

WISDOMTREE ISSUER ICAV

ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

WisdomTree Issuer ICAV

Annual Report

For the financial year ended 31 December 2022

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WisdomTree Issuer ICAV

Directors and Other Information

Directors*

Vincent Dodd (Irish)** (resigned on 31 May 2022)
Denise Kinsella (Irish)** (resigned on 28 March 2022)
Peter Ziemba (US) (Chairperson)
Bryan Governey (Irish)
Alexis Marinof (Belgian)
Nadia Samuels (UK) (resigned on 22 February 2022)
Anne-Marie King (Irish)**
Feargal Dempsey (Irish)** (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

Depository

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

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

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

Assenagon Asset Management 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
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 2022

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year (“year”) ended 31 December 2022 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 21 November 2022 (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 2022, the ICAV comprised 29 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2021: 25 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 2022

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 2022

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 2022

WisdomTree New Economy Real Estate UCITS ETF

Share classes

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

WisdomTree Recycling Decarbonisation UCITS ETF

Share classes

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

WisdomTree Blockchain UCITS ETF

Share classes

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

WisdomTree Global Automotive Innovators UCITS ETF

Share classes

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

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)	N/A	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 2022

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	April 2, 2019
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)	N/A	March 2, 2020	March 4, 2020	March 4, 2020	N/A
WisdomTree Cybersecurity UCITS ETF - USD Acc (WCBR)	N/A	January 28, 2021	January 28, 2021	January 28, 2021	March 25, 2021
WisdomTree European Union Bond UCITS ETF - EUR Acc (EUBO)	N/A	N/A	February 18, 2021	February 18, 2021	N/A
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc (WXAG)	N/A	October 11, 2021	N/A	October 11, 2021	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

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	N/A	N/A	July 12, 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	January 23, 2023
WisdomTree New Economy Real Estate UCITS ETF - USD Acc (WTRE)	N/A	February 10, 2022	February 10, 2022	February 10, 2022	N/A
WisdomTree New Economy Real Estate UCITS ETF - USD (WNER)	N/A	February 10, 2022	February 10, 2022	February 10, 2022	N/A
WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc (WRCY)	N/A	April 28, 2022	April 28, 2022	April 28, 2022	January 23, 2023
WisdomTree Blockchain UCITS ETF - USD Acc (WBLK)	N/A	September 13, 2022	September 13, 2022	September 13, 2022	January 23, 2023
WisdomTree Global Automotive Innovators UCITS ETF - USD Acc (WCAR)	N/A	September 27, 2022	September 27, 2022	September 27, 2022	January 23, 2023

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 UCITS Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHS).

DHSA

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

DHSG

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree US Equity Income UCITS ETF (continued)

DHSF

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

WisdomTree Europe Equity Income UCITS ETF

E EI

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

EEIA

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

WisdomTree Europe SmallCap Dividend UCITS ETF

DFE

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

DFEA

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

WisdomTree Emerging Markets Equity Income UCITS ETF

DEM

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

DEMR

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

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

DGSE

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

WisdomTree Japan Equity UCITS ETF

DXJ

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree Japan Equity UCITS ETF (continued)

DXJP

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

DXJZ

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

DXJD

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

DXJF

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

DXJA

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

WisdomTree Europe Equity UCITS ETF

HEDJ

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

HEDF

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

HEDD

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

HEDP

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree Europe Equity UCITS ETF (continued)

HEDK

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

WisdomTree 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 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 UCITS Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRA).

DGRW

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

GGRA

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

GGRW

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

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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

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 MSCI Euro Aggregate Sustainability SRI 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 MSCI Euro Aggregate Sustainability SRI Enhanced Yield Bond Index (Index Bloomberg Code: I33852EU, Sub-Fund Ticker Symbol: EYLD).

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 MSCI Euro Treasury Sustainability 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 MSCI Euro Treasury Sustainability 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 the price and yield performance, before fees and expenses, of the NASDAQ CTA Artificial Intelligence Index (Index Bloomberg Code: NQAIT, Sub-Fund Ticker Symbol: WTAI).

WisdomTree 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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree Cybersecurity UCITS ETF

WCBR

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

WisdomTree 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 Select Index (Index Bloomberg Code: BL09HR9, Sub-Fund Ticker Symbol: EUBO).

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

WisdomTree Broad Commodities UCITS ETF

PCOM

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

WisdomTree BioRevolution UCITS ETF

WDNA

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

WisdomTree New Economy Real Estate UCITS ETF

WTRE

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

WNER

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Investment policies and objectives (continued)

WisdomTree Recycling Decarbonisation UCITS ETF

WRCY

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

WisdomTree Blockchain UCITS ETF

WBLK

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

WisdomTree Global Automotive Innovators UCITS ETF

WCAR

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

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 27 to 49.

Directors

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

Vincent Dodd (Irish)* (resigned on 31 May 2022)
Denise Kinsella (Irish)* (resigned on 28 March 2022)
Peter Ziemba (US) (Chairperson)
Bryan Governey (Irish)
Alexis Marinof (Belgian)
Nadia Samuels (UK) (resigned on 22 February 2022)
Anne-Marie King (Irish)*
Feargal Dempsey (Irish)* (appointed on 19 January 2022)

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

All Directors are non-executive Directors.

Going Concern

The Directors' report summarises the ICAV's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 11 to these financial statements summarises the ICAV's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that each Sub-Fund within the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent that operating expenses exceed management fees received from the Sub-Funds, WisdomTree Management Limited (the "Manager") will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon each Sub-Fund's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

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 2022 held shares in various Sub-Funds with an approximate value of EUR 448,000 (31 December 2021: EUR 607,000). At 31 December 2022 and 31 December 2021, Goodbody Secretarial Limited (the "Secretary") had no interests in the share capital or debentures of the ICAV. At 31 December 2022 and 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 2022

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
	WisdomTree Ireland 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 2022 and 31 December 2021.

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 2022

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.

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

Internal Control and Risk Management Systems in Relation to Financial Reporting

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

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

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

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

Dealings with Shareholders

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

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.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Corporate Governance Statement (continued)

Dealings with Shareholders (continued)

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

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

Board composition and activities

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

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

The Board is responsible for the ICAV's overall direction and strategy and to this end it reserves the decision making power on issues such as the determination of medium and long term goals, review of delegates performance, organisational structure and capital needs and commitments to achieve the ICAV's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the ICAV, address matters of strategic importance and to receive reports from the 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 2022

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.

Conflict in Ukraine

On 24 February 2022, Russia engaged in military actions in the sovereign territory of Ukraine (the "Crisis"). The Crisis has resulted in the implementation of sanctions and further actions by governments which, as well as the Crisis itself, have impacted financial and commodities markets. The Directors and the Company's delegates continue to monitor and assess the impact of the Crisis on the Sub-Funds and will take any potential actions needed or as required under the terms of the Prospectus of the Sub-Funds, as facts and circumstances are subject to change and may be specific to investments and jurisdictions.

Sustainable Finance Disclosure Regulation ("SFDR")

The additional disclosure requirements under SFDR Level 2 for all annual reports published after 1st January 2023 are contained in Appendix III of this report. These disclosures were prepared using data and proprietary analysis of such information provided by third party data providers. The availability of such data and analysis has presented challenges. The presentation of information in the disclosures may also change with regulatory developments and it is in this context the information should be read and understood. The Board continues to monitor the evolution of data provision and regulation in this regard.

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").

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Statement of Directors' Responsibilities (continued)

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.

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2022

Independent auditor

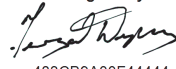
The auditors, Ernst & Young, were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 10 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:

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Anne-Marie King

Date: 18 April 2023

DocuSigned by:

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WisdomTree Issuer ICAV
Investment Manager's Report
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

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 2022. 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 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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	23.11	7.01	6.68	0.30	(0.29)	0.59	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.
WisdomTree US Equity Income UCITS ETF - DHS A	23.11	7.00	6.68	0.30	(0.29)	0.59	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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	22.43	5.06	4.72	0.33	(0.35)	0.68	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by hedge impact and cash drag.
WisdomTree US Equity Income UCITS ETF - DHSF	21.88	3.80	3.72	0.08	(0.35)	0.43	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag. This was partially offset by hedge impact.
WisdomTree Europe Equity Income UCITS ETF - EEI	18.90	(0.36)	(0.81)	0.38	(0.29)	0.67	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This was partially offset by the impact of trading costs and cash drag.
WisdomTree Europe Equity Income UCITS ETF - EEIA	18.86	(0.43)	(0.81)	0.38	(0.29)	0.67	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This was partially offset by the impact of trading costs and cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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	27.98	(15.78)	(16.24)	0.48	(0.38)	0.86	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag, with some offsetting by impact of trading costs.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	27.97	(15.84)	(16.24)	0.48	(0.38)	0.86	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag, with some offsetting by impact of trading costs.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	13.76	(13.74)	(13.28)	(0.56)	(0.46)	(0.10)	Performance is in line with the benchmark. Negative impact from EVRAZ/Raspakay issue offset by impact of not holding Saudi Equities (from 21/10/22-12/12/22).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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	13.72	(13.76)	(13.28)	(0.56)	(0.46)	(0.10)	Performance is in line with the benchmark. Negative impact from EVRAZ/Raspakay issue offset by impact of not holding Saudi Equities (from 21/10/22-12/12/22).
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	14.37	(12.14)	(11.91)	(0.28)	(0.54)	0.26	Outperformance is mainly driven by impact of not holding Saudi Equities (from 21/10/22-12/12/22), with differences in tax treatment between the fund and the benchmark also adding to outperformance. This was partially offset by the impact of trading costs.
WisdomTree Japan Equity UCITS ETF - DXJ	18.04	6.50	7.01	(0.49)	(0.48)	(0.01)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJA	18.03	6.61	7.01	(0.38)	(0.48)	0.10	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJP	17.74	5.19	5.61	(0.40)	(0.45)	0.05	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJD	17.29	3.47	3.87	(0.39)	(0.45)	0.06	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 - DXJF	17.10	3.88	4.27	(0.37)	(0.45)	0.08	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJZ	5.89	(9.38)	(9.12)	(0.29)	(0.40)	0.11	Outperformance is driven by differences in tax treatment between the fund and the benchmark.
WisdomTree Europe Equity UCITS ETF - HEDJ	23.71	(10.01)	(9.98)	(0.08)	(0.58)	0.50	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag. This was partially offset by impact of hedging and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDK	23.68	(10.04)	(9.98)	(0.06)	(0.58)	0.52	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag. This was partially offset by impact of hedging and trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 - HEDP	23.56	(11.62)	(11.82)	0.19	(0.35)	0.54	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag, with some offsetting by impact of trading costs.
WisdomTree Europe Equity UCITS ETF - HEDD	22.68	(12.50)	(12.58)	0.09	(0.35)	0.44	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag. This was partially offset by impact of hedging and trading costs.
WisdomTree Europe Equity UCITS ETF - HEDF	23.05	(12.26)	(12.46)	0.22	(0.32)	0.54	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag, with some offsetting by impact of trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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	16.26	(5.82)	(5.41)	(0.46)	(0.29)	(0.17)	Underperformance is driven by differences in tax treatment between the fund and the benchmark as well as the impact of trading costs. This was partially offset by the impact of cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	24.36	(8.41)	(8.45)	0.04	(0.33)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	24.36	(8.41)	(8.45)	0.04	(0.33)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 Global Quality Dividend Growth UCITS ETF - GGRW	19.27	(13.86)	(13.88)	0.01	(0.38)	0.39	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by impact of holding BHP on GBP line within the fund vs on AUD line on Index from Jan 22 to Mar 22.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	19.27	(13.88)	(13.88)	-	(0.38)	0.38	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by impact of holding BHP on GBP line within the fund vs on AUD line on Index from Jan 22 to Mar 22 and the effect of cash drag.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	25.25	(19.78)	(19.87)	0.07	(0.29)	0.36	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This was partially offset by the impact of trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 - EGRA	25.25	(19.80)	(19.87)	0.08	(0.29)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark. This was partially offset by the impact of trading costs.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - YLD	(3.38)	(19.45)	(19.54)	0.11	(0.18)	0.29	Outperformance is driven by nature of fund being optimized.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD	(3.38)	(19.45)	(19.54)	0.12	(0.18)	0.30	Outperformance is driven by nature of fund being optimized.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE	(4.16)	(20.56)	(20.43)	(0.16)	(0.16)	-	Performance is in line with the benchmark.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV	(4.16)	(20.56)	(20.43)	(0.16)	(0.16)	-	Performance is in line with the benchmark.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	15.29	(41.59)	(41.33)	(0.45)	(0.36)	(0.09)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	(0.04)	1.95	2.05	(0.10)	(0.15)	0.05	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	(0.04)	1.95	2.05	(0.10)	(0.15)	0.05	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 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 Cloud Computing UCITS ETF - WCLD	(3.29)	(51.74)	(51.53)	(0.46)	(0.40)	(0.06)	Performance is in line with the benchmark.
WisdomTree Battery Solutions UCITS ETF - VOLT	13.91	(27.44)	(27.21)	(0.32)	(0.40)	0.08	Performance is in line with the benchmark.
WisdomTree Cybersecurity UCITS ETF - WCBR	4.67	(41.94)	(41.73)	(0.36)	(0.45)	0.09	Performance is in line with the benchmark.
WisdomTree European Union Bond UCITS ETF - EUBO	(4.18)	(27.19)	(27.19)	0.01	(0.16)	0.17	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE	(1.98)	(24.72)	(25.06)	0.46	(0.32)	0.78	Outperformance is mainly driven by impact of not holding Saudi Equities (from 21/10/22-12/12/22), with differences in tax treatment between the fund and the benchmark also adding to outperformance. This was partially offset by the impact of trading costs.
WisdomTree BioRevolution UCITS ETF - WDNA	3.43	(26.04)	(25.80)	(0.33)	(0.45)	0.12	Outperformance is driven by differences in tax treatment between the fund and the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2021 %</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Benchmark return for the period ended 31/12/2022 %</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 New Economy Real Estate UCITS ETF - WTRE*	-	(22.38)	(22.15)	(0.30)	(0.40)	0.10	Outperformance is mainly driven by cash drag. This is partially offset by differences in tax treatment between the fund and the benchmark.
WisdomTree New Economy Real Estate UCITS ETF - WNER*	-	(22.39)	(22.15)	(0.30)	(0.40)	0.10	Outperformance is mainly driven by cash drag. This is partially offset by differences in tax treatment between the fund and the benchmark.
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY**	-	(11.46)	(11.23)	(0.26)	(0.31)	0.05	Performance is in line with the benchmark.
WisdomTree Blockchain UCITS ETF - WBLK***	-	(44.43)	(44.40)	(0.06)	(0.14)	0.08	Performance is in line with the benchmark.
WisdomTree Global Automotive Innovators UCITS ETF - WCAR****	-	4.59	4.27	0.31	(0.12)	0.43	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by impact of not holding Korean equities (from 22/09/22-12/10/22).

* From 7 February 2022 (date of inception).

** From 22 April 2022 (date of inception).

*** From 7 September 2022 (date of inception).

**** From 22 September 2022 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

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 2022.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2022.

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	2.22%	Divergence is driven by differences in tax treatment between the fund and the benchmark
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	2.22%	Divergence is driven by differences in tax treatment between the fund and the benchmark
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.42%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.81%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.28%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.28%	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%	1.03%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	1.03%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.68%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.88%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.88%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.37%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.37%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.61%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.84%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.84%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.18%	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%	0.41%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	1.00%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	1.00%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.36%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.36%	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%	0.28%	Within tolerance
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD	up to 2%	0.28%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE	up to 2%	0.21%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV	up to 2%	0.21%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF - WTAI	up to 2%	0.51%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.26%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	up to 2%	0.26%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.12%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT	up to 2%	0.42%	Within tolerance
WisdomTree Cybersecurity UCITS ETF - WCBR	up to 2%	0.50%	Within tolerance
WisdomTree European Union Bond UCITS ETF - EUBO	up to 2%	0.76%	Within tolerance
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE	up to 2%	1.14%	Within tolerance
WisdomTree BioRevolution UCITS ETF - WDNA	up to 1.5%	0.26%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WTRE*	up to 1.5%	0.40%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WNER*	up to 1.5%	0.40%	Within tolerance
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY**	up to 1.5%	1.10%	Within tolerance
WisdomTree Blockchain UCITS ETF - WBLK***	up to 1.5%	0.27%	Within tolerance
WisdomTree Global Automotive Innovators UCITS ETF - WCAR****	up to 1.5%	0.68%	Within tolerance

* From 7 February 2022 (date of inception).

** From 22 April 2022 (date of inception).

*** From 7 September 2022 (date of inception).

**** From 22 September 2022 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Performance

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned (13.76%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The fund benefitted from its position in Energy which contributed 1.18%. The only other positive contribution was Utilities at 0.30%. The biggest detractor to performance was Materials which contributed (5.39%). Next largest was Financials at (2.78%), followed by Information Technology at (2.41%). Brazil was the top performing region with a contribution of 2.54%.

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned (41.59%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. All sectors were a drag on performance. The biggest detractors to performance were Information Technology which contributed (36.12%). The U.S. was the region that contributed most negatively to performance (27.51%).

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned (0.43%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Most sectors were a drag on performance. The best performing sector was Energy which contributed 2.31%, followed by Materials at 1.05%. The biggest detractors to performance were Utilities which contributed (1.95%), the next biggest drag was Communication Services at (0.93%). The best performing country was Switzerland 1.06% with Italy the biggest drag at (1.13%).

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned (19.80%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The majority of sectors were a drag on performance. The best performing sector was Energy which contributed 0.32%. The biggest detractor to performance was Industrials which contributed (4.53%), closely followed by Consumer Discretionary (4.46%) and Information Technology (4.42%). Portugal was the best performing country at 0.19%.

The WisdomTree UK Equity Income UCITS ETF returned (5.82%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The fund benefitted from its position in Energy which contributed 3.36%. The biggest detractors to performance were Consumer Discretionary which contributed (2.87%). The next largest detractors were Financials which contributed (2.56%) and Real Estate at (1.16%).

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned (27.44%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. All sectors were a drag on performance. The biggest detractors to performance were Industrials which contributed (13.04%), followed by Materials (6.27%) and Consumer Discretionary (4.21%). The United States of America was the biggest drag on performance at (10.40%).

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned (8.41%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Most sectors were a drag on performance. The best performing sector was Health Care which contributed 3.52%. Next best was Energy at 0.44%. The biggest detractors to performance were Information Technology which contributed (6.18%), followed by Consumer Discretionary which contributed (2.24%).

The WisdomTree Cloud Computing UCITS ETF - USD Acc returned (51.74%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Information Technology accounted for most of the funds returns, with a (47.60%) return.

The WisdomTree US Equity Income UCITS ETF - USD Acc returned 7.00% at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The strongest performing sectors were Energy which contributed 9.40% and Health Care which contributed 4.03%. The biggest detractors to performance were Financials which contributed (2.04%), followed by Communication Services at (1.37%).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Performance (continued)

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned (9.38%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The best performing sector was Financials which contributed 2.09%. The biggest drag to performance was Information Technology which contributed (4.24%), followed by Consumer Discretionary which returned (3.87%).

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned (13.88%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Most sectors performed negatively. The best performing sector was Consumer Staples which contributed 0.24%. The biggest drag to performance came from Information Technology which contributed (5.05%), followed by Industrials at (3.59%).

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD returned (12.14%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Energy was the only positive performing sector 0.03%. The sector with the biggest drag to performance was Information Technology which contributed (4.68%), followed by Industrials at (1.80%).

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned (15.84%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Most sectors were a drag on performance. Energy, which contributed 0.51%, was the best performing sector. Next best was Utilities at 0.08%. Industrials was the biggest drag on performance at (4.08%), followed by Consumer Discretionary at (3.53%) and Materials at (2.39%). Denmark was the best performing region at 1.46% with the United Kingdom, the biggest laggard at (6.94%).

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned (12.26%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Communication Services was the best performing sector at 0.84%, followed by Financials at 0.78%. The biggest detractors to performance were Industrials which contributed (3.62%), followed by Materials at (2.97%). The Netherlands was the biggest lag at (4.59%), followed by Germany at (2.83%).

The WisdomTree Cybersecurity UCITS ETF - USD Acc returned (41.94%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. 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 (24.72%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The fund benefitted from its position in Utilities which contributed 0.14% while the biggest detractors to performance were Information Technology which contributed (9.62%) and Communication Services at (4.10%).

The WisdomTree BioRevolution UCITS ETF - USD Acc returned (26.04%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Health Care was responsible for the majority of the fund's performance over the period.

The WisdomTree New Economy Real Estate UCITS ETF - USD Acc returned (22.38%) at net asset value (NAV) from the time period of 7 February 2022 (date of inception) through 31 December 2022. Real Estate was responsible for the majority of the fund's performance over the period.

The WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc returned (11.46%) at net asset value (NAV) from the time period of 22 April 2022 (date of inception) through 31 December 2022. Health Care which contributed 1.05%, was the only positive performing sector. The biggest detractors to performance were Energy which contributed (5.41%). United States of America was the region that performed worst at (8.62%).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2022

Performance (continued)

The WisdomTree Blockchain UCITS ETF - USD Acc returned (44.43%) at net asset value (NAV) from the time period of 7 September 2022 (date of inception) through 31 December 2022. Financials at (23.67%) and Information Technology at (20.67%), accounted for most of the fund's performance. The United States of America was the region responsible for most of the performance at (42.89%).

The WisdomTree Global Automotive Innovators UCITS ETF- USD Acc returned 4.59% at net asset value (NAV) from the time period of 22 September 2022 (date of inception) through 31 December 2022. Most sectors performed positively. The fund benefitted from its position in Industrials which contributed 2.30%. Cash and Communication Services were the only negatively performing sectors. Both contributed (0.09%).

Bonds

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned 1.95% at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. The Fund is fully invested in U.S. Floating Rate Notes.

The WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR Acc returned (19.45%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Italy was the biggest detractor with a return of (4.99%), followed by Germany at (3.85%).

The WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR Acc returned (20.56%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Italy was the biggest detractor with a return of (5.98%), followed by Spain at (4.79%).

