	557,729
Payments for shares redeemed	<u>(12,561,140)</u>	<u>(2,019,742)</u>	<u>(14,580,882)</u>
Income Equalisation – Redemptions	<u>(187,470)</u>	<u>(352,643)</u>	<u>(540,113)</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>D FE</i>	<i>D FEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,276,536	309,737	2,586,273
Shares issued	972,726	218,955	1,191,681
Shares redeemed	<u>(1,640,000)</u>	<u>(266,501)</u>	<u>(1,906,501)</u>
Balance at end of financial year	<u>1,609,262</u>	<u>262,191</u>	<u>1,871,453</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
Proceeds from shares issued	14,948,497	3,009,224	17,957,721
Income Equalisation – Subscriptions	52,057	252,530	304,587
Payments for shares redeemed	<u>(25,312,778)</u>	<u>(3,536,614)</u>	<u>(28,849,392)</u>
Income Equalisation – Redemptions	<u>(103,730)</u>	<u>(332,272)</u>	<u>(436,002)</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DE M</i>	<i>DE MR Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,504,119	386,943	2,891,062
Shares issued	179,072	197,290	376,362
Shares redeemed	<u>(100,000)</u>	<u>(393,675)</u>	<u>(493,675)</u>
Balance at end of financial year	<u>2,583,191</u>	<u>190,558</u>	<u>2,773,749</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	2,406,397	4,151,125	6,557,522
Income Equalisation – Subscriptions	41,643	574,105	615,748
Payments for shares redeemed	<u>(1,339,780)</u>	<u>(7,244,459)</u>	<u>(8,584,239)</u>
Income Equalisation – Redemptions	<u>(29,400)</u>	<u>(1,218,547)</u>	<u>(1,247,947)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	2,000,000
Shares issued	250,000
Shares redeemed	<u>(620,000)</u>
Balance at end of financial year	<u>1,630,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	3,864,386
Income Equalisation – Subscriptions	47,638
Payments for shares redeemed	(9,537,501)
Income Equalisation – Redemptions	<u>(116,652)</u>

WisdomTree ISEQ 20[®] UCITS ETF

	<i>ISEQ**</i>
Balance at beginning of financial year	1,300,000
Shares issued	—
Shares redeemed	<u>(1,300,000)</u>
Balance at end of financial year	<u>—</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(17,437,921)
Income Equalisation – Redemptions	<u>(80,090)</u>

WisdomTree Germany Equity UCITS ETF

	<i>DXGP GBP Hedged**</i>	<i>DXGD CHF Hedged Acc**</i>	<i>DXGE USD Hedged</i>	<i>DXGY EUR Acc**</i>	<i>Total</i>
Balance at beginning of financial year	288,156	45,884	79,345	127,102	540,487
Shares issued	—	—	—	140,000	140,000
Shares redeemed	<u>(288,156)</u>	<u>(45,884)</u>	<u>(79,345)</u>	<u>(267,102)</u>	<u>(680,487)</u>
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
Value of Share Transactions					
Proceeds from shares issued	—	—	—	1,725,976	1,725,976
Income Equalisation – Subscriptions	—	—	—	180,278	180,278
Payments for shares redeemed	(2,721,669)	(670,260)	(1,036,985)	(3,600,128)	(8,029,042)
Income Equalisation – Redemptions	<u>(24,375)</u>	<u>(64,022)</u>	<u>(10,990)</u>	<u>(371,487)</u>	<u>(470,874)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (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 JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	12,332,204	902,064	89,539	185,650	551,551	1,409,960	15,470,968
Shares issued	600,000	391,111	—	150,000	200,000	180,000	1,521,111
Shares redeemed	(11,763,095)	(907,500)	—	(250,000)	(550,000)	(1,400,000)	(14,870,595)
Balance at end of financial year	<u>1,169,109</u>	<u>385,675</u>	<u>89,539</u>	<u>85,650</u>	<u>201,551</u>	<u>189,960</u>	<u>2,121,484</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	7,771,821	6,667,017	—	2,280,245	3,429,800	3,277,398	23,426,281
Income Equalisation – Subscriptions	53,660	352,524	—	204,615	202,140	209,313	1,022,252
Payments for shares redeemed	(175,339,368)	(15,223,637)	—	(4,377,864)	(7,551,072)	(27,096,790)	(229,588,731)
Income Equalisation – Redemptions	<u>(452,777)</u>	<u>(863,508)</u>	<u>—</u>	<u>(337,600)</u>	<u>(554,365)</u>	<u>(1,579,205)</u>	<u>(3,787,455)</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	1,982,527	3,334,109	421,454	7,703	424,545	6,170,338
Shares issued	257,939	300,000	140,000	—	—	697,939
Shares redeemed	(1,128,451)	(775,586)	(430,000)	—	(155,000)	(2,489,037)
Balance at end of financial year	<u>1,112,015</u>	<u>2,858,523</u>	<u>131,454</u>	<u>7,703</u>	<u>269,545</u>	<u>4,379,240</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	4,398,984	6,656,794	1,809,861	—	—	12,865,639
Income Equalisation – Subscriptions	21,659	342,422	6,748	—	—	370,829
Payments for shares redeemed	(18,061,059)	(15,756,037)	(5,773,572)	—	(2,804,337)	(42,395,005)
Income Equalisation – Redemptions	<u>(118,792)</u>	<u>(1,019,641)</u>	<u>(58,020)</u>	<u>—</u>	<u>(200,462)</u>	<u>(1,396,915)</u>

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	1,680,000
Shares issued	560,000
Shares redeemed	<u>(440,000)</u>
Balance at end of financial year	<u>1,800,000</u>
Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	2,668,105
Income Equalisation – Subscriptions	26,880
Payments for shares redeemed	(1,672,599)
Income Equalisation – Redemptions	<u>(40,930)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Emerging Asia Equity Income UCITS ETF

	<i>DEMA**</i>
Balance at beginning of financial year	1,125,000
Shares issued	225,000
Shares redeemed	(1,350,000)
Balance at end of financial year	<u>—</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	2,065,820
Income Equalisation – Subscriptions	13,095
Payments for shares redeemed	(13,289,659)
Income Equalisation – Redemptions	<u>(250,408)</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG USD</i>	<i>WCOA Acc USD</i>	<i>WCOM GBP Hedged Acc USD</i>	<i>WCOE EUR Hedged Acc USD</i>	<i>COMS CHF Hedged Acc USD</i>	<i>Total</i>
Balance at beginning of financial year	525,000	28,875,000	100,000	925,000	25,000	30,450,000
Shares issued	825,000	8,600,000	1,450,000	1,150,000	135,000	12,160,000
Shares redeemed	(775,000)	(28,900,000)	(375,000)	(450,000)	—	(30,500,000)
Balance at end of financial year	<u>575,000</u>	<u>8,575,000</u>	<u>1,175,000</u>	<u>1,625,000</u>	<u>160,000</u>	<u>12,110,000</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	8,025,723	86,436,672	17,382,735	11,309,377	1,369,753	124,524,260
Income Equalisation – Subscriptions	10,713	4,644,415	2,317,945	12,388	6,210	6,991,671
Payments for shares redeemed	(7,465,235)	(262,164,172)	(4,277,990)	(4,302,948)	—	(278,210,345)
Income Equalisation – Redemptions	<u>(15,265)</u>	<u>(5,514,758)</u>	<u>(426,010)</u>	<u>(6,168)</u>	<u>—</u>	<u>(5,962,201)</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	110,152	1,425,012	1,535,164
Shares issued	1,313,000	705,000	2,018,000
Shares redeemed	(987,121)	(182,169)	(1,169,290)
Balance at end of financial year	<u>436,031</u>	<u>1,947,843</u>	<u>2,383,874</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	33,489,824	16,787,624	50,277,448
Income Equalisation – Subscriptions	129,333	1,110,261	1,239,594
Payments for shares redeemed	(25,531,268)	(4,493,101)	(30,024,369)
Income Equalisation – Redemptions	<u>(110,478)</u>	<u>(306,521)</u>	<u>(416,999)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	85,517	2,489,140	2,574,657
Shares issued	311,750	1,993,788	2,305,538
Shares redeemed	<u>(213,607)</u>	<u>(2,732,644)</u>	<u>(2,946,251)</u>
Balance at end of financial year	<u>183,660</u>	<u>1,750,284</u>	<u>1,933,944</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	7,110,722	51,231,605	58,342,327
Income Equalisation – Subscriptions	34,266	2,440,682	2,474,948
Payments for shares redeemed	<u>(5,046,678)</u>	<u>(67,511,794)</u>	<u>(72,558,472)</u>
Income Equalisation – Redemptions	<u>(28,056)</u>	<u>(3,254,197)</u>	<u>(3,282,253)</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	351,881	922,010	1,273,891
Shares issued	354,754	291,032	645,786
Shares redeemed	<u>(47,819)</u>	<u>(559,000)</u>	<u>(606,819)</u>
Balance at end of financial year	<u>658,816</u>	<u>654,042</u>	<u>1,312,858</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
Proceeds from shares issued	5,289,377	5,573,483	10,862,860
Income Equalisation – Subscriptions	21,220	280,619	301,839
Payments for shares redeemed	<u>(820,686)</u>	<u>(10,355,194)</u>	<u>(11,175,880)</u>
Income Equalisation – Redemptions	<u>(4,383)</u>	<u>(530,209)</u>	<u>(534,592)</u>

WisdomTree India Quality UCITS ETF

	<i>EPIQ USD**</i>	<i>EPIE USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	74,370	200,083	274,453
Shares issued	130,179	—	130,179
Shares redeemed	<u>(204,549)</u>	<u>(200,083)</u>	<u>(404,632)</u>
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	1,862,957	—	1,862,957
Income Equalisation – Subscriptions	7,758	—	7,758
Payments for shares redeemed	<u>(3,663,563)</u>	<u>(3,646,863)</u>	<u>(7,310,426)</u>
Income Equalisation – Redemptions	<u>(11,496)</u>	<u>(66,968)</u>	<u>(78,464)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

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	457,396	7,435	17,006	62,509	12,040	556,386
Shares issued	381,685	35,028	16,000	216,527	22,600	671,840
Shares redeemed	(348,000)	—	(16,000)	—	—	(364,000)
Balance at end of financial year	<u>491,081</u>	<u>42,463</u>	<u>17,006</u>	<u>279,036</u>	<u>34,640</u>	<u>864,226</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	33,638,147	3,905,256	1,700,042	23,846,607	2,787,174	65,877,226
Income Equalisation – Subscriptions	611,983	492,951	33,720	435,540	51,414	1,625,608
Payments for shares redeemed	(33,054,985)	—	(1,716,062)	—	—	(34,771,047)
Income Equalisation – Redemptions	<u>(496,715)</u>	<u>—</u>	<u>(21,915)</u>	<u>—</u>	<u>—</u>	<u>(518,630)</u>

WisdomTree CBOE S&P 500 PutWrite UCITS ETF

	<i>PUTW USD Acc***</i>
Balance at beginning of financial year	15,000
Shares issued	5,000
Shares redeemed	(20,000)
Balance at end of financial year	<u>—</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	228,904
Income Equalisation – Subscriptions	7,792
Payments for shares redeemed	(967,749)
Income Equalisation – Redemptions	<u>(30,726)</u>

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	64,506	40,399	104,905
Shares issued	162,243	36,000	198,243
Shares redeemed	(16,310)	(16,901)	(33,211)
Balance at end of financial year	<u>210,439</u>	<u>59,498</u>	<u>269,937</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	9,026,054	2,026,380	11,052,434
Income Equalisation – Subscriptions	25,619	42,271	67,890
Payments for shares redeemed	(905,689)	(949,934)	(1,855,623)
Income Equalisation – Redemptions	<u>(2,410)</u>	<u>(19,945)</u>	<u>(22,355)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

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	19,908	40,000	59,908
Shares issued	—	—	—
Shares redeemed	—	—	—
Balance at end of financial year	<u>19,908</u>	<u>40,000</u>	<u>59,908</u>

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

WisdomTree Japan SmallCap Dividend UCITS ETF

	<i>DFJ USD**</i>	<i>DFJA USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	20,000	20,000	40,000
Shares issued	—	—	—
Shares redeemed	<u>(20,000)</u>	<u>(20,000)</u>	<u>(40,000)</u>
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(893,690)	(926,949)	(1,820,639)
Income Equalisation – Redemptions	<u>(584)</u>	<u>(34,058)</u>	<u>(34,642)</u>

WisdomTree US Multifactor UCITS ETF

	<i>USMF USD**</i>	<i>FCTR USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	10,000	30,000	40,000
Shares issued	—	—	—
Shares redeemed	<u>(10,000)</u>	<u>(30,000)</u>	<u>(40,000)</u>
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(532,535)	(1,643,214)	(2,175,749)
Income Equalisation – Redemptions	<u>(962)</u>	<u>(43,308)</u>	<u>(44,270)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	1,126,000
Shares issued	4,431,000
Shares redeemed	(1,024,459)
Balance at end of financial year	<u>4,532,541</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	184,628,826
Income Equalisation – Subscriptions	238,508
Payments for shares redeemed	(39,959,548)
Income Equalisation – Redemptions	<u>(71,623)</u>

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	40,000	127,458	167,458
Shares issued	66,000	326,364	392,364
Shares redeemed	(80,000)	(100,000)	(180,000)
Balance at end of financial year	<u>26,000</u>	<u>353,822</u>	<u>379,822</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	3,316,751	16,625,559	19,942,310
Income Equalisation – Subscriptions	—	6,611	6,611
Payments for shares redeemed	(4,021,305)	(5,094,920)	(9,116,225)
Income Equalisation – Redemptions	<u>(2,658)</u>	<u>—</u>	<u>(2,658)</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	305,000
Shares issued	11,028,000
Shares redeemed	(2,203,000)
Balance at end of financial year	<u>9,130,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	443,740,930
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(96,673,925)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

5. Share Capital (continued)

For the financial year ended 31 December 2020 (continued)

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc*</i>
Balance at beginning of financial year	—
Shares issued	4,457,534
Shares redeemed	—
Balance at end of financial year	<u>4,457,534</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	163,410,833
Income Equalisation – Subscriptions	492,297
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

* Launched 26 February 2020.

** Terminated 8 September 2020.

*** Terminated 11 September 2020.

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.

Management Fees

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 “Management Fees”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the Management Fees, 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.

The Management Fees payable in respect of each Sub-Fund and Share Class is listed below:

WisdomTree US Equity Income UCITS ETF

Share classes	2021 Management Fees %	2020 Management Fees %
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSE”)	0.35%	0.35%

WisdomTree US SmallCap Dividend UCITS ETF

Share classes	2021 Management Fees %	2020 Management Fees %
USD (“DESE”)**	—	0.38%

WisdomTree Europe Equity Income UCITS ETF

Share classes	2021 Management Fees %	2020 Management Fees %
EUR (“EEI”)	0.29%	0.29%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR Acc (“EEIA”)	0.29%	0.29%

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</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>2021 Management Fees %</i>	<i>2020 Management Fees %</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>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

WisdomTree ISEQ 20[®] UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR (“ISEQ”)**	—	0.49%

WisdomTree Germany Equity UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
GBP Hedged (“DXGP”)**	—	0.35%
CHF Hedged Acc (“DXGD”)**	—	0.35%
USD Hedged (“DXGE”)**	—	0.48%
EUR Acc (“DXGY”)**	—	0.32%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</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%
JPY Acc (“DXJZ”)	0.40%	0.40%

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
GBP (“WUKD”)	0.29%	0.29%

WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“DEMA”)**	—	0.54%

WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
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

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“DGRW”)	0.33%	0.33%
USD Acc (“DGRA”)	0.33%	0.33%

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“GGRW”)	0.38%	0.38%
USD Acc (“GGRA”)	0.38%	0.38%

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR (“EGRW”)	0.29%	0.29%
EUR Acc (“EGRA”)	0.29%	0.29%

WisdomTree India Quality UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“EPIQ”)**	—	0.73%
USD Acc (“EPIE”)**	—	0.73%

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“CCBO”)	0.39%	0.50%
USD Acc (“COCB”)	0.39%	0.50%
USD Hedged (“CODO”)	0.39%	0.50%
EUR Hedged (“COBO”)	0.39%	0.50%
GBP Hedged (“COGO”)	0.39%	0.50%

WisdomTree CBOE S&P 500 PutWrite UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“PUTW”)**	—	0.38%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR (“YLD”)	0.18%	0.18%
EUR Acc (“EYLD”)	0.18%	0.18%

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR (“GOVE”)	0.16%	0.16%
EUR Acc (“WGOV”)	0.16%	0.16%

WisdomTree Japan SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“DFJ”)**	—	0.48%
USD Acc (“DFJA”)**	—	0.48%

WisdomTree US Multifactor UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“USMF”)**	—	0.30%
USD Acc (“FCTR”)**	—	0.30%

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“WTAI”)	0.40%	0.40%

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD (“USFR”)	0.15%	0.15%
USD Acc (“TFRN”)	0.15%	0.15%

WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“WCLD”)	0.40%	0.40%

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“VOLT”)*	0.40%	0.40%

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“WCBR”)****	0.45%	—

WisdomTree European Union Bond UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR Acc (“EUBO”)****	0.16%	—

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
EUR Acc (“EXAG”)****	0.35%	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“WXAG”)******	0.35%	—

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“XSOE”)******	0.32%	—

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“PCOM”)******	0.19%	—

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	<i>2021 Management Fees %</i>	<i>2020 Management Fees %</i>
USD Acc (“WDNA”)******	0.45%	—

*	Launched 26 February 2020.
**	Terminated 8 September 2020.
***	Terminated 11 September 2020.
****	Launched 25 January 2021.
*****	Launched 15 February 2021.
*****	Launched 7 July 2021.
*****	Launched 18 August 2021.
*****	Launched 6 October 2021.
*****	Launched 29 November 2021.
*****	Launched 3 December 2021.

The Management Fee for the financial year amounted to EUR 8,964,952 (31 December 2020: EUR 3,983,282). Fees outstanding at 31 December 2021 amounted to EUR 955,692 (31 December 2020: EUR 438,766).

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 Chairman) or who serves on any committee in his 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 52,083 (31 December 2020: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2021 (31 December 2020: 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Directors' Fees (continued)

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.

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. These fees will not be incurred by the ICAV on behalf of the relevant Sub-Fund, and accordingly will not affect the NAV of the relevant Sub-Fund. No such fees were charged during the financial year (31 December 2020: 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:

	2021 EUR	2020 EUR
Statutory audit of ICAV financial statements	148,509	141,488
Other assurance services	-	7,500
Tax advisory services	<u>42,823</u>	<u>72,701</u>
	<u>191,332</u>	<u>221,689</u>

Audit fees are shown exclusive of VAT.

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 2021 EUR	Transaction costs 2020 EUR
WisdomTree US Equity Income UCITS ETF	7,199	7,254
WisdomTree US SmallCap Dividend UCITS ETF**	—	1,637
WisdomTree Europe Equity Income UCITS ETF	29,537	43,648
WisdomTree Europe SmallCap Dividend UCITS ETF	66,149	84,772
WisdomTree Emerging Markets Equity Income UCITS ETF	90,416	59,008

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

6. Fees and Expenses (continued)

Transaction costs (continued)

	<i>Transaction costs 2021</i>	<i>Transaction costs 2020</i>
	<i>EUR</i>	<i>EUR</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	53,836	54,271
WisdomTree ISEQ 20 [®] UCITS ETF**	—	31,143
WisdomTree Germany Equity UCITS ETF**	—	1,000
WisdomTree Japan Equity UCITS ETF	13,281	14,170
WisdomTree Europe Equity UCITS ETF	72,252	61,010
WisdomTree UK Equity Income UCITS ETF	37,811	49,137
WisdomTree Emerging Asia Equity Income UCITS ETF**	—	15,292
WisdomTree US Quality Dividend Growth UCITS ETF	11,549	5,179
WisdomTree Global Quality Dividend Growth UCITS ETF	130,759	54,087
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	57,349	23,864
WisdomTree India Quality UCITS ETF**	—	11,037
WisdomTree Japan SmallCap Dividend UCITS ETF**	—	209
WisdomTree US Multifactor UCITS ETF	—	565
WisdomTree Artificial Intelligence UCITS ETF	289,797	70,297
WisdomTree Cloud Computing UCITS ETF	99,845	31,068
WisdomTree Battery Solutions UCITS ETF*	705,721	68,756
WisdomTree Cybersecurity UCITS ETF***	34,649	—
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF****	2,832	—
WisdomTree BioRevolution UCITS ETF*****	113	—
	<u>1,703,095</u>	<u>687,404</u>

* Launched 26 February 2020.

** Terminated 8 September 2020.

*** Launched 25 January 2021.

**** Launched 18 August 2021.

***** Launched 3 December 2021.

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) 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
- b) certain exempted Irish tax resident shareholders who have provided the ICAV with the necessary signed declarations.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

7. Taxation (continued)

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 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., a subsidiary of WisdomTree Investments, Inc., which is the ultimate parent of the Manager. Director Amit Muni, who resigned on 6 May 2021, was an employee of WisdomTree Asset Management, Inc. Director Alexis Marinof is an employee of WisdomTree Europe Limited ("WTE") and Bryan Governey is an employee of WisdomTree Ireland Limited ("WTIre"). Director Nadia Samuels, who was appointed on 18 February 2021 and resigned on 22 February 2022, is an employee of WTE. WTE and WTIre are subsidiaries of WisdomTree Investments, 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 on 1 December 2021 and 19 January 2022, respectively. Feargal Dempsey is also a Director of WTIre. Vincent Dodd is an independent non-executive Director of the ICAV and Manager. Denise Kinsella resigned as independent non-executive Director of the ICAV and Manager on 28 March 2022.

The Directors of the ICAV who are also employees of WisdomTree Asset Management, Inc., WisdomTree Europe Limited and WisdomTree Ireland Limited 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.

With the exception of WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF and WisdomTree Broad Commodities UCITS ETF, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds. WisdomTree Management Limited has paid a licensing fee for the use of these indices.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

8. Related Party Transactions (continued)

At 31 December 2021, the WisdomTree Broad Commodities UCITS ETF invested in the WisdomTree Physical Gold, which amounted to USD 142,112 (31 December 2020: Nil) and the WisdomTree Physical Silver, which amounted to USD 37,808 (31 December 2020: Nil).

As at 31 December 2021, the Directors held shares in various Sub-Funds with an approximate value of EUR 607,000 (31 December 2020: EUR 350,000), being less than 2bps (31 December 2020: less than 2bps) of the total NAV of the Sub-Funds.

The Manager's fees for the financial year amounted to EUR 8,964,952 (31 December 2020: EUR 3,983,282) of which EUR 955,692 (31 December 2020: EUR 438,766) 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 for 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 paid by the Manager exceed management fees received from the Sub-Fund, the Manager receives financial support from its ultimate parent, WisdomTree Investments, Inc.

The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited.

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 2021 or for the financial year then ended (31 December 2020: None).

10. Distributions

During the financial year ended 31 December 2021, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 22 December 2020 Payable 19 January 2021 Ex-Date:</i>	
	<i>Distribution rate per share</i>	<i>4 January 2021 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4087	USD 1,055,750
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.2758	USD 449,554
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1644	USD 121,639
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1894	EUR 328,177
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.1259	EUR 202,606
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.1350	USD 157,830
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.0859	GBP 7,691
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.1082	USD 120,320
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0732	GBP 9,622
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1032	GBP 185,760

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

10. Distributions (continued)

	<i>Declared 22 December 2020 Payable 19 January 2021 Ex-Date: 4 January 2021</i>	<i>Total Distribution</i>
	<i>Distribution rate per share</i>	
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.0399	USD 22,943
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.1028	EUR 67,726
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1140	USD 49,708
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2165	USD 39,762
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.7516	USD 1,351,258
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.9642	USD 50,409
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.6672	EUR 744,245
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.7413	GBP 94,959
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.1645	EUR 34,617
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2415	EUR 4,808
		<i>Declared 25 March 2021 Payable 19 April 2021 Ex-Date: 1 April 2021</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1459	USD 115,975
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1029	USD 27,375
		<i>Declared 24 June 2021 Payable 16 July 2021 Ex-Date: 1 July 2021</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1695	USD 125,794
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.3709	EUR 602,612
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.3082	EUR 544,732
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2751	USD 784,615
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.3202	USD 521,926
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.1752	USD 123,446

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

10. Distributions (continued)

	<i>Declared 24 June 2021 Payable 16 July 2021 Ex-Date: 1 July 2021</i>	
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1097	GBP 9,822
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.2995	USD 345,750
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.1904	GBP 25,029
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1199	GBP 232,606
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1089	USD 28,971
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.3134	USD 97,896
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.2683	EUR 122,699
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.0781	EUR 15,048
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2300	EUR 2,931
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.7356	USD 1,423,076
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.9060	USD 194,719
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.7443	EUR 1,059,399
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.6505	GBP 1,173,814

	<i>Declared 30 September 2021 Payable 22 October 2021 Ex-Date: 7 October 2021</i>	
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1783	USD 128,759
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1365	USD 31,127

During the financial year ended 31 December 2020, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 23 December 2019 Payable 17 January 2020 Ex-Date: 3 January 2020</i>	
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4776	USD 1,195,967

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

10. Distributions (continued)

	<i>Declared 23 December 2019 Payable 17 January 2020 Ex-Date: 3 January 2020</i>	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE		USD 0.2997	USD 599,400
WisdomTree US Equity Income UCITS ETF - DHS		USD 0.1546	USD 263,112
WisdomTree US SmallCap Dividend UCITS ETF - DESE		USD 0.1279	USD 70,985
WisdomTree Europe Equity Income UCITS ETF - EEI		EUR 0.1975	EUR 577,399
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE		EUR 0.1467	EUR 333,968
WisdomTree Emerging Asia Equity Income UCITS ETF - DEMA		USD 0.2753	USD 309,713
WisdomTree ISEQ [®] 20 UCITS ETF - ISEQ		EUR 0.1758	EUR 228,540
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ		USD 0.1564	USD 1,928,757
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP		GBP 0.0977	GBP 8,748
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ		USD 0.0775	USD 153,646
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP		GBP 0.0602	GBP 25,372
WisdomTree UK Equity Income UCITS ETF - WUKD		GBP 0.1621	GBP 272,328
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG		USD 0.1595	USD 83,738
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW		EUR 0.0605	EUR 21,289
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW		USD 0.1112	USD 12,249
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW		USD 0.1705	USD 14,581
WisdomTree India Quality UCITS ETF - USD - EPIQ		USD 0.0784	USD 6,237
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO		USD 2.7731	USD 1,268,405
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO		USD 3.0068	USD 51,134
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO		EUR 2.9454	EUR 184,114
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO		GBP 2.8436	GBP 34,237
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD		EUR 0.2547	EUR 16,430
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE		EUR 0.2718	EUR 5,411
WisdomTree Japan SmallCap Dividend UCITS ETF - USD - DFJ		USD 0.3722	USD 7,444
WisdomTree US Multifactor UCITS ETF - USD - USMF		USD 0.1491	USD 1,491
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR		USD 0.1431	USD 5,724

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 26 March 2020 Payable 20 April 2020 Ex-Date: 2 April 2020 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1715	USD 302,443
WisdomTree US SmallCap Dividend UCITS ETF - DESE	USD 0.1708	USD 93,940
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1041	USD 8,161
WisdomTree US Multifactor UCITS ETF - USD - USMF	USD 0.2964	USD 2,964
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.1448	USD 3,765
		<i>Declared 25 June 2020 Payable 17 July 2020 Ex-Date: 2 July 2020 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2001	USD 511,894
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.2110	USD 343,930
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1715	USD 247,905
WisdomTree US SmallCap Dividend UCITS ETF - DESE	USD 0.1619	USD 83,378
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.2286	EUR 550,404
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.1577	EUR 329,477
WisdomTree Emerging Asia Equity Income UCITS ETF - DEMA	USD 0.1212	USD 115,139
WisdomTree Germany Equity UCITS ETF - GBP Hedged - DXGP	GBP 0.1259	GBP 36,279
WisdomTree Germany Equity UCITS ETF - USD Hedged - DXGE	USD 0.2045	USD 16,226
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.1623	USD 255,676
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1088	GBP 9,742
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.1939	USD 254,499
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.1314	GBP 18,587
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.0804	GBP 168,840
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.1230	EUR 63,699
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1086	USD 15,573
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2105	USD 38,488
WisdomTree India Quality UCITS ETF - USD - EPIQ	USD 0.0673	USD 13,766
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.7890	USD 1,558,761
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 3.0447	USD 21,331
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.8080	EUR 604,944

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 25 June 2020 Payable 17 July 2020 Ex-Date: 2 July 2020 Total Distribution</i>
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.9884	GBP 55,405
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.2051	EUR 12,396
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2642	EUR 5,260
WisdomTree Japan SmallCap Dividend UCITS ETF - USD - DFJ	USD 0.5327	USD 10,654
WisdomTree US Multifactor UCITS ETF - USD - USMF	USD 0.1406	USD 1,406
		<i>Declared 24 September 2020 Payable 16 October 2020 Ex-Date: 1 October 2020 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1583	USD 173,420
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1051	USD 81,494

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

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 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 2021</i>	<i>Estimated NAV Decrease/Increase 2020</i>
WisdomTree US Equity Income UCITS ETF	USD 7,067,489	USD 5,087,070
WisdomTree Europe Equity Income UCITS ETF	EUR 2,339,201	EUR 2,250,674
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 4,824,742	EUR 3,101,328
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 5,289,853	USD 4,127,638
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 3,785,584	USD 2,927,224
WisdomTree Japan Equity UCITS ETF	USD 4,375,478	USD 3,765,313
WisdomTree Europe Equity UCITS ETF	USD 8,098,501	USD 9,041,245
WisdomTree UK Equity Income UCITS ETF	GBP 964,470	GBP 738,567
WisdomTree Enhanced Commodity UCITS ETF	USD 65,933,791	USD 12,661,173
WisdomTree US Quality Dividend Growth UCITS ETF	USD 18,377,361	USD 6,995,162
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 16,185,268	USD 5,737,312
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 5,759,008	EUR 2,450,722
WisdomTree AT1 CoCo Bond UCITS ETF	USD 22,842,468	USD 9,853,376
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 1,196,350	EUR 1,500,782
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	EUR 327,841	EUR 343,636
WisdomTree Artificial Intelligence UCITS ETF	USD 51,925,617	USD 26,899,734
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 3,508,231	USD 1,931,161
WisdomTree Cloud Computing UCITS ETF	USD 59,352,098	USD 48,187,663
WisdomTree Battery Solutions UCITS ETF	USD 64,542,770	USD 19,333,971
WisdomTree Cybersecurity UCITS ETF*	USD 7,435,748	—
WisdomTree European Union Bond UCITS ETF**	EUR 1,502,389	—
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF***	USD 7,368,920	—
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF****	USD 289,676	—
WisdomTree Broad Commodities UCITS ETF*****	USD 102,888	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2021</i>	<i>Estimated NAV Decrease/Increase 2020</i>
WisdomTree BioRevolution UCITS ETF*****	USD 75,653	—

* Launched 25 January 2021.

** Launched 15 February 2021.

*** Launched 7 July 2021.

**** Launched 18 August 2021.

***** Launched 29 November 2021.

***** Launched 3 December 2021.

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 to help reduce exposure to different currencies; however there is no guarantee that these contracts will successfully do so. 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 2021, forward foreign currency exchange contracts were held on six 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 AT1 CoCo Bond UCITS ETF and WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF. At 31 December 2020, forward foreign currency exchange contracts were held on five 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 and WisdomTree AT1 CoCo Bond UCITS ETF.

All of the financial assets and liabilities of WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF and WisdomTree Broad Commodities UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF were denominated in EUR at 31 December 2021 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2021 are set out in the tables below. The table below also summarises 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 table 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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021

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	177,879	—	—	177,879	17,788
GBP	5,586,203	—	—	5,586,203	558,620
	<u>5,764,082</u>	<u>—</u>	<u>—</u>	<u>5,764,082</u>	<u>576,408</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	1,158	2,397,928	—	2,399,086	239,909
DKK	3,414	106,744	—	110,158	11,016
GBP	34,174	7,411,655	—	7,445,829	744,583
NOK	73,227	855,780	—	929,007	92,901
SEK	544	1,072,153	—	1,072,697	107,270
USD	6,221	—	—	6,221	622
	<u>118,738</u>	<u>11,844,260</u>	<u>—</u>	<u>11,962,998</u>	<u>1,196,301</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	7,369	—	—	7,369	737
CHF	2,470	1,761,403	—	1,763,873	176,387
DKK	39,075	2,027,508	—	2,066,583	206,658
GBP	33,234	14,795,716	—	14,828,950	1,482,895
NOK	142,869	2,299,804	—	2,442,673	244,267
SEK	19,650	7,445,837	—	7,465,487	746,549
USD	18,096	—	—	18,096	1,810
	<u>262,763</u>	<u>28,330,268</u>	<u>—</u>	<u>28,593,031</u>	<u>2,859,303</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (continued)

WisdomTree Emerging Markets 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>
BRL	111,657	4,823,920	—	4,935,577	493,558
CLP	4,129	514,699	—	518,828	51,883
CNY	236	2,206,373	—	2,206,609	220,661
CZK	144	40,505	—	40,649	4,065
GBP	1,699	652,204	—	653,903	65,390
HKD	25,384	10,058,879	—	10,084,263	1,008,426
HUF	2	—	—	2	—
IDR	1,525	1,034,880	—	1,036,405	103,641
INR	40,397	2,933,076	—	2,973,473	297,347
KRW	38,693	2,050,289	—	2,088,982	208,898
MXN	3,973	1,250,727	—	1,254,700	125,470
MYR	4,982	1,563,747	—	1,568,729	156,873
PHP	72	133,575	—	133,647	13,365
PLN	8,940	444,206	—	453,146	45,315
THB	8,174	1,443,468	—	1,451,642	145,164
TRY	434	896,630	—	897,064	89,706
TWD	1,051	14,210,659	—	14,211,710	1,421,171
ZAR	3,173	4,680,074	—	4,683,247	468,325
	<u>254,665</u>	<u>48,937,911</u>	<u>—</u>	<u>49,192,576</u>	<u>4,919,258</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (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	43,883	2,359,243	—	2,403,126	240,313
CLP	1,121	329,192	—	330,313	33,031
CNY	1,285	2,109,066	—	2,110,351	211,035
CZK	23	—	—	23	2
EUR	159	—	—	159	16
GBP	1	—	—	1	—
HKD	30,668	4,231,960	—	4,262,628	426,263
HUF	43	28,500	—	28,543	2,854
IDR	1,736	396,087	—	397,823	39,782
INR	65,438	2,950,507	—	3,015,945	301,595
KRW	102,844	4,557,410	—	4,660,254	466,025
MXN	—	1,153,575	—	1,153,575	115,358
MYR	28,321	1,420,077	—	1,448,398	144,840
PHP	1,554	291,063	—	292,617	29,262
PLN	5,220	240,645	—	245,865	24,587
THB	12,534	2,812,810	(3,923)	2,821,421	282,142
TRY	3,298	884,479	—	887,777	88,778
TWD	7,802	10,637,649	—	10,645,451	1,064,545
ZAR	20,385	3,453,580	—	3,473,965	347,397
	<u>326,315</u>	<u>37,855,843</u>	<u>(3,923)</u>	<u>38,178,235</u>	<u>3,817,825</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	31,271	—	—	31,271	3,127
EUR	63,047	—	—	63,047	6,305
GBP	141,520	—	—	141,520	14,152
JPY	1,651,751	43,754,775	(27,132,997)	18,273,529	1,827,353
	<u>1,887,589</u>	<u>43,754,775</u>	<u>(27,132,997)</u>	<u>18,509,367</u>	<u>1,850,937</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	(111,922)	—	—	(111,922)	(11,192)
EUR	1,026,671	80,985,010	(69,150,148)	12,861,533	1,286,153
GBP	225,660	—	(51,580)	174,080	17,408
	<u>1,140,409</u>	<u>80,985,010</u>	<u>(69,201,728)</u>	<u>12,923,691</u>	<u>1,292,369</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (continued)

WisdomTree UK Equity Income 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>
EUR	2,352	—	—	2,352	235
USD	8,503	—	—	8,503	850
	<u>10,855</u>	<u>—</u>	<u>—</u>	<u>10,855</u>	<u>1,085</u>

WisdomTree Enhanced Commodity 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>
CHF	3,592,679	—	—	3,592,679	359,268
EUR	38,155,132	—	(1,344,171)	36,810,961	3,681,096
GBP	37,127,444	—	(4,133,050)	32,994,394	3,299,439
	<u>78,875,255</u>	<u>—</u>	<u>(5,477,221)</u>	<u>73,398,034</u>	<u>7,339,803</u>

WisdomTree US 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>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CAD	110,097	—	(110,438)	(341)	(34)
	<u>110,097</u>	<u>—</u>	<u>(110,438)</u>	<u>(341)</u>	<u>(34)</u>

WisdomTree Global 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>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	74,683	2,361,854	(63,172)	2,373,365	237,337
CAD	120,088	3,932,570	(102,262)	3,950,396	395,040
CHF	322,009	8,400,891	(225,553)	8,497,347	849,735
DKK	107,788	3,831,498	(104,754)	3,834,532	383,453
EUR	649,321	24,121,381	(641,464)	24,129,238	2,412,924
GBP	541,118	19,980,500	(532,796)	19,988,822	1,998,882
HKD	29,472	1,287,913	(23,336)	1,294,049	129,405
ILS	3,268	105,832	(2,797)	106,303	10,630
JPY	127,139	8,375,113	(109,947)	8,392,305	839,231
NOK	60,422	1,112,473	(29,448)	1,143,447	114,345
NZD	1,217	—	—	1,217	122
SEK	131,088	4,736,056	(125,624)	4,741,520	474,152
SGD	13,297	189,296	(4,764)	197,829	19,783
	<u>2,180,910</u>	<u>78,435,377</u>	<u>(1,965,917)</u>	<u>78,650,370</u>	<u>7,865,039</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (continued)

WisdomTree Eurozone 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>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
GBP	271	—	—	271	27
USD	7,911	—	—	7,911	791
	<u>8,182</u>	<u>—</u>	<u>—</u>	<u>8,182</u>	<u>818</u>

WisdomTree AT1 CoCo Bond 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>
EUR	37,112,475	73,156,864	(5,214,716)	105,054,623	10,505,462
GBP	49,699,687	19,124,005	(1,311,515)	67,512,177	6,751,218
	<u>86,812,162</u>	<u>92,280,869</u>	<u>(6,526,231)</u>	<u>172,566,800</u>	<u>17,256,680</u>

WisdomTree Artificial Intelligence 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	1,970	8,788,971	—	8,790,941	879,094
EUR	21,707	32,935,838	—	32,957,545	3,295,755
GBP	11,454	17,693,465	—	17,704,919	1,770,492
JPY	5,366	29,756,631	—	29,761,997	2,976,200
KRW	85,377	14,880,053	—	14,965,430	1,496,543
TWD	32,085	72,964,970	—	72,997,055	7,299,706
	<u>157,959</u>	<u>177,019,928</u>	<u>—</u>	<u>177,177,887</u>	<u>17,717,790</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (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	7,022	46,486,561	—	46,493,583	4,649,358
BRL	1,797	—	—	1,797	180
CAD	13,689	1,881,404	—	1,895,093	189,509
CHF	3,693	6,423,416	—	6,427,109	642,711
CNH	88,082,127	—	—	88,082,127	8,808,213
CNY	92	159,000,411	(88,081,767)	70,918,736	7,091,874
EUR	154,902	84,473,860	—	84,628,762	8,462,876
GBP	69,326	19,648,963	—	19,718,289	1,971,829
HKD	2,143	4,758,110	—	4,760,253	476,025
JPY	489,644	75,782,294	—	76,271,938	7,627,194
KRW	72,796	26,649,188	—	26,721,984	2,672,198
NOK	39,814	10,011,565	—	10,051,379	1,005,138
NZD	4,986	1,150,699	—	1,155,685	115,569
TWD	1,141	28,290,197	—	28,291,338	2,829,134
ZAR	6,565	2,864,824	—	2,871,389	287,139
	<u>88,949,737</u>	<u>467,421,492</u>	<u>(88,081,767)</u>	<u>468,289,462</u>	<u>46,828,947</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	1,148	556,837	—	557,985	55,799
GBP	2,659	4,500,588	—	4,503,247	450,325
JPY	1,777	2,888,998	—	2,890,775	289,078
	<u>5,584</u>	<u>7,946,423</u>	<u>—</u>	<u>7,952,007</u>	<u>795,202</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	157,329,305	—	(79,035,214)	78,294,091	7,829,409
	<u>157,329,305</u>	<u>—</u>	<u>(79,035,214)</u>	<u>78,294,091</u>	<u>7,829,409</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (continued)

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened 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	365	—	—	365	37
BRL	636	94,095	—	94,731	9,473
CLP	26	10,397	—	10,423	1,042
CNH	224,869	—	—	224,869	22,487
CNY	—	223,393	(224,573)	(1,180)	(118)
CZK	66	7,884	—	7,950	795
GBP	47	10,245	—	10,292	1,029
HKD	366	572,282	—	572,648	57,265
HUF	81	7,145	—	7,226	723
IDR	61	51,010	—	51,071	5,107
INR	92	483,929	—	484,021	48,402
KRW	2,656	446,737	—	449,393	44,939
MXN	792	65,940	—	66,732	6,673
MYR	314	36,957	—	37,271	3,727
PHP	126	20,506	—	20,632	2,063
PLN	52	26,870	—	26,922	2,692
SGD	48	3,037	—	3,085	309
THB	10	51,456	—	51,466	5,147
TRY	32	7,304	—	7,336	734
TWD	850	505,681	—	506,531	50,653
ZAR	243	112,874	—	113,117	11,312
	<u>231,732</u>	<u>2,737,742</u>	<u>(224,573)</u>	<u>2,744,901</u>	<u>274,491</u>

WisdomTree BioRevolution 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	56	7,313	—	7,369	737
DKK	207	17,646	—	17,853	1,785
EUR	144	25,407	—	25,551	2,555
GBP	130	20,306	—	20,436	2,044
JPY	9	17,915	—	17,924	1,792
SEK	8	15,801	—	15,809	1,581
	<u>554</u>	<u>104,388</u>	<u>—</u>	<u>104,942</u>	<u>10,494</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020

All of the financial assets and liabilities of WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF were denominated in EUR at 31 December 2020 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2020 are set out in the tables below. The table below also summarises 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 table 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	161,084	—	—	161,084	16,108
GBP	7,580,468	—	—	7,580,468	758,047
	<u>7,741,552</u>	<u>—</u>	<u>—</u>	<u>7,741,552</u>	<u>774,155</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	39,146	1,890,259	—	1,929,405	192,941
DKK	2,681	11,765	—	14,446	1,445
GBP	51,914	5,558,566	—	5,610,480	561,048
NOK	85,931	1,216,328	—	1,302,259	130,226
SEK	15,193	422,616	—	437,809	43,781
USD	3,453	—	—	3,453	345
	<u>198,318</u>	<u>9,099,534</u>	<u>—</u>	<u>9,297,852</u>	<u>929,786</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (continued)

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>
CHF	17,055	2,458,834	—	2,475,889	247,589
DKK	43,059	1,173,108	—	1,216,167	121,617
GBP	14,440	9,484,283	—	9,498,723	949,872
NOK	151,482	3,824,161	—	3,975,643	397,564
SEK	22,521	3,305,431	—	3,327,952	332,795
USD	22,577	—	—	22,577	2,258
	<u>271,134</u>	<u>20,245,817</u>	<u>—</u>	<u>20,516,951</u>	<u>2,051,695</u>

WisdomTree Emerging Markets 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>
BRL	65,641	1,459,085	(2,398)	1,522,328	152,233
CLP	18,912	535,513	(169)	554,256	55,426
CNY	493	1,872,666	—	1,873,159	187,316
CZK	6,983	323,418	—	330,401	33,040
HKD	52,804	9,013,746	—	9,066,550	906,655
HUF	297	30,799	—	31,096	3,110
IDR	63,250	1,946,641	—	2,009,891	200,989
INR	48,374	2,041,648	—	2,090,022	209,002
KRW	105,911	1,625,264	—	1,731,175	173,118
MXN	8,407	525,175	—	533,582	53,358
MYR	2,892	239,914	—	242,806	24,281
PHP	3,641	442,044	—	445,685	44,569
PLN	12,523	66,084	—	78,607	7,861
THB	23,105	1,243,382	(21,099)	1,245,388	124,539
TRY	184	272,446	—	272,630	27,263
TWD	441	11,011,261	—	11,011,702	1,101,170
ZAR	18,926	1,679,999	—	1,698,925	169,893
	<u>432,784</u>	<u>34,329,085</u>	<u>(23,666)</u>	<u>34,738,203</u>	<u>3,473,823</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (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	67,748	1,548,360	(22,197)	1,593,911	159,391
CLP	3,310	219,894	—	223,204	22,320
CNY	1,397	1,346,385	—	1,347,782	134,778
CZK	23	—	—	23	2
HKD	19,659	4,398,480	—	4,418,139	441,814
HUF	21	32,009	—	32,030	3,203
IDR	5,813	495,825	—	501,638	50,164
INR	17,891	2,706,087	—	2,723,978	272,398
KRW	156,771	4,267,632	—	4,424,403	442,440
MXN	30	648,781	—	648,811	64,881
MYR	13,469	1,202,040	—	1,215,509	121,551
PHP	2,905	295,179	—	298,084	29,808
PLN	4,780	137,680	—	142,460	14,246
THB	44,843	2,432,228	(38,309)	2,438,762	243,876
TRY	370	587,349	—	587,719	58,772
TWD	4,303	7,455,658	—	7,459,961	745,996
ZAR	15,478	1,498,651	—	1,514,129	151,413
	<u>358,811</u>	<u>29,272,238</u>	<u>(60,506)</u>	<u>29,570,543</u>	<u>2,957,053</u>

WisdomTree Germany Equity UCITS ETF

<i>Currency</i>	<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>
CHF	—	—	(163)	(163)	(16)
EUR	75,999	—	(1,584)	74,415	7,442
USD	1,747	—	—	1,747	175
	<u>77,746</u>	<u>—</u>	<u>(1,747)</u>	<u>75,999</u>	<u>7,601</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	1,782,824	—	—	1,782,824	178,282
EUR	3,876,062	—	—	3,876,062	387,606
GBP	1,258,686	—	—	1,258,686	125,869
JPY	6,448,072	37,653,132	(39,161,361)	4,939,843	493,984
	<u>13,365,644</u>	<u>37,653,132</u>	<u>(39,161,361)</u>	<u>11,857,415</u>	<u>1,185,741</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (continued)

WisdomTree Europe Equity 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>
CHF	151,650	—	—	151,650	15,165
EUR	8,675,210	90,412,450	(93,733,707)	5,353,953	535,395
GBP	1,994,258	—	(348)	1,993,910	199,391
	<u>10,821,118</u>	<u>90,412,450</u>	<u>(93,734,055)</u>	<u>7,499,513</u>	<u>749,951</u>

WisdomTree UK Equity Income 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>
EUR	7,987	—	—	7,987	799
USD	1,014	—	—	1,014	101
	<u>9,001</u>	<u>—</u>	<u>—</u>	<u>9,001</u>	<u>900</u>

WisdomTree Emerging Asia Equity Income 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>
HKD	188	—	—	188	19
THB	1	—	—	1	—
	<u>189</u>	<u>—</u>	<u>—</u>	<u>189</u>	<u>19</u>

WisdomTree Enhanced Commodity 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>
CHF	1,784,120	—	—	1,784,120	178,412
EUR	18,841,360	—	(568,951)	18,272,409	1,827,241
GBP	15,359,347	—	(326,679)	15,032,668	1,503,267
	<u>35,984,827</u>	<u>—</u>	<u>(895,630)</u>	<u>35,089,197</u>	<u>3,508,920</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	3,357	2,075,397	—	2,078,754	207,875
CAD	4,344	1,344,954	—	1,349,298	134,930
CHF	4,928	4,729,561	—	4,734,489	473,449
DKK	4,438	1,222,349	—	1,226,787	122,679
EUR	12,352	6,689,138	—	6,701,490	670,149
GBP	24,580	4,105,457	—	4,130,037	413,004
HKD	1,540	847,929	—	849,469	84,947
ILS	603	14,709	—	15,312	1,531
JPY	34,331	7,664,684	—	7,699,015	769,902
NOK	4,179	—	—	4,179	418
NZD	1,279	—	—	1,279	128
SEK	4,423	606,077	—	610,500	61,050
SGD	5,472	54,768	—	60,240	6,024
	<u>105,826</u>	<u>29,355,023</u>	<u>—</u>	<u>29,460,849</u>	<u>2,946,086</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
GBP	254	—	—	254	25
USD	5,758	—	—	5,758	576
	<u>6,012</u>	<u>—</u>	<u>—</u>	<u>6,012</u>	<u>601</u>

WisdomTree India Quality UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
INR	204	—	—	204	20
	<u>204</u>	<u>—</u>	<u>—</u>	<u>204</u>	<u>20</u>

WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	23,673,455	31,984,716	(898,155)	54,760,016	5,476,002
GBP	3,197,230	8,510,375	(1,887,041)	9,820,564	982,056
	<u>26,870,685</u>	<u>40,495,091</u>	<u>(2,785,196)</u>	<u>64,580,580</u>	<u>6,458,058</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield 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>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
USD	1	—	—	1	—
	<u>1</u>	<u>—</u>	<u>—</u>	<u>1</u>	<u>—</u>

WisdomTree Japan SmallCap Dividend 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>
JPY	598	—	(1)	597	60
	<u>598</u>	<u>—</u>	<u>(1)</u>	<u>597</u>	<u>60</u>

WisdomTree Artificial Intelligence 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>
EUR	100,957	16,388,730	(72,695)	16,416,992	1,641,699
GBP	36,655	6,214,661	(27,953)	6,223,363	622,336
JPY	83,561	16,304,723	(74,642)	16,313,642	1,631,364
KRW	43,434	7,498,430	(33,161)	7,508,703	750,870
TWD	174,401	35,460,637	(157,025)	35,478,013	3,547,801
	<u>439,008</u>	<u>81,867,181</u>	<u>(365,476)</u>	<u>81,940,713</u>	<u>8,194,070</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2020 (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	306,783	11,692,079	(310,277)	11,688,585	1,168,859
CAD	16,810	599,787	(16,407)	600,190	60,019
CHF	62,605	2,229,197	(60,224)	2,231,578	223,158
CNH	17,408,687	—	—	17,408,687	1,740,869
CNY	89	51,825,850	(23,038,260)	28,787,679	2,878,768
EUR	652,139	21,567,986	(584,680)	21,635,445	2,163,545
GBP	623	—	—	623	62
HKD	105,861	3,085,067	(123,792)	3,067,136	306,714
IDR	589	—	—	589	59
JPY	1,172,627	28,798,673	(1,179,594)	28,791,706	2,879,171
KRW	168,159	9,955,070	(414,972)	9,708,257	970,826
NOK	231,614	6,012,320	(248,765)	5,995,169	599,517
NZD	16,632	501,139	(13,844)	503,927	50,393
TWD	148,155	5,443,009	(147,031)	5,444,133	544,413
ZAR	74,538	1,593,525	(65,833)	1,602,230	160,223
	<u>20,365,911</u>	<u>143,303,702</u>	<u>(26,203,679)</u>	<u>137,465,934</u>	<u>13,746,596</u>

* Launched 26 February 2020.

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 2021, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, none of the Sub-Funds hold interest-bearing securities. At 31 December 2020, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities 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 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

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.

WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF offer the investors exposure to the underlying bonds, which also includes 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 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 2021:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2021

	<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	659,337,910	—	—	—	659,337,910
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,198,714	1,198,714
Unrealised gain on total return swaps	—	—	—	25,820,393	25,820,393
Receivable for investments sold	—	—	—	381,396,057	381,396,057
Cash and cash equivalents	10,417,986	—	—	—	10,417,986
Total assets	669,755,896	—	—	408,415,164	1,078,171,060
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(21,535)	(21,535)
Payable to holders of redeemable participating shares	—	—	—	(3,288,368)	(3,288,368)
Payable for investments purchased	—	—	—	(393,812,912)	(393,812,912)
Management fees payable	—	—	—	(116,800)	(116,800)
Total liabilities	—	—	—	(397,239,615)	(397,239,615)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2021

	<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	—	—	228,424,681	—	228,424,681
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,717,773	1,717,773
Interest Receivable	—	—	—	3,164,900	3,164,900
Cash and cash equivalents	1,454,291	—	—	—	1,454,291
Total assets	1,454,291	—	228,424,681	4,882,673	234,761,645
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(133,114)	(133,114)
Payable for investments purchased	—	—	—	(1,190,448)	(1,190,448)
Management fees payable	—	—	—	(74,099)	(74,099)
Total liabilities	—	—	—	(1,397,661)	(1,397,661)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2021

	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
<i>Assets</i>					
Transferable securities	—	3,538,589	8,424,913	—	11,963,502
Interest Receivable	—	—	—	67,873	67,873
Cash and cash equivalents	49,314	—	—	—	49,314
Total assets	49,314	3,538,589	8,424,913	67,873	12,080,689
<i>Liabilities</i>					
Management fees payable	—	—	—	(2,674)	(2,674)
Total liabilities	—	—	—	(2,674)	(2,674)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2021

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	—	716,773	2,561,638	—	3,278,411
Interest Receivable	—	—	—	28,412	28,412
Cash and cash equivalents	12,564	—	—	—	12,564
Total assets	12,564	716,773	2,561,638	28,412	3,319,387
<i>Liabilities</i>					
Management fees payable	—	—	—	(458)	(458)
Total liabilities	—	—	—	(458)	(458)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2021

	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	15,821,721	19,260,587	—	—	35,082,308
Receivable for investments sold	—	—	—	1,330,414	1,330,414
Interest Receivable	—	—	—	7,802	7,802
Cash and cash equivalents	55,327	—	—	—	55,327
Total assets	15,877,048	19,260,587	—	1,338,216	36,475,851
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(1,330,343)	(1,330,343)
Management fees payable	—	—	—	(4,372)	(4,372)
Total liabilities	—	—	—	(1,334,715)	(1,334,715)

WisdomTree European Union Bond UCITS ETF

As at 31 December 2021

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	—	2,647,333	12,376,557	—	15,023,890
Interest Receivable	—	—	—	9,774	9,774
Cash and cash equivalents	11,492	—	—	—	11,492
Total assets	11,492	2,647,333	12,376,557	9,774	15,045,156

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree European Union Bond UCITS ETF (continued)

As at 31 December 2021

	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
<i>Liabilities</i>					
Management fees payable	—	—	—	(2,082)	(2,082)
Total liabilities	—	—	—	(2,082)	(2,082)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2021

	<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	73,689,201	—	—	—	73,689,201
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	119,565	119,565
Cash and cash equivalents	6,394,268	—	—	—	6,394,268
Total assets	80,083,469	—	—	119,565	80,203,034
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(81,393)	(81,393)
Unrealised loss on total return swaps	—	—	—	(531,924)	(531,924)
Management fees payable	—	—	—	(22,253)	(22,253)
Bank overdraft	(647,304)	—	—	—	(647,304)
Total liabilities	(647,304)	—	—	(635,570)	(1,282,874)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2021

	<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	1,028,878	—	—	—	1,028,878
Exchange-traded Commodities	—	—	—	179,920	179,920
Unrealised gain on total return swaps	—	—	—	37,659	37,659
Receivable for investments sold	—	—	—	205,451	205,451
Cash and cash equivalents	11,114	—	—	—	11,114
Total assets	<u>1,039,992</u>	<u>—</u>	<u>—</u>	<u>423,030</u>	<u>1,463,022</u>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(207,589)	(207,589)
Management fees payable	—	—	—	(140)	(140)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(207,729)</u>	<u>(207,729)</u>

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 2020:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2020

	<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	126,611,733	—	—	—	126,611,733
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	703,704	703,704
Unrealised gain on total return swaps	—	—	—	5,627,319	5,627,319
Receivable for investments sold	—	—	—	20,109,183	20,109,183
Cash and cash equivalents	1,569,550	—	—	—	1,569,550
Total assets	<u>128,181,283</u>	<u>—</u>	<u>—</u>	<u>26,440,206</u>	<u>154,621,489</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued)

As at 31 December 2020

	<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>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(3,478)	(3,478)
Payable for investments purchased	—	—	—	(20,328,772)	(20,328,772)
Management fees payable	—	—	—	(36,751)	(36,751)
Total liabilities	—	—	—	(20,369,001)	(20,369,001)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2020

	<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	—	—	98,533,758	—	98,533,758
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	474,244	474,244
Interest Receivable	—	—	—	1,465,235	1,465,235
Cash and cash equivalents	1,230,395	—	—	—	1,230,395
Total assets	1,230,395	—	98,533,758	1,939,479	101,703,632
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(28,958)	(28,958)
Payable for investments purchased	—	—	—	(1,567,572)	(1,567,572)
Management fees payable	—	—	—	(40,979)	(40,979)
Total liabilities	—	—	—	(1,637,509)	(1,637,509)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2020

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	30,583	4,604,565	10,372,676	—	15,007,824
Receivable for investments sold	—	—	—	22,779	22,779
Interest Receivable	—	—	—	84,680	84,680
Cash and cash equivalents	9,477	—	—	—	9,477
Total assets	40,060	4,604,565	10,372,676	107,459	15,124,760
<i>Liabilities</i>					
Management fees payable	—	—	—	(1,958)	(1,958)
Total liabilities	—	—	—	(1,958)	(1,958)

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2020

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	54,759	879,109	2,502,489	—	3,436,357
Interest Receivable	—	—	—	31,709	31,709
Cash and cash equivalents	3,329	—	—	—	3,329
Total assets	58,088	879,109	2,502,489	31,709	3,471,395
<i>Liabilities</i>					
Management fees payable	—	—	—	(470)	(470)
Total liabilities	—	—	—	(470)	(470)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2020

	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	8,884,324	10,427,282	—	—	19,311,606
Receivable for investments sold	—	—	—	862,748	862,748
Interest Receivable	—	—	—	8,306	8,306
Cash and cash equivalents	24,473	—	—	—	24,473
Total assets	8,908,797	10,427,282	—	871,054	20,207,133

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

As at 31 December 2020

	<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>Liabilities</i>					
Payable for investments purchased	—	—	—	(857,921)	(857,921)
Management fees payable	—	—	—	(2,427)	(2,427)
Total liabilities	—	—	—	(860,348)	(860,348)

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 2021 and at 31 December 2020, had the base interest rates strengthened 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 2021</i>	<i>Sensitivity 2020</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 33,487,795	USD 6,409,064
WisdomTree AT1 CoCo Bond UCITS ETF	USD 11,493,949	USD 4,988,208
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 600,641	EUR 750,865
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	EUR 164,549	EUR 171,984
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 1,756,882	USD 966,804
WisdomTree European Union Bond UCITS ETF*	EUR 751,769	—
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF**	USD 3,971,808	—
WisdomTree Broad Commodities UCITS ETF***	USD 52,000	—

* Launched 15 February 2021.

** Launched 7 July 2021.

*** Launched 29 November 2021.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Credit risk (continued)

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 2021 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2020: AA-), BNP Paribas is A+ (31 December 2020: A+) and Morgan Stanley is A+ (31 December 2020: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2021 and at 31 December 2020 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 and concentration are contained in the Schedule of Investments. At 31 December 2021 and at 31 December 2020, 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.

Depositary risk

The Sub-Funds' Depositary is State Street Custodial Services (Ireland) Limited (the "Depositary"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Depositary or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Depositary to be delayed or otherwise affected. The maximum exposure to this risk at 31 December 2021 and at 31 December 2020 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2021, the long-term rating of State Street Corporation is A (31 December 2020: A) by Standard & Poors. State Street Corporation is the parent company of the Depositary, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the ICAV Act 2015 and the UCITS Regulations the Sub-Funds' securities are maintained within the depositary network in segregated accounts. The Depositary 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 Depositary. The Sub-Funds are exposed to the credit risk of the Depositary and/or sub-custodians used by the Depositary in relation to the Sub-Funds' cash held by the Depositary or sub-custodians. In the event of the insolvency or bankruptcy of the Depositary or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depositary or sub-custodian in relation to cash holdings of the Sub-Funds.

Collateral received on TRS and Forwards

31 December 2021

	<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	Cash	21,030,000	21,030,000	144%
WisdomTree AT1 CoCo Bond UCITS ETF	Cash	1,270,000	1,270,000	322%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	4,956,000	4,956,000	(1,004)%

As of 31 December 2021, there was no collateral exchanged for WisdomTree Broad Commodities UCITS ETF.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Collateral received on TRS and Forwards (continued)

31 December 2020

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS</i>
WisdomTree Enhanced Commodity UCITS ETF	Cash	4,740,000	4,740,000	84%

The swap providers, BNP Paribas and Morgan Stanley, transfers collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of cash (31 December 2020: 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.

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Liquidity risk (continued)

The ICAV considers that as at 31 December 2021 and as at 31 December 2020 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 2021 and 31 December 2020, 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 and total return swaps held on WisdomTree Enhanced Commodity UCITS ETF and WisdomTree Broad Commodities UCITS ETF with 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.

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/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 2021

<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	125,805	—	—	—	125,805
Total assets	125,805	—	—	—	125,805

(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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Japan Equity UCITS ETF 31 December 2021

<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	806,924	(18,782)	—	—	788,142
Total assets	806,924	(18,782)	—	—	788,142
	<i>Gross amounts of recognised liabilities 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	(18,782)	18,782	—	—	—
Total liabilities	(18,782)	18,782	—	—	—

(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 2021

<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	60,828	(60,828)	—	—	—
Total assets	60,828	(60,828)	—	—	—
	<i>Gross amounts of recognised liabilities 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	(489,877)	60,828	—	—	(429,049)
Total liabilities	(489,877)	60,828	—	—	(429,049)

(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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity UCITS ETF 31 December 2021

<i>Counterparty</i>	<i>Gross amounts of recognised assets</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	27,019,107	(21,535)	—	(21,030,000)	5,967,572
Total assets	27,019,107	(21,535)	—	(21,030,000)	5,967,572

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(21,535)	21,535	—	—	—
Total liabilities	(21,535)	21,535	—	—	—

(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 AT1 CoCo Bond UCITS ETF 31 December 2021

<i>Counterparty</i>	<i>Gross amounts of recognised assets</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	1,717,773	(133,114)	—	(1,270,000)	314,659
Total assets	1,717,773	(133,114)	—	(1,270,000)	314,659

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(133,114)	133,114	—	—	—
Total liabilities	(133,114)	133,114	—	—	—

(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 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF* 31 December 2021

<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	119,565	(119,565)	—	—	—
Total assets	119,565	(119,565)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities 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	(613,317)	119,565	—	—	(493,752)
Total liabilities	(613,317)	119,565	—	—	(493,752)

* Launched 7 July 2021.

(1) WisdomTree Enhanced Commodity ex-Agriculture 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 Broad Commodities UCITS ETF* 31 December 2021

<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	37,659	—	—	—	37,659
Total assets	37,659	—	—	—	37,659

* Launched 29 November 2021.

(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 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Equity Income UCITS ETF 31 December 2020

<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	175,574	—	—	—	175,574
Total assets	175,574	—	—	—	175,574

(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 2020

<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	95,540	(95,540)	—	—	—
Total assets	95,540	(95,540)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities 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	(303,533)	95,540	—	—	(207,993)
Total liabilities	(303,533)	95,540	—	—	(207,993)

(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 2020

<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	31,692	(31,692)	—	—	—
Total assets	31,692	(31,692)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF (continued) 31 December 2020

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities 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	(1,924,287)	31,692	—	—	(1,892,595)
Total liabilities	(1,924,287)	31,692	—	—	(1,892,595)

(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 2020

<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	6,331,023	(3,478)	—	(4,740,000)	1,587,545
Total assets	6,331,023	(3,478)	—	(4,740,000)	1,587,545

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities 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	(3,478)	3,478	—	—	—
Total liabilities	(3,478)	3,478	—	—	—

(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 AT1 CoCo Bond UCITS ETF 31 December 2020

<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	474,244	(28,958)	—	—	445,286
Total assets	474,244	(28,958)	—	—	445,286

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree AT1 CoCo Bond UCITS ETF (continued) 31 December 2020

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities 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	(28,958)	28,958	—	—	—
Total liabilities	(28,958)	28,958	—	—	—

(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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

12. Fair Value (continued)

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 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.

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.

Investments whose values are based on quoted market prices in active markets are classified within level 1, including active, listed and exchange traded securities. The ICAV does not adjust the quoted price for these instruments.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within level 2. As level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within level 3 have significant unobservable inputs, as they trade infrequently.

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. There were no transfers during the financial year between levels of the fair value hierarchy for financial assets which are recorded at fair value.

All of the ICAV's financial assets measured at fair value through profit or loss at 31 December 2021 and 31 December 2020 were classified within level 1 as they are listed and actively trade securities, except as detailed in the tables below. Refer to the Schedule of Investments for further information on the fair value of investments. All financial assets and liabilities at fair value through profit or loss are held for trading.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value for Sub-Funds which hold any investment classified within level 2 or level 3 at 31 December 2021:

	<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	70,674,889	—	—	70,674,889
Unrealised gain on open forward foreign currency exchange contracts	—	125,805	—	125,805
Total	<u>70,674,889</u>	<u>125,805</u>	<u>—</u>	<u>70,800,694</u>

	<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	52,885,054	13,474	—	52,898,528
Total	<u>52,885,054</u>	<u>13,474</u>	<u>—</u>	<u>52,898,528</u>

	<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	37,809,240	46,603	—	37,855,843
Total	<u>37,809,240</u>	<u>46,603</u>	<u>—</u>	<u>37,855,843</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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 Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	43,754,775	—	—	43,754,775
Unrealised gain on open forward foreign currency exchange contracts	—	806,924	—	806,924
Total	<u>43,754,775</u>	<u>806,924</u>	<u>—</u>	<u>44,561,699</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(18,782)	—	(18,782)
Total	<u>—</u>	<u>(18,782)</u>	<u>—</u>	<u>(18,782)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	80,985,010	—	—	80,985,010
Unrealised gain on open forward foreign currency exchange contracts	—	60,828	—	60,828
Total	<u>80,985,010</u>	<u>60,828</u>	<u>—</u>	<u>81,045,838</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(489,877)	—	(489,877)
Total	<u>—</u>	<u>(489,877)</u>	<u>—</u>	<u>(489,877)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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	659,337,910	—	—	659,337,910
Unrealised gain on open forward foreign currency exchange contracts	—	1,198,714	—	1,198,714
Unrealised gain on total return swaps	—	25,820,393	—	25,820,393
Total	<u>659,337,910</u>	<u>27,019,107</u>	<u>—</u>	<u>686,357,017</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(21,535)	—	(21,535)
Total	<u>—</u>	<u>(21,535)</u>	<u>—</u>	<u>(21,535)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	228,424,681	—	228,424,681
Unrealised gain on open forward foreign currency exchange contracts	—	1,717,773	—	1,717,773
Total	<u>—</u>	<u>230,142,454</u>	<u>—</u>	<u>230,142,454</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(133,114)	—	(133,114)
Total	<u>—</u>	<u>(133,114)</u>	<u>—</u>	<u>(133,114)</u>
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	11,963,502	—	11,963,502
Total	<u>—</u>	<u>11,963,502</u>	<u>—</u>	<u>11,963,502</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

12. Fair Value (continued)

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>Fair Value</i>
				<i>EUR</i>
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	3,278,411	—	3,278,411
Total	<u>—</u>	<u>3,278,411</u>	<u>—</u>	<u>3,278,411</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>Fair Value</i>
				<i>USD</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	35,082,308	—	35,082,308
Total	<u>—</u>	<u>35,082,308</u>	<u>—</u>	<u>35,082,308</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>Fair Value</i>
				<i>EUR</i>
WisdomTree European Union Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	15,023,890	—	15,023,890
Total	<u>—</u>	<u>15,023,890</u>	<u>—</u>	<u>15,023,890</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>Fair Value</i>
				<i>USD</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	73,689,201	—	—	73,689,201
Unrealised gain on open forward foreign currency exchange contracts	—	119,565	—	119,565
Total	<u>73,689,201</u>	<u>119,565</u>	<u>—</u>	<u>73,808,766</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(81,393)	—	(81,393)
Unrealised loss on total return swaps	—	(531,924)	—	(531,924)
Total	<u>—</u>	<u>(613,317)</u>	<u>—</u>	<u>(613,317)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

12. Fair Value (continued)

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,028,878	—	—	1,028,878
Exchange-traded Commodities	179,920	—	—	179,920
Unrealised gain on total return swaps	—	37,659	—	37,659
Total	<u>1,208,798</u>	<u>37,659</u>	<u>—</u>	<u>1,246,457</u>

The following tables analyse within the fair value hierarchy the Funds' financial assets and liabilities measured at fair value for Funds which hold any investment classified within level 2 at 31 December 2020:

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	50,870,695	—	—	50,870,695
Unrealised gain on open forward foreign currency exchange contracts	—	175,574	—	175,574
Total	<u>50,870,695</u>	<u>175,574</u>	<u>—</u>	<u>51,046,269</u>

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	41,248,573	27,803	—	41,276,376
Total	<u>41,248,573</u>	<u>27,803</u>	<u>—</u>	<u>41,276,376</u>

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	29,232,442	39,796	—	29,272,238
Total	<u>29,232,442</u>	<u>39,796</u>	<u>—</u>	<u>29,272,238</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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 Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	37,653,132	—	—	37,653,132
Unrealised gain on open forward foreign currency exchange contracts	—	95,540	—	95,540
Total	<u>37,653,132</u>	<u>95,540</u>	<u>—</u>	<u>37,748,672</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(303,533)	—	(303,533)
Total	<u>—</u>	<u>(303,533)</u>	<u>—</u>	<u>(303,533)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	90,412,450	—	—	90,412,450
Unrealised gain on open forward foreign currency exchange contracts	—	31,692	—	31,692
Total	<u>90,412,450</u>	<u>31,692</u>	<u>—</u>	<u>90,444,142</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,924,287)	—	(1,924,287)
Total	<u>—</u>	<u>(1,924,287)</u>	<u>—</u>	<u>(1,924,287)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

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	126,611,733	—	—	126,611,733
Unrealised gain on open forward foreign currency exchange contracts	—	703,704	—	703,704
Unrealised gain on total return swaps	—	5,627,319	—	5,627,319
Total	<u>126,611,733</u>	<u>6,331,023</u>	<u>—</u>	<u>132,942,756</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(3,478)	—	(3,478)
Total	<u>—</u>	<u>(3,478)</u>	<u>—</u>	<u>(3,478)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	98,533,758	—	98,533,758
Unrealised gain on open forward foreign currency exchange contracts	—	474,244	—	474,244
Total	<u>—</u>	<u>99,008,002</u>	<u>—</u>	<u>99,008,002</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(28,958)	—	(28,958)
Total	<u>—</u>	<u>(28,958)</u>	<u>—</u>	<u>(28,958)</u>
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	15,007,824	—	15,007,824
Total	<u>—</u>	<u>15,007,824</u>	<u>—</u>	<u>15,007,824</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

12. Fair Value (continued)

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>Fair Value</i>
				<i>EUR</i>
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS				
ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	3,436,357	—	3,436,357
Total	<u>—</u>	<u>3,436,357</u>	<u>—</u>	<u>3,436,357</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>Fair Value</i>
				<i>USD</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	19,311,606	—	19,311,606
Total	<u>—</u>	<u>19,311,606</u>	<u>—</u>	<u>19,311,606</u>

13. Operating Segments

An operating segment is a component of the ICAV that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the ICAV's other components, whose operating results are reviewed regularly to make decisions about resources allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported include items directly attributable to a segment.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant Index of each Sub-Fund, and each Sub-Fund's performance is evaluated by reference to the relevant Index. The Sub-Funds have no assets classified as non current assets. Each Sub-Fund's investments expose it to the performance of the relevant Index. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the schedule of investments for that Sub-Fund. The daily asset allocation decisions are made by the Investment Managers for each Sub-Fund.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

13. Operating Segments (continued)

The following tables present the geographic split of income for the financial year ended 31 December 2021 and 31 December 2020.

Financial year ended 31 December 2021

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	923,102	523	923,625	2.93
Austria	20,792	30,732	51,524	0.16
Belgium	322,768	42,190	364,958	1.16
Bulgaria	—	69	69	—
Brazil	394,847	—	394,847	1.25
Canada	97,416	88	97,504	0.31
Chile	292,168	—	292,168	0.93
Cyprus	—	7	7	—
Czech Republic	31,244	—	31,244	0.10
Denmark	61,828	96,687	158,515	0.50
Estonia	—	440	440	—
Finland	411,841	78,970	490,811	1.56
France	1,035,565	1,089,090	2,124,655	6.75
Germany	1,588,503	489,129	2,077,632	6.60
Hong Kong	323,228	782	324,010	1.03
Hungary	2,236	156	2,392	0.01
India	253,093	—	253,093	0.80
Indonesia	76,489	—	76,489	0.24
Ireland	176,283	994	177,277	0.56
Israel	343	20	363	—
Italy	239,538	687,346	926,884	2.94
Luxembourg	—	400	400	—
Japan	2,362,877	—	2,362,877	7.50
Malaysia	73,518	—	73,518	0.23
Mexico	53,392	1,271	54,663	0.17
Netherlands	449,213	595,010	1,044,223	3.32
New Zealand	29,281	—	29,281	0.09
Norway	216,294	79,853	296,147	0.94
People's Republic of China	801,510	—	801,510	2.55
Philippines	23,172	—	23,172	0.07
Poland	8,306	165	8,471	0.03
Portugal	49,362	241	49,603	0.16
Puerto Rico	13	—	13	—
Republic of South Korea	419,122	—	419,122	1.33
Romania	—	1,645	1,645	0.01
Russian Federation	428,309	—	428,309	1.36
Singapore	10,642	—	10,642	0.03
Slovakia	—	16	16	—
Slovenia	—	18	18	—
South Africa	463,642	—	463,642	1.47

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

13. Operating Segments (continued)

Financial year ended 31 December 2021 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Spain	192,541	1,023,778	1,216,319	3.86
Sweden	113,716	45,404	159,120	0.51
Switzerland	350,957	1,169,292	1,520,249	4.83
Taiwan	2,889,101	—	2,889,101	9.18
Thailand	174,670	—	174,670	0.55
Turkey	54,080	—	54,080	0.17
United Kingdom	2,354,456	2,345,610	4,700,066	14.94
United States	5,938,133	—	5,938,133	18.87
	<u>23,707,591</u>	<u>7,779,926</u>	<u>31,487,517</u>	<u>100.00</u>

Financial year ended 31 December 2020

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	52,933	—	52,933	0.24
Austria	19,133	2,163	21,296	0.10
Belgium	145,609	28,411	174,020	0.79
Bulgaria	—	15	15	0.00
Brazil	123,019	—	123,019	0.56
Canada	18,121	—	18,121	0.08
Chile	26,280	—	26,280	0.12
Cyprus	—	96	96	0.00
Czech Republic	2,576	—	2,576	0.01
Denmark	54,128	65,224	119,352	0.54
Estonia	—	20	20	0.00
Finland	410,933	32,887	443,820	2.02
France	900,795	694,719	1,595,514	7.24
Germany	1,611,275	227,190	1,838,465	8.35
Hong Kong	284,335	211	284,546	1.29
Hungary	3,555	60	3,615	0.02
India	200,290	—	200,290	0.91
Indonesia	62,729	—	62,729	0.28
Ireland	214,185	532	214,717	0.97
Israel	964	21	985	0.00
Italy	183,057	405,321	588,378	2.67
Lithuania	—	6	6	0.00
Luxembourg	—	769	769	0.00
Japan	1,423,110	38	1,423,148	6.46

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

13. Operating Segments (continued)

Financial year ended 31 December 2020 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Malaysia	60,756	—	60,756	0.28
Mexico	37,000	287	37,287	0.17
Netherlands	387,227	341,181	728,408	3.31
New Zealand	1,252	—	1,252	0.01
Norway	156,152	50,841	206,993	0.94
People's Republic of China	797,012	—	797,012	3.62
Philippines	24,623	—	24,623	0.11
Poland	8,284	—	8,284	0.04
Portugal	96,372	819	97,191	0.44
Puerto Rico	307	—	307	0.00
Republic of South Korea	270,384	—	270,384	1.23
Romania	—	365	365	0.00
Russian Federation	483,621	—	483,621	2.20
Singapore	11,692	—	11,692	0.05
Slovakia	—	247	247	0.00
Slovenia	—	174	174	0.00
South Africa	202,615	—	202,615	0.92
Spain	306,324	504,292	810,616	3.68
Supranational	—	313	313	0.00
Sweden	95,953	64,763	160,716	0.73
Switzerland	142,674	629,031	771,705	3.50
Taiwan	1,325,891	—	1,325,891	6.02
Thailand	125,825	—	125,825	0.57
Turkey	38,873	—	38,873	0.18
United Kingdom	1,578,609	1,250,038	2,828,647	12.85
United States	4,471,648	1,363,437	5,835,085	26.50
	<u>16,360,121</u>	<u>5,663,471</u>	<u>22,023,592</u>	<u>100.00</u>

14. 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

14. Efficient Portfolio Management (continued)

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 2021 or 31 December 2020.