The WisdomTree European Union Bond UCITS ETF - EUR Acc returned (27.19%) at net asset value (NAV) from the time period of 1 January 2022 through 31 December 2022. Germany accounted for (26.72%) of the fund's performance.

Irish Life Investment Managers Limited
Beresford Court
Beresford Place
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Ireland

January 2023

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2022

Reporting period: 1 January 2022 – 31 December 2022

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 2022 until 31 December 2022.

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 2022 until 31 December 2022.

During the reporting period, the London Metals Exchange (LME) suspended trading of the LME Nickel contracts from 8 March 2022 until 16 March 2022. WisdomTree Enhanced Commodity UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF have been affected by this disruption. The indices were calculated using disrupted futures levels (last tradable future close of previous days) and do not restate whereas the NAVs of the funds are computed using tradeable prices on days with subscription/redemption activity and deviations that exceed 0.5%. For this reason, the annualised tracking error in the table below might exceed 2%. The theoretical annualised tracking error in the table below shows the tracking error computed based on the traded index level. The theoretical annualised tracking error was within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (up to 2%).

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical 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	26.40%	13.09%	14.70%	(1.61%)	0.35%	(1.26%)	4.24%	0.23%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	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 2022

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical 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 - WCOA	26.40%	13.09%	14.70%	(1.61%)	0.35%	(1.26%)	4.24%	0.23%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOM	25.30%	11.82%	13.61%	(1.80%)	0.35%	(1.45%)	4.24%	0.23%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOE	24.55%	10.30%	12.09%	(1.80%)	0.35%	(1.45%)	4.24%	0.24%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	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 2022

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical 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 - COMS	24.20%	10.29%	12.03%	(1.74%)	0.35%	(1.39%)	4.25%	0.26%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - CCBO	2.17%	(13.82%)	(12.97%)	(0.85%)	0.39%	(0.46%)	0.60%	0.60%	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 2022

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical 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 - COCB	2.17%	(13.82%)	(12.97%)	(0.85%)	0.39%	(0.46%)	0.60%	0.60%	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 - CODO	4.86%	(10.47%)	(9.53%)	(0.94%)	0.39%	(0.55%)	0.62%	0.62%	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 2022

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical 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 - COBO	3.88%	(12.90%)	(11.95%)	(0.95%)	0.39%	(0.56%)	0.56%	0.56%	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 - COGO	4.46%	(11.97%)	(11.01%)	(0.96%)	0.39%	(0.57%)	0.62%	0.62%	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 2022

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2021</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Benchmark return for the year ended 31/12/2022</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>Theoretical Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EXAG	1.35%	12.80%	17.29%	(4.49%)	0.35%	(4.14%)	6.94%	0.46%	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%	15.88%	17.29%	(1.41%)	0.35%	(1.06%)	6.94%	0.34%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Broad Commodities UCITS ETF - PCOM	0.42%	15.14%	16.09%	(0.96%)	0.19%	(0.77%)	3.16%	0.24%	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

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2022

Performance

- During the period from 31 December 2021 until 31 December 2022 the commodity markets exhibited mostly positive performance with energy (Bloomberg Energy Index) and agriculture (Bloomberg Agriculture Index) commodity markets having gained 36.22% and 15.55%, respectively, while industrial metals (Bloomberg Industrial Metals Index) fell by 2.40%. The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA / WCOG), WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (WXAG) and WisdomTree Broad Commodities UCITS ETF (PCOM) have been affected by the above stated market conditions and the net asset values ("NAV") for the period from 31 December 2021 until 31 December 2022 increased by 13.09%, 15.88% and 15.14%, respectively.
- During the reporting period, the main share class of the WisdomTree AT1 CoCo Bond UCITS ETF (COCB) performed in line with the peer-group funds returning -13.82%. The European Banks AT1 CoCo markets showed negative development in the first three quarters of 2022. The attractiveness of AT1 CoCo Bonds in banks' capital structure remained unchanged, providing the highest premium yield compared to other sources of bank debt financing.

Assenagon Asset Management S.A.
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January 2023

WisdomTree Issuer ICAV

Depository Report For the financial year ended 31 December 2022

We have enquired into the conduct of Irish Life Investment Managers Limited and Assenagon Asset Management SA as the Managers of WisdomTree Issuer ICAV (the “ICAV”) for the financial year ended 31 December 2022, in our capacity as Depository to the ICAV.

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

Responsibilities of the Depository

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

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

Basis of Depository Opinion

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

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

Opinion

In our opinion, the ICAV has been managed during the financial year ended 31 December 2022, in all material respects:

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

Paul
Cavanagh

Digitally signed by Paul
Cavanagh
Date: 2023.04.19
17:40:34 +01'00'

Sinead
Murphy

Digitally signed by
Sinead Murphy
Date: 2023.04.19
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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 year ended 31 December 2022, 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 Commodities UCITS ETF, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Blockchain UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF (each individually a "Fund" and collectively the "Funds").

The financial statements of the Funds comprise 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 2022 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.



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

Basis for opinion (continued)

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the directors' assessment of 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 early to understand all of 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.

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.



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

Key audit matters (continued)

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 € 3,227,493,848 (2021: € 3,244,884,711)) and financial liabilities at fair value through profit or loss (with a combined fair value of € 29,335,411 (2021: (€1, 122,602))) 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. 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 financial liabilities at fair value through profit or loss as at 31 December 2022 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

Key audit matters (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 7,498,938 (2021: EUR 26,281,798)) and financial liabilities at fair value through profit or loss (with a combined fair value of (EUR 29,335,411) (2021: (EUR 1,122,603,))), which are held outside of the custody network, 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. 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 2022 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 held outside of the custody network and investigating any material differences identified. 	<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

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 (2021:0.5%). 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 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 ICAV's overall control environment, our judgement was that performance materiality was 75% (2021: 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 Audit Committee that we would report to them all uncorrected audit differences in excess of 5% (2021: 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.



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

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.

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 page 24 and 25, 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 a 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.



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

Explanation to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud that could reasonably be expected to have a material effect on the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. In addition, the further removed any non-compliance is from the events and transactions reflected in the financial statements, the less likely it is that our procedures will identify such non-compliance. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

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 WisdomTree Issuer ICAV is complying with those frameworks by updating our understanding of the adequate system of internal control in place. We also considered the existence of independent 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 ICAV's 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.



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

Other matters which we are required to address

We were appointed by 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 11 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 audit committee.

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.

**Ernst & Young Chartered Accountants
Dublin, 25 April 2023**

WisdomTree Issuer ICAV
Statement of Comprehensive Income
For the financial year ended 31 December 2022

	<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		5,663,217	1,355,651	2,187,687	4,210,833	1,878,642	1,693,353	2,422,441
Interest income		1,447	6	27	868	762	501	84
Management fee rebate		-	-	-	-	-	-	-
Net gain/(loss) on investment activities	4	<u>935,838</u>	<u>(1,309,585)</u>	<u>(9,438,024)</u>	<u>(10,688,766)</u>	<u>(6,196,295)</u>	<u>(1,678,094)</u>	<u>(11,674,564)</u>
Total income/(loss)		6,600,502	46,072	(7,250,310)	(6,477,065)	(4,316,891)	15,760	(9,252,039)
Expenses								
Management fees	6	(415,494)	(68,866)	(158,282)	(206,088)	(178,105)	(227,129)	(386,768)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		<u>(415,494)</u>	<u>(68,866)</u>	<u>(158,282)</u>	<u>(206,088)</u>	<u>(178,105)</u>	<u>(227,129)</u>	<u>(386,768)</u>
Net investment income/(loss) for the financial year		6,185,008	(22,794)	(7,408,592)	(6,683,153)	(4,494,996)	(211,369)	(9,638,807)
Finance costs								
Distributions	10	(2,027,738)	(1,021,699)	(1,259,152)	(2,939,768)	(1,345,328)	(439,323)	(662,749)
Interest expense		(448)	(401)	(1,104)	(1,683)	(412)	(5,434)	(1,170)
Swaps interest expense		-	-	-	-	-	-	-
Total finance costs		<u>(2,028,186)</u>	<u>(1,022,100)</u>	<u>(1,260,256)</u>	<u>(2,941,451)</u>	<u>(1,345,740)</u>	<u>(444,757)</u>	<u>(663,919)</u>
Profit/(loss) before taxation		<u>4,156,822</u>	<u>(1,044,894)</u>	<u>(8,668,848)</u>	<u>(9,624,604)</u>	<u>(5,840,736)</u>	<u>(656,126)</u>	<u>(10,302,726)</u>
Taxation								
Withholding tax	7	(875,302)	(69,969)	(120,798)	(436,372)	(259,887)	(253,949)	(187,834)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>3,281,520</u></u>	<u><u>(1,114,863)</u></u>	<u><u>(8,789,646)</u></u>	<u><u>(10,060,976)</u></u>	<u><u>(6,100,623)</u></u>	<u><u>(910,075)</u></u>	<u><u>(10,490,560)</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.

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 2022

	<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>
Income/(Loss)								
Dividend income		534,290	-	6,891,895	7,360,096	1,579,474	-	-
Interest income		8	43,325	4,948	3,425	35	1,667	-
Management fee rebate		-	-	-	-	-	-	-
Net (loss)/gain on investment activities	4	<u>(970,384)</u>	<u>103,627,292</u>	<u>(14,984,863)</u>	<u>(29,759,479)</u>	<u>(14,064,205)</u>	<u>(40,481,065)</u>	<u>(2,205,873)</u>
Total (loss)/income		(436,086)	103,670,617	(8,088,020)	(22,395,958)	(12,484,696)	(40,479,398)	(2,205,873)
Expenses								
Management fees	6	(25,335)	(3,494,251)	(1,000,988)	(919,599)	(161,694)	(862,221)	(17,057)
Negative yield on financial assets		-	-	-	-	-	-	(4,215)
Total operating expenses		<u>(25,335)</u>	<u>(3,494,251)</u>	<u>(1,000,988)</u>	<u>(919,599)</u>	<u>(161,694)</u>	<u>(862,221)</u>	<u>(21,272)</u>
Net investment (loss)/income for the financial year		(461,421)	100,176,366	(9,089,008)	(23,315,557)	(12,646,390)	(41,341,619)	(2,227,145)
Finance costs								
Distributions	10	(527,332)	-	(419,755)	(794,496)	(184,141)	(11,953,905)	(19,807)
Interest expense		-	(3,127)	-	(1,592)	(1,160)	(2,728)	(66)
Swaps interest expense		-	-	-	-	-	-	-
Total finance costs		<u>(527,332)</u>	<u>(3,127)</u>	<u>(419,755)</u>	<u>(796,088)</u>	<u>(185,301)</u>	<u>(11,956,633)</u>	<u>(19,873)</u>
(Loss)/profit before taxation		<u>(988,753)</u>	<u>100,173,239</u>	<u>(9,508,763)</u>	<u>(24,111,645)</u>	<u>(12,831,691)</u>	<u>(53,298,252)</u>	<u>(2,247,018)</u>
Taxation								
Withholding tax	7	(10,483)	-	(1,065,580)	(691,372)	(146,605)	-	-
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(999,236)</u>	<u>100,173,239</u>	<u>(10,574,343)</u>	<u>(24,803,017)</u>	<u>(12,978,296)</u>	<u>(53,298,252)</u>	<u>(2,247,018)</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 2022

		<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree European Union Bond UCITS ETF</i>
	<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
Income/(Loss)								
Dividend income		-	2,729,051	-	-	6,941,596	165,886	-
Interest income		-	2,547	1,470	1,419	5,871	528	-
Management fee rebate		-	-	-	-	-	-	-
Net (loss)/gain on investment activities	4	(674,301)	(205,989,429)	1,221,656	(299,181,002)	(157,601,918)	(38,754,733)	(1,357,380)
Total (loss)/income		(674,301)	(203,257,831)	1,223,126	(299,179,583)	(150,654,451)	(38,588,319)	(1,357,380)
Expenses								
Management fees	6	(4,698)	(1,398,753)	(72,506)	(1,516,980)	(1,737,704)	(317,587)	(5,458)
Negative yield on financial assets		(2,597)	-	-	-	-	-	(1,941)
Total operating expenses		(7,295)	(1,398,753)	(72,506)	(1,516,980)	(1,737,704)	(317,587)	(7,399)
Net investment (loss)/income for the financial year		(681,596)	(204,656,584)	1,150,620	(300,696,563)	(152,392,155)	(38,905,906)	(1,364,779)
Finance costs								
Distributions	10	(4,829)	-	(28,420)	-	-	-	-
Interest expense		-	(1,899)	-	(399)	(17,432)	(13,486)	-
Swaps interest expense		-	-	-	-	-	-	-
Total finance costs		(4,829)	(1,899)	(28,420)	(399)	(17,432)	(13,486)	-
(Loss)/profit before taxation		(686,425)	(204,658,483)	1,122,200	(300,696,962)	(152,409,587)	(38,919,392)	(1,364,779)
Taxation								
Withholding tax	7	-	(487,105)	-	-	(1,012,869)	(24,201)	-
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(686,425)	(205,145,588)	1,122,200	(300,696,962)	(153,422,456)	(38,943,593)	(1,364,779)

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 2022

	<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>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
Income/(Loss)								
Dividend income		-	59,319	-	16,461	27,004	10,768	843
Interest income		8,078	158	127	25	13	467	7
Management fee rebate		-	-	3,210	-	-	-	-
Net gain/(loss) on investment activities	4	<u>5,577,863</u>	<u>(660,917)</u>	<u>532,202</u>	<u>(426,521)</u>	<u>(200,406)</u>	<u>(160,758)</u>	<u>(312,231)</u>
Total income/(loss)		5,585,941	(601,440)	535,539	(410,035)	(173,389)	(149,523)	(311,381)
Expenses								
Management fees	6	(355,426)	(8,245)	(14,568)	(7,706)	(4,234)	(6,204)	(852)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		<u>(355,426)</u>	<u>(8,245)</u>	<u>(14,568)</u>	<u>(7,706)</u>	<u>(4,234)</u>	<u>(6,204)</u>	<u>(852)</u>
Net investment income/(loss) for the financial year		5,230,515	(609,685)	520,971	(417,741)	(177,623)	(155,727)	(312,233)
Finance costs								
Distributions	10	-	-	-	-	(1,791)	-	-
Interest expense		(1,154)	-	-	-	-	(370)	-
Swaps interest expense		-	-	-	-	-	-	-
Total finance costs		<u>(1,154)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,791)</u>	<u>(370)</u>	<u>-</u>
Profit/(loss) before taxation		<u>5,229,361</u>	<u>(609,685)</u>	<u>520,971</u>	<u>(417,741)</u>	<u>(179,414)</u>	<u>(156,097)</u>	<u>(312,233)</u>
Taxation								
Withholding tax	7	-	(9,671)	-	(2,377)	(6,772)	(1,213)	(126)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>5,229,361</u>	<u>(619,356)</u>	<u>520,971</u>	<u>(420,118)</u>	<u>(186,186)</u>	<u>(157,310)</u>	<u>(312,359)</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

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 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Income/(Loss)		
Dividend income		9,073
Interest income		-
Management fee rebate		-
Net gain on investment activities	4	<u>106,845</u>
Total income		115,918
Expenses		
Management fees	6	(1,759)
Negative yield on financial assets		<u>-</u>
Total operating expenses		<u>(1,759)</u>
Net investment income for the financial year		114,159
Finance costs		
Distributions	10	-
Interest expense		-
Swaps interest expense		<u>-</u>
Total finance costs		<u>-</u>
Profit before taxation		<u>114,159</u>
Taxation		
Withholding tax	7	<u>(1,556)</u>
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>112,603</u></u>

* Launched 22 September 2022.

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 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 ATI 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>

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>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	<u>(137,874)</u>	<u>44,755,252</u>	<u>24,992</u>	<u>(10,997,506)</u>	<u>24,824,352</u>	<u>(314,644)</u>	<u>(493,155)</u>
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		<u>(927)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,756)</u>
Total operating expenses		<u>(6,346)</u>	<u>(1,807,500)</u>	<u>(36,383)</u>	<u>(2,650,864)</u>	<u>(1,931,026)</u>	<u>(130,307)</u>	<u>(45,433)</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total finance costs		<u>(7,739)</u>	<u>(2,100)</u>	<u>(45)</u>	<u>(463)</u>	<u>(10,464)</u>	<u>(19)</u>	<u>(73)</u>
(Loss)/profit before taxation		<u>(151,959)</u>	<u>45,492,712</u>	<u>(11,436)</u>	<u>(13,648,833)</u>	<u>29,477,092</u>	<u>(225,013)</u>	<u>(538,661)</u>
Taxation								
Withholding tax	7	<u>-</u>	<u>(398,975)</u>	<u>-</u>	<u>-</u>	<u>(906,691)</u>	<u>(30,121)</u>	<u>-</u>
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(151,959)</u>	<u>45,093,737</u>	<u>(11,436)</u>	<u>(13,648,833)</u>	<u>28,570,401</u>	<u>(255,134)</u>	<u>(538,661)</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.

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 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.

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 Financial Position As at 31 December 2022

	<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		126,253,984	25,785,335	36,706,088	62,111,909	27,729,882	53,373,209	56,338,845
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		47,334	-	-	-	-	319,932	26,988
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	-	-	562	2,859	1,432,657	1,581,958
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		146,474	216,185	446,244	267,806	130,160	93,218	340,925
– Other receivables		64	-	-	-	-	1,824	3,023
Cash and cash equivalents		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>293,000</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
Total Assets		<u>126,623,078</u>	<u>26,069,840</u>	<u>37,364,052</u>	<u>62,673,277</u>	<u>27,980,344</u>	<u>55,315,072</u>	<u>58,532,444</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		(2,338)	-	-	-	-	(2,398,434)	(1,808,897)
– Unrealised loss on total return swaps		-	-	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		-	-	-	-	-	-	(9,051)
– Capital gains tax payable		-	-	-	-	(7,618)	-	-
– Management fees payable	6	(28,510)	(6,194)	(11,767)	(19,700)	(12,417)	(21,304)	(26,135)
Bank overdraft		-	-	-	(25,099)	-	-	-
Total Liabilities		<u>(30,848)</u>	<u>(6,194)</u>	<u>(11,767)</u>	<u>(44,799)</u>	<u>(20,035)</u>	<u>(2,419,738)</u>	<u>(1,844,083)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>126,592,230</u></u>	<u><u>26,063,646</u></u>	<u><u>37,352,285</u></u>	<u><u>62,628,478</u></u>	<u><u>27,960,309</u></u>	<u><u>52,895,334</u></u>	<u><u>56,688,361</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 2022

	<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		8,545,187	574,977,702	476,242,871	336,179,038	55,138,510	255,471,223	8,597,687
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	2,030,434	-	-	-	2,134,742	-
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	1,528,200	-	-	-	-	-
– Receivable for investments sold		-	15,293,945	-	-	-	-	-
– Interest receivable		-	-	-	-	-	4,223,935	66,657
– Dividends receivable		63,051	-	407,062	399,993	158,930	-	-
– Other receivables		-	-	-	-	-	-	-
Cash and cash equivalents		<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
Total Assets		8,644,581	614,732,161	476,975,397	339,018,880	55,357,959	263,787,463	8,680,875
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(3,349)	-	-	-	(1,041,247)	-
– Unrealised loss on total return swaps		-	(20,049,587)	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(187,731)	-	-	-	-	-
– Payable for investments purchased		-	(15,202,441)	-	(1,820,251)	-	-	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(2,065)	(167,023)	(123,578)	(106,133)	(13,529)	(83,862)	(1,322)
Bank overdraft		-	-	-	-	-	-	-
Total Liabilities		(2,065)	(35,610,131)	(123,578)	(1,926,384)	(13,529)	(1,125,109)	(1,322)
Net assets attributable to holders of redeemable participating shares		<u>8,642,516</u>	<u>579,122,030</u>	<u>476,851,819</u>	<u>337,092,496</u>	<u>55,344,430</u>	<u>262,662,354</u>	<u>8,679,553</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 2022

	<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>
Assets	<i>Note</i>							
Financial assets at fair value through profit or loss	12							
– Transferable securities		2,595,100	272,040,563	88,706,231	294,096,168	313,947,552	70,541,113	1,596,526
– 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		-	-	-	4,901,985	-	-	-
– Receivable for investments sold		-	-	-	-	-	-	-
– Interest receivable		27,162	-	698,495	-	-	-	5,688
– Dividends receivable		-	92,439	-	-	567,705	25,154	-
– Other receivables		-	-	-	-	1,798	-	-
Cash and cash equivalents		10,602	569,137	180,589	205,305	181,954	6,112	6,943
Total Assets		2,632,864	272,702,139	89,585,315	299,203,458	314,699,009	70,572,379	1,609,157
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		-	-	-	(4,898,537)	-	-	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(360)	(93,716)	(10,443)	(97,862)	(112,040)	(26,833)	(198)
Bank overdraft		-	-	-	-	(232)	-	-
Total Liabilities		(360)	(93,716)	(10,443)	(4,996,399)	(112,272)	(26,833)	(198)
Net assets attributable to holders of redeemable participating shares		2,632,504	272,608,423	89,574,872	294,207,059	314,586,737	70,545,546	1,608,959

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 2022

	<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>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		111,795,533	3,274,079	124,281,904	2,977,121	1,141,181	3,170,397	281,646
– Exchange-traded commodities		-	-	29,893,603	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		3,443,437	-	-	-	-	-	-
– Unrealised gain on total return swaps		1,147,488	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		4,575,459	-	-	-	-	-	-
– Receivable for investments sold		-	-	127,555,232	-	8	-	-
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		-	5,409	-	946	3,745	519	-
– Other receivables		-	38	1,457	-	-	-	-
Cash and cash equivalents		<u>1,403,282</u>	<u>8,277</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>14,120</u>	<u>383</u>
Total Assets		<u>122,365,199</u>	<u>3,287,803</u>	<u>282,499,451</u>	<u>3,173,857</u>	<u>1,150,244</u>	<u>3,185,036</u>	<u>282,029</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		(50,198)	-	-	-	-	-	-
– Unrealised loss on total return swaps		-	-	(5,952,701)	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		-	-	(121,890,779)	(186,522)	-	(10,019)	-
– Capital gains tax payable		-	(371)	-	-	-	-	-
– Management fees payable	6	(32,559)	(875)	(9,631)	(929)	(433)	(1,197)	(116)
Bank overdraft		<u>(775,985)</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(162)</u>	<u>-</u>
Total Liabilities		<u>(858,742)</u>	<u>(1,264)</u>	<u>(127,853,111)</u>	<u>(187,451)</u>	<u>(433)</u>	<u>(11,378)</u>	<u>(116)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>121,506,457</u></u>	<u><u>3,286,539</u></u>	<u><u>154,646,340</u></u>	<u><u>2,986,406</u></u>	<u><u>1,149,811</u></u>	<u><u>3,173,658</u></u>	<u><u>281,913</u></u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

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 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Assets		
Financial assets at fair value through profit or loss	12	
– Transferable securities		1,520,334
– 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		-
– Interest receivable		-
– Dividends receivable		4,354
– Other receivables		-
Cash and cash equivalents		<u>2,389</u>
Total Assets		<u>1,527,077</u>
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		-
– Capital gains tax payable		-
– Management fees payable	6	(580)
Bank overdraft		<u>-</u>
Total Liabilities		<u>(580)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>1,526,497</u></u>

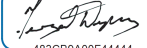
* Launched 22 September 2022.