15. Total NAV per Share

	2021	2020	2019
<i>WisdomTree US Equity Income UCITS ETF</i>			
DHS			
Net assets USD	16,630,714	14,040,571	35,623,479
Fund shares outstanding	735,150	739,894	1,701,891
Net assets per share	22.62	18.98	20.93
DHSA			
Net assets USD Acc	48,412,059	29,201,452	23,023,412
Fund shares outstanding	1,959,478	1,455,101	1,080,962
Net assets per share	24.71	20.07	21.30
DHSG			
Net assets GBP Hedged Acc	4,267,382	5,643,804	2,411,303
Fund shares outstanding	234,189	379,189	149,189
Net assets per share	18.22	14.88	16.16
DHSF			
Net assets EUR Hedged Acc	163,041	133,773	233,416
Fund shares outstanding	8,073	8,073	13,073
Net assets per share	20.20	16.57	17.85
<i>WisdomTree US SmallCap Dividend UCITS ETF</i>			
DESE*****			
Net assets USD			11,236,086
Fund shares outstanding			555,000
Net assets per share			20.25
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
EI			
Net assets EUR	19,571,988	18,453,736	39,517,834
Fund shares outstanding	1,624,730	1,732,717	2,923,537
Net assets per share	12.05	10.65	13.52
EEIA			
Net assets EUR Acc	4,088,726	4,668,347	3,817,107
Fund shares outstanding	259,668	352,386	235,475
Net assets per share	15.75	13.25	16.21

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
DFE			
Net assets EUR	37,409,185	27,438,414	41,491,076
Fund shares outstanding	1,754,055	1,609,262	2,276,536
Net assets per share	21.33	17.05	18.23
DFEA			
Net assets EUR Acc	11,242,841	4,109,216	5,090,475
Fund shares outstanding	560,566	262,191	309,737
Net assets per share	20.06	15.67	16.43
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
DEM			
Net assets USD	51,296,826	38,649,354	42,000,683
Fund shares outstanding	3,152,233	2,583,191	2,504,119
Net assets per share	16.27	14.96	16.77
DEMR			
Net assets USD Acc	1,966,532	3,943,826	8,595,118
Fund shares outstanding	83,558	190,558	386,943
Net assets per share	23.53	20.70	22.21
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
DGSE			
Net assets USD	38,201,255	29,856,967	36,037,247
Fund shares outstanding	1,880,000	1,630,000	2,000,000
Net assets per share	20.32	18.32	18.02
<i>WisdomTree ISEQ 20[®] UCITS ETF</i>			
ISEQ*****			
Net assets EUR			19,026,762
Fund shares outstanding			1,300,000
Net assets per share			14.64
<i>WisdomTree Germany Equity UCITS ETF</i>			
DXGP*****			
Net assets GBP Hedged			3,003,400
Fund shares outstanding			288,156
Net assets per share			10.42

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Germany Equity UCITS ETF (continued)</i>			
DXGD*****			
Net assets CHF Hedged Acc			877,634
Fund shares outstanding			45,884
Net assets per share			19.13
DXGE*****			
Net assets USD Hedged			1,518,139
Fund shares outstanding			79,345
Net assets per share			19.13
DXGY*****			
Net assets EUR Acc			2,167,612
Fund shares outstanding			127,102
Net assets per share			17.05
<i>WisdomTree Japan Equity UCITS ETF</i>			
DXJ			
Net assets USD Hedged	14,674,378	19,302,809	202,248,999
Fund shares outstanding	766,480	1,169,109	12,332,204
Net assets per share	19.15	16.51	16.40
DXJA			
Net assets USD Hedged Acc	11,884,058	7,247,053	16,486,983
Fund shares outstanding	535,858	385,675	902,064
Net assets per share	22.18	18.79	18.28
DXJP			
Net assets GBP Hedged	4,643,972	934,789	941,692
Fund shares outstanding	384,539	89,539	89,539
Net assets per share	12.08	10.44	10.52
DXJD			
Net assets CHF Hedged Acc	1,892,718	1,613,673	3,450,659
Fund shares outstanding	85,650	85,650	185,650
Net assets per share	22.10	18.84	18.59
DXJF			
Net assets EUR Hedged Acc	5,127,081	3,249,606	8,824,877
Fund shares outstanding	271,551	201,551	551,551
Net assets per share	18.88	16.12	16.00
DXJZ			
Net assets JPY Acc	3,310,646	4,097,382	28,310,724
Fund shares outstanding	144,946	189,960	1,409,960
Net assets per share	22.84	21.57	20.08

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDJ			
Net assets USD Hedged	26,342,970	20,705,077	38,491,106
Fund shares outstanding	1,166,550	1,112,015	1,982,527
Net assets per share	22.58	18.62	19.42
HEDK			
Net assets USD Hedged Acc	44,618,468	62,405,487	74,655,788
Fund shares outstanding	1,652,417	2,858,523	3,334,109
Net assets per share	27.00	21.83	22.39
HEDP			
Net assets GBP Hedged	2,732,450	1,474,209	5,031,155
Fund shares outstanding	201,454	131,454	421,454
Net assets per share	13.56	11.21	11.94
HEDD			
Net assets CHF Hedged Acc	1,664,280	134,488	140,179
Fund shares outstanding	77,703	7,703	7,703
Net assets per share	21.42	17.46	18.20
HEDF			
Net assets EUR Acc	3,931,780	4,796,778	7,870,547
Fund shares outstanding	179,545	269,545	424,545
Net assets per share	21.90	17.80	18.54
<i>WisdomTree UK Equity Income UCITS ETF</i>			
WUKD			
Net assets GBP	9,698,191	7,600,833	9,465,765
Fund shares outstanding	2,080,000	1,800,000	1,680,000
Net assets per share	4.66	4.22	5.63
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
DEMA*****			
Net assets USD			12,841,095
Fund shares outstanding			1,125,000
Net assets per share			11.41
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG			
Net assets USD	388,674,321	5,945,849	5,417,390
Fund shares outstanding	29,850,000	575,000	525,000
Net assets per share	13.02	10.34	10.32

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Enhanced Commodity UCITS ETF (continued)</i>			
WCOA			
Net assets USD Acc	218,226,099	91,952,501	304,268,677
Fund shares outstanding	16,100,000	8,575,000	28,875,000
Net assets per share	13.55	10.72	10.54
WCOM			
Net assets GBP Hedged Acc	24,606,801	11,395,474	970,497
Fund shares outstanding	2,025,000	1,175,000	100,000
Net assets per share	12.15	9.70	9.71
WCOE			
Net assets EUR Hedged Acc	32,612,623	15,471,964	8,853,254
Fund shares outstanding	2,750,000	1,625,000	925,000
Net assets per share	11.86	9.52	9.57
COMS***			
Net assets CHF Hedged Acc	3,294,056	1,632,109	256,885
Fund shares outstanding	260,000	160,000	25,000
Net assets per share	12.67	10.20	10.28
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRW			
Net assets USD	7,899,340	12,093,337	2,746,387
Fund shares outstanding	232,633	436,031	110,152
Net assets per share	33.96	27.74	24.93
DGRA			
Net assets USD Acc	176,701,448	57,991,344	37,438,923
Fund shares outstanding	4,772,436	1,947,843	1,425,012
Net assets per share	37.03	29.77	26.27
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRW			
Net assets USD	14,507,217	5,106,325	2,077,724
Fund shares outstanding	445,508	183,660	85,517
Net assets per share	32.56	27.80	24.30
GGRA			
Net assets USD Acc	147,856,003	52,442,860	64,144,967
Fund shares outstanding	4,137,487	1,750,284	2,489,140
Net assets per share	35.74	29.96	25.77

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRW			
Net assets EUR	9,714,765	11,570,507	5,905,244
Fund shares outstanding	450,091	658,816	351,881
Net assets per share	21.58	17.56	16.78
EGRA			
Net assets EUR Acc	47,992,662	13,067,991	17,404,351
Fund shares outstanding	1,917,828	654,042	922,010
Net assets per share	25.02	19.98	18.88
<i>WisdomTree India Quality UCITS ETF</i>			
EPIQ*****			
Net assets USD			1,317,875
Fund shares outstanding			74,370
Net assets per share			17.72
EPIE*****			
Net assets USD Acc			3,574,213
Fund shares outstanding			200,083
Net assets per share			17.86
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
CCBO			
Net assets USD	64,093,244	52,098,403	46,967,185
Fund shares outstanding	622,952	491,081	457,396
Net assets per share	102.89	106.09	102.68
COCB			
Net assets USD Acc	14,455,764	5,089,341	814,886
Fund shares outstanding	118,048	42,463	7,435
Net assets per share	122.46	119.85	109.60
CODO			
Net assets USD Hedged	12,799,871	1,904,242	1,886,066
Fund shares outstanding	114,906	17,006	17,006
Net assets per share	111.39	111.97	110.91
COBO			
Net assets EUR Hedged	51,417,448	29,362,252	6,643,697
Fund shares outstanding	495,314	279,036	62,509
Net assets per share	103.81	105.23	106.28

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree AT1 CoCo Bond UCITS ETF (continued)</i>			
COGO			
Net assets GBP Hedged	61,680,527	3,692,862	1,297,379
Fund shares outstanding	582,721	34,640	12,040
Net assets per share	105.85	106.61	107.76
<i>WisdomTree CBOE S&P 500 PutWrite UCITS ETF</i>			
PUTW*****			
Net assets USD Acc			784,019
Fund shares outstanding			15,000
Net assets per share			52.27
<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF</i>			
YLD			
Net assets EUR	7,129,930	11,737,042	3,463,121
Fund shares outstanding	132,886	210,439	64,506
Net assets per share	53.65	55.77	53.69
EYLD			
Net assets EUR Acc	4,948,085	3,385,760	2,194,092
Fund shares outstanding	89,991	59,498	40,399
Net assets per share	54.98	56.91	54.31
<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>			
GOVE			
Net assets EUR	692,774	1,138,850	1,081,766
Fund shares outstanding	12,743	19,908	19,908
Net assets per share	54.37	57.21	54.34
WGOV			
Net assets EUR Acc	2,626,155	2,332,075	2,193,633
Fund shares outstanding	47,000	40,000	40,000
Net assets per share	55.88	58.30	54.84
<i>WisdomTree Japan SmallCap Dividend UCITS ETF</i>			
DFJ*****			
Net assets USD			1,002,326
Fund shares outstanding			20,000
Net assets per share			50.12

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020	2019
<i>WisdomTree Japan SmallCap Dividend UCITS ETF (continued)</i>			
DFJA*****			
Net assets USD Acc			1,019,068
Fund shares outstanding			20,000
Net assets per share			50.95
<i>WisdomTree US Multifactor UCITS ETF</i>			
USMF*****			
Net assets USD			542,189
Fund shares outstanding			10,000
Net assets per share			54.22
FCTR*****			
Net assets USD Acc			1,651,712
Fund shares outstanding			30,000
Net assets per share			55.06
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
WTAI			
Net assets USD Acc	519,299,844	269,149,268	38,222,671
Fund shares outstanding	7,585,541	4,532,541	1,126,000
Net assets per share	68.46	59.38	33.95
<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
USFR*			
Net assets USD	821,255	1,303,870	2,009,294
Fund shares outstanding	16,383	26,000	40,000
Net assets per share	50.13	50.15	50.23
TFRN*			
Net assets USD Acc	34,319,882	18,042,915	6,472,582
Fund shares outstanding	673,282	353,822	127,458
Net assets per share	50.97	50.99	50.78
<i>WisdomTree Cloud Computing UCITS ETF</i>			
WCLD**			
Net assets USD Acc	593,613,072	481,874,113	7,699,099
Fund shares outstanding	11,630,000	9,130,000	305,000
Net assets per share	51.04	52.78	25.24

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021	2020
<i>WisdomTree Battery Solutions UCITS ETF</i>		
VOLT****		
Net assets USD Acc	646,606,740	193,955,219
Fund shares outstanding	13,045,534	4,457,534
Net assets per share	49.57	43.51
<i>WisdomTree Cybersecurity UCITS ETF</i>		
WCBR*****		
Net assets USD Acc	74,412,484	
Fund shares outstanding	2,871,533	
Net assets per share	25.91	
<i>WisdomTree European Union Bond UCITS ETF</i>		
EUBO*****		
Net assets EUR Acc	15,043,074	
Fund shares outstanding	157,000	
Net assets per share	95.82	
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>		
WXAG*****		
Net assets USD Acc	256,569	
Fund shares outstanding	25,000	
Net assets per share	10.26	
EXAG*****		
Net assets EUR Acc	69,173,065	
Fund shares outstanding	6,825,000	
Net assets per share	10.14	
<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF</i>		
XSOE*****		
Net assets USD Acc	2,910,523	
Fund shares outstanding	120,000	
Net assets per share	24.25	
<i>WisdomTree Broad Commodities UCITS ETF</i>		
PCOM*****		
Net assets USD Acc	1,255,293	
Fund shares outstanding	125,000	
Net assets per share	10.04	

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

15. Total NAV per Share (continued)

	2021
<i>WisdomTree BioRevolution UCITS ETF</i>	
WDNA*****	
Net assets USD Acc	757,132
Fund shares outstanding	30,000
Net assets per share	25.24

*	Launched 21 March 2019.
**	Launched 3 September 2019.
***	Launched 11 December 2019.
****	Launched 26 February 2020.
*****	Terminated 8 September 2020.
*****	Terminated 11 September 2020.
*****	Launched 25 January 2021.
*****	Launched 15 February 2021.
*****	Launched 7 July 2021.
*****	Launched 18 August 2021.
*****	Launched 6 October 2021.
*****	Launched 29 November 2021.
*****	Launched 3 December 2021.

16. 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 ESG Screened UCITS ETF, WisdomTree Broad Commodities UCITS ETF and WisdomTree BioRevolution 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:

	31 December 2021	31 December 2020
Australian Dollar	AUD 1.3754	1.2959
Brazilian Real	BRL 5.5700	5.1942
British Pound	GBP 0.7383	0.7316
Canadian Dollar	CAD 1.2632	1.2740
Chilean Peso	CLP 852.0000	710.5000
Chinese Yuan Renminbi	CNY 6.3734	6.5398
Czech Koruna	CZK 21.8519	21.4638
Danish Krone	DKK 6.5403	6.0835
Euro	EUR 0.8794	0.8173
Hong Kong Dollar	HKD 7.7963	7.7539
Hungarian Forint	HUF 324.0987	296.4203
Indian Rupee	INR 74.3357	73.0675
Indonesian Rupiah	IDR 14,252.5000	14,050.0000

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

16. Exchange Rates (continued)

		<i>31 December 2021</i>	<i>31 December 2020</i>
Israeli Shekel	ILS	3.1124	3.2108
Japanese Yen	JPY	115.1550	103.2450
Malaysian Ringgit	MYR	4.1660	4.0225
Mexican Peso	MXN	20.4650	19.9255
New Zealand Dollar	NZD	1.4606	1.3889
Norwegian Krone	NOK	8.8183	8.5620
Philippine Peso	PHP	50.9925	48.0235
Polish Zloty	PLN	4.0304	3.7260
Singapore Dollar	SGD	1.3482	1.3217
South African Rand	ZAR	15.9600	14.6888
South Korean Won	KRW	1,188.7500	1,086.3000
Swedish Krona	SEK	9.0539	8.2126
Swiss Franc	CHF	0.9112	0.8840
Taiwan Dollar	TWD	27.6670	28.0980
Thai Baht	THB	33.4050	29.9600
Turkish Lira	TRY	13.2798	7.4325

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond 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 2021</i>	<i>31 December 2020</i>
British Pound	GBP	0.8396	0.8951
Canadian Dollar	CAD	1.4365	—
Danish Krone	DKK	7.4376	7.4435
Norwegian Krone	NOK	10.0282	10.4760
Swedish Krona	SEK	10.2960	10.0485
Swiss Franc	CHF	1.0362	1.0816
US Dollar	USD	1.1372	1.2235

The financial statements for WisdomTree UK Equity Income UCITS ETF, at a composite level, 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:

		<i>31 December 2021</i>	<i>31 December 2020</i>
Euro	EUR	1.1910	1.1172
Swiss Franc	CHF	—	1.2083
US Dollar	USD	1.3545	1.3669

Sub-Funds’ financial statements were not aggregated during the financial year ended 31 December 2021 and during financial year ended 31 December 2020.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

17. Material Changes to the Prospectus

On 4 March 2021 an addendum to the Prospectus was issued to include sustainability-related disclosures required under Regulation (EU) 2019/2088 of the European Parliament.

On 1 June 2021, a supplement for WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF was issued.

On 21 June 2021, a supplement for WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF was issued.

On 10 November 2021, a supplement for WisdomTree Broad Commodities UCITS ETF was issued.

On 11 November 2021, a supplement for WisdomTree BioRevolution UCITS ETF was issued.

On 8 December 2021, the Prospectus was updated to incorporate the 4 March 2021 addendum along with taxonomy-related disclosures required under Regulation (EU) 2020/852, changes to the ICAV Board composition, tax and legal updates other miscellaneous updates required since 6 May 2020.

18. Segregated liability of Sub-Funds

The ICAV is an umbrella fund with segregated liability between Sub-Funds.

19. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2021 (31 December, 2020: None).

20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2021 (31 December 2020: None).

21. Commitments and contingencies

There are no other commitments or contingencies at 31 December 2021 (31 December 2020: None).

22. Significant Events During the Financial Year

Global financial markets experienced a significant decline at the onset of the COVID-19 pandemic. While the markets have since recovered, the ultimate duration of the pandemic and its short-term and long-term impact on the global economy is unknown. Mutations in the virus and negative global economic consequences arising from the pandemic, among other factors, could have a future adverse impact on the global financial markets. Negative market reactions could negatively impact the Net Asset Values of the Sub-Funds.

The directors and the ICAV's delegates continue to monitor the advice and developments relating to COVID-19, which is fluid and rapidly changing. The WisdomTree group has, and continues to implement measures to maintain the ongoing safety and well-being of employees, whilst continuing to operate business as usual.

The ICAV launched the following Sub-Funds during the financial year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Cybersecurity UCITS ETF	25/01/2021
WisdomTree European Union Bond UCITS ETF	15/02/2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	07/07/2021

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

22. Significant Events During the Financial Year (continued)

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF	18/08/2021
WisdomTree Broad Commodities UCITS ETF	29/11/2021
WisdomTree BioRevolution UCITS ETF	03/12/2021

The following share classes were launched during the financial year:

	<i>Launch date</i>
WisdomTree Cybersecurity UCITS ETF - USD Acc - WCBR	25/01/2021
WisdomTree European Union Bond UCITS ETF - EUR Acc - EUBO	15/02/2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc - WXAG	06/10/2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Acc - EXAG	07/07/2021
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc - XSOE	18/08/2021
WisdomTree Broad Commodities UCITS ETF - USD Acc - PCOM	29/11/2021
WisdomTree BioRevolution UCITS ETF - USD Acc - WDNA	03/12/2021

Nadia Samuels was appointed as a Director, and Amit Muni resigned as a Director, of WisdomTree Issuer ICAV on 18 February 2021 and 6 May 2021 respectively. Anne-Marie King was appointed as a independent Director of WisdomTree Issuer ICAV on 1 December 2021.

As of 1 July 2021 the TER has been reduced from 0.50% to 0.39% for WisdomTree AT1 CoCo Bond UCITS ETF.

The Level 1 requirements of the EU Sustainable Finance Disclosure Regulation 2019/2088 (SFDR) came into effect on 10 March 2021 and introduced new disclosure obligations for the ICAV. In advance of the deadline for compliance with the first phase of requirements under SFDR, the Prospectus and Supplements were updated and noted by the Central Bank. These updates included specific pre-contractual disclosure requirements mandated by the SFDR.

During the period to which this report relates, 23 Sub-Funds were categorised as article 8 SFDR products by virtue of specific values and norms-based exclusions applied by these products.

Under the EU Taxonomy Regulation 2020/852 the Sub-Funds were required to disclose how and to what extent the underlying constituents of the relevant Index which they seek to replicate (and thereby the portfolio of the Sub-Funds' investments) contribute to climate change mitigation and/or climate change adaptation. The Prospectus and Supplements were updated and noted by the Central Bank on 8 December 2021 in advance of the deadline for compliance with the first two environmental objectives. During the period to which this report relates, there was insufficient data available to the Sub-Funds on climate change mitigation and/or climate change adaptation to satisfy the EU Taxonomy Regulation disclosure requirements. Until sufficient data is available to the Fund, the Sub-Funds are not currently in a position to establish or specify the proportion of their portfolio of Investments in environmentally sustainable activities under the EU Taxonomy Regulation or details on the proportion of enabling and transitional activities.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

22. Significant Events During the Financial Year (continued)

During the period to which this report relates, certain Sub-Funds outlined below were re-categorised from Article 6 to Article 8 SFDR. The relevant Index for these Sub-Funds were updated by their respective third-party index providers to promote environmental, social and governance (ESG) criteria. By screening for ESG issues to determine which companies, sectors or activities are eligible or ineligible to be included in the relevant portfolio the Sub-Funds promote ESG characteristics under Article 8 SFDR.

1. WisdomTree Cloud Computing UCITS ETF (effective 2 September 2021);
2. Wisdom Tree Artificial Intelligence UCITS ETF (effective 3 September 2021);
3. WisdomTree AT1 CoCo Bond UCITS ETF (effective 4 October 2021);
4. WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (effective 8 December 2021);
and
5. WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (effective 8 December 2021).

Effective 8 December 2021, the fund names changed to WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (formerly WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF).

There were no other significant events affecting the ICAV during the financial year.

23. Significant Events After the Financial Year End

The following distributions, with an ex-date of 11 January 2022, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

	<i>Distribution rate per share</i>	<i>Declared 30 December 2021 Payable 19 January 2022 Ex-Date: 6 January 2022 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.5434	USD 1,712,923
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.3232	USD 607,616
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1508	USD 110,861
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1964	EUR 319,097
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1977	EUR 350,123
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.1806	USD 138,426
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1193	GBP 45,876
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0224	USD 26,131
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0321	GBP 6,467
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1294	GBP 269,152
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0472	EUR 21,244

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

23. Significant Events After the Financial Year End (continued)

	<i>Distribution rate per share</i>	<i>Declared 30 December 2021 Payable 19 January 2022 Ex-Date: 6 January 2022 Total Distribution</i>
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1013	USD 23,566
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2722	USD 128,735
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.7144	USD 1,743,937
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.9016	USD 333,411
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.8337	EUR 1,369,567
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.8476	GBP 1,652,237
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.0942	EUR 12,518
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2250	EUR 2,867

The table below presents the subscriptions and redemptions of redeemable participating shares made after the financial year end until 31 March 2022, the date the financial statements are available for issue.

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree US Equity Income UCITS ETF	USD 119,291,150	5,244,653	USD 21,348,686	960,000
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 1,710,309	101,927	EUR 333,844	18,000
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 651,066	33,419	USD 805,315	50,000
WisdomTree Japan Equity UCITS ETF	USD 17,665,823	921,540	USD 16,902,552	880,159
WisdomTree Europe Equity UCITS ETF	USD 8,704,715	374,979	USD 1,305,146	54,290
WisdomTree UK Equity Income UCITS ETF	GBP 612,603	140,000	—	—
WisdomTree Enhanced Commodity UCITS ETF	USD 471,502,881	32,400,000	USD 101,245,444	6,375,000
WisdomTree US Quality Dividend Growth UCITS ETF	USD 77,136,881	2,309,310	USD 20,074,986	639,302
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 50,126,643	1,579,500	USD 12,255,954	399,757
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 9,600,770	446,134	EUR 2,470,042	118,024
WisdomTree AT1 CoCo Bond UCITS ETF	USD 34,665,660	314,011	USD 17,998,432	167,275
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 286,014	5,593	EUR 283,895	5,553
WisdomTree Artificial Intelligence UCITS ETF	USD 25,683,628	402,000	USD 58,729,986	975,000
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 3,356,394	66,133	USD 308,552	6,100
WisdomTree Cloud Computing UCITS ETF	USD 49,414,145	1,238,000	USD 55,657,496	1,370,000
WisdomTree Battery Solutions UCITS ETF	USD 19,539,918	423,000	USD 53,175,600	1,120,000

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2021

23. Significant Events After the Financial Year End (continued)

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree Cybersecurity UCITS ETF	USD 15,254,230	667,000	USD 9,070,982	410,000
WisdomTree European Union Bond UCITS ETF	—	—	EUR 12,559,634	138,938
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 20,313,982	1,600,000	USD 9,344,773	700,000
WisdomTree Broad Commodities UCITS ETF	USD 625,664	50,000	—	—
WisdomTree BioRevolution UCITS ETF	USD 629,342	30,000	—	—
WisdomTree New Economy Real Estate UCITS ETF	USD 1,112,603	45,000	USD 370,868	15,000

On 10 February 2022 the ICAV launched WisdomTree New Economy Real Estate UCITS ETF.

Feargal Dempsey was appointed as a independent Director of WisdomTree Issuer ICAV on 19 January 2022.

Nadia Samuels and Denise Kinsella resigned as Directors of WisdomTree Issuer ICAV on 22 February 2022 and 28 March 2022, respectively.

On 24 February 2022, Russia engaged in military actions in the sovereign territory of Ukraine. The Directors are closely monitoring developments that may impact financial markets including sanctions, actions by governments and developments of the crisis, as well as the impact on the Sub-Funds.

As at 4 March 2022, the exposure to London-listed Russian securities had fallen from 7.44% weight (on 31 December 2021 - WisdomTree Emerging Markets Equity Income UCITS ETF) to 0.97% and 2.78% weight (on 31 December 2021 - WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF) to 0.44%. Subsequently, on 8 March 2022, Russian securities were marked down to zero value by WisdomTree UK Limited (the “Competent Person”) for the purposes of fair valuation in accordance with the Fair Valuation Policy.

There were no other significant events affecting the ICAV since the financial year end.

24. Approval of the Financial Statements

The financial statements were approved by the Directors on 31 March 2022.

WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2021

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.53%) (2020: 99.51%)		
	Equities (99.53%) (2020: 99.51%)		
	Puerto Rico (0.06%) (2020: 0.00%)		
	Banks (0.06%) (2020: 0.00%)		
2,913	First Bancorp	40,141	0.06
	United States (99.47%) (2020: 99.51%)		
	Advertising (0.49%) (2020: 0.70%)		
3,945	Interpublic Group of Companies	147,740	0.21
2,753	Omnicom Group	201,713	0.28
		349,453	0.49
	Aerospace & Defense (0.00%) (2020: 0.00%)		
195	Park Aerospace	2,574	0.00
	Agriculture (0.01%) (2020: 0.00%)		
196	Alico	7,258	0.01
	Banks (10.24%) (2020: 11.68%)		
161	ACNB	5,036	0.01
169	American National Bankshares	6,368	0.01
184	Ames National	4,506	0.01
233	Arrow Financial	8,209	0.01
1,709	Associated Banc-Corp	38,606	0.05
774	Atlantic Union Bankshares	28,862	0.04
431	Bank of Hawaii	36,101	0.05
306	Banner	18,565	0.03
229	Bar Harbor Bankshares	6,625	0.01
345	BCB Bancorp	5,323	0.01
224	Camden National	10,788	0.02
1,162	Cathay General Bancorp	49,954	0.07
327	Central Pacific Financial	9,212	0.01
20,778	Citigroup	1,254,783	1.77
391	Citizens & Northern	10,213	0.01
4,454	Citizens Financial Group	210,452	0.30
216	City Holding	17,667	0.02
898	Columbia Banking System	29,383	0.04
1,357	Comerica	118,059	0.17
329	Community Trust Bancorp	14,348	0.02
1,538	CVB Financial	32,929	0.05
359	Dime Community Bancshares	12,622	0.02
79	Evans Bancorp	3,184	0.00
577	Farmers National Banc	10,703	0.01
6,067	Fifth Third Bancorp	264,218	0.37
309	Financial Institutions	9,826	0.01
219	First Bancorp	6,877	0.01
617	First Busey	16,733	0.02
906	First Commonwealth Financial	14,578	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (10.24%) (2020: 11.68%) (continued)		
353	First Community Bankshares	11,797	0.02
1,151	First Financial Bancorp	28,061	0.04
129	First Guaranty Bancshares	2,629	0.00
1,596	First Hawaiian	43,619	0.06
6,298	First Horizon	102,846	0.14
527	First Interstate BancSystem	21,433	0.03
278	First of Long Island	6,002	0.01
4,061	FNB	49,260	0.07
1,764	Fulton Financial	29,988	0.04
507	Hanmi Financial	12,006	0.02
450	HBT Financial	8,429	0.01
901	Heritage Commerce	10,758	0.02
543	Heritage Financial	13,271	0.02
1,463	Hope Bancorp	21,521	0.03
565	Horizon Bancorp	11,780	0.02
246	Independent Bank	5,872	0.01
852	International Bancshares	36,116	0.05
809	Kearny Financial	10,719	0.01
10,036	KeyCorp	232,133	0.33
476	Lakeland Bancorp	9,039	0.01
181	LCNB	3,535	0.00
544	Luther Burbank	7,638	0.01
1,312	M&T Bank	201,497	0.28
814	Macatawa Bank	7,179	0.01
178	Mercantile Bank	6,235	0.01
326	Midland States Bancorp	8,082	0.01
234	MidWestOne Financial Group	7,575	0.01
16,233	Morgan Stanley	1,593,431	2.24
115	National Bankshares	4,170	0.01
414	NBT Bancorp	15,947	0.02
101	Northrim BanCorp	4,389	0.01
160	Norwood Financial	4,158	0.01
1,652	Old National Bancorp	29,934	0.04
225	OP Bancorp	2,871	0.00
171	Orrstown Financial Services	4,309	0.01
238	Park National	32,680	0.05
174	Parke Bancorp	3,703	0.01
479	Peoples Bancorp	15,237	0.02
437	Premier Financial	13,508	0.02
9,309	Regions Financial	202,936	0.29
465	S&T Bancorp	14,657	0.02
568	Sandy Spring Bancorp	27,309	0.04
311	Sierra Bancorp	8,444	0.01
488	Southside Bancshares	20,408	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (10.24%) (2020: 11.68%) (continued)		
1,317	Synovus Financial	63,045	0.09
209	Tompkins Financial	17,468	0.02
13,881	Truist Financial	812,733	1.14
371	TrustCo Bank	12,358	0.02
570	Trustmark	18,502	0.03
4,406	Umpqua Holdings	84,771	0.12
1,611	United Bankshares	58,447	0.08
265	Univest Financial	7,929	0.01
15,457	US Bancorp	868,220	1.22
4,071	Valley National Bancorp	55,976	0.08
210	Washington Trust Bancorp	11,838	0.02
847	Webster Financial	47,296	0.07
779	WesBanco	27,257	0.04
242	West BanCorp	7,519	0.01
252	Westamerica BanCorp	14,548	0.02
		7,269,748	10.24
	Beverages (5.31%) (2020: 5.44%)		
63,653	Coca-Cola	3,768,894	5.31
	Building & Construction Materials (0.13%) (2020: 0.21%)		
2,995	MDU Resources Group	92,366	0.13
	Chemicals (1.15%) (2020: 1.94%)		
483	Cabot	27,145	0.04
1,725	Chemours	57,891	0.08
12,386	Dow	702,534	0.99
1,857	Kronos Worldwide	27,873	0.04
		815,443	1.15
	Coal (0.01%) (2020: 0.01%)		
1,018	SunCoke Energy	6,709	0.01
	Commercial Services (0.22%) (2020: 0.39%)		
478	Deluxe	15,349	0.02
433	Ennis	8,457	0.01
403	Franchise Group	21,020	0.03
2,533	H&R Block	59,678	0.08
560	Rent-A-Center	26,902	0.04
349	Resources Connection	6,226	0.01
342	Strategic Education	19,781	0.03
		157,413	0.22
	Computers (0.83%) (2020: 5.62%)		
13,233	Hewlett Packard Enterprise	208,685	0.30
10,057	HP	378,847	0.53
		587,532	0.83

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.14%) (2020: 0.26%)			
3,900	Hanesbrands	65,208	0.09
618	Kontoor Brands	31,673	0.04
181	Weyco Group	4,333	0.01
		101,214	0.14
Distribution & Wholesale (0.00%) (2020: 0.30%)			
Diversified Financial Services (3.03%) (2020: 3.10%)			
2,019	Artisan Partners Asset Management	96,185	0.14
729	B. Riley Financial	64,779	0.09
10,701	Blackstone Group	1,384,602	1.95
391	Bridge Investment Group Holdings	9,763	0.01
126	Federal Agricultural Mortgage	15,615	0.02
961	Federated Hermes	36,114	0.05
5,602	Franklin Resources	187,611	0.26
528	GCM Grosvenor	5,544	0.01
1,146	Moelis & Co	71,637	0.10
1,613	Navient	34,228	0.05
3,404	OneMain Holdings	170,336	0.24
474	Sculptor Capital Management	10,120	0.01
1,851	UWM Holdings	10,958	0.02
1,860	Virtu Financial	53,624	0.08
		2,151,116	3.03
Electrical Components & Equipment (0.05%) (2020: 0.01%)			
650	Energizer Holdings	26,065	0.04
224	Powell Industries	6,606	0.01
		32,671	0.05
Electronics (0.01%) (2020: 0.02%)			
147	NVE	10,040	0.01
Food (2.91%) (2020: 4.76%)			
1,316	B&G Foods	40,441	0.06
3,449	Campbell Soup	149,894	0.21
6,014	Conagra Brands	205,378	0.29
3,341	Flowers Foods	91,777	0.13
6,179	General Mills	416,341	0.59
1,093	Healthcare Services Group	19,444	0.03
576	Ingredion	55,665	0.08
1,056	JM Smucker	143,426	0.20
4,011	Kellogg	258,389	0.36
18,415	Kraft Heinz	661,098	0.93
214	Natural Grocers by Vitamin Cottage	3,049	0.00
708	SpartanNash	18,238	0.03
145	Village Super Market	3,392	0.00
		2,066,532	2.91

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Forest Products & Paper (0.02%) (2020: 0.04%)		
256	Neenah	11,848	0.02
	Full Line Insurance (4.12%) (2020: 2.78%)		
6,054	Aflac	353,493	0.50
2,696	Allstate	317,184	0.45
3,053	CNA Financial	134,576	0.19
306	Crawford & Co	2,292	0.00
382	Donegal Group	5,459	0.01
4,822	Fidelity National Financial	251,612	0.35
1,417	First American Financial	110,852	0.16
424	Horace Mann Educators	16,409	0.02
1,309	Mercury General	69,455	0.10
8,722	MetLife	545,038	0.77
5,362	Old Republic International	131,798	0.19
3,090	Principal Financial Group	223,500	0.31
5,317	Prudential Financial	575,512	0.81
608	Reinsurance Group of America	66,570	0.09
329	Safety Insurance Group	27,975	0.04
595	Universal Insurance Holdings	10,115	0.01
3,343	Unum Group	82,137	0.12
		2,923,977	4.12
	Healthcare Products (0.04%) (2020: 0.07%)		
1,098	Patterson	32,226	0.04
	Healthcare Services (0.02%) (2020: 0.02%)		
213	National HealthCare	14,471	0.02
	Home Builders (0.07%) (2020: 0.08%)		
856	MDC Holdings	47,790	0.07
	Home Furnishings (0.12%) (2020: 0.19%)		
389	Ethan Allen Interiors	10,227	0.02
110	Hooker Furnishings	2,560	0.00
1,687	Leggett & Platt	69,437	0.10
		82,224	0.12
	Household Products (0.84%) (2020: 1.64%)		
1,326	ACCO Brands	10,953	0.02
3,627	Kimberly-Clark	518,371	0.73
2,045	Reynolds Consumer Products	64,213	0.09
		593,537	0.84
	Internet (0.10%) (2020: 0.11%)		
992	Cogent Communications Holdings	72,595	0.10
	Leisure Time (0.05%) (2020: 0.00%)		
680	Camping World Holdings	27,472	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.05%) (2020: 0.00%) (continued)		
158	Escalade	2,495	0.00
417	Marine Products	5,212	0.01
		35,179	0.05
	Media (0.02%) (2020: 0.00%)		
522	Sinclair Broadcast Group	13,796	0.02
	Mining (0.87%) (2020: 0.14%)		
10,014	Newmont	621,068	0.87
	Miscellaneous Manufacturers (1.64%) (2020: 3.91%)		
6,174	3M	1,096,688	1.54
443	Myers Industries	8,864	0.01
500	NL Industries	3,700	0.01
402	Sturm Ruger & Co	27,344	0.04
950	Trinity Industries	28,690	0.04
		1,165,286	1.64
	Office & Business Equipment (0.05%) (2020: 0.06%)		
141	CompX International	3,168	0.00
416	HNI	17,493	0.02
403	Kimball International	4,123	0.01
1,198	Steelcase	14,040	0.02
		38,824	0.05
	Oil & Gas (13.30%) (2020: 0.17%)		
755	Berry	6,357	0.01
1,093	Chesapeake Energy	70,521	0.10
28,555	Chevron	3,350,929	4.72
1,325	Civitas Resources	64,885	0.09
25,793	Devon Energy	1,136,182	1.60
6,388	EOG Resources	567,446	0.80
60,349	Exxon Mobil	3,692,755	5.20
2,671	Falcon Minerals	13,008	0.02
2,173	HollyFrontier	71,231	0.10
7,239	Marathon Petroleum	463,224	0.65
476	Riley Exploration Permian	9,196	0.01
		9,445,734	13.30
	Oil & Gas Services (0.29%) (2020: 0.41%)		
8,275	Baker Hughes	199,097	0.28
662	Solaris Oilfield Infrastructure	4,336	0.01
		203,433	0.29
	Other Consumer, Cyclical (0.17%) (2020: 0.30%)		
5,632	Newell Brands	123,003	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Other Industrial (0.01%) (2020: 0.00%)		
438	Tredegar	5,177	0.01
	Packaging & Containers (0.27%) (2020: 0.04%)		
314	Greif	18,771	0.03
888	Packaging of America	120,901	0.17
933	Sonoco Products	54,011	0.07
		193,683	0.27
	Pharmaceuticals (21.40%) (2020: 13.44%)		
26,380	AbbVie	3,571,852	5.03
6,100	Amgen	1,372,317	1.93
24,567	Bristol-Myers Squibb	1,531,752	2.16
3,737	Cardinal Health	192,418	0.27
24,632	Gilead Sciences	1,788,530	2.52
30,424	Merck & Co	2,331,695	3.28
4,631	Organon & Co	141,014	0.20
72,276	Pfizer	4,267,898	6.01
		15,197,476	21.40
	Pipelines (2.26%) (2020: 0.40%)		
14,577	Antero Midstream	141,105	0.20
1,562	DT Midstream	74,945	0.11
8,412	Equitrans Midstream	86,980	0.12
49,710	Kinder Morgan	788,401	1.11
8,729	ONEOK	512,916	0.72
		1,604,347	2.26
	Real Estate (0.04%) (2020: 0.04%)		
994	Kennedy-Wilson Holdings	23,737	0.03
150	Postal Realty Trust	2,970	0.01
64	RE/MAX Holdings	1,951	0.00
48	RMR Group	1,665	0.00
		30,323	0.04
	Real Estate Investment Trusts (4.97%) (2020: 5.05%)		
260	Acadia Realty Trust	5,676	0.01
275	Agree Realty	19,624	0.03
237	Alexander & Baldwin	5,946	0.01
45	Alexander's	11,714	0.02
72	Alpine Income Property Trust	1,443	0.00
261	American Assets Trust	9,795	0.01
533	American Campus Communities	30,536	0.04
1,324	American Finance Trust	12,088	0.02
566	Apartment Income REIT	30,943	0.04
275	Armada Hoffer Properties	4,186	0.01
84	Bluerock Residential Growth REIT	2,217	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (4.97%) (2020: 5.05%) (continued)			
588	Boston Properties	67,726	0.09
1,032	Brandywine Realty Trust	13,849	0.02
1,937	Brixmor Property Group	49,219	0.07
1,081	Broadstone Net Lease	26,830	0.04
104	BRT Apartments	2,495	0.00
631	CareTrust REIT	14,406	0.02
413	CatchMark Timber Trust	3,597	0.00
41	Centerspace	4,547	0.01
95	Community Healthcare Trust	4,491	0.01
637	Corporate Office Properties Trust	17,817	0.02
510	Cousins Properties	20,543	0.03
2,208	Crown Castle International	460,898	0.65
69	CTO Newco REIT	4,238	0.01
1,130	CubeSmart	64,308	0.09
628	Douglas Emmett	21,038	0.03
572	Easterly Government Properties	13,110	0.02
506	EPR Properties	24,030	0.03
1,713	Equity Residential	155,026	0.22
679	Essential Properties Realty Trust	19,576	0.03
275	Federal Realty Investment Trust	37,488	0.05
397	Four Corners Property Trust	11,676	0.02
643	Franklin Street Properties	3,826	0.01
2,246	Gaming and Leisure Properties	109,290	0.15
381	Getty Realty	12,226	0.02
318	Gladstone Commercial	8,195	0.01
403	Global Medical REIT	7,153	0.01
602	Healthcare Realty Trust	19,047	0.03
1,459	Healthcare Trust of America	48,716	0.07
2,067	Healthpeak Properties	74,598	0.10
771	Highwoods Properties	34,379	0.05
652	Hudson Pacific Properties	16,111	0.02
597	Industrial Logistics Properties Trust	14,955	0.02
2,483	Iron Mountain	129,935	0.18
438	JBG SMITH Properties	12,575	0.02
577	Kilroy Realty	38,347	0.05
2,926	Kimco Realty	72,126	0.10
838	Kite Realty Group Trust	18,252	0.03
496	Lamar Advertising	60,165	0.08
325	LTC Properties	11,096	0.02
1,455	LXP Industrial Trust	22,727	0.03
731	Macerich	12,632	0.02
1,326	National Retail Properties	63,741	0.09
413	National Storage Affiliates Trust	28,580	0.04
189	NETSTREIT	4,328	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (4.97%) (2020: 5.05%) (continued)			
610	Office Properties Income Trust	15,152	0.02
2,411	Omega Healthcare Investors	71,341	0.10
230	One Liberty Properties	8,114	0.01
769	Paramount Group	6,413	0.01
69	Phillips Edison & Co	2,280	0.00
1,192	Physicians Realty Trust	22,445	0.03
819	Piedmont Office Realty Trust	15,053	0.02
135	Plymouth Industrial REIT	4,320	0.01
306	PotlatchDeltic	18,427	0.03
293	Preferred Apartment Communities	5,292	0.01
638	Rayonier	25,750	0.04
2,666	Realty Income	190,859	0.27
630	Regency Centers	47,471	0.07
485	RPT Realty	6,489	0.01
202	Saul Centers	10,710	0.01
2,295	Simon Property Group	366,672	0.52
686	SITE Centers	10,859	0.01
567	SL Green Realty	40,654	0.06
1,116	Spirit Realty Capital	53,780	0.08
924	STAG Industrial	44,315	0.06
2,017	STORE Capital	69,385	0.10
395	Tanger Factory Outlet Centers	7,616	0.01
272	UMH Properties	7,434	0.01
1,159	Uniti Group	16,238	0.02
85	Universal Health Realty Income Trust	5,055	0.01
417	Urban Edge Properties	7,923	0.01
171	Urstadt Biddle Properties	3,642	0.00
1,591	Ventas	81,332	0.11
3,564	VICI Properties	107,312	0.15
243	Washington Real Estate Investment Trust	6,282	0.01
1,377	Welltower	118,105	0.17
348	Whitestone REIT	3,525	0.00
1,607	WP Carey	131,854	0.19
		3,526,175	4.97
Retail (1.33%) (2020: 0.24%)			
516	Big 5 Sporting Goods	9,809	0.01
660	Buckle	27,925	0.04
385	Cato	6,607	0.01
305	Cracker Barrel Old Country Store	39,235	0.06
1,241	Darden Restaurants	186,944	0.26
763	Guess?	18,068	0.03
174	Haverty Furniture	5,319	0.01
573	JOANN	5,948	0.01
551	MSC Industrial Direct	46,317	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (1.33%) (2020: 0.24%) (continued)			
528	Nu Skin Enterprises	26,796	0.04
10,907	Walgreens Boots Alliance	568,909	0.80
		941,877	1.33
Savings & Loans (0.70%) (2020: 1.24%)			
789	Brookline Bancorp	12,774	0.02
1,304	Capitol Federal Financial	14,774	0.02
341	Flushing Financial	8,286	0.01
8,297	New York Community Bancorp	101,306	0.14
485	Northfield Bancorp	7,838	0.01
2,306	Northwest Bancshares	32,653	0.05
606	OceanFirst Financial	13,453	0.02
1,004	Pacific Premier Bancorp	40,190	0.06
5,753	People's United Financial	102,519	0.14
997	Provident Financial Services	24,147	0.03
184	Territorial Bancorp	4,646	0.01
5,614	TFS Financial	100,322	0.14
120	Timberland Bancorp	3,324	0.01
573	Washington Federal	19,127	0.03
443	Waterstone Financial	9,684	0.01
		495,043	0.70
Semiconductors (0.00%) (2020: 4.26%)			
Technology Hardware & Equipment (0.10%) (2020: 0.18%)			
1,684	Pitney Bowes	11,165	0.01
2,809	Xerox Holdings	63,596	0.09
		74,761	0.10
Telecommunications (8.11%) (2020: 16.21%)			
35,141	Cisco Systems	2,226,885	3.14
1,230	Telephone & Data Systems	24,785	0.03
67,563	Verizon Communications	3,510,573	4.94
		5,762,243	8.11
Transportation (0.09%) (2020: 0.13%)			
742	Ryder System	61,163	0.09
Utilities — Electric (12.33%) (2020: 12.94%)			
679	ALLETE	45,052	0.06
2,218	Alliant Energy	136,340	0.19
5,998	American Electric Power	533,642	0.75
4,332	Avangrid	216,080	0.30
956	Avista	40,620	0.06
729	Black Hills	51,446	0.07
667	Clearway Energy	22,331	0.03
3,913	CMS Energy	254,541	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (12.33%) (2020: 12.94%) (continued)		
4,343	Consolidated Edison	370,545	0.52
8,852	Dominion Energy	695,413	0.98
1,935	DTE Energy	231,310	0.33
9,596	Duke Energy	1,006,620	1.42
4,758	Edison International	324,734	0.46
2,493	Entergy	280,836	0.40
3,064	Eversource Energy	278,763	0.39
13,494	Exelon	779,413	1.10
10,459	FirstEnergy	434,990	0.61
1,191	Hawaiian Electric Industries	49,427	0.07
758	NorthWestern	43,327	0.06
2,693	NRG Energy	116,014	0.16
4,281	OGE Energy	164,305	0.23
967	Portland General Electric	51,174	0.07
13,591	PPL	408,546	0.58
5,217	Public Service Enterprise Group	348,130	0.49
20,830	Southern	1,428,521	2.01
234	Unitil	10,762	0.02
4,428	WEC Energy Group	429,826	0.61
		8,752,708	12.33
	Utilities — Electric & Gas (1.61%) (2020: 0.98%)		
1,213	Atmos Energy	127,086	0.18
1,301	National Fuel Gas	83,186	0.12
1,129	New Jersey Resources	46,357	0.06
4,336	NiSource	119,717	0.17
414	Northwest Natural Holding	20,195	0.03
569	ONE Gas	44,148	0.06
3,522	Sempra Energy	465,890	0.66
1,831	South Jersey Industries	47,826	0.07
714	Spire	46,567	0.06
3,155	UGI	144,846	0.20
		1,145,818	1.61
		70,634,748	99.47
	Total Equities	70,674,889	99.53
	Total Transferable Securities (99.53%) (2020: 99.51%)	70,674,889	99.53

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Equity Income UCITS ETF (continued)

Financial Derivative Instruments (0.18%) (2020: 0.34%)

Open Forward Foreign Currency Exchange Contracts (0.18%) (2020: 0.34%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
04/01/2022	EUR 156,102	USD 175,969	1,551	0.00
04/01/2022	GBP 4,104,035	USD 5,434,456	124,254	0.18
Unrealised gain on open forward foreign currency exchange contracts			125,805	0.18
Net unrealised gain on open forward foreign currency exchange contracts			125,805	0.18
Total Financial Derivative Instruments			125,805	0.18
Total Investments (99.71%) (2020: 99.85%)			70,800,694	99.71
Other Net Assets (0.29%) (2020: 0.15%)			207,445	0.29
Net Assets (100.00%) (2020: 100.00%)			71,008,139	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.50
Over the counter financial derivative instruments	0.18
Other assets	0.32
	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 2021

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.86%) (2020: 97.34%)		
	Equities (98.86%) (2020: 97.13%)		
	Austria (0.98%) (2020: 1.25%)		
	Auto Manufacturers (0.01%) (2020: 0.00%)		
229	POLYTEC Holding	1,573	0.01
	Banks (0.27%) (2020: 0.00%)		
1,165	BAWAG Group	63,143	0.27
	Full Line Insurance (0.00%) (2020: 0.16%)		
	Miscellaneous Manufacturers (0.03%) (2020: 0.00%)		
252	Semperit Holding	7,384	0.03
	Oil & Gas (0.56%) (2020: 0.86%)		
2,650	OMV	132,368	0.56
	Oil & Gas Services (0.00%) (2020: 0.03%)		
	Transportation (0.11%) (2020: 0.20%)		
709	Oesterreichische Post	26,800	0.11
		231,268	0.98
	Belgium (1.13%) (2020: 1.70%)		
	Chemicals (0.26%) (2020: 0.50%)		
604	Solvay	61,729	0.26
	Distribution & Wholesale (0.04%) (2020: 0.00%)		
2,412	Econocom Group	8,792	0.04
	Media (0.30%) (2020: 0.21%)		
2,221	Telenet Group Holding	71,205	0.30
	Real Estate Investment Trusts (0.26%) (2020: 0.33%)		
290	Befimmo	9,787	0.04
298	Cofinimmo	41,869	0.18
350	Intervest Offices & Warehouses	9,870	0.04
		61,526	0.26
	Telecommunications (0.27%) (2020: 0.48%)		
3,794	Proximus	65,029	0.27
	Transportation (0.00%) (2020: 0.18%)		
		268,281	1.13
	Denmark (0.45%) (2020: 0.00%)		
	Full Line Insurance (0.42%) (2020: 0.00%)		
7,107	Alm Brand	12,174	0.05
300	Topdanmark	14,803	0.06
3,316	Tryg	72,004	0.31
		98,981	0.42

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.03%) (2020: 0.00%)		
347	D/S Norden	7,763	0.03
		106,744	0.45
	Finland (4.81%) (2020: 4.01%)		
	Auto Parts & Equipment (0.18%) (2020: 0.00%)		
1,247	Nokian Renkaat	41,525	0.18
	Banks (1.93%) (2020: 0.00%)		
463	Aktia Bank	5,686	0.03
41,921	Nordea Bank	449,908	1.90
		455,594	1.93
	Beverages (0.04%) (2020: 0.00%)		
814	Anora Group	8,840	0.04
	Chemicals (0.06%) (2020: 0.00%)		
1,006	Kemira	13,410	0.06
	Computers (0.11%) (2020: 0.00%)		
907	TietoEVRY	24,924	0.11
	Engineering & Construction (0.02%) (2020: 0.06%)		
1,037	YIT	4,474	0.02
	Environmental Control (0.00%) (2020: 0.04%)		
	Food (0.01%) (2020: 0.02%)		
1,034	Raisio	3,485	0.01
	Forest Products & Paper (0.50%) (2020: 0.78%)		
3,560	UPM-Kymmene	119,118	0.50
	Full Line Insurance (0.38%) (2020: 0.79%)		
2,057	Sampo	90,631	0.38
	Hand & Machine Tools (0.00%) (2020: 0.09%)		
	Household Products (0.00%) (2020: 0.01%)		
	Machinery — Diversified (0.00%) (2020: 0.18%)		
	Media (0.05%) (2020: 0.08%)		
947	Sanoma	12,898	0.05
	Miscellaneous Manufacturers (0.05%) (2020: 0.14%)		
556	Fiskars	12,788	0.05
	Pharmaceuticals (0.11%) (2020: 0.22%)		
682	Orion	24,907	0.11
	Retail (0.04%) (2020: 0.02%)		
531	Tokmanni Group	10,434	0.04
	Telecommunications (0.33%) (2020: 0.43%)		
1,463	Elisa	79,178	0.33
	Transportation (0.00%) (2020: 0.07%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.00%) (2020: 1.08%)		
8,747	Fortum	236,081	1.00
		1,138,287	4.81
	France (13.55%) (2020: 10.29%)		
	Advertising (0.54%) (2020: 0.34%)		
2,163	Publicis Groupe	128,050	0.54
	Banks (2.54%) (2020: 0.00%)		
5,870	BNP Paribas	356,720	1.51
19,487	Credit Agricole	244,562	1.03
		601,282	2.54
	Building & Construction Materials (0.11%) (2020: 0.28%)		
413	Imerys	15,091	0.06
292	Vicat	10,512	0.05
		25,603	0.11
	Commercial Services (0.27%) (2020: 0.24%)		
4,874	ALD	63,069	0.27
	Diversified Financial Services (0.24%) (2020: 0.00%)		
776	Amundi	56,299	0.24
	Engineering & Construction (0.40%) (2020: 0.00%)		
2,991	Bouygues	94,186	0.40
	Environmental Control (0.00%) (2020: 0.04%)		
	Full Line Insurance (2.45%) (2020: 2.27%)		
21,805	AXA	570,964	2.41
653	Coface	8,182	0.04
		579,146	2.45
	Home Builders (0.03%) (2020: 0.04%)		
187	Kaufman & Broad	6,910	0.03
	Household Products (0.08%) (2020: 0.12%)		
393	Societe BIC	18,597	0.08
	Media (0.25%) (2020: 0.00%)		
2,558	Metropole Television	43,895	0.19
1,738	Television Francaise 1	15,164	0.06
		59,059	0.25
	Pharmaceuticals (2.82%) (2020: 4.17%)		
7,539	Sanofi	667,805	2.82
	Pipelines (0.00%) (2020: 0.11%)		
	Real Estate (0.12%) (2020: 0.16%)		
697	Nexity	28,814	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.90%) (2020: 1.01%)		
742	Covivio	53,572	0.23
536	Gecina	65,875	0.28
724	ICADE	45,684	0.19
2,237	Klepierre	46,642	0.20
		211,773	0.90
	Telecommunications (1.73%) (2020: 1.29%)		
2,738	Eutelsat Communications	29,392	0.12
40,487	Orange	381,104	1.61
		410,496	1.73
	Textile (0.02%) (2020: 0.00%)		
226	Chargeurs	5,889	0.02
	Utilities — Electric (0.93%) (2020: 0.00%)		
16,922	Engie	220,223	0.93
	Utilities — Electric & Gas (0.12%) (2020: 0.22%)		
1,068	Rubis	28,046	0.12
		3,205,247	13.55
	Germany (11.09%) (2020: 23.03%)		
	Auto Manufacturers (0.00%) (2020: 2.04%)		
	Chemicals (2.36%) (2020: 4.39%)		
7,619	BASF	470,702	1.99
3,048	Evonik Industries	86,776	0.37
		557,478	2.36
	Commercial Services (0.00%) (2020: 0.06%)		
	Diversified Financial Services (0.17%) (2020: 0.00%)		
118	AURELIUS Equity Opportunities	3,191	0.01
999	DWS Group	35,445	0.15
122	Mutares	2,775	0.01
		41,411	0.17
	Engineering & Construction (0.25%) (2020: 0.00%)		
428	Bilfinger	12,797	0.06
641	HOCHTIEF	45,511	0.19
		58,308	0.25
	Food (0.21%) (2020: 0.25%)		
5,454	METRO	50,286	0.21
	Full Line Insurance (2.59%) (2020: 7.45%)		
2,020	Allianz	419,453	1.77
562	Muenchener Rueckversicherungs-Gesellschaft in Muenchen	146,401	0.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Full Line Insurance (2.59%) (2020: 7.45%) (continued)		
964	Talanx	41,009	0.17
349	Wuestenrot & Wuerttembergische	6,163	0.03
		613,026	2.59
	Pharmaceuticals (1.28%) (2020: 2.94%)		
6,433	Bayer	302,351	1.28
	Real Estate (0.12%) (2020: 0.07%)		
597	DIC Asset	9,176	0.04
750	TAG Immobilien	18,457	0.08
		27,633	0.12
	Real Estate Investment Trusts (0.11%) (2020: 0.15%)		
918	alstria office REIT	17,929	0.07
897	Hamborner REIT	8,986	0.04
		26,915	0.11
	Semiconductors (0.00%) (2020: 0.13%)		
	Telecommunications (2.60%) (2020: 3.47%)		
29,173	Deutsche Telekom	475,520	2.01
2,071	Freenet	48,192	0.20
37,294	Telefonica Deutschland Holding	91,035	0.39
		614,747	2.60
	Utilities — Electric (1.40%) (2020: 2.08%)		
27,221	E.ON	331,878	1.40
		2,624,033	11.09
	Ireland (0.03%) (2020: 0.03%)		
	Real Estate Investment Trusts (0.03%) (2020: 0.03%)		
4,563	Hibernia REIT	5,932	0.03
	Italy (10.07%) (2020: 8.98%)		
	Banks (1.82%) (2020: 0.46%)		
6,705	Banca Mediolanum	58,200	0.24
138,110	Intesa Sanpaolo	314,062	1.33
5,802	Mediobanca Banca di Credito Finanziario	58,658	0.25
		430,920	1.82
	Distribution & Wholesale (0.02%) (2020: 0.00%)		
362	Esprinet	4,670	0.02
	Diversified Financial Services (0.21%) (2020: 0.25%)		
2,720	Anima Holding	12,213	0.05
884	Azimut Holding	21,817	0.09
2,123	Banca Farmafactoring	15,052	0.07
		49,082	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Engineering & Construction (0.03%) (2020: 0.13%)		
1,601	Maire Tecnimont	6,660	0.03
	Entertainment (0.04%) (2020: 0.09%)		
1,932	RAI Way	10,085	0.04
	Full Line Insurance (1.34%) (2020: 1.56%)		
13,088	Assicurazioni Generali	243,829	1.03
4,031	Unipol Gruppo	19,264	0.08
22,185	UnipolSai Assicurazioni	55,019	0.23
		318,112	1.34
	Leisure Time (0.04%) (2020: 0.05%)		
3,007	Piaggio & C	8,642	0.04
	Oil & Gas (1.61%) (2020: 0.00%)		
31,222	Eni	381,533	1.61
	Real Estate Investment Trusts (0.00%) (2020: 0.03%)		
	Retail (0.03%) (2020: 0.00%)		
366	Unieuro	7,686	0.03
	Transportation (0.25%) (2020: 0.64%)		
5,182	Poste Italiane	59,800	0.25
	Utilities — Electric (3.49%) (2020: 4.60%)		
31,072	A2A	53,444	0.23
1,484	ACEA	27,840	0.12
81,360	Enel	573,263	2.42
11,026	Iren	29,263	0.12
19,871	Terna Rete Elettrica Nazionale	141,362	0.60
		825,172	3.49
	Utilities — Electric & Gas (1.19%) (2020: 1.17%)		
1,821	Ascopiave	6,319	0.03
9,388	Italgas	56,816	0.24
41,043	Snam	217,528	0.92
		280,663	1.19
		2,383,025	10.07
	Netherlands (2.82%) (2020: 1.94%)		
	Agriculture (0.00%) (2020: 0.04%)		
	Banks (0.76%) (2020: 0.00%)		
14,632	ING Groep	179,125	0.76
	Commercial Services (0.38%) (2020: 0.00%)		
1,515	Randstad	90,961	0.38
	Computers (0.02%) (2020: 0.00%)		
1,440	Ordina	5,904	0.02
	Diversified Financial Services (0.00%) (2020: 0.07%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.00%) (2020: 0.09%)		
	Engineering & Construction (0.02%) (2020: 0.00%)		
319	Heijmans	4,753	0.02
	Full Line Insurance (0.64%) (2020: 1.09%)		
732	ASR Nederland	29,646	0.13
2,535	NN Group	120,691	0.51
		<u>150,337</u>	<u>0.64</u>
	Hand & Machine Tools (0.05%) (2020: 0.00%)		
282	RHI Magnesita	11,104	0.05
	Oil & Gas Services (0.09%) (2020: 0.15%)		
1,617	SBM Offshore	21,175	0.09
	Pipelines (0.09%) (2020: 0.00%)		
669	Koninklijke Vopak	20,605	0.09
	Real Estate Investment Trusts (0.01%) (2020: 0.00%)		
231	Wereldhave	2,957	0.01
	Telecommunications (0.57%) (2020: 0.50%)		
49,373	Koninklijke KPN	134,788	0.57
	Transportation (0.19%) (2020: 0.00%)		
12,066	PostNL	46,176	0.19
		<u>667,885</u>	<u>2.82</u>
	Norway (3.62%) (2020: 5.26%)		
	Banks (0.53%) (2020: 0.17%)		
6,230	DNB Bank	125,493	0.53
	Chemicals (0.52%) (2020: 0.38%)		
2,793	Yara International	123,939	0.52
	Computers (0.03%) (2020: 0.00%)		
1,069	Bouvet	8,048	0.03
	Diversified Financial Services (0.03%) (2020: 0.00%)		
7,332	ABG Sundal Collier Holding	6,749	0.03
	Electrical Components & Equipment (0.02%) (2020: 0.00%)		
1,607	Kitron	3,782	0.02
	Engineering & Construction (0.19%) (2020: 0.06%)		
1,279	AF Gruppen	24,692	0.11
1,487	Veidekke	19,633	0.08
		<u>44,325</u>	<u>0.19</u>
	Environmental Control (0.02%) (2020: 0.00%)		
270	Multiconsult	4,200	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.34%) (2020: 0.00%)		
5,465	Orkla	48,153	0.20
547	Salmar	33,164	0.14
		81,317	0.34
	Full Line Insurance (0.30%) (2020: 0.49%)		
2,605	Gjensidige Forsikring	55,590	0.24
1,626	Storebrand	14,353	0.06
		69,943	0.30
	Oil & Gas (0.28%) (2020: 2.85%)		
2,413	Aker BP	65,353	0.28
	Oil & Gas Services (0.04%) (2020: 0.13%)		
1,073	TGS	9,050	0.04
	Other Finance (0.02%) (2020: 0.00%)		
14,904	Hunter Group	4,399	0.02
	Real Estate (0.00%) (2020: 0.07%)		
	Retail (0.07%) (2020: 0.05%)		
1,369	Europris	9,624	0.04
725	Kid	8,141	0.03
		17,765	0.07
	Telecommunications (1.23%) (2020: 1.06%)		
21,085	Telenor	291,417	1.23
		855,780	3.62
	Portugal (1.04%) (2020: 0.96%)		
	Food (0.07%) (2020: 0.11%)		
16,709	Sonae	16,759	0.07
	Forest Products & Paper (0.10%) (2020: 0.09%)		
1,464	Altri	8,213	0.03
4,834	Navigator	16,194	0.07
		24,407	0.10
	Oil & Gas (0.29%) (2020: 0.00%)		
7,905	Galp Energia	67,350	0.29
	Utilities — Electric (0.58%) (2020: 0.76%)		
24,949	EDP - Energias de Portugal	120,554	0.51
6,980	REN - Redes Energeticas Nacionais	17,764	0.07
		138,318	0.58
		246,834	1.04
	Spain (5.21%) (2020: 5.59%)		
	Auto Parts & Equipment (0.00%) (2020: 0.12%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (0.07%) (2020: 0.44%)		
3,518	Bankinter	15,863	0.07
	Commercial Services (0.07%) (2020: 0.19%)		
11,613	Prosegur Cash	7,270	0.03
4,319	Prosegur Cia de Seguridad	9,977	0.04
		17,247	0.07
	Engineering & Construction (0.15%) (2020: 0.88%)		
2,434	Fomento de Construcciones y Contratas	26,968	0.11
3,849	Sacyr	8,799	0.04
		35,767	0.15
	Food (0.06%) (2020: 0.00%)		
814	Ebro Foods	13,740	0.06
	Full Line Insurance (0.17%) (2020: 0.00%)		
22,352	Mapfre	40,357	0.17
	Iron & Steel (0.13%) (2020: 0.00%)		
2,636	Acerinox	30,011	0.13
	Machinery — Diversified (0.09%) (2020: 0.20%)		
3,106	Zardoya Otis	22,084	0.09
	Oil & Gas (0.55%) (2020: 0.00%)		
12,430	Repsol	129,719	0.55
	Pharmaceuticals (0.04%) (2020: 0.05%)		
2,862	Faes Farma	9,954	0.04
	Real Estate (0.06%) (2020: 0.00%)		
401	Aedas Homes	9,664	0.04
565	Neinor Homes	5,955	0.02
		15,619	0.06
	Utilities — Electric (2.31%) (2020: 1.94%)		
43,403	Iberdrola	451,825	1.91
4,932	Red Electrica	93,831	0.40
		545,656	2.31
	Utilities — Electric & Gas (1.51%) (2020: 1.77%)		
3,643	Enagas	74,317	0.31
9,899	Naturgy Energy Group	283,409	1.20
		357,726	1.51
		1,233,743	5.21
	Sweden (2.65%) (2020: 1.83%)		
	Banks (0.32%) (2020: 0.00%)		
8,069	Svenska Handelsbanken	76,693	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.09%) (2020: 0.13%)		
910	Intrum	20,629	0.09
	Electronics (0.01%) (2020: 0.00%)		
676	Pricer	1,609	0.01
	Engineering & Construction (0.23%) (2020: 0.00%)		
381	JM	15,120	0.06
501	NCC	8,160	0.04
2,730	Peab	30,280	0.13
		53,560	0.23
	Entertainment (0.01%) (2020: 0.00%)		
917	LeoVegas	3,121	0.01
	Food (0.19%) (2020: 0.00%)		
1,788	Axfood	45,221	0.19
	Home Builders (0.02%) (2020: 0.00%)		
549	Bonava	4,172	0.02
	Home Furnishings (0.20%) (2020: 0.00%)		
1,947	Electrolux	41,508	0.18
950	Nobia	5,029	0.02
		46,537	0.20
	Oil & Gas (0.40%) (2020: 0.35%)		
3,002	Lundin Energy	94,614	0.40
	Real Estate (0.11%) (2020: 0.00%)		
2,048	Akelius Residential Property	3,703	0.02
1,004	Dios Fastigheter	11,584	0.05
1,794	Sagax	5,820	0.02
1,910	Samhallsbyggnadsbolaget i Norden	5,962	0.02
		27,069	0.11
	Retail (0.10%) (2020: 0.03%)		
641	Bilia	9,974	0.04
514	Byggmax Group	4,470	0.02
637	Clas Ohlson	8,495	0.04
		22,939	0.10
	Telecommunications (0.93%) (2020: 1.32%)		
7,515	Tele2	94,229	0.40
36,613	Telia	125,901	0.53
		220,130	0.93
	Transportation (0.04%) (2020: 0.00%)		
929	Nobina	9,654	0.04
		625,948	2.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Switzerland (10.13%) (2020: 8.17%)		
	Banks (0.16%) (2020: 0.08%)		
438	Banque Cantonale Vaudoise	29,928	0.13
88	Valiant Holding	7,754	0.03
		37,682	0.16
	Building & Construction Materials (0.81%) (2020: 1.28%)		
4,267	Holcim	191,533	0.81
	Chemicals (0.23%) (2020: 0.14%)		
2,070	Clariant	37,958	0.16
1,942	OC Oerlikon	17,552	0.07
		55,510	0.23
	Commercial Services (0.26%) (2020: 0.44%)		
1,398	Adecco Group	62,873	0.26
	Diversified Financial Services (0.04%) (2020: 0.00%)		
1,350	EFG International	9,055	0.04
	Energy – Alternate Sources (0.04%) (2020: 0.00%)		
158	Landis&Gyr Group	9,416	0.04
	Full Line Insurance (2.39%) (2020: 4.16%)		
206	Baloise Holding	29,643	0.12
244	Helvetia Holding	25,291	0.11
135	Swiss Life Holding	72,832	0.31
1,132	Zurich Insurance Group	437,435	1.85
		565,201	2.39
	Miscellaneous Manufacturers (0.09%) (2020: 0.16%)		
237	Sulzer	20,551	0.09
	Pharmaceuticals (4.84%) (2020: 0.00%)		
14,782	Novartis	1,145,286	4.84
	Real Estate (0.23%) (2020: 0.41%)		
84	Allreal Holding	16,376	0.07
431	Swiss Prime Site	37,291	0.16
		53,667	0.23
	Retail (0.02%) (2020: 0.04%)		
478	Mobilezone Holding	6,283	0.02
	Telecommunications (1.02%) (2020: 1.46%)		
485	Swisscom	240,871	1.02
		2,397,928	10.13
	United Kingdom (31.28%) (2020: 24.09%)		
	Airlines (0.00%) (2020: 0.30%)		
	Banks (1.77%) (2020: 0.00%)		
74,890	HSBC Holdings	400,182	1.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Banks (1.77%) (2020: 0.00%) (continued)			
2,721	Investec	13,045	0.05
965	Paragon Banking Group	6,511	0.03
		419,738	1.77
Chemicals (0.07%) (2020: 0.00%)			
3,492	Synthomer	16,620	0.07
Commercial Services (0.06%) (2020: 0.00%)			
2,202	Redde Northgate	11,448	0.05
980	XPS Pensions Group	1,634	0.01
		13,082	0.06
Cosmetics & Personal Care (2.97%) (2020: 0.00%)			
14,973	Unilever	703,618	2.97
Diversified Financial Services (0.62%) (2020: 1.67%)			
3,432	Ashmore Group	11,895	0.05
1,756	Brewin Dolphin Holdings	7,738	0.03
900	Close Brothers Group	15,050	0.06
1,496	Hargreaves Lansdown	24,143	0.10
3,789	Jupiter Fund Management	11,571	0.05
2,520	OSB Group	16,643	0.07
761	PayPoint	6,028	0.03
722	Polar Capital Holdings	6,819	0.03
936	Premier Miton Group	2,174	0.01
1,010	Record	996	0.01
271	Schroders	7,440	0.03
12,343	Standard Life Aberdeen	35,415	0.15
		145,912	0.62
Engineering & Construction (0.03%) (2020: 0.00%)			
427	Keller Group	5,009	0.02
2,315	Severfield	1,875	0.01
		6,884	0.03
Food (1.02%) (2020: 1.41%)			
1,637	Devro	4,017	0.02
13,006	J Sainsbury	42,723	0.18
5,150	Tate & Lyle	40,569	0.17
44,281	Tesco	152,895	0.65
		240,204	1.02
Full Line Insurance (1.96%) (2020: 1.46%)			
3,645	Admiral Group	137,056	0.58
31,212	Aviva	152,565	0.64
1,161	Chesnara	3,941	0.02
10,594	Direct Line Insurance Group	35,204	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Full Line Insurance (1.96%) (2020: 1.46%) (continued)		
37,128	Legal & General Group	131,557	0.55
1,970	Sabre Insurance Group	4,313	0.02
		464,636	1.96
	Home Builders (0.61%) (2020: 0.33%)		
7,071	Barratt Developments	62,996	0.27
2,007	Redrow	16,752	0.07
31,186	Taylor Wimpey	65,187	0.27
		144,935	0.61
	Internet (0.05%) (2020: 0.07%)		
4,622	Moneysupermarket.com Group	11,891	0.05
	Iron & Steel (0.27%) (2020: 0.20%)		
17,727	Ferrexpo	63,214	0.27
	Machinery — Diversified (0.04%) (2020: 0.00%)		
1,761	Vesuvius	9,443	0.04
	Media (0.00%) (2020: 0.06%)		
	Mining (11.76%) (2020: 7.41%)		
13,513	Anglo American	485,411	2.05
5,729	Antofagasta	91,332	0.39
37,203	BHP Group	974,604	4.12
2,534	Central Asia Metals	7,817	0.03
14,832	Pan African Resources	2,950	0.01
20,959	Rio Tinto	1,221,190	5.16
		2,783,304	11.76
	Oil & Gas (2.39%) (2020: 0.08%)		
137,007	BP	539,312	2.28
20,168	Diversified Energy	25,078	0.11
		564,390	2.39
	Pharmaceuticals (3.55%) (2020: 4.29%)		
43,846	GlaxoSmithKline	839,004	3.55
	Real Estate (0.02%) (2020: 0.00%)		
1,652	Watkin Jones	5,145	0.02
	Real Estate Investment Trusts (0.38%) (2020: 0.08%)		
16,327	Assura	13,573	0.06
5,809	Land Securities Group	53,717	0.22
7,031	LondonMetric Property	23,733	0.10
		91,023	0.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.27%) (2020: 0.00%)		
11,689	Kingfisher	47,098	0.20
10,535	Vivo Energy	16,538	0.07
		63,636	0.27
	Telecommunications (0.04%) (2020: 3.04%)		
560	Telecom Plus	10,578	0.04
	Transportation (0.00%) (2020: 0.05%)		
	Utilities — Electric (1.19%) (2020: 2.93%)		
6,594	ContourGlobal	15,032	0.06
3,189	Drax Group	22,979	0.10
12,448	SSE	244,482	1.03
		282,493	1.19
	Utilities — Electric & Gas (1.61%) (2020: 0.00%)		
30,100	National Grid	379,941	1.61
	Water (0.60%) (2020: 0.71%)		
1,480	Severn Trent	51,948	0.22
6,855	United Utilities Group	88,912	0.38
		140,860	0.60
		7,400,551	31.28
	Total Equities	23,391,486	98.86
	Rights (0.00%) (2020: 0.00%)		
	Spain (0.00%) (2020: 0.00%)		
	Pharmaceuticals (0.00%) (2020: 0.00%)		
2,862	Faes Farma	521	0.00
	Total Rights	521	0.00
	Preferred Stock (0.00%) (2020: 0.21%)		
	Italy (0.00%) (2020: 0.21%)		
	Telecommunications (0.00%) (2020: 0.21%)		
	Total Transferable Securities (98.86%) (2020: 97.34%)	23,392,007	98.86
	Total Investments (98.86%) (2020: 97.34%)	23,392,007	98.86
	Other Net Assets (1.14%) (2020: 2.66%)	268,708	1.14
	Net Assets (100.00%) (2020: 100.00%)	23,660,715	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.84
Other assets	1.16
	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 2021

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.17%) (2020: 98.31%)		
	Equities (99.02%) (2020: 97.98%)		
	Austria (1.07%) (2020: 1.24%)		
	Auto Manufacturers (0.10%) (2020: 0.00%)		
7,045	POLYTEC Holding	48,399	0.10
	Computers (0.17%) (2020: 0.00%)		
5,876	S&T	86,142	0.17
	Electrical Components & Equipment (0.10%) (2020: 0.00%)		
6,314	Zumtobel Group	48,618	0.10
	Electronics (0.27%) (2020: 0.59%)		
3,011	AT&S Austria Technologie & Systemtechnik	130,377	0.27
	Oil & Gas Services (0.00%) (2020: 0.65%)		
	Real Estate (0.43%) (2020: 0.00%)		
9,619	S IMMO	209,213	0.43
		522,749	1.07
	Belgium (2.44%) (2020: 1.94%)		
	Building & Construction Materials (0.12%) (2020: 0.00%)		
18,184	Deceuninck	61,098	0.12
	Chemicals (0.21%) (2020: 0.35%)		
5,890	Recticel	103,193	0.21
	Electrical Components & Equipment (0.93%) (2020: 0.55%)		
11,507	Bekaert	450,384	0.93
	Healthcare Products (0.11%) (2020: 0.00%)		
3,416	Ion Beam Applications	52,060	0.11
	Pharmaceuticals (0.18%) (2020: 0.00%)		
5,812	Fagron	86,018	0.18
	Real Estate Investment Trusts (0.89%) (2020: 0.50%)		
8,009	Befimmo	270,304	0.55
3,333	Xior Student Housing	163,483	0.34
		433,787	0.89
	Telecommunications (0.00%) (2020: 0.54%)		
		1,186,540	2.44
	Denmark (4.17%) (2020: 3.72%)		
	Banks (1.03%) (2020: 0.00%)		
19,039	Spar Nord Bank	214,003	0.44
10,396	Sydbank	289,058	0.59
		503,061	1.03
	Computers (0.00%) (2020: 0.19%)		
	Electronics (0.18%) (2020: 1.72%)		
763	Chemometec	85,455	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.25%) (2020: 0.89%)		
2,945	Per Aarsleff Holding	120,967	0.25
	Full Line Insurance (1.57%) (2020: 0.00%)		
445,650	Alm Brand	763,365	1.57
	Home Builders (0.11%) (2020: 0.00%)		
3,197	Huscompagniet	50,894	0.11
	Machinery — Diversified (0.21%) (2020: 0.00%)		
3,148	FLSmidth & Co	103,401	0.21
	Retail (0.14%) (2020: 0.00%)		
4,106	Matas	68,732	0.14
	Transportation (0.68%) (2020: 0.92%)		
14,823	D/S Norden	331,633	0.68
		2,027,508	4.17
	Finland (4.10%) (2020: 6.10%)		
	Banks (0.18%) (2020: 0.00%)		
4,983	Oma Saastopankki	85,209	0.18
	Commercial Services (0.25%) (2020: 0.41%)		
13,795	Caverion	88,150	0.18
3,001	Talenom	35,112	0.07
		123,262	0.25
	Computers (0.09%) (2020: 0.00%)		
8,395	F-Secure	41,681	0.09
	Cosmetics & Personal Care (0.10%) (2020: 0.00%)		
9,707	Suominen	50,282	0.10
	Engineering & Construction (0.38%) (2020: 0.94%)		
42,803	YIT	184,652	0.38
	Food (0.09%) (2020: 0.18%)		
13,678	Raisio	46,095	0.09
	Healthcare Services (0.45%) (2020: 0.74%)		
3,674	Pihlajalinna	46,439	0.10
14,489	Terveystalo	171,550	0.35
		217,989	0.45
	Household Products (0.00%) (2020: 0.21%)		
	Internet (0.15%) (2020: 0.00%)		
10,051	Verkkokauppa.com	71,664	0.15
	Machinery — Diversified (0.48%) (2020: 0.00%)		
17,169	Neles	235,044	0.48
	Miscellaneous Manufacturers (0.50%) (2020: 0.89%)		
11,633	Uponor	243,595	0.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (0.12%) (2020: 0.63%)		
1,018	Revenio Group	56,550	0.12
	Retail (1.17%) (2020: 1.65%)		
4,640	Kamux	53,221	0.11
2,371	Musti Group	73,406	0.15
22,607	Tokmanni Group	444,227	0.91
		570,854	1.17
	Software (0.14%) (2020: 0.45%)		
10,705	Rovio Entertainment	70,439	0.14
		1,997,316	4.10
	France (5.22%) (2020: 4.30%)		
	Advertising (0.85%) (2020: 0.81%)		
9,986	IPSOS	411,923	0.85
	Auto Parts & Equipment (0.14%) (2020: 0.00%)		
3,184	AKWEL	69,252	0.14
	Environmental Control (0.00%) (2020: 0.49%)		
	Full Line Insurance (1.05%) (2020: 0.00%)		
40,842	Coface	511,750	1.05
	Home Builders (0.29%) (2020: 0.74%)		
3,890	Kaufman & Broad	143,736	0.29
	Media (0.81%) (2020: 0.00%)		
15,426	Groupe SFPI	54,299	0.11
38,921	Television Francaise 1	339,586	0.70
		393,885	0.81
	Miscellaneous Manufacturers (0.22%) (2020: 0.00%)		
2,853	Mersen	105,276	0.22
	Retail (0.56%) (2020: 0.00%)		
3,143	Fnac Darty	180,723	0.37
4,423	Maisons du Monde	90,052	0.19
		270,775	0.56
	Software (0.23%) (2020: 0.00%)		
2,378	Bigben Interactive	38,476	0.08
1,726	Lectra	72,492	0.15
		110,968	0.23
	Technology Hardware & Equipment (0.22%) (2020: 0.53%)		
5,607	Quadient	107,318	0.22
	Textile (0.50%) (2020: 0.45%)		
9,420	Chargeurs	245,485	0.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.35%) (2020: 1.28%)		
4,955	Albioma	169,857	0.35
		2,540,225	5.22
	Germany (7.43%) (2020: 6.02%)		
	Auto Parts & Equipment (0.20%) (2020: 0.00%)		
1,937	JOST Werke	95,882	0.20
	Banks (0.48%) (2020: 0.00%)		
21,909	Deutsche Pfandbriefbank	231,578	0.48
	Commercial Services (0.48%) (2020: 0.74%)		
11,373	Hamburger Hafen und Logistik	233,829	0.48
	Computers (0.61%) (2020: 0.33%)		
3,217	CANCOM	190,511	0.39
2,879	Jenoptik	106,926	0.22
		297,437	0.61
	Diversified Financial Services (1.30%) (2020: 0.12%)		
5,827	Aareal Bank	167,585	0.35
7,780	AURELIUS Equity Opportunities	210,371	0.43
2,496	GRENKE	76,502	0.16
7,555	MLP	64,746	0.13
4,978	Mutares	113,250	0.23
		632,454	1.30
	Energy – Alternate Sources (0.55%) (2020: 2.03%)		
10,614	7C Solarparken	46,118	0.10
18,037	CropEnergies	221,133	0.45
		267,251	0.55
	Engineering & Construction (1.08%) (2020: 0.30%)		
17,569	Bilfinger	525,313	1.08
	Full Line Insurance (0.11%) (2020: 0.17%)		
2,905	Wuestenrot & Wuerttembergische	51,302	0.11
	Machinery, Construction & Mining (0.53%) (2020: 0.00%)		
10,243	Wacker Neuson	258,533	0.53
	Miscellaneous Manufacturers (0.00%) (2020: 0.32%)		
	Other Industrial (0.27%) (2020: 0.00%)		
3,952	Norma Group	133,894	0.27
	Pharmaceuticals (0.00%) (2020: 0.35%)		
	Real Estate (0.51%) (2020: 0.95%)		
10,376	DIC Asset	159,479	0.33
5,345	Instone Real Estate Group	88,941	0.18
		248,420	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (1.01%) (2020: 0.00%)		
4,929	Hornbach Baumarkt	234,867	0.48
1,948	Hornbach Holding	258,110	0.53
		492,977	1.01
	Semiconductors (0.17%) (2020: 0.34%)		
6,642	Hensoldt	83,158	0.17
	Software (0.13%) (2020: 0.37%)		
1,353	GFT Technologies	62,441	0.13
		3,614,469	7.43
	Ireland (0.79%) (2020: 1.78%)		
	Agriculture (0.12%) (2020: 0.00%)		
17,683	Origin Enterprises	58,354	0.12
	Food (0.00%) (2020: 0.48%)		
	Mining (0.15%) (2020: 0.14%)		
13,560	Kenmare Resources	74,938	0.15
	Pharmaceuticals (0.13%) (2020: 0.00%)		
12,825	Unipharm	64,125	0.13
	Real Estate Investment Trusts (0.39%) (2020: 0.76%)		
143,970	Hibernia REIT	187,161	0.39
	Transportation (0.00%) (2020: 0.40%)		
		384,578	0.79
	Italy (12.05%) (2020: 7.03%)		
	Aerospace & Defense (0.10%) (2020: 0.00%)		
4,145	Avio	48,497	0.10
	Banks (1.50%) (2020: 0.00%)		
10,422	Banca IFIS	177,903	0.36
68,120	Banca Popolare di Sondrio	251,908	0.52
51,724	Credito Emiliano	301,034	0.62
		730,845	1.50
	Chemicals (0.35%) (2020: 0.00%)		
8,057	SOL	170,406	0.35
	Commercial Services (0.31%) (2020: 0.50%)		
3,423	Gruppo MutuiOnline	151,639	0.31
	Distribution & Wholesale (0.69%) (2020: 0.00%)		
15,331	Esprinet	197,770	0.40
7,378	MARR	139,444	0.29
		337,214	0.69
	Diversified Financial Services (3.24%) (2020: 2.04%)		
134,923	Anima Holding	605,804	1.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (3.24%) (2020: 2.04%) (continued)		
118,311	Banca Farmafactoring	838,825	1.72
15,628	doValue	131,119	0.27
		1,575,748	3.24
	Electronics (0.14%) (2020: 0.00%)		
4,499	El.En.	70,094	0.14
	Energy – Alternate Sources (0.55%) (2020: 0.00%)		
4,610	Alerion Cleanpower	136,226	0.28
14,984	Falck Renewables	129,761	0.27
		265,987	0.55
	Engineering & Construction (1.19%) (2020: 0.00%)		
68,413	Maire Tecnimont	284,598	0.59
11,820	Salcef	291,954	0.60
		576,552	1.19
	Entertainment (0.50%) (2020: 0.63%)		
46,896	RAI Way	244,797	0.50
	Food (0.32%) (2020: 0.17%)		
9,437	La Doria	155,333	0.32
	Household Products (0.06%) (2020: 0.00%)		
3,155	Fila	30,667	0.06
	Leisure Time (1.45%) (2020: 1.76%)		
124,366	Piaggio & C	357,428	0.73
2,799	Sanlorenzo	106,082	0.22
28,791	Technogym	243,428	0.50
		706,938	1.45
	Machinery, Construction & Mining (0.09%) (2020: 0.24%)		
1,607	Danieli & C. Officine Meccaniche	43,469	0.09
	Media (0.12%) (2020: 0.00%)		
27,624	Cairo Communication	56,353	0.12
	Other Consumer, Cyclical (0.16%) (2020: 0.00%)		
35,628	Emak	75,353	0.16
	Other Industrial (0.07%) (2020: 0.00%)		
1,471	SAES Getters	36,334	0.07
	Packaging & Containers (0.16%) (2020: 0.17%)		
4,467	Zignago Vetro	76,832	0.16
	Real Estate Investment Trusts (0.00%) (2020: 0.36%)		
	Retail (0.67%) (2020: 0.00%)		
15,612	Unieuro	327,852	0.67