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

**For and on behalf of the
Board**

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Anne-Marie King
Date: 18 April 2023

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

	<i>WisdomTree</i> <i>US Equity</i> <i>Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Europe Equity</i> <i>Income</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Europe</i> <i>SmallCap</i> <i>Dividend</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Emerging</i> <i>Markets</i> <i>Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Emerging</i> <i>Markets</i> <i>SmallCap</i> <i>Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Japan Equity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Europe Equity</i> <i>UCITS ETF</i> <i>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)	(31,083)
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>71,008,139</u>	<u>23,660,715</u>	<u>48,652,026</u>	<u>53,263,358</u>	<u>38,201,255</u>	<u>44,066,909</u>	<u>80,960,195</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)
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>
Assets	<i>Note</i>							
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		3,319,387	519,470,837	36,475,851	593,816,556	734,909,494	74,439,604	15,045,156
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)
Bank overdraft		-	-	-	-	(88,081,767)	-	-
Total Liabilities		(458)	(170,993)	(1,334,715)	(203,484)	(88,302,754)	(27,120)	(2,082)
Net assets attributable to holders of redeemable participating shares		3,318,929	519,299,844	35,141,136	593,613,072	646,606,740	74,412,484	15,043,074

* 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

	<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
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		6,394,268	233,706	11,114	759
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)
Bank overdraft		(647,304)	(224,573)	-	-
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>78,920,160</u>	<u>2,910,523</u>	<u>1,255,293</u>	<u>757,132</u>

* Launched 7 July 2021.

** Launched 18 August 2021.

*** Launched 29 November 2021.

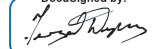
**** Launched 3 December 2021.

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

For and on behalf of the Board

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Anne-Marie King
Date: 18 April 2023

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares
For the financial year ended 31 December 2022

	<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		71,008,139	23,660,715	48,652,026	53,263,358	38,201,255	44,066,909	80,960,195
Proceeds from redeemable participating shares issued	5	292,671,992	5,318,100	4,004,416	28,358,845	-	113,019,560	18,085,907
Payments for redeemable participating shares redeemed	5	(240,369,421)	(1,800,306)	(6,514,511)	(8,932,749)	(4,140,323)	(103,281,060)	(31,867,181)
Net increase/(decrease) from share transactions		52,302,571	3,517,794	(2,510,095)	19,426,096	(4,140,323)	9,738,500	(13,781,274)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		3,281,520	(1,114,863)	(8,789,646)	(10,060,976)	(6,100,623)	(910,075)	(10,490,560)
Net assets attributable to holders of redeemable participating shares at the end of the year		126,592,230	26,063,646	37,352,285	62,628,478	27,960,309	52,895,334	56,688,361

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 2022

	<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>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		9,698,191	680,931,445	184,600,788	162,363,220	57,707,427	233,363,984	12,078,015
Proceeds from redeemable participating shares issued	5	1,179,954	656,607,067	361,244,909	236,163,420	27,275,400	149,645,482	3,714,165
Payments for redeemable participating shares redeemed	5	(1,236,393)	(858,589,721)	(58,419,535)	(36,631,127)	(16,660,101)	(67,048,860)	(4,865,609)
Net (decrease)/increase from share transactions		(56,439)	(201,982,654)	302,825,374	199,532,293	10,615,299	82,596,622	(1,151,444)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(999,236)	100,173,239	(10,574,343)	(24,803,017)	(12,978,296)	(53,298,252)	(2,247,018)
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>8,642,516</u>	<u>579,122,030</u>	<u>476,851,819</u>	<u>337,092,496</u>	<u>55,344,430</u>	<u>262,662,354</u>	<u>8,679,553</u>

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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 2022

	<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	3,318,929	519,299,844	35,141,136	593,613,072	646,606,740	74,412,484	15,043,074
Proceeds from redeemable participating shares issued	5	-	47,713,118	74,298,930	219,613,990	70,644,214	53,444,207
Payments for redeemable participating shares redeemed	5	-	(89,258,951)	(20,987,394)	(218,323,041)	(249,241,761)	(18,367,552)
Net increase/(decrease) from share transactions	-	(41,545,833)	53,311,536	1,290,949	(178,597,547)	35,076,655	(12,069,336)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(686,425)	(205,145,588)	1,122,200	(300,696,962)	(153,422,456)	(38,943,593)	(1,364,779)
Net assets attributable to holders of redeemable participating shares at the end of the year	<u>2,632,504</u>	<u>272,608,423</u>	<u>89,574,872</u>	<u>294,207,059</u>	<u>314,586,737</u>	<u>70,545,546</u>	<u>1,608,959</u>

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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 2022

		<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF</i>	<i>WisdomTree Broad Commodities UCITS ETF</i>	<i>WisdomTree BioRevolution UCITS ETF</i>	<i>WisdomTree New Economy Real Estate UCITS ETF*</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF**</i>	<i>WisdomTree Blockchain UCITS ETF***</i>
	<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		78,920,160	2,910,523	1,255,293	757,132	-	-
Proceeds from redeemable participating shares issued	5	48,398,059	995,372	156,365,408	2,845,314	2,702,128	972,225
Payments for redeemable participating shares redeemed	5	(11,041,123)	-	(3,495,332)	(195,922)	(1,366,131)	(377,953)
Net increase/(decrease) from share transactions		37,356,936	995,372	152,870,076	2,649,392	1,335,997	594,272
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		5,229,361	(619,356)	520,971	(420,118)	(186,186)	(312,359)
Net assets attributable to holders of redeemable participating shares at the end of the year		121,506,457	3,286,539	154,646,340	2,986,406	1,149,811	281,913

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

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 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		-
Proceeds from redeemable participating shares issued	5	1,413,894
Payments for redeemable participating shares redeemed	5	-
Net increase/(decrease) from share transactions		1,413,894
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>112,603</u>
Net assets attributable to holders of redeemable participating shares at the end of the year		<u><u>1,526,497</u></u>

* Launched 22 September 2022.

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>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

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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>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>
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

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

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>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		<u>78,920,160</u>	<u>2,910,523</u>	<u>1,255,293</u>	<u>757,132</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.

WisdomTree Issuer ICAV
Statement of Cash Flows
For the financial year ended 31 December 2022

	<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/(decrease) in net assets attributable to holders of redeemable participating shares from operations		3,281,520	(1,114,863)	(8,789,646)	(10,060,976)	(6,100,623)	(910,075)	(10,490,560)
Adjustments for:								
Net (increase)/decrease in transferable securities		(55,579,095)	(2,393,328)	11,541,332	(9,213,381)	10,125,961	(9,618,434)	24,646,165
Net decrease/(increase) in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts		80,809	-	-	-	-	2,866,644	1,352,860
Unrealised loss on total return swaps		-	-	-	-	-	-	-
Decrease/(increase) in debtors		(76,181)	(52,380)	(121,533)	(75,879)	(1,534)	(1,459,747)	(1,442,464)
Increase/(decrease) in creditors		11,480	521	(3,633)	(162)	(963)	(560,320)	(56,058)
Net cash (used in)/provided by operating activities		<u>(52,281,467)</u>	<u>(3,560,050)</u>	<u>2,626,520</u>	<u>(19,350,398)</u>	<u>4,022,841</u>	<u>(9,681,932)</u>	<u>14,009,943</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	292,671,992	5,318,100	4,004,416	28,358,845	-	113,019,560	18,085,907
Payments for redeemable participating shares redeemed	5	(240,369,421)	(1,800,306)	(6,514,511)	(8,932,749)	(4,140,323)	(103,281,060)	(31,867,181)
Net cash flows provided by/(used in) financing activities		<u>52,302,571</u>	<u>3,517,794</u>	<u>(2,510,095)</u>	<u>19,426,096</u>	<u>(4,140,323)</u>	<u>9,738,500</u>	<u>(13,781,274)</u>
Net increase/(decrease) in cash and cash equivalents		<u>21,104</u>	<u>(42,256)</u>	<u>116,425</u>	<u>75,698</u>	<u>(117,482)</u>	<u>56,568</u>	<u>228,669</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		154,118	110,576	95,295	192,203	234,925	37,664	32,723
Bank overdraft at beginning of the year		-	-	-	-	-	-	(20,687)
		<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>
Bank overdraft at end of the year		-	-	-	(25,099)	-	-	-
Cash and cash equivalents at end of the year		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>293,000</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>267,901</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
Supplementary information on cash flow from operating activities:								
Interest received		1,447	6	27	868	762	501	84
Dividend received		5,580,612	1,303,271	2,066,154	4,135,516	1,878,846	1,666,262	2,329,503
Taxation paid		(875,302)	(69,969)	(120,798)	(436,372)	(252,269)	(253,949)	(187,834)
Interest paid		(448)	(401)	(1,104)	(1,683)	(412)	(5,434)	(1,170)

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 2022

	<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							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(999,236)	100,173,239	(10,574,343)	(24,803,017)	(12,978,296)	(53,298,252)	(2,247,018)
Adjustments for:							
Net decrease/(increase) in transferable securities	1,099,511	84,360,208	(292,469,257)	(174,326,356)	2,451,572	(27,046,542)	3,365,815
Net decrease/(increase) in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised loss/(gain) on open forward foreign currency exchange contracts	-	(849,906)	-	-	-	491,164	-
Unrealised loss on total return swaps	-	45,869,980	-	-	-	-	-
(Increase)/decrease in debtors	(36,427)	364,573,912	114,274	(310,652)	(90,747)	(1,059,035)	1,216
(Decrease)/increase in creditors	(278)	(381,660,885)	(208,621)	(2,297,646)	163	(1,180,685)	(1,352)
Net cash provided by/(used in) operating activities	<u>63,570</u>	<u>212,466,548</u>	<u>(303,137,947)</u>	<u>(201,737,671)</u>	<u>(10,617,308)</u>	<u>(82,093,350)</u>	<u>1,118,661</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 1,179,954	656,607,067	361,244,909	236,163,420	27,275,400	149,645,482	3,714,165
Payments for redeemable participating shares redeemed	5 (1,236,393)	(858,589,721)	(58,419,535)	(36,631,127)	(16,660,101)	(67,048,860)	(4,865,609)
Net cash flows (used in)/provided by financing activities	<u>(56,439)</u>	<u>(201,982,654)</u>	<u>302,825,374</u>	<u>199,532,293</u>	<u>10,615,299</u>	<u>82,596,622</u>	<u>(1,151,444)</u>
Net increase/(decrease) in cash and cash equivalents	<u>7,131</u>	<u>10,483,894</u>	<u>(312,573)</u>	<u>(2,205,378)</u>	<u>(2,009)</u>	<u>503,272</u>	<u>(32,783)</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	29,212	10,417,986	748,476	4,645,227	62,528	1,454,291	49,314
Bank overdraft at beginning of the year	-	-	(110,439)	-	-	-	-
	<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>
Bank overdraft at end of the year	-	-	-	-	-	-	-
Cash and cash equivalents at end of the year	<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
	<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
Supplementary information on cash flow from operating activities:							
Interest received	8	11,256,399	4,948	3,425	35	12,843,338	91,591
Dividend received	497,863	-	6,604,729	7,049,444	1,488,727	-	-
Taxation paid	(10,483)	-	(1,065,580)	(691,372)	(146,605)	-	-
Interest paid	-	(3,127)	-	(1,592)	(1,160)	(2,728)	(66)

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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 2022

	<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>
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(686,425)	(205,145,588)	1,122,200	(300,696,962)	(153,422,456)	(38,943,593)	(1,364,779)
Adjustments for:							
Net decrease/(increase) in transferable securities	683,311	247,215,605	(53,623,923)	299,424,813	331,480,150	3,816,368	13,427,364
Net decrease/(increase) in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
Unrealised loss on total return swaps	-	-	-	-	-	-	-
Decrease/(increase) in debtors	1,250	73,903	639,721	(4,901,985)	45,624	(25,154)	4,086
(Decrease)/increase in creditors	(98)	(77,277)	(1,324,272)	4,792,915	(108,947)	(287)	(1,884)
Net cash (used in)/provided by operating activities	(1,962)	42,066,643	(53,186,274)	(1,381,219)	177,994,371	(35,152,666)	12,064,787
Financing activities							
Amounts received on issue of redeemable participating shares	5	47,713,118	74,298,930	219,613,990	70,644,214	53,444,207	2,049,006
Payments for redeemable participating shares redeemed	5	(89,258,951)	(20,987,394)	(218,323,041)	(249,241,761)	(18,367,552)	(14,118,342)
Net cash flows provided by/(used in) financing activities	-	(41,545,833)	53,311,536	1,290,949	(178,597,547)	35,076,655	(12,069,336)
Net (decrease)/increase in cash and cash equivalents	(1,962)	520,810	125,262	(90,270)	(603,176)	(76,011)	(4,549)
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	12,564	48,327	55,327	295,575	88,866,665	82,123	11,492
Bank overdraft at beginning of the year	-	-	-	-	(88,081,767)	-	-
	12,564	48,327	55,327	295,575	784,898	82,123	11,492
Bank overdraft at end of the year	-	-	-	-	(232)	-	-
Cash and cash equivalents at end of the year	10,602	569,137	180,589	205,305	181,954	6,112	6,943
	10,602	569,137	180,589	205,305	181,722	6,112	6,943
Supplementary information on cash flow from operating activities:							
Interest received	30,820	2,547	537,629	1,419	7,669	528	16,707
Dividend received	-	2,802,954	-	-	6,987,221	140,732	-
Taxation paid	-	(487,105)	-	-	(1,012,869)	(24,201)	-
Interest paid	-	(1,899)	-	(399)	(19,229)	(13,486)	-

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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 2022

Note	<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>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	5,229,361	(619,356)	520,971	(420,118)	(186,186)	(157,310)	(312,359)
Adjustments for:							
Net increase in transferable securities	(38,106,332)	(377,318)	(123,253,026)	(2,220,595)	(1,141,181)	(3,170,397)	(281,646)
Net decrease/(increase) in exchange-traded commodities	-	-	(29,713,683)	-	-	-	-
Unrealised gain on open forward foreign currency exchange contracts	(3,355,067)	-	-	-	-	-	-
Unrealised (gain)/loss on total return swaps	(1,679,412)	-	5,990,360	-	-	-	-
Decrease/(increase) in debtors	(4,575,459)	(34)	(127,351,238)	(829)	(3,753)	(519)	-
(Decrease)/increase in creditors	10,306	462	121,692,681	187,181	433	11,216	116
Net cash used in operating activities	<u>(42,476,603)</u>	<u>(996,246)</u>	<u>(152,113,935)</u>	<u>(2,454,361)</u>	<u>(1,330,687)</u>	<u>(3,317,010)</u>	<u>(593,889)</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 48,398,059	995,372	156,365,408	2,845,314	2,702,128	5,217,245	972,225
Payments for redeemable participating shares redeemed	5 (11,041,123)	-	(3,495,332)	(195,922)	(1,366,131)	(1,886,277)	(377,953)
Net cash flows provided by financing activities	<u>37,356,936</u>	<u>995,372</u>	<u>152,870,076</u>	<u>2,649,392</u>	<u>1,335,997</u>	<u>3,330,968</u>	<u>594,272</u>
Net (decrease)/increase in cash and cash equivalents	<u>(5,119,667)</u>	<u>(874)</u>	<u>756,141</u>	<u>195,031</u>	<u>5,310</u>	<u>13,958</u>	<u>383</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	6,394,268	233,706	11,114	759	-	-	-
Bank overdraft at beginning of the year	(647,304)	(224,573)	-	-	-	-	-
	5,746,964	9,133	11,114	759	-	-	-
Bank overdraft at end of the year	(775,985)	(18)	-	-	-	(162)	-
Cash and cash equivalents at end of the year	<u>1,403,282</u>	<u>8,277</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>14,120</u>	<u>383</u>
	<u>627,297</u>	<u>8,259</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>13,958</u>	<u>383</u>
Supplementary information on cash flow from operating activities:							
Interest received	1,444,679	196	201,885	25	13	467	7
Dividend received	-	59,267	-	15,632	23,259	10,249	843
Taxation paid	-	(9,300)	-	(2,377)	(6,772)	(1,213)	(126)
Interest paid	(1,154)	-	-	-	-	(370)	-

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

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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 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Operating activities		
Increase in net assets attributable to holders of redeemable participating shares from operations		112,603
Adjustments for:		
Net increase in transferable securities		(1,520,334)
Net decrease/(increase) in exchange-traded commodities		-
Unrealised loss on open forward foreign currency exchange contracts		-
Unrealised loss on total return swaps		-
Decrease/(increase) in debtors		(4,354)
(Decrease)/increase in creditors		580
		(1,411,505)
Net cash used in operating activities		
Financing activities		
Amounts received on issue of redeemable participating shares	5	1,413,894
Payments for redeemable participating shares redeemed	5	-
		1,413,894
Net cash flows provided by financing activities		
		2,389
Net increase in cash and cash equivalents		
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		
		-
Cash and cash equivalents at end of the year		
		2,389
		2,389
Supplementary information on cash flow from operating activities:		
Interest received		-
Dividend received		4,719
Taxation paid		(1,556)
Interest paid		-

* Launched 22 September 2022.

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 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 loss/(gain) on open forward foreign currency exchange contracts		49,769	-	-	-	-	(996,135)	(1,463,546)
Unrealised loss 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>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>
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 gain on open forward foreign currency exchange contracts		-	(476,953)	-	-	-	(1,139,373)	-
Unrealised gain 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 loss on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
Unrealised loss 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 gain on open forward foreign currency exchange contracts		(38,172)	-	-	-
Unrealised loss/(gain) 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		<u>(647,304)</u>	<u>(224,573)</u>	<u>-</u>	<u>-</u>
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.

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 2022

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 Electra Target Holdco Limited.

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

At 31 December 2022, the ICAV comprised 29 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2021: 25 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 2022

There are no new standards, amendments or interpretations issued and effective for the financial year beginning 1 January 2022 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 2022 and not early adopted.

There are no new 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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(a) Classification (continued)

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.

Financial liabilities

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(a) *Classification (continued)*

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.

(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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(e) *Derecognition (continued)*

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 2022

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 2022 and 31 December 2021.

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 2022

3. Accounting Policies (continued)

3.6 *Negative yield on financial assets*

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

3.7 *Cash and cash equivalents*

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

3.8 *Transaction costs*

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

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

3.9 *Redeemable participating shares*

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

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

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

3.10 *Distributions*

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

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

3.11 *Debtors and Creditors*

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

3.12 *Significant Accounting Estimates and Judgements*

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

3. Accounting Policies (continued)

3.12 *Significant Accounting Estimates and Judgements (continued)*

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

3.13 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that each Sub-Fund within the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent operating expenses exceed management fees received from the Sub-Funds, the Manager will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon each Sub-Fund's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

3.14 *Offsetting financial instruments*

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

3.15 *Equalisation*

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

3.16 *Unsettled trades*

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

4. Net gain/(loss) on investment activities

Financial year ended 31 December 2022

	<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/(loss) on investment activities	8,601,693	589,846	(3,155,644)
Unrealised loss on investment activities	(7,665,855)	(1,899,431)	(6,282,380)
	<u>935,838</u>	<u>(1,309,585)</u>	<u>(9,438,024)</u>

	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(3,858,507)	(3,443,615)	1,340,036
Unrealised loss on investment activities	(6,830,259)	(2,752,680)	(3,018,130)
	<u>(10,688,766)</u>	<u>(6,196,295)</u>	<u>(1,678,094)</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	—	—	11,213,074
Realised gain/(loss) on investment activities	597,294	(389,199)	125,043,488
Unrealised loss on investment activities	(12,271,858)	(581,185)	(32,629,270)
	<u>(11,674,564)</u>	<u>(970,384)</u>	<u>103,627,292</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2022 (continued)

	<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/(loss) on investment activities	6,469,115	(21,841,700)	(8,946,270)
Unrealised loss on investment activities	(21,453,978)	(7,917,779)	(5,117,935)
	<u>(14,984,863)</u>	<u>(29,759,479)</u>	<u>(14,064,205)</u>

	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	13,900,706	90,375	29,570
Realised loss on investment activities	(18,037,086)	(849,661)	(56,801)
Unrealised loss on investment activities	(36,344,685)	(1,446,587)	(647,070)
	<u>(40,481,065)</u>	<u>(2,205,873)</u>	<u>(674,301)</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	—	1,226,852	—
Realised gain/(loss) on investment activities	2,152,216	16,725	(131,727,416)
Unrealised loss on investment activities	(208,141,645)	(21,921)	(167,453,586)
	<u>(205,989,429)</u>	<u>1,221,656</u>	<u>(299,181,002)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2022 (continued)

	<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	—	—	12,621
Realised loss on investment activities	(100,854,071)	(1,526,311)	(1,346,184)
Unrealised loss on investment activities	(56,747,847)	(37,228,422)	(23,817)
	(157,601,918)	(38,754,733)	(1,357,380)

	<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	1,436,601	—	201,758
Realised (loss)/gain on investment activities	(959,572)	(261,286)	135,582
Unrealised gain/(loss) on investment activities	5,100,834	(399,631)	194,862
	5,577,863	(660,917)	532,202

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(82,292)	(41,079)	72,648
Unrealised loss on investment activities	(344,229)	(159,327)	(233,406)
	(426,521)	(200,406)	(160,758)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2022 (continued)

	<i>WisdomTree Blockchain UCITS ETF*** USD</i>	<i>WisdomTree Global Automotive Innovators 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	(119,027)	(743)
Unrealised (loss)/gain on investment activities	(193,204)	107,588
	<u>(312,231)</u>	<u>106,845</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

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>

	<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>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2021 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	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
	14,857,544	793,586	50,767,396
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
	20,796,123	15,036,915	5,715,048
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	9,077,131	85,515	33,128
Realised (loss)/gain on investment activities	(4,232,837)	(65,744)	69,346
Unrealised loss on investment activities	(6,726,257)	(497,149)	(240,348)
	(1,881,963)	(477,378)	(137,874)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2021 (continued)

	<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	<u>(8,058,104)</u>	<u>(4,802)</u>	<u>(118,455,765)</u>
	<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	<u>(23,516,731)</u>	<u>(1,280,522)</u>	<u>(321,151)</u>
	<u>24,824,352</u>	<u>(314,644)</u>	<u>(493,155)</u>

	<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	<u>(593,929)</u>	<u>(128,478)</u>	<u>39,901</u>
	<u>(1,187,572)</u>	<u>(113,094)</u>	<u>10,863</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

Financial year ended 31 December 2021 (continued)

	<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
	25,009
	25,009

* Launched 25 January 2021.

** Launched 15 February 2021.

*** Launched 7 July 2021.

**** Launched 18 August 2021.

***** Launched 29 November 2021.

***** Launched 3 December 2021.

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 2022 and 31 December 2021, 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 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022

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	735,150	1,959,478	234,189	8,073	2,936,890
Shares issued	5,747,913	5,723,888	7,000	385,000	11,863,801
Shares redeemed	<u>(3,361,327)</u>	<u>(5,756,977)</u>	<u>(185,008)</u>	<u>(346,823)</u>	<u>(9,650,135)</u>
Balance at end of financial year	<u>3,121,736</u>	<u>1,926,389</u>	<u>56,181</u>	<u>46,250</u>	<u>5,150,556</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	134,499,382	149,251,573	154,031	8,767,006	292,671,992
Income Equalisation – Subscriptions	831,176	19,334,632	24,726	1,246,352	21,436,886
Payments for shares redeemed	<u>(78,726,786)</u>	<u>(149,612,256)</u>	<u>(4,300,722)</u>	<u>(7,729,657)</u>	<u>(240,369,421)</u>
Income Equalisation – Redemptions	<u>408,505</u>	<u>20,069,011</u>	<u>630,855</u>	<u>1,149,460</u>	<u>22,257,831</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI</i>	<i>EELA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,624,730	259,668	1,884,398
Shares issued	238,919	163,817	402,736
Shares redeemed	<u>(87,068)</u>	<u>(50,000)</u>	<u>(137,068)</u>
Balance at end of financial year	<u>1,776,581</u>	<u>373,485</u>	<u>2,150,066</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	2,714,273	2,603,827	5,318,100
Income Equalisation – Subscriptions	56,369	650,964	707,333
Payments for shares redeemed	<u>(997,526)</u>	<u>(802,780)</u>	<u>(1,800,306)</u>
Income Equalisation – Redemptions	<u>14,392</u>	<u>201,825</u>	<u>216,217</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,754,055	560,566	2,314,621
Shares issued	37,927	179,821	217,748
Shares redeemed	<u>(175,000)</u>	<u>(180,125)</u>	<u>(355,125)</u>
Balance at end of financial year	<u>1,616,982</u>	<u>560,262</u>	<u>2,177,244</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	779,936	3,224,480	4,004,416
Income Equalisation – Subscriptions	14,201	362,713	376,914
Payments for shares redeemed	<u>(3,193,834)</u>	<u>(3,320,677)</u>	<u>(6,514,511)</u>
Income Equalisation – Redemptions	<u>57,990</u>	<u>387,977</u>	<u>445,967</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,152,233	83,558	3,235,791
Shares issued	1,772,844	244,408	2,017,252
Shares redeemed	<u>(480,927)</u>	<u>(111,599)</u>	<u>(592,526)</u>
Balance at end of financial year	<u>4,444,150</u>	<u>216,367</u>	<u>4,660,517</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	23,288,210	5,070,635	28,358,845
Income Equalisation – Subscriptions	1,231,752	1,421,154	2,652,906
Payments for shares redeemed	(6,667,657)	(2,265,092)	(8,932,749)
Income Equalisation – Redemptions	<u>216,144</u>	<u>706,651</u>	<u>922,795</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

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

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(4,140,323)
Income Equalisation – Redemptions	<u>92,000</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	766,480	535,858	384,539	85,650	271,551	144,946	2,189,024
Shares issued	646,795	473,809	272,000	21,000	3,345,939	785,811	5,545,354
Shares redeemed	<u>(727,648)</u>	<u>(556,814)</u>	<u>(326,819)</u>	<u>(51,786)</u>	<u>(2,980,758)</u>	<u>(498,975)</u>	<u>(5,142,800)</u>
Balance at end of financial year	<u>685,627</u>	<u>452,853</u>	<u>329,720</u>	<u>54,864</u>	<u>636,732</u>	<u>431,782</u>	<u>2,591,578</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	12,615,983	10,947,994	4,227,082	519,878	68,627,568	16,081,055	113,019,560
Income Equalisation – Subscriptions	76,761	913,317	22,319	54,735	7,084,692	1,813,598	9,965,422
Payments for shares redeemed	(13,767,134)	(13,013,232)	(4,867,363)	(1,265,682)	(60,082,797)	(10,284,852)	(103,281,060)
Income Equalisation – Redemptions	<u>61,116</u>	<u>1,039,106</u>	<u>69,631</u>	<u>130,795</u>	<u>6,383,423</u>	<u>1,094,725</u>	<u>8,778,796</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (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	1,166,550	1,652,417	201,454	77,703	179,545	3,277,669
Shares issued	114,979	370,000	8,500	122,996	182,750	799,225
Shares redeemed	<u>(104,947)</u>	<u>(1,044,655)</u>	<u>(48,718)</u>	<u>(165,000)</u>	<u>(39,382)</u>	<u>(1,402,702)</u>
Balance at end of financial year	<u>1,176,582</u>	<u>977,762</u>	<u>161,236</u>	<u>35,699</u>	<u>322,913</u>	<u>2,674,192</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	2,399,574	9,408,471	115,275	2,427,538	3,735,049	18,085,907
Income Equalisation – Subscriptions	15,659	718,824	145	298,192	425,675	1,458,495
Payments for shares redeemed	(2,037,164)	(25,109,438)	(691,152)	(3,256,560)	(772,867)	(31,867,181)
Income Equalisation – Redemptions	<u>409</u>	<u>2,347,036</u>	<u>692</u>	<u>400,026</u>	<u>97,461</u>	<u>2,845,624</u>

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	2,080,000
Shares issued	280,000
Shares redeemed	<u>(270,000)</u>
Balance at end of financial year	<u>2,090,000</u>
Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	1,179,954
Income Equalisation – Subscriptions	13,454
Payments for shares redeemed	(1,236,393)
Income Equalisation – Redemptions	<u>16,551</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	29,850,000	16,100,000	2,025,000	2,750,000	260,000	50,985,000
Shares issued	23,625,000	14,000,000	2,950,000	2,200,000	250,000	43,025,000
Shares redeemed	<u>(33,100,000)</u>	<u>(17,625,000)</u>	<u>(2,775,000)</u>	<u>(1,675,000)</u>	<u>(100,000)</u>	<u>(55,275,000)</u>
Balance at end of financial year	<u>20,375,000</u>	<u>12,475,000</u>	<u>2,200,000</u>	<u>3,275,000</u>	<u>410,000</u>	<u>38,735,000</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	340,439,571	221,990,833	55,039,819	34,883,911	4,252,933	656,607,067
Income Equalisation – Subscriptions	—	10,355,513	5,411,548	—	—	15,767,061
Payments for shares redeemed	(497,228,658)	(284,985,715)	(50,239,705)	(24,581,346)	(1,554,297)	(858,589,721)
Income Equalisation – Redemptions	<u>—</u>	<u>13,178,950</u>	<u>5,118,358</u>	<u>9,663</u>	<u>—</u>	<u>18,306,971</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (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	232,633	4,772,436	5,005,069
Shares issued	3,648,067	7,536,927	11,184,994
Shares redeemed	<u>(587,670)</u>	<u>(1,222,542)</u>	<u>(1,810,212)</u>
Balance at end of financial year	<u>3,293,030</u>	<u>11,086,821</u>	<u>14,379,851</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	107,703,776	253,541,133	361,244,909
Income Equalisation – Subscriptions	180,229	19,576,185	19,756,414
Payments for shares redeemed	<u>(17,952,374)</u>	<u>(40,467,161)</u>	<u>(58,419,535)</u>
Income Equalisation – Redemptions	<u>61,049</u>	<u>3,139,623</u>	<u>3,200,672</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	445,508	4,137,487	4,582,995
Shares issued	2,360,431	5,492,195	7,852,626
Shares redeemed	<u>(549,415)</u>	<u>(683,087)</u>	<u>(1,232,502)</u>
Balance at end of financial year	<u>2,256,524</u>	<u>8,946,595</u>	<u>11,203,119</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	64,626,678	171,536,742	236,163,420
Income Equalisation – Subscriptions	635,353	14,396,809	15,032,162
Payments for shares redeemed	<u>(15,461,764)</u>	<u>(21,169,363)</u>	<u>(36,631,127)</u>
Income Equalisation – Redemptions	<u>105,599</u>	<u>1,806,408</u>	<u>1,912,007</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	450,091	1,917,828	2,367,919
Shares issued	219,861	1,086,470	1,306,331
Shares redeemed	<u>(444,846)</u>	<u>(436,360)</u>	<u>(881,206)</u>
Balance at end of financial year	<u>225,106</u>	<u>2,567,938</u>	<u>2,793,044</u>

Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	4,014,424	23,260,976	27,275,400
Income Equalisation – Subscriptions	11,994	1,767,670	1,779,664
Payments for shares redeemed	<u>(7,812,987)</u>	<u>(8,847,114)</u>	<u>(16,660,101)</u>
Income Equalisation – Redemptions	<u>22,666</u>	<u>728,577</u>	<u>751,243</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (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	622,952	118,048	114,906	495,314	582,721	1,933,941
Shares issued	340,201	104,637	31,087	402,369	654,070	1,532,364
Shares redeemed	(339,711)	(130,289)	(49,033)	(147,346)	(66,247)	(732,626)
Balance at end of financial year	<u>623,442</u>	<u>92,396</u>	<u>96,960</u>	<u>750,337</u>	<u>1,170,544</u>	<u>2,733,679</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	28,881,398	10,650,801	2,799,465	36,860,146	70,453,672	149,645,482
Income Equalisation – Subscriptions	481,506	2,754,991	48,179	672,440	1,270,956	5,228,072
Payments for shares redeemed	(27,691,540)	(13,330,064)	(4,435,798)	(14,562,920)	(7,028,538)	(67,048,860)
Income Equalisation – Redemptions	<u>482,756</u>	<u>3,371,262</u>	<u>94,984</u>	<u>245,059</u>	<u>128,419</u>	<u>4,322,480</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	132,886	89,991	222,877
Shares issued	23,593	54,136	77,729
Shares redeemed	(99,526)	(3,500)	(103,026)
Balance at end of financial year	<u>56,953</u>	<u>140,627</u>	<u>197,580</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	1,177,973	2,536,192	3,714,165
Income Equalisation – Subscriptions	1,352	88,046	89,398
Payments for shares redeemed	(4,681,870)	(183,739)	(4,865,609)
Income Equalisation – Redemptions	<u>9,995</u>	<u>5,062</u>	<u>15,057</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	12,743	47,000	59,743
Shares issued	—	—	—
Shares redeemed	—	—	—
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	—	—	—
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	—	—	—
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	7,585,541
Shares issued	913,000
Shares redeemed	(1,681,000)
Balance at end of financial year	<u>6,817,541</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	47,713,118
Income Equalisation – Subscriptions	204,526
Payments for shares redeemed	(89,258,951)
Income Equalisation – Redemptions	<u>353,099</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	16,383	673,282	689,665
Shares issued	216,849	1,231,526	1,448,375
Shares redeemed	(54,427)	(355,685)	(410,112)
Balance at end of financial year	<u>178,805</u>	<u>1,549,123</u>	<u>1,727,928</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	10,933,483	63,365,447	74,298,930
Income Equalisation – Subscriptions	60,683	810,365	871,048
Payments for shares redeemed	(2,745,505)	(18,241,889)	(20,987,394)
Income Equalisation – Redemptions	<u>15,980</u>	<u>171,543</u>	<u>187,523</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	11,630,000
Shares issued	7,464,000
Shares redeemed	(7,149,000)
Balance at end of financial year	<u>11,945,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	219,613,990
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(218,323,041)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	13,045,534
Shares issued	1,673,000
Shares redeemed	<u>(5,972,000)</u>
Balance at end of financial year	<u>8,746,534</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	70,644,214
Income Equalisation – Subscriptions	1,136,053
Payments for shares redeemed	(249,241,761)
Income Equalisation – Redemptions	<u>4,071,833</u>

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc</i>
Balance at beginning of financial year	2,871,533
Shares issued	2,661,930
Shares redeemed	<u>(845,000)</u>
Balance at end of financial year	<u>4,688,463</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	53,444,207
Income Equalisation – Subscriptions	146,959
Payments for shares redeemed	(18,367,552)
Income Equalisation – Redemptions	<u>41,155</u>

WisdomTree European Union Bond UCITS ETF

	<i>EUBO EUR Acc</i>
Balance at beginning of financial year	157,000
Shares issued	25,000
Shares redeemed	<u>(158,938)</u>
Balance at end of financial year	<u>23,062</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	2,049,006
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(14,118,342)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG</i> <i>EUR Acc</i>	<i>WXAG</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	6,825,000	25,000	6,850,000
Shares issued	3,200,000	775,000	3,975,000
Shares redeemed	<u>(700,000)</u>	<u>(150,000)</u>	<u>(850,000)</u>
Balance at end of financial year	<u>9,325,000</u>	<u>650,000</u>	<u>9,975,000</u>
Value of Share Transactions	<i>EUR</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	39,353,731	9,044,328	48,398,059
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(9,344,773)	(1,696,350)	(11,041,123)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

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

	<i>XSOE</i> <i>USD Acc</i>
Balance at beginning of financial year	120,000
Shares issued	60,000
Shares redeemed	—
Balance at end of financial year	<u>180,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	995,372
Income Equalisation – Subscriptions	23,214
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM</i> <i>USD Acc</i>
Balance at beginning of financial year	125,000
Shares issued	13,525,000
Shares redeemed	<u>(275,000)</u>
Balance at end of financial year	<u>13,375,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	156,365,408
Income Equalisation – Subscriptions	1,510,113
Payments for shares redeemed	(3,495,332)
Income Equalisation – Redemptions	<u>3,440</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	30,000
Shares issued	140,000
Shares redeemed	<u>(10,000)</u>
Balance at end of financial year	<u>160,000</u>

	<i>USD Acc</i>
Value of Share Transactions	
Proceeds from shares issued	2,845,314
Income Equalisation – Subscriptions	6,063
Payments for shares redeemed	<u>(195,922)</u>
Income Equalisation – Redemptions	<u>634</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>WTRE USD Acc*</i>	<i>WNER USD*</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	92,000	30,000	122,000
Shares redeemed	<u>(59,904)</u>	<u>(2,000)</u>	<u>(61,904)</u>
Balance at end of financial year	<u>32,096</u>	<u>28,000</u>	<u>60,096</u>

	<i>USD</i>	<i>USD</i>	
Value of Share Transactions			
Proceeds from shares issued	2,046,836	655,292	2,702,128
Income Equalisation – Subscriptions	9,278	2,661	11,939
Payments for shares redeemed	<u>(1,317,717)</u>	<u>(48,414)</u>	<u>(1,366,131)</u>
Income Equalisation – Redemptions	<u>9,723</u>	<u>143</u>	<u>9,866</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>WRCY USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	—	—
Shares issued	230,000	230,000
Shares redeemed	<u>(80,000)</u>	<u>(80,000)</u>
Balance at end of financial year	<u>150,000</u>	<u>150,000</u>

	<i>USD</i>	
Value of Share Transactions		
Proceeds from shares issued	5,217,245	5,217,245
Income Equalisation – Subscriptions	1,768	1,768
Payments for shares redeemed	<u>(1,886,277)</u>	<u>(1,886,277)</u>
Income Equalisation – Redemptions	<u>366</u>	<u>366</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Blockchain UCITS ETF

	<i>WBLK USD Acc***</i>	<i>Total</i>
Balance at beginning of financial year	—	—
Shares issued	40,000	40,000
Shares redeemed	<u>(20,000)</u>	<u>(20,000)</u>
Balance at end of financial year	<u>20,000</u>	<u>20,000</u>
Value of Share Transactions		
	<i>USD Acc</i>	
Proceeds from shares issued	972,225	972,225
Income Equalisation – Subscriptions	218	218
Payments for shares redeemed	(377,953)	(377,953)
Income Equalisation – Redemptions	<u>134</u>	<u>134</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>WCAR USD Acc****</i>	<i>Total</i>
Balance at beginning of financial year	—	—
Shares issued	60,000	60,000
Shares redeemed	—	—
Balance at end of financial year	<u>60,000</u>	<u>60,000</u>
Value of Share Transactions		
	<i>USD Acc</i>	
Proceeds from shares issued	1,413,894	1,413,894
Income Equalisation – Subscriptions	1,539	1,539
Payments for shares redeemed	—	—
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

For the financial year ended 31 December 2021

WisdomTree US Equity Income UCITS ETF

	<i>DHS Acc</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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (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	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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
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>D FE</i>	<i>D FEA 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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
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 Emerging Markets Equity Income UCITS ETF

	<i>D EM</i>	<i>D EMR 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	(1,177,776)	(3,471,919)	(4,649,695)
Income Equalisation – Redemptions	<u>6,500</u>	<u>580,096</u>	<u>586,596</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

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	—
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	—
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	(867,371)	(142,857)	(155,000)	(150,000)	(760,000)	(1,365,000)	(3,440,228)
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	(15,878,833)	(2,966,706)	(2,596,330)	(3,328,362)	(16,367,873)	(31,213,310)	(72,351,414)
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 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	(54,842)	(2,382,110)	—	—	(90,000)	(2,526,952)
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>

	<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	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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	1,800,000
Shares issued	280,000
Shares redeemed	—
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	—
Income Equalisation – Redemptions	—
	<u>1,297,478</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	<u>(4,203,660)</u>	<u>(54,060,623)</u>	<u>(23,394,372)</u>	<u>(61,709,741)</u>	<u>—</u>	<u>(143,368,396)</u>
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 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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (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	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>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
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 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>

	<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	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	<u>(3,512,841)</u>	<u>(741,589)</u>	<u>—</u>	<u>(3,519,175)</u>	<u>(6,337,222)</u>	<u>(14,110,827)</u>
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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

	<i>YLD EUR</i>	<i>EYLD EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
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 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	(78,053,049)
Income Equalisation – Redemptions	<u>157,801</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	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	(607,640)	(125,297)	(732,937)
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	(283,597,953)
Income Equalisation – Redemptions	<u>—</u>

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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

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	(8,000)
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 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>

	<i>EUR</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

5. Share Capital (continued)

For the financial year ended 31 December 2021 (continued)

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	—

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	—

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

- * 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 of each Sub-Fund, including but not limited to, fees of the Investment Managers, Depositary, Administrator, Secretary, Distributors, Directors, Auditors, legal and other professional advisers of the ICAV, Central Bank of Ireland industry funding levy, statutory fees and any relevant regulatory filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs. To the extent that expenses exceed the Management Fees, the Manager will pay such excess from its internal resources.

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

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSF”)	0.35%	0.35%

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
EUR (“EEI”)	0.29%	0.29%
EUR Acc (“EEIA”)	0.29%	0.29%

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEMUR”)	0.46%	0.46%

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
JPY Acc (“DXJZ”)	0.40%	0.40%

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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 UK Equity Income UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
GBP (“WUKD”)	0.29%	0.29%

WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
EUR (“EGRW”)	0.29%	0.29%
EUR Acc (“EGRA”)	0.29%	0.29%

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD (“CCBO”)	0.39%	0.39%
USD Acc (“COCB”)	0.39%	0.39%
USD Hedged (“CODO”)	0.39%	0.39%
EUR Hedged (“COBO”)	0.39%	0.39%
GBP Hedged (“COGO”)	0.39%	0.39%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
EUR (“GOVE”)	0.16%	0.16%
EUR Acc (“WGOV”)	0.16%	0.16%

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WTAI”)	0.40%	0.40%

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 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>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WCLD”)	0.40%	0.40%

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“VOLT”)	0.40%	0.40%

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WCBR”)*	0.45%	0.45%

WisdomTree European Union Bond UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
EUR Acc (“EUBO”)**	0.16%	0.16%

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
EUR Acc (“EXAG”)***	0.35%	0.35%
USD Acc (“WXAG”)*****	0.35%	0.35%

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

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“XSOE”)****	0.32%	0.32%

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“PCOM”)*****	0.19%	0.19%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WDNA”)******	0.45%	0.45%

WisdomTree New Economy Real Estate UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WTRE”)*******	0.45%	—
USD (“WNER”)******	0.45%	—

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WRCY”)******	0.45%	—

WisdomTree Blockchain UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WBLK”)******	0.45%	—

WisdomTree Global Automotive Innovators UCITS ETF

<i>Share classes</i>	<i>2022 Management Fees %</i>	<i>2021 Management Fees %</i>
USD Acc (“WCAR”)******	0.45%	—

*	Launched 25 January 2021.
**	Launched 15 February 2021.
***	Launched 7 July 2021.
****	Launched 18 August 2021.
*****	Launched 8 October 2021.
*****	Launched 29 November 2021.
*****	Launched 3 December 2021.
*****	Launched 7 February 2022.
*****	Launched 22 April 2022.
*****	Launched 7 September 2022.
*****	Launched 22 September 2022.