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Software (0.15%) (2020: 0.00%)		
1,864	Tinexta	71,130	0.15
	Technology Hardware & Equipment (0.13%) (2020: 0.85%)		
4,037	Datalogic	61,766	0.13
	Utilities — Electric & Gas (0.10%) (2020: 0.31%)		
14,097	Ascopiave	48,917	0.10
		5,862,723	12.05
	Netherlands (3.71%) (2020: 2.18%)		
	Agriculture (0.00%) (2020: 0.30%)		
	Building & Construction Materials (0.38%) (2020: 0.30%)		
21,960	Cementir Holding	184,025	0.38
	Computers (0.51%) (2020: 0.00%)		
60,885	Ordina	249,629	0.51
	Diversified Financial Services (0.10%) (2020: 0.00%)		
2,242	Van Lanschot Kempen	49,324	0.10
	Electronics (0.67%) (2020: 1.58%)		
5,857	TKH Group	325,063	0.67
	Engineering & Construction (0.41%) (2020: 0.00%)		
13,506	Heijmans	201,239	0.41
	Hand & Machine Tools (0.97%) (2020: 0.00%)		
12,005	RHI Magnesita	472,706	0.97
	Miscellaneous Manufacturers (0.09%) (2020: 0.00%)		
1,465	AMG Advanced Metallurgical Group	41,284	0.09
	Real Estate Investment Trusts (0.58%) (2020: 0.00%)		
8,164	Eurocommercial Properties	155,818	0.32
9,833	Wereldhave	125,863	0.26
		281,681	0.58
		1,804,951	3.71
	Norway (4.73%) (2020: 12.12%)		
	Banks (0.87%) (2020: 1.39%)		
59,830	Komplett Bank	46,119	0.10
12,112	SpareBank 1 Nord Norge	135,998	0.28
11,274	SpareBank 1 SMN	167,511	0.34
7,359	Sparebanken Vest	73,530	0.15
		423,158	0.87
	Diversified Financial Services (0.24%) (2020: 0.13%)		
123,379	ABG Sundal Collier Holding	113,559	0.24
	Electrical Components & Equipment (0.26%) (2020: 0.00%)		
54,221	Kitron	127,602	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Environmental Control (0.19%) (2020: 0.00%)		
5,907	Multiconsult	91,890	0.19
	Food (0.56%) (2020: 1.46%)		
25,527	Austevoll Seafood	270,844	0.56
	Internet (0.55%) (2020: 0.48%)		
16,391	Atea	268,057	0.55
	Miscellaneous Manufacturers (0.00%) (2020: 1.07%)		
	Oil & Gas Services (0.77%) (2020: 2.80%)		
44,474	TGS	375,105	0.77
	Real Estate (0.11%) (2020: 0.23%)		
10,587	Selvaag Bolig	53,842	0.11
	Retail (0.88%) (2020: 1.97%)		
47,014	Europris	330,518	0.68
8,833	Kid	99,180	0.20
		429,698	0.88
	Transportation (0.30%) (2020: 0.83%)		
8,849	American Shipping	28,414	0.06
3,323	Bonheur	117,635	0.24
		146,049	0.30
	Utilities — Electric (0.00%) (2020: 1.76%)		
		2,299,804	4.73
	Portugal (2.09%) (2020: 1.76%)		
	Commercial Services (0.16%) (2020: 0.00%)		
17,215	CTT-Correios de Portugal	78,414	0.16
	Food (1.10%) (2020: 0.00%)		
532,903	Sonae	534,502	1.10
	Forest Products & Paper (0.70%) (2020: 1.76%)		
60,752	Altri	340,819	0.70
	Packaging & Containers (0.13%) (2020: 0.00%)		
5,523	Corticeira Amorim	62,299	0.13
		1,016,034	2.09
	Spain (2.81%) (2020: 1.36%)		
	Chemicals (0.00%) (2020: 0.14%)		
	Commercial Services (0.30%) (2020: 0.39%)		
18,066	Applus Services	146,064	0.30
	Engineering & Construction (0.77%) (2020: 0.00%)		
164,061	Sacyr	375,043	0.77

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (0.48%) (2020: 0.83%)		
50,386	Faes Farma	175,242	0.36
1,031	Pharma Mar	58,788	0.12
		234,030	0.48
	Real Estate (1.14%) (2020: 0.00%)		
15,041	Aedas Homes	362,488	0.75
18,154	Neinor Homes	191,343	0.39
		553,831	1.14
	Utilities — Electric (0.12%) (2020: 0.00%)		
46,583	Audax Renovables	58,695	0.12
		1,367,663	2.81
	Sweden (15.50%) (2020: 10.72%)		
	Aerospace & Defense (0.00%) (2020: 0.25%)		
	Building & Construction Materials (0.96%) (2020: 0.39%)		
5,905	Alimak Group	65,611	0.13
15,967	Inwido	290,308	0.60
5,142	Nordic Waterproofing Holding	111,370	0.23
		467,289	0.96
	Commercial Services (1.37%) (2020: 0.60%)		
20,740	AcadeMedia	111,798	0.23
22,596	Coor Service Management Holding	181,386	0.37
11,253	Karnov Group	73,227	0.15
12,818	Loomis	299,658	0.62
		666,069	1.37
	Computers (0.21%) (2020: 0.00%)		
2,804	KNOW IT	102,263	0.21
	Distribution & Wholesale (0.83%) (2020: 0.00%)		
5,316	Bergman & Beving	77,860	0.16
2,727	Bufab	118,392	0.24
3,663	Ferronordic	119,894	0.25
13,001	Munters Group	88,327	0.18
		404,473	0.83
	Diversified Financial Services (0.34%) (2020: 0.98%)		
29,753	Ratos	167,461	0.34
	Electrical Components & Equipment (0.21%) (2020: 0.00%)		
12,626	Fagerhult	74,681	0.15
1,385	GARO	29,056	0.06
		103,737	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.47%) (2020: 0.52%)		
12,414	Lagercrantz Group	160,480	0.33
28,201	Pricer	67,106	0.14
		227,586	0.47
	Engineering & Construction (0.94%) (2020: 0.77%)		
1,870	Eolus Vind	22,467	0.04
2,076	Instalco	87,588	0.18
21,398	NCC	348,527	0.72
		458,582	0.94
	Entertainment (0.27%) (2020: 0.56%)		
38,944	LeoVegas	132,536	0.27
	Food (0.37%) (2020: 0.00%)		
51,241	Cloetta	130,391	0.27
12,043	Scandi Standard	47,957	0.10
		178,348	0.37
	Forest Products & Paper (0.09%) (2020: 0.00%)		
41,839	Rottneros	42,343	0.09
	Healthcare Products (0.12%) (2020: 0.90%)		
2,226	Biotage	56,644	0.12
	Healthcare Services (0.22%) (2020: 0.00%)		
11,253	Ambea	66,232	0.13
1,192	Medicover	42,836	0.09
		109,068	0.22
	Home Builders (0.36%) (2020: 0.00%)		
23,216	Bonava	176,442	0.36
	Home Furnishings (0.44%) (2020: 0.00%)		
40,171	Nobia	212,637	0.44
	Internet (0.24%) (2020: 0.00%)		
1,465	AddNode Group	61,041	0.12
1,041	Vitec Software Group	56,317	0.12
		117,358	0.24
	Leisure Time (0.21%) (2020: 0.51%)		
898	MIPS	103,528	0.21
	Machinery — Diversified (0.21%) (2020: 0.00%)		
3,670	Concentric	100,162	0.21
	Miscellaneous Manufacturers (0.40%) (2020: 0.00%)		
7,221	Beijer Alma	192,517	0.40
	Oil & Gas (0.08%) (2020: 0.00%)		
6,485	Tethys Oil	39,240	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Other Industrial (1.16%) (2020: 0.00%)		
8,263	Granges	85,150	0.18
10,351	Lindab International	323,116	0.66
3,436	Troax Group	154,679	0.32
		562,945	1.16
	Pharmaceuticals (0.20%) (2020: 0.64%)		
820	BioGaia	41,255	0.08
10,861	Midsona	57,068	0.12
		98,323	0.20
	Real Estate (1.90%) (2020: 2.95%)		
53,363	Akelius Residential Property	96,481	0.20
5,589	Catena	306,156	0.63
33,994	Dios Fastigheter	392,237	0.80
9,952	Platzer Fastigheter Holding	131,069	0.27
		925,943	1.90
	Retail (2.58%) (2020: 0.78%)		
26,663	Bilia	414,860	0.85
21,753	Byggmax Group	189,197	0.39
27,192	Clas Ohlson	362,611	0.75
15,468	Dustin Group	159,397	0.33
5,844	Volati	128,561	0.26
		1,254,626	2.58
	Software (0.19%) (2020: 0.00%)		
5,458	Paradox Interactive	94,624	0.19
	Telecommunications (0.21%) (2020: 0.00%)		
1,911	HMS Networks	103,568	0.21
	Toys, Games & Hobbies (0.07%) (2020: 0.00%)		
829	G5 Entertainment	31,949	0.07
	Transportation (0.85%) (2020: 0.00%)		
39,650	Nobina	412,057	0.85
	Trucking & Leasing (0.00%) (2020: 0.87%)		
		7,542,318	15.50
	Switzerland (3.62%) (2020: 7.79%)		
	Banks (0.50%) (2020: 0.76%)		
2,758	Valiant Holding	243,018	0.50
	Building & Construction Materials (0.63%) (2020: 0.00%)		
15,480	Arbonia	307,759	0.63
	Diversified Financial Services (0.21%) (2020: 1.33%)		
15,419	EFG International	103,422	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.56%) (2020: 1.04%)		
3,235	Huber & Suhner	271,623	0.56
	Electronics (0.19%) (2020: 0.00%)		
288	Comet Holding	93,530	0.19
	Energy – Alternate Sources (0.83%) (2020: 0.00%)		
6,765	Landis&Gyr Group	403,161	0.83
	Engineering & Construction (0.00%) (2020: 0.55%)		
	Healthcare Products (0.00%) (2020: 0.60%)		
	Machinery — Diversified (0.22%) (2020: 2.57%)		
1,201	Zehnder Group	107,911	0.22
	Retail (0.48%) (2020: 0.77%)		
17,572	Mobilezone Holding	230,979	0.48
	Software (0.00%) (2020: 0.17%)		
		1,761,403	3.62
	United Kingdom (29.29%) (2020: 29.92%)		
	Advertising (0.19%) (2020: 0.00%)		
5,730	Next Fifteen Communications Group	91,450	0.19
	Auto Parts & Equipment (0.44%) (2020: 0.00%)		
70,031	TI Fluid Systems	212,695	0.44
	Banks (0.96%) (2020: 0.00%)		
46,512	Paragon Banking Group	313,828	0.65
7,713	TBC Bank Group	151,577	0.31
		465,405	0.96
	Beverages (0.00%) (2020: 0.73%)		
	Building & Construction Materials (1.34%) (2020: 0.10%)		
21,639	Epwin Group	27,062	0.05
23,884	Forterra	78,513	0.16
15,317	Genuit Group	106,905	0.22
39,362	Ibstock	95,545	0.20
8,479	James Halstead	57,967	0.12
11,691	Marshalls	96,427	0.20
13,015	Norcros	48,519	0.10
29,491	Tyman	140,324	0.29
		651,262	1.34
	Commercial Services (1.69%) (2020: 1.50%)		
7,313	Clipper Logistics	63,235	0.13
8,407	Euromoney Institutional Investor	92,621	0.19
68,181	Redde Northgate	354,465	0.73
7,056	Robert Walters	64,711	0.13
54,563	Speedy Hire	41,201	0.08
13,175	SThree	72,811	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.69%) (2020: 1.50%) (continued)			
46,960	XPS Pensions Group	78,304	0.16
2,960	YouGov	56,408	0.12
		823,756	1.69
Computers (0.86%) (2020: 1.25%)			
19,018	FDM Group Holdings	288,123	0.59
6,378	GB Group	56,100	0.11
27,302	NCC Group	75,929	0.16
		420,152	0.86
Cosmetics & Personal Care (0.28%) (2020: 0.48%)			
55,448	PZ Cussons	135,714	0.28
Diversified Financial Services (4.73%) (2020: 10.19%)			
33,589	AJ Bell	151,782	0.31
998	Alpha FX Group	25,972	0.05
21,932	Begbies Traynor Group	35,160	0.07
59,197	Brewin Dolphin Holdings	260,872	0.54
9,131	Impax Asset Management Group	160,086	0.33
23,544	IntegraFin Holdings	157,175	0.32
17,377	International Personal Finance	26,699	0.05
176,798	Jupiter Fund Management	539,910	1.11
6,462	Liontrust Asset Management	169,323	0.35
9,397	Mattioli Woods	96,813	0.20
6,065	Mortgage Advice Bureau Holdings	104,743	0.22
14,307	Numis	58,277	0.12
17,962	PayPoint	142,266	0.29
30,315	Polar Capital Holdings	286,323	0.59
24,540	Premier Miton Group	56,995	0.12
30,992	Record	30,564	0.06
		2,302,960	4.73
Electrical Components & Equipment (0.07%) (2020: 0.24%)			
8,123	Voex	33,330	0.07
Electronics (1.09%) (2020: 1.30%)			
18,863	Chemring Group	66,501	0.14
3,775	Cohort	24,055	0.05
4,277	DiscoverIE Group	52,265	0.11
15,589	Luceco	64,706	0.13
2,949	Oxford Instruments	92,375	0.19
16,527	Smart Metering Systems	165,545	0.34
20,414	TT Electronics	62,244	0.13
		527,691	1.09
Engineering & Construction (1.39%) (2020: 0.00%)			
18,983	Galliford Try Holdings	40,652	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.39%) (2020: 0.00%) (continued)			
9,726	Headlam Group	49,580	0.10
10,659	Keller Group	125,049	0.26
9,808	Morgan Sindall Group	294,379	0.60
9,770	Renew Holdings	97,164	0.20
4,706	Ricardo	25,167	0.05
57,338	Severfield	46,438	0.10
		678,429	1.39
Food (0.69%) (2020: 0.84%)			
43,020	Devro	105,552	0.22
13,367	Hilton Food Group	181,495	0.37
35,986	Premier Foods	47,918	0.10
		334,965	0.69
Full Line Insurance (0.65%) (2020: 0.78%)			
23,872	Chesnara	81,033	0.17
10,700	Curtis Banks Group	33,899	0.07
92,284	Sabre Insurance Group	202,022	0.41
		316,954	0.65
Healthcare Products (0.05%) (2020: 0.00%)			
5,455	Advanced Medical Solutions Group	21,960	0.05
Healthcare Services (0.24%) (2020: 0.20%)			
17,087	CareTech Holdings	117,223	0.24
Home Builders (0.10%) (2020: 0.00%)			
5,200	MJ Gleeson	46,822	0.10
Home Furnishings (0.08%) (2020: 0.00%)			
16,513	UP Global Sourcing Holdings	40,122	0.08
Internet (0.70%) (2020: 0.21%)			
132,385	Moneysupermarket.com Group	340,580	0.70
Iron & Steel (2.32%) (2020: 2.16%)			
316,835	Ferrexpo	1,129,825	2.32
Machinery — Diversified (0.60%) (2020: 0.00%)			
54,631	Vesuvius	292,935	0.60
Media (0.34%) (2020: 0.38%)			
14,269	Bloomsbury Publishing	61,182	0.13
30,942	Reach	104,110	0.21
		165,292	0.34
Mining (0.92%) (2020: 0.24%)			
26,332	Anglo Asian Mining	35,283	0.07
76,994	Central Asia Metals	237,511	0.49

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Mining (0.92%) (2020: 0.24%) (continued)		
52,688	Hochschild Mining	81,642	0.17
471,571	Pan African Resources	93,797	0.19
		448,233	0.92
	Miscellaneous Manufacturers (0.82%) (2020: 0.23%)		
9,114	Hill & Smith Holdings	194,958	0.40
25,793	Morgan Advanced Materials	110,133	0.23
3,429	Vitec Group	57,994	0.12
5,320	Volution Group	35,040	0.07
		398,125	0.82
	Oil & Gas (1.63%) (2020: 1.78%)		
550,784	Diversified Energy	684,870	1.41
29,695	Jadestone Energy	29,709	0.06
27,840	Serica Energy	79,912	0.16
		794,491	1.63
	Oil & Gas Services (0.10%) (2020: 0.00%)		
23,628	Hunting	47,616	0.10
	Other Consumer, Cyclical (0.09%) (2020: 0.32%)		
14,258	IG Design Group	43,474	0.09
	Other Industrial (0.46%) (2020: 0.00%)		
21,613	Bodycote	222,797	0.46
	Pharmaceuticals (0.32%) (2020: 0.28%)		
59,177	Alliance Pharma	76,684	0.16
7,376	Clinigen Group	80,428	0.16
		157,112	0.32
	Real Estate (0.96%) (2020: 0.90%)		
45,845	CLS Holdings	119,308	0.24
24,171	Harworth Group	51,819	0.11
12,580	Helical	68,024	0.14
11,373	Henry Boot	38,470	0.08
6,324	LSL Property Services	30,882	0.06
50,898	Watkin Jones	158,525	0.33
		467,028	0.96
	Real Estate Investment Trusts (0.47%) (2020: 0.06%)		
12,071	Capital & Counties Properties	24,211	0.05
11,560	McKay Securities	31,117	0.06
18,191	Workspace Group	175,171	0.36
		230,499	0.47
	Retail (0.56%) (2020: 0.01%)		
131,104	Currys	178,636	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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%) (2020: 0.01%) (continued)		
6,640	H&T Group	23,330	0.05
16,620	Halfords Group	68,372	0.14
2,790	Patisserie Holdings	-	0.00
		270,338	0.56
	Software (0.55%) (2020: 0.94%)		
1,967	Craneware	56,812	0.12
11,160	EMIS Group	180,771	0.37
13,450	Learning Technologies Group	28,483	0.06
		266,066	0.55
	Storage & Warehousing (0.22%) (2020: 0.00%)		
24,379	Wincanton	106,854	0.22
	Telecommunications (1.08%) (2020: 1.54%)		
2,945	Gamma Communications	57,876	0.12
46,077	Spirent Communications	151,577	0.31
16,803	Telecom Plus	317,407	0.65
		526,860	1.08
	Textile (0.25%) (2020: 0.00%)		
147,347	Coats Group	121,443	0.25
	Transportation (0.45%) (2020: 0.17%)		
4,328	Clarkson	200,007	0.41
4,044	James Fisher & Sons	17,797	0.04
		217,804	0.45
	Trucking & Leasing (0.00%) (2020: 1.10%)		
	Utilities — Electric (1.60%) (2020: 1.99%)		
39,549	ContourGlobal	90,158	0.18
95,708	Drax Group	689,652	1.42
		779,810	1.60
		14,248,072	29.29
	Total Equities	48,176,353	99.02
	Preferred Stock (0.13%) (2020: 0.28%)		
	Italy (0.13%) (2020: 0.28%)		
	Machinery, Construction & Mining (0.13%) (2020: 0.28%)		
3,577	Danieli & C. Officine Meccaniche	61,524	0.13
	Total Preferred Stock	61,524	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Rights (0.02%) (2020: 0.05%)		
	Spain (0.02%) (2020: 0.05%)		
	Pharmaceuticals (0.02%) (2020: 0.05%)		
52,435	Faes Farma	9,543	0.02
	Total Rights	<u>9,543</u>	<u>0.02</u>
	Total Transferable Securities (99.17%) (2020: 98.31%)	<u>48,247,420</u>	<u>99.17</u>
	Total Investments (99.17%) (2020: 98.31%)	48,247,420	99.17
	Other Net Assets (0.83%) (2020: 1.69%)	404,606	0.83
	Net Assets (100.00%) (2020: 100.00%)	<u><u>48,652,026</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.14
	Other assets		<u>0.86</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 2021

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 (99.32%) (2020: 96.91%)		
	Equities (99.32%) (2020: 96.91%)		
	Brazil (9.06%) (2020: 3.43%)		
	Agriculture (0.03%) (2020: 0.00%)		
2,958	BrasilAgro - Brasileira de Propriedades Agricolas	15,289	0.03
	Banks (0.56%) (2020: 1.01%)		
29,459	Banco Bradesco	85,627	0.16
32,101	Banco do Brasil	166,268	0.31
8,201	Banco Santander Brasil	44,141	0.09
		296,036	0.56
	Building & Construction Materials (0.01%) (2020: 0.00%)		
4,162	Portobello	7,203	0.01
	Chemicals (0.02%) (2020: 0.00%)		
658	Unipar Carbocloro	12,191	0.02
	Commercial Services (0.00%) (2020: 0.38%)		
	Consumer Durables & Apparels (0.05%) (2020: 0.00%)		
17,194	Grendene	26,702	0.05
	Distribution & Wholesale (0.01%) (2020: 0.00%)		
767	Kepler Weber	5,390	0.01
	Diversified Financial Services (0.49%) (2020: 0.00%)		
131,659	B3 SA - Brasil Bolsa Balcao	263,318	0.49
	Engineering & Construction (0.01%) (2020: 0.00%)		
4,818	Cury Construtora e Incorporadora	6,055	0.01
	Food (0.38%) (2020: 0.00%)		
6,680	Camil Alimentos	13,648	0.03
11,609	Cia Brasileira de Distribuicao	45,290	0.08
26,939	Marfrig Global Foods	106,740	0.20
20,259	Minerva	38,554	0.07
		204,232	0.38
	Forest Products & Paper (0.01%) (2020: 0.00%)		
3,613	Irani Papel e Embalagem	4,476	0.01
	Full Line Insurance (0.17%) (2020: 0.06%)		
11,279	BB Seguridade Participacoes	42,018	0.08
5,547	Porto Seguro	20,834	0.04
4,818	Sul America	23,778	0.05
1,424	Wiz Solucoes e Corretagem de Seguros	2,035	0.00
		88,665	0.17
	Internet (0.00%) (2020: 0.04%)		
	Iron & Steel (0.45%) (2020: 0.00%)		
38,917	Cia Siderurgica Nacional	174,603	0.33
43,475	CSN Mineracao	52,607	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.45%) (2020: 0.00%) (continued)		
767	Gerdau	3,094	0.00
3,504	Usinas Siderurgicas de Minas Gerais Usiminas	9,128	0.02
		239,432	0.45
	Machinery — Diversified (0.02%) (2020: 0.00%)		
2,958	Industrias Romi	9,777	0.02
	Oil & Gas (4.69%) (2020: 0.33%)		
396,642	Petroleo Brasileiro	2,186,160	4.10
81,363	Vibra Energia	312,597	0.59
		2,498,757	4.69
	Other Finance (0.00%) (2020: 0.11%)		
	Real Estate (0.19%) (2020: 0.18%)		
29,728	Cyrela Brazil Realty Empreendimentos e Participacoes	84,220	0.16
12,593	JHSF Participacoes	12,616	0.02
4,053	SYN prop e tech	5,239	0.01
		102,075	0.19
	Telecommunications (0.41%) (2020: 0.04%)		
25,079	Telefonica Brasil	216,976	0.41
	Utilities — Electric (1.44%) (2020: 1.28%)		
19,232	Centrais Eletricas Brasileiras	115,358	0.22
13,688	Cia Energetica de Minas Gerais	45,512	0.09
21,026	Cia Paranaense de Energia	23,102	0.04
27,900	CPFL Energia	134,391	0.25
18,289	EDP - Energias do Brasil	68,756	0.13
22,836	Engie Brasil Energia	157,474	0.30
33,647	Transmissora Alianca de Energia Eletrica	219,702	0.41
		764,295	1.44
	Water (0.12%) (2020: 0.00%)		
11,279	Cia de Saneamento de Minas Gerais	25,737	0.05
10,842	Cia de Saneamento do Parana	37,314	0.07
		63,051	0.12
		4,823,920	9.06
	Chile (0.97%) (2020: 1.26%)		
	Banks (0.00%) (2020: 0.32%)		
	Food (0.53%) (2020: 0.00%)		
167,536	Cencosud	280,210	0.53
	Forest Products & Paper (0.28%) (2020: 0.00%)		
88,702	Empresas CMPC	148,670	0.28
	Holding Companies - Diversified Operations (0.01%) (2020: 0.00%)		
1,365	Inversiones La Construccion	4,797	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.15%) (2020: 0.00%)		
8,317	CAP	81,022	0.15
	Real Estate (0.00%) (2020: 0.08%)		
	Utilities — Electric (0.00%) (2020: 0.86%)		
		514,699	0.97
	Czech Republic (0.08%) (2020: 0.76%)		
	Telecommunications (0.08%) (2020: 0.07%)		
3,315	O2 Czech Republic	40,505	0.08
	Utilities — Electric (0.00%) (2020: 0.69%)		
	Hong Kong (4.13%) (2020: 8.74%)		
	Building & Construction Materials (0.47%) (2020: 0.28%)		
99,991	Xinyi Glass Holdings	250,096	0.47
	Chemicals (0.37%) (2020: 0.00%)		
30,900	Kingboard Holdings	150,412	0.28
27,500	Kingboard Laminates Holdings	46,772	0.09
		197,184	0.37
	Coal (0.09%) (2020: 0.14%)		
140,518	Shougang Fushan Resources Group	47,583	0.09
	Commercial Services (0.29%) (2020: 0.31%)		
71,000	China Merchants Port Holdings	129,318	0.24
46,000	Yuexiu Transport Infrastructure	27,259	0.05
		156,577	0.29
	Computers (0.00%) (2020: 0.60%)		
	Diversified Financial Services (0.04%) (2020: 0.14%)		
27,005	Genertec Universal Medical Group	19,501	0.04
	Electronics (0.02%) (2020: 0.00%)		
20,000	Wasion Holdings	8,799	0.02
	Energy – Alternate Sources (0.21%) (2020: 0.20%)		
131,700	China Everbright Environment Group	105,748	0.20
21,000	China Everbright Greentech	7,892	0.01
		113,640	0.21
	Environmental Control (0.00%) (2020: 0.07%)		
	Food (0.00%) (2020: 0.53%)		
	Healthcare Services (0.05%) (2020: 0.04%)		
35,807	Perfect Medical Health Management	25,995	0.05
	Holding Companies - Diversified Operations (0.51%) (2020: 0.00%)		
274,600	CITIC	271,208	0.51
	Oil & Gas (0.00%) (2020: 0.26%)		
	Oil & Gas Services (0.00%) (2020: 0.03%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.11%) (2020: 0.09%)		
82,587	Lee & Man Paper Manufacturing	57,415	0.11
	Pipelines (0.00%) (2020: 0.02%)		
	Real Estate (0.97%) (2020: 1.38%)		
25,324	C&D International Investment Group	53,401	0.10
86,800	China Resources Land	365,178	0.68
149,200	China South City Holdings	13,970	0.03
62,000	Jiayuan International Group	20,915	0.04
77,000	Poly Property Group	20,247	0.04
183,000	Sino-Ocean Group Holding	42,720	0.08
		516,431	0.97
	Telecommunications (0.07%) (2020: 4.02%)		
120,245	CITIC Telecom International Holdings	40,564	0.07
	Transportation (0.56%) (2020: 0.23%)		
82,382	SITC International Holdings	297,984	0.56
	Utilities — Electric & Gas (0.00%) (2020: 0.09%)		
	Water (0.37%) (2020: 0.31%)		
154,000	Beijing Enterprises Water Group	59,851	0.11
108,683	Guangdong Investment	138,149	0.26
		198,000	0.37
		2,200,977	4.13
	Hungary (0.00%) (2020: 0.07%)		
	Telecommunications (0.00%) (2020: 0.07%)		
	India (5.51%) (2020: 4.79%)		
	Building & Construction Materials (0.41%) (2020: 0.00%)		
43,214	Ambuja Cements	219,454	0.41
	Commercial Services (0.02%) (2020: 0.08%)		
8,614	Gujarat Pipavav Port	11,565	0.02
	Diversified Financial Services (0.28%) (2020: 0.33%)		
2,530	Geojit Financial Services	2,561	0.01
2,085	Housing & Urban Development	1,091	0.00
4,190	Indiabulls Housing Finance	12,288	0.02
51,436	Power Finance	82,860	0.16
26,299	REC	47,337	0.09
		146,137	0.28
	Engineering & Construction (0.06%) (2020: 0.07%)		
19,505	Ircon International	11,847	0.02
45,577	Rail Vikas Nigam	21,306	0.04
		33,153	0.06
	Machinery — Diversified (0.01%) (2020: 0.00%)		
313	Swaraj Engines	6,814	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.01%) (2020: 0.07%)		
3,229	DB	4,042	0.01
	Mining (1.08%) (2020: 0.36%)		
62,613	NMDC	112,279	0.21
101,100	Vedanta	464,048	0.87
		576,327	1.08
	Oil & Gas (1.66%) (2020: 0.92%)		
126,468	Bharat Petroleum	655,770	1.23
57,806	Hindustan Petroleum	227,341	0.43
		883,111	1.66
	Packaging & Containers (0.04%) (2020: 0.06%)		
3,357	Balmer Lawrie & Co	5,505	0.01
705	Polyplex	17,787	0.03
		23,292	0.04
	Pipelines (0.26%) (2020: 0.00%)		
47,953	Petronet LNG	139,597	0.26
	Real Estate Investment Trusts (0.11%) (2020: 0.00%)		
13,136	Mindspace Business Parks REIT	57,838	0.11
	Shipping (0.01%) (2020: 0.02%)		
1,066	Cochin Shipyard	5,109	0.01
	Software (0.13%) (2020: 0.30%)		
1,287	Oracle Financial Services Software	68,582	0.13
	Telecommunications (0.00%) (2020: 0.30%)		
	Transportation (0.02%) (2020: 0.00%)		
27,973	Indian Railway Finance	8,599	0.02
	Trucking & Leasing (0.00%) (2020: 0.08%)		
	Utilities — Electric (1.41%) (2020: 1.66%)		
188,095	NHPC	78,314	0.15
226,316	Power Grid of India	622,299	1.17
18,293	PTC India	26,836	0.05
53,375	SJVN	22,007	0.04
		749,456	1.41
	Utilities — Electric & Gas (0.00%) (2020: 0.54%)		
		2,933,076	5.51
	Indonesia (1.94%) (2020: 4.57%)		
	Banks (0.03%) (2020: 1.76%)		
155,620	Bank Pembangunan Daerah Jawa Barat Dan Banten	14,577	0.03
47,100	Bank Pembangunan Daerah Jawa Timur	2,478	0.00
		17,055	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Building & Construction Materials (0.17%) (2020: 0.18%)		
108,407	Indocement Tunggal Prakarsa	92,034	0.17
	Distribution & Wholesale (0.00%) (2020: 0.35%)		
	Food (0.13%) (2020: 0.00%)		
156,500	Indofood Sukses Makmur	69,452	0.13
	Household Products (0.10%) (2020: 0.00%)		
185,500	Unilever Indonesia	53,493	0.10
	Pharmaceuticals (0.04%) (2020: 0.00%)		
322,800	Industri Jamu Dan Farmasi Sido Muncul	19,591	0.04
	Real Estate (0.03%) (2020: 0.00%)		
1,210,800	Puradelta Lestari	16,226	0.03
	Retail (0.00%) (2020: 0.88%)		
	Telecommunications (1.44%) (2020: 1.40%)		
2,705,960	Telkom Indonesia Persero	767,029	1.44
		<u>1,034,880</u>	<u>1.94</u>
	Malaysia (2.94%) (2020: 0.56%)		
	Banks (1.50%) (2020: 0.09%)		
274,911	Malayan Banking	547,710	1.03
249,522	Public Bank	249,163	0.47
		<u>796,873</u>	<u>1.50</u>
	Beverages (0.00%) (2020: 0.01%)		
	Commercial Services (0.00%) (2020: 0.03%)		
	Distribution & Wholesale (0.22%) (2020: 0.00%)		
212,600	Sime Darby	118,395	0.22
	Diversified Financial Services (0.05%) (2020: 0.02%)		
18,300	Bursa Malaysia	28,772	0.05
	Electronics (0.03%) (2020: 0.05%)		
24,049	Uchi Technologies	18,126	0.03
	Entertainment (0.00%) (2020: 0.11%)		
	Food (0.00%) (2020: 0.09%)		
	Media (0.07%) (2020: 0.00%)		
155,170	Astro Malaysia Holdings	35,384	0.07
	Miscellaneous Manufacturers (0.43%) (2020: 0.00%)		
123,350	Hartalega Holdings	169,658	0.32
134,300	Kossan Rubber Industries	61,895	0.11
		<u>231,553</u>	<u>0.43</u>
	Pipelines (0.43%) (2020: 0.00%)		
52,526	Petronas Gas	226,949	0.43
	Real Estate (0.03%) (2020: 0.04%)		
70,600	Eco World Development Group	14,320	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.00%) (2020: 0.02%)		
	Transportation (0.18%) (2020: 0.00%)		
55,177	MISC	93,375	0.18
	Utilities — Electric (0.00%) (2020: 0.10%)		
		1,563,747	2.94
	Mexico (2.35%) (2020: 1.23%)		
	Banks (0.10%) (2020: 0.00%)		
19,005	Banco del Bajio	34,175	0.07
3,074	Regional	15,949	0.03
		50,124	0.10
	Beverages (0.67%) (2020: 0.25%)		
30,220	Arca Continental	192,735	0.36
30,149	Coca-Cola Femsa	164,556	0.31
		357,291	0.67
	Chemicals (0.05%) (2020: 0.32%)		
23,991	Alpek	26,119	0.05
	Diversified Financial Services (0.04%) (2020: 0.00%)		
12,287	Bolsa Mexicana de Valores	23,367	0.04
	Engineering & Construction (0.53%) (2020: 0.00%)		
20,473	Grupo Aeroportuario del Pacifico	282,270	0.53
	Full Line Insurance (0.04%) (2020: 0.00%)		
4,428	Qualitas Controladora	22,478	0.04
	Holding Companies - Diversified Operations (0.00%) (2020: 0.29%)		
	Household Products (0.18%) (2020: 0.00%)		
64,526	Kimberly-Clark de Mexico	97,774	0.18
	Real Estate (0.16%) (2020: 0.13%)		
41,525	Corp Inmobiliaria Vesta	83,659	0.16
	Real Estate Investment Trusts (0.58%) (2020: 0.24%)		
53,221	Concentradora Fibra Danhos	60,074	0.11
234,129	Fibra Uno Administracion	247,571	0.47
		307,645	0.58
		1,250,727	2.35
	People's Republic of China (18.89%) (2020: 16.77%)		
	Agriculture (0.06%) (2020: 0.25%)		
12,400	Jiangxi Zhengbang Technology	18,795	0.04
11,800	Tech-Bank Food	11,923	0.02
		30,718	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 Manufacturers (0.04%) (2020: 0.35%)		
4,600	FAW Jiefang Group	7,427	0.01
8,000	Yutong Bus	13,832	0.03
		21,259	0.04
	Auto Parts & Equipment (0.05%) (2020: 0.00%)		
18,100	Fangda Special Steel Technology	22,152	0.04
3,600	FAWER Automotive Parts	4,191	0.01
		26,343	0.05
	Banks (8.81%) (2020: 6.93%)		
167,600	Agricultural Bank of China Class A	77,313	0.15
638,147	Agricultural Bank of China Class H	219,365	0.41
61,670	Bank of Beijing	42,962	0.08
78,200	Bank of China Class A	37,423	0.07
2,481,300	Bank of China Class H	894,328	1.68
11,000	Bank of Chongqing	6,293	0.01
95,000	Bank of Communications Class A	68,716	0.13
431,200	Bank of Communications Class H	260,502	0.49
5,500	Bank of Guiyang	5,618	0.01
31,086	Bank of Jiangsu	28,436	0.05
14,440	Bank of Nanjing	20,301	0.04
28,900	Bank of Shanghai	32,331	0.06
8,800	China CITIC Bank Class A	6,379	0.01
195,000	China CITIC Bank Class H	84,540	0.16
19,400	China Construction Bank Class A	17,837	0.03
2,052,526	China Construction Bank Class H	1,421,654	2.67
58,200	China Everbright Bank	30,317	0.06
84,600	China Minsheng Banking	51,769	0.10
18,710	China Zheshang Bank	10,275	0.02
17,500	Chongqing Rural Commercial Bank	10,571	0.02
14,900	Huaxia Bank	13,092	0.02
103,600	Industrial & Commercial Bank of China Class A	75,262	0.14
1,794,431	Industrial & Commercial Bank of China Class H	1,012,724	1.90
34,012	Industrial Bank	101,609	0.19
7,882	Jiangsu Jiangyin Rural Commercial Bank	4,761	0.01
24,800	Postal Savings Bank of China Class A	19,845	0.04
112,143	Postal Savings Bank of China Class H	78,681	0.15
44,186	Shanghai Pudong Development Bank	59,138	0.11
		4,692,042	8.81
	Building & Construction Materials (1.03%) (2020: 0.18%)		
14,200	Anhui Conch Cement Class A	89,790	0.17
44,000	Anhui Conch Cement Class H	219,822	0.41
74,000	BBMG	11,485	0.02
162,100	China National Building Material	198,771	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (1.03%) (2020: 0.18%) (continued)			
5,347	Gansu Qilianshan Cement Group	8,725	0.02
3,815	Huaxin Cement	11,553	0.02
3,942	Jiangxi Wannianqing Cement	7,558	0.02
		547,704	1.03
Chemicals (0.22%) (2020: 0.40%)			
47,000	China Risun Group	28,515	0.05
15,800	Fangda Carbon New Material	26,823	0.05
46,903	Fufeng Group	16,183	0.03
23,475	Inner Mongolia Junzheng Energy & Chemical Industry Group	19,264	0.03
9,900	Kingfa Sci & Tech	19,541	0.04
5,000	Zhejiang Jiahua Energy Chemical Industry	9,077	0.02
		119,403	0.22
Coal (0.02%) (2020: 0.03%)			
4,934	Huaibei Mining Holdings	8,655	0.02
Commercial Services (0.59%) (2020: 0.24%)			
18,300	Anhui Expressway	14,788	0.03
50,000	China Yuhua Education	17,893	0.03
4,000	Fulu Holdings	3,838	0.01
2,800	Guangdong Provincial Expressway Development	3,251	0.01
22,000	JH Educational Technology	7,958	0.01
3,400	Jiangsu Expressway Class A	4,598	0.01
84,974	Jiangsu Expressway Class H	87,085	0.16
5,300	Qingdao Port International Class A	4,732	0.01
73,200	Qingdao Port International Class H	40,561	0.08
8,200	Shandong Hi-speed	6,639	0.01
46,100	Shenzhen Expressway Class H	44,644	0.08
28,600	TangShan Port Group	12,340	0.02
55,000	Tianli Education International Holdings	13,474	0.03
58,000	Zhejiang Expressway	51,704	0.10
		313,505	0.59
Consumer Durables & Apparels (0.06%) (2020: 0.02%)			
7,000	Cabbeen Fashion	2,523	0.01
14,500	JNBY Design	23,062	0.04
2,900	Luolai Lifestyle Technology	6,521	0.01
		32,106	0.06
Distribution & Wholesale (0.03%) (2020: 0.02%)			
2,100	Gansu Shangfeng Cement	6,613	0.01
10,300	Xiamen ITG Group	11,652	0.02
		18,265	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.42%) (2020: 0.09%)			
52,000	China Galaxy Securities	29,881	0.06
11,600	China Merchants Securities	17,765	0.03
12,000	CSC Financial	13,129	0.02
19,400	Guotai Junan Securities	30,109	0.06
18,300	Haitong Securities Class A	35,203	0.07
93,600	Haitong Securities Class H	82,959	0.15
2,000	Lakala Payment	9,107	0.02
20,800	Shenwan Hongyuan Group	5,069	0.01
		223,222	0.42
Electronics (0.00%) (2020: 0.01%)			
1,017	Hexing Electrical	2,202	0.00
Engineering & Construction (0.27%) (2020: 0.20%)			
7,500	Anhui Construction Engineering Group	4,883	0.01
68,000	China Communications Services	33,144	0.06
145,900	China Railway Group	77,102	0.14
21,000	Greentown Management Holdings	14,384	0.03
4,600	Luenmei Quantum	6,503	0.01
11,468	Shenzhen Tagen Group	10,562	0.02
		146,578	0.27
Environmental Control (0.01%) (2020: 0.00%)			
12,000	Dynagreen Environmental Protection Group	6,172	0.01
Food (0.50%) (2020: 0.50%)			
3,500	Fujian Sunner Development	13,273	0.03
11,800	Henan Shuanghui Investment & Development	58,414	0.11
70,000	Tingyi Cayman Islands Holding	143,837	0.27
52,100	Uni-President China Holdings	50,521	0.09
		266,045	0.50
Full Line Insurance (2.39%) (2020: 1.17%)			
154,811	China Life Insurance	256,552	0.48
7,900	China Pacific Insurance Group Class A	33,616	0.06
37,134	China Pacific Insurance Group Class H	100,738	0.19
134,000	China Reinsurance Group	12,891	0.02
13,100	New China Life Insurance	35,034	0.07
204,100	People's Insurance Group of China	61,783	0.12
107,000	PICC Property & Casualty	87,425	0.16
21,400	Ping An Insurance Group of China Class A	169,263	0.32
71,400	Ping An Insurance Group of China Class H	514,232	0.97
		1,271,534	2.39
Healthcare Products (0.28%) (2020: 0.34%)			
1,400	Allmed Medical Products	3,592	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.28%) (2020: 0.34%) (continued)		
26,938	Hengan International Group	138,727	0.26
1,000	Zhende Medical	8,060	0.01
		150,379	0.28
	Home Builders (0.01%) (2020: 0.00%)		
8,000	Hangzhou Binjiang Real Estate Group	5,849	0.01
	Home Furnishings (0.04%) (2020: 0.03%)		
12,000	Hisense Home Appliances Group	14,238	0.03
800	KingClean Electric	3,680	0.01
5,000	Yotrio Group	2,801	0.00
		20,719	0.04
	Internet (0.00%) (2020: 0.26%)		
	Iron & Steel (0.12%) (2020: 0.25%)		
13,300	Bengang Steel Plates	8,765	0.02
36,652	China Hanking Holdings	6,299	0.01
46,000	Maanshan Iron & Steel	16,875	0.03
25,774	Nanjing Iron & Steel	14,963	0.03
8,390	Sansteel Minguang Fujian	8,952	0.02
8,309	Xinyu Iron & Steel	6,883	0.01
		62,737	0.12
	Machinery — Diversified (0.03%) (2020: 0.03%)		
6,395	Chongqing Zongshen Power Machinery	7,295	0.01
3,300	Zhejiang Wanliyang	7,632	0.02
		14,927	0.03
	Machinery, Construction & Mining (0.08%) (2020: 0.08%)		
149,427	Lonking Holdings	41,974	0.08
	Media (0.03%) (2020: 0.06%)		
6,900	China South Publishing & Media Group	10,361	0.02
5,643	Shandong Publishing & Media	5,445	0.01
		15,806	0.03
	Mining (0.27%) (2020: 0.16%)		
138,339	China Hongqiao Group	146,035	0.27
	Miscellaneous Manufacturers (0.00%) (2020: 0.11%)		
	Oil & Gas Services (0.07%) (2020: 0.00%)		
76,000	Sinopec Engineering Group	37,531	0.07
	Packaging & Containers (0.00%) (2020: 0.11%)		
	Pharmaceuticals (0.18%) (2020: 0.14%)		
24,424	Consun Pharmaceutical Group	13,784	0.02
1,100	Jiuzhitang	1,874	0.00
5,400	Livzon Pharmaceutical Group	19,740	0.04
4,500	Shijiazhuang Yiling Pharmaceutical	13,839	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.18%) (2020: 0.14%) (continued)			
2,600	Yunnan Baiyao Group	42,692	0.08
3,000	Zhejiang Jingxin Pharmaceutical	4,477	0.01
		96,406	0.18
Pipelines (0.04%) (2020: 0.01%)			
18,000	Tian Lun Gas Holdings	19,440	0.04
Real Estate (3.01%) (2020: 3.99%)			
11,823	Beijing Capital Development	10,500	0.02
2,500	Binjiang Service Group	7,023	0.01
16,000	Central China New Life	10,302	0.02
19,400	China Merchants Shekou Industrial Zone Holdings	40,606	0.08
49,000	China Vanke Class A	151,920	0.29
74,500	China Vanke Class H	173,343	0.33
222,642	CIFI Holdings Group	133,934	0.25
335,062	Country Garden Holdings	297,401	0.56
37,700	Dexin China Holdings	12,911	0.02
16,000	Excellence Commercial Property & Facilities Management Group	9,481	0.02
12,500	Financial Street Holdings	11,101	0.02
12,000	Ganglong China Property Group	7,034	0.01
34,600	Gemdale	70,412	0.13
19,465	Greenland Holdings	13,255	0.03
64,692	Greenland Hong Kong Holdings	12,447	0.02
17,707	Huafa Industrial Zhuhai	16,725	0.03
28,000	Jiangsu Zhongnan Construction Group	18,188	0.03
33,000	Jingrui Holdings	7,323	0.01
40,718	Jinke Properties Group	28,622	0.05
125,000	Kaisa Group Holdings	12,506	0.02
51,300	Longfor Group Holdings	241,488	0.45
51,408	Poly Developments and Holdings Group	126,073	0.24
83,700	Powerlong Real Estate Holdings	43,802	0.08
30,000	Radiance Holdings Group	15,969	0.03
37,000	Redsun Properties Group	10,393	0.02
16,900	RiseSun Real Estate Development	11,535	0.02
5,118	Seazen Holdings	23,392	0.04
5,030	Shanghai Lujiazui Finance & Trade Zone Development	8,571	0.02
7,464	Shanghai Shimao	3,841	0.01
2,100	Shanghai Tongji Science & Technology Industrial	2,689	0.01
1,100	Shenzhen Kondarl Group	2,988	0.01
29,200	Shenzhen Overseas Chinese Town	32,254	0.06
4,800	Shenzhen Zhenye Group	3,359	0.01
28,100	Yango Group	13,315	0.03
35,356	Zhongliang Holdings Group	16,553	0.03
		1,601,256	3.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.05%) (2020: 0.12%)		
1,400	Chengdu Fusen Noble-House Industrial	2,748	0.00
3,000	Chongqing Department Store	12,248	0.02
1,442	Dazzle Fashion	4,335	0.01
6,849	Zhejiang Semir Garment	8,307	0.02
		27,638	0.05
	Telecommunications (0.01%) (2020: 0.00%)		
3,400	Shenzhen Aisidi	6,071	0.01
	Textile (0.00%) (2020: 0.01%)		
	Transportation (0.15%) (2020: 0.30%)		
104,996	COSCO SHIPPING Development	19,124	0.04
50,000	COSCO SHIPPING Energy Transportation	19,047	0.04
800	Jiayou International Logistics	2,611	0.00
62,551	Sinotrans	20,058	0.04
12,673	Xiamen C & D	18,035	0.03
		78,875	0.15
	Trucking & Leasing (0.00%) (2020: 0.02%)		
	Utilities — Electric (0.02%) (2020: 0.31%)		
11,700	Guangdong Baolihua New Energy Stock	10,868	0.02
	Utilities — Electric & Gas (0.00%) (2020: 0.04%)		
	Water (0.00%) (2020: 0.01%)		
2,000	Chongqing Water Group	2,011	0.00
		10,064,275	18.89
	Philippines (0.25%) (2020: 1.04%)		
	Telecommunications (0.25%) (2020: 0.73%)		
3,759	PLDT	133,575	0.25
	Utilities — Electric (0.00%) (2020: 0.31%)		
	Poland (0.83%) (2020: 0.16%)		
	Chemicals (0.03%) (2020: 0.00%)		
1,598	Ciech	16,652	0.03
	Computers (0.00%) (2020: 0.14%)		
	Diversified Financial Services (0.01%) (2020: 0.02%)		
618	Warsaw Stock Exchange	6,351	0.01
	Full Line Insurance (0.27%) (2020: 0.00%)		
16,714	Powszechny Zakład Ubezpieczen	146,596	0.27
	Oil & Gas (0.52%) (2020: 0.00%)		
14,888	Polski Koncern Naftowy ORLEN	274,607	0.52
		444,206	0.83
	Republic of South Korea (3.85%) (2020: 3.82%)		
	Auto Parts & Equipment (0.03%) (2020: 0.00%)		
241	DTR Automotive	14,556	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.72%) (2020: 0.18%)		
4,261	Industrial Bank of Korea	36,920	0.07
8,230	Shinhan Financial Group	254,775	0.48
8,432	Woori Financial Group	90,083	0.17
		381,778	0.72
	Building & Construction Materials (0.13%) (2020: 0.12%)		
663	KCC Glass	33,408	0.06
5,726	Ssangyong C&E	37,138	0.07
		70,546	0.13
	Chemicals (0.01%) (2020: 0.04%)		
1,684	Dongsung Chemical	6,793	0.01
	Consumer Durables & Apparels (0.02%) (2020: 0.00%)		
347	F&F Holdings	9,720	0.02
	Distribution & Wholesale (0.00%) (2020: 0.11%)		
	Diversified Financial Services (1.94%) (2020: 2.21%)		
928	Daishin Securities	14,559	0.03
695	DB Financial Investment	3,847	0.01
2,157	DGB Financial Group	17,020	0.03
484	eBEST Investment & Securities	3,335	0.01
4,735	Hana Financial Group	167,493	0.31
558	Hyundai Motor Securities	5,797	0.01
2,813	JB Financial Group	19,759	0.04
6,157	KB Financial Group	284,866	0.53
478	Kyobo Securities	3,366	0.01
353	LEADCORP	2,616	0.00
29,782	Macquarie Korea Infrastructure Fund	351,998	0.66
10,793	Meritz Securities	46,758	0.09
3,970	NH Investment & Securities	41,746	0.08
392	Samsung Card	10,387	0.02
1,530	Samsung Securities	57,789	0.11
		1,031,336	1.94
	Engineering & Construction (0.02%) (2020: 0.12%)		
1,149	Kumho E&C	11,212	0.02
	Environmental Control (0.02%) (2020: 0.03%)		
1,463	Koentec	10,609	0.02
	Food (0.26%) (2020: 0.04%)		
3,395	GS Holdings	111,667	0.21
850	Orion Holdings	11,405	0.02
5,239	TS	13,310	0.03
		136,382	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.01%) (2020: 0.00%)		
687	Hansol Paper	7,802	0.01
	Full Line Insurance (0.09%) (2020: 0.40%)		
1,995	Korean Reinsurance	15,524	0.03
1,204	Meritz Fire & Marine Insurance	33,980	0.06
		49,504	0.09
	Internet (0.02%) (2020: 0.03%)		
1,114	iMarketKorea	10,027	0.02
	Oil & Gas (0.00%) (2020: 0.03%)		
	Packaging & Containers (0.00%) (2020: 0.02%)		
	Pharmaceuticals (0.01%) (2020: 0.00%)		
728	Kyungdong Pharm	7,012	0.01
	Real Estate (0.03%) (2020: 0.08%)		
4,229	Korea Asset In Trust	14,532	0.03
	Telecommunications (0.54%) (2020: 0.41%)		
7,426	KT	191,155	0.36
8,507	LG Uplus	97,325	0.18
		288,480	0.54
		2,050,289	3.85
	Russian Federation (7.44%) (2020: 16.31%)		
	Banks (1.91%) (2020: 5.90%)		
63,235	Sberbank of Russia ADR	1,014,922	1.91
	Chemicals (0.42%) (2020: 0.39%)		
10,325	PhosAgro GDR	222,813	0.42
	Food (0.88%) (2020: 0.80%)		
31,290	Magnit GDR	469,350	0.88
	Iron & Steel (2.37%) (2020: 0.80%)		
7,940	Magnitogorsk Iron & Steel Works GDR	96,074	0.18
18,942	Novolipetsk Steel GDR	559,168	1.05
28,228	Severstal GDR	608,031	1.14
		1,263,273	2.37
	Mining (0.43%) (2020: 4.46%)		
2,599	Polyus GDR	229,362	0.43
	Oil & Gas (0.64%) (2020: 2.91%)		
8,168	Tatneft ADR	339,054	0.64
	Telecommunications (0.79%) (2020: 1.05%)		
53,062	Mobile TeleSystems ADR	421,843	0.79
		3,960,617	7.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Singapore (0.00%) (2020: 0.05%)		
	Software (0.00%) (2020: 0.05%)		
	South Africa (8.79%) (2020: 3.94%)		
	Agriculture (0.04%) (2020: 0.00%)		
1,914	Astral Foods	20,705	0.04
	Banks (0.31%) (2020: 0.00%)		
18,695	Standard Bank Group	164,003	0.31
	Distribution & Wholesale (0.05%) (2020: 0.00%)		
7,597	Reunert	25,228	0.05
	Diversified Financial Services (0.30%) (2020: 0.71%)		
11,105	Coronation Fund Managers	36,558	0.07
2,010	JSE	14,105	0.03
29,521	Sanlam	109,797	0.20
		160,460	0.30
	Entertainment (0.00%) (2020: 0.42%)		
	Food (0.44%) (2020: 0.30%)		
6,977	Oceana Group	24,280	0.05
12,274	SPAR Group	128,523	0.24
7,076	Tiger Brands	80,248	0.15
		233,051	0.44
	Holding Companies - Diversified Operations (0.19%) (2020: 0.31%)		
21,944	AVI	101,608	0.19
	Iron & Steel (0.30%) (2020: 0.54%)		
5,502	Kumba Iron Ore	158,610	0.30
	Media (0.39%) (2020: 0.00%)		
27,132	MultiChoice Group	207,451	0.39
	Mining (5.14%) (2020: 0.39%)		
9,850	African Rainbow Minerals	142,702	0.27
3,569	Anglo American Platinum	406,269	0.76
23,785	DRD GOLD	19,672	0.04
29,640	Gold Fields	323,403	0.61
67,773	Impala Platinum Holdings	955,446	1.79
15,487	Royal Bafokeng Platinum	151,687	0.28
240,692	Sibanye Stillwater	740,475	1.39
		2,739,654	5.14
	Miscellaneous Manufacturers (0.07%) (2020: 0.11%)		
5,575	AECI	39,123	0.07
	Other Finance (0.00%) (2020: 0.09%)		
	Real Estate (0.12%) (2020: 0.13%)		
45,776	Equites Property Fund	65,939	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets 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 (0.15%) (2020: 0.00%)		
20,953	Resilient REIT	78,442	0.15
	Retail (0.42%) (2020: 0.00%)		
3,069	Cashbuild	50,185	0.10
52,407	Italtile	55,165	0.10
35,297	Truworths International	115,556	0.22
		220,906	0.42
	Telecommunications (0.87%) (2020: 0.94%)		
55,116	Vodacom Group	464,894	0.87
		4,680,074	8.79
	Taiwan (26.68%) (2020: 25.85%)		
	Agriculture (0.19%) (2020: 0.16%)		
9,000	Fwusow Industry	6,603	0.01
48,011	Great Wall Enterprise	92,666	0.18
		99,269	0.19
	Auto Manufacturers (0.10%) (2020: 0.15%)		
23,246	Sanyang Motor	22,727	0.04
3,427	Yulon Nissan Motor	30,843	0.06
		53,570	0.10
	Auto Parts & Equipment (0.03%) (2020: 0.06%)		
4,289	Nak Sealing Technologies	15,208	0.03
	Banks (0.23%) (2020: 0.29%)		
19,000	King's Town Bank	27,847	0.05
55,398	Shanghai Commercial & Savings Bank	94,610	0.18
		122,457	0.23
	Building & Construction Materials (1.95%) (2020: 1.87%)		
243,029	Asia Cement	389,134	0.73
8,016	China Steel Structure	17,152	0.03
53,000	Goldsun Building Materials	55,841	0.10
16,000	Hsing TA Cement	12,029	0.02
307,041	Taiwan Cement	532,691	1.00
8,164	Taiwan Sakura	20,361	0.04
18,000	Universal Cement	14,053	0.03
		1,041,261	1.95
	Chemicals (0.28%) (2020: 2.74%)		
3,689	Daxin Materials	20,534	0.04
25,000	Formosan Union Chemical	20,873	0.04
48,000	Ho Tung Chemical	19,344	0.04
10,905	Nantex Industry	33,582	0.06
2,618	Shin Foong Specialty & Applied Materials	15,613	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (0.28%) (2020: 2.74%) (continued)		
25,000	Sinon	25,527	0.05
9,000	Taita Chemical	11,239	0.02
		146,712	0.28
	Commercial Services (0.13%) (2020: 0.09%)		
18,429	Taiwan Secom	69,274	0.13
	Computers (5.60%) (2020: 3.38%)		
162,000	Acer	178,296	0.33
2,000	ASROCK	20,349	0.04
70,178	Asustek Computer	953,733	1.79
2,632	Chenbro Micom	7,420	0.01
238,709	Compal Electronics	208,796	0.39
5,410	Flytech Technology	15,467	0.03
36,443	Getac Holdings	73,368	0.14
17,000	Gigabyte Technology	95,547	0.18
4,349	Hiyes International	17,055	0.03
187,290	Inventec	168,898	0.32
20,822	Primax Electronics	42,672	0.08
105,000	Qisda	115,562	0.22
244,973	Quanta Computer	838,506	1.57
4,000	Sunrex Technology	6,896	0.01
9,715	Systemex	29,777	0.06
6,000	Unitech Computer	8,078	0.02
193,407	Wistron	203,774	0.38
		2,984,194	5.60
	Consumer Durables & Apparels (0.00%) (2020: 0.28%)		
	Distribution & Wholesale (0.11%) (2020: 0.06%)		
2,000	Pan German Universal Motors	15,651	0.03
7,934	Wah Lee Industrial	30,684	0.05
9,263	Zero One Technology	14,731	0.03
		61,066	0.11
	Diversified Financial Services (3.38%) (2020: 3.48%)		
2,893	Capital Futures	4,073	0.01
55,143	Capital Securities	33,783	0.06
22,000	China Bills Finance	13,677	0.03
293,617	China Development Financial Holding	185,719	0.35
453,645	CTBC Financial Holding	425,492	0.80
140,872	First Financial Holding	124,747	0.23
156,619	Fubon Financial Holding	431,924	0.81
47,998	IBF Financial Holdings	27,844	0.05
176,894	Mega Financial Holding	227,295	0.43
32,031	President Securities	27,380	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (3.38%) (2020: 3.48%) (continued)			
194,683	SinoPac Financial Holdings	113,642	0.21
204,000	Yuanta Financial Holding	186,547	0.35
		1,802,123	3.38
Electrical Components & Equipment (0.15%) (2020: 0.09%)			
16,080	AcBel Polytech	21,272	0.04
15,000	Hong TAI Electric Industrial	14,584	0.03
5,337	Kung Long Batteries Industrial	26,717	0.05
10,000	Sunonwealth Electric Machine Industry	16,048	0.03
		78,621	0.15
Electronics (5.92%) (2020: 6.20%)			
9,000	Alltek Technology	9,564	0.02
11,356	Chang Wah Electromaterials	15,967	0.03
20,459	Cheng Uei Precision Industry	29,246	0.05
10,272	Darfon Electronics	18,823	0.04
15,000	FLEXium Interconnect	56,656	0.11
3,820	Heran	16,292	0.03
9,105	Holy Stone Enterprise	39,327	0.07
412,747	Hon Hai Precision Industry	1,551,512	2.91
10,000	I-Sheng Electric Wire & Cable	15,506	0.03
4,000	Lelon Electronics	9,629	0.02
27,672	Micro-Star International	160,529	0.30
13,618	Nichidenbo	26,530	0.05
120,993	Pegatron	302,187	0.57
15,880	Promate Electronic	24,021	0.04
7,827	Stark Technology	20,595	0.04
23,324	Supreme Electronics	42,573	0.08
3,000	Symtek Automation Asia	12,524	0.02
112,250	Synnex Technology International	268,585	0.50
5,699	TA-I Technology	13,471	0.03
11,600	Taiflex Scientific	19,915	0.04
23,496	Taiwan PCB Techvest	41,231	0.08
8,023	Test Research	16,964	0.03
12,225	Topco Scientific	69,814	0.13
26,118	Tripod Technology	117,530	0.22
21,000	Weikeng Industrial	24,251	0.05
79,328	WPG Holdings	150,817	0.28
15,248	WT Microelectronics	40,508	0.08
16,000	Zenitron	20,125	0.04
10,327	Zippy Technology	16,890	0.03
		3,151,582	5.92
Engineering & Construction (0.54%) (2020: 0.30%)			
17,000	Chung-Hsin Electric & Machinery Manufacturing	27,804	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.54%) (2020: 0.30%) (continued)			
23,000	Continental Holdings	20,908	0.04
27,000	CTCI	36,303	0.07
28,943	DA CIN Construction	34,260	0.07
24,665	Taiwan Cogeneration	33,788	0.06
20,592	United Integrated Services	135,087	0.25
		288,150	0.54
Entertainment (0.01%) (2020: 0.00%)			
3,000	Holiday Entertainment	6,549	0.01
Environmental Control (0.08%) (2020: 0.07%)			
4,895	Cleanaway	41,312	0.08
Food (0.18%) (2020: 0.12%)			
12,979	Charoen Pokphand Enterprise	37,811	0.07
6,240	Namchow Holdings	11,322	0.02
17,000	Standard Foods	32,504	0.06
12,000	Taisun Enterprise	11,841	0.03
		93,478	0.18
Full Line Insurance (1.00%) (2020: 0.72%)			
193,663	Cathay Financial Holding	437,487	0.82
3,000	Central Reinsurance	3,215	0.01
213,247	Shin Kong Financial Holding	85,169	0.16
4,000	Shinkong Insurance	6,867	0.01
		532,738	1.00
Healthcare Products (0.06%) (2020: 0.03%)			
5,000	Gamma Optical	13,861	0.03
4,000	Nan Liu Enterprise	16,337	0.03
		30,198	0.06
Home Builders (0.02%) (2020: 0.02%)			
32,900	Radium Life Tech	12,902	0.02
Home Furnishings (1.52%) (2020: 1.17%)			
59,372	Chicony Electronics	176,612	0.33
246,508	Lite-On Technology	568,447	1.07
34,138	Sampo	36,893	0.07
4,855	Zeng Hsing Industrial	25,620	0.05
		807,572	1.52
Iron & Steel (0.12%) (2020: 0.28%)			
20,307	Feng Hsin Steel	61,287	0.12
Leisure Time (0.03%) (2020: 0.07%)			
8,300	Rexon Industrial	16,950	0.03
Lodging (0.00%) (2020: 0.03%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.07%) (2020: 0.04%)		
8,000	C Sun Manufacturing	15,065	0.03
6,119	Syncmold Enterprise	15,526	0.03
2,000	Ta Liang Technology	7,662	0.01
		38,253	0.07
	Miscellaneous Manufacturers (0.62%) (2020: 0.00%)		
3,720	Largan Precision	331,435	0.62
	Office & Business Equipment (0.04%) (2020: 0.00%)		
12,700	Taiwan FU Hsing Industrial	19,050	0.04
	Other Finance (0.03%) (2020: 0.03%)		
24,664	Cathay Real Estate Development	17,161	0.03
	Other Industrial (0.63%) (2020: 0.00%)		
49,008	Catcher Technology	277,217	0.52
6,000	Mayer Steel Pipe	6,864	0.01
10,165	Shin Zu Shing	35,491	0.07
15,607	YC INOX	18,220	0.03
		337,792	0.63
	Packaging & Containers (0.11%) (2020: 0.00%)		
47,000	Cheng Loong	59,967	0.11
	Pharmaceuticals (0.08%) (2020: 0.07%)		
16,000	China Chemical & Pharmaceutical	13,099	0.02
5,000	Standard Chemical & Pharmaceutical	7,789	0.02
13,700	YungShin Global Holding	21,268	0.04
		42,156	0.08
	Real Estate (0.69%) (2020: 0.59%)		
12,151	Chong Hong Construction	32,061	0.06
18,994	Farglory Land Development	42,427	0.08
60,000	Highwealth Construction	100,300	0.19
16,400	Huaku Development	54,179	0.10
17,000	Huang Hsiang Construction	23,011	0.04
8,000	Hung Ching Development & Construction	9,022	0.02
12,000	Hung Sheng Construction	10,409	0.02
27,000	Kindom Development	36,840	0.07
19,000	Sinyi Realty	24,070	0.05
23,065	ZongTai Real Estate Development	33,888	0.06
		366,207	0.69
	Retail (0.11%) (2020: 0.17%)		
12,477	Chicony Power Technology	35,221	0.06
32,000	Far Eastern Department Stores	24,809	0.05
		60,030	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.48%) (2020: 1.07%)		
22,136	ChipMOS Technologies	38,884	0.07
15,000	Edom Technology	17,675	0.03
14,918	Elan Microelectronics	91,664	0.17
18,000	Everlight Electronics	34,286	0.06
15,185	Formosa Advanced Technologies	21,460	0.04
2,710	Global Mixed Mode Technology	26,006	0.05
17,354	Greatek Electronics	48,988	0.09
10,195	Holtek Semiconductor	41,455	0.08
7,230	ITE Technology	28,354	0.05
50,604	King Yuan Electronics	81,941	0.15
8,101	Mirle Automation	12,810	0.02
24,000	OptoTech	61,676	0.12
49,045	Powertech Technology	173,192	0.33
19,000	Sigurd Microelectronics	40,380	0.08
9,187	Sonix Technology	30,549	0.06
7,910	Transcend Information	20,899	0.04
1,263	WinWay Technology	19,789	0.04
		790,008	1.48
	Storage & Warehousing (0.00%) (2020: 0.03%)		
	Telecommunications (0.89%) (2020: 1.13%)		
9,971	Arcadyan Technology	45,950	0.09
18,560	D-Link	12,746	0.02
73,784	Far EasTone Telecommunications	172,279	0.32
7,000	Sercomm	19,153	0.04
61,361	Taiwan Mobile	221,784	0.42
		471,912	0.89
	Textile (0.30%) (2020: 0.38%)		
151,286	Far Eastern New Century	160,215	0.30
	Transportation (0.00%) (2020: 0.11%)		
	Trucking & Leasing (0.00%) (2020: 0.57%)		
		14,210,659	26.68
	Thailand (2.71%) (2020: 2.92%)		
	Auto Parts & Equipment (0.02%) (2020: 0.00%)		
12,400	Somboon Advance Technology NVDR	8,092	0.02
	Banks (0.06%) (2020: 0.41%)		
9,800	Kiatnakin Phatra Bank NVDR	17,529	0.03
14,467	Thanachart Capital NVDR	16,349	0.03
		33,878	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.02%) (2020: 0.00%)		
4,900	Haad Thip	5,207	0.01
24,400	Ichitan Group	7,305	0.01
		12,512	0.02
	Building & Construction Materials (0.09%) (2020: 0.08%)		
265,600	Dynasty Ceramic	22,580	0.04
5,800	Siam City Cement NVDR	27,173	0.05
		49,753	0.09
	Chemicals (0.00%) (2020: 0.04%)		
	Commercial Services (0.01%) (2020: 0.00%)		
14,900	Forth Smart Service	5,352	0.01
	Consumer Durables & Apparels (0.01%) (2020: 0.02%)		
15,186	MC Group	4,114	0.01
	Diversified Financial Services (0.09%) (2020: 0.15%)		
47,200	Asia Plus Group Holdings	4,889	0.01
33,200	Ratchthani Leasing	4,353	0.01
12,612	Tisco Financial Group	36,245	0.07
		45,487	0.09
	Energy – Alternate Sources (0.02%) (2020: 0.07%)		
17,617	SPCG NVDR	9,704	0.02
	Food (0.04%) (2020: 0.10%)		
22,897	Thai Vegetable Oil NVDR	21,249	0.04
	Forest Products & Paper (0.01%) (2020: 0.00%)		
12,800	United Paper	6,974	0.01
	Full Line Insurance (0.01%) (2020: 0.00%)		
700	Bangkok Insurance	5,616	0.01
	Holding Companies - Diversified Operations (0.24%) (2020: 0.00%)		
10,900	Siam Cement	125,951	0.24
	Home Builders (0.22%) (2020: 0.24%)		
312,600	Land & Houses	82,349	0.16
98,135	Noble Development	18,067	0.03
248,921	Quality Houses	16,841	0.03
		117,257	0.22
	Iron & Steel (0.04%) (2020: 0.02%)		
24,325	MCS Steel	10,777	0.02
36,500	TMT Steel	11,254	0.02
		22,031	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.32%) (2020: 0.02%)		
74,600	Sri Trang Agro-Industry	69,229	0.13
113,000	Sri Trang Gloves Thailand	102,328	0.19
		171,557	0.32
	Oil & Gas (1.11%) (2020: 0.67%)		
14,200	Bangchak NVDR	10,733	0.02
45,536	PTT Exploration & Production NVDR	160,852	0.30
368,200	PTT NVDR	418,847	0.79
		590,432	1.11
	Other Finance (0.00%) (2020: 0.07%)		
	Packaging & Containers (0.00%) (2020: 0.00%)		
7,700	BG Container Glass	2,443	0.00
	Real Estate (0.16%) (2020: 0.33%)		
49,800	LPN Development NVDR	7,305	0.01
48,300	Origin Property	16,338	0.03
37,274	Pruksa Holding NVDR	14,506	0.03
131,500	SC Asset	13,227	0.03
48,290	Supalai	32,815	0.06
		84,191	0.16
	Retail (0.00%) (2020: 0.04%)		
	Telecommunications (0.00%) (2020: 0.30%)		
	Transportation (0.04%) (2020: 0.00%)		
14,300	Regional Container Lines	21,083	0.04
	Utilities — Electric (0.13%) (2020: 0.26%)		
224,000	Gunkul Engineering	37,551	0.07
198,004	TPI Polene Power	24,658	0.05
49,100	WHA Utilities and Power	5,997	0.01
		68,206	0.13
	Water (0.07%) (2020: 0.10%)		
18,100	Eastern Water Resources Development and Management	5,039	0.01
95,372	TTW	32,547	0.06
		37,586	0.07
		1,443,468	2.71
	Turkey (1.68%) (2020: 0.64%)		
	Auto Manufacturers (0.20%) (2020: 0.37%)		
2,471	Ford Otomotiv Sanayi	44,304	0.08
337	Otokar Otomotiv Ve Savunma Sanayi	9,009	0.02
9,108	Tofas Turk Otomobil Fabrikasi	51,919	0.10
		105,232	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.02%) (2020: 0.00%)		
53	EGE Endustri VE Ticaret	7,016	0.01
4,327	Goodyear Lastikleri	3,017	0.01
		10,033	0.02
	Building & Construction Materials (0.02%) (2020: 0.00%)		
2,293	Nuh Cimento Sanayi	8,772	0.02
	Chemicals (0.04%) (2020: 0.06%)		
7,689	Aksa Akrilik Kimya Sanayii	19,848	0.04
	Diversified Financial Services (0.01%) (2020: 0.00%)		
3,010	Is Yatirim Menkul Degerler	5,290	0.01
	Engineering & Construction (0.00%) (2020: 0.08%)		
	Food (0.23%) (2020: 0.00%)		
25,283	BIM Birlesik Magazalar	116,708	0.22
6,100	Ulker Biskuvi Sanayi	8,006	0.01
		124,714	0.23
	Full Line Insurance (0.02%) (2020: 0.03%)		
4,255	Aksigorta	3,397	0.01
5,562	Anadolu Anonim Turk Sigorta Sirketi	2,752	0.01
1,420	Anadolu Hayat Emeklilik	1,283	0.00
6,572	Turkiye Sigorta	2,494	0.00
		9,926	0.02
	Home Furnishings (0.17%) (2020: 0.00%)		
15,132	Arcelik	55,151	0.11
28,385	Vestel Beyaz ESYA Sanayi ve Ticaret	16,843	0.03
9,406	Vestel Elektronik Sanayi ve Ticaret	17,736	0.03
		89,730	0.17
	Iron & Steel (0.54%) (2020: 0.00%)		
125,532	Eregli Demir ve Celik Fabrikalari	266,193	0.50
13,498	Iskenderun Demir ve Celik	23,622	0.04
		289,815	0.54
	Machinery — Diversified (0.04%) (2020: 0.00%)		
1,181	Turk Traktor ve Ziraat Makineleri	19,921	0.04
	Retail (0.02%) (2020: 0.00%)		
3,853	Dogus Otomotiv Servis ve Ticaret	12,708	0.02
	Telecommunications (0.34%) (2020: 0.00%)		
19,482	Turk Telekomunikasyon	14,127	0.02
121,562	Turkcell Iletisim Hizmetleri	168,982	0.32
		183,109	0.34
	Transportation (0.00%) (2020: 0.01%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.03%) (2020: 0.09%)		
18,076	Enerjisa Enerji	17,532	0.03
		896,630	1.68
	United Kingdom (1.22%) (2020: 0.00%)		
	Iron & Steel (1.22%) (2020: 0.00%)		
80,041	Evraz	652,204	1.22
	Total Equities	52,898,528	99.32
	Total Transferable Securities (99.32%) (2020: 96.91%)	52,898,528	99.32
	Total Investments (99.32%) (2020: 96.91%)	52,898,528	99.32
	Other Net Assets (0.68%) (2020: 3.09%)	364,830	0.68
	Net Assets (100.00%) (2020: 100.00%)	53,263,358	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.28
Other assets	0.72
	100.00

Abbreviation used:

REIT – Real Estate Investment Trust

Abbreviation used:

ADR – American Depositary Receipt

Abbreviation used:

GDR – Global 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 2021

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 (99.10%) (2020: 98.04%)		
	Equities (99.10%) (2020: 98.04%)		
	Brazil (6.18%) (2020: 5.19%)		
	Agriculture (0.23%) (2020: 0.12%)		
6,972	BrasilAgro - Brasileira de Propriedades Agricolas	36,037	0.10
6,341	SLC Agricola	51,263	0.13
		87,300	0.23
	Auto Parts & Equipment (0.07%) (2020: 0.00%)		
5,200	Fras-Le	13,005	0.03
2,800	Mahle-Metal Leve	15,483	0.04
		28,488	0.07
	Building & Construction Materials (0.12%) (2020: 0.13%)		
10,973	Dexco	29,471	0.08
9,700	Portobello	16,788	0.04
		46,259	0.12
	Chemicals (0.08%) (2020: 0.00%)		
1,600	Unipar Carbocloro	29,645	0.08
	Commercial Services (0.31%) (2020: 0.50%)		
12,219	Cia de Locacao das Americas	51,574	0.13
3,800	Cruzeiro do Sul Educacional	5,253	0.01
6,219	Movida Participacoes	17,619	0.05
3,200	Ser Educacional	6,027	0.02
9,941	YDUQS Participacoes	36,694	0.10
		117,167	0.31
	Computers (0.03%) (2020: 0.00%)		
5,400	Positivo Tecnologia	10,567	0.03
	Consumer Durables & Apparels (0.19%) (2020: 0.16%)		
39,734	Grendene	61,706	0.16
5,902	Guararapes Confecoes	10,437	0.03
		72,143	0.19
	Distribution & Wholesale (0.03%) (2020: 0.00%)		
1,800	Kepler Weber	12,648	0.03
	Energy – Alternate Sources (0.23%) (2020: 0.08%)		
14,303	Sao Martinho	88,437	0.23
	Engineering & Construction (0.04%) (2020: 0.00%)		
11,200	Cury Construtora e Incorporadora	14,075	0.04
	Food (0.63%) (2020: 0.06%)		
15,509	Camil Alimentos	31,686	0.08
27,200	Cia Brasileira de Distribuicao	106,114	0.28
2,700	Jalles Machado	5,061	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.63%) (2020: 0.06%) (continued)		
1,623	M Dias Branco	7,427	0.02
47,200	Minerva	89,824	0.24
		240,112	0.63
	Forest Products & Paper (0.03%) (2020: 0.00%)		
8,400	Irani Papel e Embalagem	10,406	0.03
	Full Line Insurance (0.59%) (2020: 0.20%)		
31,828	Odontoprev	71,999	0.19
28,600	Sul America	141,151	0.37
7,777	Wiz Solucoes e Corretagem de Seguros	11,114	0.03
		224,264	0.59
	Healthcare Services (0.13%) (2020: 0.20%)		
14,678	Fleury	47,407	0.12
462	Instituto Hermes Pardini	1,601	0.01
		49,008	0.13
	Home Builders (0.00%) (2020: 0.02%)		
	Internet (0.00%) (2020: 0.13%)		
	Machinery — Diversified (0.06%) (2020: 0.00%)		
6,900	Industrias Romi	22,806	0.06
	Other Finance (0.03%) (2020: 0.00%)		
5,500	SIMPAR	11,533	0.03
	Real Estate (0.87%) (2020: 0.99%)		
2,800	Aliansce Sonae Shopping Centers	10,888	0.03
9,419	BR Properties	12,361	0.03
69,150	Cyrela Brazil Realty Empreendimentos e Participacoes	195,904	0.51
3,726	Ez Tec Empreendimentos e Participacoes	13,680	0.04
2,370	Iguatemi	7,689	0.02
29,093	JHSF Participacoes	29,145	0.08
1,100	LOG Commercial Properties e Participacoes	4,995	0.01
12,413	Multiplan Empreendimentos Imobiliarios	41,718	0.11
9,300	SYN prop e tech	12,022	0.03
3,370	Trisul	3,600	0.01
		332,002	0.87
	Retail (0.07%) (2020: 0.03%)		
1,700	Arezzo Industria e Comercio	23,431	0.06
3,800	MPM Corporeos	5,676	0.01
		29,107	0.07
	Software (0.00%) (2020: 0.13%)		
	Telecommunications (0.01%) (2020: 0.00%)		
1,000	Intelbras Industria de Telecomunicacao Eletronica Brasileira	5,022	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.00%) (2020: 0.06%)		
	Utilities — Electric (2.01%) (2020: 1.90%)		
14,737	Alupar Investimento	63,763	0.17
42,275	EDP - Energias do Brasil	158,930	0.42
20,700	Light	43,667	0.11
76,872	Transmissora Alianca de Energia Eletrica	501,945	1.31
		768,305	2.01
	Water (0.42%) (2020: 0.48%)		
26,122	Cia de Saneamento de Minas Gerais	59,607	0.16
25,171	Cia de Saneamento do Parana	86,630	0.23
20,100	Cia de Saneamento do Parana	13,712	0.03
		159,949	0.42
		2,359,243	6.18
	Chile (0.86%) (2020: 0.74%)		
	Beverages (0.13%) (2020: 0.10%)		
32,602	Vina Concha y Toro	50,128	0.13
	Computers (0.03%) (2020: 0.03%)		
34,997	SONDA	10,269	0.03
	Food (0.05%) (2020: 0.10%)		
186,232	SMU	18,798	0.05
	Holding Companies - Diversified Operations (0.07%) (2020: 0.00%)		
7,835	Inversiones La Construccion	27,534	0.07
	Iron & Steel (0.49%) (2020: 0.00%)		
19,069	CAP	185,766	0.49
	Real Estate (0.00%) (2020: 0.18%)		
	Telecommunications (0.09%) (2020: 0.21%)		
10,860	Empresa Nacional de Telecomunicaciones	36,697	0.09
	Water (0.00%) (2020: 0.12%)		
		329,192	0.86
	Hong Kong (3.84%) (2020: 4.37%)		
	Advertising (0.00%) (2020: 0.03%)		
	Auto Parts & Equipment (0.02%) (2020: 0.04%)		
7,574	Prinx Chengshan Cayman Holding	7,063	0.02
	Beverages (0.05%) (2020: 0.03%)		
51,076	China Foods	19,981	0.05
	Chemicals (0.00%) (2020: 0.05%)		
	Coal (0.40%) (2020: 0.22%)		
30,000	Perennial Energy Holdings	6,272	0.01
436,569	Shougang Fushan Resources Group	147,832	0.39
		154,104	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.22%) (2020: 0.00%)		
141,300	Yuexiu Transport Infrastructure	83,733	0.22
	Computers (0.00%) (2020: 0.10%)		
	Distribution & Wholesale (0.10%) (2020: 0.09%)		
59,227	Digital China Holdings	37,604	0.10
	Diversified Financial Services (0.17%) (2020: 0.41%)		
88,455	Genertec Universal Medical Group	63,877	0.17
	Electrical Components & Equipment (0.00%) (2020: 0.15%)		
	Electronics (0.08%) (2020: 0.00%)		
70,000	Wasion Holdings	30,797	0.08
	Energy – Alternate Sources (0.09%) (2020: 0.28%)		
20,493	Canvest Environmental Protection Group	10,830	0.03
58,122	China Everbright Greentech	21,843	0.06
11,000	China Shuifa Singyes Energy Holdings	2,483	0.00
		35,156	0.09
	Entertainment (0.03%) (2020: 0.00%)		
7,000	IMAX China Holding	10,379	0.03
	Environmental Control (0.23%) (2020: 0.35%)		
60,718	China Water Affairs Group	87,070	0.23
	Food (0.16%) (2020: 0.22%)		
42,866	Ausnutria Dairy	51,958	0.13
13,968	Nissin Foods	10,696	0.03
		62,654	0.16
	Healthcare Products (0.04%) (2020: 0.00%)		
21,000	Modern Dental Group	14,922	0.04
	Healthcare Services (0.21%) (2020: 0.13%)		
108,336	Perfect Medical Health Management	78,650	0.21
	Home Furnishings (0.00%) (2020: 0.14%)		
	Machinery, Construction & Mining (0.01%) (2020: 0.03%)		
27,000	VPower Group International Holdings	4,468	0.01
	Mining (0.10%) (2020: 0.00%)		
101,000	China Nonferrous Mining	40,160	0.10
	Oil & Gas Services (0.08%) (2020: 0.15%)		
20,462	CIMC Enric Holdings	29,763	0.08
	Packaging & Containers (0.00%) (2020: 0.17%)		
	Pharmaceuticals (0.21%) (2020: 0.22%)		
10,675	Beijing Tong Ren Tang Chinese Medicine	18,375	0.05
17,000	Health & Happiness H&H International Holdings	26,341	0.07
64,000	Hua Han Health Industry Holdings	-	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.21%) (2020: 0.22%) (continued)			
18,646	IVD Medical Holding	7,701	0.02
24,000	Simcere Pharmaceutical Group	27,675	0.07
		80,092	0.21
Pipelines (0.00%) (2020: 0.16%)			
Real Estate (1.20%) (2020: 1.13%)			
75,987	C&D International Investment Group	160,233	0.42
409,171	China South City Holdings	38,312	0.10
193,200	Jiayuan International Group	65,174	0.17
241,000	Poly Property Group	63,370	0.17
562,000	Sino-Ocean Group Holding	131,196	0.34
		458,285	1.20
Telecommunications (0.33%) (2020: 0.27%)			
370,297	CITIC Telecom International Holdings	124,916	0.33
96,000	CTEG	-	0.00
		124,916	0.33
Utilities — Electric (0.11%) (2020: 0.00%)			
419,789	Concord New Energy Group	44,153	0.11
		1,467,827	3.84
Hungary (0.07%) (2020: 0.11%)			
Telecommunications (0.07%) (2020: 0.11%)			
22,447	Magyar Telekom Telecommunications	28,500	0.07
India (7.72%) (2020: 9.06%)			
Aerospace & Defense (0.00%) (2020: 0.02%)			
Agriculture (0.05%) (2020: 0.06%)			
1,096	DCM Shriram	14,130	0.04
780	Godrej Agrovet	5,433	0.01
		19,563	0.05
Auto Parts & Equipment (0.26%) (2020: 0.45%)			
9,832	Apollo Tyres	28,986	0.07
842	Ceat	13,765	0.04
323	Endurance Technologies	7,360	0.02
779	Gulf Oil Lubricants India	4,728	0.01
4,370	JK Tyre & Industries	8,189	0.02
2,142	KPIT Technologies	17,662	0.05
1,552	Sundram Fasteners	19,058	0.05
		99,748	0.26
Banks (0.22%) (2020: 0.11%)			
7,510	Equitas Holdings	11,199	0.03
25,006	Federal Bank	27,921	0.07
6,345	Indian Bank	11,916	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (0.22%) (2020: 0.11%) (continued)			
8,029	Karnataka Bank	6,648	0.02
8,233	Karur Vysya Bank	5,045	0.01
111,691	Yes Bank	20,584	0.06
		83,313	0.22
Beverages (0.02%) (2020: 0.06%)			
1,372	CCL Products India	7,923	0.02
Building & Construction Materials (0.44%) (2020: 0.34%)			
606	Birla	11,590	0.03
747	Blue Star	10,168	0.03
1,127	Carborundum Universal	14,883	0.04
7,463	Finolex Industries	20,782	0.05
907	Grindwell Norton	23,390	0.06
6,328	HeidelbergCement India	19,269	0.05
1,134	JK Lakshmi Cement	8,821	0.02
1,968	Kajaria Ceramics	34,151	0.09
4,657	Orient Cement	9,992	0.03
1,015	Ramco Cements	13,710	0.04
		166,756	0.44
Chemicals (0.91%) (2020: 1.12%)			
94	Alkyl Amines Chemicals	4,486	0.01
54,295	Castrol India	89,694	0.23
9,868	Chambal Fertilisers and Chemicals	52,409	0.14
2,498	Deepak Fertilisers & Petrochemicals	12,518	0.03
167	Galaxy Surfactants	7,060	0.02
2,809	GHCL	14,237	0.04
393	Gujarat Alkalies & Chemicals	3,437	0.01
3,172	Gujarat Narmada Valley Fertilizers & Chemicals	18,803	0.05
11,038	Gujarat State Fertilizers & Chemicals	18,041	0.05
184	Navin Fluorine International	10,368	0.03
6,506	Phillips Carbon Black	21,229	0.06
1,849	Rallis India	6,815	0.02
14,848	Rashtriya Chemicals & Fertilizers	15,220	0.04
1,079	Sharda Cropchem	5,141	0.01
658	Sudarshan Chemical Industries	4,937	0.01
2,104	Supreme Petrochem	19,875	0.05
3,198	Tata Chemicals	38,470	0.10
152	Vinati Organics	4,065	0.01
		346,805	0.91
Commercial Services (0.24%) (2020: 0.27%)			
2,234	Care Ratings	18,610	0.05
841	CRISIL	32,633	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.24%) (2020: 0.27%) (continued)			
21,285	Gujarat Pipavav Port	28,576	0.07
1,047	Quess	12,062	0.03
		91,881	0.24
Computers (0.30%) (2020: 0.38%)			
4,082	Birlasoft	29,911	0.08
192	Hinduja Global Solutions	8,538	0.02
39,251	Redington India	76,485	0.20
		114,934	0.30
Cosmetics & Personal Care (0.05%) (2020: 0.00%)			
7,191	Bajaj Consumer Care	19,154	0.05
Diversified Financial Services (1.27%) (2020: 1.44%)			
703	Angel One	11,179	0.03
641	Computer Age Management Services	22,990	0.06
21,080	Edelweiss Financial Services	20,418	0.05
9,570	Geojit Financial Services	9,688	0.02
20,151	Housing & Urban Development	10,545	0.03
6,139	ICICI Securities	65,386	0.17
3,651	IIFL Finance	13,723	0.04
3,036	IIFL Wealth Management	57,981	0.15
26,002	Indiabulls Housing Finance	76,255	0.20
4,608	JM Financial	4,612	0.01
18,894	LIC Housing Finance	93,954	0.25
14,753	Manappuram Finance	32,667	0.08
1,106	Motilal Oswal Financial Services	13,623	0.04
663	Multi Commodity Exchange of India	14,117	0.04
507	Shriram City Union Finance	12,024	0.03
1,886	UTI Asset Management	26,720	0.07
		485,882	1.27
Electrical Components & Equipment (0.23%) (2020: 0.47%)			
3,499	Amara Raja Batteries	29,991	0.08
9,925	Exide Industries	22,477	0.06
2,512	Finolex Cables	17,846	0.05
2,234	Orient Electric	11,292	0.03
2,088	V-Guard Industries	6,226	0.01
		87,832	0.23
Electronics (0.02%) (2020: 0.00%)			
1,158	Graphite India	7,928	0.02
Energy – Alternate Sources (0.03%) (2020: 0.04%)			
3,321	Techno Electric & Engineering	10,747	0.03
Engineering & Construction (0.48%) (2020: 0.56%)			
2,571	Cyient	35,382	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.48%) (2020: 0.56%) (continued)			
20,279	Engineers India	19,096	0.05
46,922	Ircon International	28,499	0.08
4,830	Kalpataru Power Transmission	24,337	0.06
13,532	NBCC India	8,374	0.02
9,399	NCC	8,895	0.02
2,392	Praj Industries	10,778	0.03
105,892	Rail Vikas Nigam	49,502	0.13
		184,863	0.48
Food (0.08%) (2020: 0.08%)			
837	Avanti Feeds	6,359	0.02
1,569	Balrampur Chini Mills	7,757	0.02
1,043	Dhampur Sugar Mills	4,313	0.01
1,420	KRBL	4,643	0.01
2,029	Triveni Engineering & Industries	6,043	0.02
		29,115	0.08
Forest Products & Paper (0.02%) (2020: 0.04%)			
2,272	JK Paper	6,269	0.02
Healthcare Services (0.07%) (2020: 0.07%)			
217	Metropolis Healthcare	10,045	0.02
1,220	Thyrocare Technologies	18,177	0.05
		28,222	0.07
Home Builders (0.00%) (2020: 0.04%)			
Household Products (0.03%) (2020: 0.04%)			
7,063	Jyothy Labs	13,131	0.03
Iron & Steel (0.05%) (2020: 0.06%)			
2,332	Godawari Power and Ispat	8,704	0.02
3,193	Kirloskar Ferrous Industries	9,110	0.03
		17,814	0.05
Lodging (0.00%) (2020: 0.06%)			
Machinery — Diversified (0.09%) (2020: 0.26%)			
2,324	Kirloskar Oil Engines	5,773	0.01
724	Swaraj Engines	15,761	0.04
585	Thermax	14,062	0.04
		35,596	0.09
Media (0.02%) (2020: 0.00%)			
4,318	DB	5,405	0.01
1,116	GTPL Hathway	3,953	0.01
		9,358	0.02
Mining (0.34%) (2020: 0.00%)			
94,967	National Aluminium	129,032	0.34