The Management Fee for the financial year amounted to EUR 12,912,345 (31 December 2021: EUR 8,964,952). Fees outstanding at 31 December 2022 amounted to EUR 950,082 (31 December 2021: EUR 955,692).

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 68,750 (31 December 2021: EUR 52,083) gross of taxes. There were no fees outstanding at 31 December 2022 (31 December 2021: Nil). The ICAV’s Directors’ fees are payable by the Manager.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

6. Fees and Expenses (continued)

Directors' Fees (continued)

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

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

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

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 2021: 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:

	2022	2021
	<i>EUR</i>	<i>EUR</i>
Statutory audit of ICAV financial statements	178,734	148,509
Tax reporting services	43,048	42,823
	<u>221,782</u>	<u>191,332</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 2022	Transaction costs 2021
	<i>EUR</i>	<i>EUR</i>
WisdomTree US Equity Income UCITS ETF	21,284	7,199
WisdomTree Europe Equity Income UCITS ETF	33,138	29,537
WisdomTree Europe SmallCap Dividend UCITS ETF	46,265	66,149
WisdomTree Emerging Markets Equity Income UCITS ETF	77,764	90,416

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

6. Fees and Expenses (continued)

Transaction costs (continued)

	<i>Transaction costs 2022</i>	<i>Transaction costs 2021</i>
	<i>EUR</i>	<i>EUR</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	42,896	53,836
WisdomTree Japan Equity UCITS ETF	9,542	13,281
WisdomTree Europe Equity UCITS ETF	41,298	72,252
WisdomTree UK Equity Income UCITS ETF	37,374	37,811
WisdomTree US Quality Dividend Growth UCITS ETF	17,927	11,549
WisdomTree Global Quality Dividend Growth UCITS ETF	246,978	130,759
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	59,850	57,349
WisdomTree Artificial Intelligence UCITS ETF	245,421	289,797
WisdomTree Cloud Computing UCITS ETF	121,682	99,845
WisdomTree Battery Solutions UCITS ETF	752,593	705,721
WisdomTree Cybersecurity UCITS ETF*	30,414	34,649
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF**	2,807	2,832
WisdomTree Broad Commodities UCITS ETF***	5	—
WisdomTree BioRevolution UCITS ETF****	510	113
WisdomTree New Economy Real Estate UCITS ETF*****	1,576	—
WisdomTree Recycling Decarbonisation UCITS ETF*****	2,202	—
WisdomTree Blockchain UCITS ETF*****	107	—
WisdomTree Global Automotive Innovators UCITS ETF*****	669	—
	<u>1,792,302</u>	<u>1,703,095</u>

- * Launched 25 January 2021.
- ** Launched 18 August 2021.
- *** Launched 29 November 2021.
- **** Launched 3 December 2021.
- ***** Launched 7 February 2022.
- ***** Launched 22 April 2022.
- ***** Launched 7 September 2022.
- ***** Launched 22 September 2022.

Transaction costs are paid by the Manager.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

7. Taxation (continued)

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.

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 Ziembra is an employee of WisdomTree Asset Management, Inc., a subsidiary of WisdomTree, Inc., which is the ultimate parent of the Manager. Director Alexis Marinof is an employee of WisdomTree Europe Limited ("WTE") and Bryan Governey is an employee of WisdomTree Ireland Limited ("WTIre"). 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, 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.

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

8. Related Party Transactions (continued)

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 Commodities UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree, Inc. has constructed the indices which are tracked by the Sub-Funds. The Manager pays a licensing fee for the use of these indices.

At 31 December 2022, the WisdomTree Broad Commodities UCITS ETF held shares in WisdomTree Physical Gold, which had a fair value of USD 321,547 (31 December 2021: USD 142,112), unrealised loss of USD 5,445 (31 December 2021: unrealised gain of USD 3,420), realised loss of USD 4,317 (31 December 2021: Nil); WisdomTree Physical Silver, which had a fair value of USD 7,479,710 (31 December 2021: USD 37,808), unrealised gain of USD 172,743 (31 December 2021: unrealised gain of USD 942), realised loss of USD 5,819 (31 December 2021: Nil); Gold Bullion Securities, which had a fair value of USD 136,249 (31 December 2021: Nil), unrealised gain of USD 982 (31 December 2021: Nil), realised gain of USD 2,098 (31 December 2021: Nil); and WisdomTree Core Physical Gold, which had a fair value of USD 21,956,097 (31 December 2021: Nil), unrealised gain of USD 319,119 (31 December 2021: Nil) and no realised gain or loss (31 December 2021: Nil).

As at 31 December 2022, the Directors held shares in various Sub-Funds with an approximate value of EUR 448,000 (31 December 2021: EUR 607,000), being less than 1 bps (31 December 2021: less than 2bps) of the total NAV of the Sub-Funds.

The Manager's fees for the financial year amounted to EUR 12,912,345 (31 December 2021: EUR 8,964,952) of which EUR 950,082 (31 December 2021: EUR 955,692) was outstanding at the financial year end.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the ICAV. This includes fees of the Administrator, Auditor, Depositary, Distributors and Investment Managers. Please refer to Note 6 for an explanation of the fee structure of the ICAV and details regarding fees paid to these related parties.

To the extent that operating expenses exceed Management Fees received from the Sub-Funds, the Manager will pay such excess from its internal resources.

The subscriber shares are held by WisdomTree UK Limited and the Manager.

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 2022 or for the financial year then ended (31 December 2021: None).

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

10. Distributions

During the financial year ended 31 December 2022, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 30 December 2021 Payable 19 January 2022 Ex-Date: 6 January 2022</i>	
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.5434	USD 1,712,923
WisdomTree Emerging Markets SmallCap 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 SmallCap 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 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
		<i>Declared 31 March 2022 Payable 25 April 2022 Ex-Date: 7 April 2022</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1879	USD 180,681
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1263	USD 37,463
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.0240	USD 441

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Total Distribution</i>
		<i>Declared 30 June 2022 Payable 21 July 2022 Ex-Date: 7 July 2022</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4482	USD 1,226,845
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3924	USD 737,712
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1733	USD 869,512
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.4163	EUR 702,602
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.5341	EUR 909,029
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2669	USD 177,103
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1869	GBP 51,685
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.4354	USD 557,978
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.2912	GBP 58,663
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1324	GBP 258,180
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.3430	EUR 162,897
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1150	USD 31,461
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.4221	USD 665,761
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.5883	USD 1,718,797
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.8335	USD 309,602
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.7886	EUR 1,469,924
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.9038	GBP 2,145,699
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.1177	EUR 7,289
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.1540	EUR 1,962
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.0912	USD 3,042
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1378	USD 1,791
		<i>Declared 29 September 2022 Payable 20 October 2022 Ex-Date: 6 October 2022</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1707	USD 866,684
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1191	USD 327,265

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

10. Distributions (continued)

	<i>Declared 29 September 2022 Payable 20 October 2022 Ex-Date: 6 October 2022</i>	<i>Total Distribution</i>
<i>Distribution rate per share</i>		
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.2813	USD 24,937

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: 4 January 2021</i>	<i>Total Distribution</i>
<i>Distribution rate per share</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 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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 25 March 2021 Payable 19 April 2021 Ex-Date: 1 April 2021 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 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 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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

10. Distributions (continued)

	<i>Declared</i> <i>30 September 2021</i>	<i>Payable</i> <i>22 October 2021</i>
	<i>Ex-Date:</i> <i>7 October 2021</i>	<i>Total Distribution</i>
	<i>Distribution</i> <i>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

11. Financial Risks

Introduction

The Sub-Funds' activities expose them to a variety of financial risks including market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. The following information is not intended to be a comprehensive summary of all risks and investors should refer to the Prospectus and Supplements for a more detailed discussion of the risks inherent in investing in the ICAV.

The ability of a Sub-Fund to achieve significant correlation between the performance of the Sub-Fund and the index it tracks may be affected by changes in securities markets, changes in the composition of the Index, cash flows into and out of the Sub-Fund and the fees and expenses of the Sub-Fund. The Sub-Fund will seek to track Index returns regardless of the current or projected performance of the Index or of securities comprising the Index.

As a result, the Sub-Fund's performance may be less favourable than that of a portfolio managed using an active investment strategy. The structure and composition of the Index will affect the performance, volatility and risk of the Index (in absolute terms and by comparison with other indices), and consequently, the performance, volatility and risk of the Sub-Fund.

Risk management structure

The Investment Managers are responsible for the day to day monitoring and ensuring management of the key risks identified by the ICAV. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports by the Investment Managers.

Risk mitigation

The ICAV has investment guidelines that set out its overall business strategies, its tolerance for risk and its risk management policies and procedures.

Excessive risk concentration

Concentrations of risk arise when a number of financial instruments or contracts are entered into with the same counterparty, or where a number of counterparties are engaged in similar business activities, or activities in the same geographic region, or that have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, policies and procedures adopted by the Investment Managers with respect to the Sub-Funds include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

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.

The Sub-Funds are exposed to price risk arising from derivative and non-derivative financial instruments held by the Sub-Funds for which prices in the future are uncertain. The investments of the Sub-Funds are subject to general economic conditions, normal market fluctuations and the risks inherent in investment in international securities markets.

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the Schedule of Investments.

With all other factors unchanged the sensitivity of the Sub-Funds' NAV to a 10 per cent increase in the associated index, which is management's best estimate of a reasonable possible shift in the associated index, is set out in the table below. A 10 per cent decrease would have an equal but opposite effect.

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2022</i>	<i>Estimated NAV Decrease/Increase 2021</i>
WisdomTree US Equity Income UCITS ETF	USD 12,625,398	USD 7,067,489
WisdomTree Europe Equity Income UCITS ETF	EUR 2,578,534	EUR 2,339,201
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 3,670,609	EUR 4,824,742

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2022</i>	<i>Estimated NAV Decrease/Increase 2021</i>
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 6,211,191	USD 5,289,853
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 2,772,988	USD 3,785,584
WisdomTree Japan Equity UCITS ETF	USD 5,337,321	USD 4,375,478
WisdomTree Europe Equity UCITS ETF	USD 5,633,885	USD 8,098,501
WisdomTree UK Equity Income UCITS ETF	GBP 854,519	GBP 964,470
WisdomTree Enhanced Commodity UCITS ETF	USD 57,497,770	USD 65,933,791
WisdomTree US Quality Dividend Growth UCITS ETF	USD 47,624,287	USD 18,377,361
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 33,617,904	USD 16,185,268
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 5,513,851	EUR 5,759,008
WisdomTree AT1 CoCo Bond UCITS ETF	USD 25,547,122	USD 22,842,468
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 859,769	EUR 1,196,350
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	EUR 259,510	EUR 327,841
WisdomTree Artificial Intelligence UCITS ETF	USD 27,204,056	USD 51,925,617
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 8,870,623	USD 3,508,231
WisdomTree Cloud Computing UCITS ETF	USD 29,409,617	USD 59,352,098
WisdomTree Battery Solutions UCITS ETF	USD 31,394,755	USD 64,542,770
WisdomTree Cybersecurity UCITS ETF	USD 7,054,111	USD 7,435,748
WisdomTree European Union Bond UCITS ETF	EUR 159,653	EUR 1,502,389
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 11,179,553	USD 7,368,920
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF	USD 327,408	USD 289,676
WisdomTree Broad Commodities UCITS ETF	USD 12,428,190	USD 102,888
WisdomTree BioRevolution UCITS ETF	USD 297,712	USD 75,653
WisdomTree New Economy Real Estate UCITS ETF*	USD 114,118	—
WisdomTree Recycling Decarbonisation UCITS ETF**	USD 317,040	—
WisdomTree Blockchain UCITS ETF***	USD 28,165	—
WisdomTree Global Automotive Innovators UCITS ETF****	USD 152,033	—

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

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 2022, 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 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.

All of the financial assets and liabilities of WisdomTree US Quality Dividend Growth UCITS ETF, 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 2022 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 2022 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 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022

WisdomTree US Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	1,252,387	—	(191,068)	1,061,319	106,132
GBP	1,333,631	—	—	1,333,631	133,363
	<u>2,586,018</u>	<u>—</u>	<u>(191,068)</u>	<u>2,394,950</u>	<u>239,495</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	1,684	1,388,113	—	1,389,797	138,980
DKK	5,756	424,328	—	430,084	43,008
GBP	63,405	6,560,392	—	6,623,797	662,380
NOK	97,092	1,230,010	—	1,327,102	132,710
SEK	2,109	1,186,039	—	1,188,148	118,815
USD	4,375	—	—	4,375	438
	<u>174,421</u>	<u>10,788,882</u>	<u>—</u>	<u>10,963,303</u>	<u>1,096,331</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	405	—	—	405	41
CHF	52	1,467,781	—	1,467,833	146,783
DKK	99,109	1,842,824	—	1,941,933	194,193
GBP	77,049	12,516,388	—	12,593,437	1,259,344
NOK	254,383	2,557,659	(57,069)	2,754,973	275,497
SEK	25,321	6,458,935	—	6,484,256	648,426
USD	34,409	—	—	34,409	3,441
	<u>490,728</u>	<u>24,843,587</u>	<u>(57,069)</u>	<u>25,277,246</u>	<u>2,527,725</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (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	131,311	5,728,958	—	5,860,269	586,027
CLP	6,009	898,714	—	904,723	90,472
CNY	216	2,598,913	—	2,599,129	259,913
CZK	2,564	614,041	—	616,605	61,661
GBP	245	—	—	245	25
HKD	91,221	10,891,875	—	10,983,096	1,098,310
HUF	2	—	—	2	—
IDR	8,891	410,767	—	419,658	41,966
INR	29,142	3,229,373	—	3,258,515	325,852
KRW	123,957	4,045,158	—	4,169,115	416,912
MXN	30,510	2,360,393	—	2,390,903	239,090
MYR	10,219	2,066,625	—	2,076,844	207,684
PHP	7,602	129,154	—	136,756	13,676
PLN	9,071	736,299	—	745,370	74,537
SAR	3,296	864,802	—	868,098	86,810
THB	18	1,700,583	—	1,700,601	170,060
TRY	44,061	351,568	—	395,629	39,563
TWD	6,853	19,842,694	—	19,849,547	1,984,955
ZAR	55,594	5,641,992	—	5,697,586	569,759
	<u>560,782</u>	<u>62,111,909</u>	<u>—</u>	<u>62,672,691</u>	<u>6,267,272</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (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	17,789	1,869,744	—	1,887,533	188,753
CLP	4,444	258,189	—	262,633	26,263
CNY	1,178	1,401,708	—	1,402,886	140,289
CZK	22	—	—	22	2
EUR	149	—	—	149	15
GBP	1	—	—	1	—
HKD	8,744	4,022,651	—	4,031,395	403,140
HUF	83	—	—	83	8
IDR	57	398,623	—	398,680	39,868
INR	4,542	1,632,234	(7,618)	1,629,158	162,916
KRW	100,862	3,583,611	—	3,684,473	368,447
MXN	462	674,318	—	674,780	67,478
MYR	7,409	696,195	—	703,604	70,360
PHP	202	147,536	—	147,738	14,774
PLN	6,377	172,315	—	178,692	17,869
SAR	1,877	551,162	—	553,039	55,304
THB	761	1,943,850	—	1,944,611	194,461
TRY	7,917	712,528	—	720,445	72,045
TWD	1,069	7,309,587	—	7,310,656	731,066
ZAR	17,446	2,355,631	—	2,373,077	237,308
	<u>181,391</u>	<u>27,729,882</u>	<u>(7,618)</u>	<u>27,903,655</u>	<u>2,790,366</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	1,554,410	—	(156,610)	1,397,800	139,780
EUR	40,136,983	—	(26,578,356)	13,558,627	1,355,863
GBP	5,095,539	—	—	5,095,539	509,554
JPY	29,259,895	53,373,209	(76,360,811)	6,272,293	627,229
	<u>76,046,827</u>	<u>53,373,209</u>	<u>(103,095,777)</u>	<u>26,324,259</u>	<u>2,632,426</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	749,223	—	—	749,223	74,922
EUR	3,923,518	56,338,845	(56,991,264)	3,271,099	327,110
GBP	2,355,061	—	—	2,355,061	235,506
	<u>7,027,802</u>	<u>56,338,845</u>	<u>(56,991,264)</u>	<u>6,375,383</u>	<u>637,538</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (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	15,132	—	—	15,132	1,513
USD	3,751	—	—	3,751	375
	<u>18,883</u>	<u>—</u>	<u>—</u>	<u>18,883</u>	<u>1,888</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	6,343,050	—	—	6,343,050	634,305
EUR	47,442,988	—	(719,326)	46,723,662	4,672,366
GBP	37,938,265	—	(1,261,842)	36,676,423	3,667,642
	<u>91,724,303</u>	<u>—</u>	<u>(1,981,168)</u>	<u>89,743,135</u>	<u>8,974,313</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	43,832	6,837,280	(37,423)	6,843,689	684,369
CAD	73,494	8,126,117	(44,669)	8,154,942	815,494
CHF	225,459	32,135,075	(179,272)	32,181,262	3,218,126
DKK	49,878	4,658,868	(25,859)	4,682,887	468,289
EUR	316,283	41,089,763	(230,547)	41,175,499	4,117,550
GBP	186,528	18,252,679	(101,363)	18,337,844	1,833,784
HKD	54,337	7,689,427	(45,885)	7,697,879	769,788
ILS	5,434	180,518	(937)	185,015	18,502
JPY	132,261	12,885,846	(27,094)	12,991,013	1,299,101
NOK	173,874	916,573	(5,057)	1,085,390	108,539
NZD	1,124	—	—	1,124	112
SEK	96,376	6,035,541	(33,787)	6,098,130	609,813
SGD	22,830	651,703	(3,601)	670,932	67,093
	<u>1,381,710</u>	<u>139,459,390</u>	<u>(735,494)</u>	<u>140,105,606</u>	<u>14,010,560</u>

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	257	—	—	257	26
USD	12,814	—	—	12,814	1,281
	<u>13,071</u>	<u>—</u>	<u>—</u>	<u>13,071</u>	<u>1,307</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	49,826,836	74,232,434	(39,306,921)	84,752,349	8,475,235
GBP	114,191,617	16,566,828	(4,904,826)	125,853,619	12,585,362
	<u>164,018,453</u>	<u>90,799,262</u>	<u>(44,211,747)</u>	<u>210,605,968</u>	<u>21,060,597</u>

WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	41,454	4,618,549	—	4,660,003	466,000
EUR	29,105	20,295,646	—	20,324,751	2,032,475
GBP	52,167	1,044,746	—	1,096,913	109,691
JPY	27,114	12,731,498	—	12,758,612	1,275,861
KRW	6,559	7,901,933	—	7,908,492	790,849
NOK	33,879	10,095,192	—	10,129,071	1,012,907
TWD	25,224	37,342,064	—	37,367,288	3,736,729
	<u>215,502</u>	<u>94,029,628</u>	<u>—</u>	<u>94,245,130</u>	<u>9,424,512</u>

WisdomTree Battery Solutions UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	19,767	15,955,286	—	15,975,053	1,597,505
BRL	1,798	—	—	1,798	180
CAD	7,037	—	—	7,037	704
CHF	5,133	—	—	5,133	513
CNH	330	—	—	330	33
CNY	179	75,142,537	—	75,142,716	7,514,272
EUR	301,407	64,296,460	—	64,597,867	6,459,787
GBP	27,568	2,326,021	—	2,353,589	235,359
HKD	3,837	4,085,366	—	4,089,203	408,920
IDR	257	6,309,437	(232)	6,309,462	630,946
JPY	79,966	44,844,086	—	44,924,052	4,492,405
KRW	65,514	20,046,062	—	20,111,576	2,011,158
NOK	4,047	—	—	4,047	405
NZD	13,708	—	—	13,708	1,371
SEK	2,753	719,876	—	722,629	72,263
TWD	119,330	3,152,187	—	3,271,517	327,152
ZAR	689	—	—	689	69
	<u>653,320</u>	<u>236,877,318</u>	<u>(232)</u>	<u>237,530,406</u>	<u>23,753,042</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

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	179	258,151	—	258,330	25,833
GBP	226	3,188,811	—	3,189,037	318,904
JPY	108	3,088,591	—	3,088,699	308,870
KRW	25,154	1,955,426	—	1,980,580	198,058
	<u>25,667</u>	<u>8,490,979</u>	<u>—</u>	<u>8,516,646</u>	<u>851,665</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	114,576,707	—	(6,915,872)	107,660,835	10,766,084
	<u>114,576,707</u>	<u>—</u>	<u>(6,915,872)</u>	<u>107,660,835</u>	<u>10,766,084</u>

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	1	—	—	1	—
BRL	328	133,155	(18)	133,465	13,347
CLP	139	9,848	—	9,987	999
CNH	2,394	—	—	2,394	239
CNY	84	248,938	(136)	248,886	24,889
CZK	845	4,052	—	4,897	490
GBP	41	—	—	41	4
HKD	171	665,055	—	665,226	66,523
HUF	350	6,695	—	7,045	705
IDR	1,028	80,598	—	81,626	8,163
INR	8	606,654	(371)	606,291	60,629
KRW	4,209	421,869	—	426,078	42,608
MXN	146	83,340	—	83,486	8,349
MYR	572	35,173	—	35,745	3,575
PHP	73	27,502	—	27,575	2,758
PLN	34	26,887	—	26,921	2,692
SAR	316	103,507	—	103,823	10,382
SGD	33	—	—	33	3
THB	16	85,409	—	85,425	8,543
TRY	73	22,853	—	22,926	2,293
TWD	1,294	500,325	—	501,619	50,162
ZAR	842	144,979	—	145,821	14,582
	<u>12,997</u>	<u>3,206,839</u>	<u>(525)</u>	<u>3,219,311</u>	<u>321,935</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

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>
AUD	2,519	36,944	(2,312)	37,151	3,715
CHF	2,770	40,566	(2,565)	40,771	4,077
DKK	4,337	68,608	(4,322)	68,623	6,862
EUR	6,610	101,831	(6,524)	101,917	10,192
GBP	2,366	37,545	(2,404)	37,507	3,751
JPY	6,137	76,910	(4,820)	78,227	7,823
SEK	1,230	19,336	(1,259)	19,307	1,931
	<u>25,969</u>	<u>381,740</u>	<u>(24,206)</u>	<u>383,503</u>	<u>38,351</u>

WisdomTree New Economy Real Estate 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	788	81,269	—	82,057	8,206
CAD	609	33,798	—	34,407	3,441
EUR	32	50,827	—	50,859	5,086
GBP	315	41,523	—	41,838	4,184
HKD	107	74,676	—	74,783	7,478
JPY	1,045	59,898	—	60,943	6,094
SEK	237	12,403	—	12,640	1,264
SGD	604	77,387	—	77,991	7,799
	<u>3,737</u>	<u>431,781</u>	<u>—</u>	<u>435,518</u>	<u>43,552</u>

* Launched 7 February 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Recycling Decarbonisation 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	2	—	—	2	—
BRL	12,248	212,539	(10,019)	214,768	21,477
CAD	3	3,594	—	3,597	360
CHF	108	57,447	(14)	57,541	5,754
EUR	314	327,549	—	327,863	32,786
GBP	241	105,331	(149)	105,423	10,542
HKD	135	2,705	—	2,840	284
JPY	169	115,735	—	115,904	11,590
NOK	7	10,617	—	10,624	1,062
THB	17	91,754	—	91,771	9,177
TRY	27	31,474	—	31,501	3,150
	<u>13,271</u>	<u>958,745</u>	<u>(10,182)</u>	<u>961,834</u>	<u>96,182</u>

* Launched 22 April 2022.