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.02%) (2020: 0.03%)		
177	Solar Industries India	5,766	0.02
	Oil & Gas (0.00%) (2020: 0.34%)		
	Other Industrial (0.17%) (2020: 0.00%)		
276	AIA Engineering	6,952	0.02
3,854	Jindal Saw	5,125	0.02
1,675	Mishra Dhatu Nigam	4,082	0.01
412	Prince Pipes & Fittings	3,880	0.01
335	Ratnamani Metals & Tubes	8,763	0.02
308	SKF India	15,502	0.04
8,356	Welspun	20,059	0.05
		64,363	0.17
	Packaging & Containers (0.18%) (2020: 0.23%)		
8,926	Balmer Lawrie & Co	14,637	0.04
4,303	EPL	11,997	0.03
1,662	Polyplex	41,933	0.11
		68,567	0.18
	Pharmaceuticals (0.41%) (2020: 0.42%)		
305	Ajanta Pharma	9,173	0.02
2,117	Alembic Pharmaceuticals	22,837	0.06
623	Eris Lifesciences	6,370	0.02
1,518	Glenmark Pharmaceuticals	10,793	0.03
1,306	Granules India	5,907	0.01
955	JB Chemicals & Pharmaceuticals	22,864	0.06
1,350	Jubilant Pharmova	10,653	0.03
1,236	Natco Pharma	15,042	0.04
436	Sanofi India	46,261	0.12
1,170	Suven Pharmaceuticals	7,763	0.02
		157,663	0.41
	Real Estate (0.02%) (2020: 0.03%)		
1,298	Prestige Estates Projects	8,290	0.02
	Real Estate Investment Trusts (0.31%) (2020: 0.00%)		
26,884	Mindspace Business Parks REIT	118,370	0.31
	Retail (0.03%) (2020: 0.00%)		
1,247	Vaibhav Global	9,868	0.03
	Shipping (0.05%) (2020: 0.07%)		
2,914	Cochin Shipyard	13,967	0.04
1,655	Mazagon Dock Shipbuilders	6,207	0.01
		20,174	0.05
	Software (0.32%) (2020: 0.54%)		
198	Accelya Solutions India	2,838	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.32%) (2020: 0.54%) (continued)		
13,513	Firstsource Solutions	33,285	0.09
3,066	NIIT	18,614	0.05
489	Sasken Technologies	8,670	0.02
2,775	Sonata Software	32,694	0.09
15,653	Subex	11,402	0.03
1,845	Zensar Technologies	12,945	0.03
		120,448	0.32
	Storage & Warehousing (0.03%) (2020: 0.03%)		
3,762	Aegis Logistics	11,197	0.03
	Telecommunications (0.04%) (2020: 0.08%)		
2,944	Railtel of India	4,632	0.01
2,472	Sterlite Technologies	9,569	0.03
		14,201	0.04
	Textile (0.10%) (2020: 0.07%)		
32,260	Trident	23,153	0.06
542	Vardhman Textiles	16,904	0.04
		40,057	0.10
	Transportation (0.14%) (2020: 0.10%)		
1,657	Allcargo Logistics	8,693	0.02
6,844	Gateway Distriparks	25,623	0.07
4,970	Great Eastern Shipping	19,937	0.05
		54,253	0.14
	Trucking & Leasing (0.00%) (2020: 0.38%)		
	Utilities — Electric (0.63%) (2020: 0.67%)		
6,690	Indian Energy Exchange	22,751	0.06
2,121	KEC International	13,670	0.03
3,493	Mahanagar Gas	40,550	0.11
42,500	PTC India	62,347	0.16
119,109	SJVN	49,111	0.13
7,024	Torrent Power	52,305	0.14
		240,734	0.63
	Utilities — Electric & Gas (0.05%) (2020: 0.10%)		
5,211	Gujarat State Petronet	20,690	0.05
		2,950,507	7.72
	Indonesia (1.04%) (2020: 1.66%)		
	Agriculture (0.17%) (2020: 0.10%)		
17,700	Astra Agro Lestari	11,798	0.03
226,431	Japfa Comfeed Indonesia	27,326	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Agriculture (0.17%) (2020: 0.10%) (continued)			
75,460	Perusahaan Perkebunan London Sumatra Indonesia	6,274	0.02
279,000	Sawit Sumbermas Sarana	18,890	0.05
		64,288	0.17
Banks (0.16%) (2020: 0.56%)			
40,930	Bank BTPN Syariah	10,281	0.02
18,000	Bank Danamon Indonesia	2,968	0.01
316,561	Bank Pembangunan Daerah Jawa Barat Dan Banten	29,652	0.08
363,800	Bank Pembangunan Daerah Jawa Timur	19,144	0.05
		62,045	0.16
Building & Construction Materials (0.01%) (2020: 0.00%)			
127,300	Dharma Satya Nusantara	4,466	0.01
Distribution & Wholesale (0.11%) (2020: 0.10%)			
144,856	AKR Corporindo	41,772	0.11
Diversified Financial Services (0.10%) (2020: 0.00%)			
12,400	Ashmore Asset Management Indonesia	1,627	0.01
430,600	BFI Finance Indonesia	35,499	0.09
		37,126	0.10
Engineering & Construction (0.00%) (2020: 0.02%)			
Entertainment (0.02%) (2020: 0.00%)			
137,000	MD Pictures	9,084	0.02
Food (0.01%) (2020: 0.00%)			
115,100	Triputra Agro Persada	4,926	0.01
Forest Products & Paper (0.00%) (2020: 0.02%)			
Healthcare Services (0.09%) (2020: 0.00%)			
86,500	Medikaloka Hermina	6,494	0.02
166,200	Mitra Keluarga Karyasehat	26,354	0.07
		32,848	0.09
Media (0.05%) (2020: 0.12%)			
43,200	Link Net	12,124	0.03
121,600	Media Nusantara Citra	7,679	0.02
		19,803	0.05
Pharmaceuticals (0.11%) (2020: 0.11%)			
665,169	Industri Jamu Dan Farmasi Sido Muncul	40,370	0.11
Real Estate (0.10%) (2020: 0.05%)			
135,420	Ciputra Development	9,216	0.02
2,169,200	Puradelta Lestari	29,070	0.08
		38,286	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.11%) (2020: 0.07%)		
308,513	Ace Hardware Indonesia	27,707	0.07
317,500	Erajaya Swasembada	13,366	0.04
		41,073	0.11
	Telecommunications (0.00%) (2020: 0.18%)		
	Utilities — Electric & Gas (0.00%) (2020: 0.33%)		
		396,087	1.04
	Malaysia (3.72%) (2020: 4.03%)		
	Agriculture (0.09%) (2020: 0.10%)		
37,800	FGV Holdings	13,429	0.03
14,062	Genting Plantations	22,615	0.06
		36,044	0.09
	Auto Manufacturers (0.04%) (2020: 0.05%)		
22,256	DRB-Hicom	7,640	0.02
9,944	UMW Holdings	7,089	0.02
		14,729	0.04
	Banks (0.10%) (2020: 0.15%)		
54,700	Bank Islam Malaysia	39,390	0.10
	Beverages (0.27%) (2020: 0.45%)		
7,668	Carlsberg Brewery Malaysia	36,959	0.10
5,700	Fraser & Neave Holdings	33,850	0.09
6,235	Heineken Malaysia	31,190	0.08
		101,999	0.27
	Chemicals (0.15%) (2020: 0.25%)		
27,600	Halex Holdings	10,468	0.03
13,340	Lotte Chemical Titan Holding	7,685	0.02
32,584	Scientex	37,464	0.10
		55,617	0.15
	Commercial Services (0.00%) (2020: 0.24%)		
	Computers (0.07%) (2020: 0.12%)		
8,800	Dufu Technology	9,062	0.02
44,054	Globetronics Technology	17,554	0.05
		26,616	0.07
	Diversified Financial Services (0.52%) (2020: 0.64%)		
107,007	Bursa Malaysia	168,242	0.44
239,377	Malaysia Building Society	30,741	0.08
		198,983	0.52
	Electronics (0.22%) (2020: 0.05%)		
42,100	SKP Resources	17,584	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.22%) (2020: 0.05%) (continued)		
45,900	Uchi Technologies	34,596	0.09
100,888	VS Industry	33,177	0.09
		85,357	0.22
	Engineering & Construction (0.07%) (2020: 0.32%)		
19,387	Frontken	18,615	0.05
93,500	Malaysian Resources	7,967	0.02
		26,582	0.07
	Entertainment (0.00%) (2020: 0.15%)		
	Food (0.00%) (2020: 0.03%)		
	Full Line Insurance (0.06%) (2020: 0.12%)		
24,810	Syarikat Takaful Malaysia Keluarga	22,035	0.06
	Healthcare Services (0.02%) (2020: 0.07%)		
22,791	KPJ Healthcare	6,073	0.02
	Holding Companies - Diversified Operations (0.31%) (2020: 0.22%)		
179,608	IJM	65,531	0.17
1,900	Malaysian Pacific Industries	22,512	0.06
34,916	Mega First	29,334	0.08
		117,377	0.31
	Internet (0.06%) (2020: 0.13%)		
83,822	My EG Services	21,529	0.06
	Iron & Steel (0.02%) (2020: 0.00%)		
13,500	Ann Joo Resources	5,898	0.02
	Machinery — Diversified (0.02%) (2020: 0.00%)		
1,800	ViTrox	8,607	0.02
	Media (0.20%) (2020: 0.00%)		
332,913	Astro Malaysia Holdings	75,916	0.20
	Miscellaneous Manufacturers (0.44%) (2020: 0.11%)		
9,700	ATA IMS	1,420	0.01
16,400	Cahya Mata Sarawak	5,039	0.01
307,713	Kossan Rubber Industries	141,817	0.37
57,350	Supermax	20,236	0.05
		168,512	0.44
	Packaging & Containers (0.00%) (2020: 0.06%)		
	Pharmaceuticals (0.03%) (2020: 0.06%)		
25,504	Duopharma Biotech	10,285	0.03
	Real Estate (0.14%) (2020: 0.11%)		
164,300	Eco World Development Group	33,325	0.09
50,800	Sunway	20,974	0.05
		54,299	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.07%) (2020: 0.07%)		
17,900	Aeon M	6,058	0.01
58,500	Bermaz Auto	22,187	0.06
		28,245	0.07
	Semiconductors (0.56%) (2020: 0.20%)		
214,625	Inari Amertron	206,073	0.54
9,300	Unisem M	9,108	0.02
		215,181	0.56
	Telecommunications (0.22%) (2020: 0.24%)		
76,526	TIME dotCom	84,498	0.22
	Transportation (0.04%) (2020: 0.06%)		
11,321	Yinson Holdings	16,305	0.04
	Trucking & Leasing (0.00%) (2020: 0.03%)		
		1,420,077	3.72
	Mexico (3.02%) (2020: 2.17%)		
	Banks (0.78%) (2020: 0.00%)		
113,034	Banco del Bajio	203,257	0.53
18,282	Regional	94,854	0.25
		298,111	0.78
	Building & Construction Materials (0.09%) (2020: 0.04%)		
4,664	GCC	36,111	0.09
	Chemicals (0.15%) (2020: 0.21%)		
52,992	Alpek	57,692	0.15
	Diversified Financial Services (0.36%) (2020: 0.43%)		
72,739	Bolsa Mexicana de Valores	138,334	0.36
	Food (0.09%) (2020: 0.27%)		
9,341	Industrias Bachoco	33,178	0.09
	Full Line Insurance (0.35%) (2020: 0.20%)		
26,089	Qualitas Controladora	132,440	0.35
	Real Estate (0.49%) (2020: 0.40%)		
93,807	Corp Inmobiliaria Vesta	188,989	0.49
	Real Estate Investment Trusts (0.00%) (2020: 0.26%)		
	Retail (0.03%) (2020: 0.16%)		
5,337	Grupo Comercial Chedraui	11,062	0.03
	Telecommunications (0.66%) (2020: 0.20%)		
73,581	Megacable Holdings	250,819	0.66
	Water (0.02%) (2020: 0.00%)		
4,979	Grupo Rotoplas	6,839	0.02
		1,153,575	3.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	People's Republic of China (12.71%) (2020: 14.60%)		
	Agriculture (0.04%) (2020: 0.13%)		
7,600	Jiangsu Provincial Agricultural Reclamation and Development	14,202	0.04
	Airlines (0.00%) (2020: 0.01%)		
	Auto Manufacturers (0.18%) (2020: 0.37%)		
118,120	BAIC Motor	50,755	0.13
6,800	China Automotive Engineering Research Institute	19,856	0.05
		<u>70,611</u>	<u>0.18</u>
	Auto Parts & Equipment (0.15%) (2020: 0.16%)		
10,300	Ningbo Huaxiang Electronic	34,956	0.09
1,200	Ningbo Xusheng Auto Technology	9,392	0.02
13,718	Zhengzhou Coal Mining Machinery Group	14,428	0.04
		<u>58,776</u>	<u>0.15</u>
	Banks (0.19%) (2020: 0.24%)		
190,500	China Bohai Bank	73,304	0.19
	Beverages (0.02%) (2020: 0.04%)		
400	Vats Liquor Chain Store Management	3,143	0.01
1,113	Yantai Changyu Pioneer Wine	5,564	0.01
		<u>8,707</u>	<u>0.02</u>
	Building & Construction Materials (0.17%) (2020: 0.66%)		
2,800	Oppl Lighting	9,121	0.02
7,000	Pujiang International Group	3,232	0.01
2,500	Sichuan Shuangma Cement	9,532	0.03
18,200	Xinjiang Tianshan Cement	43,720	0.11
		<u>65,605</u>	<u>0.17</u>
	Chemicals (0.74%) (2020: 1.28%)		
3,100	Anhui Guangxin Agrochemical	18,969	0.05
7,000	Chengdu Wintrue Holding	14,575	0.04
141,390	China Risun Group	85,781	0.22
119,153	Fufeng Group	41,112	0.11
42,800	Huapont Life Sciences	48,620	0.12
2,000	Lier Chemical	10,585	0.03
200	Sunresin New Materials	3,086	0.01
33,900	Zhejiang Jiahua Energy Chemical Industry	61,541	0.16
		<u>284,269</u>	<u>0.74</u>
	Coal (0.05%) (2020: 0.00%)		
7,800	Jinneng Science&Technology	19,949	0.05
	Commercial Services (1.85%) (2020: 1.20%)		
47,100	Anhui Expressway	38,060	0.10
22,400	Bluefocus Intelligent Communications Group	37,712	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (1.85%) (2020: 1.20%) (continued)			
15,000	China East Education Holdings	9,389	0.02
21,024	China Kepei Education Group	8,656	0.02
31,743	China New Higher Education Group	13,436	0.04
158,000	China Yuhua Education	56,542	0.15
13,325	Edvantage Group Holdings	8,033	0.02
11,000	E-Star Commercial Management	5,291	0.01
43,669	Fu Shou Yuan International Group	34,336	0.09
13,500	Fulu Holdings	12,952	0.03
78,000	JH Educational Technology	28,213	0.07
21,729	Qinhuangdao Port	9,478	0.03
10,600	Shenzhen Expressway Class A	16,599	0.04
140,400	Shenzhen Expressway Class H	135,965	0.36
195,700	TangShan Port Group	84,442	0.22
190,227	Tianli Education International Holdings	46,603	0.12
182,500	Zhejiang Expressway	162,689	0.43
		708,396	1.85
Computers (0.21%) (2020: 0.06%)			
2,800	Accelink Technologies	10,232	0.03
1,000	Beijing Tongtech	4,633	0.01
2,600	Kehua Data	14,833	0.04
15,300	Newland Digital Technology	43,499	0.11
2,300	NSFOCUS Technologies Group	5,724	0.02
		78,921	0.21
Consumer Durables & Apparels (0.32%) (2020: 0.14%)			
3,300	Biem.L.Fdlkk Garment	13,178	0.03
23,000	Cabbeen Fashion	8,290	0.02
15,053	EEKA Fashion Holdings	25,679	0.07
46,795	JNBY Design	74,427	0.20
		121,574	0.32
Cosmetics & Personal Care (0.02%) (2020: 0.00%)			
14,500	Cheerwin Group	5,784	0.02
Distribution & Wholesale (0.33%) (2020: 0.15%)			
14,800	Gansu Shangfeng Cement	46,606	0.12
70,600	Xiamen ITG Group	79,868	0.21
		126,474	0.33
Diversified Financial Services (0.10%) (2020: 0.02%)			
8,700	Central China Securities	6,702	0.02
9,300	China Renaissance Holdings	17,631	0.05
4,500	Shanghai Chinafortune	9,772	0.02
3,411	Sheng Ye Capital	3,391	0.01
		37,496	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.28%) (2020: 0.07%)			
10,800	Camel Group	25,978	0.07
6,300	Qingdao Hanhe Cable	5,110	0.01
1,600	Shenzhen Kstar Science And Technology	6,301	0.01
15,300	Tongling Jingda Special Magnet Wire	17,861	0.05
38,700	Zhongshan Broad Ocean Motor	53,374	0.14
		108,624	0.28
Electronics (0.20%) (2020: 0.61%)			
700	Aoshikang Technology	8,613	0.02
2,800	Nantong Jianghai Capacitor	12,003	0.03
4,000	Q Technology Group	5,172	0.02
11,200	Shanghai Liangxin Electrical	31,315	0.08
700	Wuhan Jingce Electronic Group	7,955	0.02
1,180	ZheJiang Dali Technology	3,655	0.01
900	Zhejiang Jiechang Linear Motion Technology	7,008	0.02
		75,721	0.20
Energy – Alternate Sources (0.16%) (2020: 0.36%)			
123,600	Beijing Jingneng Clean Energy	40,110	0.10
1,600	Jinlei Technology	14,500	0.04
3,200	Xinte Energy	5,927	0.02
		60,537	0.16
Engineering & Construction (0.39%) (2020: 0.47%)			
214,878	China Communications Services	104,734	0.27
65,000	Greentown Management Holdings	44,521	0.12
		149,255	0.39
Environmental Control (0.07%) (2020: 0.05%)			
42,314	Dynagreen Environmental Protection Group	21,764	0.06
2,500	Shanghai Environment Group	4,939	0.01
		26,703	0.07
Food (0.24%) (2020: 0.35%)			
132,000	China Modern Dairy Holdings	22,180	0.06
5,100	Jiangsu Hengshun Vinegar Industry	12,763	0.03
1,400	Qianhe Condiment and Food	5,289	0.01
9,200	Sanquan Food	29,173	0.08
600	Three Squirrels	3,669	0.01
5,100	YanTai Shuangta Food	6,818	0.02
13,749	Zhou Hei Ya International Holdings	10,370	0.03
		90,262	0.24
Forest Products & Paper (0.03%) (2020: 0.02%)			
7,400	Shandong Bohui Paper Industrial	12,006	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (0.26%) (2020: 0.30%)		
1,022,734	China Reinsurance Group	98,387	0.26
4,200	Hubei Biocause Pharmaceutical	2,181	0.00
		100,568	0.26
	Healthcare Products (0.09%) (2020: 0.13%)		
3,500	Kangji Medical Holdings	3,564	0.01
4,700	Maccura Biotechnology	21,526	0.05
2,200	Sinocare	10,325	0.03
		35,415	0.09
	Healthcare Services (0.00%) (2020: 0.09%)		
	Home Builders (0.11%) (2020: 0.00%)		
54,800	Hangzhou Binjiang Real Estate Group	40,068	0.11
	Home Furnishings (0.47%) (2020: 0.23%)		
8,800	Guangdong Xinbao Electrical Appliances Holdings	34,105	0.09
35,045	Hisense Home Appliances Group	41,579	0.11
56,000	Huisen Household International Group	14,222	0.04
6,100	KingClean Electric	28,062	0.07
17,400	Suofeiya Home Collection	60,609	0.16
		178,577	0.47
	Internet (0.17%) (2020: 0.00%)		
1,600	Fujian Star-net Communication	5,917	0.02
42,300	NanJi E-Commerce	45,795	0.12
5,300	People.cn	11,992	0.03
		63,704	0.17
	Iron & Steel (0.34%) (2020: 0.28%)		
124,450	China Hanking Holdings	21,390	0.05
21,600	Jiangsu Shagang	19,759	0.05
17,020	Liuzhou Iron & Steel	13,940	0.04
47,797	Tiangong International	29,244	0.08
16,100	Zhejiang JIULI Hi-tech Metals	45,167	0.12
		129,500	0.34
	Leisure Time (0.00%) (2020: 0.02%)		
	Machinery — Diversified (0.30%) (2020: 0.23%)		
6,900	Hangcha Group	18,567	0.05
3,500	Jingjin Equipment	25,470	0.07
800	PNC Process Systems	6,044	0.01
600	Shenzhen Yinghe Technology	2,892	0.01
200	Wuhan DR Laser Technology	8,030	0.02
23,100	Zhejiang Wanliyang	53,425	0.14
		114,428	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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, Construction & Mining (0.33%) (2020: 0.75%)		
453,087	Lonking Holdings	127,273	0.33
	Media (0.21%) (2020: 0.15%)		
44,800	China South Publishing & Media Group	67,270	0.17
11,127	Wasu Media Holding	14,770	0.04
		82,040	0.21
	Mining (0.14%) (2020: 0.02%)		
6,800	Anhui Truchum Advanced Materials & Technology	14,148	0.04
2,100	Nanjing Yunhai Special Metals	7,559	0.02
3,400	Shandong Humon Smelting	6,236	0.02
29,500	Zhaojin Mining Industry	25,200	0.06
		53,143	0.14
	Miscellaneous Manufacturers (0.03%) (2020: 0.38%)		
1,600	Shenzhen Changhong Technology	10,268	0.03
	Oil & Gas Services (0.30%) (2020: 0.00%)		
232,500	Sinopec Engineering Group	114,814	0.30
	Other Finance (0.17%) (2020: 0.01%)		
38,100	Legend Holdings	56,297	0.15
3,777	Shenzhen Huaqiang Industry	10,211	0.02
		66,508	0.17
	Other Industrial (0.06%) (2020: 0.00%)		
39,400	Tongyu Heavy Industry	22,255	0.06
	Packaging & Containers (0.16%) (2020: 0.24%)		
30,000	Shanghai Zijiang Enterprise Group	43,211	0.11
36,300	Shanying International Holding	18,739	0.05
		61,950	0.16
	Pharmaceuticals (0.41%) (2020: 0.54%)		
64,223	Consun Pharmaceutical Group	36,246	0.10
8,100	Hubei Jumpcan Pharmaceutical	36,018	0.09
3,000	Jiangsu Nhwa Pharmaceutical	7,367	0.02
1,300	Luoxin Pharmaceuticals Group Stock	2,115	0.01
2,700	Tianjin ZhongXin Pharmaceutical Group	13,306	0.03
39,659	Tong Ren Tang Technologies	42,628	0.11
7,600	Zhejiang Medicine	20,367	0.05
		158,047	0.41
	Pipelines (0.17%) (2020: 0.10%)		
59,989	Tian Lun Gas Holdings	64,788	0.17
	Real Estate (2.12%) (2020: 2.47%)		
25,160	Aoyuan Healthy Life Group	7,874	0.02
83,900	Beijing Capital Development	74,509	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (2.12%) (2020: 2.47%) (continued)			
9,000	Binjiang Service Group	25,281	0.07
48,000	Central China New Life	30,907	0.08
6,000	China Tianbao Group Development	3,032	0.01
4,800	China World Trade Center	10,845	0.03
7,400	China-Singapore Suzhou Industrial Park Development Group	10,508	0.03
10,255	DaFa Properties Group	6,051	0.02
31,000	Datang Group Holdings	16,223	0.04
113,678	Dexin China Holdings	38,931	0.10
48,000	Excellence Commercial Property & Facilities Management Group	28,444	0.07
41,000	Ganglong China Property Group	24,033	0.06
184,340	Greenland Hong Kong Holdings	35,467	0.09
44,000	Huijing Holdings	11,005	0.03
4,000	Jiayuan Services Holdings	1,755	0.00
107,000	Jingrui Holdings	23,743	0.06
430,000	Kaisa Group Holdings	43,020	0.11
3,853	Kaisa Prosperity Holdings	5,921	0.02
25,000	KWG Living Group Holdings	10,261	0.03
6,000	Lushang Health Industry Development	12,474	0.03
2,399	Poly Property Services	18,863	0.05
6,997	Powerlong Commercial Management Holdings	13,014	0.03
96,000	Radiance Holdings Group	51,101	0.13
38,000	Redco Properties Group	12,722	0.03
115,966	Redsun Properties Group	32,575	0.09
9,406	S-Enjoy Service Group	13,488	0.04
44,200	Shanghai Shimao	22,747	0.06
53,000	Shinsun Holdings Group	5,982	0.02
329,000	Shui On Land	44,310	0.12
51,290	Sinic Holdings Group	822	0.00
11,000	Sino-Ocean Service Holding	6,787	0.02
248,331	Skyfame Realty Holdings	27,393	0.07
14,000	Sunkwan Properties Group	3,861	0.01
22,000	Times Neighborhood Holdings	8,155	0.02
145,000	Zhenro Properties Group	69,001	0.18
12,000	Zhenro Services Group	7,019	0.02
109,500	Zhongliang Holdings Group	51,265	0.13
		809,389	2.12
Retail (0.12%) (2020: 0.53%)			
27,247	China Harmony Auto Holding	17,230	0.05
2,300	Lao Feng Xiang	16,546	0.04
13,000	Xiabuxiabu Catering Management China Holdings	10,155	0.03
		43,931	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.36%) (2020: 0.31%)		
22,582	AsiaInfo Technologies	36,843	0.10
86,651	CMGE Technology Group	34,454	0.09
22,000	Fire Rock Holdings	3,048	0.01
17,262	NetDragon Websoft Holdings	40,563	0.10
5,100	Sinosoft	21,894	0.06
		136,802	0.36
	Telecommunications (0.05%) (2020: 0.07%)		
1,100	Shanghai Huace Navigation Technology	7,939	0.02
6,178	Yangtze Optical Fibre and Cable	10,254	0.03
		18,193	0.05
	Textile (0.00%) (2020: 0.02%)		
	Transportation (0.24%) (2020: 0.38%)		
13,900	CTS International Logistics	29,836	0.08
8,200	Hainan Strait Shipping	7,720	0.02
200	Milkyway Chemical Supply Chain Service	4,229	0.01
37,900	Xiamen Xiangyu	50,487	0.13
		92,272	0.24
	Trucking & Leasing (0.00%) (2020: 0.17%)		
	Utilities — Electric (0.26%) (2020: 0.70%)		
49,000	China Datang Renewable Power	22,563	0.06
80,552	Guangdong Baolihua New Energy Stock	74,822	0.20
		97,385	0.26
	Utilities — Electric & Gas (0.04%) (2020: 0.02%)		
2,000	Chongqing Gas Group	2,633	0.01
3,500	Xinjiang Xintai Natural Gas	13,526	0.03
		16,159	0.04
	Water (0.06%) (2020: 0.07%)		
16,000	Zhongshan Public Utilities Group	22,218	0.06
		4,856,871	12.71
	Philippines (0.76%) (2020: 0.99%)		
	Auto Manufacturers (0.03%) (2020: 0.00%)		
930	GT Capital Holdings	9,848	0.03
	Banks (0.09%) (2020: 0.20%)		
15,130	Security Bank	35,309	0.09
	Entertainment (0.00%) (2020: 0.17%)		
	Food (0.12%) (2020: 0.07%)		
44,860	Century Pacific Food	25,732	0.07
115,600	D&L Industries	21,423	0.05
		47,155	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Holding Companies - Diversified Operations (0.02%) (2020: 0.00%)		
32,700	Alliance Global Group	7,567	0.02
	Mining (0.06%) (2020: 0.09%)		
220,600	Nickel Asia	23,145	0.06
	Real Estate (0.16%) (2020: 0.20%)		
288,000	Megaworld	17,791	0.04
118,557	Robinsons Land	44,640	0.12
		62,431	0.16
	Retail (0.12%) (2020: 0.12%)		
21,900	Puregold Price Club	16,878	0.04
13,452	Robinsons Retail Holdings	17,253	0.05
16,712	Wilcon Depot	9,996	0.03
		44,127	0.12
	Utilities — Electric (0.06%) (2020: 0.08%)		
39,751	First Gen	21,710	0.06
	Water (0.10%) (2020: 0.06%)		
520,000	Metro Pacific Investments	39,771	0.10
		291,063	0.76
	Poland (0.63%) (2020: 0.46%)		
	Banks (0.09%) (2020: 0.00%)		
2,279	Bank Handlowy w Warszawie	33,362	0.09
	Chemicals (0.10%) (2020: 0.00%)		
3,713	Ciech	38,692	0.10
	Computers (0.24%) (2020: 0.21%)		
4,265	Asseco Poland	91,482	0.24
	Diversified Financial Services (0.09%) (2020: 0.12%)		
3,269	Warsaw Stock Exchange	33,595	0.09
	Software (0.11%) (2020: 0.13%)		
883	LiveChat Software	25,589	0.07
207	TEN Square Games	17,925	0.04
		43,514	0.11
		240,645	0.63
	Republic of South Korea (11.93%) (2020: 14.29%)		
	Advertising (0.59%) (2020: 0.48%)		
8,155	Cheil Worldwide	156,754	0.41
1,126	Echo Marketing	15,819	0.04
696	Innocean Worldwide	32,436	0.09
185	Nasmedia	5,120	0.01
4,212	SAMT	15,750	0.04
		225,879	0.59

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Aerospace & Defense (0.20%) (2020: 0.31%)			
803	Hanwha Aerospace	32,424	0.08
1,493	Hanwha Systems	20,095	0.05
916	Korea Aerospace Industries	25,005	0.07
		77,524	0.20
Auto Parts & Equipment (0.26%) (2020: 0.22%)			
2,702	Dae Won Kang Up	8,478	0.02
559	DTR Automotive	33,763	0.09
262	Hyundai Wia	17,610	0.05
953	Nexen Tire	5,467	0.02
637	SL	16,719	0.04
410	SNT Motiv	16,228	0.04
		98,265	0.26
Beverages (0.14%) (2020: 0.00%)			
1,511	Hite Jinro	38,323	0.10
144	Lotte Chilsung Beverage	16,172	0.04
		54,495	0.14
Building & Construction Materials (0.44%) (2020: 0.11%)			
1,024	Han Kuk Carbon	9,260	0.02
1,830	Hanil Cement	32,328	0.09
1,255	Hanil Holdings	14,252	0.04
244	Hanil Hyundai Cement	6,835	0.02
623	IS Dongseo	23,191	0.06
1,540	KCC Glass	77,599	0.20
1,281	SAMPYO Cement	5,097	0.01
		168,562	0.44
Chemicals (0.79%) (2020: 1.09%)			
938	Aekyung Petrochemical	8,561	0.02
3,914	Dongsung Chemical	15,788	0.04
117	Ecopro	11,565	0.03
160	Hansol Chemical	41,119	0.11
1,670	HDC Holdings	14,681	0.04
1,382	Huchems Fine Chemical	26,913	0.07
600	Kolon Industries	35,786	0.09
123	Korea Petrochemical Ind	18,935	0.05
216	Kukdo Chemical	10,266	0.03
536	LOTTE Fine Chemical	33,817	0.09
539	PI Advanced Materials	24,983	0.06
106	Samyang	5,591	0.01
269	Samyang Holdings	22,221	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.79%) (2020: 1.09%) (continued)			
77	Soulbrain	18,040	0.05
179	Unid	15,133	0.04
		303,399	0.79
Commercial Services (0.19%) (2020: 0.20%)			
1,020	AJ Networks	4,642	0.01
188	Cuckoo Homesys	6,199	0.02
2,333	Digital Daesung	17,997	0.05
755	KGMobilians	7,749	0.02
241	MegaStudyEdu	16,705	0.04
426	NICE Holdings	5,734	0.01
926	NICE Information Service	14,021	0.04
		73,047	0.19
Computers (0.01%) (2020: 0.08%)			
586	Dreamtech	5,965	0.01
Consumer Durables & Apparels (0.24%) (2020: 0.23%)			
730	COWELL FASHION	5,189	0.01
120	Creas F&C	4,442	0.01
804	F&F Holdings	22,522	0.06
448	Fila Holdings	13,511	0.04
261	Handsome	7,816	0.02
865	Hansae	15,972	0.04
758	Hansae Yes24 Holdings	4,731	0.01
472	Youngone	17,332	0.05
		91,515	0.24
Cosmetics & Personal Care (0.05%) (2020: 0.08%)			
202	Caregen	11,300	0.03
254	Kolmar Korea	8,600	0.02
		19,900	0.05
Distribution & Wholesale (0.39%) (2020: 0.51%)			
612	Halla Holdings	23,605	0.06
2,158	HS Industries	11,074	0.03
255	Kolon	7,090	0.02
1,089	LF	15,802	0.04
656	LX International	14,596	0.04
2,744	Posco International	51,821	0.14
5,853	SK Networks	24,717	0.06
		148,705	0.39
Diversified Financial Services (2.55%) (2020: 2.69%)			
21,229	BNK Financial Group	150,009	0.39
5,882	Daishin Securities	92,281	0.24
4,135	DB Financial Investment	22,888	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (2.55%) (2020: 2.69%) (continued)			
12,944	DGB Financial Group	102,136	0.27
3,000	eBEST Investment & Securities	20,669	0.05
3,793	Eugene Investment & Securities	11,471	0.03
3,087	Hyundai Motor Securities	32,071	0.08
16,580	JB Financial Group	116,461	0.31
919	KIWOOM Securities	82,720	0.22
3,402	KTB Investment & Securities	14,853	0.04
2,814	Kyobo Securities	19,813	0.05
2,103	LEADCORP	15,586	0.04
62,152	Meritz Securities	269,260	0.70
8,843	Woori Investment Bank	6,710	0.02
5,352	Yuanta Securities Korea	18,099	0.05
		975,027	2.55
Electrical Components & Equipment (0.21%) (2020: 0.04%)			
1,641	Dongsung Finetec	15,875	0.04
1,297	LS	59,026	0.15
1,009	LS Cable & System Asia	6,731	0.02
		81,632	0.21
Electronics (0.31%) (2020: 0.29%)			
673	BH	13,135	0.04
565	Koh Young Technology	11,264	0.03
143	Korea Electric Terminal	9,178	0.02
245	LEENO Industrial	40,869	0.11
332	Mcnex	16,059	0.04
522	SIMMTECH	20,046	0.05
831	WiSoL	7,620	0.02
		118,171	0.31
Energy – Alternate Sources (0.05%) (2020: 0.04%)			
337	CS Wind	18,625	0.05
Engineering & Construction (0.84%) (2020: 1.33%)			
462	DL Holdings	23,668	0.06
1,178	Dohwa Engineering	7,581	0.02
3,826	Dongwon Development	17,187	0.05
4,618	GS Engineering & Construction	153,836	0.40
734	Hanyang Eng	10,404	0.03
158	KEPCO Engineering & Construction	11,298	0.03
1,356	KEPCO Plant Service & Engineering	43,974	0.12
270	Kolon Global	5,133	0.01
2,474	Kumho E&C	24,142	0.06
8,746	Seohee Construction	12,213	0.03
1,250	Taeyoung Engineering & Construction	11,041	0.03
		320,477	0.84

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.07%) (2020: 0.08%)		
3,526	Koentec	25,568	0.07
	Food (0.67%) (2020: 1.17%)		
323	Binggrae	14,455	0.04
608	CJ	42,656	0.11
1,343	Daesang	26,323	0.07
669	Daesang Holdings	5,459	0.01
2,477	Dongsuh	64,595	0.17
122	Maeil Dairies	7,051	0.02
110	NongShim	29,472	0.08
2,006	Orion Holdings	26,916	0.07
83	Samyang Foods	6,619	0.02
12,171	TS	30,920	0.08
		254,466	0.67
	Forest Products & Paper (0.07%) (2020: 0.10%)		
233	Asia Paper Manufacturing	10,310	0.03
1,546	Hansol Paper	17,557	0.04
		27,867	0.07
	Full Line Insurance (1.03%) (2020: 0.95%)		
4,215	Hyundai Marine & Fire Insurance	81,375	0.22
11,275	Korean Reinsurance	87,734	0.23
6,936	Meritz Fire & Marine Insurance	195,754	0.51
2,589	Mirae Asset Life Insurance	8,723	0.02
3,466	Tongyang Life Insurance	19,243	0.05
		392,829	1.03
	Healthcare Products (0.05%) (2020: 0.00%)		
162	Osstem Implant	19,447	0.05
	Home Furnishings (0.14%) (2020: 0.29%)		
578	Cuckoo Holdings	9,311	0.03
262	Hanssem	20,409	0.05
697	LOTTE Himart	14,746	0.04
450	Winix	7,723	0.02
		52,189	0.14
	Household Products (0.00%) (2020: 0.03%)		
	Internet (0.28%) (2020: 0.25%)		
101	AfreecaTV	17,222	0.05
136	Ahnlab	11,315	0.03
439	Danawa	9,694	0.03
106	DoubleUGames	5,163	0.01
2,751	iMarketKorea	24,762	0.06
694	Kginicis	11,092	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.28%) (2020: 0.25%) (continued)		
208	SaraminHR	7,262	0.02
126	Wemade	18,856	0.05
		105,366	0.28
	Iron & Steel (0.08%) (2020: 0.03%)		
1,520	Dongkuk Steel Mill	20,331	0.05
260	KISWIRE	4,254	0.01
64	SeAH Steel	5,147	0.02
		29,732	0.08
	Leisure Time (0.07%) (2020: 0.04%)		
181	Golfzon	26,615	0.07
	Machinery — Diversified (0.17%) (2020: 0.24%)		
860	Hyundai Elevator	29,806	0.08
732	ICD	7,913	0.02
934	SFA Engineering	28,324	0.07
		66,043	0.17
	Machinery, Construction & Mining (0.07%) (2020: 0.12%)		
557	LS Electric	26,146	0.07
	Media (0.02%) (2020: 0.04%)		
3,270	Woongjin Thinkbig	8,734	0.02
	Miscellaneous Manufacturers (0.00%) (2020: 0.30%)		
	Office & Business Equipment (0.04%) (2020: 0.08%)		
2,324	Hyundai Greenfood	16,754	0.04
	Oil & Gas (0.00%) (2020: 0.09%)		
	Other Finance (0.05%) (2020: 0.05%)		
1,549	Hankook & Co	20,458	0.05
	Other Industrial (0.02%) (2020: 0.00%)		
434	Hy-Lok	6,115	0.02
	Packaging & Containers (0.05%) (2020: 0.16%)		
103	Dongwon Systems	4,436	0.01
303	Samyang Packaging	6,372	0.02
379	Youlchon Chemical	8,688	0.02
		19,496	0.05
	Pharmaceuticals (0.33%) (2020: 0.73%)		
131	Chong Kun Dang Pharmaceutical	12,232	0.03
46	Daewoong Pharmaceutical	5,727	0.01
395	DongKook Pharmaceutical	7,244	0.02
62	Green Cross	11,370	0.03
1,274	Green Cross Holdings	29,097	0.08
634	Hana Pharm	10,747	0.03
176	Huons	7,062	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.33%) (2020: 0.73%) (continued)			
932	JW Life Science	10,858	0.03
1,653	Kyungdong Pharm	15,922	0.04
694	Samjin Pharmaceutical	15,354	0.04
		125,613	0.33
Real Estate (0.19%) (2020: 0.40%)			
8,419	Korea Asset In Trust	28,931	0.08
15,554	Korea Real Estate Investment & Trust	34,085	0.09
349	SK D&D	9,321	0.02
		72,337	0.19
Retail (0.20%) (2020: 0.31%)			
253	BGF retail	30,966	0.08
364	Hyundai Department Store	22,996	0.06
84	Shinsegae	17,948	0.05
32	Shinsegae International	3,917	0.01
		75,827	0.20
Semiconductors (0.65%) (2020: 0.43%)			
861	APTC	16,043	0.04
1,260	Daeduck Electronics	26,392	0.07
548	DB HiTek	33,514	0.09
232	HAESUNG DS	9,534	0.03
240	Hana Materials	12,679	0.03
1,198	Hanmi Semiconductor	38,145	0.10
454	LX Semicon	63,894	0.17
785	Seoul Semiconductor	10,169	0.03
628	TES	15,716	0.04
69	Tokai Carbon Korea	8,620	0.02
350	WONIK IPS	12,454	0.03
		247,160	0.65
Shipping (0.02%) (2020: 0.00%)			
1,227	Sejin Heavy Industries	6,090	0.02
Software (0.05%) (2020: 0.18%)			
197	Douzone Bizon	12,098	0.03
261	Lotte Data Communication	7,937	0.02
		20,035	0.05
Telecommunications (0.07%) (2020: 0.41%)			
2,354	Partron	26,337	0.07
Textile (0.11%) (2020: 0.00%)			
1,569	Huvis	11,338	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.11%) (2020: 0.00%) (continued)		
62	Hyosung TNC	27,173	0.07
244	JS	4,392	0.01
		42,903	0.11
	Transportation (0.05%) (2020: 0.03%)		
307	Hanjin Transportation	7,773	0.02
991	KSS LINE	9,879	0.03
		17,652	0.05
	Utilities — Electric (0.06%) (2020: 0.00%)		
617	Korea Electronic Power Industrial Development	6,332	0.02
423	SGC Energy	16,831	0.04
		23,163	0.06
	Utilities — Electric & Gas (0.06%) (2020: 0.08%)		
503	Daesung Energy	3,872	0.01
446	SK Discovery	17,408	0.05
		21,280	0.06
		4,557,410	11.93
	Singapore (0.03%) (2020: 0.27%)		
	Chemicals (0.03%) (2020: 0.00%)		
15,000	China XLX Fertiliser	10,255	0.03
	Software (0.00%) (2020: 0.27%)		
	South Africa (9.04%) (2020: 4.95%)		
	Agriculture (0.12%) (2020: 0.00%)		
4,445	Astral Foods	48,085	0.12
	Auto Parts & Equipment (0.05%) (2020: 0.00%)		
12,413	Metair Investments	21,388	0.05
	Building & Construction Materials (0.07%) (2020: 0.00%)		
7,319	Afrimat	26,336	0.07
	Chemicals (0.16%) (2020: 0.00%)		
15,557	Omnia Holdings	62,394	0.16
	Commercial Services (0.51%) (2020: 0.00%)		
41,362	Advtech	45,560	0.12
21,433	Motus Holdings	147,842	0.39
		193,402	0.51
	Computers (0.06%) (2020: 0.00%)		
9,385	DataTec	22,639	0.06
	Distribution & Wholesale (0.11%) (2020: 0.00%)		
12,622	Reunert	41,915	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.90%) (2020: 0.76%)		
34,067	Coronation Fund Managers	112,148	0.29
25,326	Investec	138,928	0.36
11,316	JSE	79,411	0.21
5,235	Transaction Capital	14,770	0.04
		345,257	0.90
	Engineering & Construction (0.09%) (2020: 0.00%)		
8,139	Raubex Group	20,297	0.05
1,969	Wilson Bayly Holmes-Ovcon	13,975	0.04
		34,272	0.09
	Food (1.33%) (2020: 0.80%)		
8,833	Oceana Group	30,739	0.08
28,123	SPAR Group	294,481	0.77
16,163	Tiger Brands	183,302	0.48
		508,522	1.33
	Full Line Insurance (0.19%) (2020: 0.00%)		
37,721	Momentum Metropolitan Holdings	44,788	0.12
1,625	Santam	27,389	0.07
		72,177	0.19
	Holding Companies - Diversified Operations (0.62%) (2020: 0.98%)		
50,942	AVI	235,878	0.62
	Mining (2.18%) (2020: 1.42%)		
22,530	African Rainbow Minerals	326,403	0.85
54,465	DRDGOLD	45,046	0.12
27,094	Harmony Gold Mining	113,061	0.30
35,423	Royal Bafokeng Platinum	346,950	0.91
		831,460	2.18
	Miscellaneous Manufacturers (0.24%) (2020: 0.24%)		
12,940	AECI	90,807	0.24
	Other Finance (0.16%) (2020: 0.26%)		
10,853	PSG Group	60,684	0.16
	Pharmaceuticals (0.05%) (2020: 0.00%)		
5,569	Adcock Ingram Holdings	17,604	0.05
	Real Estate (0.38%) (2020: 0.31%)		
101,120	Equites Property Fund	145,661	0.38
	Real Estate Investment Trusts (0.47%) (2020: 0.00%)		
47,869	Resilient REIT	179,209	0.47
	Retail (1.23%) (2020: 0.18%)		
2,794	Cashbuild	45,688	0.12
11,042	Dis-Chem Pharmacies	24,505	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.23%) (2020: 0.18%) (continued)		
58,401	Italtile	61,475	0.16
22,788	Pick n Pay Stores	74,918	0.20
80,881	Truworths International	264,789	0.69
		471,375	1.23
	Transportation (0.12%) (2020: 0.00%)		
162,576	KAP Industrial Holdings	44,515	0.12
		3,453,580	9.04
	Taiwan (27.85%) (2020: 24.97%)		
	Aerospace & Defense (0.00%) (2020: 0.01%)		
932	Aerospace Industrial Development	989	0.00
	Agriculture (0.37%) (2020: 0.33%)		
15,000	Fwusow Industry	11,006	0.03
67,864	Great Wall Enterprise	130,984	0.34
		141,990	0.37
	Airlines (0.00%) (2020: 0.09%)		
	Auto Manufacturers (0.16%) (2020: 0.18%)		
35,104	Sanyang Motor	34,321	0.09
18,000	Yulon Motor	27,260	0.07
		61,581	0.16
	Auto Parts & Equipment (0.30%) (2020: 0.37%)		
3,000	Depo Auto Parts Ind	6,809	0.02
2,521	Global PMX	16,493	0.04
2,512	Hota Industrial Manufacturing	8,289	0.02
26,000	Kenda Rubber Industrial	29,226	0.08
6,000	MOSA Industrial	9,141	0.02
5,000	Nak Sealing Technologies	17,729	0.05
7,257	Nan Kang Rubber Tire	10,518	0.03
13,988	Tong Yang Industry	16,735	0.04
		114,940	0.30
	Banks (0.58%) (2020: 0.69%)		
125,802	Far Eastern International Bank	48,880	0.13
68,181	King's Town Bank	99,929	0.26
50,000	O-Bank	14,458	0.04
70,884	Taichung Commercial Bank	31,129	0.08
71,581	Taiwan Business Bank	25,614	0.07
		220,010	0.58
	Beverages (0.07%) (2020: 0.13%)		
4,930	Grape King Bio	28,510	0.07
	Building & Construction Materials (0.55%) (2020: 0.25%)		
10,000	China Steel Structure	21,397	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.55%) (2020: 0.25%) (continued)			
77,499	Goldsun Building Materials	81,653	0.22
22,000	Hsing TA Cement	16,540	0.04
8,835	Kinik	38,639	0.10
12,359	Taiwan Sakura	30,823	0.08
25,000	Universal Cement	19,518	0.05
		208,570	0.55
Chemicals (1.49%) (2020: 1.46%)			
30,460	China General Plastics	38,203	0.10
4,214	China Steel Chemical	18,354	0.05
4,652	Daxin Materials	25,894	0.07
44,659	Eternal Materials	65,374	0.17
7,000	Everlight Chemical Industrial	6,894	0.02
39,000	Formosan Union Chemical	32,562	0.08
66,837	Ho Tung Chemical	26,936	0.07
4,000	Hsin Yung Chien	17,638	0.05
15,145	Nantex Industry	46,639	0.12
8,000	Ocean Plastics	10,135	0.03
6,000	Sesoda	7,384	0.02
3,194	Shin Foong Specialty & Applied Materials	19,048	0.05
3,759	Shiny Chemical Industrial	23,844	0.06
36,275	Sinon	37,039	0.10
14,000	Taita Chemical	17,483	0.04
31,100	Taiwan Fertilizer	78,686	0.21
12,978	Taiwan Styrene Monomer	8,162	0.02
9,223	TSRC	13,468	0.03
42,000	UPC Technology	32,790	0.09
38,731	USI	44,167	0.11
		570,700	1.49
Commercial Services (0.24%) (2020: 0.16%)			
24,907	Taiwan Secom	93,625	0.24
Computers (2.52%) (2020: 1.77%)			
234,790	Acer	258,407	0.68
8,152	Asia Vital Components	25,988	0.07
2,865	ASROCK	29,150	0.08
7,751	BenQ Materials	10,632	0.03
3,352	Chenbro Micom	9,450	0.02
2,107	Ennoconn	18,011	0.05
9,000	Flytech Technology	25,731	0.07
51,090	Getac Holdings	102,856	0.27
24,099	Gigabyte Technology	135,446	0.35
21,983	HannsTouch Solution	13,706	0.03
6,197	Hiyes International	24,303	0.06
8,479	Pan-International Industrial	12,075	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (2.52%) (2020: 1.77%) (continued)			
30,994	Primax Electronics	63,518	0.17
151,753	Qisda	167,018	0.44
6,165	Sunrex Technology	10,629	0.03
13,965	Systemex	42,803	0.11
9,000	Unitech Computer	12,117	0.03
		961,840	2.52
Consumer Durables & Apparels (0.23%) (2020: 0.29%)			
9,975	Makalot Industrial	89,053	0.23
Distribution & Wholesale (0.23%) (2020: 0.13%)			
2,400	Pan German Universal Motors	18,781	0.05
11,938	Wah Lee Industrial	46,169	0.12
15,053	Zero One Technology	23,939	0.06
		88,889	0.23
Diversified Financial Services (1.20%) (2020: 0.99%)			
6,000	Capital Futures	8,447	0.02
199,407	Capital Securities	122,165	0.32
67,600	China Bills Finance	42,026	0.11
7,795	Hotai Finance	25,977	0.07
181,151	IBF Financial Holdings	105,088	0.27
111,916	President Securities	95,667	0.25
9,656	Yulon Finance	61,076	0.16
		460,446	1.20
Electrical Components & Equipment (0.63%) (2020: 0.47%)			
21,943	AcBel Polytech	29,028	0.07
7,828	Fortune Electric	10,568	0.03
20,000	Hong TAI Electric Industrial	19,445	0.05
3,000	KS Terminals	9,943	0.03
7,811	Kung Long Batteries Industrial	39,102	0.10
15,810	Sunonwealth Electric Machine Industry	25,372	0.07
976	Ta Ya Electric Wire & Cable	880	0.00
112,241	Walsin Lihwa	107,507	0.28
		241,845	0.63
Electronics (5.89%) (2020: 5.13%)			
14,000	Alltek Technology	14,877	0.04
15,560	Chang Wah Electromaterials	21,877	0.06
29,515	Cheng Uei Precision Industry	42,192	0.11
12,977	Chroma ATE	93,809	0.25
54,254	Compeq Manufacturing	85,792	0.22
14,031	Darfon Electronics	25,712	0.07
19,963	FLEXium Interconnect	75,402	0.20
10,120	Global Brands Manufacture	14,119	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (5.89%) (2020: 5.13%) (continued)			
7,000	Gold Circuit Electronics	19,229	0.05
6,003	Heran	25,603	0.07
12,959	Holy Stone Enterprise	55,973	0.15
15,000	I-Sheng Electric Wire & Cable	23,259	0.06
11,379	ITEQ	58,402	0.15
1,357	Kinsus Interconnect Technology	11,428	0.03
5,138	Lelon Electronics	12,368	0.03
1,000	Lintes Technology	4,446	0.01
2,073	Lotes	57,019	0.15
2,045	Machvision	20,622	0.05
19,892	Nichidenbo	38,753	0.10
5,358	Pan Jit International	20,722	0.05
2,786	Polytronics Technology	12,587	0.03
21,200	Promate Electronic	32,068	0.08
3,000	Scientech	11,711	0.03
2,681	SDI	17,006	0.04
4,000	ShenMao Technology	11,725	0.03
1,292	Silicon Optronics	6,374	0.02
6,730	Sinbon Electronics	69,083	0.18
11,657	Stark Technology	30,673	0.08
33,105	Supreme Electronics	60,426	0.16
5,000	Symtek Automation Asia	20,873	0.05
161,434	Synnex Technology International	386,270	1.01
6,640	TA-I Technology	15,696	0.04
14,806	Taiflex Scientific	25,420	0.07
35,039	Taiwan PCB Techvest	61,486	0.16
11,098	Taiwan Surface Mounting Technology	49,539	0.13
11,549	Test Research	24,420	0.06
3,277	Thinking Electronic Industrial	18,655	0.05
17,195	Topco Scientific	98,197	0.26
37,135	Tripod Technology	167,105	0.44
12,221	TXC	46,601	0.12
400	VIA Labs	7,243	0.02
29,177	Weikeng Industrial	33,694	0.09
112,754	WPG Holdings	214,366	0.56
21,501	WT Microelectronics	57,119	0.15
23,000	Zenitron	28,930	0.08
13,000	Zippy Technology	21,262	0.06
		2,250,133	5.89
Energy – Alternate Sources (0.00%) (2020: 0.03%)			
Engineering & Construction (1.21%) (2020: 0.89%)			
43,822	BES Engineering	14,350	0.04
24,316	Chung-Hsin Electric & Machinery Manufacturing	39,770	0.10
35,000	Continental Holdings	31,816	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.21%) (2020: 0.89%) (continued)			
38,438	CTCI	51,682	0.14
41,479	DA CIN Construction	49,100	0.13
8,000	L&K Engineering	9,412	0.02
3,091	Marketch International	20,333	0.05
35,449	Taiwan Cogeneration	48,560	0.13
30,024	United Integrated Services	196,962	0.52
		461,985	1.21
Entertainment (0.03%) (2020: 0.00%)			
5,000	Holiday Entertainment	10,916	0.03
Environmental Control (0.22%) (2020: 0.24%)			
7,170	Cleanaway	60,512	0.16
3,092	Sunny Friend Environmental Technology	22,296	0.06
		82,808	0.22
Food (0.69%) (2020: 0.75%)			
18,918	Charoen Pokphand Enterprise	55,112	0.14
4,061	Lian HWA Food	10,172	0.03
35,120	Lien Hwa Industrial Holdings	78,575	0.21
9,486	Namchow Holdings	17,212	0.05
24,629	Standard Foods	47,091	0.12
17,395	Taisun Enterprise	17,164	0.04
3,000	Ttet Union	17,186	0.05
9,254	Wei Chuan Foods	7,442	0.02
2,517	Wowprime	12,282	0.03
		262,236	0.69
Forest Products & Paper (0.05%) (2020: 0.31%)			
23,387	Longchen Paper & Packaging	20,625	0.05
Full Line Insurance (0.15%) (2020: 0.07%)			
12,000	Central Reinsurance	12,860	0.03
21,119	Mercuries & Associates Holding	17,289	0.05
16,000	Shinkong Insurance	27,470	0.07
		57,619	0.15
Healthcare Products (0.13%) (2020: 0.09%)			
7,000	Gamma Optical	19,406	0.05
6,158	Nan Liu Enterprise	25,151	0.07
381	Pegavision	5,880	0.01
		50,437	0.13
Home Builders (0.04%) (2020: 0.05%)			
43,029	Radium Life Tech	16,874	0.04
Home Furnishings (0.94%) (2020: 1.00%)			
86,851	Chicony Electronics	258,353	0.68

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Home Furnishings (0.94%) (2020: 1.00%) (continued)			
53,528	Sampo	57,848	0.15
6,000	Tsann Kuen Enterprise	8,360	0.02
6,395	Zeng Hsing Industrial	33,747	0.09
		358,308	0.94
Internet (0.05%) (2020: 0.06%)			
930	King Slide Works	17,378	0.05
Iron & Steel (0.58%) (2020: 0.46%)			
5,165	Century Iron & Steel Industrial	20,628	0.05
10,376	China Metal Products	12,395	0.03
15,000	Chun Yuan Steel Industry	13,229	0.03
13,000	Chung Hung Steel	19,335	0.05
30,401	Feng Hsin Steel	91,751	0.24
2,000	Sheng Yu Steel	2,393	0.01
26,032	Tung Ho Steel Enterprise	63,135	0.17
		222,866	0.58
Leisure Time (0.40%) (2020: 0.41%)			
4,846	Fusheng Precision	33,980	0.09
2,496	Johnson Health Tech	5,079	0.01
6,895	Merida Industry	81,617	0.22
1,572	Power Wind Health Industry	7,699	0.02
11,478	Rexon Industrial	23,440	0.06
		151,815	0.40
Lodging (0.05%) (2020: 0.06%)			
3,194	Formosa International Hotels	17,432	0.05
Machinery — Diversified (0.18%) (2020: 0.35%)			
13,000	C Sun Manufacturing	24,481	0.06
15,000	Rechi Precision	10,355	0.03
9,486	Syncmold Enterprise	24,069	0.06
3,000	Ta Liang Technology	11,494	0.03
		70,399	0.18
Mining (0.09%) (2020: 0.00%)			
4,000	First Copper Technology	6,376	0.02
5,600	Thye Ming Industrial	7,732	0.02
37,000	Ton Yi Industrial	19,458	0.05
		33,566	0.09
Miscellaneous Manufacturers (0.72%) (2020: 0.59%)			
4,504	Asia Optical	15,286	0.04
16,259	Elite Material	163,372	0.43
3,211	Genius Electronic Optical	61,395	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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%) (2020: 0.59%) (continued)		
3,284	Topkey	17,805	0.05
31,000	Yem Chio	17,311	0.04
		275,169	0.72
	Office & Business Equipment (0.07%) (2020: 0.00%)		
17,000	Taiwan FU Hsing Industrial	25,500	0.07
	Other Finance (0.05%) (2020: 0.07%)		
29,346	Cathay Real Estate Development	20,418	0.05
	Other Industrial (0.30%) (2020: 0.00%)		
4,000	Chun YU Works & Co	4,482	0.01
6,000	Froch Enterprise	6,430	0.02
8,299	Hsin Kuang Steel	17,458	0.05
10,000	Mayer Steel Pipe	11,440	0.03
14,322	Shin Zu Shing	50,005	0.13
20,305	YC INOX	23,705	0.06
		113,520	0.30
	Packaging & Containers (0.22%) (2020: 0.22%)		
64,516	Cheng Loong	82,315	0.22
	Pharmaceuticals (0.18%) (2020: 0.19%)		
4,000	Adimmune	6,455	0.02
20,988	China Chemical & Pharmaceutical	17,182	0.04
7,700	ScinoPharm Taiwan	6,860	0.02
6,700	Standard Chemical & Pharmaceutical	10,438	0.03
17,000	YungShin Global Holding	26,391	0.07
		67,326	0.18
	Real Estate (1.49%) (2020: 1.52%)		
10,000	Advancetek Enterprise	8,313	0.02
18,987	Chong Hong Construction	50,098	0.13
26,093	Farglory Land Development	58,284	0.15
88,000	Highwealth Construction	147,107	0.38
22,649	Huaku Development	74,823	0.20
21,615	Huang Hsiang Construction	29,258	0.08
12,000	Hung Ching Development & Construction	13,532	0.04
18,600	Hung Sheng Construction	16,135	0.04
38,528	Kindom Development	52,569	0.14
62,864	Prince Housing & Development	30,447	0.08
2,000	Ruentex Engineering & Construction	8,855	0.02
26,000	Sinyi Realty	32,938	0.09
31,584	ZongTai Real Estate Development	46,405	0.12
		568,764	1.49

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.19%) (2020: 0.47%)		
13,835	Chicony Power Technology	39,054	0.10
44,383	Far Eastern Department Stores	34,410	0.09
		73,464	0.19
	Semiconductors (4.44%) (2020: 3.30%)		
1,000	AP Memory Technology	18,036	0.05
29,901	ChipMOS Technologies	52,524	0.14
20,000	Edom Technology	23,566	0.06
21,990	Elan Microelectronics	135,118	0.35
3,860	Elite Advanced Laser	7,924	0.02
8,721	Elite Semiconductor Microelectronics Technology	52,010	0.14
25,574	Everlight Electronics	48,713	0.13
2,000	Faraday Technology	17,277	0.04
3,000	Fitipower Integrated Technology	30,578	0.08
18,485	Formosa Advanced Technologies	26,124	0.07
1,708	Formosa Sumco Technology	17,903	0.05
3,227	Foxsemicon Integrated Technology	29,742	0.08
4,000	Generalplus Technology	9,788	0.03
3,970	Global Mixed Mode Technology	38,097	0.10
1,051	Global Unichip	22,261	0.06
24,803	Greatek Electronics	70,015	0.18
14,825	Holtek Semiconductor	60,282	0.16
10,503	ITE Technology	41,189	0.11
1,563	Jentech Precision Industrial	23,049	0.06
73,641	King Yuan Electronics	119,244	0.31
77,604	Macronix International	118,368	0.31
10,972	Mirle Automation	17,350	0.05
1,275	Nuvoton Technology	6,498	0.02
35,000	OptoTech	89,945	0.24
70,869	Powertech Technology	250,258	0.65
1,300	RichWave Technology	12,828	0.03
27,905	Sigurd Microelectronics	59,306	0.15
4,629	Sitronix Technology	53,540	0.14
12,939	Sonix Technology	43,025	0.11
4,750	Taiwan Mask	18,542	0.05
4,603	Tong Hsing Electronic Industries	49,495	0.13
12,031	Transcend Information	31,788	0.08
12,000	Tyntek	12,296	0.03
6,000	Via Technologies	18,629	0.05
4,346	Visual Photonics Epitaxy	22,620	0.06
6,000	Weltrend Semiconductor	20,949	0.05
1,685	WinWay Technology	26,401	0.07
		1,695,278	4.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.02%) (2020: 0.00%)		
2,000	Cyberlink	6,434	0.02
	Storage & Warehousing (0.02%) (2020: 0.06%)		
5,558	Eastern Media International	6,639	0.02
	Technology Hardware & Equipment (0.00%) (2020: 0.05%)		
	Telecommunications (0.49%) (2020: 0.35%)		
15,574	Arcadyan Technology	71,771	0.19
2,700	Caswell	9,671	0.02
26,680	D-Link	18,322	0.05
17,000	Gemtek Technology	19,847	0.05
11,026	Sercomm	30,169	0.08
13,149	Wistron NeWeb	37,070	0.10
		186,850	0.49
	Textile (0.15%) (2020: 0.10%)		
23,000	Tainan Spinning	21,240	0.06
11,964	Taiwan Paiho	35,330	0.09
		56,570	0.15
	Transportation (0.24%) (2020: 0.68%)		
2,000	Chinese Maritime Transport	4,221	0.01
6,939	Evergreen International Storage & Transport	7,348	0.02
3,995	Farglory F T Z Investment Holding	9,747	0.03
10,000	Kerry TJ Logistics	16,247	0.04
5,000	Sincere Navigation	5,277	0.02
4,000	T3EX Global Holdings	19,735	0.05
5,902	Taiwan Navigation	7,925	0.02
9,398	U-Ming Marine Transport	20,517	0.05
		91,017	0.24
	Trucking & Leasing (0.00%) (2020: 0.15%)		
		10,637,649	27.85
	Thailand (7.36%) (2020: 8.14%)		
	Advertising (0.03%) (2020: 0.04%)		
43,400	Plan B Media	9,939	0.03
	Auto Manufacturers (0.00%) (2020: 0.02%)		
	Auto Parts & Equipment (0.05%) (2020: 0.00%)		
28,600	Somboon Advance Technology NVDR	18,664	0.05
	Banks (0.56%) (2020: 0.47%)		
58,200	Kiatnakin Phatra Bank NVDR	104,100	0.27
97,312	Thanachart Capital NVDR	109,969	0.29
		214,069	0.56
	Beverages (0.09%) (2020: 0.07%)		
11,100	Haad Thip	11,796	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Beverages (0.09%) (2020: 0.07%) (continued)			
57,305	Ichitan Group	17,155	0.04
9,200	Sappe	7,229	0.02
		36,180	0.09
Building & Construction Materials (0.35%) (2020: 0.51%)			
607,757	Dynasty Ceramic	51,670	0.13
13,527	Siam City Cement NVDR	63,373	0.17
299,547	TPI Polene	15,423	0.04
14,900	Vanachai Group NVDR	3,479	0.01
		133,945	0.35
Chemicals (0.42%) (2020: 0.21%)			
932,100	IRPC NVDR	107,148	0.28
59,295	Siamgas & Petrochemicals NVDR	21,833	0.06
17,300	TOA Paint Thailand	16,572	0.04
12,689	Vinythai	14,624	0.04
		160,177	0.42
Commercial Services (0.13%) (2020: 0.08%)			
34,300	Forth Smart Service	12,322	0.03
17,918	JMT Network Services NVDR	36,742	0.10
		49,064	0.13
Consumer Durables & Apparels (0.03%) (2020: 0.09%)			
40,640	MC Group	11,010	0.03
Diversified Financial Services (0.99%) (2020: 1.24%)			
279,800	Asia Plus Group Holdings	28,981	0.08
111,300	KGI Securities Thailand NVDR	20,991	0.05
197,900	Ratchthani Leasing	25,948	0.07
14,300	Saksiam Leasing	4,324	0.01
37,555	Srisawad	69,421	0.18
7,885	Srisawad Finance	6,904	0.02
77,257	Tisco Financial Group	222,023	0.58
		378,592	0.99
Electronics (0.36%) (2020: 0.29%)			
22,707	Hana Microelectronics NVDR	60,158	0.16
21,809	KCE Electronics NVDR	57,452	0.15
31,200	SVI	7,379	0.02
9,800	Synnex Thailand	10,708	0.03
		135,697	0.36
Energy – Alternate Sources (0.12%) (2020: 0.35%)			
21,610	Absolute Clean Energy	2,264	0.00
53,499	BCPG	19,218	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.12%) (2020: 0.35%) (continued)		
28,544	CK Power	4,273	0.01
39,030	SPCG NVDR	21,498	0.06
		47,253	0.12
	Engineering & Construction (0.05%) (2020: 0.06%)		
7,800	CH Karnchang NVDR	5,347	0.01
31,031	Sino-Thai Engineering & Construction NVDR	13,655	0.04
		19,002	0.05
	Food (0.53%) (2020: 0.61%)		
18,300	Asian Sea	9,806	0.03
25,000	Exotic Food	14,893	0.04
23,298	GFPT	8,927	0.02
8,534	R&B Food Supply	5,748	0.02
169,258	Thai Union Group	98,803	0.26
50,246	Thai Vegetable Oil NVDR	46,629	0.12
110,673	Thaifoods Group	16,102	0.04
		200,908	0.53
	Forest Products & Paper (0.04%) (2020: 0.00%)		
29,500	United Paper	16,072	0.04
	Full Line Insurance (0.14%) (2020: 0.09%)		
4,600	Bangkok Insurance	36,905	0.10
6,013	TQM	17,460	0.04
		54,365	0.14
	Healthcare Services (0.23%) (2020: 0.15%)		
57,934	Bangkok Chain Hospital	34,859	0.09
250,922	Chularat Hospital	27,492	0.07
9,900	Rajthanee Hospital	9,706	0.03
192,500	Vibhavadi Medical Center NVDR	15,214	0.04
		87,271	0.23
	Home Builders (0.33%) (2020: 0.74%)		
229,166	Noble Development	42,191	0.11
642,369	Quality Houses	43,459	0.11
401,800	WHA	42,339	0.11
		127,989	0.33
	Iron & Steel (0.13%) (2020: 0.06%)		
51,893	MCS Steel	22,991	0.06
84,700	TMT Steel	26,116	0.07
		49,107	0.13
	Leisure Time (0.04%) (2020: 0.00%)		
24,700	Asiasoft	16,711	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.02%) (2020: 0.00%)		
12,700	Workpoint Entertainment	8,554	0.02
	Miscellaneous Manufacturers (0.51%) (2020: 0.13%)		
60,102	Eastern Polymer Group	20,151	0.05
64,800	Northeast Rubber	13,579	0.04
172,444	Sri Trang Agro-Industry	160,029	0.42
		193,759	0.51
	Oil & Gas (0.07%) (2020: 0.00%)		
33,100	Bangchak NVDR	25,019	0.07
	Other Finance (0.14%) (2020: 0.39%)		
82,930	Bangkok Commercial Asset Management	53,872	0.14
	Packaging & Containers (0.09%) (2020: 0.11%)		
10,700	AJ Plast	5,541	0.02
16,254	BG Container Glass	5,158	0.01
32,083	Polyplex Thailand	22,858	0.06
		33,557	0.09
	Pharmaceuticals (0.10%) (2020: 0.07%)		
25,500	Mega Lifesciences	38,550	0.10
	Real Estate (0.56%) (2020: 0.83%)		
17,628	Amata	11,082	0.03
115,600	LPN Development NVDR	16,957	0.04
112,404	Origin Property	38,023	0.10
86,578	Prukha Holding NVDR	33,693	0.09
369,700	Sansiri NVDR	13,613	0.04
284,100	SC Asset	28,576	0.07
106,969	Supalai	72,689	0.19
		214,633	0.56
	Retail (0.24%) (2020: 0.43%)		
14,429	Com7	35,311	0.09
7,200	Index Livingmall	4,009	0.01
12,300	Jay Mart	21,172	0.06
4,969	MK Restaurants Group	7,735	0.02
48,928	PTG Energy	22,117	0.06
		90,344	0.24
	Semiconductors (0.00%) (2020: 0.10%)		
	Transportation (0.35%) (2020: 0.09%)		
15,408	JWD Infologistics	10,147	0.02
38,000	Kerry Express Thailand	34,411	0.09
55,200	Precious Shipping	27,431	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.35%) (2020: 0.09%) (continued)			
78,500	Prima Marine	14,217	0.04
33,300	Regional Container Lines	49,095	0.13
		135,301	0.35
Utilities — Electric (0.44%) (2020: 0.56%)			
512,000	Gunkul Engineering	85,832	0.22
34,200	Rojana Industrial Park	6,808	0.02
477,934	TPI Polene Power	59,518	0.16
131,600	WHA Utilities and Power	16,073	0.04
		168,231	0.44
Water (0.22%) (2020: 0.35%)			
41,000	Eastern Water Resources Development and Management	11,415	0.03
214,745	TTW NVDR	73,285	0.19
		84,700	0.22
		2,812,535	7.36
Turkey (2.32%) (2020: 1.97%)			
Auto Manufacturers (0.37%) (2020: 0.49%)			
735	Otokar Otomotiv Ve Savunma Sanayi	19,648	0.05
21,250	Tofas Turk Otomobil Fabrikasi	121,134	0.32
		140,782	0.37
Auto Parts & Equipment (0.08%) (2020: 0.07%)			
2,949	Brisa Bridgestone Sabanci Sanayi ve Ticaret	6,462	0.01
119	EGE Endustri VE Ticaret	15,753	0.04
10,054	Goodyear Lastikleri	7,011	0.02
568	Jantsa Jant Sanayi Ve Ticaret	2,780	0.01
		32,006	0.08
Banks (0.10%) (2020: 0.00%)			
54,260	Turkiye Sinai Kalkinma Bankasi	5,884	0.02
125,691	Yapi ve Kredi Bankasi	31,991	0.08
		37,875	0.10
Beverages (0.10%) (2020: 0.00%)			
5,613	Coca-Cola Icecek	37,428	0.10
Building & Construction Materials (0.06%) (2020: 0.00%)			
3,090	Akcansa Cimento	4,186	0.01
5,326	Nuh Cimento Sanayi	20,374	0.05
		24,560	0.06
Chemicals (0.13%) (2020: 0.22%)			
17,300	Aksa Akrilik Kimya Sanayii	44,658	0.12
4,068	Alkim Alkali Kimya	5,168	0.01
		49,826	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.08%) (2020: 0.13%)		
18,225	Is Yatirim Menkul Degerler	32,032	0.08
	Electrical Components & Equipment (0.04%) (2020: 0.00%)		
9,772	Sarkuysan Elektrolitik Bakir Sanayi ve Ticaret	14,570	0.04
	Engineering & Construction (0.03%) (2020: 0.26%)		
4,819	Alarko Holding	4,499	0.01
5,567	Tekfen Holding	8,485	0.02
		12,984	0.03
	Food (0.05%) (2020: 0.00%)		
14,174	Ulker Biskuvi Sanayi	18,604	0.05
	Full Line Insurance (0.16%) (2020: 0.27%)		
30,839	Aksigorta	24,616	0.06
19,014	Anadolu Anonim Turk Sigorta Sirketi	9,407	0.03
11,265	Anadolu Hayat Emeklilik	10,180	0.03
39,084	Turkiye Sigorta	14,833	0.04
		59,036	0.16
	Home Furnishings (0.54%) (2020: 0.01%)		
34,305	Arcelik	125,030	0.33
65,835	Vestel Beyaz Esva Sanayi ve Ticaret	39,065	0.10
21,854	Vestel Elektronik Sanayi ve Ticaret	41,207	0.11
		205,302	0.54
	Machinery — Diversified (0.12%) (2020: 0.06%)		
2,730	Turk Traktor ve Ziraat Makineleri	46,049	0.12
	Oil & Gas (0.02%) (2020: 0.00%)		
5,250	Aygaz	8,871	0.02
	Other Consumer, Cyclical (0.21%) (2020: 0.08%)		
80,340	Turkiye Sise ve Cam Fabrikalari	80,946	0.21
	Packaging & Containers (0.01%) (2020: 0.00%)		
473	Kartonsan Karton Sanayi ve Ticaret	1,897	0.01
	Pharmaceuticals (0.01%) (2020: 0.03%)		
4,954	Selcuk Ecza Deposu Ticaret ve Sanayi	4,402	0.01
	Real Estate (0.02%) (2020: 0.04%)		
37,554	Emlak Konut Gayrimenkul Yatirim Ortakligi	6,052	0.02
	Retail (0.08%) (2020: 0.00%)		
8,954	Dogus Otomotiv Servis ve Ticaret	29,533	0.08
	Textile (0.00%) (2020: 0.02%)		
	Transportation (0.00%) (2020: 0.02%)		
	Utilities — Electric (0.11%) (2020: 0.27%)		
43,019	Enerjisa Enerji	41,724	0.11
		884,479	2.32

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	United Kingdom (0.00%) (2020: 0.07%)		
	Computers (0.00%) (2020: 0.07%)		
	United States (0.02%) (2020: 0.00%)		
	Home Furnishings (0.02%) (2020: 0.00%)		
5,000	Vesync	6,073	0.02
	Total Equities	<u>37,855,568</u>	<u>99.10</u>
	Rights (0.00%) (2020: 0.00%)		
	Republic of South Korea (0.00%) (2020: 0.00%)		
	Energy – Alternate Sources (0.00%) (2020: 0.00%)		
	Taiwan (0.00%) (2020: 0.00%)		
	Auto Parts & Equipment (0.00%) (2020: 0.00%)		
	Thailand (0.00%) (2020: 0.00%)		
	Advertising (0.00%) (2020: 0.00%)		
3,472	Plan B Media	275	0.00
	Total Rights	<u>275</u>	<u>0.00</u>
	Warrants (0.00%) (2020: 0.00%)		
	Thailand (0.00%) (2020: 0.00%)		
	Diversified Financial Services (0.00%) (2020: 0.00%)		
923	Thai NVDR	-	0.00
	Total Warrants	<u>-</u>	<u>0.00</u>
	Total Transferable Securities (99.10%) (2020: 98.04%)	<u>37,855,843</u>	<u>99.10</u>
	Total Investments (99.10%) (2020: 98.04%)	37,855,843	99.10
	Other Net Assets (0.90%) (2020: 1.96%)	345,412	0.90
	Net Assets (100.00%) (2020: 100.00%)	<u><u>38,201,255</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		99.04
	Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)		0.00
	Other assets		0.96
			<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 2021

WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.29%) (2020: 99.80%)		
	Equities (99.29%) (2020: 99.80%)		
	Japan (99.29%) (2020: 99.80%)		
	Advertising (0.26%) (2020: 0.31%)		
3,201	Dentsu Group	113,969	0.26
	Aerospace & Defense (0.08%) (2020: 0.00%)		
1,000	IHI	20,112	0.04
900	Kawasaki Heavy Industries	16,241	0.04
		36,353	0.08
	Agriculture (0.04%) (2020: 0.02%)		
674	Sakata Seed	19,227	0.04
	Auto Manufacturers (8.83%) (2020: 8.18%)		
4,400	Hino Motors	36,223	0.08
33,864	Honda Motor	949,856	2.15
14,469	Isuzu Motors	179,802	0.41
11,021	Subaru	196,867	0.45
5,661	Suzuki Motor	217,729	0.49
126,495	Toyota Motor	2,312,841	5.25
		3,893,318	8.83
	Auto Parts & Equipment (5.87%) (2020: 4.77%)		
1,800	Aisan Industry	11,973	0.03
6,412	Aisin	245,555	0.56
11,916	Bridgestone	512,112	1.16
1,835	Daikyonishikawa	9,322	0.02
8,018	Denso	663,484	1.50
1,243	Exedy	17,972	0.04
893	FCC	11,609	0.03
300	Furukawa Battery	3,684	0.01
932	Futaba Industrial	3,521	0.01
911	G-Tekt	11,305	0.03
730	H-One	4,285	0.01
3,403	JTEKT	29,699	0.07
809	Koito Manufacturing	42,784	0.10
600	KYB	16,803	0.04
1,084	Musashi Seimitsu Industry	18,027	0.04
4,713	NGK Insulators	79,563	0.18
4,781	NGK Spark Plug	83,161	0.19
3,940	NHK Spring	33,462	0.08
783	Nifco	24,546	0.06
3,379	Nisshinbo Holdings	25,675	0.06
3,056	NOK	33,226	0.07
1,186	Pacific Industrial	12,514	0.03
3,300	Press Kogyo	11,176	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (5.87%) (2020: 4.77%) (continued)			
500	Riken	11,176	0.02
700	Sanoh Industrial	5,751	0.01
1,910	Stanley Electric	47,752	0.11
12,194	Sumitomo Electric Industries	158,785	0.36
1,200	Sumitomo Riko	6,190	0.01
9,475	Sumitomo Rubber Industries	96,433	0.22
800	Tachi-S	8,781	0.02
1,900	Tokai Rika	25,541	0.06
774	Topre	8,005	0.02
2,388	Toyo Tire	37,203	0.08
2,388	Toyoda Gosei	51,885	0.12
4,700	Toyota Boshoku	92,078	0.21
618	TPR	7,653	0.02
2,344	TS Tech	28,782	0.06
4,898	Yokohama Rubber	78,390	0.18
391	Yokowo	10,050	0.02
600	Yorozu	5,591	0.01
		2,585,504	5.87
Banks (9.37%) (2020: 10.54%)			
2,997	AEON Financial Service	32,324	0.07
323,026	Mitsubishi UFJ Financial Group	1,752,932	3.98
73,332	Mizuho Financial Group	931,655	2.11
41,248	Sumitomo Mitsui Financial Group	1,412,365	3.21
		4,129,276	9.37
Beverages (1.50%) (2020: 1.81%)			
6,215	Asahi Group Holdings	241,465	0.55
17,439	Kirin Holdings	279,709	0.63
3,382	Suntory Beverage & Food	122,175	0.28
1,684	Takara Holdings	17,856	0.04
		661,205	1.50
Building & Construction Materials (2.12%) (2020: 2.30%)			
4,699	AGC	224,024	0.51
433	ASAHI YUKIZAI	6,494	0.01
915	Central Glass	16,940	0.04
600	Daiken	11,312	0.03
1,110	Daikin Industries	251,486	0.57
568	Fujimi	38,227	0.09
1,237	Fujitec	27,070	0.06
358	Krosaki Harima	13,726	0.03
4,658	LIXIL	123,979	0.28
391	Nihon Flush	3,640	0.01
814	Noritz	11,861	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (2.12%) (2020: 2.30%) (continued)			
665	Okabe	4,187	0.01
647	Optex Group	9,231	0.02
398	Rinnai	35,875	0.08
4,770	Sanwa Holdings	50,825	0.11
1,799	Taiheiyo Cement	35,510	0.08
1,537	TOTO	70,607	0.16
		934,994	2.12
Chemicals (5.98%) (2020: 6.85%)			
1,200	Aica Kogyo	34,649	0.08
634	Arakawa Chemical Industries	6,563	0.02
23,156	Asahi Kasei	217,373	0.49
1,522	Chugoku Marine Paints	12,556	0.03
286	Dainichiseika Color & Chemicals Manufacturing	5,819	0.01
1,983	Denka	64,748	0.15
2,182	DIC	54,875	0.12
281	Fuso Chemical	11,847	0.03
200	Ishihara Sangyo Kaisha	2,067	0.00
305	JCU	14,488	0.03
1,400	Kaneka	45,895	0.10
2,061	Kansai Paint	44,744	0.10
272	Kanto Denka Kogyo	2,676	0.01
450	KH Neochem	12,427	0.03
1,306	Kumiai Chemical Industry	8,971	0.02
448	Kureha	31,979	0.07
1,828	Lintec	41,829	0.10
300	MEC	10,434	0.02
22,382	Mitsubishi Chemical Holdings	165,598	0.38
3,844	Mitsubishi Gas Chemical	65,026	0.15
3,609	Mitsui Chemicals	96,842	0.22
1,814	Nihon Nohyaku	7,798	0.02
2,010	Nihon Parkerizing	19,637	0.04
600	Nippon Carbide Industries	6,899	0.02
276	Nippon Carbon	9,995	0.02
3,866	Nippon Kayaku	39,749	0.09
3,361	Nippon Sanso Holdings	73,346	0.17
591	Nippon Shokubai	27,303	0.06
886	Nippon Soda	25,467	0.06
1,413	Nissan Chemical	81,966	0.19
2,259	Nitto Denko	174,396	0.40
867	NOF	43,743	0.10
345	Osaka Soda	9,108	0.02
100	Sakai Chemical Industry	1,990	0.00
990	Sakata INX	8,546	0.02
431	Sanyo Chemical Industries	19,986	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (5.98%) (2020: 6.85%) (continued)			
470	Shikoku Chemicals	5,759	0.01
3,592	Shin-Etsu Chemical	621,359	1.41
2,300	Showa Denko	48,235	0.11
87	Stella Chemifa	1,998	0.00
625	Sumitomo Bakelite	31,642	0.07
32,121	Sumitomo Chemical	151,184	0.34
236	Sumitomo Seika Chemicals	6,425	0.01
505	T Hasegawa	11,858	0.03
300	Tayca	3,379	0.01
2,513	Tokai Carbon	26,362	0.06
1,635	Tokuyama	25,954	0.06
6,024	Tosoh	89,244	0.20
1,752	Toyo Ink SC Holdings	29,288	0.07
2,600	Ube Industries	45,111	0.10
3,066	Zeon	35,331	0.08
		2,634,464	5.98
Commercial Services (0.54%) (2020: 0.64%)			
300	CTI Engineering	6,508	0.01
336	Nissin	4,829	0.01
251	Outsourcing	3,378	0.01
1,600	Persol Holdings	46,407	0.11
2,945	Recruit Holdings	178,304	0.40
		239,426	0.54
Computers (1.12%) (2020: 1.55%)			
207	Ferrotec Holdings	7,613	0.02
1,111	Fujitsu	190,352	0.43
125	GMO GlobalSign Holdings	4,543	0.01
1,713	MCJ	16,110	0.04
2,510	NEC	115,741	0.26
6,968	NTT Data	149,217	0.34
300	Roland DG	9,743	0.02
		493,319	1.12
Consumer Durables & Apparels (0.12%) (2020: 0.13%)			
1,451	Asics	32,131	0.07
3,113	Onward Holdings	8,083	0.02
724	Wacoal Holdings	13,423	0.03
		53,637	0.12
Cosmetics & Personal Care (1.24%) (2020: 1.91%)			
6,022	Kao	314,762	0.71
2,004	Pigeon	38,251	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Cosmetics & Personal Care (1.24%) (2020: 1.91%) (continued)			
1,196	Shiseido	66,616	0.15
2,934	Unicharm	127,368	0.29
		546,997	1.24
Distribution & Wholesale (7.81%) (2020: 7.74%)			
587	Ai Holdings	9,807	0.02
341	Alconix	3,971	0.01
500	Chori	7,933	0.02
641	Hakuto	14,740	0.03
2,281	Inabata & Co	33,218	0.08
402	Innotech	5,247	0.01
39,006	ITOCHU	1,191,638	2.71
1,706	Kokusai Pulp & Paper	4,844	0.01
40,922	Marubeni	397,831	0.90
31,873	Mitsubishi	1,010,813	2.29
950	Sanyo Trading	8,580	0.02
4,420	Sojitz	66,326	0.15
31,236	Sumitomo	461,264	1.05
4,890	Toyota Tsusho	225,062	0.51
		3,441,274	7.81
Diversified Financial Services (0.93%) (2020: 1.72%)			
14,227	Acom	40,894	0.09
38,017	Mitsubishi HC Capital	187,849	0.43
2,400	Monex Group	14,610	0.03
5,648	SBI Holdings	153,762	0.35
4,500	Sparx Group	11,684	0.03
		408,799	0.93
Electrical Components & Equipment (0.38%) (2020: 0.44%)			
4,166	Casio Computer	53,506	0.12
994	Furukawa Electric	20,043	0.05
1,254	GS Yuasa	27,856	0.06
1,316	Kyosan Electric Manufacturing	5,291	0.01
364	Mabuchi Motor	12,012	0.03
2,190	Nissin Electric	29,972	0.07
631	Sinfonia Technology	7,189	0.02
800	Suncall	4,293	0.01
1,456	Tatsuta Electric Wire and Cable	6,044	0.01
		166,206	0.38
Electronics (4.74%) (2020: 4.83%)			
300	A&D	3,290	0.01
600	Alps Logistics	5,830	0.01
1,634	Anritsu	25,215	0.06
264	Cosel	1,958	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (4.74%) (2020: 4.83%) (continued)		
1,364	Dexerials	49,216	0.11
330	ESPEC	6,396	0.01
665	Fujitsu General	15,771	0.04
1,100	Furuno Electric	11,568	0.03
100	Furuya Metal	10,482	0.02
100	Hioki EE	7,625	0.02
362	Hirose Electric	60,797	0.14
370	Horiba	21,720	0.05
1,700	Hoya	252,590	0.57
481	Ibiden	28,571	0.06
372	Idec	9,003	0.02
100	I-PEX	1,699	0.00
235	Iriso Electronics	8,847	0.02
777	Japan Aviation Electronics Industry	13,434	0.03
146	Jeol	11,652	0.03
575	Kaga Electronics	16,328	0.04
600	Koa	8,404	0.02
1,170	Macnica Fuji Electronics Holdings	27,961	0.06
27	Maruwa	3,822	0.01
173	Meiko Electronics	7,151	0.02
2,398	Minebea Mitsumi	67,991	0.15
8,275	Murata Manufacturing	658,019	1.49
1,100	Nichicon	12,065	0.03
1,679	Nidec	197,126	0.45
361	Nippon Ceramic	8,828	0.02
1,879	Nippon Electric Glass	48,119	0.11
496	Nissha	7,193	0.02
400	Noritsu Koki	9,424	0.02
700	Osaki Electric	2,845	0.01
385	Restar Holdings	6,740	0.01
169	Riken Keiki	8,615	0.02
359	Sanshin Electronics	4,601	0.01
198	Sanyo Denki	10,368	0.02
372	SCREEN Holdings	39,960	0.09
70	Shibaura Mechatronics	5,866	0.01
1,870	Shimadzu	78,840	0.18
562	Siix	6,911	0.02
780	Sodick	5,547	0.01
931	Star Micronics	12,523	0.03
516	Taiyo Holdings	15,594	0.04
1,085	Taiyo Yuden	62,374	0.14
3,272	TDK	127,578	0.29
299	Tokyo Electron Device	17,059	0.04
2,100	Wacom	16,704	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.74%) (2020: 4.83%) (continued)			
605	Yamaichi Electronics	12,220	0.03
2,081	Yokogawa Electric	37,480	0.08
		2,089,920	4.74
Engineering & Construction (0.43%) (2020: 0.86%)			
12,221	Kajima	140,193	0.32
164	Nippon Koei	4,543	0.01
4,653	Penta-Ocean Construction	26,264	0.06
655	Taikisha	17,804	0.04
		188,804	0.43
Entertainment (0.17%) (2020: 0.20%)			
3,700	Sega Sammy Holdings	58,060	0.13
151	Toei Animation	15,014	0.04
		73,074	0.17
Environmental Control (0.20%) (2020: 0.24%)			
1,856	Asahi Holdings	33,041	0.08
1,324	Hitachi Zosen	9,175	0.02
764	Kurita Water Industries	36,225	0.08
200	Nomura Micro Science	9,691	0.02
		88,132	0.20
Food (1.26%) (2020: 1.10%)			
6,873	Ajinomoto	208,718	0.47
248	Ariake Japan	13,439	0.03
976	Fuji Oil Holdings	19,663	0.04
620	Kagome	16,109	0.04
300	Kameda Seika	11,137	0.03
642	Kikkoman	53,911	0.12
2,542	Nippon Suisan Kaisha	11,986	0.03
3,500	Nisshin Seifun Group	50,393	0.11
735	Nissin Foods Holdings	53,551	0.12
800	Riken Vitamin	11,838	0.03
1,175	Toyo Suisan Kaisha	49,743	0.11
1,056	Yakult Honsha	55,021	0.13
		555,509	1.26
Forest Products & Paper (0.35%) (2020: 0.31%)			
3,138	Hokuetsu	19,593	0.05
14,799	Oji Holdings	71,582	0.16
3,194	Sumitomo Forestry	61,742	0.14
		152,917	0.35
Full Line Insurance (4.82%) (2020: 3.21%)			
16,612	Dai-ichi Life Holdings	335,471	0.76

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Full Line Insurance (4.82%) (2020: 3.21%) (continued)			
15,000	MS&AD Insurance Group Holdings	462,290	1.05
12,867	Sompo Holdings	542,927	1.23
14,113	Tokio Marine Holdings	783,382	1.78
		2,124,070	4.82
Hand & Machine Tools (1.03%) (2020: 0.96%)			
5,645	Amada	55,835	0.13
538	Disco	164,220	0.37
800	DMG Mori	13,735	0.03
1,596	Fuji Electric	87,038	0.20
1,852	Makita	78,532	0.18
653	Meidensha	15,537	0.04
120	Noritake	5,231	0.01
300	NS Tool	4,108	0.01
664	OSG	10,298	0.02
318	Union Tool	10,991	0.02
926	YAMABIKO	10,019	0.02
		455,544	1.03
Healthcare Products (0.82%) (2020: 0.92%)			
808	Mani	11,192	0.03
1,003	Nakanishi	18,448	0.04
625	Nihon Kohden	17,124	0.04
2,907	Nipro	27,491	0.06
3,700	Olympus	85,130	0.19
635	Sysmex	85,747	0.19
2,584	Terumo	109,055	0.25
600	Topcon	8,644	0.02
		362,831	0.82
Healthcare Services (0.00%) (2020: 0.02%)			
Home Builders (0.27%) (2020: 0.27%)			
7,156	Sekisui Chemical	119,438	0.27
Home Furnishings (1.93%) (2020: 2.11%)			
513	Canon Electronics	7,065	0.02
535	Eizo	18,746	0.04
703	Elematec	6,593	0.02
479	Hoshizaki	35,981	0.08
3,100	JVCKenwood	4,738	0.01
100	Maxell	1,188	0.00
23,670	Panasonic	260,020	0.59
7,762	Sharp	89,042	0.20
3,308	Sony	415,816	0.94

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (1.93%) (2020: 2.11%) (continued)		
490	Toa	3,438	0.01
665	Zojirushi	8,327	0.02
		850,954	1.93
	Household Products (0.03%) (2020: 0.04%)		
301	Pilot	11,501	0.03
	Internet (0.31%) (2020: 0.58%)		
300	Aucnet	4,366	0.01
606	M3	30,485	0.07
1,820	Trend Micro	100,993	0.23
		135,844	0.31
	Iron & Steel (1.38%) (2020: 0.21%)		
807	Daido Metal	4,247	0.01
576	Daido Steel	20,858	0.05
593	Japan Steel Works	19,877	0.04
13,800	JFE Holdings	175,803	0.40
5,900	Kobe Steel	29,563	0.07
772	Kyoei Steel	9,486	0.02
17,200	Nippon Steel	280,580	0.64
992	Nippon Steel Trading	43,245	0.10
540	Nippon Yakin Kogyo	10,631	0.02
800	Sanyo Special Steel	14,137	0.03
		608,427	1.38
	Leisure Time (1.08%) (2020: 0.70%)		
252	GLOBERIDE	6,915	0.01
195	Mizuno	3,800	0.01
800	Roland	27,302	0.06
451	Sansei Technologies	3,047	0.01
488	Shimano	129,930	0.29
1,056	Yamaha	51,995	0.12
10,646	Yamaha Motor	255,068	0.58
		478,057	1.08
	Machinery — Diversified (4.15%) (2020: 3.44%)		
599	Aida Engineering	5,561	0.01
500	Anest Iwata	3,860	0.01
616	CKD	12,501	0.03
649	Daifuku	52,977	0.12
529	Daihen	21,935	0.05
2,010	Eagle Industry	19,270	0.04
1,600	Ebara	88,785	0.20
2,136	FANUC	452,222	1.03
100	Hirata	5,549	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (4.15%) (2020: 3.44%) (continued)			
321	Hokuetsu Industries	2,807	0.01
264	Iwaki	2,389	0.01
491	Juki	3,616	0.01
409	Keyence	256,719	0.58
11,256	Kubota	249,596	0.57
200	Makino Milling Machine	7,138	0.02
473	Mitsubishi Logisnext	4,354	0.01
601	Miura	20,667	0.05
1,365	Nabtesco	40,361	0.09
700	Nippon Thompson	4,140	0.01
196	Nissei ASB Machine	5,396	0.01
413	Nissei Plastic Industrial	3,751	0.01
448	Obara Group	13,461	0.03
198	OKUMA	8,803	0.02
909	Omron	90,462	0.20
718	Optorun	14,815	0.03
102	Organo	7,662	0.02
676	Shibaura Machine	22,073	0.05
328	Shibuya	8,517	0.02
356	SMC	239,868	0.54
2,253	Sumitomo Heavy Industries	54,567	0.12
361	Teikoku Electric Manufacturing	4,637	0.01
477	Torishima Pump Manufacturing	3,964	0.01
677	Tsubakimoto Chain	18,578	0.04
566	Tsugami	8,636	0.02
600	Tsurumi Manufacturing	8,628	0.02
1,138	Yaskawa Electric	55,736	0.13
600	Yushin Precision Equipment	3,918	0.01
		1,827,919	4.15
Machinery, Construction & Mining (3.13%) (2020: 3.39%)			
385	Denyo	6,178	0.01
9,254	Hitachi	500,651	1.14
11,337	Komatsu	265,175	0.60
31,205	Mitsubishi Electric	395,228	0.90
7,916	Mitsubishi Heavy Industries	182,785	0.42
600	Modec	7,175	0.02
600	Tadano	5,773	0.01
620	Takeuchi Manufacturing	14,693	0.03
		1,377,658	3.13
Mining (0.86%) (2020: 0.48%)			
685	Daiki Aluminium Industry	9,500	0.02
650	Dowa Holdings	27,291	0.06
949	Furukawa	10,466	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Mining (0.86%) (2020: 0.48%) (continued)			
2,566	Mitsubishi Materials	44,009	0.10
823	Mitsui Mining & Smelting	22,406	0.05
6,900	Nippon Coke & Engineering	7,909	0.02
200	Nittetsu Mining	11,445	0.03
6,340	Sumitomo Metal Mining	239,495	0.54
584	Toho Titanium	4,793	0.01
		377,314	0.86
Miscellaneous Manufacturers (0.71%) (2020: 0.53%)			
1,100	Amano	25,285	0.06
1,900	Bando Chemical Industries	14,734	0.03
600	FuKoKu	5,299	0.01
583	JSP	8,277	0.02
1,752	JSR	66,562	0.15
429	Kito	7,399	0.02
421	Kurabo Industries	7,155	0.02
507	Mitsuboshi Belting	9,492	0.02
4,700	Nikon	50,610	0.12
437	Nippon Pillar Packing	14,117	0.03
468	Nitta	11,977	0.03
349	Okamoto Industries	12,805	0.03
1,774	Riken Technos	8,011	0.02
1,300	Sekisui Kasei	5,419	0.01
268	Shoei	10,543	0.02
451	Tamron	11,181	0.03
300	Toyo Tanso	8,337	0.02
1,797	Toyobo	19,600	0.04
641	Valqua	15,096	0.03
		311,899	0.71
Oil & Gas (2.23%) (2020: 1.83%)			
133,700	ENEOS Holdings	499,597	1.13
9,425	Idemitsu Kosan	240,382	0.55
27,723	Inpex	241,227	0.55
		981,206	2.23
Other Industrial (0.43%) (2020: 0.00%)			
100	Daiichi Jitsugyo	4,298	0.01
444	Hanwa	12,569	0.03
590	Kitz	3,648	0.01
1,900	Maruichi Steel Tube	42,024	0.10
1,287	MISUMI Group	52,752	0.12
200	Mitsui High-Tec	19,574	0.04
249	Nachi-Fujikoshi	8,909	0.02
600	Neturen	3,038	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Other Industrial (0.43%) (2020: 0.00%) (continued)			
720	Oiles	10,560	0.02
300	Shinsho	9,040	0.02
200	Taiho Kogyo	1,410	0.00
1,100	Tocalo	14,090	0.03
600	Tsubaki Nakashima	7,654	0.02
		189,566	0.43
Packaging & Containers (0.17%) (2020: 0.09%)			
384	Fuji Seal International	7,063	0.02
147	Fujimori Kogyo	5,246	0.01
5,307	Toyo Seikan Group Holdings	63,276	0.14
		75,585	0.17
Pharmaceuticals (7.12%) (2020: 11.01%)			
25,359	Astellas Pharma	411,914	0.94
13,723	Chugai Pharmaceutical	445,099	1.01
3,781	Kyowa Kirin	102,935	0.23
500	Nippon Shinyaku	34,779	0.08
6,962	Ono Pharmaceutical	172,667	0.39
6,960	Otsuka Holdings	251,976	0.57
679	Rohto Pharmaceutical	20,490	0.05
501	Seikagaku	4,094	0.01
2,674	Shionogi & Co	188,670	0.43
3,125	Sumitomo Dainippon Pharma	35,957	0.08
599	Takara Bio	13,753	0.03
52,440	Takeda Pharmaceutical	1,428,547	3.24
600	Towa Pharmaceutical	14,922	0.04
609	ZERIA Pharmaceutical	10,397	0.02
		3,136,200	7.12
Retail (0.92%) (2020: 1.06%)			
1,610	ABC-Mart	68,927	0.16
4,100	Citizen Watch	17,731	0.04
100	Cosmos Pharmaceutical	14,702	0.03
390	Fast Retailing	221,188	0.50
700	IDOM	4,395	0.01
213	Ministop	2,599	0.01
3,103	Ryohin Keikaku	47,264	0.11
241	Saizeriya	6,289	0.01
579	Seiko Holdings	11,278	0.02
2,931	VT Holdings	11,886	0.03
		406,259	0.92
Semiconductors (4.88%) (2020: 3.28%)			
2,195	Advantest	207,768	0.47
593	Hamamatsu Photonics	37,798	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (4.88%) (2020: 3.28%) (continued)			
275	Lasertec	84,275	0.19
300	Micronics Japan	4,830	0.01
827	Rohm	75,192	0.17
372	Ryosan	7,343	0.02
894	Shin-Etsu Polymer	8,594	0.02
878	Shinko Electric Industries	41,858	0.10
1,907	SUMCO	38,900	0.09
2,627	Tokyo Electron	1,512,028	3.43
666	Tokyo Ohka Kogyo	39,328	0.09
911	Tokyo Seimitsu	40,346	0.09
665	Ulvac	41,579	0.09
282	V Technology	8,804	0.02
		2,148,643	4.88
Software (0.50%) (2020: 0.55%)			
1,900	Capcom	44,681	0.10
651	Cybernet Systems	4,020	0.01
1,916	Koei Tecmo Holdings	75,289	0.17
1,046	Konami Holdings	50,140	0.11
1,900	Marvelous	12,061	0.03
656	Square Enix Holdings	33,610	0.08
		219,801	0.50
Storage & Warehousing (0.03%) (2020: 0.03%)			
610	Mitsui-Soko Holdings	13,169	0.03
Technology Hardware & Equipment (2.77%) (2020: 2.82%)			
24,494	Canon	595,786	1.35
5,342	FUJIFILM Holdings	395,518	0.90
15,400	Konica Minolta	70,076	0.16
600	Riso Kagaku	11,181	0.02
624	Sato Holdings	11,927	0.03
6,909	Seiko Epson	124,255	0.28
300	Toshiba TEC	12,257	0.03
		1,221,000	2.77
Telecommunications (0.02%) (2020: 1.22%)			
352	Uniden Holdings	11,172	0.02
Textile (0.16%) (2020: 0.22%)			
325	Komatsu Matere	3,601	0.01
600	Kyowa Leather Cloth	3,381	0.01
599	Seiren	13,093	0.03
4,124	Teijin	50,675	0.11
		70,750	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Toys, Games & Hobbies (3.37%) (2020: 3.44%)		
1,807	Bandai Namco Holdings	141,133	0.32
2,855	Nintendo	1,330,127	3.02
300	Sanrio	6,510	0.01
1,011	Tomy	9,649	0.02
		1,487,419	3.37
	Transportation (2.83%) (2020: 0.58%)		
899	Hitachi Transport System	42,157	0.10
2,881	Iino Kaiun Kaisha	13,660	0.03
1,453	Kintetsu World Express	37,727	0.09
6,800	Mitsui OSK Lines	504,294	1.14
1,671	Nippon Express	98,892	0.22
6,992	Nippon Yusen	531,891	1.21
580	NS United Kaiun Kaisha	17,604	0.04
		1,246,225	2.83
	Trucking & Leasing (0.00%) (2020: 0.36%)		
		43,754,775	99.29
	Total Equities	43,754,775	99.29
	Total Transferable Securities (99.29%) (2020: 99.80%)	43,754,775	99.29

Financial Derivative Instruments (1.79%) (2020: (0.55%))

Open Forward Foreign Currency Exchange Contracts (1.79%) (2020: (0.55%))

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2022	CHF 1,822,622	JPY 223,824,153	56,727	0.13
05/01/2022	EUR 4,942,591	JPY 632,164,347	131,141	0.30
05/01/2022	GBP 4,495,643	JPY 675,403,014	223,960	0.51
05/01/2022	JPY 96,833,544	USD 854,046	(13,149)	(0.03)
05/01/2022	JPY 84,729,351	USD 741,418	(5,633)	(0.01)
05/01/2022	USD 741,401	JPY 84,727,375	5,633	0.01
05/01/2022	USD 854,045	JPY 96,833,375	13,149	0.03
05/01/2022	USD 12,517,308	JPY 1,420,201,242	184,354	0.42
05/01/2022	USD 13,033,683	JPY 1,478,788,628	191,960	0.43
			806,924	1.83
			(18,782)	(0.04)
			788,142	1.79
			788,142	1.79

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Japan Equity UCITS ETF (continued)

Total Investments (101.08%) (2020: 99.25%)	44,542,917	101.08
Other Net Liabilities ((1.08%)) (2020: 0.75%)	<u>(476,008)</u>	<u>(1.08)</u>
Net Assets (100.00%) (2020: 100.00%)	<u>44,066,909</u>	<u>100.00</u>

		<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		1.80
Other assets		<u>0.24</u>
		<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 2021

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.03%) (2020: 99.20%)		
	Equities (100.03%) (2020: 99.20%)		
	Austria (0.45%) (2020: 0.21%)		
	Electronics (0.05%) (2020: 0.00%)		
900	AT&S Austria Technologie & Systemtechnik	44,317	0.05
	Machinery — Diversified (0.40%) (2020: 0.21%)		
6,211	ANDRITZ	320,525	0.40
		364,842	0.45
	Belgium (4.60%) (2020: 3.32%)		
	Beverages (2.40%) (2020: 0.00%)		
32,172	Anheuser-Busch InBev	1,945,278	2.40
	Chemicals (1.01%) (2020: 2.04%)		
7,049	Solvay	819,248	1.01
	Electrical Components & Equipment (0.25%) (2020: 0.10%)		
4,456	Bekaert	198,336	0.25
	Electronics (0.00%) (2020: 0.16%)		
	Pharmaceuticals (0.69%) (2020: 0.80%)		
1,548	Fagron	26,054	0.03
4,653	UCB	530,991	0.66
		557,045	0.69
	Semiconductors (0.25%) (2020: 0.22%)		
1,707	Melexis	203,438	0.25
		3,723,345	4.60
	Finland (4.72%) (2020: 6.59%)		
	Chemicals (0.23%) (2020: 0.26%)		
12,213	Kemira	185,135	0.23
	Hand & Machine Tools (0.18%) (2020: 0.35%)		
3,574	Konecranes	142,903	0.18
	Machinery — Diversified (2.91%) (2020: 4.98%)		
25,286	Kone	1,812,730	2.24
4,759	Neles	74,089	0.09
10,987	Valmet	471,289	0.58
		2,358,108	2.91
	Machinery, Construction & Mining (0.48%) (2020: 0.09%)		
36,425	Metso Outotec	387,218	0.48
	Miscellaneous Manufacturers (0.14%) (2020: 0.12%)		
4,348	Fiskars	113,724	0.14
	Packaging & Containers (0.27%) (2020: 0.47%)		
5,035	Huhtamaki	222,676	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.02%) (2020: 0.06%)		
284	Revenio Group	17,941	0.02
	Shipping (0.33%) (2020: 0.00%)		
18,777	Wartsila	263,926	0.33
	Transportation (0.16%) (2020: 0.26%)		
2,527	Cargotec	125,983	0.16
		3,817,614	4.72
	France (26.08%) (2020: 24.21%)		
	Advertising (0.90%) (2020: 0.46%)		
1,077	IPSOS	50,522	0.06
10,111	Publicis Groupe	680,695	0.84
		731,217	0.90
	Auto Parts & Equipment (0.92%) (2020: 0.48%)		
3,469	Cie Generale des Etablissements Michelin	568,664	0.70
2,376	Faurecia	113,024	0.14
2,165	Valeo	65,441	0.08
		747,129	0.92
	Beverages (0.94%) (2020: 1.11%)		
2,744	Pernod Ricard	659,981	0.82
402	Remy Cointreau	97,831	0.12
		757,812	0.94
	Building & Construction Materials (0.16%) (2020: 0.34%)		
1,878	Imerys	78,037	0.09
1,326	Vicat	54,285	0.07
		132,322	0.16
	Chemicals (2.51%) (2020: 2.54%)		
10,184	Air Liquide	1,775,637	2.19
1,804	Arkema	254,079	0.32
		2,029,716	2.51
	Commercial Services (0.28%) (2020: 0.00%)		
6,787	Bureau Veritas	225,216	0.28
	Computers (0.24%) (2020: 0.17%)		
439	Teleperformance	195,698	0.24
	Consumer Durables & Apparels (5.78%) (2020: 5.72%)		
399	Hermes International	696,949	0.86
1,152	Kering	926,078	1.15
3,693	LVMH Moet Hennessy Louis Vuitton	3,053,167	3.77
		4,676,194	5.78

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (3.68%) (2020: 3.70%)		
6,290	L'Oreal	2,982,438	3.68
	Electrical Components & Equipment (3.51%) (2020: 3.36%)		
4,520	Legrand	528,921	0.65
381	Nexans	37,197	0.05
11,613	Schneider Electric	2,277,559	2.81
		<u>2,843,677</u>	<u>3.51</u>
	Food (1.36%) (2020: 1.87%)		
17,736	Danone	1,101,047	1.36
	Healthcare Products (1.22%) (2020: 0.05%)		
4,264	EssilorLuxottica	907,931	1.12
147	Sartorius Stedim Biotech	80,642	0.10
		<u>988,573</u>	<u>1.22</u>
	Healthcare Services (0.09%) (2020: 0.04%)		
493	BioMerieux	70,024	0.09
	Home Furnishings (0.14%) (2020: 0.08%)		
730	SEB	113,648	0.14
	Household Products (0.12%) (2020: 0.15%)		
1,835	Societe BIC	98,746	0.12
	Other Finance (0.00%) (2020: 0.19%)		
	Pharmaceuticals (3.57%) (2020: 3.30%)		
28,673	Sanofi	2,888,322	3.57
	Pipelines (0.00%) (2020: 0.14%)		
	Software (0.28%) (2020: 0.24%)		
3,587	Dassault Systemes	213,380	0.27
184	Lectra	8,788	0.01
		<u>222,168</u>	<u>0.28</u>
	Telecommunications (0.20%) (2020: 0.00%)		
13,170	Eutelsat Communications	160,777	0.20
	Utilities — Electric & Gas (0.18%) (2020: 0.27%)		
4,909	Rubis	146,597	0.18
		<u>21,111,321</u>	<u>26.08</u>
	Germany (24.51%) (2020: 26.44%)		
	Auto Manufacturers (2.94%) (2020: 2.94%)		
9,311	Bayerische Motoren Werke	936,973	1.16
18,726	Daimler	1,439,343	1.78
		<u>2,376,316</u>	<u>2.94</u>
	Auto Parts & Equipment (0.00%) (2020: 0.75%)		
	Building & Construction Materials (0.41%) (2020: 0.14%)		
4,875	HeidelbergCement	329,970	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (4.29%) (2020: 5.11%)		
34,268	BASF	2,407,539	2.97
2,706	Brenntag	244,889	0.30
3,214	Covestro	198,099	0.25
13,629	Evonik Industries	441,253	0.55
1,070	LANXESS	66,316	0.08
754	Wacker Chemie	112,840	0.14
		3,470,936	4.29
	Consumer Durables & Apparels (0.57%) (2020: 0.00%)		
1,543	adidas	444,290	0.55
161	Puma	19,682	0.02
		463,972	0.57
	Cosmetics & Personal Care (0.17%) (2020: 0.17%)		
1,324	Beiersdorf	136,081	0.17
	Engineering & Construction (0.28%) (2020: 0.00%)		
2,833	HOCHTIEF	228,740	0.28
	Full Line Insurance (0.87%) (2020: 0.65%)		
3,722	Hannover Rueck	707,489	0.87
	Healthcare Products (1.01%) (2020: 0.86%)		
10,880	Siemens Healthineers	814,373	1.01
	Healthcare Services (0.44%) (2020: 1.03%)		
8,928	Fresenius & Co	359,413	0.44
	Household Products (0.46%) (2020: 0.44%)		
4,758	Henkel & Co	371,722	0.46
	Machinery — Diversified (0.29%) (2020: 0.18%)		
375	Duerr	17,109	0.02
4,007	GEA Group	219,135	0.27
		236,244	0.29
	Miscellaneous Manufacturers (3.48%) (2020: 3.69%)		
1,922	Knorr-Bremse	189,937	0.24
15,119	Siemens	2,625,076	3.24
		2,815,013	3.48
	Other Industrial (0.02%) (2020: 0.00%)		
397	Norma Group	15,296	0.02
	Pharmaceuticals (2.23%) (2020: 3.24%)		
28,929	Bayer	1,546,209	1.91
102	Eckert & Ziegler Strahlen- und Medizintechnik	10,915	0.01
972	Merck	250,916	0.31
		1,808,040	2.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (0.31%) (2020: 0.55%)		
415	AIXTRON	8,434	0.01
5,247	Infineon Technologies	243,210	0.30
		251,644	0.31
	Software (2.33%) (2020: 3.24%)		
12,948	SAP	1,839,085	2.27
1,075	Software	42,885	0.06
		1,881,970	2.33
	Telecommunications (3.00%) (2020: 3.14%)		
131,206	Deutsche Telekom	2,432,081	3.00
	Transportation (1.41%) (2020: 0.31%)		
3,627	Hapag-Lloyd	1,142,521	1.41
		19,841,821	24.51
	Ireland (8.41%) (2020: 9.93%)		
	Building & Construction Materials (2.29%) (2020: 2.49%)		
35,030	CRH	1,853,176	2.29
	Chemicals (5.44%) (2020: 6.54%)		
12,667	Linde	4,407,902	5.44
	Food (0.68%) (2020: 0.90%)		
16,222	Glanbia	226,906	0.28
2,520	Kerry Group	324,546	0.40
		551,452	0.68
		6,812,530	8.41
	Italy (1.77%) (2020: 0.15%)		
	Auto Parts & Equipment (0.24%) (2020: 0.00%)		
28,451	Pirelli & C	197,621	0.24
	Building & Construction Materials (0.03%) (2020: 0.05%)		
880	Carel Industries	26,620	0.03
	Electrical Components & Equipment (0.36%) (2020: 0.00%)		
7,720	Prysmian	290,679	0.36
	Electronics (0.03%) (2020: 0.00%)		
1,224	El.En.	21,686	0.03
	Engineering & Construction (0.13%) (2020: 0.00%)		
46,208	Webuild	109,299	0.13
	Environmental Control (0.06%) (2020: 0.00%)		
3,758	GVS	45,086	0.06
	Healthcare Products (0.13%) (2020: 0.00%)		
564	DiaSorin	107,399	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.08%) (2020: 0.10%)		
338	Reply	68,688	0.08
	Leisure Time (0.15%) (2020: 0.00%)		
35,943	Piaggio & C	117,473	0.15
	Machinery, Construction & Mining (0.02%) (2020: 0.00%)		
427	Danieli & C. Officine Meccaniche	13,135	0.02
	Retail (0.52%) (2020: 0.00%)		
5,739	Moncler	417,819	0.52
	Technology Hardware & Equipment (0.02%) (2020: 0.00%)		
1,074	Datalogic	18,687	0.02
		1,434,192	1.77
	Netherlands (20.98%) (2020: 16.79%)		
	Auto Manufacturers (0.75%) (2020: 0.97%)		
2,362	Ferrari	611,080	0.75
	Beverages (2.59%) (2020: 0.15%)		
14,415	Davide Campari-Milano	210,729	0.26
11,258	Heineken	1,265,665	1.56
6,717	Heineken Holding	619,870	0.77
		2,096,264	2.59
	Chemicals (2.12%) (2020: 3.26%)		
7,072	Akzo Nobel	776,080	0.96
4,181	Koninklijke	941,418	1.16
		1,717,498	2.12
	Distribution & Wholesale (0.24%) (2020: 0.00%)		
860	IMCD	190,415	0.24
	Electrical Components & Equipment (0.66%) (2020: 0.00%)		
11,467	Signify	531,782	0.66
	Engineering & Construction (0.19%) (2020: 0.00%)		
3,255	Arcadis	156,725	0.19
	Food (2.52%) (2020: 3.72%)		
1,504	Corbion	70,877	0.09
57,444	Koninklijke Ahold Delhaize	1,968,579	2.43
		2,039,456	2.52
	Full Line Insurance (0.75%) (2020: 0.00%)		
121,446	Aegon	606,710	0.75
	Healthcare Products (1.63%) (2020: 0.00%)		
35,511	Koninklijke Philips	1,323,153	1.63
	Machinery — Diversified (0.66%) (2020: 0.00%)		
27,665	CNH Industrial	537,033	0.66

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (1.67%) (2020: 1.21%)		
11,493	Wolters Kluwer	1,354,035	1.67
	Miscellaneous Manufacturers (0.02%) (2020: 0.00%)		
394	AMG Advanced Metallurgical Group	12,626	0.02
	Oil & Gas Services (0.35%) (2020: 0.39%)		
18,777	SBM Offshore	279,620	0.35
	Other Finance (0.27%) (2020: 0.37%)		
2,461	EXOR	220,981	0.27
	Pipelines (0.35%) (2020: 0.50%)		
7,989	Koninklijke Vopak	279,821	0.35
	Semiconductors (6.21%) (2020: 6.22%)		
786	ASM International	347,436	0.43
4,701	ASML Holding	3,778,002	4.67
5,263	BE Semiconductor Industries	449,001	0.55
9,142	STMicroelectronics	454,941	0.56
		5,029,380	6.21
		16,986,579	20.98
	Spain (8.51%) (2020: 4.66%)		
	Auto Parts & Equipment (0.19%) (2020: 0.43%)		
5,087	CIE Automotive	158,276	0.19
	Banks (5.35%) (2020: 0.00%)		
460,937	Banco Bilbao Vizcaya Argentaria	2,751,931	3.40
472,110	Banco Santander	1,578,706	1.95
		4,330,637	5.35
	Commercial Services (0.32%) (2020: 0.56%)		
5,372	Applus Services	49,392	0.06
100,515	Prosegur Cash	71,555	0.09
51,540	Prosegur Cia de Seguridad	135,392	0.17
		256,339	0.32
	Engineering & Construction (0.00%) (2020: 2.77%)		
	Environmental Control (0.45%) (2020: 0.00%)		
9,196	Fluidra	368,111	0.45
	Food (0.32%) (2020: 0.39%)		
3,968	Viscofan	256,756	0.32
	Full Line Insurance (1.03%) (2020: 0.00%)		
404,908	Mapfre	831,363	1.03
	Iron & Steel (0.51%) (2020: 0.00%)		
31,879	Acerinox	412,738	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Pharmaceuticals (0.34%) (2020: 0.51%)			
14,515	Grifols	278,546	0.34	
		6,892,766	8.51	
	United Kingdom (0.00%) (2020: 6.90%)			
	Cosmetics & Personal Care (0.00%) (2020: 6.90%)			
	Total Equities	80,985,010	100.03	
	Total Transferable Securities (100.03%) (2020: 99.20%)	80,985,010	100.03	
	Financial Derivative Instruments ((0.53%) (2020: (2.08%))			
	Open Forward Foreign Currency Exchange Contracts ((0.53%) (2020: (2.08%))			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2022	CHF 1,594,870	EUR 1,531,299	8,999	0.01
04/01/2022	EUR 479,536	USD 542,666	2,662	0.00
04/01/2022	GBP 2,632,459	EUR 3,092,129	49,167	0.06
04/01/2022	USD 30,594,137	EUR 27,140,170	(269,658)	(0.33)
04/01/2022	USD 24,683,003	EUR 21,896,382	(217,557)	(0.27)
04/01/2022	USD 542,661	EUR 479,532	(2,662)	0.00
	Unrealised gain on open forward foreign currency exchange contracts		60,828	0.07
	Unrealised loss on open forward foreign currency exchange contracts		(489,877)	(0.60)
	Net unrealised loss on open forward foreign currency exchange contracts		(429,049)	(0.53)
	Total Financial Derivative Instruments		(429,049)	(0.53)
	Total Investments (99.50%) (2020: 97.12%)		80,555,961	99.50
	Other Net Assets (0.50%) (2020: 2.88%)		404,234	0.50
	Net Assets (100.00%) (2020: 100.00%)		80,960,195	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.29
Over the counter financial derivative instruments	0.08
Other assets	0.63
	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 2021

WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (99.45%) (2020: 97.17%)		
	Equities (99.45%) (2020: 97.17%)		
	United Kingdom (99.45%) (2020: 97.17%)		
	Airlines (0.00%) (2020: 2.11%)		
	Auto Parts & Equipment (0.29%) (2020: 0.00%)		
11,155	TI Fluid Systems	28,445	0.29
	Banks (3.89%) (2020: 0.00%)		
59,566	HSBC Holdings	267,243	2.76
18,200	Investec	73,255	0.75
6,458	Paragon Banking Group	36,584	0.38
		377,082	3.89
	Beverages (0.60%) (2020: 3.26%)		
6,286	Britvic	57,831	0.60
	Chemicals (0.70%) (2020: 0.87%)		
16,880	Synthomer	67,453	0.70
	Commercial Services (0.57%) (2020: 3.02%)		
10,566	Redde Northgate	46,121	0.48
6,371	XPS Pensions Group	8,919	0.09
		55,040	0.57
	Computers (0.00%) (2020: 1.03%)		
	Cosmetics & Personal Care (3.11%) (2020: 2.78%)		
7,647	Unilever	301,712	3.11
	Distribution & Wholesale (0.00%) (2020: 1.88%)		
	Diversified Financial Services (9.81%) (2020: 13.67%)		
22,352	Ashmore Group	65,044	0.67
10,101	Brewin Dolphin Holdings	37,374	0.39
6,017	Close Brothers Group	84,479	0.87
9,998	Hargreaves Lansdown	135,473	1.40
24,613	Jupiter Fund Management	63,108	0.65
2,358	Numis	8,064	0.08
16,838	OSB Group	93,367	0.96
2,978	PayPoint	19,804	0.20
4,713	Polar Capital Holdings	37,374	0.39
4,117	Premier Miton Group	8,028	0.08
4,280	Record	3,544	0.04
590	Schroders	13,599	0.14
11,241	St James's Place	189,242	1.95
80,162	Standard Life Aberdeen	193,110	1.99
		951,610	9.81
	Electronics (0.23%) (2020: 0.96%)		
2,644	Smart Metering Systems	22,236	0.23
	Energy – Alternate Sources (0.00%) (2020: 0.39%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Engineering & Construction (1.34%) (2020: 1.16%)		
7,779	HomeServe	68,027	0.70
1,747	Keller Group	17,208	0.18
1,529	Morgan Sindall Group	38,531	0.40
8,910	Severfield	6,059	0.06
		129,825	1.34
	Food (6.80%) (2020: 5.92%)		
7,119	Devro	14,665	0.15
60,661	J Sainsbury	167,303	1.73
24,201	Tate & Lyle	160,066	1.65
109,394	Tesco	317,133	3.27
		659,167	6.80
	Forest Products & Paper (1.96%) (2020: 1.77%)		
10,411	Mondi	190,105	1.96
	Full Line Insurance (10.84%) (2020: 10.10%)		
8,742	Admiral Group	275,985	2.85
66,720	Aviva	273,819	2.82
3,935	Chesnara	11,215	0.11
68,806	Direct Line Insurance Group	191,969	1.98
92,226	Legal & General Group	274,372	2.83
13,013	Sabre Insurance Group	23,918	0.25
		1,051,278	10.84
	Healthcare Products (0.00%) (2020: 0.97%)		
	Home Builders (6.60%) (2020: 2.38%)		
33,246	Barratt Developments	248,680	2.56
9,722	Redrow	68,132	0.70
146,758	Taylor Wimpey	257,560	2.66
5,530	Vistry Group	65,475	0.68
		639,847	6.60
	Household Products (3.38%) (2020: 2.49%)		
5,176	Reckitt Benckiser Group	328,262	3.38
	Internet (0.46%) (2020: 0.48%)		
20,697	Moneysupermarket.com Group	44,706	0.46
	Iron & Steel (1.65%) (2020: 1.05%)		
53,587	Ferrexpo	160,440	1.65
	Machinery — Diversified (0.39%) (2020: 0.00%)		
8,467	Vesuvius	38,118	0.39
	Media (0.00%) (2020: 1.45%)		
	Mining (14.61%) (2020: 10.33%)		
10,631	Anglo American	320,631	3.31
20,844	Antofagasta	278,997	2.88

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Mining (14.61%) (2020: 10.33%) (continued)		
15,135	BHP Group	332,894	3.43
12,330	Central Asia Metals	31,935	0.33
14,602	Fresnillo	130,366	1.34
71,376	Pan African Resources	11,920	0.12
6,341	Rio Tinto	310,202	3.20
		1,416,945	14.61
	Miscellaneous Manufacturers (0.00%) (2020: 0.99%)		
	Oil & Gas (6.67%) (2020: 0.61%)		
83,417	BP	275,693	2.84
93,155	Diversified Energy	97,254	1.00
16,892	Royal Dutch Shell	273,954	2.83
		646,901	6.67
	Pharmaceuticals (3.46%) (2020: 5.12%)		
20,892	GlaxoSmithKline	335,651	3.46
	Real Estate (0.39%) (2020: 0.36%)		
7,603	CLS Holdings	16,613	0.17
8,169	Watkin Jones	21,362	0.22
		37,975	0.39
	Real Estate Investment Trusts (4.89%) (2020: 4.23%)		
78,917	Assura	55,084	0.57
20,977	British Land	111,388	1.15
27,186	Land Securities Group	211,072	2.18
33,984	LondonMetric Property	96,311	0.99
		473,855	4.89
	Retail (2.41%) (2020: 0.01%)		
10,589	Domino's Pizza Group	48,582	0.50
54,684	Kingfisher	184,996	1.91
		233,578	2.41
	Software (0.00%) (2020: 2.10%)		
	Storage & Warehousing (0.14%) (2020: 0.40%)		
3,700	Wincanton	13,616	0.14
	Telecommunications (1.21%) (2020: 3.66%)		
56,606	Airtel Africa	75,682	0.78
2,646	Telecom Plus	41,966	0.43
		117,648	1.21
	Transportation (0.00%) (2020: 0.18%)		
	Trucking & Leasing (0.00%) (2020: 0.30%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Utilities — Electric (4.07%) (2020: 6.18%)		
14,990	Drax Group	90,689	0.94
18,416	SSE	303,680	3.13
		394,369	4.07
	Utilities — Electric & Gas (3.55%) (2020: 0.00%)		
32,470	National Grid	344,117	3.55
	Water (5.43%) (2020: 4.96%)		
6,954	Severn Trent	204,934	2.11
29,564	United Utilities Group	321,952	3.32
		526,886	5.43
		9,644,698	99.45
	Total Equities	9,644,698	99.45
	Total Transferable Securities (99.45%) (2020: 97.17%)	9,644,698	99.45
	Total Investments (99.45%) (2020: 97.17%)	9,644,698	99.45
	Other Net Assets (0.55%) (2020: 2.83%)	53,493	0.55
	Net Assets (100.00%) (2020: 100.00%)	9,698,191	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.42
	Other assets		0.58
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (96.83%) (2020: 94.31%)			
Government Bonds (96.83%) (2020: 94.31%)			
United States (96.83%) (2020: 94.31%)			
12,650,000	United States Treasury Bill Zero Coupon 06/01/2022	12,650,001	1.86
57,680,000	United States Treasury Bill Zero Coupon 20/01/2022	57,679,796	8.47
51,220,000	United States Treasury Bill Zero Coupon 03/02/2022	51,218,897	7.52
54,610,000	United States Treasury Bill Zero Coupon 17/02/2022	54,608,293	8.02
56,900,000	United States Treasury Bill Zero Coupon 03/03/2022	56,896,037	8.35
46,690,000	United States Treasury Bill Zero Coupon 17/03/2022	46,685,242	6.86
54,270,000	United States Treasury Bill Zero Coupon 31/03/2022	54,263,749	7.97
59,570,000	United States Treasury Bill Zero Coupon 14/04/2022	59,558,301	8.75
48,600,000	United States Treasury Bill Zero Coupon 28/04/2022	48,588,939	7.14
68,300,000	United States Treasury Bill Zero Coupon 12/05/2022	68,279,197	10.03
73,520,000	United States Treasury Bill Zero Coupon 26/05/2022	73,494,008	10.79
75,450,000	United States Treasury Bill Zero Coupon 09/06/2022	75,415,450	11.07
		659,337,910	96.83
	Total Government Bonds	659,337,910	96.83
	Total Transferable Securities (96.83%) (2020: 94.31%)	659,337,910	96.83

Financial Derivative Instruments (3.96%) (2020: 4.71%)

Open Forward Foreign Currency Exchange Contracts (0.17%) (2020: 0.52%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2022	CHF 312,600	USD 338,001	5,082	0.00
04/01/2022	CHF 2,951,900	USD 3,195,492	44,260	0.00
04/01/2022	EUR 299,000	USD 339,526	496	0.00
04/01/2022	EUR 294,000	USD 332,629	1,708	0.00
04/01/2022	EUR 580,000	USD 656,508	3,068	0.00
04/01/2022	EUR 32,339,400	USD 36,457,823	318,535	0.05
04/01/2022	GBP 27,400,000	USD 36,286,368	825,565	0.12
04/01/2022	USD 1,000,232	EUR 886,000	(7,327)	0.00
04/01/2022	USD 333,474	EUR 296,000	(3,138)	0.00
04/01/2022	USD 406,532	GBP 307,000	(9,284)	0.00
04/01/2022	USD 415,384	GBP 308,000	(1,786)	0.00
			1,198,714	0.17
			(21,535)	0.00
	Net unrealised gain on open forward foreign currency exchange contracts		1,177,179	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Enhanced Commodity UCITS ETF (continued)

Total Return Swaps* (3.79%) (2020: 4.19%)

<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	654,634,558	US Treasury 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index	29/04/2022	25,820,393	3.79
Total Return Swaps					<u>25,820,393</u>	<u>3.79</u>
Total Financial Derivative Instruments					<u>26,997,572</u>	<u>3.96</u>
Total Investments (100.79%) (2020: 99.02%)					686,335,482	100.79
Other Net Liabilities ((0.79%)) (2020: 0.98%)					<u>(5,404,037)</u>	<u>(0.79)</u>
Net Assets (100.00%) (2020: 100.00%)					<u><u>680,931,445</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities dealt in on another regulated market	41.01
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	20.14
Over the counter financial derivative instruments	2.51
Other assets	36.34
	<u><u>100.00</u></u>

*The Fund pledged cash to BNP Paribas with a market value of USD 21,030,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2021.

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

The counterparty for Total Return Swap is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (99.55%) (2020: 99.81%)		
	Equities (99.55%) (2020: 99.81%)		
	United States (99.55%) (2020: 99.81%)		
	Advertising (0.27%) (2020: 0.47%)		
6,826	Omnicom Group	500,141	0.27
	Aerospace & Defense (0.01%) (2020: 0.00%)		
137	HEICO	19,758	0.01
	Auto Manufacturers (0.56%) (2020: 0.64%)		
3,027	Cummins	660,310	0.36
4,301	PACCAR	379,606	0.20
		1,039,916	0.56
	Auto Parts & Equipment (0.20%) (2020: 0.21%)		
2,909	BorgWarner	131,109	0.07
2,696	Gentex	93,955	0.05
819	Lear	149,836	0.08
		374,900	0.20
	Banks (0.58%) (2020: 0.28%)		
4,052	Cadence Bank	120,709	0.06
13	First Citizens BancShares	10,788	0.01
352	Signature Bank	113,862	0.06
7,102	State Street	660,486	0.36
332	Walker & Dunlop	50,092	0.03
1,074	Western Alliance Bancorp	115,616	0.06
		1,071,553	0.58
	Beverages (6.47%) (2020: 7.46%)		
3,823	Brown-Forman Class B	278,544	0.15
105,626	Coca-Cola	6,254,115	3.39
8	Coca-Cola Consolidated	4,954	0.00
1,733	Constellation Brands	434,931	0.24
28,566	PepsiCo	4,962,200	2.69
		11,934,744	6.47
	Building & Construction Materials (0.36%) (2020: 0.39%)		
226	AAON	17,951	0.01
383	Armstrong World Industries	44,474	0.02
207	Eagle Materials	34,457	0.02
1,082	Fortune Brands Home & Security	115,666	0.06
322	Lennox International	104,444	0.06
294	Martin Marietta Materials	129,513	0.07
2,655	Masco	186,434	0.10
277	Simpson Manufacturing	38,522	0.02
		671,461	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (2.05%) (2020: 1.92%)		
3,620	Air Products & Chemicals	1,101,421	0.60
590	Albemarle	137,924	0.07
93	Balchem	15,680	0.01
4,245	Chemours	142,462	0.08
6,515	DuPont de Nemours	526,282	0.29
1,914	Ecolab	449,005	0.24
1,839	FMC	202,088	0.11
2,696	PPG Industries	464,898	0.25
96	Quaker Chemical	22,155	0.01
1,825	RPM International	184,325	0.10
551	Sensient Technologies	55,133	0.03
1,355	Sherwin-Williams	477,177	0.26
		3,778,550	2.05
	Commercial Services (2.30%) (2020: 1.87%)		
10,190	ADT	85,698	0.05
6,035	Automatic Data Processing	1,488,110	0.81
1,827	Booz Allen Hamilton Holding	154,911	0.08
716	Cintas	317,310	0.17
534	Equifax	156,350	0.08
6,232	H&R Block	146,826	0.08
277	Herc Holdings	43,364	0.02
523	Insperty	61,771	0.03
1,145	ManpowerGroup	111,443	0.06
222	MarketAxess Holdings	91,302	0.05
965	Moody's	376,910	0.20
140	Morningstar	47,879	0.03
238	Quanta Services	27,289	0.02
1,252	Robert Half International	139,623	0.08
4,866	Rollins	166,466	0.09
1,299	S&P Global	613,037	0.33
466	TransUnion	55,258	0.03
685	Verisk Analytics	156,680	0.09
		4,240,227	2.30
	Computers (6.13%) (2020: 5.29%)		
53,339	Apple	9,471,406	5.13
4,981	Cognizant Technology Solutions	441,914	0.24
25,044	HP	943,408	0.51
617	MAXIMUS	49,156	0.03
4,053	NetApp	372,836	0.20
402	TTEC Holdings	36,401	0.02
		11,315,121	6.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US 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 (1.33%) (2020: 0.82%)			
773	Carter's	78,243	0.04
535	Columbia Sportswear	52,130	0.03
9,681	Hanesbrands	161,866	0.09
7,384	NIKE	1,230,691	0.67
862	Ralph Lauren	102,457	0.06
5,139	Tapestry	208,644	0.11
8,353	VF	611,607	0.33
		2,445,638	1.33
Cosmetics & Personal Care (4.89%) (2020: 4.29%)			
15,431	Colgate-Palmolive	1,316,882	0.71
1,301	Estee Lauder	481,630	0.26
44,240	Procter & Gamble	7,236,779	3.92
		9,035,291	4.89
Distribution & Wholesale (0.53%) (2020: 0.55%)			
1,221	Avient	68,315	0.04
8,267	Fastenal	529,584	0.29
182	Pool	103,012	0.05
534	WW Grainger	276,740	0.15
		977,651	0.53
Diversified Financial Services (5.49%) (2020: 3.77%)			
1,585	Air Lease	70,105	0.04
6,623	American Express	1,083,523	0.59
1,376	Ameriprise Financial	415,084	0.22
5,650	Apollo Global Management	409,229	0.22
17,780	Blackstone Group	2,300,554	1.25
12,954	Charles Schwab	1,089,431	0.59
696	Cohen & Steers	64,387	0.04
624	Evercore	84,770	0.05
13,930	Franklin Resources	466,516	0.25
384	Hamilton Lane	39,790	0.02
396	LPL Financial Holdings	63,396	0.03
4,584	Mastercard	1,647,123	0.89
1,738	Raymond James Financial	174,495	0.09
1,389	SEI Investments	84,646	0.05
9,874	Visa	2,139,795	1.16
		10,132,844	5.49
Electrical Components & Equipment (0.65%) (2020: 0.76%)			
1,076	AMETEK	158,215	0.09
10,784	Emerson Electric	1,002,589	0.54
203	Universal Display	33,501	0.02
		1,194,305	0.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.53%) (2020: 0.58%)		
1,344	Agilent Technologies	214,570	0.12
4,607	Amphenol	402,928	0.22
1,067	Fortive	81,401	0.04
896	Hubbell	186,610	0.10
564	TD SYNEX	64,499	0.03
302	Woodward	33,057	0.02
		983,065	0.53
	Engineering & Construction (0.02%) (2020: 0.05%)		
314	Exponent	36,653	0.02
	Entertainment (0.11%) (2020: 0.02%)		
87	Churchill Downs	20,958	0.01
462	Marriott Vacations Worldwide	78,069	0.04
329	Vail Resorts	107,879	0.06
		206,906	0.11
	Environmental Control (0.70%) (2020: 0.77%)		
3,447	Republic Services	480,684	0.26
181	Tetra Tech	30,734	0.02
4,686	Waste Management	782,093	0.42
		1,293,511	0.70
	Food (2.04%) (2020: 3.81%)		
2,515	Aramark	92,678	0.05
8,637	Campbell Soup	375,364	0.20
15,335	General Mills	1,033,272	0.56
2,314	Hershey	447,689	0.24
10,465	Hormel Foods	510,797	0.28
1,433	Ingredion	138,485	0.08
3,508	McCormick & Co	338,908	0.18
10,614	Sysco	833,730	0.45
		3,770,923	2.04
	Full Line Insurance (1.42%) (2020: 2.61%)		
795	Assurant	123,909	0.07
1,400	Brown & Brown	98,392	0.05
791	Erie Indemnity	152,394	0.08
627	Globe Life	58,762	0.03
611	Hanover Insurance Group	80,078	0.04
6,192	Hartford Financial Services Group	427,496	0.23
16	Kinsale Capital Group	3,806	0.00
3,883	Lincoln National	265,054	0.15
5,064	Marsh & McLennan	880,224	0.48
5,855	MGIC Investment	84,429	0.05
376	Primerica	57,629	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US 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 (1.42%) (2020: 2.61%) (continued)			
1,845	Progressive	189,389	0.10
8,222	Unum Group	202,015	0.11
		2,623,577	1.42
Hand & Machine Tools (0.50%) (2020: 0.50%)			
302	Franklin Electric	28,557	0.01
764	Lincoln Electric Holdings	106,555	0.06
383	MSA Safety	57,818	0.03
393	Regal Rexnord	66,881	0.04
1,135	Snap-on	244,456	0.13
2,229	Stanley Black & Decker	420,434	0.23
		924,701	0.50
Healthcare Products (0.88%) (2020: 1.37%)			
5,650	Baxter International	484,996	0.26
84	Bio-Techne	43,456	0.02
5	Cooper	2,095	0.00
753	ResMed	196,141	0.11
2,985	Stryker	798,249	0.43
144	Teleflex	47,301	0.03
97	West Pharmaceutical Services	45,494	0.03
		1,617,732	0.88
Healthcare Services (3.64%) (2020: 3.32%)			
2,168	Anthem	1,004,955	0.54
31	Chemed	16,400	0.01
1,447	Encompass Health	94,431	0.05
149	Ensign Group	12,510	0.01
2,048	HCA Healthcare	526,172	0.28
664	Humana	308,003	0.17
9,490	UnitedHealth Group	4,765,309	2.58
		6,727,780	3.64
Home Builders (0.38%) (2020: 0.57%)			
2,429	DR Horton	263,425	0.14
2,112	Lennar Class A	245,330	0.13
2,106	PulteGroup	120,379	0.07
931	Toll Brothers	67,395	0.04
		696,529	0.38
Home Furnishings (0.30%) (2020: 0.14%)			
598	Dolby Laboratories	56,942	0.03
4,184	Leggett & Platt	172,213	0.09
1,212	Tempur Sealy International	57,000	0.03
1,175	Whirlpool	275,726	0.15
		561,881	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Household Products (1.17%) (2020: 0.57%)			
851	Avery Dennison	184,301	0.10
2,077	Church & Dwight	212,893	0.12
2,692	Clorox	469,377	0.25
8,997	Kimberly-Clark	1,285,851	0.70
		2,152,422	1.17
Internet (0.47%) (2020: 0.46%)			
1,145	CDW	234,473	0.13
5,450	eBay	362,425	0.19
9,800	NortonLifeLock	254,604	0.14
221	Shutterstock	24,505	0.01
		876,007	0.47
Iron & Steel (0.00%) (2020: 0.33%)			
Leisure Time (0.11%) (2020: 0.10%)			
847	Brunswick	85,318	0.05
1,085	Polaris	119,253	0.06
		204,571	0.11
Lodging (0.06%) (2020: 0.00%)			
1,167	Wyndham Hotels & Resorts	104,622	0.06
Machinery — Diversified (1.35%) (2020: 1.36%)			
448	AGCO	51,977	0.03
392	Cognex	30,482	0.02
787	Crane	80,061	0.04
158	Curtiss-Wright	21,910	0.01
2,925	Deere & Co	1,002,953	0.54
1,357	Dover	246,431	0.13
1,240	Graco	99,969	0.05
555	IDEX	131,158	0.07
442	Ingersoll Rand	27,346	0.02
383	Nordson	97,768	0.05
1,207	Rockwell Automation	421,062	0.23
866	Toro	86,522	0.05
152	Watts Water Technologies	29,514	0.02
1,343	Xylem	161,053	0.09
		2,488,206	1.35
Machinery, Construction & Mining (1.11%) (2020: 1.18%)			
9,503	Caterpillar	1,964,650	1.06
766	Oshkosh	86,336	0.05
109	Vertiv Holdings	2,722	0.00
		2,053,708	1.11
Media (2.35%) (2020: 2.68%)			
24	Cable One	42,323	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Media (2.35%) (2020: 2.68%) (continued)			
69,577	Comcast	3,501,811	1.90
216	FactSet Research Systems	104,978	0.06
5,779	Fox Class A	213,245	0.12
790	New York Times	38,157	0.02
602	Nexstar Media Group	90,890	0.05
44,015	Sirius XM Holdings	279,495	0.15
3,270	TEGNA	60,691	0.03
		4,331,590	2.35
Miscellaneous Manufacturers (2.75%) (2020: 2.89%)			
15,382	3M	2,732,304	1.48
1,454	AO Smith	124,826	0.07
378	Carlisle	93,789	0.05
1,461	Donaldson	86,579	0.05
2,898	General Electric	273,774	0.15
5,121	Illinois Tool Works	1,263,863	0.68
600	ITT	61,314	0.03
80	John Bean Technologies	12,285	0.01
1,359	Parker-Hannifin	432,325	0.23
		5,081,059	2.75
Oil & Gas (0.82%) (2020: 0.43%)			
2,199	Civitas Resources	107,685	0.06
16,530	Coterra Energy	314,070	0.17
2,676	Diamondback Energy	288,607	0.16
5,403	HollyFrontier	177,110	0.09
480	Matador Resources	17,722	0.01
2,228	Murphy Oil	58,173	0.03
2,690	Pioneer Natural Resources	489,257	0.26
56	Texas Pacific Land	69,937	0.04
		1,522,561	0.82
Oil & Gas Services (0.34%) (2020: 0.00%)			
20,569	Baker Hughes	494,890	0.27
5,650	Halliburton	129,216	0.07
		624,106	0.34
Other Consumer, Cyclical (0.07%) (2020: 0.07%)			
836	Scotts Miracle-Gro	134,596	0.07
Other Industrial (0.08%) (2020: 0.00%)			
235	Advanced Drainage Systems	31,990	0.02
1,047	Timken	72,547	0.04
160	Valmont Industries	40,080	0.02
		144,617	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Packaging & Containers (0.32%) (2020: 0.27%)			
667	AptarGroup	81,694	0.04
2,214	Ball	213,142	0.12
751	Crown Holdings	83,076	0.05
3,635	Graphic Packaging Holding	70,882	0.04
1,476	Sealed Air	99,586	0.05
1,076	Silgan Holdings	46,096	0.02
		594,476	0.32
Pharmaceuticals (12.90%) (2020: 14.42%)			
15,188	Amgen	3,416,844	1.85
9,305	Cardinal Health	479,114	0.26
5,132	Cigna	1,178,461	0.64
7,003	Corteva	331,102	0.18
10,554	Eli Lilly & Co	2,915,226	1.58
54,110	Johnson & Johnson	9,256,598	5.02
75,853	Merck & Co	5,813,374	3.15
1,694	Zoetis	413,387	0.22
		23,804,106	12.90
Pipelines (0.16%) (2020: 0.00%)			
20,907	Equitrans Midstream	216,178	0.12
1,386	Targa Resources	72,405	0.04
		288,583	0.16
Real Estate (0.01%) (2020: 0.00%)			
537	eXp World Holdings	18,092	0.01
Real Estate Investment Trusts (0.88%) (2020: 0.63%)			
6,170	Kite Realty Group Trust	134,383	0.07
3,301	Public Storage	1,236,422	0.67
408	Safehold	32,579	0.02
579	SBA Communications	225,243	0.12
		1,628,627	0.88
Retail (10.53%) (2020: 3.17%)			
858	Advance Auto Parts	205,817	0.11
3,522	American Eagle Outfitters	89,177	0.05
5,254	Best Buy	533,806	0.29
2,089	Costco Wholesale	1,185,925	0.64
3,123	Darden Restaurants	470,449	0.25
1,386	Dollar General	326,860	0.18
212	Domino's Pizza	119,638	0.06
8,182	Gap	144,412	0.08
13,259	Home Depot	5,502,618	2.98
6,865	Lowe's	1,774,465	0.96
12,887	McDonald's	3,454,618	1.87

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (10.53%) (2020: 3.17%) (continued)			
2,899	Ross Stores	331,298	0.18
16,238	Starbucks	1,899,359	1.03
5,673	Target	1,312,959	0.71
1,006	Texas Roadhouse	89,816	0.05
13,796	TJX	1,047,392	0.57
833	Tractor Supply	198,754	0.11
3,846	Wendy's	91,727	0.05
935	Williams-Sonoma	158,137	0.09
3,648	Yum! Brands	506,561	0.27
		19,443,788	10.53
Semiconductors (5.78%) (2020: 7.38%)			
6,561	Analog Devices	1,153,227	0.62
4,707	Applied Materials	740,693	0.40
226	Azenta	23,303	0.01
237	Entegris	32,843	0.02
1,278	KLA	549,681	0.30
1,008	Lam Research	724,903	0.39
1,832	Marvell Technology	160,282	0.09
4,364	Micron Technology	406,507	0.22
170	Monolithic Power Systems	83,866	0.05
1,066	NVIDIA	313,521	0.17
13,880	QUALCOMM	2,538,236	1.38
1,935	Skyworks Solutions	300,196	0.16
380	Teradyne	62,141	0.03
17,429	Texas Instruments	3,284,844	1.78
1,363	Xilinx	286,205	0.16
		10,660,448	5.78
Software (8.06%) (2020: 7.53%)			
5,020	Activision Blizzard	333,981	0.18
1,385	Broadridge Financial Solutions	253,206	0.14
2,829	Cerner	262,729	0.14
1,832	Citrix Systems	173,289	0.09
1,216	Electronic Arts	160,390	0.09
948	Intuit	609,773	0.33
684	Jack Henry & Associates	114,221	0.06
27,034	Microsoft	9,092,075	4.93
456	MSCI	279,387	0.15
31,454	Oracle	2,743,103	1.49
6,236	Paychex	851,214	0.46
71	Pegasystems	7,939	0.00
		14,881,307	8.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (3.27%) (2020: 7.63%)		
87,626	Cisco Systems	5,552,860	3.01
1,703	Motorola Solutions	462,705	0.25
903	Switch	25,862	0.01
		6,041,427	3.27
	Textile (0.00%) (2020: 0.01%)		
	Toys, Games & Hobbies (0.17%) (2020: 0.20%)		
3,044	Hasbro	309,818	0.17
	Transportation (3.91%) (2020: 4.45%)		
17,947	CSX	674,807	0.36
2,593	FedEx	670,654	0.36
518	JB Hunt Transport Services	105,879	0.06
223	Landstar System	39,921	0.02
2,950	Norfolk Southern	878,245	0.48
211	Old Dominion Freight Line	75,618	0.04
8,939	Union Pacific	2,252,002	1.22
11,769	United Parcel Service	2,522,568	1.37
		7,219,694	3.91
	Trucking & Leasing (0.00%) (2020: 0.06%)		
	Utilities — Electric (0.41%) (2020: 1.53%)		
13,290	AES	322,947	0.18
3,517	Clearway Energy	126,717	0.07
6,620	NRG Energy	285,190	0.15
221	Ormat Technologies	17,525	0.01
		752,379	0.41
	Utilities — Electric & Gas (0.13%) (2020: 0.00%)		
5,172	UGI	237,446	0.13
		183,773,614	99.55
	Total Equities	183,773,614	99.55
	Total Transferable Securities (99.55%) (2020: 99.81%)	183,773,614	99.55
	Total Investments (99.55%) (2020: 99.81%)	183,773,614	99.55
	Other Net Assets (0.45%) (2020: 0.19%)	827,174	0.45
	Net Assets (100.00%) (2020: 100.00%)	184,600,788	100.00

WisdomTree Issuer ICAV**Schedule of Investments (continued)**
As at 31 December 2021

WisdomTree US 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	99.31
Other assets	0.69
	<hr/>
	<u>100.00</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 2021

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 (99.69%) (2020: 99.69%)		
	Equities (99.69%) (2020: 99.69%)		
	Australia (1.45%) (2020: 3.61%)		
	Auto Parts & Equipment (0.02%) (2020: 0.00%)		
801	ARB	30,580	0.02
	Commercial Services (0.00%) (2020: 0.12%)		
	Diversified Financial Services (0.02%) (2020: 0.01%)		
2,154	Netwealth Group	27,704	0.02
	Entertainment (0.05%) (2020: 0.00%)		
2,396	Aristocrat Leisure	75,899	0.05
	Full Line Insurance (0.03%) (2020: 0.00%)		
10,773	nib holdings	54,906	0.03
	Healthcare Products (0.05%) (2020: 0.00%)		
524	Cochlear	82,336	0.05
	Internet (0.04%) (2020: 0.00%)		
3,623	Carsales.com	66,090	0.04
	Iron & Steel (0.00%) (2020: 0.11%)		
	Mining (0.10%) (2020: 2.65%)		
40,170	Evolution Mining	118,575	0.07
2,310	OZ Minerals	47,395	0.03
		165,970	0.10
	Miscellaneous Manufacturers (0.03%) (2020: 0.00%)		
5,656	ALS	53,788	0.03
	Oil & Gas (0.01%) (2020: 0.02%)		
24,501	Beach Energy	22,445	0.01
	Other Consumer, Cyclical (0.01%) (2020: 0.02%)		
924	Breville Group	21,296	0.01
	Pharmaceuticals (0.42%) (2020: 0.37%)		
3,207	CSL	677,857	0.42
	Real Estate (0.06%) (2020: 0.00%)		
763	REA Group	92,996	0.06
	Real Estate Investment Trusts (0.22%) (2020: 0.22%)		
18,095	Goodman Group	348,633	0.22
	Retail (0.36%) (2020: 0.09%)		
31,662	Coles Group	412,976	0.25
742	Domino's Pizza Enterprises	63,674	0.04
5,227	Eagers Automotive	51,076	0.03
2,847	Premier Investments	62,760	0.04
		590,486	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.03%) (2020: 0.00%)		
284	Pro Medicus	12,893	0.01
2,422	Technology One	22,557	0.01
362	WiseTech Global	15,418	0.01
		50,868	0.03
		2,361,854	1.45
	Austria (0.27%) (2020: 0.00%)		
	Oil & Gas (0.27%) (2020: 0.00%)		
7,736	OMV	439,429	0.27
	Belgium (0.05%) (2020: 0.16%)		
	Chemicals (0.00%) (2020: 0.03%)		
	Pharmaceuticals (0.00%) (2020: 0.10%)		
	Semiconductors (0.05%) (2020: 0.03%)		
684	Melexis	81,518	0.05
	Canada (2.42%) (2020: 2.34%)		
	Auto Parts & Equipment (0.20%) (2020: 0.00%)		
4,087	Magna International	331,160	0.20
	Building & Construction Materials (0.01%) (2020: 0.01%)		
762	Stella-Jones	24,136	0.01
	Commercial Services (0.04%) (2020: 0.04%)		
1,076	Ritchie Bros Auctioneers	65,941	0.04
	Distribution & Wholesale (0.04%) (2020: 0.03%)		
710	Toromont Industries	64,280	0.04
	Diversified Financial Services (0.07%) (2020: 0.22%)		
3,798	CI Financial	79,499	0.05
147	goeasy	20,863	0.01
267	Onex	20,985	0.01
		121,347	0.07
	Food (0.12%) (2020: 0.15%)		
1,660	Empire	50,648	0.03
6,274	Saputo	141,558	0.09
		192,206	0.12
	Forest Products & Paper (0.03%) (2020: 0.00%)		
579	West Fraser Timber	55,317	0.03
	Hand & Machine Tools (0.00%) (2020: 0.05%)		
	Iron & Steel (0.01%) (2020: 0.00%)		
502	Stelco Holdings	16,382	0.01
	Media (0.35%) (2020: 0.34%)		
4,693	Thomson Reuters	562,016	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.13%) (2020: 0.06%)		
17,990	Kinross Gold	104,537	0.07
12,841	Lundin Mining	100,439	0.06
		204,976	0.13
	Oil & Gas (0.01%) (2020: 0.00%)		
534	Parex Resources	9,136	0.01
	Packaging & Containers (0.00%) (2020: 0.04%)		
	Real Estate (0.00%) (2020: 0.01%)		
	Real Estate Investment Trusts (0.00%) (2020: 0.05%)		
	Retail (0.28%) (2020: 0.32%)		
7,513	Restaurant Brands International	456,198	0.28
	Software (0.04%) (2020: 0.04%)		
36	Constellation Software	66,888	0.04
	Telecommunications (0.27%) (2020: 0.26%)		
9,127	Rogers Communications	435,197	0.27
	Transportation (0.82%) (2020: 0.65%)		
7,949	Canadian National Railway	977,806	0.60
3,985	Canadian Pacific Railway	287,025	0.18
557	TFI International	62,559	0.04
		1,327,390	0.82
	Utilities — Electric (0.00%) (2020: 0.07%)		
		3,932,570	2.42
	Denmark (2.36%) (2020: 2.12%)		
	Beverages (0.04%) (2020: 0.21%)		
584	Royal Unibrew	65,827	0.04
	Building & Construction Materials (0.00%) (2020: 0.02%)		
	Chemicals (0.00%) (2020: 0.07%)		
	Computers (0.00%) (2020: 0.00%)		
68	Netcompany Group	7,325	0.00
	Electronics (0.01%) (2020: 0.00%)		
80	Chemometec	10,189	0.01
	Energy – Alternate Sources (0.10%) (2020: 0.13%)		
5,038	Vestas Wind Systems	154,061	0.10
	Full Line Insurance (0.00%) (2020: 0.10%)		
	Healthcare Products (0.27%) (2020: 0.23%)		
2,453	Coloplast	431,697	0.27
	Home Furnishings (0.01%) (2020: 0.00%)		
346	GN Store Nord	21,759	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.29%) (2020: 0.97%)		
2,170	H Lundbeck	56,023	0.03
18,146	Novo Nordisk	2,039,266	1.26
		2,095,289	1.29
	Software (0.02%) (2020: 0.02%)		
285	SimCorp	31,148	0.02
	Transportation (0.32%) (2020: 0.03%)		
116	AP Moller - Maersk	415,917	0.26
444	DSV PANALPINA	103,698	0.06
		519,615	0.32
	Utilities — Electric (0.30%) (2020: 0.34%)		
3,873	Orsted	494,588	0.30
		3,831,498	2.36
	Finland (1.03%) (2020: 0.92%)		
	Auto Parts & Equipment (0.09%) (2020: 0.00%)		
3,683	Nokian Renkaat	139,471	0.09
	Food (0.14%) (2020: 0.00%)		
2,415	Kesko Class A	74,563	0.04
4,759	Kesko Class B	158,786	0.10
		233,349	0.14
	Forest Products & Paper (0.37%) (2020: 0.00%)		
15,659	UPM-Kymmene	595,836	0.37
	Machinery — Diversified (0.08%) (2020: 0.47%)		
2,973	Valmet	127,527	0.08
	Oil & Gas (0.27%) (2020: 0.38%)		
9,062	Neste	446,838	0.27
	Pharmaceuticals (0.08%) (2020: 0.07%)		
3,062	Orion	127,167	0.08
		1,670,188	1.03
	France (6.96%) (2020: 2.65%)		
	Auto Parts & Equipment (0.22%) (2020: 0.00%)		
2,141	Cie Generale des Etablissements Michelin	350,968	0.22
	Beverages (0.00%) (2020: 0.02%)		
	Chemicals (0.10%) (2020: 0.00%)		
1,184	Arkema	166,757	0.10
	Commercial Services (0.09%) (2020: 0.00%)		
4,183	Bureau Veritas	138,807	0.09
	Computers (0.12%) (2020: 0.18%)		
223	Alten	40,195	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.12%) (2020: 0.18%) (continued)		
191	Sopra Steria Group	34,210	0.02
287	Teleperformance	127,939	0.08
		202,344	0.12
	Consumer Durables & Apparels (2.77%) (2020: 2.17%)		
268	Hermes International	468,126	0.29
1,080	Kering	868,198	0.53
3,823	LVMH Moet Hennessy Louis Vuitton	3,160,643	1.95
		4,496,967	2.77
	Cosmetics & Personal Care (1.26%) (2020: 0.00%)		
4,310	L'Oreal	2,043,610	1.26
	Electrical Components & Equipment (1.09%) (2020: 0.00%)		
2,893	Legrand	338,533	0.21
7,265	Schneider Electric	1,424,822	0.88
		1,763,355	1.09
	Engineering & Construction (0.95%) (2020: 0.00%)		
2,334	Eiffage	240,101	0.15
12,285	Vinci	1,297,999	0.80
		1,538,100	0.95
	Entertainment (0.07%) (2020: 0.00%)		
2,706	La Francaise des Jeux	119,829	0.07
	Healthcare Products (0.03%) (2020: 0.01%)		
102	Sartorius Stedim Biotech	55,956	0.03
	Healthcare Services (0.05%) (2020: 0.01%)		
519	BioMerieux	73,717	0.05
	Home Furnishings (0.07%) (2020: 0.03%)		
683	SEB	106,331	0.07
	Household Products (0.04%) (2020: 0.00%)		
1,157	Societe BIC	62,261	0.04
	Leisure Time (0.05%) (2020: 0.02%)		
452	Trigano	87,896	0.05
	Packaging & Containers (0.05%) (2020: 0.06%)		
2,486	Verallia	87,526	0.05
	Pipelines (0.00%) (2020: 0.06%)		
	Software (0.00%) (2020: 0.09%)		
		11,294,424	6.96

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Germany (2.98%) (2020: 3.37%)		
	Chemicals (0.21%) (2020: 0.04%)		
1,749	Brenntag	158,282	0.10
2,929	Covestro	180,532	0.11
		338,814	0.21
	Computers (0.03%) (2020: 0.02%)		
696	Bechtle	49,817	0.03
	Consumer Durables & Apparels (0.29%) (2020: 0.00%)		
1,586	adidas	456,671	0.28
168	Puma	20,538	0.01
		477,209	0.29
	Electrical Components & Equipment (0.05%) (2020: 0.00%)		
560	Varta	72,917	0.05
	Energy – Alternate Sources (0.01%) (2020: 0.00%)		
153	VERBIO Vereinigte BioEnergie	10,492	0.01
	Full Line Insurance (0.00%) (2020: 0.20%)		
	Healthcare Products (0.54%) (2020: 0.44%)		
194	Carl Zeiss Meditec	40,781	0.02
11,211	Siemens Healthineers	839,149	0.52
		879,930	0.54
	Healthcare Services (0.00%) (2020: 0.16%)		
	Household Products (0.00%) (2020: 0.22%)		
	Internet (0.00%) (2020: 0.04%)		
	Machinery — Diversified (0.03%) (2020: 0.00%)		
449	KION Group	49,263	0.03
	Media (0.05%) (2020: 0.00%)		
5,372	ProSiebenSat.1 Media	85,588	0.05
	Mining (0.00%) (2020: 0.03%)		
	Miscellaneous Manufacturers (0.11%) (2020: 0.15%)		
1,831	Knorr-Bremse	180,944	0.11
	Other Industrial (0.04%) (2020: 0.00%)		
607	Aurubis	60,786	0.04
	Pharmaceuticals (0.03%) (2020: 0.03%)		
394	Dermapharm Holding	40,011	0.02
78	Eckert & Ziegler Strahlen- und Medizintechnik	8,347	0.01
		48,358	0.03
	Retail (0.05%) (2020: 0.00%)		
1,220	Fielmann	82,064	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (0.17%) (2020: 0.17%)		
453	AIXTRON	9,206	0.01
5,583	Infineon Technologies	258,784	0.16
		267,990	0.17
	Software (0.04%) (2020: 0.70%)		
299	CompuGroup Medical	24,192	0.02
307	Nemetschek	39,381	0.02
		63,573	0.04
	Transportation (1.33%) (2020: 0.64%)		
21,884	Deutsche Post	1,407,082	0.87
2,402	Hapag-Lloyd	756,640	0.46
		2,163,722	1.33
	Utilities — Electric (0.00%) (2020: 0.53%)		
		4,831,467	2.98
	Hong Kong (0.79%) (2020: 1.47%)		
	Beverages (0.01%) (2020: 0.08%)		
10,000	Vitasoy International Holdings	20,189	0.01
	Diversified Financial Services (0.61%) (2020: 0.48%)		
17,000	Hong Kong Exchanges & Clearing	993,009	0.61
	Hand & Machine Tools (0.17%) (2020: 0.08%)		
13,800	Techtronic Industries	274,715	0.17
	Pharmaceuticals (0.00%) (2020: 0.07%)		
	Real Estate (0.00%) (2020: 0.55%)		
	Water (0.00%) (2020: 0.21%)		
		1,287,913	0.79
	Ireland (0.04%) (2020: 0.94%)		
	Building & Construction Materials (0.04%) (2020: 0.00%)		
576	Kingspan Group	68,778	0.04
	Chemicals (0.00%) (2020: 0.87%)		
	Oil & Gas (0.00%) (2020: 0.07%)		
	Israel (0.07%) (2020: 0.03%)		
	Food (0.05%) (2020: 0.03%)		
2,513	Strauss Group	78,319	0.05
	Leisure Time (0.02%) (2020: 0.00%)		
1,115	Maytronics	27,513	0.02
		105,832	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Italy (0.47%) (2020: 0.18%)		
	Building & Construction Materials (0.03%) (2020: 0.00%)		
1,678	Buzzi Unicem	36,208	0.02
399	Carel Industries	12,070	0.01
		48,278	0.03
	Electronics (0.01%) (2020: 0.00%)		
57	Sesa	11,240	0.01
	Engineering & Construction (0.00%) (2020: 0.04%)		
	Environmental Control (0.01%) (2020: 0.00%)		
1,419	GVS	17,024	0.01
	Healthcare Products (0.02%) (2020: 0.02%)		
221	DiaSorin	42,084	0.02
	Home Furnishings (0.04%) (2020: 0.00%)		
1,741	De' Longhi	62,405	0.04
	Internet (0.01%) (2020: 0.01%)		
93	Reply	18,899	0.01
	Leisure Time (0.02%) (2020: 0.00%)		
3,038	Technogym	29,211	0.02
	Machinery — Diversified (0.02%) (2020: 0.01%)		
390	Interpump Group	28,584	0.02
	Pharmaceuticals (0.15%) (2020: 0.10%)		
836	Amplifon	45,111	0.03
3,036	Recordati Industria Chimica e Farmaceutica	195,068	0.12
		240,179	0.15
	Retail (0.07%) (2020: 0.00%)		
1,499	Moncler	109,133	0.07
	Telecommunications (0.09%) (2020: 0.00%)		
308,011	Telecom Italia	152,087	0.09
		759,124	0.47
	Japan (5.16%) (2020: 13.32%)		
	Advertising (0.00%) (2020: 0.04%)		
	Auto Manufacturers (0.28%) (2020: 0.24%)		
16,900	Isuzu Motors	210,012	0.13
13,900	Subaru	248,294	0.15
		458,306	0.28
	Auto Parts & Equipment (0.02%) (2020: 0.54%)		
1,100	Nifco	34,484	0.02
	Beverages (0.00%) (2020: 0.27%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Building & Construction Materials (0.19%) (2020: 0.25%)		
1,200	Daikin Industries	271,877	0.17
900	Katitas	34,584	0.02
		306,461	0.19
	Chemicals (0.55%) (2020: 0.37%)		
1,500	Nissan Chemical	87,013	0.06
4,600	Shin-Etsu Chemical	795,728	0.49
		882,741	0.55
	Commercial Services (0.21%) (2020: 0.23%)		
1,000	Benefit One	42,855	0.03
900	Nihon M&A Center Holdings	22,047	0.01
500	Outsourcing	6,730	0.00
1,600	Persol Holdings	46,407	0.03
3,100	Recruit Holdings	187,688	0.12
1,100	TechnoPro Holdings	33,338	0.02
		339,065	0.21
	Computers (0.30%) (2020: 0.35%)		
100	BayCurrent Consulting	38,644	0.02
500	Information Services International-Dentsu	16,825	0.01
4,200	Nomura Research Institute	179,992	0.11
600	Obic	112,544	0.07
2,600	Otsuka	123,955	0.08
5,200	Systema	19,417	0.01
		491,377	0.30
	Cosmetics & Personal Care (0.02%) (2020: 0.45%)		
700	Fancl	20,850	0.01
200	Milbon	9,900	0.01
		30,750	0.02
	Distribution & Wholesale (0.00%) (2020: 0.18%)		
	Diversified Financial Services (0.00%) (2020: 0.08%)		
	Electronics (0.60%) (2020: 1.06%)		
2,400	Anritsu	37,035	0.02
1,400	Hoya	208,015	0.13
3,300	Minebea Mitsumi	93,565	0.06
6,600	Murata Manufacturing	524,825	0.32
1,600	Shimadzu	67,457	0.04
700	Taiyo Yuden	40,242	0.03
		971,139	0.60

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.04%) (2020: 0.04%)		
1,200	Kyudenko	36,994	0.02
700	SHO-BOND Holdings	31,427	0.02
		68,421	0.04
	Entertainment (0.01%) (2020: 0.01%)		
200	Toei Animation	19,886	0.01
	Food (0.03%) (2020: 0.10%)		
500	Create SD Holdings	13,829	0.01
900	Kobe Bussan	34,818	0.02
		48,647	0.03
	Forest Products & Paper (0.00%) (2020: 0.02%)		
	Hand & Machine Tools (0.11%) (2020: 0.12%)		
600	Disco	183,144	0.11
	Healthcare Products (0.14%) (2020: 0.22%)		
1,300	Mani	18,006	0.01
300	Menicon	8,857	0.00
4,800	Olympus	110,439	0.07
700	Sysmex	94,525	0.06
		231,827	0.14
	Healthcare Services (0.00%) (2020: 0.01%)		
	Home Builders (0.08%) (2020: 0.26%)		
10,200	Haseko	126,310	0.08
	Home Furnishings (0.00%) (2020: 0.31%)		
	Internet (0.22%) (2020: 0.34%)		
2,000	CyberAgent	33,242	0.02
500	Infomart	4,064	0.00
1,600	Kakaku.com	42,656	0.03
700	M3	35,214	0.02
1,300	MonotaRO	23,402	0.02
100	SMS	3,934	0.00
2,400	Trend Micro	133,177	0.08
2,600	ZOZO	81,056	0.05
		356,745	0.22
	Leisure Time (0.00%) (2020: 0.13%)		
	Machinery — Diversified (0.23%) (2020: 0.80%)		
600	Daifuku	48,977	0.03
500	Keyence	313,838	0.20
		362,815	0.23
	Machinery, Construction & Mining (0.00%) (2020: 0.68%)		
	Miscellaneous Manufacturers (0.00%) (2020: 0.06%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.97%) (2020: 1.52%)			
30,500	Astellas Pharma	495,421	0.31
17,700	Chugai Pharmaceutical	574,092	0.35
400	JCR Pharmaceuticals	7,725	0.01
800	Nippon Shinyaku	55,647	0.03
8,700	Ono Pharmaceutical	215,772	0.13
3,000	Shionogi & Co	211,671	0.13
400	Takara Bio	9,184	0.01
		1,569,512	0.97
Real Estate (0.01%) (2020: 0.00%)			
1,100	Relo Group	19,859	0.01
Retail (0.26%) (2020: 0.67%)			
100	Cosmos Pharmaceutical	14,702	0.01
400	Fast Retailing	226,860	0.14
800	Food & Life	30,220	0.02
600	Goldwin	34,701	0.02
1,200	MatsukiyoCocokara & Co	44,392	0.03
700	McDonald's Holdings	30,941	0.02
700	Seria	20,273	0.01
528	Workman	25,218	0.01
		427,307	0.26
Semiconductors (0.78%) (2020: 0.67%)			
200	Lasertec	61,291	0.04
2,100	Tokyo Electron	1,208,702	0.74
		1,269,993	0.78
Software (0.10%) (2020: 0.14%)			
2,600	Capcom	61,142	0.04
300	Justsystems	14,016	0.01
2,068	Koei Tecmo Holdings	81,262	0.05
		156,420	0.10
Telecommunications (0.00%) (2020: 2.91%)			
Toys, Games & Hobbies (0.00%) (2020: 0.13%)			
Transportation (0.00%) (2020: 0.11%)			
Trucking & Leasing (0.00%) (2020: 0.01%)			
Utilities — Electric (0.01%) (2020: 0.00%)			
400	West Holdings	19,904	0.01
		8,375,113	5.16
Netherlands (1.81%) (2020: 1.48%)			
Auto Manufacturers (0.10%) (2020: 0.13%)			
614	Ferrari	158,850	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.33%) (2020: 0.03%)		
3,472	Davide Campari-Milano	50,756	0.03
4,341	Heineken	488,031	0.30
		538,787	0.33
	Chemicals (0.00%) (2020: 0.40%)		
	Commercial Services (0.28%) (2020: 0.00%)		
6,635	Randstad	453,021	0.28
	Distribution & Wholesale (0.03%) (2020: 0.00%)		
242	IMCD	53,582	0.03
	Diversified Financial Services (0.07%) (2020: 0.05%)		
1,069	Euronext	110,930	0.07
	Electrical Components & Equipment (0.08%) (2020: 0.00%)		
2,912	Signify	135,044	0.08
	Media (0.00%) (2020: 0.15%)		
	Other Finance (0.06%) (2020: 0.00%)		
980	EXOR	87,997	0.06
	Semiconductors (0.86%) (2020: 0.72%)		
217	ASM International	95,920	0.06
1,245	ASML Holding	1,000,555	0.61
1,454	BE Semiconductor Industries	124,045	0.08
3,655	STMicroelectronics	181,887	0.11
		1,402,407	0.86
		2,940,618	1.81
	Norway (0.68%) (2020: 0.00%)		
	Chemicals (0.25%) (2020: 0.00%)		
7,935	Yara International	400,426	0.25
	Engineering & Construction (0.05%) (2020: 0.00%)		
3,829	AF Gruppen	84,063	0.05
	Food (0.05%) (2020: 0.00%)		
3,171	Mowi	75,047	0.05
	Mining (0.12%) (2020: 0.00%)		
25,574	Norsk Hydro	201,615	0.12
	Oil & Gas (0.14%) (2020: 0.00%)		
7,480	Aker BP	230,381	0.14
	Shipping (0.07%) (2020: 0.00%)		
3,729	Kongsberg Gruppen	120,941	0.07
		1,112,473	0.68
	Portugal (0.10%) (2020: 0.06%)		
	Food (0.10%) (2020: 0.06%)		
6,777	Jeronimo Martins	154,907	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Puerto Rico (0.00%) (2020: 0.00%)		
	Commercial Services (0.00%) (2020: 0.00%)		
131	EVERTEC	6,547	0.00
	Singapore (0.12%) (2020: 0.10%)		
	Diversified Financial Services (0.10%) (2020: 0.10%)		
24,200	Singapore Exchange	166,940	0.10
	Healthcare Services (0.02%) (2020: 0.00%)		
22,000	Raffles Medical Group	22,356	0.02
		189,296	0.12
	Spain (1.16%) (2020: 0.92%)		
	Auto Parts & Equipment (0.04%) (2020: 0.06%)		
1,924	CIE Automotive	59,863	0.04
	Engineering & Construction (0.00%) (2020: 0.08%)		
	Environmental Control (0.06%) (2020: 0.00%)		
2,422	Fluidra	96,951	0.06
	Food (0.00%) (2020: 0.08%)		
	Pharmaceuticals (0.08%) (2020: 0.00%)		
5,393	Grifols	103,493	0.06
269	Laboratorios Farmaceuticos Rovi	22,576	0.02
		126,069	0.08
	Retail (0.98%) (2020: 0.70%)		
49,255	Industria de Diseno Textil	1,598,045	0.98
		1,880,928	1.16
	Sweden (2.92%) (2020: 1.05%)		
	Auto Manufacturers (0.61%) (2020: 0.00%)		
9,146	Volvo Class A	214,764	0.13
33,228	Volvo Class B	769,424	0.48
		984,188	0.61
	Building & Construction Materials (0.04%) (2020: 0.00%)		
4,364	Nibe Industrier	65,914	0.04
	Commercial Services (0.00%) (2020: 0.02%)		
	Cosmetics & Personal Care (0.00%) (2020: 0.16%)		
	Distribution & Wholesale (0.02%) (2020: 0.01%)		
1,421	AddTech	33,901	0.02
	Diversified Financial Services (0.17%) (2020: 0.05%)		
4,436	EQT	241,549	0.15
1,618	Nordnet	31,024	0.02
		272,573	0.17
	Electronics (0.24%) (2020: 0.01%)		
11,201	Assa Abloy	341,702	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.24%) (2020: 0.01%) (continued)		
1,353	Lagercrantz Group	19,890	0.01
941	Mycronic	21,930	0.02
		383,522	0.24
	Engineering & Construction (0.06%) (2020: 0.07%)		
244	Instalco	11,707	0.01
1,855	JM	83,716	0.05
		95,423	0.06
	Entertainment (0.07%) (2020: 0.04%)		
798	Evolution	113,365	0.07
	Environmental Control (0.00%) (2020: 0.02%)		
	Food (0.09%) (2020: 0.06%)		
5,255	Axfood	151,140	0.09
	Healthcare Products (0.08%) (2020: 0.05%)		
401	AddLife	16,893	0.01
5,644	Elekta	71,408	0.04
1,519	Lifco	45,416	0.03
		133,717	0.08
	Leisure Time (0.06%) (2020: 0.00%)		
98	MIPS	12,848	0.01
1,364	Thule Group	82,559	0.05
		95,407	0.06
	Machinery — Diversified (0.69%) (2020: 0.44%)		
7,840	Atlas Copco Class A	541,899	0.33
4,313	Atlas Copco Class B	253,525	0.16
888	Beijer Ref	19,410	0.01
12,408	Hexagon	196,867	0.12
7,317	Husqvarna	117,063	0.07
		1,128,764	0.69
	Machinery, Construction & Mining (0.49%) (2020: 0.05%)		
7,313	Epiroc Class A	185,130	0.12
4,069	Epiroc Class B	86,154	0.05
18,562	Sandvik	517,875	0.32
		789,159	0.49
	Miscellaneous Manufacturers (0.08%) (2020: 0.00%)		
5,167	Hexpol	69,226	0.04
1,899	Indutrade	58,141	0.04
		127,367	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Other Industrial (0.13%) (2020: 0.00%)		
8,675	SKF	205,525	0.12
275	Troax Group	14,078	0.01
		219,603	0.13
	Pharmaceuticals (0.01%) (2020: 0.00%)		
192	Vitrolife	11,876	0.01
	Real Estate (0.07%) (2020: 0.01%)		
16,017	Samhallsbyggnadsbolaget i Norden	117,503	0.07
	Telecommunications (0.01%) (2020: 0.00%)		
205	HMS Networks	12,634	0.01
	Trucking & Leasing (0.00%) (2020: 0.06%)		
		4,736,056	2.92
	Switzerland (5.29%) (2020: 8.22%)		
	Beverages (0.12%) (2020: 0.00%)		
5,459	Coca-Cola HBC	188,915	0.12
	Building & Construction Materials (0.00%) (2020: 0.33%)		
	Chemicals (0.21%) (2020: 0.23%)		
304	EMS-Chemie Holding	340,651	0.21
	Computers (0.06%) (2020: 0.08%)		
1,263	Logitech International	106,568	0.06
	Distribution & Wholesale (0.00%) (2020: 0.02%)		
	Diversified Financial Services (0.35%) (2020: 0.35%)		
347	Partners Group Holding	576,017	0.35
	Food (0.00%) (2020: 3.36%)		
	Hand & Machine Tools (0.20%) (2020: 0.07%)		
764	Schindler Holding	204,929	0.13
441	Schindler Holding Non-Voting	118,823	0.07
		323,752	0.20
	Healthcare Products (0.15%) (2020: 0.01%)		
400	Sonova Holding	157,076	0.10
40	Straumann Holding	85,036	0.05
		242,112	0.15
	Healthcare Services (0.00%) (2020: 0.10%)		
	Machinery — Diversified (0.00%) (2020: 0.04%)		
	Other Industrial (0.11%) (2020: 0.00%)		
378	SFS Group	52,355	0.03
245	VAT Group	122,184	0.08
		174,539	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (3.81%) (2020: 3.34%)		
2,528	Roche Holding	1,134,222	0.70
12,126	Roche Holding Non-Voting	5,045,236	3.11
		6,179,458	3.81
	Software (0.03%) (2020: 0.03%)		
378	Temenos	52,293	0.03
	Transportation (0.25%) (2020: 0.23%)		
1,255	Kuehne & Nagel International	405,501	0.25
	Trucking & Leasing (0.00%) (2020: 0.03%)		
		8,589,806	5.29
	United Kingdom (12.19%) (2020: 8.07%)		
	Beverages (1.14%) (2020: 0.01%)		
5,715	Britvic	71,214	0.05
32,147	Diageo	1,757,335	1.08
471	Fevertree Drinks	17,257	0.01
		1,845,806	1.14
	Building & Construction Materials (0.01%) (2020: 0.00%)		
2,173	Genuit Group	17,247	0.01
	Chemicals (0.16%) (2020: 0.07%)		
1,075	Croda International	147,351	0.09
10,817	Synthomer	58,546	0.04
1,532	Victrex	50,713	0.03
		256,610	0.16
	Commercial Services (0.81%) (2020: 0.71%)		
2,302	Ashtead Group	185,268	0.11
2,335	Intertek Group	178,057	0.11
1,613	Pagegroup	13,840	0.01
29,075	RELX	945,923	0.58
		1,323,088	0.81
	Computers (0.09%) (2020: 0.01%)		
1,638	Computacenter	64,561	0.04
986	Kainos Group	25,601	0.02
2,102	Softcat	51,361	0.03
		141,523	0.09
	Consumer Durables & Apparels (0.10%) (2020: 0.00%)		
6,457	Burberry Group	158,953	0.10
	Cosmetics & Personal Care (0.00%) (2020: 1.87%)		
	Distribution & Wholesale (0.00%) (2020: 0.08%)		
	Diversified Financial Services (0.33%) (2020: 0.23%)		
5,127	AJ Bell	26,346	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global 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 (0.33%) (2020: 0.23%) (continued)			
11,119	Hargreaves Lansdown	204,065	0.13
883	Impax Asset Management Group	17,605	0.01
85,843	Standard Life Aberdeen	280,095	0.17
		528,111	0.33
Electronics (0.09%) (2020: 0.03%)			
4,719	Electrocomponents	77,083	0.05
1,732	Halma	75,069	0.04
		152,152	0.09
Engineering & Construction (0.00%) (2020: 0.08%)			
Food (0.03%) (2020: 0.02%)			
721	Cranswick	36,152	0.02
344	Greggs	15,548	0.01
		51,700	0.03
Forest Products & Paper (0.15%) (2020: 0.00%)			
9,795	Mondi	242,252	0.15
Healthcare Products (0.00%) (2020: 0.13%)			
Healthcare Services (0.00%) (2020: 0.00%)			
526	NMC Health	-	0.00
Home Builders (0.31%) (2020: 0.16%)			
2,206	Bellway	99,677	0.06
136,383	Taylor Wimpey	324,190	0.20
5,341	Vistry Group	85,652	0.05
		509,519	0.31
Home Furnishings (0.05%) (2020: 0.00%)			
6,430	Howden Joinery Group	78,487	0.05
Internet (0.08%) (2020: 0.00%)			
5,506	Auto Trader Group	55,186	0.04
6,485	Rightmove	69,830	0.04
		125,016	0.08
Iron & Steel (0.13%) (2020: 0.00%)			
51,094	Ferrexpo	207,198	0.13
Machinery — Diversified (0.14%) (2020: 0.06%)			
2,505	IMI	58,901	0.04
14,899	Rotork	72,083	0.04
438	Spirax-Sarco Engineering	95,216	0.06
		226,200	0.14
Mining (8.40%) (2020: 2.34%)			
59,465	Anglo American	2,429,158	1.50
24,678	Antofagasta	447,395	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (8.40%) (2020: 2.34%) (continued)		
164,305	BHP Group	4,894,832	3.01
14,459	Fresnillo	174,846	0.11
86,036	Rio Tinto	5,700,719	3.51
		13,646,950	8.40
	Pharmaceuticals (0.05%) (2020: 2.15%)		
2,598	Hikma Pharmaceuticals	78,084	0.05
	Retail (0.04%) (2020: 0.00%)		
3,827	Dunelm Group	71,584	0.04
	Software (0.00%) (2020: 0.08%)		
	Storage & Warehousing (0.03%) (2020: 0.00%)		
2,603	Safestore Holdings	49,676	0.03
	Telecommunications (0.02%) (2020: 0.01%)		
310	Gamma Communications	6,928	0.00
7,028	Spirent Communications	26,292	0.02
		33,220	0.02
	Toys, Games & Hobbies (0.03%) (2020: 0.03%)		
357	Games Workshop Group	48,209	0.03
		19,791,585	12.19
	United States (51.37%) (2020: 48.68%)		
	Advertising (0.27%) (2020: 0.00%)		
4,866	Interpublic Group of Companies	182,232	0.11
3,422	Omnicom Group	250,730	0.16
		432,962	0.27
	Aerospace & Defense (0.01%) (2020: 0.00%)		
66	HEICO	9,518	0.01
51	HEICO Restricted Voting	6,555	0.00
		16,073	0.01
	Auto Manufacturers (0.40%) (2020: 0.48%)		
1,477	Cummins	322,193	0.20
3,643	PACCAR	321,531	0.20
		643,724	0.40
	Auto Parts & Equipment (0.12%) (2020: 0.09%)		
982	Allison Transmission Holdings	35,696	0.02
1,482	BorgWarner	66,794	0.04
765	Dana	17,457	0.01
1,354	Gentex	47,187	0.03
182	Lear	33,297	0.02
		200,431	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.02%) (2020: 0.04%)		
203	Walker & Dunlop	30,629	0.02
	Beverages (3.88%) (2020: 3.22%)		
812	Brown-Forman Class A	55,046	0.03
1,408	Brown-Forman Class B	102,587	0.06
57,095	Coca-Cola	3,380,595	2.08
18	Coca-Cola Consolidated	11,145	0.01
15,864	PepsiCo	2,755,735	1.70
		6,305,108	3.88
	Building & Construction Materials (0.43%) (2020: 0.16%)		
246	AAON	19,540	0.01
177	Armstrong World Industries	20,553	0.01
3,252	Carrier Global	176,388	0.11
76	Eagle Materials	12,651	0.01
664	Fortune Brands Home & Security	70,982	0.04
405	Louisiana-Pacific	31,732	0.02
183	Martin Marietta Materials	80,615	0.05
1,405	Masco	98,659	0.06
514	Owens Corning	46,517	0.03
168	Simpson Manufacturing	23,364	0.02
225	UFP Industries	20,702	0.01
482	Vulcan Materials	100,054	0.06
		701,757	0.43
	Chemicals (1.16%) (2020: 0.69%)		
2,034	Air Products & Chemicals	618,865	0.38
360	Albemarle	84,157	0.05
2,288	Chemours	76,785	0.05
1,107	Ecolab	259,691	0.16
233	HB Fuller	18,873	0.01
2,096	Huntsman	73,109	0.04
109	NewMarket	37,356	0.02
1,477	PPG Industries	254,694	0.16
1,056	RPM International	106,656	0.07
826	Sherwin-Williams	290,884	0.18
614	Westlake Chemical	59,638	0.04
		1,880,708	1.16
	Commercial Services (1.40%) (2020: 0.99%)		
3,312	Automatic Data Processing	816,673	0.50
1,027	Booz Allen Hamilton Holding	87,079	0.05
349	Cintas	154,666	0.09
3,241	H&R Block	76,358	0.05
272	Insperty	32,126	0.02
146	Korn Ferry	11,057	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.40%) (2020: 0.99%) (continued)			
506	ManpowerGroup	49,249	0.03
102	MarketAxess Holdings	41,950	0.03
144	Medifast	30,158	0.02
534	Moody's	208,570	0.13
86	Morningstar	29,411	0.02
185	PROG Holdings	8,345	0.00
661	Rent-A-Center	31,754	0.02
672	Robert Half International	74,942	0.05
2,224	Rollins	76,083	0.05
741	S&P Global	349,700	0.22
1,000	Service International	70,990	0.04
283	TransUnion	33,558	0.02
381	Verisk Analytics	87,146	0.05
		2,269,815	1.40
Computers (4.96%) (2020: 4.96%)			
42,447	Apple	7,537,314	4.64
2,823	Cognizant Technology Solutions	250,457	0.15
309	MAXIMUS	24,618	0.02
2,089	NetApp	192,167	0.12
426	Science Applications International	35,609	0.02
233	TTEC Holdings	21,098	0.01
		8,061,263	4.96
Consumer Durables & Apparels (0.66%) (2020: 0.37%)			
159	Carter's	16,094	0.01
231	Columbia Sportswear	22,509	0.01
296	Levi Strauss & Co	7,409	0.00
3,957	NIKE	659,513	0.41
247	Ralph Lauren	29,358	0.02
4,558	VF	333,737	0.21
		1,068,620	0.66
Cosmetics & Personal Care (0.62%) (2020: 2.20%)			
8,564	Colgate-Palmolive	730,852	0.45
684	Estee Lauder	253,217	0.16
143	Inter Parfums	15,286	0.01
		999,355	0.62
Distribution & Wholesale (0.41%) (2020: 0.29%)			
4,996	Fastenal	320,044	0.20
104	Pool	58,864	0.04
391	Watsco	122,336	0.07
332	WW Grainger	172,056	0.10
		673,300	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global 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 (3.36%) (2020: 1.97%)			
48	Affiliated Managers Group	7,897	0.01
2,399	Ally Financial	114,216	0.07
3,357	American Express	549,205	0.34
3,233	Apollo Global Management	234,166	0.14
2,403	Artisan Partners Asset Management	114,479	0.07
7,669	Blackstone Group	992,292	0.61
1,740	Capital One Financial	252,457	0.16
3,085	Carlyle Group	169,367	0.11
1,809	Discover Financial Services	209,048	0.13
298	Evercore	40,483	0.03
241	Hamilton Lane	24,972	0.02
362	Houlihan Lokey	37,474	0.02
2,143	KKR & Co	159,654	0.10
206	LPL Financial Holdings	32,979	0.02
2,140	Mastercard	768,945	0.47
806	Moelis & Co	50,383	0.03
775	Nasdaq	162,758	0.10
6,572	OneMain Holdings	328,863	0.20
750	SEI Investments	45,705	0.03
4,336	Synchrony Financial	201,147	0.12
1,862	Virtu Financial	53,681	0.03
4,147	Visa	898,696	0.55
		5,448,867	3.36
Electrical Components & Equipment (0.39%) (2020: 0.41%)			
34	Acuity Brands	7,198	0.00
627	AMETEK	92,194	0.06
5,650	Emerson Electric	525,281	0.32
95	Universal Display	15,678	0.01
		640,351	0.39
Electronics (0.29%) (2020: 0.31%)			
89	Advanced Energy Industries	8,104	0.00
684	Agilent Technologies	109,201	0.07
2,014	Amphenol	176,145	0.11
104	Badger Meter	11,082	0.01
370	Brady	19,943	0.01
511	Hubbell	106,426	0.07
320	Jabil	22,512	0.01
1,136	Vishay Intertechnology	24,844	0.01
		478,257	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.02%) (2020: 0.02%)			
94	Comfort Systems USA	9,300	0.01
170	Exponent	19,844	0.01
		29,144	0.02
Entertainment (0.01%) (2020: 0.00%)			
45	Churchill Downs	10,841	0.01
Environmental Control (0.29%) (2020: 0.23%)			
148	Tetra Tech	25,130	0.02
2,659	Waste Management	443,787	0.27
		468,917	0.29
Food (0.16%) (2020: 1.14%)			
1,152	Hershey	222,878	0.14
214	Lancaster Colony	35,438	0.02
		258,316	0.16
Full Line Insurance (0.59%) (2020: 0.84%)			
784	Brown & Brown	55,099	0.03
427	Erie Indemnity	82,266	0.05
3,908	Fidelity National Financial	203,919	0.12
1,239	First American Financial	96,927	0.06
2,774	Marsh & McLennan	482,177	0.30
505	WR Berkley	41,607	0.03
		961,995	0.59
Hand & Machine Tools (0.13%) (2020: 0.12%)			
150	Franklin Electric	14,184	0.01
390	Lincoln Electric Holdings	54,393	0.03
224	MSA Safety	33,815	0.02
529	Snap-on	113,936	0.07
		216,328	0.13
Healthcare Products (0.50%) (2020: 0.64%)			
59	Bio-Techne	30,523	0.02
9	Cooper	3,770	0.00
395	ResMed	102,890	0.06
1,566	Stryker	418,780	0.26
87	Teleflex	28,578	0.02
302	Thermo Fisher Scientific	201,506	0.12
66	West Pharmaceutical Services	30,955	0.02
		817,002	0.50
Healthcare Services (2.17%) (2020: 1.55%)			
1,196	Anthem	554,394	0.34
28	Chemed	14,813	0.01
705	Encompass Health	46,008	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 Services (2.17%) (2020: 1.55%) (continued)			
75	Ensign Group	6,297	0.00
353	Humana	163,743	0.10
396	Select Medical Holdings	11,642	0.01
5,420	UnitedHealth Group	2,721,599	1.68
		3,518,496	2.17
Home Builders (0.37%) (2020: 0.18%)			
119	Century Communities	9,733	0.01
1,469	DR Horton	159,313	0.10
102	Installed Building Products	14,251	0.01
694	KB Home	31,043	0.02
282	LCI Industries	43,955	0.03
1,244	Lennar Class A	144,503	0.09
207	Lennar Class B	19,793	0.01
967	MDC Holdings	53,988	0.03
1,303	PulteGroup	74,480	0.04
570	Toll Brothers	41,262	0.02
139	Winnebago Industries	10,414	0.01
		602,735	0.37
Home Furnishings (0.17%) (2020: 0.07%)			
2,068	Leggett & Platt	85,119	0.05
433	Tempur Sealy International	20,364	0.01
721	Whirlpool	169,190	0.11
		274,673	0.17
Household Products (0.64%) (2020: 0.53%)			
471	Avery Dennison	102,004	0.06
1,272	Church & Dwight	130,380	0.08
4,894	Kimberly-Clark	699,450	0.43
2,934	Reynolds Consumer Products	92,128	0.06
73	WD-40	17,859	0.01
		1,041,821	0.64
Internet (0.19%) (2020: 0.15%)			
562	CDW	115,086	0.07
2,620	eBay	174,230	0.11
103	Shutterstock	11,421	0.01
		300,737	0.19
Iron & Steel (0.25%) (2020: 0.13%)			
2,054	Nucor	234,464	0.14
513	Reliance Steel & Aluminum	83,219	0.05
1,464	Steel Dynamics	90,870	0.06
		408,553	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (0.09%) (2020: 0.00%)		
444	Acushnet Holdings	23,568	0.01
402	Brunswick	40,493	0.03
839	Harley-Davidson	31,622	0.02
514	Polaris	56,494	0.03
		152,177	0.09
	Lodging (0.00%) (2020: 0.05%)		
	Machinery — Diversified (0.79%) (2020: 0.64%)		
184	AGCO	21,348	0.01
139	Albany International	12,294	0.01
235	Applied Industrial Technologies	24,134	0.01
249	Cactus	9,494	0.01
228	Cognex	17,729	0.01
468	Crane	47,610	0.03
59	CSW Industrials	7,131	0.00
91	Curtiss-Wright	12,619	0.01
1,451	Deere & Co	497,533	0.31
760	Dover	138,016	0.09
797	Graco	64,254	0.04
333	IDEX	78,695	0.05
177	Nordson	45,183	0.03
716	Rockwell Automation	249,777	0.15
512	Toro	51,154	0.03
		1,276,971	0.79
	Machinery, Construction & Mining (0.70%) (2020: 0.62%)		
5,200	Caterpillar	1,075,048	0.66
422	Oshkosh	47,564	0.03
274	Terex	12,042	0.01
		1,134,654	0.70
	Media (1.31%) (2020: 1.41%)		
36,810	Comcast	1,852,647	1.14
131	FactSet Research Systems	63,667	0.04
1,552	Fox Class A	57,269	0.03
1,423	Fox Class B	48,766	0.03
422	New York Times	20,383	0.01
317	Nexstar Media Group	47,861	0.03
1,709	TEGNA	31,719	0.02
182	World Wrestling Entertainment	8,980	0.01
		2,131,292	1.31
	Mining (0.07%) (2020: 0.14%)		
2,727	Freeport-McMoRan	113,798	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.63%) (2020: 1.41%)		
8,364	3M	1,485,697	0.91
941	AO Smith	80,785	0.05
231	Carlisle	57,316	0.03
829	Donaldson	49,126	0.03
270	Federal Signal	11,702	0.01
2,937	Illinois Tool Works	724,852	0.45
57	John Bean Technologies	8,753	0.00
744	Parker-Hannifin	236,681	0.15
		2,654,912	1.63
	Oil & Gas (0.08%) (2020: 0.03%)		
3,441	Coterra Energy	65,379	0.04
57	Texas Pacific Land	71,186	0.04
		136,565	0.08
	Other Consumer, Cyclical (0.04%) (2020: 0.04%)		
400	Scotts Miracle-Gro	64,400	0.04
	Other Industrial (0.03%) (2020: 0.00%)		
280	Mueller Industries	16,621	0.01
449	Worthington Industries	24,542	0.02
		41,163	0.03
	Packaging & Containers (0.11%) (2020: 0.19%)		
1,001	Ball	96,366	0.06
331	Crown Holdings	36,615	0.02
2,271	Graphic Packaging Holding	44,285	0.03
		177,266	0.11
	Pharmaceuticals (5.43%) (2020: 5.17%)		
8,306	Amgen	1,868,601	1.15
5,814	Eli Lilly & Co	1,605,943	0.99
29,660	Johnson & Johnson	5,073,936	3.13
947	Premier	38,988	0.02
965	Zoetis	235,489	0.14
		8,822,957	5.43
	Real Estate Investment Trusts (0.55%) (2020: 0.50%)		
942	Lamar Advertising	114,265	0.07
872	PotlatchDeltic	52,512	0.03
1,940	Public Storage	726,646	0.45
		893,423	0.55
	Retail (2.59%) (2020: 2.81%)		
2,558	Best Buy	259,893	0.16
1,266	Costco Wholesale	718,708	0.44
173	Cracker Barrel Old Country Store	22,255	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (2.59%) (2020: 2.81%) (continued)			
357	Dick's Sporting Goods	41,051	0.03
776	Dollar General	183,004	0.11
810	Foot Locker	35,340	0.02
62	Group 1 Automotive	12,104	0.01
75	Lithia Motors	22,271	0.01
3,981	Lowe's	1,029,009	0.63
764	MSC Industrial Direct	64,222	0.04
68	Murphy USA	13,548	0.01
811	Nu Skin Enterprises	41,158	0.03
591	Penske Automotive Group	63,367	0.04
1,229	Ross Stores	140,450	0.09
2,876	Target	665,622	0.41
8,550	TJX	649,116	0.40
499	Tractor Supply	119,061	0.07
1,670	Wendy's	39,830	0.03
463	Williams-Sonoma	78,307	0.05
		4,198,316	2.59
Semiconductors (5.44%) (2020: 3.03%)			
2,880	Applied Materials	453,197	0.28
5,241	Broadcom	3,487,414	2.15
161	Entegris	22,311	0.01
760	KLA	326,884	0.20
597	Lam Research	429,333	0.26
148	MKS Instruments	25,777	0.02
101	Monolithic Power Systems	49,826	0.03
833	NVIDIA	244,994	0.15
133	Power Integrations	12,354	0.01
10,474	QUALCOMM	1,915,380	1.18
919	Skyworks Solutions	142,574	0.09
287	Teradyne	46,933	0.03
8,849	Texas Instruments	1,667,771	1.03
		8,824,748	5.44
Software (5.95%) (2020: 4.73%)			
2,093	Activision Blizzard	139,247	0.08
689	Broadridge Financial Solutions	125,963	0.08
1,634	Cerner	151,749	0.09
852	Citrix Systems	80,591	0.05
604	Electronic Arts	79,668	0.05
545	Intuit	350,555	0.22
352	Jack Henry & Associates	58,780	0.04
20,547	Microsoft	6,910,367	4.26
14,757	Oracle	1,286,958	0.79

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (5.95%) (2020: 4.73%) (continued)		
3,350	Paychex	457,275	0.28
270	Progress Software	13,033	0.01
		9,654,186	5.95
	Telecommunications (0.00%) (2020: 3.89%)		
	Toys, Games & Hobbies (0.11%) (2020: 0.09%)		
1,825	Hasbro	185,748	0.11
	Transportation (2.58%) (2020: 2.12%)		
85	ArcBest	10,187	0.01
1,269	CH Robinson Worldwide	136,582	0.08
11,042	CSX	415,179	0.26
704	Expeditors International of Washington	94,540	0.06
129	Forward Air	15,621	0.01
310	JB Hunt Transport Services	63,364	0.04
119	Landstar System	21,303	0.01
205	Matson	18,456	0.01
1,632	Norfolk Southern	485,863	0.30
125	Old Dominion Freight Line	44,798	0.03
619	Schneider National	16,657	0.01
5,351	Union Pacific	1,348,077	0.83
6,990	United Parcel Service	1,498,237	0.92
389	Werner Enterprises	18,540	0.01
		4,187,404	2.58
	Trucking & Leasing (0.00%) (2020: 0.03%)		
		83,410,758	51.37
	Total Equities	161,852,682	99.69
	Total Transferable Securities (99.69%) (2020: 99.69%)	161,852,682	99.69
	Total Investments (99.69%) (2020: 99.69%)	161,852,682	99.69
	Other Net Assets (0.31%) (2020: 0.31%)	510,538	0.31
	Net Assets (100.00%) (2020: 100.00%)	162,363,220	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		97.16
	Other assets		2.84
			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 2021

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 (99.80%) (2020: 99.47%)		
	Equities (99.79%) (2020: 99.46%)		
	Austria (2.82%) (2020: 0.00%)		
	Computers (0.12%) (2020: 0.00%)		
4,582	S&T	67,172	0.12
	Oil & Gas (2.53%) (2020: 0.00%)		
29,265	OMV	1,461,787	2.53
	Real Estate (0.17%) (2020: 0.00%)		
4,405	S IMMO	95,809	0.17
		1,624,768	2.82
	Belgium (0.63%) (2020: 2.36%)		
	Chemicals (0.00%) (2020: 0.25%)		
	Food (0.00%) (2020: 0.59%)		
	Pharmaceuticals (0.12%) (2020: 0.83%)		
4,462	Fagron	66,038	0.12
	Real Estate Investment Trusts (0.00%) (2020: 0.46%)		
	Semiconductors (0.51%) (2020: 0.23%)		
2,832	Melexis	296,793	0.51
		362,831	0.63
	Finland (10.24%) (2020: 8.66%)		
	Auto Parts & Equipment (0.86%) (2020: 0.00%)		
14,900	Nokian Renkaat	496,170	0.86
	Food (2.03%) (2020: 0.78%)		
4,070	Kesko Class A	110,500	0.19
36,076	Kesko Class B	1,058,470	1.84
		1,168,970	2.03
	Healthcare Services (0.15%) (2020: 0.06%)		
7,579	Terveystalo	89,735	0.15
	Machinery — Diversified (0.73%) (2020: 3.72%)		
11,118	Valmet	419,371	0.73
	Miscellaneous Manufacturers (0.18%) (2020: 0.16%)		
4,904	Uponor	102,690	0.18
	Oil & Gas (4.59%) (2020: 2.99%)		
61,068	Neste	2,647,909	4.59
	Pharmaceuticals (1.48%) (2020: 0.59%)		
22,211	Orion	811,146	1.40
801	Revenio Group	44,495	0.08
		855,641	1.48
	Real Estate (0.00%) (2020: 0.31%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.22%) (2020: 0.05%)		
6,543	Tokmanni Group	128,570	0.22
		5,909,056	10.24
	France (25.32%) (2020: 25.12%)		
	Auto Parts & Equipment (1.50%) (2020: 0.00%)		
6,023	Cie Generale des Etablissements Michelin	868,215	1.50
	Beverages (0.00%) (2020: 0.16%)		
	Chemicals (1.22%) (2020: 4.32%)		
5,675	Arkema	702,849	1.22
	Commercial Services (0.59%) (2020: 0.00%)		
11,609	Bureau Veritas	338,751	0.59
	Computers (0.99%) (2020: 1.41%)		
891	Alten	141,223	0.25
854	Sopra Steria Group	134,505	0.23
750	Teleperformance	294,000	0.51
		569,728	0.99
	Consumer Durables & Apparels (8.60%) (2020: 10.95%)		
694	Hermes International	1,065,984	1.85
2,752	Kering	1,945,389	3.37
2,688	LVMH Moet Hennessy Louis Vuitton	1,954,176	3.38
		4,965,549	8.60
	Cosmetics & Personal Care (5.78%) (2020: 4.95%)		
8,005	L'Oreal	3,337,685	5.78
	Electrical Components & Equipment (0.00%) (2020: 1.29%)		
	Engineering & Construction (4.08%) (2020: 0.00%)		
6,330	Eiffage	572,612	0.99
19,162	Vinci	1,780,341	3.09
		2,352,953	4.08
	Entertainment (0.51%) (2020: 0.00%)		
7,621	La Francaise des Jeux	296,762	0.51
	Healthcare Products (0.39%) (2020: 0.09%)		
466	Sartorius Stedim Biotech	224,798	0.39
	Healthcare Services (0.52%) (2020: 0.06%)		
2,392	BioMerieux	298,761	0.52
	Home Furnishings (0.45%) (2020: 0.24%)		
1,878	SEB	257,098	0.45
	Leisure Time (0.37%) (2020: 0.16%)		
1,265	Trigano	216,315	0.37
	Packaging & Containers (0.25%) (2020: 0.37%)		
4,709	Verallia	145,791	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pipelines (0.00%) (2020: 0.38%)		
	Software (0.07%) (2020: 0.66%)		
922	Lectra	38,724	0.07
	Utilities — Electric (0.00%) (2020: 0.08%)		
		14,613,979	25.32
	Germany (20.25%) (2020: 26.30%)		
	Chemicals (3.19%) (2020: 0.16%)		
7,200	Brenntag	572,976	0.99
23,354	Covestro	1,265,787	2.20
		1,838,763	3.19
	Commercial Services (0.17%) (2020: 0.00%)		
4,854	Hamburger Hafen und Logistik	99,798	0.17
	Computers (0.00%) (2020: 0.18%)		
	Consumer Durables & Apparels (2.87%) (2020: 0.00%)		
6,245	adidas	1,581,234	2.74
675	Puma	72,562	0.13
		1,653,796	2.87
	Cosmetics & Personal Care (0.00%) (2020: 0.35%)		
	Diversified Financial Services (0.00%) (2020: 0.09%)		
	Electrical Components & Equipment (0.44%) (2020: 0.00%)		
2,214	Varta	253,503	0.44
	Energy – Alternate Sources (0.28%) (2020: 0.04%)		
8,395	CropEnergies	102,922	0.18
996	VERBIO Vereinigte BioEnergie	60,059	0.10
		162,981	0.28
	Full Line Insurance (0.00%) (2020: 0.96%)		
	Healthcare Products (0.43%) (2020: 1.97%)		
1,351	Carl Zeiss Meditec	249,732	0.43
	Healthcare Services (0.00%) (2020: 1.84%)		
	Household Products (0.00%) (2020: 0.93%)		
	Internet (0.00%) (2020: 0.19%)		
	Machinery — Diversified (0.27%) (2020: 0.00%)		
1,633	KION Group	157,552	0.27
	Machinery, Construction & Mining (0.19%) (2020: 0.00%)		
4,346	Wacker Neuson	109,693	0.19
	Mining (0.00%) (2020: 0.13%)		
	Miscellaneous Manufacturers (1.15%) (2020: 4.49%)		
7,617	Knorr-Bremse	661,917	1.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Other Industrial (0.74%) (2020: 0.00%)		
4,206	Aurubis	370,380	0.64
1,687	Norma Group	57,156	0.10
		427,536	0.74
	Pharmaceuticals (0.49%) (2020: 0.14%)		
2,762	Dermapharm Holding	246,646	0.43
386	Eckert & Ziegler Strahlen- und Medizintechnik	36,323	0.06
		282,969	0.49
	Real Estate (0.08%) (2020: 0.00%)		
2,779	Instone Real Estate Group	46,243	0.08
	Retail (0.42%) (2020: 0.09%)		
4,097	Fielmann	242,338	0.42
	Semiconductors (2.81%) (2020: 0.90%)		
3,193	AIXTRON	57,059	0.10
38,351	Infineon Technologies	1,563,187	2.71
		1,620,246	2.81
	Software (0.58%) (2020: 3.92%)		
1,946	CompuGroup Medical	138,458	0.24
1,755	Nemetschek	197,964	0.34
		336,422	0.58
	Telecommunications (0.00%) (2020: 3.80%)		
	Transportation (6.14%) (2020: 3.64%)		
47,951	Deutsche Post	2,711,150	4.70
2,995	Hapag-Lloyd	829,615	1.44
		3,540,765	6.14
	Utilities — Electric (0.00%) (2020: 2.48%)		
		11,684,254	20.25
	Ireland (0.40%) (2020: 5.65%)		
	Building & Construction Materials (0.40%) (2020: 0.00%)		
2,198	Kingspan Group	230,790	0.40
	Chemicals (0.00%) (2020: 5.09%)		
	Food (0.00%) (2020: 0.56%)		
	Italy (8.18%) (2020: 2.57%)		
	Building & Construction Materials (0.48%) (2020: 0.04%)		
12,544	Buzzi Unicem	238,023	0.41
1,410	Carel Industries	37,506	0.07
		275,529	0.48
	Chemicals (0.13%) (2020: 0.00%)		
3,681	SOL	77,853	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Commercial Services (0.14%) (2020: 0.00%)		
1,784	Gruppo MutuiOnline	79,031	0.14
	Diversified Financial Services (0.48%) (2020: 0.32%)		
62,056	Anima Holding	278,632	0.48
	Electronics (0.12%) (2020: 0.00%)		
394	Sesa	68,320	0.12
	Engineering & Construction (0.00%) (2020: 0.30%)		
	Entertainment (0.19%) (2020: 0.00%)		
21,377	RAI Way	111,588	0.19
	Environmental Control (0.17%) (2020: 0.00%)		
9,144	GVS	96,469	0.17
	Healthcare Products (0.45%) (2020: 0.17%)		
1,545	DiaSorin	258,710	0.45
	Home Furnishings (0.39%) (2020: 0.00%)		
7,096	De' Longhi	223,666	0.39
	Internet (0.20%) (2020: 0.07%)		
640	Reply	114,368	0.20
	Leisure Time (0.18%) (2020: 0.00%)		
12,564	Technogym	106,229	0.18
	Machinery — Diversified (0.14%) (2020: 0.12%)		
1,298	Interpump Group	83,656	0.14
	Packaging & Containers (0.06%) (2020: 0.08%)		
2,051	Zignago Vetro	35,277	0.06
	Pharmaceuticals (2.56%) (2020: 0.69%)		
6,066	Amplifon	287,832	0.50
21,069	Recordati Industria Chimica e Farmaceutica	1,190,398	2.06
		1,478,230	2.56
	Retail (0.66%) (2020: 0.00%)		
5,913	Moncler	378,550	0.66
	Software (0.05%) (2020: 0.00%)		
808	Tinexta	30,833	0.05
	Telecommunications (1.78%) (2020: 0.00%)		
2,363,706	Telecom Italia	1,026,321	1.78
	Utilities — Electric & Gas (0.00%) (2020: 0.78%)		
		4,723,262	8.18
	Netherlands (23.26%) (2020: 15.77%)		
	Auto Manufacturers (0.96%) (2020: 0.94%)		
2,440	Ferrari	555,100	0.96

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Beverages (5.99%) (2020: 0.23%)		
26,871	Davide Campari-Milano	345,427	0.60
31,465	Heineken	3,110,630	5.39
		3,456,057	5.99
	Chemicals (0.00%) (2020: 3.18%)		
	Commercial Services (2.82%) (2020: 0.00%)		
27,110	Randstad	1,627,684	2.82
	Distribution & Wholesale (0.29%) (2020: 0.00%)		
863	IMCD	168,026	0.29
	Diversified Financial Services (1.32%) (2020: 0.40%)		
8,322	Euronext	759,382	1.32
	Electrical Components & Equipment (0.82%) (2020: 0.00%)		
11,624	Signify	474,027	0.82
	Food (0.31%) (2020: 3.43%)		
4,239	Corbion	175,664	0.31
	Media (0.00%) (2020: 1.18%)		
	Other Finance (0.93%) (2020: 0.00%)		
6,827	EXOR	539,060	0.93
	Semiconductors (9.82%) (2020: 6.41%)		
1,466	ASM International	569,834	0.99
4,598	ASML Holding	3,249,407	5.63
9,786	BE Semiconductor Industries	734,146	1.27
25,437	STMicroelectronics	1,113,123	1.93
		5,666,510	9.82
		13,421,510	23.26
	Portugal (1.95%) (2020: 0.56%)		
	Food (1.49%) (2020: 0.43%)		
42,837	Jeronimo Martins	861,024	1.49
	Forest Products & Paper (0.41%) (2020: 0.13%)		
41,877	Altri	234,930	0.41
	Packaging & Containers (0.05%) (2020: 0.00%)		
2,532	Corticeira Amorim	28,561	0.05
		1,124,515	1.95
	Spain (6.74%) (2020: 8.04%)		
	Auto Parts & Equipment (0.36%) (2020: 0.46%)		
7,683	CIE Automotive	210,207	0.36
	Commercial Services (0.00%) (2020: 0.55%)		
	Environmental Control (0.57%) (2020: 0.00%)		
9,314	Fluidra	327,853	0.57
	Food (0.00%) (2020: 0.55%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (1.55%) (2020: 0.71%)		
23,597	Faes Farma	82,070	0.14
40,015	Grifols	675,253	1.17
1,854	Laboratorios Farmaceuticos Rovi	136,825	0.24
		894,148	1.55
	Real Estate Investment Trusts (0.00%) (2020: 0.47%)		
	Retail (4.26%) (2020: 5.30%)		
86,183	Industria de Diseno Textil	2,458,801	4.26
		3,891,009	6.74
	United Kingdom (0.00%) (2020: 4.43%)		
	Cosmetics & Personal Care (0.00%) (2020: 4.43%)		
	Total Equities	57,585,974	99.79
	Rights (0.01%) (2020: 0.01%)		
	Spain (0.01%) (2020: 0.01%)		
	Pharmaceuticals (0.01%) (2020: 0.01%)		
22,572	Faes Farma	4,108	0.01
	Total Rights	4,108	0.01
	Total Transferable Securities (99.80%) (2020: 99.47%)	57,590,082	99.80
	Total Investments (99.80%) (2020: 99.47%)	57,590,082	99.80
	Other Net Assets (0.20%) (2020: 0.53%)	117,345	0.20
	Net Assets (100.00%) (2020: 100.00%)	57,707,427	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.77
	Other assets		0.23
			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 2021

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.88%) (2020: 98.47%)		
	Corporate Bonds (97.88%) (2020: 98.47%)		
	Austria (0.51%) (2020: 0.51%)		
1,000,000	Erste Group Bank 4.250% */**	1,188,514	0.51
	Belgium (0.72%) (2020: 0.77%)		
1,400,000	KBC Group 4.250% */**	1,673,368	0.72
	Denmark (1.46%) (2020: 1.12%)		
1,300,000	Danske Bank 4.375% */**	1,299,612	0.56
1,000,000	Danske Bank 6.125% */**	1,056,686	0.45
950,000	Danske Bank 7.000% */**	1,045,923	0.45
		3,402,221	1.46
	Finland (1.59%) (2020: 0.92%)		
1,750,000	Nordea Bank 3.750% */**	1,666,352	0.71
1,800,000	Nordea Bank 6.625% */**	2,049,662	0.88
		3,716,014	1.59
	France (12.81%) (2020: 14.86%)		
2,100,000	BNP Paribas 4.500% */**	2,088,231	0.89
1,630,000	BNP Paribas 4.625% */**	1,637,946	0.70
500,000	BNP Paribas 5.125% */**	519,368	0.22
2,040,000	BNP Paribas 6.625% */**	2,198,166	0.94
850,000	BNP Paribas 6.750% */**	859,270	0.37
1,000,000	BNP Paribas 7.000% */**	1,165,150	0.50
1,450,000	BNP Paribas 7.375% */**	1,648,575	0.71
1,200,000	Credit Agricole 4.000% */**	1,478,928	0.63
1,000,000	Credit Agricole 6.875% */**	1,092,872	0.47
2,460,000	Credit Agricole 7.875% */**	2,707,525	1.16
1,355,000	Credit Agricole 8.125% */**	1,606,871	0.69
1,000,000	La Banque Postale 3.000% */**	1,062,148	0.46
1,200,000	La Banque Postale 3.875% */**	1,404,637	0.60
1,200,000	Societe Generale 4.750% */**	1,222,949	0.52
1,700,000	Societe Generale 5.375% */**	1,793,121	0.77
1,380,000	Societe Generale 6.750% */**	1,519,620	0.65
1,320,000	Societe Generale 7.375% */**	1,413,676	0.61
2,440,000	Societe Generale 7.875% */**	2,666,722	1.14
1,570,000	Societe Generale 8.000% */**	1,819,179	0.78
		29,904,954	12.81
	Germany (6.05%) (2020: 5.48%)		
1,400,000	Commerzbank 6.125% */**	1,730,694	0.74
1,800,000	Commerzbank 7.000% */**	1,934,926	0.83
600,000	Deutsche Bank 4.500% */**	686,239	0.29
1,600,000	Deutsche Bank 4.625% */**	1,843,990	0.79
1,800,000	Deutsche Bank 4.789% */**	1,792,633	0.77
1,800,000	Deutsche Bank 6.000% */**	2,065,860	0.89

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Germany (6.05%) (2020: 5.48%) (continued)			
1,600,000	Deutsche Bank 6.000% */**	1,660,490	0.71
2,200,000	Deutsche Bank 7.500% */**	2,394,602	1.03
		14,109,434	6.05
Italy (8.28%) (2020: 8.95%)			
950,000	Intesa Sanpaolo 3.750% */**	1,063,376	0.46
1,500,000	Intesa Sanpaolo 4.125% */**	1,660,642	0.71
1,160,000	Intesa Sanpaolo 5.500% */**	1,433,479	0.61
1,050,000	Intesa Sanpaolo 5.875% */**	1,360,430	0.58
1,090,000	Intesa Sanpaolo 6.250% */**	1,347,096	0.58
1,820,000	Intesa Sanpaolo 7.750% */**	2,504,461	1.07
1,500,000	UniCredit 3.875% */**	1,632,194	0.70
1,400,000	UniCredit 4.450% */**	1,610,001	0.69
1,030,000	UniCredit 5.375% */**	1,237,933	0.53
1,470,000	UniCredit 6.625% */**	1,768,781	0.76
1,400,000	UniCredit 7.500% */**	1,865,883	0.80
1,680,000	UniCredit 8.000% */**	1,840,891	0.79
		19,325,167	8.28
Netherlands (8.90%) (2020: 9.08%)			
1,500,000	ABN AMRO Bank 4.375% */**	1,824,767	0.78
1,500,000	ABN AMRO Bank 4.750% */**	1,846,528	0.79
1,200,000	Cooperatieve Rabobank 3.100% */**	1,357,169	0.58
1,400,000	Cooperatieve Rabobank 3.250% */**	1,628,182	0.70
1,400,000	Cooperatieve Rabobank 4.375% */**	1,749,725	0.75
1,800,000	Cooperatieve Rabobank 4.625% */**	2,234,598	0.96
1,000,000	ING Groep 3.875% */**	947,957	0.41
600,000	ING Groep 4.250% */**	565,890	0.24
1,000,000	ING Groep 4.875% */**	1,010,556	0.43
2,150,000	ING Groep 5.750% */**	2,313,168	0.99
1,630,000	ING Groep 6.500% */**	1,777,971	0.76
1,900,000	ING Groep 6.750% */**	2,054,012	0.88
1,430,000	ING Groep 6.875% */**	1,456,548	0.63
		20,767,071	8.90
Norway (1.01%) (2020: 1.14%)			
1,100,000	DNB Bank 4.875% */**	1,143,709	0.49
1,200,000	DNB Bank 6.500% */**	1,215,754	0.52
		2,359,463	1.01
Spain (14.25%) (2020: 12.29%)			
1,200,000	Banco Bilbao Vizcaya Argentaria 5.875% */**	1,447,664	0.62
1,400,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	1,706,212	0.73
2,200,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	2,776,686	1.19
1,000,000	Banco Bilbao Vizcaya Argentaria 6.125% */**	1,059,832	0.45
1,400,000	Banco Bilbao Vizcaya Argentaria 6.500% */**	1,488,234	0.64

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Spain (14.25%) (2020: 12.29%) (continued)			
1,200,000	Banco de Sabadell 5.000% */**	1,371,918	0.59
1,000,000	Banco de Sabadell 6.500% */**	1,155,939	0.50
2,000,000	Banco Santander 3.625% */**	2,106,791	0.90
1,000,000	Banco Santander 4.125% */**	1,143,072	0.49
2,000,000	Banco Santander 4.375% */**	2,338,431	1.00
1,800,000	Banco Santander 4.750% */**	2,112,669	0.91
1,800,000	Banco Santander 4.750% */**	1,802,278	0.77
1,200,000	Banco Santander 5.250% */**	1,425,661	0.61
1,300,000	Banco Santander 6.750% */**	1,508,127	0.65
1,800,000	Banco Santander 7.500% */**	1,942,866	0.83
1,600,000	CaixaBank 3.625% */**	1,723,145	0.74
1,600,000	CaixaBank 5.250% */**	1,924,823	0.82
800,000	CaixaBank 5.875% */**	1,034,657	0.44
1,000,000	CaixaBank 6.000% */**	1,166,671	0.50
1,600,000	CaixaBank 6.750% */**	2,020,425	0.87
		33,256,101	14.25
Sweden (0.54%) (2020: 1.33%)			
1,200,000	Skandinaviska Enskilda Banken 5.125% */**	1,262,596	0.54
Switzerland (14.40%) (2020: 14.80%)			
1,200,000	Credit Suisse Group 4.500% */**	1,170,000	0.50
900,000	Credit Suisse Group 5.100% */**	902,339	0.39
1,400,000	Credit Suisse Group 5.250% */**	1,441,907	0.62
150,000	Credit Suisse Group 6.250% */**	160,084	0.07
2,300,000	Credit Suisse Group 6.250% */**	2,454,617	1.05
2,070,000	Credit Suisse Group 6.375% */**	2,233,428	0.96
1,400,000	Credit Suisse Group 7.125% */**	1,436,665	0.62
1,900,000	Credit Suisse Group 7.250% */**	2,090,029	0.89
2,000,000	Credit Suisse Group 7.500% */**	2,164,124	0.93
2,320,000	Credit Suisse Group 7.500% */**	2,449,273	1.05
450,000	UBS Group 3.875% */**	444,512	0.19
2,300,000	UBS Group 4.375% */**	2,275,781	0.97
3,640,000	UBS Group 5.000% */**	3,650,176	1.56
1,160,000	UBS Group 5.125% */**	1,235,283	0.53
1,600,000	UBS Group 5.750% */**	1,833,444	0.79
2,300,000	UBS Group 6.875% */**	2,559,198	1.10
1,863,000	UBS Group 7.000% */**	2,078,846	0.89
2,800,000	UBS Group 7.000% */**	3,019,274	1.29
		33,598,980	14.40
United Kingdom (27.36%) (2020: 27.22%)			
1,500,000	Barclays 4.375% */**	1,471,936	0.63
1,190,000	Barclays 5.875% */**	1,696,232	0.73
1,410,000	Barclays 6.125% */**	1,530,498	0.66
1,200,000	Barclays 6.375% */**	1,761,381	0.75

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (27.36%) (2020: 27.22%) (continued)			
970,000	Barclays 7.125% */**	1,446,841	0.62
900,000	Barclays 7.250% */**	1,271,619	0.54
2,970,000	Barclays 7.750% */**	3,189,009	1.37
1,130,000	Barclays 7.875% */**	1,149,764	0.49
1,070,000	Barclays 7.875% */**	1,507,335	0.65
1,830,000	Barclays 8.000% */**	2,026,367	0.87
660,000	HSBC Holdings 4.000% */**	660,870	0.28
1,400,000	HSBC Holdings 4.600% */**	1,402,470	0.60
600,000	HSBC Holdings 4.700% */**	601,229	0.26
910,000	HSBC Holdings 4.750% */**	1,130,901	0.48
950,000	HSBC Holdings 5.250% */**	1,111,529	0.48
1,000,000	HSBC Holdings 5.875% */**	1,458,993	0.63
500,000	HSBC Holdings 6.000% */**	613,197	0.26
200,000	HSBC Holdings 6.000% */**	245,279	0.10
2,700,000	HSBC Holdings 6.000% */**	2,904,688	1.24
1,650,000	HSBC Holdings 6.250% */**	1,718,384	0.74
1,550,000	HSBC Holdings 6.375% */**	1,665,286	0.71
1,950,000	HSBC Holdings 6.375% */**	2,112,382	0.91
1,150,000	HSBC Holdings 6.500% */**	1,271,702	0.54
2,670,000	Lloyds Banking Group 7.500% */**	2,955,156	1.27
2,270,000	Lloyds Banking Group 7.500% */**	2,570,775	1.10
1,800,000	Lloyds Banking Group 7.625% */**	2,602,477	1.12
1,220,000	Lloyds Banking Group 7.875% */**	2,059,608	0.88
1,050,000	Nationwide Building Society 5.750% */**	1,536,236	0.66
1,000,000	NatWest Group 4.600% */**	982,419	0.42
1,300,000	NatWest Group 5.125% */**	1,846,922	0.79
2,399,000	NatWest Group 6.000% */**	2,628,272	1.13
1,850,000	NatWest Group 8.000% */**	2,146,041	0.92
1,400,000	Santander UK Group Holdings 7.375% */**	1,936,361	0.83
1,700,000	Standard Chartered 4.300% */**	1,638,999	0.70
1,680,000	Standard Chartered 4.750% */**	1,670,542	0.72
1,230,000	Standard Chartered 6.000% */**	1,316,313	0.56
2,550,000	Standard Chartered 7.500% */**	2,587,829	1.11
1,350,000	Standard Chartered 7.750% */**	1,434,956	0.61
		63,860,798	27.36
	Total Corporate Bonds	228,424,681	97.88
	Total Transferable Securities (97.88%) (2020: 98.47%)	228,424,681	97.88

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

Financial Derivative Instruments (0.68%) (2020: 0.44%)

Open Forward Foreign Currency Exchange Contracts*** (0.68%) (2020: 0.44%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2022	EUR 3,960,212	GBP 3,372,200	(63,924)	(0.03)
04/01/2022	EUR 277,147	GBP 237,800	(6,917)	0.00
04/01/2022	EUR 2,052,480	USD 2,328,600	5,479	0.00
04/01/2022	EUR 28,863,098	USD 32,541,700	281,408	0.12
04/01/2022	GBP 62,100	EUR 73,037	1,053	0.00
04/01/2022	GBP 492,334	EUR 583,700	3,059	0.00
04/01/2022	GBP 18,786,923	EUR 22,072,400	345,223	0.15
04/01/2022	GBP 993,384	USD 1,332,200	13,289	0.01
04/01/2022	GBP 35,454,950	USD 46,953,700	1,068,262	0.46
04/01/2022	USD 3,815,910	EUR 3,385,600	(34,194)	(0.02)
04/01/2022	USD 599,500	EUR 531,340	(4,740)	0.00
04/01/2022	USD 188,665	EUR 166,200	(337)	0.00
04/01/2022	USD 988,042	GBP 746,300	(22,785)	(0.01)
04/01/2022	USD 50,440	GBP 37,400	(217)	0.00
Unrealised gain on open forward foreign currency exchange contracts			1,717,773	0.74
Unrealised loss on open forward foreign currency exchange contracts			(133,114)	(0.06)
Net unrealised gain on open forward foreign currency exchange contracts			1,584,659	0.68
Total Financial Derivative Instruments			1,584,659	0.68
Total Investments (98.56%) (2020: 98.91%)			230,009,340	98.56
Other Net Assets (1.44%) (2020: 1.09%)			3,354,644	1.44
Net Assets (100.00%) (2020: 100.00%)			233,363,984	100.00
				<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing				92.50
Transferable securities dealt in on another regulated market				2.44
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)				2.36
Over the counter financial derivative instruments				0.73
Other assets				1.97
				100.00

*These securities have variable coupon rate.

**These securities are perpetual bonds.

***The Fund pledged cash to BNP Paribas with a market value of USD 1,270,000 as collateral in respect of open forward foreign currency exchange contracts held by the Fund as of 31 December 2021.

The counterparty to the open forward foreign currency exchange contracts 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 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.05%) (2020: 99.24%)		
	Corporate Bonds (49.35%) (2020: 54.61%)		
	Australia (0.83%) (2020: 0.00%)		
100,000	AusNet Services Holdings 1.625% 11/03/2081*	100,085	0.83
	Austria (0.05%) (2020: 0.85%)		
5,000	OeBB-Infrastruktur 3.875% 30/06/2025	5,701	0.05
	Belgium (0.00%) (2020: 2.04%)		
	Canada (0.83%) (2020: 0.00%)		
100,000	Equitable Bank 0.010% 16/09/2024	100,274	0.83
	Denmark (0.82%) (2020: 1.42%)		
100,000	Jyske Bank 0.050% 02/09/2026*	98,606	0.82
	Estonia (0.00%) (2020: 0.67%)		
	Finland (0.84%) (2020: 0.00%)		
100,000	Nordea Bank 1.000% 27/06/2029*	101,531	0.84
	France (11.31%) (2020: 11.50%)		
100,000	Banque Federative du Credit Mutuel 1.750% 15/03/2029	107,419	0.89
100,000	BPCE 0.875% 31/01/2024	101,874	0.84
100,000	Caisse Nationale de Reassurance Mutuelle Agricole Groupama 6.000% 23/01/2027	122,854	1.02
100,000	Capgemini 0.625% 23/06/2025	101,769	0.84
100,000	Cie de Financement Foncier 0.010% 15/07/2026	100,172	0.83
100,000	Holding d'Infrastructures de Transport 1.625% 18/09/2029	104,223	0.86
100,000	Imerys 1.000% 15/07/2031	97,661	0.81
100,000	Klepierre 2.000% 12/05/2029	108,828	0.90
100,000	Orange 0.125% 16/09/2029	98,194	0.81
10,000	RCI Banque 0.750% 10/04/2023	10,068	0.08
10,000	RCI Banque 1.750% 10/04/2026	10,399	0.09
100,000	Sanofi 0.875% 21/03/2029	103,911	0.86
100,000	Societe Generale 0.875% 22/09/2028*	100,827	0.84
100,000	Unibail-Rodamco-Westfield 0.750% 25/10/2028	99,900	0.83
100,000	Vinci Zero Coupon 27/11/2028	97,661	0.81
		1,365,760	11.31
	Germany (8.94%) (2020: 6.77%)		
100,000	adidas Zero Coupon 09/09/2024	100,263	0.83
100,000	Allianz 2.121% 08/07/2050*	105,027	0.87
20,000	Bayerische Landesbank 0.125% 02/11/2029	20,010	0.17
30,000	Bayerische Landesbank 0.250% 04/09/2024	30,394	0.25
2,000	Bayerische Landesbodenkreditanstalt 0.750% 28/05/2025	2,060	0.02
20,000	Berlin Hyp 0.010% 02/09/2030	19,693	0.16
10,000	Berlin Hyp 0.125% 18/01/2030	9,986	0.08
30,000	Commerzbank 0.100% 11/09/2025	29,853	0.25
10,000	Commerzbank 0.500% 04/12/2026	10,088	0.08
15,000	Commerzbank 0.625% 28/08/2024	15,206	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Germany (8.94%) (2020: 6.77%) (continued)			
15,000	Continental 0.375% 27/06/2025	15,078	0.13
31,000	Daimler Zero Coupon 08/02/2024	31,091	0.26
20,000	Daimler 0.750% 10/09/2030	20,556	0.17
50,000	Daimler 0.750% 11/03/2033	50,244	0.42
5,000	Deutsche Bahn Finance 1.125% 18/12/2028	5,315	0.04
60,000	Deutsche Bank 1.125% 30/08/2023	61,205	0.51
10,000	Deutsche Post 1.625% 05/12/2028	10,886	0.09
10,000	Deutsche Telekom 0.500% 05/07/2027	10,173	0.08
10,000	DZ HYP 0.010% 26/10/2026	10,029	0.08
10,000	Fresenius & Co 0.375% 28/09/2026	10,000	0.08
10,000	Fresenius & Co 0.750% 15/01/2028	10,089	0.08
5,000	Fresenius & Co 1.875% 15/02/2025	5,248	0.04
5,000	Fresenius & Co 2.875% 15/02/2029	5,706	0.05
10,000	Hella & Co 0.500% 26/01/2027	10,023	0.08
10,000	HOCHTIEF 0.500% 03/09/2027	10,036	0.08
20,000	HOCHTIEF 0.625% 26/04/2029	19,418	0.16
20,000	Kreditanstalt fuer Wiederaufbau Zero Coupon 18/02/2025	20,245	0.17
50,000	Kreditanstalt fuer Wiederaufbau 0.050% 29/09/2034	48,379	0.40
104,000	Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	108,822	0.90
20,000	Landesbank Baden-Wuerttemberg 0.010% 17/06/2026	20,057	0.17
30,000	Landwirtschaftliche Rentenbank Zero Coupon 22/09/2027	30,141	0.25
10,000	Landwirtschaftliche Rentenbank Zero Coupon 27/11/2029	9,957	0.08
10,000	Landwirtschaftliche Rentenbank 0.010% 26/11/2040	9,102	0.08
5,000	Landwirtschaftliche Rentenbank 0.375% 14/02/2028	5,131	0.04
2,000	Landwirtschaftliche Rentenbank 0.500% 28/02/2029	2,072	0.02
20,000	LANXESS Zero Coupon 08/09/2027	19,450	0.16
10,000	NRW Bank 1.250% 13/05/2049	11,562	0.10
20,000	UniCredit Bank 0.010% 24/06/2030	19,700	0.16
50,000	UniCredit Bank 0.010% 10/03/2031	48,994	0.41
100,000	Vonovia 1.000% 16/06/2033	97,886	0.81
		1,079,175	8.94
Hong Kong (0.00%) (2020: 0.67%)			
Ireland (0.04%) (2020: 1.38%)			
5,000	Grenke Finance 1.625% 05/04/2024	4,954	0.04
Italy (1.64%) (2020: 1.36%)			
100,000	Snam Zero Coupon 15/08/2025	99,355	0.82
100,000	UniCredit 0.325% 19/01/2026	99,207	0.82
		198,562	1.64
Japan (0.83%) (2020: 0.67%)			
100,000	NTT Finance 0.010% 03/03/2025	99,776	0.83

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Luxembourg (1.47%) (2020: 3.88%)			
40,000	European Financial Stability Facility Zero Coupon 20/07/2026	40,436	0.34
50,000	European Financial Stability Facility Zero Coupon 20/01/2031	49,564	0.41
30,000	European Financial Stability Facility 0.050% 18/01/2052	25,491	0.21
60,000	European Financial Stability Facility 0.700% 20/01/2050	61,701	0.51
		177,192	1.47
Netherlands (4.76%) (2020: 4.69%)			
10,000	BMW Finance 0.375% 14/01/2027	10,132	0.08
15,000	BMW Finance 0.625% 06/10/2023	15,224	0.13
10,000	BMW Finance 1.500% 06/02/2029	10,885	0.09
100,000	JDE Peet's 1.125% 16/06/2033	97,287	0.81
100,000	LeasePlan 0.250% 07/09/2026	98,679	0.82
100,000	Mondelez International Holdings Netherlands 0.375% 22/09/2029	98,256	0.81
15,000	Siemens Financieringsmaatschappij Zero Coupon 05/09/2024	15,074	0.12
100,000	Siemens Financieringsmaatschappij 0.375% 05/06/2026	101,488	0.84
100,000	Thermo Fisher Scientific Finance I 1.625% 18/10/2041	101,822	0.84
25,000	Vonovia Finance 1.500% 31/03/2025	26,052	0.22
		574,899	4.76
Norway (1.65%) (2020: 1.35%)			
100,000	Avinor 0.750% 01/10/2030	100,103	0.83
100,000	Santander Consumer Bank 0.125% 25/02/2025	99,751	0.82
		199,854	1.65
Spain (3.41%) (2020: 3.45%)			
100,000	Amadeus IT Group 2.500% 20/05/2024	105,077	0.87
100,000	Banco Bilbao Vizcaya Argentaria 0.125% 24/03/2027*	98,734	0.81
100,000	CaixaBank 1.250% 18/06/2031*	100,080	0.83
100,000	Telefonica Emisiones 1.807% 21/05/2032	108,498	0.90
		412,389	3.41
Supranational (6.15%) (2020: 4.58%)			
20,000	African Development Bank 0.500% 21/03/2029	20,498	0.17
10,000	Asian Development Bank 0.025% 31/01/2030	9,895	0.08
10,000	Council Of Europe Development Bank 0.050% 21/01/2030	9,980	0.08
100,000	European Investment Bank Zero Coupon 17/06/2027	100,989	0.84
30,000	European Investment Bank Zero Coupon 14/01/2031	29,757	0.25
10,000	European Investment Bank 0.010% 15/11/2030	9,936	0.08
5,000	European Investment Bank 0.050% 13/10/2034	4,811	0.04
30,000	European Investment Bank 0.050% 27/01/2051	25,804	0.21
10,000	European Investment Bank 0.200% 15/07/2024	10,160	0.08
56,000	European Investment Bank 3.000% 14/10/2033	73,508	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Supranational (6.15%) (2020: 4.58%) (continued)			
50,000	European Stability Mechanism Zero Coupon 16/12/2024	50,601	0.42
20,000	European Stability Mechanism 0.010% 04/03/2030	19,923	0.17
30,000	European Stability Mechanism 0.875% 18/07/2042	31,853	0.26
100,000	European Union Zero Coupon 04/10/2030	99,767	0.83
50,000	European Union Zero Coupon 22/04/2031	49,685	0.41
10,000	European Union 0.200% 04/06/2036	9,789	0.08
50,000	European Union 0.450% 04/07/2041	49,817	0.41
70,000	European Union 0.450% 02/05/2046	68,804	0.57
10,000	European Union 1.250% 04/04/2033	11,120	0.09
20,000	European Union 3.000% 04/09/2026	23,072	0.19
15,000	International Bank for Reconstruction & Development Zero Coupon 15/01/2027	15,079	0.13
10,000	International Bank for Reconstruction & Development 0.125% 03/01/2051	8,625	0.07
10,000	International Bank for Reconstruction & Development 0.250% 10/01/2050	9,006	0.08
		742,479	6.15
Sweden (0.00%) (2020: 0.67%)			
Switzerland (0.83%) (2020: 0.68%)			
100,000	Credit Suisse 0.450% 19/05/2025	100,838	0.83
United Kingdom (2.58%) (2020: 4.29%)			
100,000	HSBC Holdings 0.309% 13/11/2026*	99,768	0.83
100,000	Mondi Finance 1.625% 27/04/2026	105,235	0.87
100,000	Vodafone Group 1.625% 24/11/2030	106,918	0.88
		311,921	2.58
United States (2.37%) (2020: 3.69%)			
100,000	Coca-Cola 0.125% 09/03/2029	97,858	0.81
20,000	Goldman Sachs Group 0.250% 26/01/2028	19,488	0.16
20,000	Goldman Sachs Group 0.750% 23/03/2032	19,366	0.16
25,000	Goldman Sachs Group 0.875% 21/01/2030	25,096	0.21
20,000	Goldman Sachs Group 3.375% 27/03/2025	22,040	0.18
100,000	Verizon Communications 1.300% 18/05/2033	102,324	0.85
		286,172	2.37
Total Corporate Bonds		5,960,168	49.35
Government Bonds (49.70%) (2020: 44.63%)			
Austria (0.00%) (2020: 0.22%)			
Belgium (0.00%) (2020: 0.67%)			
Bulgaria (0.29%) (2020: 0.10%)			
35,000	Bulgaria Government International Bond 0.375% 23/09/2030	34,573	0.29
Canada (0.00%) (2020: 0.67%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Cyprus (0.00%) (2020: 0.08%)		
	Czech Republic (0.00%) (2020: 0.04%)		
	Finland (0.00%) (2020: 0.03%)		
	France (5.42%) (2020: 6.57%)		
2,000	Caisse d'Amortissement de la Dette Sociale 1.375% 25/11/2024	2,099	0.02
22,000	Caisse d'Amortissement de la Dette Sociale 2.375% 25/01/2024	23,256	0.19
2,000	Caisse d'Amortissement de la Dette Sociale 4.000% 15/12/2025	2,337	0.02
2,000	Caisse d'Amortissement de la Dette Sociale 4.125% 25/04/2023	2,121	0.02
10,000	French Republic Government Bond 0.500% 25/05/2040	9,773	0.08
10,000	French Republic Government Bond 0.500% 25/05/2072	7,738	0.06
50,000	French Republic Government Bond 0.750% 25/05/2052	47,808	0.40
75,000	French Republic Government Bond 1.250% 25/05/2034	83,022	0.69
25,000	French Republic Government Bond 1.250% 25/05/2036	27,724	0.23
25,000	French Republic Government Bond 1.750% 25/06/2039	30,195	0.25
25,000	French Republic Government Bond 1.750% 25/05/2066	31,365	0.26
30,000	French Republic Government Bond 2.000% 25/05/2048	38,576	0.32
35,000	French Republic Government Bond 3.250% 25/05/2045	54,016	0.45
15,000	French Republic Government Bond 4.000% 25/10/2038	23,526	0.19
22,000	French Republic Government Bond 4.000% 25/04/2055	41,408	0.34
25,000	French Republic Government Bond 4.500% 25/04/2041	42,758	0.35
45,000	French Republic Government Bond 4.750% 25/04/2035	70,746	0.59
10,000	French Republic Government Bond 5.750% 25/10/2032	15,973	0.13
100,000	UNEDIC ASSEO Zero Coupon 25/11/2028	99,900	0.83
		654,341	5.42
	Germany (3.84%) (2020: 3.43%)		
10,000	Free and Hanseatic City of Hamburg 0.010% 05/11/2035	9,388	0.08
5,000	Free and Hanseatic City of Hamburg 0.250% 20/01/2025	5,074	0.04
10,000	Free and Hanseatic City of Hamburg 0.250% 18/02/2041	9,399	0.08
10,000	Free State of Bavaria 0.010% 18/01/2035	9,509	0.08
5,000	Free State of Saxony 0.010% 06/08/2025	5,034	0.04
20,000	Free State of Saxony 0.010% 05/11/2029	19,861	0.17
15,000	Gemeinsame Deutsche Bundeslaender 0.500% 05/02/2025	15,345	0.13
8,000	Land Baden-Wuerttemberg 0.010% 04/08/2027	8,018	0.07
20,000	Land Baden-Wuerttemberg 0.010% 09/07/2032	19,444	0.16
10,000	Land Berlin 0.050% 06/08/2040	9,079	0.08
20,000	Land Berlin 0.100% 18/01/2041	18,303	0.15
20,000	Land Berlin 0.250% 22/04/2025	20,308	0.17
10,000	Land Thueringen 0.125% 13/01/2051	8,805	0.07
5,000	State of Brandenburg 0.375% 29/01/2035	4,965	0.04
5,000	State of Brandenburg 0.500% 21/11/2039	4,955	0.04
10,000	State of Bremen 0.010% 06/07/2027	10,022	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Germany (3.84%) (2020: 3.43%) (continued)			
20,000	State of Bremen 0.010% 06/10/2028	19,956	0.17
10,000	State of Hesse Zero Coupon 26/07/2024	10,081	0.08
10,000	State of Hesse Zero Coupon 10/09/2024	10,079	0.08
10,000	State of Hesse Zero Coupon 08/11/2030	9,864	0.08
30,000	State of Lower Saxony 0.750% 15/02/2028	31,386	0.26
20,000	State of North Rhine-Westphalia Germany 0.125% 04/06/2031	19,902	0.17
10,000	State of North Rhine-Westphalia Germany 0.200% 31/03/2027	10,142	0.08
40,000	State of North Rhine-Westphalia Germany 0.200% 27/01/2051	35,634	0.30
10,000	State of North Rhine-Westphalia Germany 0.375% 02/09/2050	9,384	0.08
15,000	State of North Rhine-Westphalia Germany 0.500% 25/11/2039	14,832	0.12
30,000	State of North Rhine-Westphalia Germany 0.950% 13/03/2028	31,776	0.26
10,000	State of North Rhine-Westphalia Germany 0.950% 10/01/2121	7,898	0.07
25,000	State of North Rhine-Westphalia Germany 1.375% 15/01/2120	25,048	0.21
5,000	State of Rhineland-Palatinate 0.050% 23/01/2030	4,978	0.04
5,000	State of Rhineland-Palatinate 0.250% 31/05/2029	5,068	0.04
10,000	State of Saarland 0.010% 11/05/2027	10,031	0.08
10,000	State of Saxony-Anhalt 0.125% 21/06/2029	10,045	0.08
10,000	State of Schleswig-Holstein Germany 0.010% 16/07/2025	10,071	0.08
10,000	State of Schleswig-Holstein Germany 0.010% 26/11/2029	9,928	0.08
		463,612	3.84
Hungary (0.25%) (2020: 0.07%)			
20,000	Hungary Government International Bond 0.500% 18/11/2030	19,615	0.16
10,000	Hungary Government International Bond 1.750% 05/06/2035	10,425	0.09
		30,040	0.25
Ireland (0.00%) (2020: 0.04%)			
Israel (0.09%) (2020: 0.07%)			
10,000	Israel Government International Bond 1.500% 16/01/2029	10,882	0.09
Italy (27.41%) (2020: 24.78%)			
65,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/01/2024	65,121	0.54
60,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/04/2024	60,026	0.50
40,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/08/2024	39,965	0.33
90,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 01/04/2026	88,664	0.73
100,000	Italy Buoni Poliennali Del Tesoro 0.250% 15/03/2028	97,538	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Italy (27.41%) (2020: 24.78%) (continued)			
50,000	Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	50,478	0.42
80,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	80,619	0.67
100,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	100,786	0.83
50,000	Italy Buoni Poliennali Del Tesoro 0.500% 15/07/2028	49,336	0.41
68,000	Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	68,972	0.57
100,000	Italy Buoni Poliennali Del Tesoro 0.600% 01/08/2031	95,281	0.79
62,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	62,986	0.52
60,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	61,202	0.51
60,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	60,979	0.50
60,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	61,277	0.51
90,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	89,693	0.74
60,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2037	55,280	0.46
73,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	76,032	0.63
90,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	92,980	0.77
20,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	20,800	0.17
60,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	62,612	0.52
70,000	Italy Buoni Poliennali Del Tesoro 1.450% 01/03/2036	70,090	0.58
29,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	30,320	0.25
25,000	Italy Buoni Poliennali Del Tesoro 1.500% 30/04/2045	23,472	0.19
70,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	73,863	0.61
110,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	115,254	0.95
40,000	Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	37,490	0.31
70,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	73,033	0.60
70,000	Italy Buoni Poliennali Del Tesoro 1.800% 01/03/2041	70,670	0.59
22,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	22,989	0.19
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	13,886	0.12
20,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	21,664	0.18
20,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/03/2072	19,073	0.16
17,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	18,548	0.15
30,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	33,014	0.27
50,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	55,002	0.46
45,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	48,172	0.40
10,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	10,874	0.09
50,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	57,946	0.48
78,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	88,993	0.74
16,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	18,077	0.15
15,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	17,997	0.15
50,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	58,033	0.48
20,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	24,465	0.20
40,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	50,684	0.42
14,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	18,394	0.15
24,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	28,957	0.24
35,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	49,134	0.41
70,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	93,318	0.77

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Italy (27.41%) (2020: 24.78%) (continued)			
47,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	51,644	0.43
14,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	16,444	0.14
38,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	41,046	0.34
25,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	31,600	0.26
30,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	46,496	0.38
60,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	69,248	0.57
25,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	35,546	0.29
35,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	53,055	0.44
30,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	46,099	0.38
82,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	109,754	0.91
50,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	72,245	0.60
23,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	30,814	0.26
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	13,294	0.11
8,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	9,346	0.08
		3,310,670	27.41
Mexico (0.00%) (2020: 0.66%)			
Netherlands (1.60%) (2020: 0.89%)			
100,000	BNG Bank Zero Coupon 20/01/2031	98,021	0.81
100,000	Nederlandse Waterschapsbank 0.125% 03/09/2035	95,487	0.79
		193,508	1.60
Poland (0.28%) (2020: 0.14%)			
10,000	Republic of Poland Government International Bond 1.000% 07/03/2029	10,573	0.08
20,000	Republic of Poland Government International Bond 2.000% 08/03/2049	23,991	0.20
		34,564	0.28
Portugal (0.00%) (2020: 0.06%)			
Romania (0.57%) (2020: 0.29%)			
30,000	Romanian Government International Bond 1.750% 13/07/2030	28,000	0.23
10,000	Romanian Government International Bond 2.124% 16/07/2031	9,523	0.08
35,000	Romanian Government International Bond 2.625% 02/12/2040	31,143	0.26
		68,666	0.57
Slovakia (0.00%) (2020: 0.08%)			
Slovenia (0.00%) (2020: 0.08%)			
Spain (9.95%) (2020: 5.66%)			
10,000	Instituto de Credito Oficial Zero Coupon 30/04/2026	10,045	0.08
2,000	Instituto de Credito Oficial 0.200% 31/01/2024	2,028	0.01
2,000	Instituto de Credito Oficial 0.750% 31/10/2023	2,045	0.02
50,000	Spain Government Bond Zero Coupon 31/01/2028	49,678	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Spain (9.95%) (2020: 5.66%) (continued)			
50,000	Spain Government Bond 0.800% 30/07/2027	52,172	0.43
60,000	Spain Government Bond 0.850% 30/07/2037	58,829	0.49
65,000	Spain Government Bond 1.000% 31/10/2050	58,999	0.49
75,000	Spain Government Bond 1.200% 31/10/2040	75,961	0.63
20,000	Spain Government Bond 1.450% 31/10/2071	17,453	0.14
59,000	Spain Government Bond 1.850% 30/07/2035	66,682	0.55
50,000	Spain Government Bond 1.950% 30/07/2030	56,675	0.47
58,000	Spain Government Bond 2.350% 30/07/2033	68,886	0.57
55,000	Spain Government Bond 2.700% 31/10/2048	72,192	0.60
52,000	Spain Government Bond 2.900% 31/10/2046	70,231	0.58
40,000	Spain Government Bond 3.450% 30/07/2066	60,213	0.50
67,000	Spain Government Bond 4.200% 31/01/2037	98,670	0.82
36,000	Spain Government Bond 4.700% 30/07/2041	59,096	0.49
79,000	Spain Government Bond 4.900% 30/07/2040	131,289	1.09
20,000	Spain Government Bond 5.150% 31/10/2044	36,025	0.30
55,000	Spain Government Bond 5.750% 30/07/2032	84,528	0.70
50,000	Spain Government Bond 6.000% 31/01/2029	70,781	0.58
		<u>1,202,478</u>	<u>9.95</u>
	Total Government Bonds	<u>6,003,334</u>	<u>49.70</u>
	Total Transferable Securities (99.05%) (2020: 99.24%)	<u>11,963,502</u>	<u>99.05</u>
	Total Investments (99.05%) (2020: 99.24%)	11,963,502	99.05
	Other Net Assets (0.95%) (2020: 0.76%)	<u>114,513</u>	<u>0.95</u>
	Net Assets (100.00%) (2020: 100.00%)	<u><u>12,078,015</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			94.60
Transferable securities dealt in on another regulated market			4.02
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)			0.41
Other assets			0.97
			<u><u>100.00</u></u>

*These securities have variable coupon rate.