WisdomTree Blockchain 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	33	3,170	—	3,203	320
EUR	33	381	—	414	41
GBP	8	—	—	8	1
JPY	9	15,909	—	15,918	1,592
THB	2	—	—	2	—
	<u>85</u>	<u>19,460</u>	<u>—</u>	<u>19,545</u>	<u>1,954</u>

* Launched 22 September 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Global Automotive Innovators 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	181	14,471	—	14,652	1,465
CAD	49	29,701	—	29,750	2,975
CNY	26	82,149	—	82,175	8,218
EUR	729	327,227	—	327,956	32,796
GBP	14	17,871	—	17,885	1,789
HKD	36	51,105	—	51,141	5,114
JPY	2,027	326,763	—	328,790	32,879
KRW	1,326	54,826	—	56,152	5,615
SEK	11	40,574	—	40,585	4,059
TWD	—	15,099	—	15,099	1,510
	<u>4,399</u>	<u>959,786</u>	<u>—</u>	<u>964,185</u>	<u>96,420</u>

* Launched 22 September 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021

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 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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (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>
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 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 2022

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 2022

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 2022

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2021 (continued)

WisdomTree Eurozone Quality Dividend Growth 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>
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>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	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>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1,970	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 2022

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>

* Launched 25 January 2021.

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>

* Launched 7 July 2021.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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>

* Launched 18 August 2021.

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>

* Launched 3 December 2021.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

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 2022, 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, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Broad Commodities UCITS ETF, none of the Sub-Funds hold interest-bearing securities. 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, 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.

At 31 December 2022 and 31 December 2021, WisdomTree Enhanced Commodity UCITS ETF manages this by swapping all gains/losses earned on interest-bearing securities (from market movements or interest income earned) out to a counterparty under the terms of a total return swap in return for the gains/losses of a reference index, reducing the Sub-Funds' exposure to interest rate risk.

At 31 December 2022 and 31 December 2021, 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, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

The following table details the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2022:

WisdomTree Enhanced Commodity UCITS ETF As at 31 December 2022

	<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	574,977,702	—	—	—	574,977,702
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	2,030,434	2,030,434
Receivable for investments sold	—	—	—	15,293,945	15,293,945
Receivable from holders of redeemable participating shares	—	—	—	1,528,200	1,528,200
Cash and cash equivalents	20,901,880	—	—	—	20,901,880
Total assets	<u>595,879,582</u>	<u>—</u>	<u>—</u>	<u>18,852,579</u>	<u>614,732,161</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(3,349)	(3,349)
Unrealised loss on total return swaps	—	—	—	(20,049,587)	(20,049,587)
Payable to holders of redeemable participating shares	—	—	—	(187,731)	(187,731)
Payable for investments purchased	—	—	—	(15,202,441)	(15,202,441)
Management fees payable	—	—	—	(167,023)	(167,023)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(35,610,131)</u>	<u>(35,610,131)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2022

	<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	—	1,829,395	253,641,828	—	255,471,223
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	2,134,742	2,134,742
Interest receivable	—	—	—	4,223,935	4,223,935
Cash and cash equivalents	1,957,563	—	—	—	1,957,563
Total assets	1,957,563	1,829,395	253,641,828	6,358,677	263,787,463
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(1,041,247)	(1,041,247)
Management fees payable	—	—	—	(83,862)	(83,862)
Total liabilities	—	—	—	(1,125,109)	(1,125,109)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2022

	<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	—	3,231,389	5,366,298	—	8,597,687
Interest receivable	—	—	—	66,657	66,657
Cash and cash equivalents	16,531	—	—	—	16,531
Total assets	16,531	3,231,389	5,366,298	66,657	8,680,875
<i>Liabilities</i>					
Management fees payable	—	—	—	(1,322)	(1,322)
Total liabilities	—	—	—	(1,322)	(1,322)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2022

	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	26,493	688,775	1,879,832	—	2,595,100
Interest receivable	—	—	—	27,162	27,162
Cash and cash equivalents	10,602	—	—	—	10,602
Total assets	37,095	688,775	1,879,832	27,162	2,632,864
<i>Liabilities</i>					
Management fees payable	—	—	—	(360)	(360)
Total liabilities	—	—	—	(360)	(360)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2022

	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	49,409,282	39,296,949	—	—	88,706,231
Interest receivable	—	—	—	698,495	698,495
Cash and cash equivalents	180,589	—	—	—	180,589
Total assets	49,589,871	39,296,949	—	698,495	89,585,315
<i>Liabilities</i>					
Management fees payable	—	—	—	(10,443)	(10,443)
Total liabilities	—	—	—	(10,443)	(10,443)

WisdomTree European Union Bond UCITS ETF

As at 31 December 2022

	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	—	397,079	1,199,447	—	1,596,526
Interest receivable	—	—	—	5,688	5,688
Cash and cash equivalents	6,943	—	—	—	6,943
Total assets	6,943	397,079	1,199,447	5,688	1,609,157
<i>Liabilities</i>					
Management fees payable	—	—	—	(198)	(198)
Total liabilities	—	—	—	(198)	(198)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2022

	<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	111,795,533	—	—	—	111,795,533
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	3,443,437	3,443,437
Unrealised gain on total return swaps	—	—	—	1,147,488	1,147,488
Receivable from holders of redeemable participating shares	—	—	—	4,575,459	4,575,459
Cash and cash equivalents	1,403,282	—	—	—	1,403,282
Total assets	<u>113,198,815</u>	<u>—</u>	<u>—</u>	<u>9,166,384</u>	<u>122,365,199</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(50,198)	(50,198)
Management fees payable	—	—	—	(32,559)	(32,559)
Bank overdraft	(775,985)	—	—	—	(775,985)
Total liabilities	<u>(775,985)</u>	<u>—</u>	<u>—</u>	<u>(82,757)</u>	<u>(858,742)</u>

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2022

	<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	124,281,904	—	—	—	124,281,904
Exchange-traded Commodities	—	—	—	29,893,603	29,893,603
Receivable for investments sold	—	—	—	127,555,232	127,555,232
Other receivables	—	—	—	1,457	1,457
Cash and cash equivalents	767,255	—	—	—	767,255
Total assets	<u>125,049,159</u>	<u>—</u>	<u>—</u>	<u>157,450,292</u>	<u>282,499,451</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Broad Commodities UCITS ETF (continued)

As at 31 December 2022

	<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 total return swaps	—	—	—	(5,952,701)	(5,952,701)
Payable for investments purchased	—	—	—	(121,890,779)	(121,890,779)
Management fees payable	—	—	—	(9,631)	(9,631)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(127,853,111)</u>	<u>(127,853,111)</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 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	<u>10,417,986</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>10,417,986</u>
Total assets	<u>669,755,896</u>	<u>—</u>	<u>—</u>	<u>408,415,164</u>	<u>1,078,171,060</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued)

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>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 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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

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 EUR Government 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	—	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

	<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	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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

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>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
<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

	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	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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

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>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 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 Exchange-traded	1,028,878	—	—	—	1,028,878
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	1,039,992	—	—	423,030	1,463,022
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(207,589)	(207,589)
Management fees payable	—	—	—	(140)	(140)
Total liabilities	—	—	—	(207,729)	(207,729)

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

the Sub-Funds' interest rate sensitivity. At 31 December 2022 and at 31 December 2021, had the base interest rates increased by 5% in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities and assets would have increased by:

<i>Fund</i>	<i>Sensitivity 2022</i>	<i>Sensitivity 2021</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 29,793,979	USD 33,487,795
WisdomTree AT1 CoCo Bond UCITS ETF	USD 12,871,439	USD 11,493,949
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 430,711	EUR 600,641
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	EUR 130,285	EUR 164,549
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 4,444,341	USD 1,756,882
WisdomTree European Union Bond UCITS ETF	EUR 80,173	EUR 751,769
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 5,621,142	USD 4,004,173
WisdomTree Broad Commodities UCITS ETF	USD 6,252,458	USD 52,000

Credit risk

The Sub-Funds are exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Sub-Funds are exposed to counterparty credit risk on fixed income positions, exchange-traded commodities, financial derivative instruments, cash and cash equivalents and other receivable balances.

The ICAV mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. At 31 December 2022 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2021: AA-), BNP Paribas is A+ (31 December 2021: A+) and Morgan Stanley is A+ (31 December 2021: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2022 and at 31 December 2021 is shown by the values of financial assets at fair value through profit or loss, debtors and cash and cash equivalents in the Statement of Financial Position. Details of credit risk exposure are contained in the Schedule of Investments. At 31 December 2022 and at 31 December 2021, 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 2022 and at 31 December 2021 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2022, the long-term rating of State Street Corporation is A (31 December 2021: A) by Standard & Poors. State Street Corporation is the parent company of the Depositary, State Street Custodial Services (Ireland) Limited.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Credit risk (continued)

Depository risk (continued)

In accordance with the requirements of the ICAV Act 2015 and the UCITS Regulations the Sub-Funds' securities are maintained within the depository network in segregated accounts. The Depository is obliged to ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds thereby reducing counterparty risk in the event of insolvency or bankruptcy of the Depository. The Sub-Funds are exposed to the credit risk of the Depository and/or sub-custodians used by the Depository in relation to the Sub-Funds' cash held by the Depository or sub-custodians. In the event of the insolvency or bankruptcy of the Depository or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depository or sub-custodian in relation to cash holdings of the Sub-Funds.

Collateral received on TRS and Forwards

31 December 2022

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Broad Commodities UCITS ETF	Stock	982,000	961,494	(16)%
WisdomTree Enhanced Commodity UCITS ETF	Stock	19,876,000	19,460,126	(97)%
WisdomTree AT1 CoCo Bond UCITS ETF	Cash	1,060,000	1,060,000	97%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	3,957,000	3,957,000	87%

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.

The swap providers, BNP Paribas and Morgan Stanley, transfer collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of stock or cash (31 December 2021: 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Credit risk (continued)

Collateral received on TRS and Forwards (continued)

Collateral consists of equities and/or bonds satisfying certain criteria and subject to certain margin percentages and concentration limits. Collateral received by the Funds is held with the Depository, State Street Custodial Services (Ireland) Limited. The collateral cannot be re-used or repledged. All collateral as at 31 December 2022 and 31 December 2021 consist of listed equities and government bonds as agreed between the Swap Provider and the Company.

Liquidity risk

Liquidity risk is the risk that the Sub-Funds may not be able to liquidate investment positions in order to repay amounts demanded by their shareholders.

The Sub-Funds' listed securities are considered readily realisable, as they are listed or traded on regulated stock exchanges and can be accessed through appointed liquidity providers, such as market makers. In addition, the Manager receives reporting on liquidity monitoring from the Investment Managers on a monthly and quarterly basis.

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 Depository. The redemption will be subject to an appropriate provision for duties and charges.

The ICAV considers that as at 31 December 2022 and as at 31 December 2021 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 2022 and 31 December 2021, 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

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 2022

<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	47,334	(2,338)	—	—	44,996
Total assets	47,334	(2,338)	—	—	44,996
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	(2,338)	2,338	—	—	—
Total liabilities	(2,338)	2,338	—	—	—

(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 2022

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Japan Equity UCITS ETF 31 December 2022

<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	319,932	(319,932)	—	—	—
Total assets	319,932	(319,932)	—	—	—
	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(2,398,434)	319,932	—	—	(2,078,502)
Total liabilities	(2,398,434)	319,932	—	—	(2,078,502)

(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 2022

<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	26,988	(26,988)	—	—	—
Total assets	26,988	(26,988)	—	—	—
	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(1,808,897)	26,988	—	—	(1,781,909)
Total liabilities	(1,808,897)	26,988	—	—	(1,781,909)

(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 2022

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity UCITS ETF 31 December 2022

<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	2,030,434	(2,030,434)	—	—	—
Total assets	2,030,434	(2,030,434)	—	—	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(20,052,936)	2,030,434	18,022,502	—	—
Total liabilities	(20,052,936)	2,030,434	18,022,502	—	—

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2022

<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	2,134,742	(1,041,247)	—	(1,060,000)	33,495
Total assets	2,134,742	(1,041,247)	—	(1,060,000)	33,495
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(1,041,247)	1,041,247	—	—	—
Total liabilities	(1,041,247)	1,041,247	—	—	—

(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 2022

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF 31 December 2022

	<i>Gross amounts of recognised assets</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral received</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	5,999	(5,999)	—	—	—
Morgan Stanley	4,584,926	—	—	(3,957,000)	627,926
Total assets	4,590,925	(5,999)	—	(3,957,000)	627,926

	<i>Gross amounts of recognised liabilities</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral pledged</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	(50,198)	5,999	—	—	(44,199)
Total liabilities	(50,198)	5,999	—	—	(44,199)

(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 2022

	<i>Gross amounts of recognised liabilities</i>	<i>Amounts available for offset</i>	<i>Non-Cash Collateral pledged</i>	<i>Cash Collateral⁽¹⁾</i>	<i>Net amount⁽²⁾</i>
<i>Counterparty</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BNP Paribas	(5,952,701)	—	961,494	—	(4,991,207)
Total liabilities	(5,952,701)	—	961,494	—	(4,991,207)

(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 2022

11. Financial Risks (continued)

Offsetting (continued)

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 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>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(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)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF (continued) 31 December 2021

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree AT1 CoCo Bond UCITS ETF (continued) 31 December 2021

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</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 Enhanced Commodity ex-Agriculture 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
Morgan Stanley	119,565	(119,565)	—	—	—
Total assets	119,565	(119,565)	—	—	—

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
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</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	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 2022

12. Fair Value

IFRS 13 requires the ICAV to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels as defined under IFRS 13.

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the valuation date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices in active markets included within level 1 that are observable for the asset or liability, either directly or indirectly. Fair value is determined through the use of models or other valuation methodologies.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.
- c) Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The ICAV uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the ICAV's own assumptions about how market participants would be expected to value the asset or liability. Unobservable inputs are developed based on the best information available in the circumstances, other than market data obtained from sources independent of the ICAV and might include the ICAV's own data.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (level 3), IFRS 13 requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of level 3 positions.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

12. Fair Value (continued)

The determination of what constitutes “observable” requires significant judgement by the ICAV. The ICAV considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

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 transfers during the financial year ended 31 December 2022 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

Jingrui Holdings held on WisdomTree Emerging Markets Equity Income UCITS ETF with fair value of USD 1,268 (31 December 2021: USD 7,323) and WisdomTree Emerging Markets SmallCap Dividend UCITS ETF with fair value of USD 4,113 (31 December 2021: USD 23,743) were transferred from level 1 to level 3 during the financial year ended 31 December 2022.

There were no investments classified as Level 3 as at 31 December 2022 other than Jingrui Holdings held on WisdomTree Emerging Markets Equity Income UCITS ETF and WisdomTree Emerging Markets SmallCap Dividend UCITS ETF with fair value of USD 1,268 (31 December 2021: USD 7,323) and USD 4,113 (31 December 2021: USD 23,743) respectively; Magnit GDR, Magnitogorsk Iron & Steel Works GDR, Mobile TeleSystems ADR, Novolipetsk Steel GDR, PhosAgro GDR (Germany Listed), PhosAgro GDR (US Listed), Polyus GDR, Sberbank of Russia ADR, Severstal GDR, Tatneft ADR held on WisdomTree Emerging Markets Equity Income UCITS ETF and LUKOIL ADR, Mobile TeleSystems ADR, Novatek GDR, Novolipetsk Steel GDR, PhosAgro GDR (Germany Listed), PhosAgro GDR (US Listed), Polyus GDR, Severstal GDR, Surgutneftegas ADR, VK GDR held on WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF with nil fair value.

In light of the ongoing conflict in Ukraine, the Board decided to reduce the fair value of the Russian based equity positions in the Sub-Funds to zero from 8 March 2022 onwards. Subsequently, the Russian government introduced a law prohibiting non-Russian investors trading in Russian securities therefore the Sub-Funds are unable to carry out any transactions on these holdings, and a result of associated EU sanctions, the assets are now classified as non-transferable securities. While vendor prices are available these are only valid for Russian Investors which supports the Sub-Funds’ Fair Value of zero approach.

There were no other transfers during the financial year ended 31 December 2022 and no transfers during the financial year ended 31 December 2021 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 2022:

	<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	126,253,984	—	—	126,253,984
Unrealised gain on open forward foreign currency exchange contracts	—	47,334	—	47,334
Total	<u>126,253,984</u>	<u>47,334</u>	<u>—</u>	<u>126,301,318</u>

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,338)	—	(2,338)
Total	<u>—</u>	<u>(2,338)</u>	<u>—</u>	<u>(2,338)</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	62,110,641	—	1,268	62,111,909
Total	<u>62,110,641</u>	<u>—</u>	<u>1,268</u>	<u>62,111,909</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	27,725,769	—	4,113	27,729,882
Total	<u>27,725,769</u>	<u>—</u>	<u>4,113</u>	<u>27,729,882</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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	53,373,209	—	—	53,373,209
Unrealised gain on open forward foreign currency exchange contracts	—	319,932	—	319,932
Total	<u>53,373,209</u>	<u>319,932</u>	<u>—</u>	<u>53,693,141</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,398,434)	—	(2,398,434)
Total	<u>—</u>	<u>(2,398,434)</u>	<u>—</u>	<u>(2,398,434)</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	56,338,845	—	—	56,338,845
Unrealised gain on open forward foreign currency exchange contracts	—	26,988	—	26,988
Total	<u>56,338,845</u>	<u>26,988</u>	<u>—</u>	<u>56,365,833</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,808,897)	—	(1,808,897)
Total	<u>—</u>	<u>(1,808,897)</u>	<u>—</u>	<u>(1,808,897)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	574,977,702	—	—	574,977,702
Unrealised gain on open forward foreign currency exchange contracts	—	2,030,434	—	2,030,434
Total	<u>574,977,702</u>	<u>2,030,434</u>	<u>—</u>	<u>577,008,136</u>

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(3,349)	—	(3,349)
Unrealised loss on total return swaps	—	(20,049,587)	—	(20,049,587)
Total	<u>—</u>	<u>(20,052,936)</u>	<u>—</u>	<u>(20,052,936)</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 AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	255,471,223	—	255,471,223
Unrealised gain on open forward foreign currency exchange contracts	—	2,134,742	—	2,134,742
Total	<u>—</u>	<u>257,605,965</u>	<u>—</u>	<u>257,605,965</u>

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,041,247)	—	(1,041,247)
Total	<u>—</u>	<u>(1,041,247)</u>	<u>—</u>	<u>(1,041,247)</u>

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	8,597,687	—	8,597,687
Total	<u>—</u>	<u>8,597,687</u>	<u>—</u>	<u>8,597,687</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

12. Fair Value (continued)

	<i>Level 1</i> EUR	<i>Level 2</i> EUR	<i>Level 3</i> EUR	<i>Total</i> <i>Fair Value</i> EUR
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	2,595,100	—	2,595,100
Total	<u>—</u>	<u>2,595,100</u>	<u>—</u>	<u>2,595,100</u>

	<i>Level 1</i> USD	<i>Level 2</i> USD	<i>Level 3</i> USD	<i>Total</i> <i>Fair Value</i> USD
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	88,706,231	—	88,706,231
Total	<u>—</u>	<u>88,706,231</u>	<u>—</u>	<u>88,706,231</u>

	<i>Level 1</i> EUR	<i>Level 2</i> EUR	<i>Level 3</i> EUR	<i>Total</i> <i>Fair Value</i> EUR
WisdomTree European Union Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	1,596,526	—	1,596,526
Total	<u>—</u>	<u>1,596,526</u>	<u>—</u>	<u>1,596,526</u>

	<i>Level 1</i> USD	<i>Level 2</i> USD	<i>Level 3</i> USD	<i>Total</i> <i>Fair Value</i> USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	111,795,533	—	—	111,795,533
Unrealised gain on open forward foreign currency exchange contracts	—	3,443,437	—	3,443,437
Unrealised gain on total return swaps	—	1,147,488	—	1,147,488
Total	<u>111,795,533</u>	<u>4,590,925</u>	<u>—</u>	<u>116,386,458</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(50,198)	—	(50,198)
Total	<u>—</u>	<u>(50,198)</u>	<u>—</u>	<u>(50,198)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,274,079	—	—	3,274,079
Total	<u>3,274,079</u>	<u>—</u>	<u>—</u>	<u>3,274,079</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 Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	124,281,904	—	—	124,281,904
Exchange-traded Commodities	29,893,603	—	—	29,893,603
Total	<u>154,175,507</u>	<u>—</u>	<u>—</u>	<u>154,175,507</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on total return swaps	—	(5,952,701)	—	(5,952,701)
Total	<u>—</u>	<u>(5,952,701)</u>	<u>—</u>	<u>(5,952,701)</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 2021:

	<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	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>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 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	52,885,054	13,474	—	52,898,528

	<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	37,809,240	46,603	—	37,855,843
Total	37,809,240	46,603	—	37,855,843

	<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 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	43,754,775	806,924	—	44,561,699

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(18,782)	—	(18,782)
Total	—	(18,782)	—	(18,782)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 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>
	<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>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 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</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>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>

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</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>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 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>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

12. Fair Value (continued)

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</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	—	15,023,890	—	15,023,890
	<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 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	73,689,201	119,565	—	73,808,766
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	—	(613,317)	—	(613,317)
	<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	1,208,798	37,659	—	1,246,457

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

13. Operating Segments (continued)

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.