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 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.78%) (2020: 99.00%)		
	Government Bonds (98.78%) (2020: 99.00%)		
	Austria (1.15%) (2020: 1.83%)		
6,000	Republic of Austria Government Bond Zero Coupon 20/02/2030	6,003	0.18
6,000	Republic of Austria Government Bond Zero Coupon 20/02/2031	5,962	0.18
7,000	Republic of Austria Government Bond 0.500% 20/02/2029	7,314	0.22
5,000	Republic of Austria Government Bond 0.750% 20/02/2028	5,304	0.16
10,000	Republic of Austria Government Bond 6.250% 15/07/2027	13,704	0.41
		38,287	1.15
	Belgium (5.02%) (2020: 4.91%)		
5,000	Kingdom of Belgium Government Bond 0.650% 22/06/2071	4,103	0.12
10,000	Kingdom of Belgium Government Bond 1.250% 22/04/2033	11,194	0.34
10,000	Kingdom of Belgium Government Bond 1.600% 22/06/2047	11,671	0.35
10,000	Kingdom of Belgium Government Bond 1.700% 22/06/2050	11,944	0.36
10,000	Kingdom of Belgium Government Bond 1.900% 22/06/2038	12,154	0.37
10,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	13,905	0.42
10,000	Kingdom of Belgium Government Bond 3.000% 22/06/2034	13,288	0.40
10,000	Kingdom of Belgium Government Bond 3.750% 22/06/2045	16,388	0.49
5,000	Kingdom of Belgium Government Bond 4.000% 28/03/2032	6,979	0.21
20,000	Kingdom of Belgium Government Bond 4.250% 28/03/2041	32,954	0.99
20,000	Kingdom of Belgium Government Bond 5.000% 28/03/2035	32,088	0.97
		166,668	5.02
	Finland (0.65%) (2020: 0.58%)		
5,000	Finland Government Bond 0.125% 15/09/2031	5,019	0.15
5,000	Finland Government Bond 0.500% 15/09/2027	5,228	0.16
5,000	Finland Government Bond 0.500% 15/09/2029	5,234	0.16
5,000	Finland Government Bond 2.750% 04/07/2028	5,984	0.18
		21,465	0.65
	France (26.28%) (2020: 17.59%)		
15,000	French Republic Government Bond Zero Coupon 25/03/2023	15,122	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
France (26.28%) (2020: 17.59%) (continued)			
15,000	French Republic Government Bond Zero Coupon 25/03/2024	15,194	0.46
15,000	French Republic Government Bond Zero Coupon 25/03/2025	15,232	0.46
8,000	French Republic Government Bond Zero Coupon 25/02/2027	8,109	0.24
15,000	French Republic Government Bond Zero Coupon 25/11/2029	15,015	0.45
20,000	French Republic Government Bond Zero Coupon 25/11/2030	19,810	0.60
32,000	French Republic Government Bond Zero Coupon 25/11/2031	31,387	0.95
20,000	French Republic Government Bond 0.250% 25/11/2026	20,566	0.62
25,000	French Republic Government Bond 0.500% 25/05/2029	26,068	0.79
20,000	French Republic Government Bond 0.500% 25/05/2040	19,546	0.59
8,000	French Republic Government Bond 0.500% 25/06/2044	7,644	0.23
7,000	French Republic Government Bond 0.500% 25/05/2072	5,417	0.16
22,000	French Republic Government Bond 0.750% 25/05/2028	23,320	0.70
25,000	French Republic Government Bond 0.750% 25/11/2028	26,530	0.80
15,000	French Republic Government Bond 0.750% 25/05/2052	14,342	0.43
15,000	French Republic Government Bond 1.000% 25/11/2025	15,829	0.48
23,000	French Republic Government Bond 1.000% 25/05/2027	24,614	0.74
30,000	French Republic Government Bond 1.250% 25/05/2034	33,209	1.00
36,000	French Republic Government Bond 1.250% 25/05/2036	39,923	1.20
31,000	French Republic Government Bond 1.500% 25/05/2031	34,976	1.05
30,000	French Republic Government Bond 1.500% 25/05/2050	34,794	1.05
27,000	French Republic Government Bond 1.750% 25/06/2039	32,611	0.98
10,000	French Republic Government Bond 1.750% 25/05/2066	12,546	0.38
20,000	French Republic Government Bond 2.000% 25/05/2048	25,718	0.78
27,000	French Republic Government Bond 2.500% 25/05/2030	32,673	0.98
25,000	French Republic Government Bond 2.750% 25/10/2027	29,463	0.89
17,000	French Republic Government Bond 3.250% 25/05/2045	26,236	0.79
20,000	French Republic Government Bond 3.500% 25/04/2026	23,381	0.70
21,000	French Republic Government Bond 4.000% 25/10/2038	32,937	0.99
10,000	French Republic Government Bond 4.000% 25/04/2055	18,822	0.57
10,000	French Republic Government Bond 4.000% 25/04/2060	19,743	0.60
15,000	French Republic Government Bond 4.250% 25/10/2023	16,339	0.49
25,000	French Republic Government Bond 4.500% 25/04/2041	42,758	1.29
23,000	French Republic Government Bond 4.750% 25/04/2035	36,159	1.09
20,000	French Republic Government Bond 5.500% 25/04/2029	28,264	0.85
30,000	French Republic Government Bond 5.750% 25/10/2032	47,919	1.44
		872,216	26.28
Germany (7.91%) (2020: 2.24%)			
15,000	Bundesobligation Zero Coupon 18/10/2024	15,278	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Germany (7.91%) (2020: 2.24%) (continued)			
15,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2029	15,375	0.46
15,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2030	15,343	0.46
16,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2031	16,282	0.49
5,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2050	4,820	0.15
15,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	15,548	0.47
15,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/08/2028	15,639	0.47
10,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2026	10,428	0.31
15,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	15,795	0.48
15,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	15,849	0.48
10,000	Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2025	10,573	0.32
15,000	Bundesrepublik Deutschland Bundesanleihe 1.500% 15/05/2023	15,452	0.47
15,000	Bundesrepublik Deutschland Bundesanleihe 1.750% 15/02/2024	15,781	0.48
7,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	11,176	0.34
5,000	Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	8,107	0.24
15,000	Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	23,012	0.69
10,000	Bundesrepublik Deutschland Bundesanleihe 5.625% 04/01/2028	13,735	0.41
12,000	Bundesschatzanweisungen Zero Coupon 10/03/2023	12,096	0.36
12,000	Bundesschatzanweisungen Zero Coupon 15/09/2023	12,137	0.37
		262,426	7.91
Ireland (0.98%) (2020: 0.90%)			
10,000	Ireland Government Bond Zero Coupon 18/10/2031	9,771	0.30
10,000	Ireland Government Bond 0.900% 15/05/2028	10,657	0.32
10,000	Ireland Government Bond 2.400% 15/05/2030	11,972	0.36
		32,400	0.98
Italy (31.68%) (2020: 41.82%)			
10,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/01/2024	10,019	0.30
6,000	Italy Buoni Poliennali Del Tesoro 0.250% 15/03/2028	5,852	0.18
15,000	Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	15,143	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Italy (31.68%) (2020: 41.82%) (continued)			
10,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	10,077	0.30
25,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	25,197	0.76
14,000	Italy Buoni Poliennali Del Tesoro 0.600% 01/08/2031	13,339	0.40
20,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	20,401	0.61
15,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/04/2031	14,755	0.44
15,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	15,319	0.46
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	9,966	0.30
12,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/12/2031	11,757	0.35
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2037	9,213	0.28
14,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	14,581	0.44
22,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	22,729	0.69
11,000	Italy Buoni Poliennali Del Tesoro 1.450% 01/03/2036	11,014	0.33
17,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	17,774	0.54
10,000	Italy Buoni Poliennali Del Tesoro 1.500% 30/04/2045	9,389	0.28
16,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	16,883	0.51
14,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	14,728	0.44
13,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	13,621	0.41
10,000	Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	9,373	0.28
23,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	23,997	0.72
8,000	Italy Buoni Poliennali Del Tesoro 1.800% 01/03/2041	8,077	0.24
13,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	13,584	0.41
18,000	Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	19,040	0.57
23,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	24,914	0.75
15,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	16,244	0.49
20,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	21,570	0.65
5,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/03/2072	4,768	0.14
7,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	7,637	0.23
10,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	11,005	0.33
20,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	20,943	0.63
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	11,259	0.34
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	11,000	0.33
17,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	18,198	0.55
16,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	17,398	0.52
10,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	11,589	0.35
25,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	28,524	0.86
6,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	6,779	0.20
11,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	13,198	0.40
25,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	29,016	0.87
8,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	9,786	0.30
11,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	13,938	0.42
12,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	14,759	0.45
12,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	15,766	0.48
22,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	26,544	0.80
17,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	18,684	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Italy (31.68%) (2020: 41.82%) (continued)			
8,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	11,231	0.34
17,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	22,663	0.68
8,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	8,526	0.26
13,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	14,284	0.43
27,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	31,713	0.96
10,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	10,802	0.33
15,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	18,960	0.57
13,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	20,148	0.61
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	24,237	0.73
10,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	14,218	0.43
14,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	21,222	0.64
8,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	12,293	0.37
20,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	26,769	0.81
13,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	19,126	0.58
22,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	31,788	0.96
20,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	26,794	0.81
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	13,294	0.40
12,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	14,020	0.42
		1,051,435	31.68
Luxembourg (0.00%) (2020: 0.18%)			
Portugal (1.22%) (2020: 0.79%)			
10,000	Portugal Obrigacoes do Tesouro 0.475% 18/10/2030	10,162	0.31
8,000	Portugal Obrigacoes do Tesouro 1.950% 15/06/2029	9,070	0.27
10,000	Portugal Obrigacoes do Tesouro 2.125% 17/10/2028	11,399	0.34
8,000	Portugal Obrigacoes do Tesouro 4.125% 14/04/2027	9,816	0.30
		40,447	1.22
Slovakia (0.38%) (2020: 0.42%)			
10,000	Slovakia Government Bond 3.625% 16/01/2029	12,747	0.38
Slovenia (0.32%) (2020: 0.39%)			
10,000	Slovenia Government Bond 1.000% 06/03/2028	10,650	0.32
Spain (23.19%) (2020: 27.35%)			
15,000	Spain Government Bond Zero Coupon 31/01/2025	15,188	0.46
20,000	Spain Government Bond 0.100% 30/04/2031	19,302	0.58
8,000	Spain Government Bond 0.250% 30/07/2024	8,152	0.25
14,000	Spain Government Bond 0.350% 30/07/2023	14,210	0.43
25,000	Spain Government Bond 0.500% 30/04/2030	25,342	0.76
10,000	Spain Government Bond 0.500% 31/10/2031	9,940	0.30
30,000	Spain Government Bond 0.600% 31/10/2029	30,771	0.93
26,000	Spain Government Bond 0.800% 30/07/2027	27,129	0.82
10,000	Spain Government Bond 0.850% 30/07/2037	9,805	0.30
10,000	Spain Government Bond 1.000% 30/07/2042	9,713	0.29
18,000	Spain Government Bond 1.000% 31/10/2050	16,338	0.49

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Spain (23.19%) (2020: 27.35%) (continued)			
15,000	Spain Government Bond 1.200% 31/10/2040	15,192	0.46
25,000	Spain Government Bond 1.250% 31/10/2030	26,789	0.81
10,000	Spain Government Bond 1.300% 31/10/2026	10,703	0.32
23,000	Spain Government Bond 1.400% 30/04/2028	24,877	0.75
28,000	Spain Government Bond 1.400% 30/07/2028	30,383	0.92
25,000	Spain Government Bond 1.450% 31/10/2027	27,052	0.82
30,000	Spain Government Bond 1.450% 30/04/2029	32,672	0.98
8,000	Spain Government Bond 1.450% 31/10/2071	6,981	0.21
28,000	Spain Government Bond 1.500% 30/04/2027	30,336	0.91
10,000	Spain Government Bond 1.600% 30/04/2025	10,659	0.32
23,000	Spain Government Bond 1.850% 30/07/2035	25,995	0.78
10,000	Spain Government Bond 1.950% 30/04/2026	10,915	0.33
28,000	Spain Government Bond 1.950% 30/07/2030	31,738	0.96
10,000	Spain Government Bond 2.150% 31/10/2025	10,930	0.33
11,000	Spain Government Bond 2.350% 30/07/2033	13,065	0.39
20,000	Spain Government Bond 2.700% 31/10/2048	26,252	0.79
10,000	Spain Government Bond 2.900% 31/10/2046	13,506	0.41
12,000	Spain Government Bond 3.450% 30/07/2066	18,064	0.54
15,000	Spain Government Bond 3.800% 30/04/2024	16,521	0.50
17,000	Spain Government Bond 4.200% 31/01/2037	25,036	0.75
14,000	Spain Government Bond 4.700% 30/07/2041	22,982	0.69
12,000	Spain Government Bond 4.800% 31/01/2024	13,344	0.40
15,000	Spain Government Bond 4.900% 30/07/2040	24,928	0.75
15,000	Spain Government Bond 5.150% 31/10/2028	20,116	0.61
16,000	Spain Government Bond 5.150% 31/10/2044	28,820	0.87
18,000	Spain Government Bond 5.750% 30/07/2032	27,664	0.83
10,000	Spain Government Bond 5.900% 30/07/2026	12,779	0.38
18,000	Spain Government Bond 6.000% 31/01/2029	25,481	0.77
		769,670	23.19
	Total Government Bonds	3,278,411	98.78
	Total Transferable Securities (98.78%) (2020: 99.00%)	3,278,411	98.78
	Total Investments (98.78%) (2020: 99.00%)	3,278,411	98.78
	Other Net Assets (1.22%) (2020: 1.00%)	40,518	1.22
	Net Assets (100.00%) (2020: 100.00%)	3,318,929	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	94.44
Transferable securities dealt in on another regulated market	4.33
Other assets	1.23
	100.00
	100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.99%) (2020: 99.94%)		
	Equities (99.99%) (2020: 99.94%)		
	Australia (1.69%) (2020: 0.00%)		
	Electronics (1.69%) (2020: 0.00%)		
17,777,258	BrainChip Holdings	8,788,971	1.69
	Canada (2.47%) (2020: 2.92%)		
	Software (2.47%) (2020: 2.92%)		
1,373,661	BlackBerry	12,843,730	2.47
	France (2.47%) (2020: 2.43%)		
	Computers (2.47%) (2020: 2.43%)		
301,749	Atos	12,830,337	2.47
	Germany (1.91%) (2020: 1.93%)		
	Semiconductors (1.91%) (2020: 1.93%)		
213,970	Infineon Technologies	9,917,993	1.91
	Ireland (0.45%) (2020: 0.58%)		
	Auto Parts & Equipment (0.45%) (2020: 0.58%)		
14,106	Aptiv	2,326,785	0.45
	Israel (3.15%) (2020: 2.84%)		
	Telecommunications (3.15%) (2020: 2.84%)		
53,895	Nice ADR	16,362,522	3.15
	Japan (5.73%) (2020: 6.06%)		
	Auto Parts & Equipment (0.49%) (2020: 0.54%)		
30,533	Denso	2,526,585	0.49
	Semiconductors (2.00%) (2020: 2.35%)		
838,934	Renesas Electronics	10,366,924	2.00
	Software (2.90%) (2020: 2.68%)		
690,607	PKSHA Technology	15,064,954	2.90
	Telecommunications (0.34%) (2020: 0.49%)		
38,106	SoftBank Group	1,798,168	0.34
		<u>29,756,631</u>	<u>5.73</u>
	Netherlands (3.82%) (2020: 3.50%)		
	Semiconductors (3.82%) (2020: 3.50%)		
42,324	NXP Semiconductors	9,640,561	1.86
204,717	STMicroelectronics	10,187,508	1.96
		<u>19,828,069</u>	<u>3.82</u>
	People's Republic of China (1.06%) (2020: 0.98%)		
	Internet (1.06%) (2020: 0.98%)		
12,873	Alibaba Group Holding ADR	1,529,184	0.30
13,694	Baidu ADR	2,037,530	0.39
27,412	JD.com ADR	1,920,759	0.37
		<u>5,487,473</u>	<u>1.06</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (2.86%) (2020: 2.79%)		
	Internet (0.34%) (2020: 0.38%)		
5,667	NAVER	1,804,382	0.34
	Semiconductors (2.52%) (2020: 2.41%)		
32,476	Samsung Electronics	2,139,113	0.41
99,243	SK Hynix	10,936,558	2.11
		<u>13,075,671</u>	<u>2.52</u>
		<u>14,880,053</u>	<u>2.86</u>
	Taiwan (16.28%) (2020: 14.95%)		
	Semiconductors (16.28%) (2020: 14.95%)		
2,545,964	Faraday Technology	21,993,183	4.24
6,272,454	Macronix International	9,567,266	1.84
282,651	MediaTek	12,157,252	2.34
3,802,110	Nanya Technology	10,732,815	2.07
121,927	Silicon Motion Technology ADR	11,586,723	2.23
409,613	Taiwan Semiconductor Manufacturing	9,105,143	1.75
4,005,037	United Microelectronics	9,409,311	1.81
		<u>84,551,693</u>	<u>16.28</u>
	United Kingdom (3.41%) (2020: 2.31%)		
	Software (3.41%) (2020: 2.31%)		
1,034,300	Blue Prism Group	17,693,465	3.41
	United States (54.69%) (2020: 58.65%)		
	Aerospace & Defense (0.32%) (2020: 0.00%)		
86,888	Kratos Defense & Security Solutions	1,685,627	0.32
	Auto Manufacturers (0.59%) (2020: 0.55%)		
2,920	Tesla	3,085,798	0.59
	Auto Parts & Equipment (0.00%) (2020: 2.14%)		
	Commercial Services (0.00%) (2020: 2.69%)		
	Computers (0.89%) (2020: 0.79%)		
14,132	Apple	2,509,419	0.48
15,288	International Business Machines	2,043,394	0.40
3,057	Kyndryl Holdings	55,332	0.01
		<u>4,608,145</u>	<u>0.89</u>
	Electronics (2.79%) (2020: 0.00%)		
166,289	Trimble	14,498,738	2.79
	Internet (4.46%) (2020: 0.78%)		
746	Alphabet	2,161,192	0.42
618	Amazon.com	2,060,622	0.40
33,968	Palo Alto Networks	18,912,024	3.64
		<u>23,133,838</u>	<u>4.46</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (1.92%) (2020: 1.62%)		
102,764	Cognex	7,990,929	1.54
5,697	Deere & Co	1,953,444	0.38
		9,944,373	1.92
	Real Estate Investment Trusts (0.42%) (2020: 0.35%)		
2,550	Equinix	2,156,892	0.42
	Semiconductors (12.95%) (2020: 12.24%)		
188,321	CEVA	8,143,000	1.57
39,737	Intel	2,046,456	0.39
115,766	Microchip Technology	10,078,588	1.94
123,209	Micron Technology	11,476,918	2.21
40,630	NVIDIA	11,949,689	2.30
62,092	QUALCOMM	11,354,764	2.19
74,736	Teradyne	12,221,578	2.35
		67,270,993	12.95
	Software (26.28%) (2020: 35.35%)		
18,952	Akamai Technologies	2,218,142	0.43
29,060	Alteryx	1,758,130	0.34
146,170	Appian	9,531,746	1.84
6,919	Autodesk	1,945,554	0.37
28,463	Black Knight	2,359,298	0.45
95,869	Cadence Design Systems	17,865,188	3.44
144,228	Cerence	11,053,634	2.13
7,113	Microsoft	2,392,244	0.46
113,909	Pegasystems	12,737,304	2.45
362,035	PROS Holdings	12,486,587	2.40
24,347	ServiceNow	15,803,881	3.04
59,577	Splunk	6,894,250	1.33
47,141	Synopsys	17,371,459	3.35
6,017	Twilio	1,584,517	0.30
247,720	UiPath	10,684,164	2.06
435,888	Veritone	9,798,762	1.89
		136,484,860	26.28
	Telecommunications (4.07%) (2020: 2.14%)		
274,382	Ciena	21,119,182	4.07
		283,988,446	54.69
	Total Equities	519,256,168	99.99
	Total Transferable Securities (99.99%) (2020: 99.94%)	519,256,168	99.99
	Total Investments (99.99%) (2020: 99.94%)	519,256,168	99.99
	Other Net Assets (0.01%) (2020: 0.06%)	43,676	0.01
	Net Assets (100.00%) (2020: 100.00%)	519,299,844	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.96
Other assets	0.04
	<hr/>
	100.00
	<hr/>

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (99.83%) (2020: 99.82%)		
	Government Bonds (99.83%) (2020: 99.82%)		
	United States (99.83%) (2020: 99.82%)		
4,870,400	United States Treasury Floating Rate Note 0.119% 31/07/2023*	4,871,517	13.86
4,878,000	United States Treasury Floating Rate Note 0.124% 30/04/2023*	4,878,472	13.88
4,629,000	United States Treasury Floating Rate Note 0.125% 31/10/2023*	4,630,268	13.18
4,878,200	United States Treasury Floating Rate Note 0.139% 31/01/2023*	4,880,330	13.89
4,137,700	United States Treasury Floating Rate Note 0.140% 31/07/2022*	4,139,112	11.78
4,506,400	United States Treasury Floating Rate Note 0.145% 31/10/2022*	4,508,225	12.83
3,778,300	United States Treasury Floating Rate Note 0.204% 30/04/2022*	3,779,793	10.75
3,394,100	United States Treasury Floating Rate Note 0.239% 31/01/2022*	3,394,591	9.66
		<u>35,082,308</u>	<u>99.83</u>
	Total Government Bonds	<u>35,082,308</u>	<u>99.83</u>
	Total Transferable Securities (99.83%) (2020: 99.82%)	<u>35,082,308</u>	<u>99.83</u>
	Total Investments (99.83%) (2020: 99.82%)	35,082,308	99.83
	Other Net Assets (0.17%) (2020: 0.18%)	58,828	0.17
	Net Assets (100.00%) (2020: 100.00%)	<u><u>35,141,136</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		85.82
	Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)		10.36
	Other assets		3.82
			<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 2021

WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.98%) (2020: 100.00%)		
	Equities (99.98%) (2020: 100.00%)		
	Canada (1.80%) (2020: 1.58%)		
	Internet (1.80%) (2020: 1.58%)		
7,755	Shopify	10,681,660	1.80
	Israel (3.03%) (2020: 1.26%)		
	Internet (1.42%) (2020: 1.26%)		
53,367	Wix.com	8,420,779	1.42
	Software (1.61%) (2020: 0.00%)		
321,982	JFrog	9,562,865	1.61
		<u>17,983,644</u>	<u>3.03</u>
	Netherlands (1.50%) (2020: 1.98%)		
	Software (1.50%) (2020: 1.98%)		
72,238	Elastic	8,891,775	1.50
	People's Republic of China (1.13%) (2020: 0.00%)		
	Software (1.13%) (2020: 0.00%)		
414,705	Agora ADR	6,722,368	1.13
	United Kingdom (2.08%) (2020: 2.01%)		
	Software (2.08%) (2020: 2.01%)		
32,466	Atlassian	12,378,961	2.08
	United States (90.44%) (2020: 93.17%)		
	Commercial Services (5.32%) (2020: 9.31%)		
318,185	2U	6,385,973	1.08
42,724	Block	6,900,353	1.16
44,567	Paylocity Holding	10,524,943	1.77
41,152	PayPal Holdings	7,760,444	1.31
		<u>31,571,713</u>	<u>5.32</u>
	Computers (9.02%) (2020: 8.63%)		
47,138	Crowdstrike Holdings	9,651,506	1.63
102,410	Qualys	14,052,700	2.37
276,402	Tenable Holdings	15,221,458	2.56
45,472	Zscaler	14,611,518	2.46
		<u>53,537,182</u>	<u>9.02</u>
	Internet (9.35%) (2020: 11.63%)		
191,608	Anaplan	8,785,227	1.48
188,988	Mimecast	15,037,775	2.53
48,640	Okta	10,903,629	1.84
138,053	Q2 Holdings	10,966,930	1.85
94,064	Zendesk	9,809,935	1.65
		<u>55,503,496</u>	<u>9.35</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (66.75%) (2020: 63.60%)		
17,303	Adobe	9,811,839	1.65
89,522	Appfolio	10,837,533	1.83
151,105	Asana	11,264,878	1.90
67,138	Avalara	8,668,187	1.46
205,720	BigCommerce Holdings	7,276,316	1.23
53,574	Bill.com Holdings	13,347,962	2.25
105,350	Blackline	10,907,939	1.84
452,059	Box	11,839,425	1.99
247,245	C3.ai	7,726,406	1.30
93,509	Cloudflare	12,296,434	2.07
52,120	Coupa Software	8,237,566	1.39
85,723	Datadog	15,268,124	2.57
39,284	DocuSign	5,983,346	1.01
123,111	Domo	6,106,306	1.03
367,958	Dropbox	9,029,689	1.52
77,083	Everbridge	5,189,998	0.87
274,654	Fastly	9,736,484	1.64
16,935	HubSpot	11,162,705	1.88
573,264	Momentive Global	12,124,534	2.04
187,256	nCino	10,272,864	1.73
152,706	New Relic	16,791,552	2.83
288,607	PagerDuty	10,029,093	1.69
23,952	Paycom Software	9,944,631	1.68
253,016	Qualtrics International	8,956,766	1.51
44,819	RingCentral	8,396,840	1.41
43,794	salesforce.com	11,129,369	1.88
18,716	ServiceNow	12,148,743	2.05
153,124	Smartsheet	11,859,454	2.00
42,139	Snowflake	14,274,586	2.40
107,577	Sprout Social	9,756,158	1.64
579,443	Sumo Logic	7,857,247	1.32
32,970	Twilio	8,682,320	1.46
185,029	UiPath	7,980,301	1.34
35,031	Veeva Systems	8,949,720	1.51
47,537	Workday	12,986,158	2.19
82,551	Workiva	10,772,080	1.81
920,007	Yext	9,126,469	1.54
33,214	Zoom Video Communications	6,108,387	1.03
717,975	Zuora	13,411,773	2.26
		<u>396,250,182</u>	<u>66.75</u>
		<u>536,862,573</u>	<u>90.44</u>
	Total Equities	<u>593,520,981</u>	<u>99.98</u>
	Total Transferable Securities (99.98%) (2020: 100.00%)	<u>593,520,981</u>	<u>99.98</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Cloud Computing UCITS ETF (continued)

Total Investments (99.98%) (2020: 100.00%)	593,520,981	99.98
Other Net Assets (0.02%) (2020: 0.00%)	92,091	0.02
Net Assets (100.00%) (2020: 100.00%)	<u>593,613,072</u>	<u>100.00</u>
ADR American Depositary Receipt		

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.95
Other assets	0.05
	<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.82%) (2020: 99.68%)		
	Equities (99.82%) (2020: 99.65%)		
	Australia (7.19%) (2020: 6.01%)		
	Iron & Steel (5.18%) (2020: 4.11%)		
822,423	Mineral Resources	33,484,793	5.18
	Mining (2.01%) (2020: 1.90%)		
803,221	IGO	6,698,273	1.04
2,527,685	Western Areas	6,303,495	0.97
		<u>13,001,768</u>	<u>2.01</u>
		<u>46,486,561</u>	<u>7.19</u>
	Belgium (2.93%) (2020: 3.31%)		
	Chemicals (2.93%) (2020: 3.31%)		
465,960	Umicore	18,943,553	2.93
	Canada (1.35%) (2020: 0.31%)		
	Energy – Alternate Sources (1.06%) (2020: 0.00%)		
544,448	Ballard Power Systems	6,838,267	1.06
	Mining (0.29%) (2020: 0.31%)		
240,536	Lundin Mining	1,881,404	0.29
		<u>8,719,671</u>	<u>1.35</u>
	Chile (1.47%) (2020: 1.73%)		
	Chemicals (1.47%) (2020: 1.73%)		
187,893	Sociedad Quimica y Minera de Chile ADR	9,475,444	1.47
	Finland (1.01%) (2020: 1.14%)		
	Shipping (1.01%) (2020: 1.14%)		
462,820	Wartsila	6,505,300	1.01
	France (1.99%) (2020: 2.29%)		
	Electrical Components & Equipment (0.25%) (2020: 0.30%)		
8,353	Schneider Electric	1,638,202	0.25
	Energy – Alternate Sources (0.19%) (2020: 0.31%)		
27,474	Neoen	1,192,249	0.19
	Miscellaneous Manufacturers (0.37%) (2020: 0.34%)		
67,192	Alstom	2,385,543	0.37
	Utilities — Electric (1.18%) (2020: 1.34%)		
651,654	Electricite de France	7,655,158	1.18
		<u>12,871,152</u>	<u>1.99</u>
	Germany (4.88%) (2020: 4.38%)		
	Auto Manufacturers (0.81%) (2020: 0.67%)		
51,938	Bayerische Motoren Werke	5,226,563	0.81
	Machinery, Construction & Mining (0.00%) (2020: 0.23%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (1.42%) (2020: 1.34%)		
52,900	Siemens	9,184,903	1.42
	Semiconductors (0.23%) (2020: 0.27%)		
31,864	Infineon Technologies	1,476,969	0.23
	Utilities — Electric (2.42%) (2020: 1.87%)		
1,131,108	E.ON	15,682,517	2.42
		31,570,952	4.88
	Hong Kong (0.25%) (2020: 0.00%)		
	Utilities — Electric (0.25%) (2020: 0.00%)		
15,400,000	Concord New Energy Group	1,619,743	0.25
	Ireland (0.42%) (2020: 0.51%)		
	Auto Parts & Equipment (0.18%) (2020: 0.20%)		
6,888	Aptiv	1,136,175	0.18
	Miscellaneous Manufacturers (0.24%) (2020: 0.31%)		
9,045	Eaton	1,563,157	0.24
		2,699,332	0.42
	Japan (11.72%) (2020: 15.17%)		
	Auto Manufacturers (0.00%) (2020: 0.85%)		
	Auto Parts & Equipment (0.39%) (2020: 0.76%)		
30,690	Denso	2,539,577	0.39
	Chemicals (1.38%) (2020: 1.26%)		
613,201	Mitsubishi Chemical Holdings	4,536,905	0.70
121,777	Nippon Carbon	4,409,796	0.68
		8,946,701	1.38
	Computers (0.23%) (2020: 0.30%)		
31,618	NEC	1,457,962	0.23
	Electrical Components & Equipment (1.38%) (2020: 2.38%)		
402,349	GS Yuasa	8,937,595	1.38
	Electronics (4.37%) (2020: 4.03%)		
35,728	Iriso Electronics	1,344,977	0.21
18,600	Kyocera	1,160,855	0.18
13,152	Nidec	1,544,137	0.24
620,907	TDK	24,209,738	3.74
		28,259,707	4.37
	Engineering & Construction (0.31%) (2020: 0.69%)		
314,522	Chiyoda	961,415	0.15
172,846	Shimizu	1,070,203	0.16
		2,031,618	0.31
	Healthcare Services (0.00%) (2020: 0.22%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.20%) (2020: 0.50%)		
118,232	Panasonic	1,298,801	0.20
	Machinery, Construction & Mining (0.71%) (2020: 0.95%)		
92,398	Mitsubishi Electric	1,170,270	0.18
147,000	Mitsubishi Heavy Industries	3,394,321	0.53
		4,564,591	0.71
	Mining (1.54%) (2020: 1.58%)		
3,023,309	Nippon Denko	7,666,243	1.19
59,778	Sumitomo Metal Mining	2,258,124	0.35
		9,924,367	1.54
	Retail (1.21%) (2020: 1.65%)		
155,288	Iwatani	7,821,375	1.21
		75,782,294	11.72
	Netherlands (2.51%) (2020: 0.25%)		
	Commercial Services (2.26%) (2020: 0.00%)		
145,309	Alfen Beheer	14,582,903	2.26
	Semiconductors (0.25%) (2020: 0.25%)		
7,119	NXP Semiconductors	1,621,566	0.25
		16,204,469	2.51
	New Zealand (0.18%) (2020: 0.26%)		
	Utilities — Electric (0.18%) (2020: 0.26%)		
274,626	Mercury	1,150,699	0.18
	Norway (1.55%) (2020: 3.10%)		
	Energy – Alternate Sources (1.55%) (2020: 3.10%)		
5,804,404	NEL	10,011,565	1.55
	People's Republic of China (25.07%) (2020: 28.31%)		
	Auto Manufacturers (1.11%) (2020: 0.35%)		
78,700	BYD Class A	3,310,825	0.51
2,232,500	Yutong Bus	3,860,160	0.60
		7,170,985	1.11
	Auto Parts & Equipment (0.76%) (2020: 0.76%)		
607,077	Gotion High-tech	4,881,686	0.76
	Chemicals (5.97%) (2020: 5.17%)		
336,522	Beijing Easpring Material Technology	4,586,860	0.71
780,335	Guangzhou Tinci Materials Technology	14,037,423	2.17
377,992	Nanjing Hanrui Cobalt	4,755,332	0.74
856,801	Shenzhen Capchem Technology	15,191,150	2.35
		38,570,765	5.97
	Electrical Components & Equipment (5.46%) (2020: 6.64%)		
246,432	Contemporary Amperex Technology	22,735,612	3.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (5.46%) (2020: 6.64%) (continued)		
2,517,933	Qingdao TGOOD Electric	9,825,444	1.52
1,242,100	Zhejiang Narada Power Source	2,759,638	0.43
		35,320,694	5.46
	Electronics (0.25%) (2020: 0.33%)		
1,035,400	East Group	1,632,700	0.25
	Environmental Control (2.52%) (2020: 3.71%)		
10,049,230	GEM	16,319,444	2.52
	Machinery — Diversified (1.27%) (2020: 2.02%)		
1,303,353	NARI Technology	8,186,153	1.27
	Machinery, Construction & Mining (0.85%) (2020: 1.50%)		
239,968	Sungrow Power Supply	5,489,630	0.85
	Mining (4.76%) (2020: 6.11%)		
5,953,200	China Molybdenum	3,138,367	0.49
757,300	Ganfeng Lithium Class A	16,973,853	2.62
1,891,330	Xiamen Tungsten	6,715,589	1.04
229,838	Zhejiang Huayou Cobalt	3,978,038	0.61
		30,805,847	4.76
	Miscellaneous Manufacturers (1.41%) (2020: 1.25%)		
2,032,220	Sichuan Yahua Industrial Group	9,138,589	1.41
	Pharmaceuticals (0.71%) (2020: 0.47%)		
946,640	Zhejiang NHU	4,622,285	0.71
		162,138,778	25.07
	Republic of South Korea (4.12%) (2020: 5.12%)		
	Chemicals (1.76%) (2020: 2.17%)		
12,124	LG Chem	6,272,353	0.97
21,893	Soulbrain	5,129,086	0.79
		11,401,439	1.76
	Electrical Components & Equipment (1.41%) (2020: 1.86%)		
21,646	Ecopro BM	9,119,089	1.41
	Machinery, Construction & Mining (0.17%) (2020: 0.26%)		
22,900	LS Electric	1,074,927	0.17
	Miscellaneous Manufacturers (0.36%) (2020: 0.38%)		
19,345	POSCO Chemical	2,343,369	0.36
	Telecommunications (0.42%) (2020: 0.45%)		
4,919	Samsung SDI	2,710,364	0.42
		26,649,188	4.12
	Russian Federation (0.00%) (2020: 0.60%)		
	Mining (0.00%) (2020: 0.60%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	South Africa (0.44%) (2020: 0.82%)		
	Mining (0.44%) (2020: 0.82%)		
197,745	African Rainbow Minerals	2,864,824	0.44
	Switzerland (0.99%) (2020: 1.15%)		
	Electronics (0.99%) (2020: 1.15%)		
167,699	ABB	6,423,416	0.99
	Taiwan (4.37%) (2020: 2.80%)		
	Electronics (4.37%) (2020: 2.80%)		
407,273	Hon Hai Precision Industry	1,530,935	0.24
68,658	Lotes	1,888,486	0.29
2,094,672	Simplo Technology	24,870,776	3.84
		28,290,197	4.37
	United Kingdom (3.04%) (2020: 0.00%)		
	Chemicals (0.62%) (2020: 0.00%)		
143,747	Johnson Matthey	3,983,524	0.62
	Energy – Alternate Sources (2.42%) (2020: 0.00%)		
6,470,713	AFC Energy	4,320,779	0.67
840,526	Ceres Power Holdings	11,344,660	1.75
		15,665,439	2.42
		19,648,963	3.04
	United States (24.34%) (2020: 22.39%)		
	Auto Manufacturers (2.43%) (2020: 2.16%)		
28,396	General Motors	1,664,858	0.26
713,051	Nikola	7,037,813	1.09
6,637	Tesla	7,013,849	1.08
		15,716,520	2.43
	Chemicals (2.46%) (2020: 2.81%)		
68,053	Albemarle	15,908,750	2.46
	Electrical Components & Equipment (5.90%) (2020: 1.72%)		
598,768	Blink Charging	15,873,340	2.46
281,709	EnerSys	22,271,913	3.44
		38,145,253	5.90
	Electronics (0.25%) (2020: 0.24%)		
18,553	Amphenol	1,622,645	0.25
	Energy – Alternate Sources (3.38%) (2020: 5.64%)		
885,752	FuelCell Energy	4,605,911	0.71
307,439	Plug Power	8,679,003	1.34
30,595	SolarEdge Technologies	8,584,039	1.33
		21,868,953	3.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.17%) (2020: 0.27%)		
46,335	Primoris Services	1,111,113	0.17
	Internet (0.86%) (2020: 0.89%)		
132,753	Uber Technologies	5,566,333	0.86
	Machinery — Diversified (0.95%) (2020: 1.08%)		
516,645	GrafTech International	6,111,910	0.95
	Machinery, Construction & Mining (2.26%) (2020: 2.42%)		
70,492	Caterpillar	14,573,516	2.26
	Miscellaneous Manufacturers (1.37%) (2020: 1.56%)		
8,500	3M	1,509,855	0.23
45,528	General Electric	4,301,030	0.67
29,929	ITT	3,058,445	0.47
		8,869,330	1.37
	Semiconductors (2.73%) (2020: 2.19%)		
6,341	Analog Devices	1,114,558	0.17
14,030	Microchip Technology	1,221,452	0.19
67,044	QUALCOMM	12,260,336	1.90
16,294	Texas Instruments	3,070,930	0.47
		17,667,276	2.73
	Software (1.17%) (2020: 0.91%)		
241,797	C3.ai	7,556,156	1.17
	Utilities — Electric (0.41%) (2020: 0.50%)		
62,849	AES	1,527,231	0.24
14,207	Ormat Technologies	1,126,615	0.17
		2,653,846	0.41
		157,371,601	24.34
	Total Equities	645,427,702	99.82
	Rights (0.00%) (2020: 0.03%)		
	Australia (0.00%) (2020: 0.02%)		
	Mining (0.00%) (2020: 0.02%)		
	Republic of South Korea (0.00%) (2020: 0.01%)		
	Miscellaneous Manufacturers (0.00%) (2020: 0.01%)		
	Total Transferable Securities (99.82%) (2020: 99.68%)	645,427,702	99.82
	Total Investments (99.82%) (2020: 99.68%)	645,427,702	99.82
	Other Net Assets (0.18%) (2020: 0.32%)	1,179,038	0.18
	Net Assets (100.00%) (2020: 100.00%)	646,606,740	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	87.82
Other assets	12.18
	100.00

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Cybersecurity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.93%)		
	Equities (99.93%)		
	Canada (0.75%)		
	Software (0.75%)		
59,306	Absolute Software	556,837	0.75
	Israel (8.19%)		
	Computers (4.61%)		
13,820	CyberArk Software	2,394,730	3.22
97,988	Tufin Software Technologies	1,033,773	1.39
		3,428,503	4.61
	Software (3.58%)		
64,010	Radware	2,665,377	3.58
		6,093,880	8.19
	Japan (3.88%)		
	Internet (3.88%)		
52,063	Trend Micro	2,888,998	3.88
	Netherlands (3.10%)		
	Software (3.10%)		
18,721	Elastic	2,304,368	3.10
	United Kingdom (6.05%)		
	Computers (3.03%)		
274,503	Avast	2,257,573	3.03
	Software (3.02%)		
394,106	Darktrace	2,243,015	3.02
		4,500,588	6.05
	United States (77.96%)		
	Computers (32.11%)		
15,173	Crowdstrike Holdings	3,106,672	4.17
9,627	Fortinet	3,459,944	4.65
87,565	Ping Identity Holding	2,003,487	2.69
19,516	Qualys	2,677,986	3.60
33,574	Rapid7	3,951,324	5.31
64,890	Tenable Holdings	3,573,492	4.80
32,295	Varonis Systems	1,575,350	2.12
11,043	Zscaler	3,548,447	4.77
		23,896,702	32.11
	Internet (11.05%)		
15,652	Okta	3,508,709	4.72
8,459	Palo Alto Networks	4,709,633	6.33
		8,218,342	11.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (34.80%)		
20,029	Akamai Technologies	2,344,194	3.15
31,183	Cloudflare	4,100,565	5.51
28,985	Datadog	5,162,518	6.94
92,213	Datto Holding	2,429,813	3.26
67,961	Fastly	2,409,217	3.24
65,631	Sailpoint Technologies Holdings	3,172,603	4.26
46,884	SentinelOne	2,367,173	3.18
14,570	Splunk	1,686,040	2.27
164,133	Sumo Logic	2,225,643	2.99
		<u>25,897,766</u>	<u>34.80</u>
		<u>58,012,810</u>	<u>77.96</u>
	Total Equities	<u>74,357,481</u>	<u>99.93</u>
	Total Transferable Securities (99.93%)	<u>74,357,481</u>	<u>99.93</u>
	Total Investments (99.93%)	74,357,481	99.93
	Other Net Assets (0.07%)	<u>55,003</u>	<u>0.07</u>
	Net Assets (100.00%)	<u><u>74,412,484</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis 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>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree European Union Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.87%)		
	Corporate Bonds (99.87%)		
	Supranational (99.87%)		
890,000	European Union Zero Coupon 04/11/2025	902,660	6.00
1,020,000	European Union Zero Coupon 04/03/2026	1,034,668	6.88
700,000	European Union Zero Coupon 06/07/2026	710,005	4.72
1,200,000	European Union Zero Coupon 02/06/2028	1,210,692	8.05
640,000	European Union Zero Coupon 04/10/2028	645,363	4.29
920,000	European Union Zero Coupon 04/07/2029	923,027	6.14
1,430,000	European Union Zero Coupon 04/10/2030	1,425,100	9.47
1,670,000	European Union Zero Coupon 04/07/2031	1,657,116	11.01
940,000	European Union Zero Coupon 04/07/2035	897,876	5.97
970,000	European Union 0.100% 04/10/2040	904,986	6.02
920,000	European Union 0.200% 04/06/2036	899,523	5.98
1,430,000	European Union 0.300% 04/11/2050	1,321,378	8.78
380,000	European Union 0.400% 04/02/2037	383,468	2.55
750,000	European Union 0.450% 04/07/2041	746,115	4.96
560,000	European Union 0.450% 02/05/2046	549,580	3.65
160,000	European Union 0.700% 06/07/2051	164,195	1.09
620,000	European Union 0.750% 04/01/2047	648,138	4.31
		<u>15,023,890</u>	<u>99.87</u>
	Total Corporate Bonds	<u>15,023,890</u>	<u>99.87</u>
	Total Transferable Securities (99.87%)	<u>15,023,890</u>	<u>99.87</u>
	Total Investments (99.87%)	15,023,890	99.87
	Other Net Assets (0.13%)	19,184	0.13
	Net Assets (100.00%)	<u><u>15,043,074</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.86
	Other assets		0.14
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

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 (93.37%)				
Government Bonds (93.37%)				
United States (93.37%)				
5,750,000	United States Treasury Bill Zero Coupon 06/01/2022	5,750,000	7.29	
3,960,000	United States Treasury Bill Zero Coupon 20/01/2022	3,959,986	5.02	
5,700,000	United States Treasury Bill Zero Coupon 03/02/2022	5,699,877	7.22	
6,320,000	United States Treasury Bill Zero Coupon 17/02/2022	6,319,802	8.01	
7,880,000	United States Treasury Bill Zero Coupon 03/03/2022	7,879,451	9.98	
7,000,000	United States Treasury Bill Zero Coupon 17/03/2022	6,999,287	8.87	
8,130,000	United States Treasury Bill Zero Coupon 31/03/2022	8,129,064	10.30	
8,510,000	United States Treasury Bill Zero Coupon 14/04/2022	8,508,329	10.78	
6,380,000	United States Treasury Bill Zero Coupon 28/04/2022	6,378,548	8.08	
5,460,000	United States Treasury Bill Zero Coupon 12/05/2022	5,458,337	6.92	
4,430,000	United States Treasury Bill Zero Coupon 26/05/2022	4,428,434	5.61	
4,180,000	United States Treasury Bill Zero Coupon 09/06/2022	4,178,086	5.29	
		73,689,201	93.37	
Total Government Bonds		73,689,201	93.37	
Total Transferable Securities (93.37%)		73,689,201	93.37	
Financial Derivative Instruments ((0.62)%)				
Open Forward Foreign Currency Exchange Contracts (0.05%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2022	EUR 63,654,000	USD 72,454,013	(66,701)	(0.08)
04/01/2022	EUR 243,000	USD 275,003	1,337	0.00
04/01/2022	EUR 250,000	USD 281,687	2,612	0.00
04/01/2022	EUR 487,000	USD 551,138	2,678	0.00
04/01/2022	EUR 1,335,000	USD 1,513,670	4,491	0.01
04/01/2022	EUR 1,218,000	USD 1,380,177	4,933	0.01
04/01/2022	EUR 1,829,000	USD 2,059,308	20,631	0.03
04/01/2022	USD 1,801,416	EUR 1,597,000	(14,692)	(0.02)
02/02/2022	EUR 69,292,000	USD 78,761,445	82,883	0.10
Unrealised gain on open forward foreign currency exchange contracts			119,565	0.15
Unrealised loss on open forward foreign currency exchange contracts			(81,393)	(0.10)
Net unrealised gain on open forward foreign currency exchange contracts			38,172	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

Total Return Swaps* ((0.67)%)

<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	78,638,924	WDTENHEX Index Swap	12 Months USB3M	31/01/2022	(531,924)	(0.67)
Total Return Swaps					<u>(531,924)</u>	<u>(0.67)</u>
Total Financial Derivative Instruments					<u>(493,752)</u>	<u>(0.62)</u>
Total Investments (92.75%)					73,195,449	92.75
Other Net Assets (7.25%)					<u>5,724,711</u>	<u>7.25</u>
Net Assets (100.00%)					<u><u>78,920,160</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities dealt in on another regulated market	74.34
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	17.54
Over the counter financial derivative instruments	0.15
Other assets	7.97
	<u><u>100.00</u></u>

*The Fund pledged cash to Morgan Stanley with a market value of USD 4,956,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2021.

The counterparty to the open forward foreign currency exchange contracts is Morgan Stanley.

The counterparty for Total Return Swap 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 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.53%)		
	Equities (99.53%)		
	Brazil (3.23%)		
	Aerospace & Defense (0.09%)		
612	Embraer	2,727	0.09
	Banks (0.17%)		
523	Banco Inter	2,682	0.09
233	Banco Santander Brasil	1,254	0.04
301	Itau Unibanco Holding	1,032	0.04
		<u>4,968</u>	<u>0.17</u>
	Beverages (0.25%)		
2,683	Ambev	7,428	0.25
	Commercial Services (0.21%)		
698	CCR	1,452	0.05
309	Cia de Locacao das Americas	1,304	0.04
353	Localiza Rent a Car	3,359	0.12
		<u>6,115</u>	<u>0.21</u>
	Cosmetics & Personal Care (0.08%)		
483	Natura & Holding	2,205	0.08
	Distribution & Wholesale (0.05%)		
580	Sendas Distribuidora	1,349	0.05
	Diversified Financial Services (0.28%)		
4,073	B3 SA - Brasil Bolsa Balcao	8,146	0.28
	Food (0.07%)		
487	BRF	1,969	0.07
	Forest Products & Paper (0.21%)		
568	Suzano	6,130	0.21
	Full Line Insurance (0.05%)		
269	Sul America	1,328	0.05
	Healthcare Services (0.31%)		
672	Hapvida Participacoes e Investimentos	1,253	0.04
327	Notre Dame Intermedica Participacoes	3,543	0.12
521	Rede D'Or Sao Luiz	4,193	0.15
		<u>8,989</u>	<u>0.31</u>
	Internet (0.08%)		
417	Americanas	2,364	0.08
	Iron & Steel (0.06%)		
365	Cia Siderurgica Nacional	1,638	0.06
	Machinery — Diversified (0.20%)		
995	WEG	5,891	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.35%)		
989	Cosan	3,851	0.13
529	Petro Rio	1,963	0.07
533	Ultrapar Participacoes	1,391	0.05
744	Vibra Energia	2,859	0.10
		10,064	0.35
	Other Finance (0.04%)		
720	Itausa	1,202	0.04
	Pharmaceuticals (0.04%)		
247	Hypera	1,254	0.04
	Real Estate (0.04%)		
828	BR Malls Participacoes	1,235	0.04
	Retail (0.34%)		
423	Atacadao	1,158	0.04
670	Lojas Renner	2,940	0.10
1,540	Magazine Luiza	1,996	0.07
710	Raia Drogasil	3,098	0.10
868	Via	818	0.03
		10,010	0.34
	Software (0.05%)		
295	TOTVS	1,517	0.05
	Transportation (0.09%)		
814	Rumo	2,595	0.09
	Utilities — Electric (0.17%)		
184	Energisa	1,466	0.05
211	Engie Brasil Energia	1,455	0.05
505	Equatorial Energia	2,050	0.07
		4,971	0.17
		94,095	3.23
	Chile (0.36%)		
	Banks (0.14%)		
21,411	Banco de Chile	1,673	0.06
40	Banco de Credito e Inversiones	1,168	0.04
30,191	Banco Santander Chile	1,214	0.04
		4,055	0.14
	Food (0.05%)		
790	Cencosud	1,321	0.05
	Forest Products & Paper (0.04%)		
724	Empresas CMPC	1,214	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.05%)		
178	Empresas COPEC	1,376	0.05
	Retail (0.04%)		
371	Falabella	1,210	0.04
	Utilities — Electric (0.04%)		
11,188	Enel Americas	1,221	0.04
		10,397	0.36
	Cyprus (0.05%)		
	Internet (0.05%)		
50	Ozon Holdings ADR	1,480	0.05
	Czech Republic (0.12%)		
	Banks (0.12%)		
46	Komerčni Banka	1,968	0.07
373	Moneta Money Bank	1,601	0.05
		3,569	0.12
	Hong Kong (0.87%)		
	Auto Manufacturers (0.20%)		
2,154	Geely Automobile Holdings	5,885	0.20
	Building & Construction Materials (0.11%)		
1,251	Xinyi Glass Holdings	3,129	0.11
	Chemicals (0.05%)		
309	Kingboard Holdings	1,504	0.05
	Diversified Financial Services (0.05%)		
32	Futu Holdings ADR	1,386	0.05
	Electronics (0.04%)		
307	BYD Electronic International	1,124	0.04
	Food (0.11%)		
5,224	WH Group	3,276	0.11
	Forest Products & Paper (0.04%)		
1,077	Nine Dragons Paper Holdings	1,156	0.04
	Lodging (0.05%)		
1,181	Fosun International	1,274	0.05
	Pharmaceuticals (0.13%)		
5,557	Sino Biopharmaceutical	3,892	0.13
	Real Estate (0.02%)		
734	Shimao Group Holdings	480	0.02
	Transportation (0.07%)		
586	SITC International Holdings	2,120	0.07
		25,226	0.87

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hungary (0.24%)		
	Banks (0.18%)		
102	OTP Bank	5,224	0.18
	Oil & Gas (0.06%)		
247	MOL Hungarian Oil & Gas	1,921	0.06
		7,145	0.24
	India (16.63%)		
	Airlines (0.06%)		
66	InterGlobe Aviation	1,791	0.06
	Auto Manufacturers (0.77%)		
864	Ashok Leyland	1,423	0.05
68	Eicher Motors	2,371	0.08
491	Mahindra & Mahindra	5,529	0.19
66	Maruti Suzuki India	6,594	0.23
1,013	Tata Motors	6,574	0.22
		22,491	0.77
	Auto Parts & Equipment (0.12%)		
48	Balkrishna Industries	1,500	0.05
634	Motherson Sumi Systems	1,905	0.07
		3,405	0.12
	Banks (1.92%)		
84	AU Small Finance Bank	1,171	0.04
1,121	Axis Bank	10,233	0.35
385	Bandhan Bank	1,309	0.04
2,601	ICICI Bank	25,898	0.89
307	IndusInd Bank	3,668	0.13
561	Kotak Mahindra Bank	13,555	0.47
		55,834	1.92
	Beverages (0.23%)		
321	Tata Consumer Products	3,210	0.11
299	United Spirits	3,613	0.12
		6,823	0.23
	Building & Construction Materials (0.72%)		
48	ACC	1,431	0.05
582	Ambuja Cements	2,956	0.10
218	Grasim Industries	4,757	0.17
114	Ramco Cements	1,540	0.05
4	Shree Cement	1,452	0.05
54	UltraTech Cement	5,514	0.19
197	Voltas	3,231	0.11
		20,881	0.72

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.81%)			
120	Aarti Industries	1,622	0.06
229	Asian Paints	10,422	0.36
12	Atul	1,459	0.05
140	Berger Paints India	1,453	0.05
40	PI Industries	1,633	0.06
108	SRF	3,516	0.12
54	Supreme Industries	1,619	0.05
142	Tata Chemicals	1,708	0.06
		23,432	0.81
Commercial Services (0.06%)			
267	Marico	1,841	0.06
Computers (2.03%)			
1,747	Infosys	44,365	1.52
74	Mphasis	3,381	0.12
42	Persistent Systems	2,771	0.10
26	Tata Elxsi	2,052	0.07
678	Wipro	6,525	0.22
		59,094	2.03
Consumer Durables & Apparels (0.08%)			
4	Page Industries	2,175	0.08
Cosmetics & Personal Care (0.22%)			
68	Colgate-Palmolive India	1,355	0.05
289	Dabur India	2,255	0.08
203	Godrej Consumer Products	2,645	0.09
		6,255	0.22
Diversified Financial Services (1.91%)			
140	Bajaj Finance	13,141	0.45
225	Cholamandalam Investment and Finance	1,575	0.06
38	HDFC Asset Management	1,250	0.04
914	Housing Development Finance	31,802	1.09
76	Muthoot Finance	1,529	0.05
96	Piramal Enterprises	3,414	0.12
96	Shriram Transport Finance	1,572	0.05
44	Sundaram Finance	1,354	0.05
		55,637	1.91
Electrical Components & Equipment (0.05%)			
50	Siemens	1,588	0.05
Electronics (0.13%)			
199	Havells India	3,740	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.43%)		
64	Avenue Supermarts	4,022	0.14
64	Britannia Industries	3,104	0.11
20	Nestle India	5,302	0.18
		12,428	0.43
	Full Line Insurance (0.47%)		
20	Bajaj Finserv	4,414	0.15
435	HDFC Life Insurance	3,801	0.13
126	ICICI Lombard General Insurance	2,375	0.08
209	ICICI Prudential Life Insurance	1,577	0.05
122	Max Financial Services	1,609	0.06
		13,776	0.47
	Healthcare Services (0.17%)		
74	Apollo Hospitals Enterprise	4,991	0.17
	Home Furnishings (0.10%)		
499	Crompton Greaves Consumer Electricals	2,937	0.10
	Household Products (0.50%)		
461	Hindustan Unilever	14,637	0.50
	Internet (0.09%)		
36	Info Edge India	2,701	0.09
	Iron & Steel (0.40%)		
265	Jindal Steel & Power	1,345	0.05
495	JSW Steel	4,368	0.15
395	Tata Steel	5,906	0.20
		11,619	0.40
	Leisure Time (0.18%)		
32	Bajaj Auto	1,399	0.05
62	Hero MotoCorp	2,053	0.07
205	TVS Motor	1,729	0.06
		5,181	0.18
	Media (0.09%)		
616	Zee Entertainment Enterprises	2,658	0.09
	Mining (0.10%)		
608	Vedanta	2,791	0.10
	Oil & Gas (1.79%)		
1,634	Reliance Industries	52,055	1.79
	Other Industrial (0.15%)		
100	APL Apollo Tubes	1,345	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Other Industrial (0.15%) (continued)			
54	Astral	1,658	0.06
138	Bharat Forge	1,295	0.04
		4,298	0.15
Pharmaceuticals (1.11%)			
30	Alkem Laboratories	1,463	0.05
148	Aurobindo Pharma	1,462	0.05
303	Biocon	1,486	0.05
203	Cadila Healthcare	1,319	0.05
265	Cipla	3,366	0.12
64	Divi's Laboratories	4,028	0.14
64	Dr Reddy's Laboratories	4,225	0.14
201	Emami	1,403	0.05
46	Ipca Laboratories	1,341	0.05
339	Laurus Labs	2,458	0.08
124	Lupin	1,586	0.05
572	Sun Pharmaceutical Industries	6,507	0.22
38	Torrent Pharmaceuticals	1,676	0.06
		32,320	1.11
Real Estate (0.12%)			
337	DLF	1,770	0.06
72	Godrej Properties	1,813	0.06
		3,583	0.12
Retail (0.41%)			
56	Jubilant Foodworks	2,705	0.09
217	Titan	7,364	0.26
128	Trent	1,834	0.06
		11,903	0.41
Software (0.58%)			
531	HCL Technologies	9,423	0.32
307	Tech Mahindra	7,395	0.26
		16,818	0.58
Telecommunications (0.48%)			
1,338	Bharti Airtel	12,308	0.42
527	Indus Towers	1,760	0.06
		14,068	0.48
Utilities — Electric (0.22%)			
168	Adani Green Energy	3,007	0.10
146	Adani Transmission	3,419	0.12
		6,426	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric & Gas (0.13%)		
162	Adani Gas	3,752	0.13
		483,929	16.63
	Indonesia (1.75%)		
	Agriculture (0.07%)		
4,560	Charoen Pokphand Indonesia	1,904	0.07
	Banks (0.81%)		
3,489	Bank Artos Indonesia	3,917	0.13
38,653	Bank Central Asia	19,797	0.68
		23,714	0.81
	Chemicals (0.09%)		
20,302	Barito Pacific	1,218	0.04
2,862	Chandra Asri Petrochemical	1,471	0.05
		2,689	0.09
	Engineering & Construction (0.05%)		
16,596	Sarana Menara Nusantara	1,310	0.05
	Food (0.12%)		
3,505	Indofood Sukses Makmur	1,555	0.05
23,150	Sumber Alfaria Trijaya	1,974	0.07
		3,529	0.12
	Media (0.12%)		
21,409	Elang Mahkota Teknologi	3,425	0.12
	Mining (0.13%)		
7,739	Merdeka Copper Gold	2,112	0.07
1,057	United Tractors	1,643	0.06
		3,755	0.13
	Pharmaceuticals (0.12%)		
31,554	Kalbe Farma	3,575	0.12
	Retail (0.17%)		
12,562	Astra International	5,024	0.17
	Telecommunications (0.07%)		
10,073	Tower Bersama Infrastructure	2,085	0.07
		51,010	1.75
	Luxembourg (0.13%)		
	Internet (0.13%)		
383	Allegro.eu	3,693	0.13
	Malaysia (1.27%)		
	Agriculture (0.06%)		
1,652	QL Resources	1,812	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.27%)		
3,445	AMMB Holdings	2,622	0.09
1,155	Hong Leong Bank	5,162	0.18
		7,784	0.27
	Electronics (0.06%)		
5,336	VS Industry	1,755	0.06
	Food (0.08%)		
1,187	HAP Seng Consolidated	2,194	0.08
	Lodging (0.10%)		
4,408	Genting Malaysia	3,047	0.10
	Mining (0.23%)		
4,753	Press Metal Aluminium Holdings	6,594	0.23
	Miscellaneous Manufacturers (0.25%)		
2,306	Hartalega Holdings	3,172	0.11
6,413	Top Glove	3,987	0.14
		7,159	0.25
	Retail (0.08%)		
2,846	MR DIY Group M	2,466	0.08
	Semiconductors (0.14%)		
4,318	Inari Amertron	4,146	0.14
		36,957	1.27
	Mexico (2.27%)		
	Banks (0.34%)		
28	Grupo Elektra	2,122	0.07
1,209	Grupo Financiero Banorte	7,858	0.27
		9,980	0.34
	Beverages (0.33%)		
245	Arca Continental	1,562	0.05
259	Coca-Cola Femsa	1,414	0.05
850	Fomento Economico Mexicano	6,617	0.23
		9,593	0.33
	Building & Construction Materials (0.21%)		
8,824	Cemex	6,032	0.21
	Chemicals (0.05%)		
543	Orbia Advance	1,387	0.05
	Commercial Services (0.06%)		
201	Promotora y Operadora de Infraestructura	1,572	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.18%)			
249	Grupo Aeroportuario del Pacifico	3,433	0.12
86	Grupo Aeroportuario del Sureste	1,777	0.06
		5,210	0.18
Food (0.18%)			
138	Gruma	1,770	0.06
1,133	Grupo Bimbo	3,486	0.12
		5,256	0.18
Household Products (0.05%)			
936	Kimberly-Clark de Mexico	1,418	0.05
Media (0.07%)			
1,029	Grupo Televisa	1,938	0.07
Real Estate Investment Trusts (0.10%)			
2,834	Fibra Uno Administracion	2,997	0.10
Retail (0.31%)			
2,455	Wal-Mart de Mexico	9,128	0.31
Telecommunications (0.39%)			
10,783	America Movil	11,429	0.39
		65,940	2.27
Netherlands (0.76%)			
Food (0.09%)			
102	X5 Retail Group GDR	2,700	0.09
Internet (0.67%)			
321	Yandex	19,420	0.67
		22,120	0.76
People's Republic of China (28.35%)			
Advertising (0.07%)			
1,600	Focus Media Information Technology	2,056	0.07
Agriculture (0.30%)			
400	Muyuan Foodstuff	3,349	0.12
400	Tongwei	2,822	0.10
800	Wens Foodstuffs Group	2,417	0.08
		8,588	0.30
Auto Manufacturers (1.76%)			
155	BYD Class A	6,521	0.22
311	BYD Class H	10,635	0.37
1,223	Great Wall Motor	4,204	0.14
118	Li Auto ADR	3,788	0.13
570	NIO ADR	18,057	0.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Manufacturers (1.76%) (continued)			
130	XPeng ADR	6,543	0.23
790	Yadea Group Holdings	1,540	0.05
		51,288	1.76
Auto Parts & Equipment (0.21%)			
200	Fuyao Glass Industry Group Class A	1,479	0.05
287	Fuyao Glass Industry Group Class H	1,484	0.05
200	Gotion High-tech	1,608	0.06
347	Minth Group	1,529	0.05
		6,100	0.21
Banks (0.17%)			
3,568	China Minsheng Banking	1,364	0.05
1,400	Ping An Bank	3,620	0.12
		4,984	0.17
Beverages (0.18%)			
788	Nongfu Spring	5,200	0.18
Building & Construction Materials (0.03%)			
608	China Lesso Group Holdings	873	0.03
Chemicals (0.26%)			
1,009	Dongyue Group	1,574	0.06
200	Guangzhou Tinci Materials Technology	3,598	0.12
800	Rongsheng Petro Chemical	2,279	0.08
		7,451	0.26
Commercial Services (0.16%)			
171	Hangzhou Tigermed Consulting	3,429	0.12
277	TAL Education Group ADR	1,089	0.04
		4,518	0.16
Computers (0.21%)			
5,800	BOE Technology Group	4,596	0.16
1,045	Chinasoft International	1,362	0.05
		5,958	0.21
Consumer Durables & Apparels (0.25%)			
375	Shenzhou International Group Holdings	7,210	0.25
Distribution & Wholesale (0.08%)			
389	Pop Mart International Group	2,230	0.08
Diversified Financial Services (0.32%)			
1,600	East Money Information	9,316	0.32
Electrical Components & Equipment (0.86%)			
185	Contemporary Amperex Technology	17,068	0.58
800	TBEA	2,657	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.86%) (continued)			
200	Wuxi Lead Intelligent Equipment	2,334	0.08
1,200	Xinjiang Goldwind Science & Technology	3,101	0.11
		25,160	0.86
Electronics (0.78%)			
345	AAC Technologies Holdings	1,363	0.05
400	GoerTek	3,395	0.12
800	Luxshare Precision Industry	6,176	0.21
400	Shenzhen Inovance Technology	4,305	0.15
200	Wingtech Technology	4,058	0.14
400	Zhejiang Chint Electrics	3,382	0.11
		22,679	0.78
Energy – Alternate Sources (0.48%)			
800	LONGi Green Energy Technology	10,820	0.37
1,935	Xinyi Solar Holdings	3,281	0.11
		14,101	0.48
Environmental Control (0.13%)			
794	China Conch Venture Holdings	3,880	0.13
Food (0.50%)			
200	Foshan Haitian Flavouring & Food	3,298	0.11
800	Inner Mongolia Yili Industrial Group	5,204	0.18
924	Tingyi Cayman Islands Holding	1,899	0.06
3,349	Want Want China Holdings	3,076	0.11
243	Yihai International Holding	1,124	0.04
		14,601	0.50
Full Line Insurance (0.98%)			
1,400	Ping An Insurance Group of China Class A	11,073	0.38
2,254	Ping An Insurance Group of China Class H	16,234	0.56
325	ZhongAn Online P&C Insurance	1,130	0.04
		28,437	0.98
Healthcare Products (0.60%)			
694	China Medical System Holdings	1,159	0.04
359	Hengan International Group	1,849	0.06
295	Microport Scientific	1,075	0.04
1,163	Shandong Weigao Group Medical Polymer	1,451	0.05
200	Shenzhen Mindray Bio-Medical Electronics	11,950	0.41
		17,484	0.60
Healthcare Services (1.24%)			
400	Aier Eye Hospital Group	2,654	0.09
531	Genscript Biotech	2,350	0.08
870	Jinxin Fertility Group	972	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (1.24%) (continued)			
68	Pharmaron Beijing	1,049	0.04
400	WuXi AppTec Class A	7,442	0.25
180	WuXi AppTec Class H	3,117	0.11
1,566	Wuxi Biologics Cayman	18,590	0.64
		36,174	1.24
Home Furnishings (0.49%)			
800	Gree Electric Appliances	4,648	0.16
600	Haier Smart Home Class A	2,814	0.10
1,121	Haier Smart Home Class H	4,738	0.16
2,000	TCL Technology Group	1,936	0.07
		14,136	0.49
Internet (11.36%)			
16	51job ADR	783	0.03
5,286	Alibaba Group Holding	80,616	2.77
878	Baidu	16,284	0.56
164	China Literature	1,031	0.04
178	iQIYI ADR	812	0.03
688	JD.com	24,180	0.83
34	JOYY ADR	1,545	0.05
576	Kuaishou Technology	5,323	0.18
1,520	Meituan	43,945	1.51
166	Pinduoduo ADR	9,678	0.33
2,344	Tencent Holdings	137,339	4.72
287	Tencent Music Entertainment Group ADR	1,966	0.07
195	Trip.com Group	4,772	0.16
191	Vipshop Holdings ADR	1,604	0.05
28	Weibo ADR	867	0.03
		330,745	11.36
Lodging (0.09%)			
688	Huazhu Group	2,572	0.09
Machinery — Diversified (0.11%)			
405	Haitian International Holdings	1,125	0.04
200	Zhejiang Jingsheng Mechanical & Electrical	2,181	0.07
		3,306	0.11
Machinery, Construction & Mining (0.28%)			
1,000	Sany Heavy Industry	3,578	0.12
200	Sungrow Power Supply	4,575	0.16
		8,153	0.28
Mining (0.43%)			
200	Chengxin Lithium Group	1,818	0.06
1,015	China Hongqiao Group	1,071	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Mining (0.43%) (continued)			
200	Ganfeng Lithium Class A	4,483	0.15
100	Ganfeng Lithium Class H	1,574	0.06
200	Zhejiang Huayou Cobalt	3,462	0.12
		12,408	0.43
Miscellaneous Manufacturers (0.50%)			
70	Airtac International Group	2,581	0.09
400	Lens Technology	1,442	0.05
337	Sunny Optical Technology Group	10,659	0.36
		14,682	0.50
Pharmaceuticals (1.07%)			
371	Akeso	1,618	0.06
317	BeiGene	6,546	0.23
1,440	China Feihe	1,932	0.07
200	Chongqing Zhifei Biological Products	3,910	0.13
527	Hansoh Pharmaceutical Group	1,284	0.04
391	Innovent Biologics	2,420	0.08
600	Jiangsu Hengrui Medicine	4,774	0.16
200	Shanghai Fosun Pharmaceutical Group Class A	1,536	0.05
235	Shanghai Fosun Pharmaceutical Group Class H	1,036	0.04
400	Walvax Biotechnology	3,527	0.12
38	Zai Lab	2,466	0.09
		31,049	1.07
Pipelines (0.06%)			
1,800	Guanghui Energy	1,847	0.06
Real Estate (0.86%)			
1,303	Agile Group Holdings	707	0.02
303	A-Living Smart City Services	517	0.02
2,221	CIFI Holdings Group	1,336	0.04
3,530	Country Garden Holdings	3,133	0.11
808	Country Garden Services Holdings	4,840	0.17
1,213	Greentown Service Group	1,120	0.04
2,092	Guangzhou R&F Properties	778	0.03
203	KE Holdings ADR	4,084	0.14
1,301	KWG Group Holdings	851	0.03
842	Longfor Group Holdings	3,964	0.13
1,568	Seazen Group	1,060	0.04
1,295	Sunac China Holdings	1,957	0.07
545	Sunac Services Holdings	556	0.02
		24,903	0.86
Retail (1.05%)			
547	ANTA Sports Products	8,202	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (1.05%) (continued)			
269	China Meidong Auto Holdings	1,387	0.05
852	China Yongda Automobiles Services Holdings	1,141	0.04
393	Haidilao International Holding	887	0.03
420	JD Health International	3,310	0.11
461	Jiumaojiu International Holdings	810	0.03
1,049	Li Ning	11,484	0.39
393	Ping An Healthcare and Technology	1,429	0.05
255	Zhongsheng Group Holdings	1,989	0.07
		30,639	1.05
Semiconductors (0.70%)			
200	Gigadevice Semiconductor Beijing	5,518	0.19
200	Hangzhou Silan Microelectronics	1,701	0.06
600	Sanan Optoelectronics	3,536	0.12
200	Will Semiconductor	9,752	0.33
		20,507	0.70
Software (1.00%)			
96	Bilibili	4,416	0.15
200	Hundsun Technologies	1,950	0.07
1,069	Kingdee International Software Group	3,291	0.11
441	Kingsoft	1,937	0.07
756	NetEase	15,273	0.52
400	Yonyou Network Technology	2,252	0.08
		29,119	1.00
Telecommunications (0.11%)			
572	GDS Holdings	3,324	0.11
Transportation (0.35%)			
400	SF Holding	4,325	0.15
211	ZTO Express Cayman	5,857	0.20
		10,182	0.35
Utilities — Electric (0.06%)			
600	Jiangsu Eastern Shenghong	1,821	0.06
Utilities — Electric & Gas (0.26%)			
401	ENN Energy Holdings	7,551	0.26
		825,232	28.35
Philippines (0.70%)			
Banks (0.12%)			
902	Bank of the Philippine Islands	1,630	0.05
812	BDO Unibank	1,922	0.07
		3,552	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.06%)		
451	International Container Terminal Services	1,769	0.06
	Food (0.06%)		
1,834	JG Summit Holdings	1,906	0.06
	Real Estate (0.26%)		
134	Ayala	2,184	0.08
2,615	Ayala Land	1,882	0.06
5,078	SM Prime Holdings	3,376	0.12
		7,442	0.26
	Retail (0.15%)		
233	SM Investments	4,309	0.15
	Telecommunications (0.05%)		
43	PLDT	1,528	0.05
		20,506	0.70
	Poland (0.80%)		
	Banks (0.27%)		
162	Bank Polska Kasa Opieki	4,904	0.17
32	Santander Bank Polska	2,767	0.10
		7,671	0.27
	Computers (0.05%)		
72	Asseco Poland	1,545	0.05
	Consumer Durables & Apparels (0.29%)		
2	LPP	8,535	0.29
	Media (0.07%)		
241	Cyfrowy Polsat	2,076	0.07
	Software (0.12%)		
70	CD Projekt	3,350	0.12
		23,177	0.80
	Republic of South Korea (15.35%)		
	Airlines (0.10%)		
116	Korean Air Lines	2,864	0.10
	Auto Manufacturers (0.63%)		
56	Hyundai Motor	9,846	0.34
124	Kia	8,574	0.29
		18,420	0.63
	Auto Parts & Equipment (0.13%)		
36	Hankook Tire & Technology	1,202	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.13%) (continued)			
108	Hanon Systems	1,222	0.04
28	Mando	1,494	0.05
		3,918	0.13
Banks (0.28%)			
259	Shinhan Financial Group	8,018	0.28
Chemicals (0.59%)			
6	Hansol Chemical	1,542	0.05
46	Hanwha Solutions	1,374	0.05
10	Kumho Petrochemical	1,396	0.05
20	LG Chem	10,347	0.36
8	Lotte Chemical	1,460	0.05
8	SK Chemicals	1,003	0.03
		17,122	0.59
Computers (0.23%)			
58	LG	3,947	0.14
20	Samsung SDS	2,633	0.09
		6,580	0.23
Consumer Durables & Apparels (0.03%)			
32	Fila Holdings	965	0.03
Cosmetics & Personal Care (0.23%)			
14	Amorepacific	1,967	0.07
28	AMOREPACIFIC Group	1,045	0.03
4	LG Household & Health Care	3,691	0.13
		6,703	0.23
Diversified Financial Services (0.86%)			
227	BNK Financial Group	1,604	0.06
146	Hana Financial Group	5,165	0.18
191	KB Financial Group	8,837	0.30
20	Korea Investment Holdings	1,358	0.05
307	Macquarie Korea Infrastructure Fund	3,628	0.12
203	Mirae Asset Securities	1,477	0.05
138	NH Investment & Securities	1,451	0.05
38	Samsung Securities	1,435	0.05
		24,955	0.86
Electrical Components & Equipment (0.25%)			
6	Ecopro BM	2,528	0.09
12	L&F	2,245	0.08
8	LG Innotek	2,449	0.08
		7,222	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (0.22%)			
94	LG Display	1,945	0.07
26	Samsung Electro-Mechanics	4,320	0.15
		6,265	0.22
Energy – Alternate Sources (0.05%)			
16	OCI	1,400	0.05
Engineering & Construction (0.18%)			
12	DL E&C	1,201	0.04
42	GS Engineering & Construction	1,399	0.05
34	Hyundai Engineering & Construction	1,272	0.04
76	Samsung Engineering	1,464	0.05
		5,336	0.18
Entertainment (0.08%)			
8	HYBE	2,349	0.08
Food (0.16%)			
4	CJ CheilJedang	1,304	0.05
56	GS Holdings	1,842	0.06
16	Orion	1,393	0.05
		4,539	0.16
Full Line Insurance (0.22%)			
30	DB Insurance	1,363	0.05
16	Samsung Fire & Marine Insurance	2,719	0.09
44	Samsung Life Insurance	2,372	0.08
		6,454	0.22
Home Furnishings (0.26%)			
26	Coway	1,627	0.05
52	LG Electronics	6,037	0.21
		7,664	0.26
Internet (1.39%)			
146	Kakao	13,817	0.47
70	NAVER	22,288	0.77
8	NCSOFT	4,327	0.15
		40,432	1.39
Iron & Steel (0.39%)			
74	Hyundai Steel	2,552	0.09
38	POSCO	8,775	0.30
		11,327	0.39