The following tables present the geographic split of income for the financial year ended 31 December 2022 and 31 December 2021.

Financial year ended 31 December 2022

	<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	1,046,345	522	1,046,867	1.49
Austria	142,829	50,486	193,315	0.27
Belgium	411,056	70,553	481,609	0.68
Bulgaria	-	169	169	-
Brazil	1,543,325	-	1,543,325	2.19
Canada	210,627	22	210,649	0.30
Chile	615,868	-	615,868	0.87
Czech Republic	3,380	-	3,380	-
Denmark	341,026	200,770	541,796	0.77
Finland	646,971	190,908	837,879	1.19
France	1,506,884	2,170,562	3,677,446	5.22
Germany	2,826,196	865,531	3,691,727	5.24
Hong Kong	398,761	-	398,761	0.57
Hungary	1,191	293	1,484	-
India	252,979	-	252,979	0.36
Indonesia	77,243	-	77,243	0.11
Ireland	126,069	938	127,007	0.18
Israel	3,175	20	3,195	-
Italy	601,889	1,212,877	1,814,766	2.57
Luxembourg	-	531	531	-
Japan	3,545,998	-	3,545,998	5.03
Malaysia	131,012	-	131,012	0.19
Mexico	166,048	-	166,048	0.24
Netherlands	1,112,723	1,038,634	2,151,357	3.05
New Zealand	15,470	-	15,470	0.02
Norway	268,480	28,925	297,405	0.42
People's Republic of China	1,654,870	-	1,654,870	2.35
Philippines	14,187	-	14,187	0.02

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

13. Operating Segments (continued)

Financial year ended 31 December 2022 (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>
Poland	24,370	164	24,534	0.03
Portugal	120,927	233	121,160	0.17
Puerto Rico	2,263	-	2,263	-
Republic of South Korea	706,109	-	706,109	1.00
Romania	-	633	633	-
Russian Federation	35,851	-	35,851	0.05
Singapore	15,695	-	15,695	0.02
Slovakia	-	53	53	-
Slovenia	-	39	39	-
Saudi Arabia	1,312	-	1,312	-
South Africa	727,576	-	727,576	1.03
Spain	660,367	1,522,856	2,183,223	3.10
Supranational	-	11,172	11,172	0.02
Sweden	391,077	61,992	453,069	0.64
Switzerland	492,446	2,088,040	2,580,486	3.66
Taiwan	3,528,609	-	3,528,609	5.01
Thailand	199,265	-	199,265	0.28
Turkey	102,693	-	102,693	0.15
United Kingdom	3,368,403	3,796,789	7,165,192	10.18
United States	15,753,969	13,369,030	29,122,999	41.33
	<u>43,795,534</u>	<u>26,682,742</u>	<u>70,478,276</u>	<u>100.00</u>

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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>
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
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>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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.

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 2022 or 31 December 2021.

15. Total NAV per Share

	2022	2021	2020
<i>WisdomTree US Equity Income UCITS ETF</i>			
DHS			
Net assets USD	73,337,698	16,630,714	14,040,571
Fund shares outstanding	3,121,736	735,150	739,894
Net assets per share	23.49	22.62	18.98
DHSA			
Net assets USD Acc	50,925,986	48,412,059	29,201,452
Fund shares outstanding	1,926,389	1,959,478	1,455,101
Net assets per share	26.44	24.71	20.07
DHSG			
Net assets GBP Hedged Acc	1,075,553	4,267,382	5,643,804
Fund shares outstanding	56,181	234,189	379,189
Net assets per share	19.14	18.22	14.88
DHSF			
Net assets EUR Hedged Acc	969,560	163,041	133,773
Fund shares outstanding	46,250	8,073	8,073
Net assets per share	20.96	20.20	16.57
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
EEI			
Net assets EUR	20,207,917	19,571,988	18,453,736
Fund shares outstanding	1,776,581	1,624,730	1,732,717
Net assets per share	11.37	12.05	10.65

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree Europe Equity Income UCITS ETF (continued)</i>			
EEIA			
Net assets EUR Acc	5,855,729	4,088,726	4,668,347
Fund shares outstanding	373,485	259,668	352,386
Net assets per share	15.68	15.75	13.25
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
DFE			
Net assets EUR	27,895,053	37,409,185	27,438,414
Fund shares outstanding	1,616,982	1,754,055	1,609,262
Net assets per share	17.25	21.33	17.05
DFEA			
Net assets EUR Acc	9,457,232	11,242,841	4,109,216
Fund shares outstanding	560,262	560,566	262,191
Net assets per share	16.88	20.06	15.67
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
DEM			
Net assets USD	58,237,005	51,296,826	38,649,354
Fund shares outstanding	4,444,150	3,152,233	2,583,191
Net assets per share	13.10	16.27	14.96
DEMR			
Net assets USD Acc	4,391,473	1,966,532	3,943,826
Fund shares outstanding	216,367	83,558	190,558
Net assets per share	20.30	23.53	20.70
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
DGSE			
Net assets USD	27,960,309	38,201,255	29,856,967
Fund shares outstanding	1,630,000	1,880,000	1,630,000
Net assets per share	17.15	20.32	18.32
<i>WisdomTree Japan Equity UCITS ETF</i>			
DXJ			
Net assets USD Hedged	13,656,359	14,674,378	19,302,809
Fund shares outstanding	685,627	766,480	1,169,109
Net assets per share	19.92	19.15	16.51

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree Japan Equity UCITS ETF (continued)</i>			
DXJA			
Net assets USD Hedged Acc	10,706,627	11,884,058	7,247,053
Fund shares outstanding	452,853	535,858	385,675
Net assets per share	23.64	22.18	18.79
DXJP			
Net assets GBP Hedged	4,082,360	4,643,972	934,789
Fund shares outstanding	329,720	384,539	89,539
Net assets per share	12.38	12.08	10.44
DXJD			
Net assets CHF Hedged Acc	1,254,464	1,892,718	1,613,673
Fund shares outstanding	54,864	85,650	85,650
Net assets per share	22.86	22.10	18.84
DXJF			
Net assets EUR Hedged Acc	12,488,919	5,127,081	3,249,606
Fund shares outstanding	636,732	271,551	201,551
Net assets per share	19.61	18.88	16.12
DXJZ			
Net assets JPY Acc	8,936,999	3,310,646	4,097,382
Fund shares outstanding	431,782	144,946	189,960
Net assets per share	20.70	22.84	21.57
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDJ			
Net assets USD Hedged	23,332,286	26,342,970	20,705,077
Fund shares outstanding	1,176,582	1,166,550	1,112,015
Net assets per share	19.83	22.58	18.62
HEDK			
Net assets USD Hedged Acc	23,751,946	44,618,468	62,405,487
Fund shares outstanding	977,762	1,652,417	2,858,523
Net assets per share	24.29	27.00	21.83
HEDP			
Net assets GBP Hedged	1,878,252	2,732,450	1,474,209
Fund shares outstanding	161,236	201,454	131,454
Net assets per share	11.65	13.56	11.21
HEDD			
Net assets CHF Hedged Acc	669,051	1,664,280	134,488
Fund shares outstanding	35,699	77,703	7,703
Net assets per share	18.74	21.42	17.46

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree Europe Equity UCITS ETF (continued)</i>			
HEDF			
Net assets EUR Acc	6,204,394	3,931,780	4,796,778
Fund shares outstanding	322,913	179,545	269,545
Net assets per share	19.21	21.90	17.80
<i>WisdomTree UK Equity Income UCITS ETF</i>			
WUKD			
Net assets GBP	8,642,516	9,698,191	7,600,833
Fund shares outstanding	2,090,000	2,080,000	1,800,000
Net assets per share	4.14	4.66	4.22
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG			
Net assets USD	300,028,019	388,674,321	5,945,849
Fund shares outstanding	20,375,000	29,850,000	575,000
Net assets per share	14.73	13.02	10.34
WCOA			
Net assets USD Acc	191,226,523	218,226,099	91,952,501
Fund shares outstanding	12,475,000	16,100,000	8,575,000
Net assets per share	15.33	13.55	10.72
WCOM			
Net assets GBP Hedged Acc	29,891,947	24,606,801	11,395,474
Fund shares outstanding	2,200,000	2,025,000	1,175,000
Net assets per share	13.59	12.15	9.70
WCOE			
Net assets EUR Hedged Acc	42,837,730	32,612,623	15,471,964
Fund shares outstanding	3,275,000	2,750,000	1,625,000
Net assets per share	13.08	11.86	9.52
COMS			
Net assets CHF Hedged Acc	5,728,750	3,294,056	1,632,109
Fund shares outstanding	410,000	260,000	160,000
Net assets per share	13.97	12.67	10.20
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRW			
Net assets USD	100,890,421	7,899,340	12,093,337
Fund shares outstanding	3,293,030	232,633	436,031
Net assets per share	30.64	33.96	27.74

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree US Quality Dividend Growth UCITS ETF (continued)</i>			
DGRA			
Net assets USD Acc	375,961,398	176,701,448	57,991,344
Fund shares outstanding	11,086,821	4,772,436	1,947,843
Net assets per share	33.91	37.03	29.77
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRW			
Net assets USD	61,750,924	14,507,217	5,106,325
Fund shares outstanding	2,256,524	445,508	183,660
Net assets per share	27.37	32.56	27.80
GGRA			
Net assets USD Acc	275,341,572	147,856,003	52,442,860
Fund shares outstanding	8,946,595	4,137,487	1,750,284
Net assets per share	30.78	35.74	29.96
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRW			
Net assets EUR	3,809,253	9,714,765	11,570,507
Fund shares outstanding	225,106	450,091	658,816
Net assets per share	16.92	21.58	17.56
EGRA			
Net assets EUR Acc	51,535,177	47,992,662	13,067,991
Fund shares outstanding	2,567,938	1,917,828	654,042
Net assets per share	20.07	25.02	19.98
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
CCBO			
Net assets USD	52,134,089	64,093,244	52,098,403
Fund shares outstanding	623,442	622,952	491,081
Net assets per share	83.62	102.89	106.09
COCB			
Net assets USD Acc	9,750,834	14,455,764	5,089,341
Fund shares outstanding	92,396	118,048	42,463
Net assets per share	105.53	122.46	119.85
CODO			
Net assets USD Hedged	9,133,584	12,799,871	1,904,242
Fund shares outstanding	96,960	114,906	17,006
Net assets per share	94.20	111.39	111.97

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree AT1 CoCo Bond UCITS ETF (continued)</i>			
COBO			
Net assets EUR Hedged	63,861,544	51,417,448	29,362,252
Fund shares outstanding	750,337	495,314	279,036
Net assets per share	85.11	103.81	105.23
COGO			
Net assets GBP Hedged	102,658,242	61,680,527	3,692,862
Fund shares outstanding	1,170,544	582,721	34,640
Net assets per share	87.70	105.85	106.61
<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF</i>			
YLD			
Net assets EUR	2,450,889	7,129,930	11,737,042
Fund shares outstanding	56,953	132,886	210,439
Net assets per share	43.03	53.65	55.77
EYLD			
Net assets EUR Acc	6,228,664	4,948,085	3,385,760
Fund shares outstanding	140,627	89,991	59,498
Net assets per share	44.29	54.98	56.91
<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>			
GOVE			
Net assets EUR	546,253	692,774	1,138,850
Fund shares outstanding	12,743	12,743	19,908
Net assets per share	42.87	54.37	57.21
WGOV			
Net assets EUR Acc	2,086,251	2,626,155	2,332,075
Fund shares outstanding	47,000	47,000	40,000
Net assets per share	44.39	55.88	58.30
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
WTAI			
Net assets USD Acc	272,608,423	519,299,844	269,149,268
Fund shares outstanding	6,817,541	7,585,541	4,532,541
Net assets per share	39.99	68.46	59.38

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021	2020
<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
USFR			
Net assets USD	9,066,745	821,255	1,303,870
Fund shares outstanding	178,805	16,383	26,000
Net assets per share	50.71	50.13	50.15
TFRN			
Net assets USD Acc	80,508,127	34,319,882	18,042,915
Fund shares outstanding	1,549,123	673,282	353,822
Net assets per share	51.97	50.97	50.99
<i>WisdomTree Cloud Computing UCITS ETF</i>			
WCLD			
Net assets USD Acc	294,207,059	593,613,072	481,874,113
Fund shares outstanding	11,945,000	11,630,000	9,130,000
Net assets per share	24.63	51.04	52.78
<i>WisdomTree Battery Solutions UCITS ETF</i>			
VOLT*			
Net assets USD Acc	314,586,737	646,606,740	193,955,219
Fund shares outstanding	8,746,534	13,045,534	4,457,534
Net assets per share	35.97	49.57	43.51
<i>WisdomTree Cybersecurity UCITS ETF</i>			
WCBR**			
Net assets USD Acc	70,545,546	74,412,484	
Fund shares outstanding	4,688,463	2,871,533	
Net assets per share	15.05	25.91	
<i>WisdomTree European Union Bond UCITS ETF</i>			
EUBO***			
Net assets EUR Acc	1,608,959	15,043,074	
Fund shares outstanding	23,062	157,000	
Net assets per share	69.77	95.82	
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>			
WXAG*****			
Net assets USD Acc	7,729,902	256,569	
Fund shares outstanding	650,000	25,000	
Net assets per share	11.89	10.26	

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022	2021
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)</i>		
EXAG****		
Net assets EUR Acc	106,607,321	69,173,065
Fund shares outstanding	9,325,000	6,825,000
Net assets per share	11.43	10.14
<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF</i>		
XSOE*****		
Net assets USD Acc	3,286,539	2,910,523
Fund shares outstanding	180,000	120,000
Net assets per share	18.26	24.25
<i>WisdomTree Broad Commodities UCITS ETF</i>		
PCOM*****		
Net assets USD Acc	154,646,340	1,255,293
Fund shares outstanding	13,375,000	125,000
Net assets per share	11.56	10.04
<i>WisdomTree BioRevolution UCITS ETF</i>		
WDNA*****		
Net assets USD Acc	2,986,406	757,132
Fund shares outstanding	160,000	30,000
Net assets per share	18.67	25.24
<i>WisdomTree New Economy Real Estate UCITS ETF</i>		
WTRE*****		
Net assets USD Acc	615,914	
Fund shares outstanding	32,096	
Net assets per share	19.19	
WNER*****		
Net assets USD	533,897	
Fund shares outstanding	28,000	
Net assets per share	19.07	
<i>WisdomTree Recycling Decarbonisation UCITS ETF</i>		
WRCY*****		
Net assets USD Acc	3,173,658	
Fund shares outstanding	150,000	
Net assets per share	21.16	

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

15. Total NAV per Share (continued)

	2022
<i>WisdomTree Blockchain UCITS ETF</i>	
WBLK*****	
Net assets USD Acc	281,913
Fund shares outstanding	20,000
Net assets per share	14.10
 <i>WisdomTree Global Automotive Innovators UCITS ETF</i>	
WCAR*****	
Net assets USD Acc	1,526,497
Fund shares outstanding	60,000
Net assets per share	25.44
* Launched 26 February 2020.	
** Launched 25 January 2021.	
*** Launched 15 February 2021.	
**** Launched 7 July 2021.	
***** Launched 18 August 2021.	
***** Launched 8 October 2021.	
***** Launched 29 November 2021.	
***** Launched 3 December 2021.	
***** Launched 7 February 2022.	
***** Launched 22 April 2022.	
***** Launched 7 September 2022.	
***** Launched 22 September 2022.	

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, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Blockchain UCITS ETF and WisdomTree Global Automotive Innovators 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 2022	31 December 2021
Australian Dollar	AUD	1.4746	1.3754
Brazilian Real	BRL	5.2798	5.5700
British Pound	GBP	0.8313	0.7383
Canadian Dollar	CAD	1.3550	1.2632

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

16. Exchange Rates (continued)

		<i>31 December 2022</i>	<i>31 December 2021</i>
Chilean Peso	CLP	851.9500	852.0000
Chinese Yuan Renminbi	CNY	6.9517	6.3734
Czech Koruna	CZK	22.6320	21.8519
Danish Krone	DKK	6.9679	6.5403
Euro	EUR	0.9370	0.8794
Hong Kong Dollar	HKD	7.8050	7.7963
Hungarian Forint	HUF	375.2167	324.0987
Indian Rupee	INR	82.7300	74.3357
Indonesian Rupiah	IDR	15,567.5000	14,252.5000
Israeli Shekel	ILS	3.5285	3.1124
Japanese Yen	JPY	131.9450	115.1550
Malaysian Ringgit	MYR	4.4050	4.1660
Mexican Peso	MXN	19.4873	20.4650
New Zealand Dollar	NZD	1.5812	1.4606
Norwegian Krone	NOK	9.8510	8.8183
Philippine Peso	PHP	55.7275	50.9925
Polish Zloty	PLN	4.3863	4.0304
Saudi Arabia Riyal	SAR	3.7580	—
Singapore Dollar	SGD	1.3412	1.3482
South African Rand	ZAR	17.0150	15.9600
South Korean Won	KRW	1,264.5000	1,188.7500
Swedish Krona	SEK	10.4195	9.0539
Swiss Franc	CHF	0.9252	0.9112
Taiwan Dollar	TWD	30.7355	27.6670
Thai Baht	THB	34.6350	33.4050
Turkish Lira	TRY	18.7195	13.2798

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 2022</i>	<i>31 December 2021</i>
British Pound	GBP	0.8872	0.8396
Canadian Dollar	CAD	1.4461	1.4365
Danish Krone	DKK	7.4364	7.4376
Norwegian Krone	NOK	10.5135	10.0282
Swedish Krona	SEK	11.1202	10.2960
Swiss Franc	CHF	0.9874	1.0362
US Dollar	USD	1.0672	1.1372

The financial statements for WisdomTree UK Equity Income UCITS ETF are prepared in British Pound (“GBP”).

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

16. Exchange Rates (continued)

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 2022</i>	<i>31 December 2021</i>
Euro	EUR	1.1271	1.1910
US Dollar	USD	1.2029	1.3545

Sub-Funds' financial statements were not aggregated during the financial year ended 31 December 2022 and during financial year ended 31 December 2021.

17. Material Changes to the Prospectus

On 6 January 2022, a supplement for WisdomTree New Economy Real Estate UCITS ETF was issued.

On 22 March 2022, a supplement for WisdomTree Recycling Decarbonisation UCITS ETF was issued.

On 21 November 2022, an updated Prospectus was issued to include SFDR disclosure.

On 21 November 2022, supplements for WisdomTree Blockchain UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF were issued.

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 2022 (31 December 2021: None).

20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2022 (31 December 2021: None).

21. Commitments and Contingencies

There are no other commitments or contingencies at 31 December 2022 (31 December 2021: None).

22. Significant Events During the Financial Year

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

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree New Economy Real Estate UCITS ETF	07/02/2022
WisdomTree Recycling Decarbonisation UCITS ETF	22/04/2022
WisdomTree Blockchain UCITS ETF	07/09/2022
WisdomTree Global Automotive Innovators UCITS ETF	22/09/2022

The following share classes were launched during the financial year:

	<i>Launch date</i>
WisdomTree New Economy Real Estate UCITS ETF - USD Acc - WTRE	07/02/2022
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	07/02/2022
WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc - WRCY	22/04/2022

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

22. Significant Events During the Financial Year (continued)

	<i>Launch date</i>
WisdomTree Blockchain UCITS ETF - USD Acc - WBLK	07/09/2022
WisdomTree Global Automotive Innovators UCITS ETF - USD Acc - WCAR	22/09/2022

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

Nadia Samuels, Denise Kinsella and Vincent Dodd resigned as Directors of the ICAV on 22 February 2022, 28 March 2022 and 31 May 2022 respectively.

On 24 February 2022, Russia engaged in military actions in the sovereign territory of Ukraine (the “Crisis”). The Crisis has resulted in the implementation of sanctions and further actions by governments which, as well as the Crisis itself, have impacted financial and commodities markets. The Directors and the Company’s delegates continue to monitor and assess the impact of the Crisis on the Sub-Funds and will take any potential actions needed or as required under the terms of the prospectus of the Sub-Funds, as facts and circumstances are subject to change and may be specific to investments and jurisdictions.

In light of the ongoing conflict in Ukraine, the Board decided to reduce the fair value of the Russian based equity positions in the Sub-Funds to zero from 8 March 2022 onwards. Subsequently, the Russian government introduced a law prohibiting non-Russian investors trading in Russian securities therefore the Sub-Funds are unable to carry out any transactions on these holdings, and a result of associated EU sanctions, the assets are now classified as non-transferable securities. While vendor prices are available these are only valid for Russian Investors which supports the Sub-Funds’ Fair Value of zero approach.

Russian investments accounted for 5.97% of WisdomTree Emerging Markets Equity Income UCITS ETF NAV (USD 3,737,803) and 2.16% of WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF NAV (USD 70,920) prior to being written down.