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery, Construction & Mining (0.12%)			
40	Doosan Bobcat	1,371	0.05
116	Doosan Heavy Industries & Construction	1,991	0.07
		3,362	0.12
Mining (0.09%)			
6	Korea Zinc	2,579	0.09
Miscellaneous Manufacturers (0.15%)			
24	POSCO Chemical	2,907	0.10
10	SKC	1,468	0.05
		4,375	0.15
Oil & Gas (0.25%)			
54	Hyundai Heavy Industries Holdings	2,439	0.08
24	SK Innovation	4,815	0.17
		7,254	0.25
Other Finance (0.03%)			
17	SK Square	950	0.03
Pharmaceuticals (1.05%)			
22	Alteogen	1,401	0.05
57	Celltrion	9,494	0.33
63	Celltrion Healthcare	4,250	0.15
10	Celltrion Pharm	1,046	0.04
4	Hanmi Pharm	929	0.03
22	Hanmi Science	1,003	0.03
8	Samsung Biologics	6,077	0.21
24	Seegene	1,232	0.04
26	Shin Poong Pharmaceutical	699	0.02
16	SK Bioscience	3,028	0.10
29	Yuhan	1,515	0.05
		30,674	1.05
Retail (0.09%)			
10	E-MART	1,270	0.04
20	Hotel Shilla	1,312	0.05
		2,582	0.09
Semiconductors (6.22%)			
28	DB HiTek	1,712	0.06
2,297	Samsung Electronics	151,298	5.20
255	SK Hynix	28,101	0.96
		181,111	6.22
Shipping (0.17%)			
48	HLB	1,405	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Shipping (0.17%) (continued)			
22	Korea Shipbuilding & Offshore Engineering	1,751	0.06
381	Samsung Heavy Industries	1,817	0.06
		4,973	0.17
Software (0.16%)			
14	Netmarble	1,472	0.05
28	Pearl Abyss	3,258	0.11
		4,730	0.16
Telecommunications (0.69%)			
120	KT	3,089	0.11
124	LG Uplus	1,419	0.05
26	Samsung SDI	14,326	0.49
27	SK Telecom	1,315	0.04
		20,149	0.69
Transportation (0.05%)			
10	Hyundai Glovis	1,413	0.05
		446,685	15.35
Russian Federation (2.78%)			
Chemicals (0.13%)			
168	PhosAgro GDR	3,626	0.13
Internet (0.07%)			
168	VK GDR	1,947	0.07
Iron & Steel (0.23%)			
104	Novolipetsk Steel GDR	3,070	0.10
174	Severstal GDR	3,748	0.13
		6,818	0.23
Mining (0.38%)			
357	Polymetal International	6,342	0.22
54	Polyus GDR	4,765	0.16
		11,107	0.38
Oil & Gas (1.85%)			
321	LUKOIL ADR	28,729	0.99
90	Novatek GDR	21,078	0.72
784	Surgutneftegas ADR	4,140	0.14
		53,947	1.85
Telecommunications (0.12%)			
433	Mobile TeleSystems ADR	3,442	0.12
		80,887	2.78

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	South Africa (3.81%)		
	Banks (0.81%)		
379	Absa Group	3,622	0.12
2,966	FirstRand	11,299	0.39
235	Nedbank Group	2,577	0.09
700	Standard Bank Group	6,141	0.21
		23,639	0.81
	Diversified Financial Services (0.45%)		
58	Capitec Bank Holdings	7,413	0.26
2,501	Old Mutual	2,053	0.07
955	Sanlam	3,552	0.12
		13,018	0.45
	Food (0.42%)		
182	Bid	3,722	0.13
257	Remgro	2,112	0.07
253	Shoprite Holdings	3,311	0.11
122	Tiger Brands	1,384	0.05
503	Woolworths Holdings	1,634	0.06
		12,163	0.42
	Full Line Insurance (0.07%)		
237	Discovery	2,132	0.07
	Holding Companies - Diversified Operations (0.09%)		
584	AVI	2,704	0.09
	Internet (0.61%)		
114	Naspers	17,657	0.61
	Iron & Steel (0.03%)		
30	Kumba Iron Ore	865	0.03
	Media (0.10%)		
367	MultiChoice Group	2,806	0.10
	Mining (0.79%)		
76	African Rainbow Minerals	1,101	0.04
24	Anglo American Platinum	2,732	0.09
191	AngloGold Ashanti	3,934	0.14
413	Gold Fields	4,506	0.15
351	Impala Platinum Holdings	4,948	0.17
156	Northam Platinum Holdings	2,048	0.07
1,225	Sibanye Stillwater	3,769	0.13
		23,038	0.79
	Pharmaceuticals (0.14%)		
285	Aspen Pharmacare Holdings	4,008	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.06%)		
1,771	Growthpoint Properties	1,706	0.06
	Retail (0.14%)		
124	Clicks Group	2,451	0.08
128	Mr Price Group	1,600	0.06
		4,051	0.14
	Telecommunications (0.10%)		
359	Vodacom Group	3,028	0.10
		110,815	3.81
	Taiwan (17.29%)		
	Auto Parts & Equipment (0.05%)		
1,047	Cheng Shin Rubber Industry	1,366	0.05
	Banks (0.14%)		
2,453	Shanghai Commercial & Savings Bank	4,189	0.14
	Building & Construction Materials (0.24%)		
1,554	Asia Cement	2,488	0.08
2,633	Taiwan Cement	4,568	0.16
		7,056	0.24
	Chemicals (0.79%)		
2,027	Formosa Chemicals & Fibre	5,920	0.20
2,164	Formosa Plastics	8,134	0.28
2,912	Nan Ya Plastics	8,989	0.31
		23,043	0.79
	Computers (0.91%)		
1,687	Acer	1,857	0.06
203	Advantech	2,909	0.10
363	Asustek Computer	4,933	0.17
1,951	Compal Electronics	1,707	0.06
4,935	Innolux	3,496	0.12
1,781	Inventec	1,606	0.05
1,374	Qisda	1,512	0.05
1,432	Quanta Computer	4,902	0.17
1,558	Wistron	1,642	0.06
48	Wiwynn	1,934	0.07
		26,498	0.91
	Consumer Durables & Apparels (0.21%)		
168	Eclat Textile	3,831	0.13
269	Feng TAY Enterprise	2,251	0.08
		6,082	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (1.80%)			
692	Chailease Holding	6,591	0.23
7,853	China Development Financial Holding	4,967	0.17
10,699	CTBC Financial Holding	10,035	0.34
7,432	E.Sun Financial Holding	7,535	0.26
3,672	Fubon Financial Holding	10,127	0.35
5,864	SinoPac Financial Holdings	3,423	0.12
5,982	Taishin Financial Holding	4,097	0.14
6,062	Yuanta Financial Holding	5,543	0.19
		52,318	1.80
Electrical Components & Equipment (0.38%)			
965	Delta Electronics	9,592	0.33
1,584	Walsin Lihwa	1,517	0.05
		11,109	0.38
Electronics (1.65%)			
4,404	AU Optronics	3,645	0.13
237	Chroma ATE	1,713	0.06
5,308	Hon Hai Precision Industry	19,953	0.69
367	Micro-Star International	2,129	0.07
75	Nan Ya Printed Circuit Board	1,550	0.05
1,105	Pegatron	2,760	0.09
784	Synnex Technology International	1,876	0.06
561	Unimicron Technology	4,684	0.16
34	Voltronic Power Technology	1,899	0.07
225	Walsin Technology	1,358	0.05
882	WPG Holdings	1,677	0.06
193	Yageo	3,345	0.11
431	Zhen Ding Technology Holding	1,566	0.05
		48,155	1.65
Food (0.30%)			
906	Lien Hwa Industrial Holdings	2,027	0.07
2,717	Uni-President Enterprises	6,737	0.23
		8,764	0.30
Full Line Insurance (0.39%)			
3,872	Cathay Financial Holding	8,747	0.30
6,547	Shin Kong Financial Holding	2,615	0.09
		11,362	0.39
Home Furnishings (0.09%)			
1,079	Lite-On Technology	2,488	0.09
Internet (0.04%)			
19	momo.com	1,116	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.12%)		
166	Giant Manufacturing	2,070	0.07
132	Merida Industry	1,562	0.05
		3,632	0.12
	Miscellaneous Manufacturers (0.35%)		
203	Elite Material	2,040	0.07
82	Genius Electronic Optical	1,568	0.06
138	Hiwin Technologies	1,529	0.05
56	Largan Precision	4,989	0.17
		10,126	0.35
	Oil & Gas (0.11%)		
886	Formosa Petrochemical	3,071	0.11
	Other Consumer, Cyclical (0.05%)		
94	Nien Made Enterprise	1,401	0.05
	Other Industrial (0.14%)		
389	Catcher Technology	2,200	0.07
1,170	TA Chen Stainless Pipe	1,956	0.07
		4,156	0.14
	Real Estate (0.12%)		
864	Highwealth Construction	1,444	0.05
872	Ruentex Development	2,011	0.07
		3,455	0.12
	Retail (0.14%)		
180	Hotai Motor	3,995	0.14
	Semiconductors (8.69%)		
1,682	ASE Technology Holding	6,475	0.22
261	Elan Microelectronics	1,604	0.06
519	ENNOSTAR	1,439	0.05
939	King Yuan Electronics	1,520	0.05
1,107	Macronix International	1,689	0.06
730	MediaTek	31,398	1.08
658	Nanya Technology	1,857	0.06
269	Novatek Microelectronics	5,241	0.18
389	Powertech Technology	1,374	0.05
225	Realtek Semiconductor	4,717	0.16
8,154	Taiwan Semiconductor Manufacturing	181,252	6.23
5,302	United Microelectronics	12,456	0.43
1,482	Winbond Electronics	1,821	0.06
		252,843	8.69
	Telecommunications (0.09%)		
269	Accton Technology	2,528	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.06%)		
1,789	Far Eastern New Century	1,895	0.06
	Transportation (0.43%)		
1,841	Evergreen Marine Taiwan	9,482	0.33
414	Wan Hai Lines	2,970	0.10
		12,452	0.43
		503,100	17.29
	Thailand (1.87%)		
	Banks (0.13%)		
934	Kasikornbank	3,970	0.13
	Beverages (0.20%)		
369	Carabao Group	1,320	0.05
1,406	Osotspa	1,441	0.05
6,203	Thai Beverage	3,037	0.10
		5,798	0.20
	Chemicals (0.06%)		
1,271	Indorama Ventures	1,646	0.06
	Commercial Services (0.06%)		
6,525	Bangkok Expressway & Metro	1,650	0.06
	Electronics (0.11%)		
255	Delta Electronics Thailand	3,145	0.11
	Energy – Alternate Sources (0.10%)		
1,023	Energy Absolute	2,940	0.10
	Food (0.05%)		
2,100	Charoen Pokphand Foods	1,603	0.05
	Healthcare Services (0.11%)		
2,198	Bangkok Dusit Medical Services	1,514	0.05
395	Bumrungrad Hospital	1,667	0.06
		3,181	0.11
	Lodging (0.05%)		
1,701	Minor International	1,464	0.05
	Retail (0.35%)		
1,691	Central Retail	1,620	0.06
3,842	CP ALL	6,785	0.23
3,983	Home Product Center	1,729	0.06
		10,134	0.35
	Telecommunications (0.39%)		
732	Advanced Info Service	5,040	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.39%) (continued)		
1,606	Intouch Holdings	3,858	0.13
16,420	true	2,399	0.08
		11,297	0.39
	Transportation (0.06%)		
5,984	BTS Group Holdings	1,675	0.06
	Utilities — Electric (0.20%)		
1,189	B Grimm Power	1,442	0.05
3,321	Gulf Energy Development	4,548	0.15
		5,990	0.20
		54,493	1.87
	Turkey (0.25%)		
	Banks (0.09%)		
2,366	Akbank	1,283	0.05
1,400	Turkiye Garanti Bankasi	1,188	0.04
		2,471	0.09
	Engineering & Construction (0.05%)		
1,338	Enka Insaat ve Sanayi	1,517	0.05
	Food (0.03%)		
205	BIM Birlesik Magazalar	946	0.03
	Holding Companies - Diversified Operations (0.04%)		
561	KOC Holding	1,199	0.04
	Telecommunications (0.04%)		
842	Turkcell Iletisim Hizmetleri	1,171	0.04
		7,304	0.25
	United Kingdom (0.35%)		
	Banks (0.07%)		
379	Investec	2,059	0.07
	Computers (0.15%)		
521	Avast	4,315	0.15
	Iron & Steel (0.13%)		
479	Evraz	3,903	0.13
		10,277	0.35
	United States (0.30%)		
	Retail (0.30%)		
174	Yum China Holdings	8,672	0.30
	Total Equities	2,896,709	99.53

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Rights (0.00%)		
	People's Republic of China (0.00%)		
	Real Estate (0.00%)		
74	Seazen Group	-	0.00
	Republic of South Korea (0.00%)		
	Machinery, Construction & Mining (0.00%)		
14	Doosan Heavy Industries & Construction	52	0.00
	Total Rights	52	0.00
	Total Transferable Securities (99.53%)	2,896,761	99.53
	Total Investments (99.53%)	2,896,761	99.53
	Other Net Assets (0.47%)	13,762	0.47
	Net Assets (100.00%)	2,910,523	100.00
	ADR American Depository Receipt		
	GDR Global Depository Receipt		

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	92.37
Other assets	7.63
	<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Broad Commodities UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (81.97%)			
Government Bonds (81.97%)			
United States (81.97%)			
91,000	United States Treasury Bill Zero Coupon 20/01/2022	91,000	7.25
121,000	United States Treasury Bill Zero Coupon 03/02/2022	120,997	9.64
121,000	United States Treasury Bill Zero Coupon 17/02/2022	120,996	9.64
121,000	United States Treasury Bill Zero Coupon 03/03/2022	120,991	9.64
121,000	United States Treasury Bill Zero Coupon 17/03/2022	120,988	9.64
122,000	United States Treasury Bill Zero Coupon 31/03/2022	121,986	9.72
122,000	United States Treasury Bill Zero Coupon 14/04/2022	121,976	9.72
105,000	United States Treasury Bill Zero Coupon 28/04/2022	104,976	8.36
105,000	United States Treasury Bill Zero Coupon 12/05/2022	104,968	8.36
		<u>1,028,878</u>	<u>81.97</u>
	Total Government Bonds	<u>1,028,878</u>	<u>81.97</u>
	Total Transferable Securities (81.97%)	<u>1,028,878</u>	<u>81.97</u>
Exchange-traded Commodities (14.33%)			
United Kingdom (14.33%)			
824	WisdomTree Physical Gold	142,112	11.32
1,744	WisdomTree Physical Silver	37,808	3.01
		<u>179,920</u>	<u>14.33</u>
	Total Exchange-traded Commodities (14.33%)	<u>179,920</u>	<u>14.33</u>
Financial Derivative Instruments (3.00%)			
Total Return Swaps* (3.00%)			
	<i>Notional</i>		<i>Unrealised</i>
<i>Ccy</i>	<i>Amount</i>	<i>Fund</i>	<i>Fund</i>
	<i>USD</i>	<i>Pays</i>	<i>Gain</i>
		<i>Receives</i>	<i>USD</i>
		<i>Termination</i>	<i>Fund</i>
		<i>Date</i>	<i>%</i>
USD	1,037,760	1 Month LIBOR	
		BCOMXPMT	
		Index Swap	
			<u>37,659</u>
			<u>3.00</u>
	Total Return Swaps		<u>37,659</u>
	Total Financial Derivative Instruments		<u>37,659</u>
	Total Investments (99.30%)	1,246,457	99.30
	Other Net Assets (0.70%)	8,836	0.70
	Net Assets (100.00%)	<u><u>1,255,293</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree Broad Commodities UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities dealt in on another regulated market	63.15
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	7.18
Exchange-traded Commodities	12.30
Over the counter financial derivative instruments	2.57
Other assets	14.80
	100.00

*The Fund not pledged cash to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2021.

The counterparty for Total Return Swap is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree BioRevolution UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.92%)		
	Equities (99.92%)		
	Canada (0.47%)		
	Pharmaceuticals (0.47%)		
1,533	VBI Vaccines	3,587	0.47
	Denmark (3.35%)		
	Chemicals (2.33%)		
78	Chr Hansen Holding	6,147	0.81
140	Novozymes	11,499	1.52
		<u>17,646</u>	<u>2.33</u>
	Pharmaceuticals (1.02%)		
195	Genmab ADR	7,714	1.02
		<u>25,360</u>	<u>3.35</u>
	Germany (4.85%)		
	Energy – Alternate Sources (1.37%)		
151	VERBIO Vereinigte BioEnergie	10,354	1.37
	Healthcare Services (1.22%)		
192	Evotec	9,280	1.22
	Pharmaceuticals (2.26%)		
108	Bayer	5,773	0.76
44	BioNTech ADR	11,343	1.50
		<u>17,116</u>	<u>2.26</u>
		<u>36,750</u>	<u>4.85</u>
	Japan (2.37%)		
	Pharmaceuticals (2.37%)		
416	Takara Bio	9,552	1.26
307	Takeda Pharmaceutical	8,363	1.11
		<u>17,915</u>	<u>2.37</u>
	Netherlands (2.22%)		
	Healthcare Products (1.46%)		
199	QIAGEN	11,060	1.46
	Pharmaceuticals (0.76%)		
78	CureVac	2,676	0.35
149	uniQure	3,091	0.41
		<u>5,767</u>	<u>0.76</u>
		<u>16,827</u>	<u>2.22</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Sweden (2.09%)		
	Pharmaceuticals (2.09%)		
136	BICO Group	4,173	0.55
188	Vitrolife	11,628	1.54
		15,801	2.09
	Switzerland (1.38%)		
	Pharmaceuticals (1.38%)		
41	CRISPR Therapeutics	3,107	0.41
83	Novartis	7,313	0.97
		10,420	1.38
	United Kingdom (4.67%)		
	Agriculture (1.22%)		
138	Genus	9,230	1.22
	Pharmaceuticals (3.45%)		
259	AstraZeneca ADR	15,087	1.99
509	GlaxoSmithKline	11,076	1.46
		26,163	3.45
		35,393	4.67
	United States (78.52%)		
	Agriculture (2.51%)		
141	Archer-Daniels-Midland	9,530	1.26
137	Darling Ingredients	9,493	1.25
		19,023	2.51
	Chemicals (4.15%)		
570	Amyris	3,084	0.41
126	Codexis	3,940	0.52
146	Dow	8,281	1.09
89	DuPont de Nemours	7,189	0.95
81	FMC	8,901	1.18
		31,395	4.15
	Electronics (1.54%)		
73	Agilent Technologies	11,655	1.54
	Energy – Alternate Sources (2.54%)		
1,179	Alto Ingredients	5,671	0.75
235	Green Plains	8,169	1.08
126	Renewable Energy Group	5,347	0.71
		19,187	2.54

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.55%)		
56	Beyond Meat	3,649	0.48
93	Tyson Foods	8,106	1.07
		11,755	1.55
	Healthcare Products (9.61%)		
33	10X Genomics	4,916	0.65
22	Bio-Techne	11,381	1.50
38	Danaher	12,502	1.65
54	Exact Sciences	4,203	0.56
102	NanoString Technologies	4,307	0.57
63	Natera	5,884	0.78
144	Pacific Biosciences of California	2,946	0.39
50	Repligen	13,242	1.75
20	Thermo Fisher Scientific	13,345	1.76
		72,726	9.61
	Healthcare Services (3.93%)		
85	Catalent	10,882	1.44
219	Invitae	3,344	0.44
36	Laboratory of America Holdings	11,312	1.49
297	Personalis	4,238	0.56
		29,776	3.93
	Pharmaceuticals (52.69%)		
78	2seventy bio	1,999	0.26
2,120	Agenus	6,826	0.90
132	Agios Pharmaceuticals	4,339	0.57
439	Allogene Therapeutics	6,550	0.87
47	Alnylam Pharmaceuticals	7,970	1.05
41	Amgen	9,224	1.22
588	Amicus Therapeutics	6,791	0.90
145	Arcturus Therapeutics Holdings	5,366	0.71
101	Arena Pharmaceuticals	9,387	1.24
65	Arrowhead Pharmaceuticals	4,310	0.57
63	Beam Therapeutics	5,020	0.66
484	Berkeley Lights	8,799	1.16
35	Biogen	8,397	1.11
89	BioMarin Pharmaceutical	7,863	1.04
12	Bio-Rad Laboratories	9,067	1.20
234	Bluebird Bio	2,338	0.31
87	Blueprint Medicines	9,319	1.23
138	Bridgebio Pharma	2,302	0.30
189	Corteva	8,936	1.18
114	Editas Medicine	3,027	0.40
51	Eli Lilly & Co	14,087	1.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (52.69%) (continued)			
612	Epizyme	1,530	0.20
60	Fate Therapeutics	3,511	0.46
210	Generation Bio	1,487	0.20
3,834	Geron	4,677	0.62
153	Gilead Sciences	11,109	1.47
772	Gossamer Bio	8,731	1.15
834	Homology Medicines	3,036	0.40
24	Illumina	9,131	1.21
1,133	Inovio Pharmaceuticals	5,654	0.75
33	Intellia Therapeutics	3,902	0.52
121	Ionis Pharmaceuticals	3,682	0.49
153	Iovance Biotherapeutics	2,921	0.39
58	Johnson & Johnson	9,922	1.31
201	MacroGenics	3,226	0.43
119	Merck & Co	9,120	1.20
30	Mirati Therapeutics	4,401	0.58
34	Moderna	8,635	1.14
247	Myriad Genetics	6,817	0.90
223	NeoGenomics	7,609	1.00
25	Novavax	3,577	0.47
384	Passage Bio	2,438	0.32
249	Pfizer	14,703	1.94
915	Precigen	3,395	0.45
847	Precision BioSciences	6,268	0.83
16	Regeneron Pharmaceuticals	10,104	1.33
272	REGENXBIO	8,894	1.17
105	Rocket Pharmaceuticals	2,292	0.30
445	Sana Biotechnology	6,889	0.91
618	Sangamo Therapeutics	4,635	0.61
92	Sarepta Therapeutics	8,285	1.09
53	Seagen	8,194	1.08
651	Sorrento Therapeutics	3,027	0.40
237	Stoke Therapeutics	5,686	0.75
84	Turning Point Therapeutics	4,007	0.53
38	Twist Bioscience	2,941	0.39
69	Ultragenyx Pharmaceutical	5,802	0.77
579	Vaxart	3,630	0.48
211	Veracyte	8,693	1.15
111	Vericel	4,362	0.58
45	Vertex Pharmaceuticals	9,882	1.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2021

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (52.69%) (continued)			
198	Verve Therapeutics	7,300	0.96
53	Zoetis	12,934	1.71
		398,956	52.69
		594,473	78.52
	Total Equities	756,526	99.92
	Total Transferable Securities (99.92%)	756,526	99.92
	Total Investments (99.92%)	756,526	99.92
	Other Net Assets (0.08%)	606	0.08
	Net Assets (100.00%)	757,132	100.00
	ADR American Depositary Receipt		

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.88
Other assets	0.12
	100.00

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WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes For the financial year ended 31 December 2021

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 USD</i>
Purchases		
Exxon Mobil	61,825	3,802,573
Chevron	29,254	3,399,592
Merck & Co	31,168	2,301,292
Verizon Communications	38,710	2,099,681
Coca-Cola	32,375	1,761,622
Morgan Stanley	16,630	1,642,898
AbbVie	14,552	1,630,216
Pfizer	37,936	1,546,889
Bristol-Myers Squibb	25,168	1,500,424
Cisco Systems	27,858	1,470,859
Amgen	6,249	1,338,731
AT&T	45,744	1,324,702
International Business Machines	8,956	1,218,214
Broadcom	2,489	1,185,128
3M	5,881	1,120,997
Devon Energy	26,424	1,067,452
Citigroup	14,809	1,065,481
Kinder Morgan	50,925	805,480
Gilead Sciences	11,943	800,228
Southern	10,265	647,481
US Bancorp	11,342	647,047
Duke Energy	6,383	628,622
Truist Financial	10,497	616,055
Prudential Financial	5,447	583,237

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Broadcom	7,464	4,353,241
International Business Machines	26,916	3,370,757
AT&T	137,228	3,254,133
Cisco Systems	45,448	2,488,897
3M	10,935	1,949,357
AbbVie	14,857	1,726,587
Pfizer	34,654	1,505,441
Citigroup	21,642	1,409,935
Coca-Cola	19,462	1,031,196
Verizon Communications	18,168	1,000,427
Truist Financial	16,404	962,517
US Bancorp	17,032	960,094
Duke Energy	8,718	863,242
Kimberly-Clark	5,791	786,405
General Mills	12,197	776,144
Lumen Technologies	62,083	758,042
MetLife	11,814	720,032
Dow	10,414	603,370
Gilead Sciences	8,885	590,280
HP	17,003	571,345
Kraft Heinz	15,429	566,838
Dominion Energy	7,331	550,019
Public Storage	1,649	549,224

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Novartis	14,782	1,070,773
Unilever	14,973	685,982
BP	137,007	546,458
Nordea Bank	41,921	453,997
Iberdrola	43,403	443,923
Anglo American	13,513	437,038
Eni	31,222	392,638
HSBC Holdings	74,890	381,395
BNP Paribas	5,870	347,941
Intesa Sanpaolo	138,110	339,699
BHP Group	13,439	303,707
Rio Tinto	4,980	275,295
Credit Agricole	19,487	256,444
Engie	16,922	214,928
ING Groep	14,632	194,944
Aviva	31,212	145,599
Orange	14,016	134,592
Repsol	12,430	133,550
DNB Bank	6,230	132,814
Legal & General Group	37,128	127,269

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR</i>
Sales		
Equinor	50,119	1,101,133
Allianz	3,803	777,173
Vodafone Group PLC	500,403	663,261
Bayerische Motoren Werke	5,710	510,062
Sanofi	5,424	482,118
GlaxoSmithKline	26,080	458,584
Bayer	8,487	435,335
BASF	6,622	420,147
Zurich Insurance Group	1,052	398,382
Deutsche Telekom	20,002	334,587
Endesa	15,099	303,855
Muenchener Rueckversicherungs-Gesellschaft in Muenchen	1,011	259,704
E.ON	17,794	195,639
OMV	3,751	194,531
Naturgy Energy Group	8,466	194,226
Enel	24,723	190,975
Hannover Rueck	1,166	188,278
Rio Tinto	2,412	170,806
Poste Italiane	13,585	166,141
National Grid	14,898	164,876
Swiss Life Holding	342	161,316
ACS Actividades de Construccion y Servicios	7,042	159,870
AXA	6,642	159,511
Sampo	3,522	157,574
Swisscom	327	154,279
NN Group	3,085	140,302
Uniper	3,622	137,653
UnipolSai Assicurazioni	53,147	135,256

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR</i>
Purchases		
Banca Farmafactoring	123,124	907,793
Alm Brand	136,779	764,731
Sonae	554,581	526,533
Coface	42,504	516,686
Ferrexpo	114,564	494,782
RHI Magnesita	12,493	485,801
Bilfinger	14,677	470,566
Landis&Gyr Group	7,041	422,062
Bilia	27,747	418,645
Sacyr	170,735	395,190
Aedas Homes	15,653	379,865
Dios Fastigheter	35,377	368,848
Credito Emiliano	53,828	354,272
Television Francaise 1	40,504	352,436
Nobina	41,263	350,200
NCC	22,269	349,376
Moneysupermarket.com Group	137,770	343,878
Unieuro	16,247	343,426
Redde Northgate	70,955	341,281
Loomis	13,340	334,800

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR</i>
Sales		
Kardex Holding	4,749	1,336,638
Chemometec	8,208	1,146,704
VERBIO Vereinigte BioEnergie	15,019	1,116,375
Swissquote Group Holding	4,612	853,998
Arjo	58,015	696,386
Europris	95,187	588,166
TKH Group	10,630	544,418
Elkem	159,730	539,852
Jupiter Fund Management	174,289	523,595
TP ICAP Group	312,562	508,341
Instalco	10,513	489,821
PayPoint	59,106	488,314
GFT Technologies	11,195	484,551
Drax Group	71,585	469,264
Fjordkraft Holding	89,090	449,653
Catena	8,080	442,416
Brewin Dolphin Holdings	97,216	441,759
Eckert & Ziegler Strahlen- und Medizintechnik	3,189	431,385
Piaggio & C	146,107	430,382
Alm Brand	82,629	429,613
Dustin Group	36,592	415,660
TGS	47,395	415,241
CMC Markets	134,578	408,394
Anima Holding	84,722	394,363
Ratos	75,045	390,019
Austevoll Seafood	34,369	381,346
Comet Holding	1,038	355,677
Derichebourg	33,584	355,122
Klovern	207,421	353,214
MIPS	3,134	349,151
Datalogic	20,690	329,037
SpareBank 1 SMN	23,047	328,081

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 USD</i>
Purchases		
Petroleo Brasileiro	396,642	2,025,308
Impala Platinum Holdings	67,773	967,953
Sberbank of Russia ADR	55,162	899,727
Bank of China Class H	2,481,300	882,305
Sibanye Stillwater	240,692	869,892
Evraz	80,041	688,281
Hon Hai Precision Industry	171,354	683,210
Severstal GDR	28,228	643,547
Ping An Insurance Group of China Class H	71,400	573,756
Bharat Petroleum	91,047	542,627
Malayan Banking	274,911	541,444
China Construction Bank Class H	665,300	507,348
Vedanta	101,100	473,344
PTT NVDR	368,200	438,906
Asustek Computer	32,860	410,446
Anglo American Platinum	3,569	384,265
China Resources Land	86,800	366,667
Industrial & Commercial Bank of China Class H	580,600	365,781
Quanta Computer	111,790	333,983
Polski Koncern Naftowy ORLEN	14,888	324,117

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Sberbank of Russia ADR	165,106	3,272,097
MMC Norilsk Nickel ADR (UK listed)	66,868	2,201,932
China Mobile	294,401	1,774,574
Rosneft Oil GDR	140,207	1,219,165
Hon Hai Precision Industry	232,746	916,767
Formosa Plastics	217,259	869,070
Bank Rakyat Indonesia Persero	2,026,326	612,176
Formosa Chemicals & Fibre	200,887	589,067
Tatneft ADR	12,041	561,253
CEZ	15,686	512,808
Power Grid of India	195,612	508,184
Astra International	1,110,932	482,634
Bank Mandiri Persero	718,761	364,541
Hana Financial Group	9,382	359,699
Lenovo Group	343,533	359,508
Enel Americas	2,863,848	347,313
GAIL India	174,361	346,120
Fubon Financial Holding	128,892	329,908
China Overseas Land & Investment	135,800	316,611
CTBC Financial Holding	326,868	266,105

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Truworths International	82,009	308,194
Banco del Bajio	113,034	230,351
Royal Bafokeng Platinum	35,979	228,644
Tiger Brands	16,440	211,025
Resilient REIT	48,684	191,444
CAP	19,069	185,463
Megacable Holdings	57,253	184,998
Kossan Rubber Industries	312,100	183,368
SPAR Group	13,292	175,972
Zhejiang Expressway	186,000	166,613
Sri Trang Agro-Industry	149,000	159,300
Motus Holdings	21,881	155,108
Acer	150,800	145,963
Highwealth Construction	88,000	142,000
National Aluminium	94,967	138,285
Sinopec Engineering Group	238,500	137,099
Sino-Ocean Group Holding	576,000	133,630
Cia Brasileira de Distribuicao	27,200	133,230
Sul America	28,600	130,227
IRPC NVDR	932,100	129,627

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 USD</i>
Sales		
Wan Hai Lines	72,809	412,634
Dongyue Group	180,737	403,556
China Longyuan Power Group	169,458	375,544
Oil India	84,874	242,429
BNK Financial Group	29,026	223,441
Xtep International Holdings	155,323	217,159
Ruentex Industries	46,634	152,920
Tata Chemicals	11,542	152,600
Meritz Financial Group	5,108	144,926
Hyosung	1,596	142,746
DGB Financial Group	16,081	140,649
Indiabulls Housing Finance	40,872	135,890
China Overseas Grand Oceans Group	241,801	131,229
Cummins India	11,111	130,567
YFY	78,871	129,871
Torrent Power	18,200	119,992
Sonata Software	10,746	118,652
Luxi Chemical Group Co	40,334	115,106
Tata Elxsi	1,452	114,642
COSCO SHIPPING Development	593,303	114,575

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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	149,200	3,875,964
Mitsubishi UFJ Financial Group	656,300	3,670,346
Takeda Pharmaceutical	87,200	2,745,349
Sumitomo Mitsui Financial Group	74,200	2,583,411
Nintendo	5,350	2,577,950
Tokyo Electron	4,600	1,985,353
Mitsubishi	66,500	1,979,979
ITOCHU	63,200	1,854,920
Honda Motor	55,900	1,705,563
Mizuho Financial Group	119,800	1,696,623
Canon	65,400	1,521,193
Tokio Marine Holdings	23,400	1,225,596
Denso	17,800	1,174,162
Murata Manufacturing	13,600	1,106,753
Hitachi	19,900	1,097,896
Shin-Etsu Chemical	6,200	1,067,741
Chugai Pharmaceutical	25,600	1,009,080
Bridgestone	21,600	967,594
Sompo Holdings	21,800	944,049
FANUC	4,400	935,830
ENEOS Holdings	222,000	914,242
MS&AD Insurance Group Holdings	26,700	874,422

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Toyota Motor	141,800	3,955,750
Mitsubishi UFJ Financial Group	692,800	3,868,417
Sumitomo Mitsui Financial Group	73,300	2,553,790
Mitsubishi	72,000	2,188,769
Takeda Pharmaceutical	70,700	2,154,015
Nintendo	4,300	2,078,882
Tokyo Electron	4,300	2,064,526
Canon	78,100	1,808,819
ITOCHU	59,200	1,772,441
Mizuho Financial Group	111,500	1,523,230
Denso	19,500	1,399,195
Honda Motor	46,600	1,371,454
Hitachi	21,900	1,285,781
Tokio Marine Holdings	21,900	1,137,736
Chugai Pharmaceutical	26,600	1,007,930
SoftBank Group	15,769	968,799
Bridgestone	21,700	948,918
Murata Manufacturing	11,500	913,650
Shin-Etsu Chemical	5,300	911,745
Daiichi Sankyo	35,233	889,867
Fujitsu	4,800	847,018
Sumitomo	57,900	833,432
Nomura Holdings	170,071	827,640
Sumitomo Mitsui Trust Holdings	23,400	811,303

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Banco Bilbao Vizcaya Argentaria	473,672	3,217,137
Linde	9,068	2,717,937
ASML Holding	3,456	2,409,117
Anheuser-Busch InBev	33,232	1,977,289
Sanofi	17,693	1,781,323
Banco Santander	485,153	1,777,943
Unilever	29,967	1,712,120
LVMH Moet Hennessy Louis Vuitton	2,206	1,666,578
Koninklijke Philips	36,686	1,662,425
L'Oreal	3,786	1,645,570
BASF	19,280	1,481,235
Siemens	8,853	1,456,794
Deutsche Telekom	75,292	1,447,670
Koninklijke Ahold Delhaize	45,059	1,388,939
Heineken	11,634	1,294,944
Kone	16,732	1,291,995
Schneider Electric	7,540	1,283,734
SAP	8,910	1,212,673
Daimler	13,438	1,211,269
Bayer	19,348	1,151,864
CRH	22,653	1,130,137
Air Liquide	5,764	975,378
EssilorLuxottica	4,418	962,010
Mapfre	416,067	910,264
Danone	11,040	745,607
Wolters Kluwer	6,839	714,877
Bayerische Motoren Werke	7,118	695,747
Hapag-Lloyd	2,809	688,838
Solvay	5,438	673,236
ACS Actividades de Construccion y Servicios	22,011	666,823
Heineken Holding	6,903	641,836
Koninklijke	3,223	628,147

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Unilever	133,599	7,453,844
Linde	19,289	5,661,625
ASML Holding	7,491	5,100,848
Koninklijke Ahold Delhaize	104,568	3,213,759
ACS Actividades de Construcción y Servicios	102,569	2,825,531
L’Oreal	6,358	2,679,825
LVMH Moët Hennessy Louis Vuitton	3,639	2,645,204
Kone	32,249	2,559,410
SAP	18,082	2,544,364
Schneider Electric	14,172	2,297,554
BASF	28,654	2,297,182
Bayer	37,775	2,293,726
Siemens	14,202	2,204,374
CRH	42,094	2,022,631
Sanofi	20,276	2,021,061
Deutsche Telekom	100,307	2,001,681
Bayerische Motoren Werke	15,971	1,561,958
Solvay	12,265	1,524,622
Koninklijke	7,636	1,489,085
ASM International	3,834	1,453,896
Air Liquide	8,470	1,449,726
Danone	19,234	1,307,795
Akzo Nobel	10,540	1,240,678
Kering	1,186	938,476
Hermes International	654	920,104
Pernod Ricard	4,206	899,303
Wolters Kluwer	8,413	823,508

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Antofagasta	20,844	288,568
BP	83,417	284,074
Royal Dutch Shell	16,892	280,761
Legal & General Group	92,226	269,985
HSBC Holdings	59,566	259,111
Taylor Wimpey	146,758	231,021
Barratt Developments	33,246	223,694
Land Securities Group	27,186	190,597
Kingfisher	54,684	187,160
St James's Place	11,241	179,958
J Sainsbury	60,661	171,591
Reckitt Benckiser Group	2,356	144,748
Unilever	3,355	133,154
Fresnillo	14,602	131,508
United Utilities Group	11,833	125,468
DS Smith	31,872	121,191
National Grid	11,292	108,961
British Land	20,977	107,499
GlaxoSmithKline	6,168	91,774
Rio Tinto	1,776	89,532
Tesco	33,646	88,822
Synthomer	16,880	85,725
OSB Group	16,838	83,565
Anglo American	2,805	82,350
Ferrexpo	26,014	80,492
Aviva	18,957	75,357
BHP Group	3,586	74,742
HomeServe	7,779	66,453
SSE	4,211	66,119
Vistry Group	5,530	64,049
Airtel Africa	56,606	62,841
Investec	18,200	62,469

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
RELX	14,895	350,833
Diageo	9,198	346,157
AstraZeneca	2,960	278,973
Vodafone Group PLC	226,186	249,714
Segro	17,043	226,950
Schroders	6,219	225,733
Sage Group	28,649	211,475
Phoenix Group Holdings	32,213	210,611
easyJet	32,394	205,822
Bunzl	6,792	187,790
WM Morrison Supermarkets	61,294	174,885
Berkeley Group Holdings	4,020	173,668
IMI	8,773	155,371
DS Smith	31,872	121,362
Spectris	3,007	113,074
Pearson	18,822	111,557
ConvaTec Group	43,280	96,086
Anglo American	3,321	91,831
Pennon Group	7,533	90,377
Johnson Matthey	3,176	86,863
Standard Life Aberdeen	33,500	85,266
Avast	14,908	83,905
Smiths Group	5,837	82,743
Quilter	43,516	68,232
Safestore Holdings	4,530	56,532
TP ICAP Group	35,486	49,774

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Bill Zero Coupon 09/06/2022	75,450,000	75,410,449
United States Treasury Bill Zero Coupon 26/05/2022	73,520,000	73,488,761
United States Treasury Bill Zero Coupon 12/05/2022	68,300,000	68,277,867
United States Treasury Bill Zero Coupon 14/04/2022	59,570,000	59,557,045
United States Treasury Bill Zero Coupon 20/01/2022	58,680,000	58,673,534
United States Treasury Bill Zero Coupon 03/03/2022	56,900,000	56,893,388
United States Treasury Bill Zero Coupon 17/02/2022	54,610,000	54,604,600
United States Treasury Bill Zero Coupon 31/03/2022	54,270,000	54,260,585
United States Treasury Bill Zero Coupon 03/02/2022	51,220,000	51,214,858
United States Treasury Bill Zero Coupon 28/04/2022	48,600,000	48,588,197
United States Treasury Bill Zero Coupon 17/03/2022	46,690,000	46,682,841
United States Treasury Bill Zero Coupon 06/01/2022	32,700,000	32,694,045
United States Treasury Bill Zero Coupon 09/12/2021	32,370,000	32,364,605
United States Treasury Bill Zero Coupon 23/12/2021	29,470,000	29,465,516
United States Treasury Bill Zero Coupon 12/11/2021	22,900,000	22,897,663
United States Treasury Bill Zero Coupon 28/10/2021	22,680,000	22,678,160
United States Treasury Bill Zero Coupon 19/08/2021	22,400,000	22,395,418
United States Treasury Bill Zero Coupon 05/08/2021	21,600,000	21,596,442
United States Treasury Bill Zero Coupon 14/10/2021	20,850,000	20,848,380
United States Treasury Bill Zero Coupon 22/07/2021	20,700,000	20,694,476
United States Treasury Bill Zero Coupon 24/06/2021	20,440,000	20,435,552
United States Treasury Bill Zero Coupon 08/07/2021	19,800,000	19,794,318
United States Treasury Bill Zero Coupon 26/11/2021	19,400,000	19,397,239
United States Treasury Bill Zero Coupon 16/09/2021	18,800,000	18,798,800
United States Treasury Bill Zero Coupon 30/09/2021	18,500,000	18,497,750
United States Treasury Bill Zero Coupon 21/10/2021	18,020,000	18,017,667
United States Treasury Bill Zero Coupon 02/09/2021	16,900,000	16,898,717

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Bill Zero Coupon 06/01/2022	20,050,000	20,048,397
United States Treasury Bill Zero Coupon 23/12/2021	19,070,000	19,068,445
United States Treasury Bill Zero Coupon 09/12/2021	16,200,000	16,199,308
United States Treasury Bill Zero Coupon 27/05/2021	3,561,000	3,561,001
United States Treasury Bill Zero Coupon 29/04/2021	1,200,000	1,199,999
United States Treasury Bill Zero Coupon 20/01/2022	1,000,000	999,985
United States Treasury Bill Zero Coupon 30/09/2021	140,000	140,000

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Merck & Co	51,588	3,943,335
Procter & Gamble	26,654	3,921,825
Pfizer	70,842	3,257,460
PepsiCo	17,537	2,796,873
UnitedHealth Group	6,216	2,710,621
Blackstone Group	17,780	2,247,048
Texas Instruments	11,382	2,150,013
Starbucks	16,238	1,860,799
Oracle	19,044	1,740,732
Visa	7,154	1,542,285
QUALCOMM	8,576	1,364,409
Union Pacific	5,722	1,311,568
Public Storage	3,301	1,168,494
Mastercard	3,323	1,153,078
Cigna	5,109	1,109,129
Charles Schwab	12,954	1,052,627
TJX	13,796	1,007,786
HP	25,044	896,035
Sysco	10,614	781,707
NIKE	4,560	736,164

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Pfizer	143,335	7,779,239
Mondelez International	21,988	1,385,572
CME Group	4,704	1,061,584
UnitedHealth Group	1,695	735,322
Travelers	4,430	692,798
Nucor	5,967	689,407
Keurig Dr Pepper	19,350	676,149
Intercontinental Exchange	4,283	566,987
Tyson Foods	5,264	446,560
Weyerhaeuser	10,961	424,421
PepsiCo	2,748	410,175
Xilinx	2,163	404,186
Fidelity National Financial	7,811	390,046
Fidelity National Information Services	3,471	378,339
ViacomCBS	11,564	359,724
Procter & Gamble	2,693	355,566
Nasdaq	1,761	345,891
Thermo Fisher Scientific	518	322,240
Union Pacific	1,333	309,788
Merck & Co	3,717	283,765

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Johnson & Johnson	29,660	4,859,473
Rio Tinto	68,845	4,680,189
BHP Group	164,305	4,426,558
Apple	27,922	4,188,034
Microsoft	12,476	3,629,725
Roche Holding Non-Voting	7,762	2,980,423
Broadcom	5,241	2,753,784
Nestle	19,572	2,396,075
Anglo American	59,465	2,287,892
Coca-Cola	38,348	2,104,057
LVMH Moet Hennessy Louis Vuitton	2,506	1,909,095
L'Oreal	4,310	1,879,217
PepsiCo	10,647	1,665,594
Diageo	32,147	1,620,481
Verizon Communications	28,248	1,556,612
GlaxoSmithKline	78,986	1,548,496
Pfizer	36,052	1,547,827
UnitedHealth Group	3,569	1,512,101
QUALCOMM	10,474	1,442,389
Comcast	24,626	1,354,852

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Nestle	35,971	4,580,287
Pfizer	66,481	2,847,311
GlaxoSmithKline	145,184	2,830,507
Verizon Communications	51,858	2,769,074
Cisco Systems	41,730	2,323,699
SoftBank	165,200	2,221,546
Procter & Gamble	15,662	2,181,757
Unilever	38,617	2,061,766
BHP Group	66,283	1,913,629
Merck & Co	22,670	1,839,873
Walmart	12,483	1,832,461
Intel	29,224	1,636,034
KDDI	49,300	1,612,939
International Business Machines	12,504	1,604,470
Linde	4,186	1,292,725
SAP	6,494	906,400
Rio Tinto	10,673	775,064
E.ON	60,452	763,930
Hitachi	12,600	740,380
American Tower	2,347	654,838
China Overseas Land & Investment	273,403	637,017
Bridgestone	13,800	613,016

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Heineken	31,465	3,000,359
Neste	49,379	2,352,053
adidas	6,245	1,793,756
Vinci	19,162	1,763,843
L'Oreal	4,325	1,760,229
ASML Holding	2,512	1,744,304
Deutsche Post	30,682	1,742,503
Randstad	27,110	1,707,968
OMV	29,265	1,521,494
Industria de Diseno Textil	46,008	1,382,349
Infineon Technologies	31,706	1,313,014
LVMH Moet Hennessy Louis Vuitton	1,882	1,294,653
Covestro	23,354	1,269,563
Kering	1,428	1,012,007
Recordati Industria Chimica e Farmaceutica	17,515	980,809
STMicroelectronics	20,538	885,690
Kesko Class B	29,900	879,063
Telecom Italia	2,363,706	835,137
Cie Generale des Etablissements Michelin	6,023	831,486
Orion	18,854	705,813
Euronext	7,207	697,213
Jeronimo Martins	35,604	692,935
Arkema	5,675	665,477
Grifols	34,832	642,405
BE Semiconductor Industries	7,905	632,950
Brenntag	7,200	586,071
Knorr-Bremse	6,257	582,749
Linde	2,274	578,413
Hermes International	395	577,040
EXOR	6,827	571,047
Eiffage	6,330	566,121

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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</i> <i>EUR</i>
Sales		
Linde	8,159	2,295,929
Air Liquide	10,980	1,630,197
Siemens	11,117	1,614,939
SAP	12,063	1,539,688
Koninklijke Ahold Delhaize	50,669	1,450,966
Deutsche Telekom	86,849	1,436,710
Unilever	30,501	1,390,294
LVMH Moet Hennessy Louis Vuitton	1,916	1,300,792
E.ON	93,371	1,038,273
Siemens Healthineers	14,920	899,975
Kone	13,168	794,432
Koninklijke	3,844	717,917
Legrand	6,013	572,447
Akzo Nobel	5,616	564,915
Wolters Kluwer	5,841	553,951
Capgemini	2,525	525,146
ASML Holding	733	481,474
Talanx	10,340	431,264
Fresenius & Co	9,887	385,841
Dassault Systemes	6,467	351,476
UCB	3,288	345,835
Industria de Diseno Textil	9,959	306,450
Henkel & Co	4,025	299,677
Italgas	50,922	289,021
Neles	21,654	283,578

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
UBS Group 5.000% */**	3,200,000	3,250,568
Credit Suisse Group 4.500% */**	2,700,000	2,645,448
Banco Santander 7.500% */**	2,200,000	2,421,982
Banco Bilbao Vizcaya Argentaria 6.000% */**	1,800,000	2,414,843
Barclays 7.750% */**	2,200,000	2,405,501
UBS Group 4.375% */**	2,300,000	2,281,048
Standard Chartered 7.500% */**	2,100,000	2,195,571
Banco Santander 3.625% */**	2,000,000	2,194,777
UBS Group 7.000% */**	1,900,000	2,076,914
Barclays 7.875% */**	1,370,000	2,049,070
Deutsche Bank 4.625% */**	1,600,000	2,008,577
Lloyds Banking Group 7.500% */**	1,750,000	1,979,806
Intesa Sanpaolo 7.750% */**	1,350,000	1,957,948
BNP Paribas 6.625% */**	1,770,000	1,942,230
HSBC Holdings 6.000% */**	1,750,000	1,936,275
Natwest 8.625% */**	1,900,000	1,921,085
Lloyds Banking Group 7.625% */**	1,200,000	1,820,817
Banco Santander 4.750% */**	1,800,000	1,817,550
Societe Generale 7.875% */**	1,600,000	1,773,973
NatWest Group 6.000% */**	1,579,000	1,765,464
CaixaBank 3.625% */**	1,600,000	1,764,177
Standard Chartered 4.750% */**	1,680,000	1,716,272
UniCredit 7.500% */**	1,200,000	1,715,281
Nordea Bank 3.750% */**	1,750,000	1,706,440
Credit Agricole 4.000% */**	1,300,000	1,701,096
UniCredit 4.450% */**	1,400,000	1,682,649
Credit Suisse Group 6.25% */**	1,550,000	1,681,899
Standard Chartered 4.300% */**	1,700,000	1,681,570

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Credit Suisse Group 4.500% */**	1,500,000	1,452,714
Societe Generale 6.750% */**	1,000,000	1,116,250
Credit Agricole 6.875% */**	900,000	990,450
UBS Group 3.875% */**	1,000,000	982,000
Banco Santander 7.500% */**	800,000	862,160
BNP Paribas 5.125% */**	800,000	828,000
Barclays 7.875% */**	600,000	824,163
Credit Agricole 4.000% */**	600,000	777,465
CaixaBank 5.875% */**	600,000	759,105
Societe Generale 7.375% */**	600,000	640,800
Banco Bilbao Vizcaya Argentaria 6.125% */**	600,000	633,000
HSBC Holdings 4.000% */**	600,000	594,900
Banco Bilbao Vizcaya Argentaria 6.000% */**	400,000	522,576
Societe Generale 7.375% */**	400,000	406,500
NatWest Group 8.000% */**	300,000	354,030
HSBC Holdings 6.375% */**	300,000	332,880
Standard Chartered 7.500% */**	300,000	313,560
Societe Generale 8.000% */**	200,000	235,400
UBS Group 5.125% */**	200,000	217,850
Barclays 6.125% */**	200,000	217,400

* 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 2021

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 EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Spain Government Bond 5.750% 30/07/2032	80,000	127,318
Caisse Nationale de Reassurance Mutuelle Agricole Groupama 6.000% 23/01/2027	100,000	126,998
Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	110,000	122,148
Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	110,000	116,638
Spain Government Bond 4.700% 30/07/2041	69,000	114,077
Klepierre 2.000% 12/05/2029	100,000	109,787
Telefonica Emisiones 1.807% 21/05/2032	100,000	108,730
EDP - Energias de Portugal 1.625% 15/04/2027	100,000	107,957
BAT Netherlands Finance 2.375% 07/10/2024	100,000	107,866
Vodafone Group 1.625% 24/11/2030	100,000	107,501
Suez 1.25% 02/04/2027	100,000	105,859
AusNet Services Holdings 1.625% 11/03/2081*	100,000	103,275
Volkswagen International Finance 1.25% 23/09/2032	100,000	102,970
Unibail-Rodamco-Westfield 0.750% 25/10/2028	100,000	102,678
Nordea Bank 1.000% 27/06/2029*	100,000	102,430
Italy Buoni Poliennali Del Tesoro 0.950% 01/12/2031	100,000	102,393
Thermo Fisher Scientific Finance I 1.625% 18/10/2041	100,000	102,289
Banco de Sabadell 1.125% 11/03/2027*	100,000	102,086
Vonovia 1.000% 16/06/2033	100,000	101,998
JDE Peet's 1.125% 16/06/2033	100,000	101,730

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Province of Quebec Canada Zero Coupon 29/10/2030	200,000	196,226
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	100,000	148,060
European Financial Stability Facility Zero Coupon 13/10/2027	140,000	141,099
Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	81,000	124,792
Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	115,000	121,181
Repsol International Finance 2.625% 15/04/2030	100,000	120,470
Engie 2.125% 30/03/2032	100,000	119,171
Coca-Cola Europacific Partners 1.875% 18/03/2030	100,000	113,243
Danske Bank 0.875% 22/05/2023	110,000	112,413
Credit Agricole Home Loan SFH 1.25% 24/03/2031	100,000	112,034
Sky 2.5% 15/09/2026	100,000	110,689
AT&T 2.05% 19/05/2032	100,000	109,359
Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	100,000	108,466
Italy Buoni Poliennali Del Tesoro 0.900% 01/04/2031	110,000	108,463
EDP - Energias de Portugal 1.625% 15/04/2027	100,000	106,401
Informa 2.125% 06/10/2025	100,000	106,125
Banco Santander 1.125% 27/11/2024	100,000	106,011
BAT Netherlands Finance 2.375% 07/10/2024	100,000	105,658
Suez 1.25% 02/04/2027	100,000	104,955
BP Capital Markets 1.876% 07/04/2024	100,000	104,480

* These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Kingdom of Belgium Government Bond 4.250% 28/03/2041	20,000	34,055
French Republic Government Bond 2.500% 25/05/2030	27,000	33,250
Kingdom of Belgium Government Bond 5.000% 28/03/2035	20,000	32,768
French Republic Government Bond Zero Coupon 25/11/2031	32,000	31,479
Spain Government Bond 4.700% 30/07/2041	18,000	31,374
French Republic Government Bond 2.750% 25/10/2027	25,000	30,061
French Republic Government Bond 5.500% 25/04/2029	20,000	28,929
French Republic Government Bond 0.750% 25/11/2028	25,000	26,658
French Republic Government Bond 0.500% 25/05/2029	25,000	26,154
French Republic Government Bond 1.000% 25/05/2027	23,000	24,792
Spain Government Bond 2.700% 31/10/2048	17,000	23,797
French Republic Government Bond 0.750% 25/05/2028	22,000	23,577
French Republic Government Bond 3.500% 25/04/2026	20,000	23,577
Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	15,000	23,404
French Republic Government Bond 0.750% 25/05/2052	22,000	22,741
Spain Government Bond 5.150% 31/10/2044	11,000	21,319
Kingdom of Belgium Government Bond 1.700% 22/06/2050	16,000	20,750
French Republic Government Bond 0.250% 25/11/2026	20,000	20,717
French Republic Government Bond Zero Coupon 25/11/2030	20,000	19,872
Spain Government Bond 0.100% 30/04/2031	20,000	19,642
Spain Government Bond 3.450% 30/07/2066	12,000	19,497
Kingdom of Belgium Government Bond 3.000% 22/06/2034	14,000	19,071
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	12,000	17,860
Kingdom of Belgium Government Bond 3.750% 22/06/2045	10,000	17,109
Bundesrepublik Deutschland Bundesanleihe 4.25% 04/07/2039	9,000	17,104
Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	15,000	16,656

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Spain Government Bond 4.65% 30/07/2025	32,000	38,403
Spain Government Bond 5.900% 30/07/2026	27,000	34,955
Spain Government Bond 1.600% 30/04/2025	25,000	26,875
Spain Government Bond 1.300% 31/10/2026	24,000	25,871
Spain Government Bond 4.700% 30/07/2041	15,000	25,413
Spain Government Bond 2.150% 31/10/2025	23,000	25,388
Kingdom of Belgium Government Bond 0.8% 22/06/2028	22,000	24,128
Italy Buoni Poliennali Del Tesoro 5% 01/03/2022	21,000	22,199
Spain Government Bond 1.950% 30/04/2026	20,000	22,061
Spain Government Bond 2.75% 31/10/2024	20,000	21,914
Spain Government Bond 5.150% 31/10/2028	16,000	21,691
Italy Buoni Poliennali Del Tesoro 5% 44545	21,000	21,534
Spain Government Bond 6.000% 31/01/2029	15,000	21,466
Italy Buoni Poliennali Del Tesoro 0.35% 44501	21,000	21,158
French Republic Government Bond 4.000% 25/04/2060	10,000	20,923
Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	15,000	20,370
Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	20,000	20,351
Spain Government Bond Zero Coupon 30/04/2023	20,000	20,185
Italy Buoni Poliennali Del Tesoro 0.05% 15/01/2023	20,000	20,124
Italy Certificati di Credito del Tesoro Zero Coupon Zero Coupon 30/05/2022	20,000	20,088
Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	15,000	19,233
Bundesrepublik Deutschland Bundesanleihe 4.75% 04/07/2040	10,000	19,110
Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	14,000	19,028
Italy Buoni Poliennali Del Tesoro 5.5% 01/11/2022	18,000	18,988
Italy Buoni Poliennali Del Tesoro 5.5% 01/09/2022	18,000	18,979
Italy Buoni Poliennali Del Tesoro 0.95% 01/03/2023	18,000	18,311
Italy Buoni Poliennali Del Tesoro 1.35% 15/04/2022	18,000	18,303
Italy Buoni Poliennali Del Tesoro 1.2% 01/04/2022	18,000	18,292
Spain Government Bond 2.900% 31/10/2046	13,000	18,250
Kingdom of Belgium Government Bond 5.000% 28/03/2035	11,000	17,983
French Republic Government Bond 4.500% 25/04/2041	10,000	17,668
Republic of Austria Government Bond 3.8% 26/01/2062	7,000	17,282
Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	17,000	17,242
French Republic Government Bond 1.500% 25/05/2031	15,000	17,224
Italy Buoni Poliennali Del Tesoro 0.9% 01/08/2022	17,000	17,217
Kingdom of Belgium Government Bond 4.250% 28/03/2041	10,000	16,939
Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	15,000	16,616

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales (continued)		
Spain Government Bond 4.4% 31/10/2023	15,000	16,471
Spain Government Bond 5.4% 31/01/2023	15,000	16,416
Italy Buoni Poliennali Del Tesoro 1.45% 15/09/2022	16,000	16,292
Spain Government Bond 0.45% 31/10/2022	16,000	16,226
Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	15,000	16,179
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	10,000	16,148
French Republic Government Bond 4.750% 25/04/2035	10,000	16,100
French Republic Government Bond 3.250% 25/05/2045	10,000	16,082

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Appian	139,716	21,456,402
Trimble	250,494	18,989,675
Veritone	566,944	18,536,724
Atos	264,130	17,802,123
Blue Prism Group	906,958	16,573,675
Palo Alto Networks	34,197	16,360,926
BlackBerry	1,133,039	14,424,441
Ciena	257,315	14,329,167
PKSHA Technology	547,319	14,046,158
Nice ADR	56,025	13,748,122
UiPath	249,388	13,490,141
Synopsys	49,835	12,680,172
Cerence	110,069	12,555,191
BrainChip Holdings	24,382,786	12,242,443
Pegasystems	96,999	12,225,520
ServiceNow	23,059	12,016,557
PROS Holdings	261,608	11,701,308
Cadence Design Systems	80,570	10,918,535
Teradyne	83,702	9,897,930
SK Hynix	85,988	9,204,203
Nanya Technology	3,283,381	9,177,174
United Microelectronics	4,613,404	8,906,853
Nuance Communications	186,859	8,843,113
Micron Technology	105,197	8,477,651
MediaTek	250,338	8,376,234
Renesas Electronics	639,776	7,622,877
Splunk	52,664	7,473,491
CEVA	136,430	7,377,587
Macronix International	4,882,587	7,125,566
NVIDIA	12,789	6,493,670
Infineon Technologies	151,772	6,340,888
Faraday Technology	2,794,309	6,280,472
QUALCOMM	42,926	6,256,674
Veoneer	235,379	6,219,821
Taiwan Semiconductor Manufacturing	268,904	5,967,450
Xilinx	42,994	5,958,337
Cognex	68,484	5,703,179
Silicon Motion Technology ADR	96,146	5,599,890
NXP Semiconductors	29,698	5,516,959
STMicroelectronics	136,441	5,479,962
Microchip Technology	37,852	5,407,635
CoreLogic	67,450	5,337,215

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Nuance Communications	393,806	21,192,441
Veritone	586,057	15,879,684
Veoneer	506,456	15,792,139
Appian	94,809	14,317,442
CoreLogic	160,970	12,754,529
Xilinx	102,461	12,611,542
Faraday Technology	2,779,516	10,050,108
BlackBerry	946,256	9,996,476
United Microelectronics	5,799,897	9,993,652
Synopsys	30,696	9,262,225
Cerence	82,340	8,487,615
Nice ADR	29,111	7,855,139
Trimble	84,205	7,354,989
ServiceNow	11,556	6,970,967
NVIDIA	25,687	6,355,755
Cadence Design Systems	40,522	6,098,933
Micron Technology	64,630	5,725,627
MediaTek	168,308	5,517,258
SK Hynix	46,067	5,510,450
Nanya Technology	1,593,519	5,073,575
Ciena	91,981	4,949,018
Silicon Motion Technology ADR	73,362	4,925,169
Renesas Electronics	405,234	4,591,211
Pegasystems	31,437	4,058,592
Macronix International	2,257,652	3,506,711
NXP Semiconductors	17,278	3,457,180
Infineon Technologies	73,180	2,957,763

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Floating Rate Note 0.139% 31/01/2023*	6,039,200	6,041,357
United States Treasury Floating Rate Note 0.124% 30/04/2023*	5,688,000	5,688,932
United States Treasury Floating Rate Note 0.119% 31/07/2023*	5,300,400	5,300,905
United States Treasury Floating Rate Note 0.125% 31/10/2023*	4,629,000	4,629,336
United States Treasury Floating Rate Note 0.145% 31/10/2022*	2,969,800	2,971,446
United States Treasury Floating Rate Note 0.140% 31/07/2022*	2,702,900	2,704,213
United States Treasury Floating Rate Note 0.204% 30/04/2022*	2,477,800	2,479,763
United States Treasury Floating Rate Note 0.239% 31/01/2022*	2,254,700	2,256,300
United States Treasury Floating Rate Note 0.450% 31/10/2021*	1,410,800	1,412,238
United States Treasury Floating Rate Note 0.370% 31/07/2021*	630,100	630,578
United States Treasury Floating Rate Note 0.229% 30/04/2021*	436,700	436,793

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Floating Rate Note 0.145% 31/10/2022*	1,431,000	1,431,668
United States Treasury Floating Rate Note 0.140% 31/07/2022*	1,296,000	1,296,542
United States Treasury Floating Rate Note 0.204% 30/04/2022*	1,189,000	1,189,871
United States Treasury Floating Rate Note 0.139% 31/01/2023*	1,161,000	1,161,507
United States Treasury Floating Rate Note 0.239% 31/01/2022*	1,095,000	1,095,775
United States Treasury Floating Rate Note 0.124% 30/04/2023*	810,000	810,192
United States Treasury Floating Rate Note 0.450% 31/10/2021*	768,000	768,838
United States Treasury Floating Rate Note 0.370% 31/07/2021*	512,000	512,274
United States Treasury Floating Rate Note 0.119% 31/07/2023*	430,000	430,020
United States Treasury Floating Rate Note 0.229% 30/04/2021*	260,000	260,042

* These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Agora ADR	518,689	24,312,646
JFrog	411,072	21,118,416
Sumo Logic	745,773	20,907,466
nCino	252,996	19,075,912
BigCommerce Holdings	279,841	18,445,060
Asana	395,568	17,843,172
Snowflake	59,747	17,068,001
Fastly	280,300	16,045,249
C3.ai	279,122	12,608,948
Qualtrics International	286,566	12,600,012
Yext	851,506	12,558,262
UiPath	208,882	12,512,703
Coupa Software	46,392	12,090,197
Appfolio	80,729	12,001,282
Q2 Holdings	117,299	11,734,035
Wix.com	46,969	11,551,318
RingCentral	38,220	11,371,730
Momentive Global	509,966	11,286,497
Qualys	100,757	10,998,508
Zendesk	79,469	10,750,242
Mimecast	219,453	10,703,917
Cloudflare	121,769	10,687,367
PagerDuty	242,797	10,535,464
New Relic	151,546	10,497,915
Everbridge	70,558	10,406,678
Anaplan	162,555	10,395,864
Blackline	85,302	10,354,449
Box	514,139	10,263,801
Adobe	20,300	10,136,346
Twilio	27,730	10,094,247
2U	251,366	9,700,064
CrowdStrike Holdings	43,013	9,601,754
Tenable Holdings	196,603	9,227,862
Dropbox	373,249	9,199,937
Sprout Social	132,600	9,075,663
Workiva	85,995	9,018,879
Domo	131,878	9,014,739
Okta	36,098	8,936,091
Zoom Video Communications	25,330	8,818,506
Datadog	82,264	8,809,430
Workday	34,915	8,589,810

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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)		
Smartsheet	120,698	8,547,370
salesforce.com	35,786	8,468,300
Bill.com Holdings	50,988	8,445,129
Zscaler	38,805	8,405,372
Veeva Systems	28,410	8,293,006
Paycom Software	20,146	8,199,317
HubSpot	17,173	8,172,504
ServiceNow	14,798	8,167,157
Atlassian	31,893	8,095,433
Paylocity Holding	39,918	8,069,159
Zuora	508,158	7,990,460
DocuSign	32,410	7,990,349
Block	33,335	7,894,115
Elastic	52,364	7,772,415
PayPal Holdings	29,982	7,622,562
Shopify	5,795	7,464,861
Avalara	46,635	7,379,530
Proofpoint	50,812	6,957,108
Five9	38,511	6,725,352

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Cloudflare	205,725	20,449,763
Sprout Social	226,628	19,608,593
Proofpoint	113,632	19,299,272
Asana	244,463	17,352,549
Five9	93,602	16,873,983
Workiva	128,312	15,343,448
Domo	193,454	15,118,885
Slack Technologies	337,216	14,612,421
HubSpot	24,514	14,274,407
RealPage	163,695	14,238,107
CrowdStrike Holdings	57,528	13,826,252
Bill.com Holdings	68,806	13,536,675
Medallia	370,555	12,686,742
Atlassian	40,883	12,471,553
Box	450,965	10,881,733
Adobe	17,603	10,620,488
Paylocity Holding	46,301	10,452,852
Zscaler	44,372	10,387,586
Dropbox	348,919	10,275,558
Mimecast	179,305	10,164,872
Pluralsight	470,674	9,890,956
Zendesk	65,487	9,458,854
Datadog	76,790	9,374,379
Block	35,161	9,124,403
PagerDuty	192,015	9,086,008
Blackline	71,305	8,851,742
Paycom Software	20,246	8,756,721
Twilio	22,236	8,690,250
New Relic	118,089	8,471,358
Smartsheet	110,401	8,394,795
Anaplan	112,150	7,854,204
DocuSign	25,932	6,990,707
Elastic	45,340	6,927,109
Qualys	63,432	6,921,487
Shopify	4,791	6,775,350
ServiceNow	11,434	6,667,408
Zuora	385,781	6,560,739
PayPal Holdings	23,946	6,541,075
Everbridge	43,797	6,419,949
salesforce.com	25,277	6,338,437
Workday	23,259	5,956,999

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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)		
Veeva Systems	19,267	5,919,849
Avalara	35,676	5,914,467
Zoom Video Communications	15,945	5,604,597

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Ganfeng Lithium Class A	1,191,124	27,272,188
Mineral Resources	869,461	27,120,319
GEM	16,642,130	25,205,520
Alfen Beheer	279,847	25,178,894
Blink Charging	682,414	23,477,862
Plug Power	468,215	22,215,564
TDK	278,678	21,924,738
Simplo Technology	1,761,996	21,705,160
Umicore	380,946	21,073,705
EnerSys	245,508	20,878,250
NEL	7,562,126	18,503,172
Qingdao TGOOD Electric	3,588,378	17,682,853
Contemporary Amperex Technology	241,401	17,232,459
SolarEdge Technologies	47,704	16,340,051
Guangzhou Tinci Materials Technology	998,160	16,168,949
C3.ai	271,724	15,881,298
AFC Energy	15,555,465	13,680,526
Orocobre	2,431,361	13,037,400
Ceres Power Holdings	849,989	12,839,077
Shenzhen Capchem Technology	832,967	12,640,889
Caterpillar	56,910	11,634,441
Galaxy Resources	4,184,571	11,588,098
Albemarle	61,442	11,561,115
Sociedad Quimica y Minera de Chile ADR	195,535	11,381,448
Nikola	845,392	11,006,557
Nippon Denko	3,704,718	10,851,861
E.ON	871,242	10,390,759
Gotion High-tech	1,642,277	10,302,197
GS Yuasa	387,352	9,923,716
Johnson Matthey	227,791	9,837,040
Ballard Power Systems	548,751	8,875,161
Beijing Easpring Material Technology	939,645	8,795,513
FuelCell Energy	1,019,542	8,771,426
Ecopro BM	40,462	8,736,124
Electricite de France	583,382	8,204,414

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Orocobre	4,795,665	31,650,634
GEM	13,325,518	21,698,872
Guangzhou Tinci Materials Technology	848,900	16,798,746
Ecopro BM	41,766	16,286,187
Ganfeng Lithium Class A	877,861	15,729,751
Alfen Beheer	134,538	13,004,808
Beijing Easpring Material Technology	847,900	12,263,543
Gotion High-tech	1,282,800	12,081,755
Mineral Resources	322,880	10,712,539
Sungrow Power Supply	476,700	9,954,515
Plug Power	321,955	9,120,849
NARI Technology	1,627,000	9,032,083
Qingdao TGOOD Electric	2,158,245	8,997,089
SolarEdge Technologies	34,267	8,688,401
SGL Carbon	798,120	7,798,323
NEL	3,535,249	7,693,515
Contemporary Amperex Technology	130,200	7,548,562
Syrah Resources	8,001,065	6,840,150
AFC Energy	9,084,752	6,587,744
MMC Norilsk Nickel ADR (US listed)	202,947	6,247,729
Tesla	5,314	5,908,746
China Molybdenum	7,341,000	4,887,966
Albemarle	30,369	4,865,055
Wartsila	332,722	4,754,355
Sociedad Quimica y Minera de Chile ADR	99,128	4,461,819
Oracle	54,616	4,306,296
Shenzhen Capchem Technology	224,200	4,168,808
Showa Denko	175,000	4,059,360
GS Yuasa	145,762	4,017,277
Nippon Denko	1,439,300	3,873,096

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Cloudflare	40,761	5,155,043
Datadog	37,635	4,882,673
Rapid7	41,925	4,521,154
Palo Alto Networks	10,374	4,518,015
Crowdstrike Holdings	17,326	4,252,792
Darktrace	396,037	4,152,170
Okta	16,010	4,013,262
Zscaler	13,775	3,566,131
Fastly	68,664	3,473,263
Fortinet	12,830	3,442,096
Sailpoint Technologies Holdings	67,596	3,356,494
Tenable Holdings	67,360	3,158,404
SentinelOne	47,120	3,082,021
Elastic	18,847	3,039,651
Trend Micro	54,403	2,982,749
Sumo Logic	164,994	2,877,566
Avast	356,934	2,698,800
CyberArk Software	16,761	2,620,194
Splunk	17,825	2,601,960
Qualys	20,269	2,344,059
Ping Identity Holding	89,221	2,336,080
Akamai Technologies	20,790	2,290,841
Datto Holding	92,678	2,215,925
Radware	67,777	2,209,596
Varonis Systems	31,334	2,199,838
McAfee	65,226	1,684,218
Proofpoint	10,562	1,643,672
Mandiant	81,942	1,624,289
Zix	153,577	1,260,969
Tufin Software Technologies	102,195	1,065,558

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
Mandiant	81,942	1,506,996
McAfee	65,226	1,422,514
Zix	153,577	1,289,660
Cloudflare	9,578	1,256,429
Datadog	8,650	1,235,156
Rapid7	8,351	957,113
Fortinet	3,203	914,570
Palo Alto Networks	1,915	811,040
Zscaler	2,732	705,501
Avast	82,431	650,958
Crowdstrike Holdings	2,153	546,842
Splunk	3,255	493,646
CyberArk Software	2,941	484,730
OneSpan	12,355	319,579
Varonis Systems	3,737	226,644
Trend Micro	2,340	134,539
Tenable Holdings	2,470	107,012
Radware	3,767	105,352
Sailpoint Technologies Holdings	1,965	102,149
Okta	358	91,119

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 European Union Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
European Union Zero Coupon 04/10/2030	4,010,000	4,102,426
European Union Zero Coupon 04/07/2035	3,420,000	3,391,176
European Union Zero Coupon 04/11/2025	3,150,000	3,235,417
European Union Zero Coupon 02/06/2028	2,990,000	3,047,410
European Union 0.300% 04/11/2050	3,030,000	2,958,447
European Union 0.100% 04/10/2040	2,830,000	2,758,782
European Union 0.200% 04/06/2036	2,320,000	2,306,890
European Union Zero Coupon 04/03/2026	1,710,000	1,745,487
European Union Zero Coupon 04/07/2031	1,670,000	1,706,473
European Union Zero Coupon 04/07/2029	1,460,000	1,476,381
European Union 0.750% 04/01/2047	1,080,000	1,114,754
European Union 0.450% 02/05/2046	1,070,000	1,045,614
European Union 0.450% 04/07/2041	750,000	776,198
European Union Zero Coupon 06/07/2026	700,000	718,267
European Union Zero Coupon 04/10/2028	640,000	646,924
European Union 0.400% 04/02/2037	380,000	392,608
European Union 0.700% 06/07/2051	160,000	175,443

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 European Union Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
European Union Zero Coupon 04/10/2030	2,580,000	2,600,197
European Union Zero Coupon 04/07/2035	2,480,000	2,410,312
European Union Zero Coupon 04/11/2025	2,260,000	2,311,295
European Union Zero Coupon 02/06/2028	1,790,000	1,827,257
European Union 0.100% 04/10/2040	1,860,000	1,754,218
European Union 0.300% 04/11/2050	1,600,000	1,484,299
European Union 0.200% 04/06/2036	1,400,000	1,386,675
European Union Zero Coupon 04/03/2026	690,000	703,971
European Union Zero Coupon 04/07/2029	540,000	553,566
European Union 0.450% 02/05/2046	510,000	510,813
European Union 0.750% 04/01/2047	460,000	499,822

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Bill Zero Coupon 14/04/2022	8,510,000	8,507,959
United States Treasury Bill Zero Coupon 31/03/2022	8,130,000	8,128,285
United States Treasury Bill Zero Coupon 03/03/2022	7,880,000	7,878,784
United States Treasury Bill Zero Coupon 17/03/2022	7,000,000	6,998,515
United States Treasury Bill Zero Coupon 28/04/2022	6,380,000	6,378,489
United States Treasury Bill Zero Coupon 17/02/2022	6,320,000	6,319,073
United States Treasury Bill Zero Coupon 06/01/2022	5,750,000	5,749,263
United States Treasury Bill Zero Coupon 03/02/2022	5,700,000	5,699,031
United States Treasury Bill Zero Coupon 28/10/2021	5,586,000	5,585,396
United States Treasury Bill Zero Coupon 30/09/2021	5,540,000	5,539,616
United States Treasury Bill Zero Coupon 14/10/2021	5,540,000	5,539,511
United States Treasury Bill Zero Coupon 21/10/2021	5,540,000	5,539,443
United States Treasury Bill Zero Coupon 12/05/2022	5,460,000	5,458,271
United States Treasury Bill Zero Coupon 16/09/2021	5,440,000	5,439,738
United States Treasury Bill Zero Coupon 09/12/2021	5,250,000	5,249,181
United States Treasury Bill Zero Coupon 23/12/2021	5,250,000	5,249,135
United States Treasury Bill Zero Coupon 02/09/2021	5,190,000	5,189,811
United States Treasury Bill Zero Coupon 12/11/2021	5,190,000	5,189,347
United States Treasury Bill Zero Coupon 26/11/2021	5,150,000	5,149,214
United States Treasury Bill Zero Coupon 26/05/2022	4,430,000	4,428,058
United States Treasury Bill Zero Coupon 09/06/2022	4,180,000	4,177,820
United States Treasury Bill Zero Coupon 20/01/2022	3,960,000	3,959,404

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Bill Zero Coupon 23/12/2021	2,140,000	2,139,808
United States Treasury Bill Zero Coupon 09/12/2021	2,130,000	2,129,996

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 ESG Screened UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Taiwan Semiconductor Manufacturing	8,748	185,216
Tencent Holdings	2,587	155,179
Samsung Electronics	2,371	146,856
Alibaba Group Holding	6,322	137,369
Reliance Industries	1,716	54,136
Meituan	1,590	52,392
Infosys	1,747	41,501
Housing Development Finance	914	35,055
LUKOIL ADR	337	30,836
JD.com	688	29,444
ICICI Bank	2,601	25,520
MediaTek	730	25,404
NAVER	70	24,883
Yandex	321	24,070
SK Hynix	255	23,458
NIO ADR	570	22,674
Hon Hai Precision Industry	5,886	22,576
Wuxi Biologics Cayman	1,566	22,441
Novatek GDR	90	21,862
Ping An Insurance Group of China Class H	2,557	21,194

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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 ESG Screened UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Alibaba Group Holding	1,036	23,126
JD.com ADR	225	18,883
Tencent Holdings	243	15,761
Taiwan Semiconductor Manufacturing	594	12,642
Baidu ADR	67	12,093
NetEase ADR	107	10,881
Samsung Electronics	74	4,400
Bilibili ADR	53	4,376
ZTO Express Cayman ADR	127	4,044
Trip.com Group ADR	125	3,898
Pidilite Industries	116	3,427
Lynas Rare Earths	567	3,164
Reliance Industries	82	2,866
UPL	283	2,727
Meituan	70	2,589
S-Oil	34	2,541
CSPC Pharmaceutical Group	2,223	2,460
Ping An Insurance Group of China Class H	303	2,433
Dialog Group	3,264	2,295
Hon Hai Precision Industry	578	2,229

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
WisdomTree Physical Gold	824	138,692
United States Treasury Bill Zero Coupon 31/03/2022	122,000	121,975
United States Treasury Bill Zero Coupon 14/04/2022	122,000	121,970
United States Treasury Bill Zero Coupon 20/01/2022	121,000	120,993
United States Treasury Bill Zero Coupon 03/02/2022	121,000	120,991
United States Treasury Bill Zero Coupon 17/02/2022	121,000	120,989
United States Treasury Bill Zero Coupon 03/03/2022	121,000	120,983
United States Treasury Bill Zero Coupon 17/03/2022	121,000	120,981
United States Treasury Bill Zero Coupon 28/04/2022	105,000	104,970
United States Treasury Bill Zero Coupon 12/05/2022	105,000	104,962
WisdomTree Physical Silver	1,744	36,865

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
United States Treasury Bill Zero Coupon 20/01/2022	30,000	29,998

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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		
BioNTech ADR	44	14,977
AstraZeneca ADR	259	14,063
Pfizer	249	13,525
Repligen	50	13,125
Thermo Fisher Scientific	20	12,725
Eli Lilly & Co	51	12,525
Zoetis	54	12,060
Danaher	38	11,909
Agilent Technologies	73	10,911
QIAGEN	200	10,843
Laboratory of America Holdings	37	10,759
Gilead Sciences	153	10,653
VERBIO Vereinigte BioEnergie	151	10,615
Novozymes	140	10,502
Catalent	85	10,413
GlaxoSmithKline	509	10,386
Moderna	34	10,364
Regeneron Pharmaceuticals	16	10,194
Vitrolife	188	10,172
Bio-Techne	22	10,050
Takara Bio	416	9,744
Bio-Rad Laboratories	13	9,645
Johnson & Johnson	58	9,255
Berkeley Lights	484	9,208
Vertex Pharmaceuticals	45	9,172
Darling Ingredients	137	8,868
Genus	138	8,849
Archer-Daniels-Midland	141	8,817
Merck & Co	120	8,801
Dicerna Pharmaceuticals	228	8,721
Illumina	25	8,715
Corteva	189	8,706
Evotec	192	8,689
Green Plains	235	8,507
Amgen	42	8,503
FMC	81	8,399
REGENXBIO	272	8,334
Takeda Pharmaceutical	307	8,326
Alnylam Pharmaceuticals	48	8,226
Blueprint Medicines	87	8,200
Seagen	54	8,140

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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>
Purchases (continued)		
Biogen	36	8,062
Gossamer Bio	772	7,927
Dow	146	7,756
Allogene Therapeutics	439	7,720
Tyson Foods	93	7,694
Veracyte	211	7,627

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2021

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</i> <i>USD</i>
Sales		
Bio-Rad Laboratories	1	755
Illumina	1	371
Laboratory of America Holdings	1	282
Biogen	1	232
Zoetis	1	230
Amgen	1	213
Alnylam Pharmaceuticals	1	172
Seagen	1	145
Sarepta Therapeutics	1	85
Merck & Co	1	73
Arrowhead Pharmaceuticals	1	71
QIAGEN	1	54

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 Investments, 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 119 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 52,083 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-management-limited-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 2021

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	USD 25,820,393	USD (531,924)	USD 37,659
% of Net Assets	3.79%	(0.67%)	3.00%

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	N/A	N/A	N/A
% Total Lendable Assets	N/A	N/A	N/A

3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2021*

	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 25,820,393	USD (531,924)	USD 37,659
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	—	(531,924)	—
3 months to 1 year	25,820,393	—	37,659

6. Type and Quality of Collateral

	Collateral Type
WisdomTree Enhanced Commodity UCITS ETF	Cash
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash
WisdomTree Broad Commodities UCITS ETF	N/A

7. Currency of Collateral

WisdomTree Enhanced Commodity UCITS ETF	USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD
WisdomTree Broad Commodities UCITS ETF	N/A

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 21,030,000	USD 4,956,000	N/A

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 21,030,000	USD 4,956,000	N/A

* 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 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	1	N/A
		State Street Custodial Services (Ireland) Limited	State Street Custodial Services (Ireland) Limited	N/A
Cash Collateral	Nominal Value	USD 21,030,000	USD 4,956,000	N/A

12. Safe-keeping of Collateral pledged

No collateral was pledged during the year.

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.