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 5 January 2023, 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 29 December 2022 Payable 18 January 2023 Ex-Date: 5 January 2023 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.7010	USD 3,115,349
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3900	USD 635,700
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1801	USD 573,931
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1860	EUR 330,444
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.2948	EUR 476,686
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2343	USD 160,642

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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

	<i>Distribution rate per share</i>	<i>Declared 29 December 2022 Payable 18 January 2023 Ex-Date: 5 January 2023 Total Distribution</i>
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1482	GBP 48,865
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0420	USD 49,416
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0416	GBP 6,707
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1102	GBP 230,318
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.0817	USD 1,664,638
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0707	EUR 15,915
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1215	USD 400,103
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2755	USD 636,257
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.4988	USD 1,557,857
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.8463	USD 275,977
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.5669	EUR 1,926,040
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.6776	GBP 3,134,249
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.2165	EUR 12,330
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2020	EUR 2,574
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.4671	USD 81,126
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1499	USD 4,197

The table below presents the subscriptions and redemptions of redeemable participating shares made after the financial year end until 17 April 2023, 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 9,083,928	404,970	USD 24,455,396	1,123,065
WisdomTree Europe Equity Income UCITS ETF	EUR 721,702	60,000	EUR 548,221	42,842
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 1,964,793	110,000	EUR 396,025	25,125
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 12,693,710	931,950	USD 1,753,283	118,371

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2022

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 Japan Equity UCITS ETF	USD 78,551,772	3,973,877	USD 22,270,352	1,108,826
WisdomTree Europe Equity UCITS ETF	USD 1,628,278	82,680	USD 6,525,753	265,917
WisdomTree Enhanced Commodity UCITS ETF	USD 69,561,180	5,025,000	USD 45,259,681	3,225,000
WisdomTree US Quality Dividend Growth UCITS ETF	USD 16,977,683	540,979	USD 64,227,785	2,023,692
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 165,590,496	5,708,318	USD 13,043,286	460,144
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 1,676,998	83,000	EUR 1,816,308	90,000
WisdomTree AT1 CoCo Bond UCITS ETF	USD 91,564,225	1,062,208	USD 22,714,581	275,272
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	EUR 638,446	14,481	EUR 2,818,336	64,000
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	EUR 107,074	2,403	EUR 112,142	2,500
WisdomTree Artificial Intelligence UCITS ETF	USD 55,251,413	1,145,000	—	—
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 42,526,704	839,012	USD 28,107,251	554,111
WisdomTree Cloud Computing UCITS ETF	USD 71,430,479	2,661,000	USD 69,999,923	2,541,000
WisdomTree Battery Solutions UCITS ETF	USD 27,234,031	685,724	USD 26,684,512	710,000
WisdomTree Cybersecurity UCITS ETF	USD 11,995,388	689,742	USD 1,397,524	80,000
WisdomTree European Union Bond UCITS ETF	EUR 4,321,996	60,000	EUR 4,680,572	65,000
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 12,916,714	1,100,000	USD 3,014,157	275,000
WisdomTree Broad Commodities UCITS ETF	USD 109,748,458	9,700,000	USD 810,594	75,000
WisdomTree BioRevolution UCITS ETF	USD 2,028,495	110,000	—	—
WisdomTree New Economy Real Estate UCITS ETF	USD 132,726	7,000	USD 130,739	6,901
WisdomTree Recycling Decarbonisation UCITS ETF	USD 418,845	20,000	USD 821,447	40,000
WisdomTree Blockchain UCITS ETF	USD 5,425,008	300,000	USD 4,673,067	260,000

As at 17 March 2023, WisdomTree AT1 CoCo Bond UCITS ETF (the “CoCo Fund”) held 9 Credit Suisse bonds. These holdings made up 2.69% of the CoCo Fund with a market value of \$ 7,216,193. On 19 March 2023 the Swiss Financial Market Supervisory Authority (“FINMA”) announced the merger of Credit Suisse and UBS, and in doing so, decided to write-down the nominal value of all AT1 debt of Credit Suisse to zero.

The write-down value of Credit Suisse bonds to technical zero (0.0001) took effect on 20 March 2023 and now reflect a zero weight and market value on the CoCo Fund. This was in line with action taken by Index sponsor Markit/S&P on the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index.

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 18 April 2023.

WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2022

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.73%) (2021: 99.53%)		
	Equities (99.73%) (2021: 99.53%)		
	Puerto Rico (0.12%) (2021: 0.06%)		
	Banks (0.12%) (2021: 0.06%)		
12,341	First Bancorp	156,978	0.12
	United States (99.61%) (2021: 99.47%)		
	Advertising (0.60%) (2021: 0.49%)		
10,086	Interpublic Group of Companies	335,965	0.27
5,111	Omnicom Group	416,904	0.33
		752,869	0.60
	Aerospace & Defense (0.04%) (2021: 0.00%)		
2,012	Kaman	44,868	0.04
	Agriculture (0.01%) (2021: 0.01%)		
592	Alico	14,131	0.01
	Auto Manufacturers (0.89%) (2021: 0.00%)		
96,883	Ford Motor	1,126,749	0.89
	Banks (15.16%) (2021: 10.24%)		
799	American National Bankshares	29,507	0.02
647	Ames National	15,276	0.01
1,227	Arrow Financial	41,595	0.03
7,344	Associated Banc-Corp	169,573	0.13
4,284	Atlantic Union Bankshares	150,540	0.12
2,088	Bank of Hawaii	161,945	0.13
16,132	Bank of New York Mellon	734,329	0.58
1,086	Bar Harbor Bankshares	34,795	0.03
1,237	BCB Bancorp	22,254	0.02
1,437	Blue Ridge Bankshares	17,948	0.01
1,105	Camden National	46,067	0.04
2,063	Central Pacific Financial	41,838	0.03
45,786	Citigroup	2,070,901	1.64
1,147	Citizens & Northern	26,220	0.02
13,342	Citizens Financial Group	525,275	0.41
4,867	Columbia Banking System	146,643	0.12
4,291	Comerica	286,853	0.23
1,314	Community Trust Bancorp	60,352	0.05
2,406	Eagle Bancorp	106,032	0.08
411	Evans Bancorp	15,367	0.01
2,502	Farmers National Banc	35,328	0.03
17,058	Fifth Third Bancorp	559,673	0.44
1,144	Financial Institutions	27,868	0.02
844	First Bancorp	25,269	0.02
4,164	First Busey	102,934	0.08
6,956	First Commonwealth Financial	97,175	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (15.16%) (2021: 10.24%) (continued)		
1,209	First Community Bankshares	40,985	0.03
6,722	First Financial Bancorp	162,874	0.13
7,120	First Hawaiian	185,405	0.15
5,072	First Interstate BancSystem	196,033	0.15
1,712	First of Long Island	30,816	0.02
17,957	FNB	234,339	0.18
10,438	Fulton Financial	175,672	0.14
2,370	Hanmi Financial	58,658	0.05
2,063	HBT Financial	40,373	0.03
4,559	Heritage Commerce	59,267	0.05
1,411	HomeStreet	38,915	0.03
8,816	Hope Bancorp	112,933	0.09
3,356	Horizon Bancorp	50,609	0.04
37,243	Huntington Bancshares	525,126	0.41
1,548	Independent Bank	37,028	0.03
5,080	Kearny Financial	51,562	0.04
28,159	KeyCorp	490,530	0.39
4,785	Lakeland Bancorp	84,264	0.07
819	LCNB	14,742	0.01
3,892	Luther Burbank	43,240	0.03
1,193	Mercantile Bank	39,942	0.03
1,627	Midland States Bancorp	43,311	0.03
30,456	Morgan Stanley	2,589,369	2.05
439	National Bankshares	17,692	0.01
4,710	Northern Trust	416,788	0.33
414	Northrim BanCorp	22,592	0.02
585	Norwood Financial	19,562	0.02
7,027	PacWest Bancorp	161,270	0.13
903	Parke Bancorp	18,728	0.01
2,261	PCB Bancorp	39,997	0.03
2,081	Peoples Bancorp	58,788	0.05
8,628	PNC Financial Services Group	1,362,706	1.08
2,717	Premier Financial	73,278	0.06
1,808	Primis Financial	21,425	0.02
22,094	Regions Financial	476,347	0.38
2,957	S&T Bancorp	101,070	0.08
3,217	Sandy Spring Bancorp	113,335	0.09
1,084	Sierra Bancorp	23,024	0.02
7,247	Simmons First National	156,390	0.12
2,433	Southside Bancshares	87,564	0.07
5,304	Synovus Financial	199,165	0.16
35,035	Truist Financial	1,507,556	1.19
1,410	TrustCo Bank	53,002	0.04
12,999	Umpqua Holdings	232,032	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (15.16%) (2021: 10.24%) (continued)			
4,959	United Bankshares	200,790	0.16
2,199	Univest Financial	57,460	0.05
51,317	US Bancorp	2,237,934	1.77
18,810	Valley National Bancorp	212,741	0.17
1,261	Washington Trust Bancorp	59,494	0.05
4,933	Webster Financial	233,528	0.18
3,792	WesBanco	140,228	0.11
1,229	West BanCorp	31,401	0.02
		19,193,437	15.16
Beverages (0.00%) (2021: 5.31%)			
Building & Construction Materials (0.00%) (2021: 0.13%)			
Chemicals (1.06%) (2021: 1.15%)			
5,948	Chemours	182,128	0.15
21,396	Dow	1,078,144	0.85
8,188	Kronos Worldwide	76,967	0.06
		1,337,239	1.06
Coal (0.06%) (2021: 0.01%)			
3,244	Ramaco Resources	28,515	0.02
6,050	SunCoke Energy	52,211	0.04
		80,726	0.06
Commercial Services (0.40%) (2021: 0.22%)			
2,175	Aaron's	25,991	0.02
3,188	Deluxe	54,132	0.04
1,896	Ennis	42,015	0.03
5,483	Healthcare Services Group	65,796	0.05
818	Medifast	94,356	0.08
4,185	Rent-A-Center	94,372	0.08
1,689	Strategic Education	132,283	0.10
		508,945	0.40
Computers (2.80%) (2021: 0.83%)			
21,819	HP	586,277	0.46
21,027	International Business Machines	2,962,494	2.34
		3,548,771	2.80
Consumer Durables & Apparels (0.31%) (2021: 0.14%)			
2,257	Carter's	168,395	0.13
3,651	Kontoor Brands	146,004	0.12
683	Weyco Group	14,452	0.01
6,011	Wolverine World Wide	65,700	0.05
		394,551	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Distribution & Wholesale (0.25%) (2021: 0.00%)		
1,275	Watsco	317,985	0.25
	Diversified Financial Services (2.32%) (2021: 3.03%)		
11,524	Ally Financial	281,762	0.22
4,885	Artisan Partners Asset Management	145,084	0.11
19,859	Blue Owl Capital	210,505	0.17
2,246	Bridge Investment Group Holdings	27,064	0.02
11,277	Carlyle Group	336,506	0.27
2,850	Cohen & Steers	183,996	0.14
220	Diamond Hill Investment Group	40,704	0.03
694	Federal Agricultural Mortgage	78,221	0.06
14,656	Franklin Resources	386,625	0.30
3,072	GCM Grosvenor	23,378	0.02
4,315	Moelis & Co	165,567	0.13
8,905	Navient	146,487	0.12
8,802	OneMain Holdings	293,195	0.23
11,164	Radian Group	212,897	0.17
708	Regional Management	19,881	0.02
6,570	UWM Holdings	21,747	0.02
4,798	Victory Capital Holdings	128,730	0.10
6,710	Virtu Financial	136,951	0.11
520	Virtus Investment Partners	99,549	0.08
		2,938,849	2.32
	Electrical Components & Equipment (0.14%) (2021: 0.05%)		
4,296	Energizer Holdings	144,131	0.12
832	Powell Industries	29,270	0.02
		173,401	0.14
	Electronics (0.04%) (2021: 0.01%)		
1,838	Comtech Telecommunications	22,314	0.02
363	NVE	23,504	0.02
		45,818	0.04
	Food (1.96%) (2021: 2.91%)		
1,255	Calavo Growers	36,897	0.03
3,141	Cal-Maine Foods	171,028	0.13
11,121	Conagra Brands	430,383	0.34
9,709	Kellogg	691,669	0.55
27,555	Kraft Heinz	1,121,764	0.89
1,688	Natural Grocers by Vitamin Cottage	15,428	0.01
742	Village Super Market	17,281	0.01
		2,484,450	1.96
	Forest Products & Paper (0.00%) (2021: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (2.49%) (2021: 4.12%)		
7,824	CNA Financial	330,799	0.26
1,956	Donegal Group	27,775	0.02
9,526	Fidelity National Financial	358,368	0.28
4,129	First American Financial	216,112	0.17
3,014	Horace Mann Educators	112,633	0.09
5,706	Jackson Financial	198,512	0.16
3,804	Mercury General	130,097	0.10
13,375	Old Republic International	323,006	0.26
9,510	Prudential Financial	945,864	0.75
1,111	Safety Insurance Group	93,613	0.07
2,030	Stewart Information Services	86,742	0.07
2,196	Universal Insurance Holdings	23,256	0.02
7,364	Unum Group	302,145	0.24
		3,148,922	2.49
	Healthcare Products (0.12%) (2021: 0.04%)		
5,436	Patterson	152,371	0.12
	Healthcare Services (0.05%) (2021: 0.02%)		
1,147	National HealthCare	68,246	0.05
	Home Builders (0.24%) (2021: 0.07%)		
1,560	LCI Industries	144,222	0.11
5,200	MDC Holdings	164,320	0.13
		308,542	0.24
	Home Furnishings (0.30%) (2021: 0.12%)		
1,962	Ethan Allen Interiors	51,836	0.04
6,406	Leggett & Platt	206,466	0.16
5,723	MillerKnoll	120,240	0.10
		378,542	0.30
	Household Products (0.73%) (2021: 0.84%)		
6,830	ACCO Brands	38,179	0.03
6,501	Kimberly-Clark	882,511	0.70
		920,690	0.73
	Internet (0.16%) (2021: 0.10%)		
3,494	Cogent Communications Holdings	199,438	0.16
	Leisure Time (0.08%) (2021: 0.05%)		
3,297	Camping World Holdings	73,589	0.06
2,626	Marine Products	30,908	0.02
		104,497	0.08
	Lodging (0.13%) (2021: 0.00%)		
4,451	Travel & Leisure	162,016	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.02%) (2021: 0.00%)		
896	Hyster-Yale Materials Handling	22,678	0.02
	Media (0.32%) (2021: 0.02%)		
20,546	Paramount Global	346,817	0.28
3,536	Sinclair Broadcast Group	54,843	0.04
		401,660	0.32
	Mining (0.07%) (2021: 0.87%)		
1,227	Kaiser Aluminum	93,203	0.07
	Miscellaneous Manufacturers (1.55%) (2021: 1.64%)		
14,125	3M	1,693,870	1.34
3,495	NL Industries	23,801	0.02
1,467	Park Aerospace	19,672	0.01
3,218	Smith & Wesson Brands	27,932	0.02
1,140	Sturm Ruger & Co	57,707	0.05
4,743	Trinity Industries	140,251	0.11
		1,963,233	1.55
	Office & Business Equipment (0.14%) (2021: 0.05%)		
920	CompX International	17,002	0.01
3,013	HNI	85,660	0.07
2,745	Kimball International	17,842	0.02
7,385	Steelcase	52,212	0.04
		172,716	0.14
	Oil & Gas (18.35%) (2021: 13.30%)		
6,199	Berry	49,592	0.04
10,588	Chesapeake Energy	999,189	0.79
36,368	Chevron	6,527,692	5.16
3,307	Chord Energy	452,431	0.36
6,745	Civitas Resources	390,738	0.31
45,232	Coterra Energy	1,111,350	0.88
3,582	Crescent Energy	42,948	0.03
6,948	CVR Energy	217,750	0.17
28,215	Devon Energy	1,735,505	1.37
6,388	Diamondback Energy	873,751	0.69
2,677	Evolution Petroleum	20,211	0.01
60,096	Exxon Mobil	6,628,589	5.24
4,514	Northern Oil and Gas	139,121	0.11
9,896	Phillips 66	1,029,976	0.81
12,272	Pioneer Natural Resources	2,802,802	2.21
1,639	Riley Exploration Permian	48,236	0.04
5,709	Sitio Royalties	164,705	0.13
		23,234,586	18.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas Services (0.10%) (2021: 0.29%)		
11,004	Archrock	98,816	0.08
2,598	Solaris Oilfield Infrastructure	25,798	0.02
		124,614	0.10
	Other Consumer, Cyclical (0.13%) (2021: 0.17%)		
3,252	Scotts Miracle-Gro	158,015	0.13
	Other Industrial (0.02%) (2021: 0.01%)		
2,459	Tredegar	25,131	0.02
	Packaging & Containers (0.74%) (2021: 0.27%)		
1,561	Greif	122,117	0.10
3,339	Packaging of America	427,091	0.34
11,727	Pactiv Evergreen	133,219	0.10
4,114	Sonoco Products	249,761	0.20
		932,188	0.74
	Pharmaceuticals (12.94%) (2021: 21.40%)		
39,197	AbbVie	6,334,627	5.00
32,531	Gilead Sciences	2,792,786	2.21
12,236	Organon & Co	341,751	0.27
126,661	Pfizer	6,490,110	5.13
1,460	Phibro Animal Health	19,579	0.01
36,604	Viatis	407,403	0.32
		16,386,256	12.94
	Pipelines (1.53%) (2021: 2.26%)		
29,109	Antero Midstream	314,086	0.25
3,963	DTE Midstream	218,995	0.17
29,435	Equitrans Midstream	197,215	0.16
3,172	Kinetik Holdings	104,930	0.08
33,619	Williams	1,106,065	0.87
		1,941,291	1.53
	Real Estate (0.03%) (2021: 0.04%)		
672	Alexander & Baldwin	12,586	0.01
1,066	Douglas Elliman	4,339	0.00
1,159	Kennedy-Wilson Holdings	18,231	0.02
100	RE/MAX Holdings	1,864	0.00
84	RMR Group	2,373	0.00
		39,393	0.03
	Real Estate Investment Trusts (4.90%) (2021: 4.97%)		
865	Acadia Realty Trust	12,413	0.01
714	Agree Realty	50,644	0.04
46	Alexander's	10,123	0.01
139	Alpine Income Property Trust	2,652	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (4.90%) (2021: 4.97%) (continued)			
587	American Assets Trust	15,555	0.01
1,266	Apartment Income REIT	43,436	0.03
1,884	Apple Hospitality REIT	29,730	0.02
474	Armada Hoffler Properties	5,451	0.00
1,151	AvalonBay Communities	185,909	0.15
2,507	Brixmor Property Group	56,834	0.04
1,397	Broadstone Net Lease	22,645	0.02
171	BRT Apartments	3,358	0.00
791	CareTrust REIT	14,697	0.01
259	CBL & Associates Properties	5,978	0.00
145	Centerspace	8,507	0.01
331	Community Healthcare Trust	11,850	0.01
974	Corporate Office Properties Trust	25,266	0.02
1,298	Cousins Properties	32,826	0.03
4,792	Crown Castle International	649,987	0.51
447	CTO Realty Growth	8,171	0.01
1,930	CubeSmart	77,682	0.06
2,375	Digital Realty Trust	238,141	0.19
1,540	Douglas Emmett	24,147	0.02
759	Easterly Government Properties	10,831	0.01
351	EastGroup Properties	51,969	0.04
756	Elme Communities	13,457	0.01
628	EPR Properties	23,688	0.02
3,164	Equity Residential	186,676	0.15
1,140	Essential Properties Realty Trust	26,756	0.02
530	Essex Property Trust	112,318	0.09
1,097	Extra Space Storage	161,456	0.13
681	Federal Realty Investment Trust	68,808	0.05
668	Four Corners Property Trust	17,321	0.01
2,104	Gaming and Leisure Properties	109,597	0.09
383	Getty Realty	12,965	0.01
548	Gladstone Commercial	10,138	0.01
674	Global Medical REIT	6,390	0.01
4,401	Healthpeak Properties	110,333	0.09
903	Highwoods Properties	25,266	0.02
1,127	Hudson Pacific Properties	10,966	0.01
1,879	Independence Realty Trust	31,680	0.03
220	Innovative Industrial Properties	22,297	0.02
2,337	Iron Mountain	116,499	0.09
852	iStar	6,501	0.01
1,019	JBG SMITH Properties	19,341	0.02
985	Kilroy Realty	38,090	0.03
1,827	Kite Realty Group Trust	38,458	0.03
5,189	KRC Interim	109,903	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (4.90%) (2021: 4.97%) (continued)			
746	Lamar Advertising	70,422	0.06
694	Life Storage	68,359	0.05
335	LTC Properties	11,903	0.01
2,460	LXP Industrial Trust	24,649	0.02
1,798	Macerich	20,245	0.02
345	National Health Investors	18,016	0.01
1,476	National Retail Properties	67,542	0.05
805	National Storage Affiliates Trust	29,077	0.02
326	NETSTREIT	5,976	0.00
438	NexPoint Diversified Real Estate Trust	4,910	0.00
213	NexPoint Residential Trust	9,270	0.01
1,952	Omega Healthcare Investors	54,558	0.04
401	One Liberty Properties	8,910	0.01
474	Orion Office REIT	4,048	0.00
1,372	Outfront Media	22,748	0.02
1,995	Paramount Group	11,850	0.01
942	Phillips Edison & Co	29,993	0.02
2,032	Physicians Realty Trust	29,403	0.02
926	Piedmont Office Realty Trust	8,491	0.01
238	Plymouth Industrial REIT	4,565	0.00
253	Postal Realty Trust	3,676	0.00
675	PotlatchDeltic	29,693	0.02
1,195	Rayonier	39,387	0.03
5,118	Realty Income	324,635	0.26
1,421	Regency Centers	88,812	0.07
1,024	Retail Opportunity Investments	15,391	0.01
824	RPT Realty	8,273	0.01
1,835	Sabra Health Care REIT	22,809	0.02
361	Saul Centers	14,685	0.01
1,401	Service Properties Trust	10,213	0.01
9,122	Simon Property Group	1,071,653	0.85
1,759	SITE Centers	24,028	0.02
577	SL Green Realty	19,456	0.02
1,161	Spirit Realty Capital	46,359	0.04
1,567	STAG Industrial	50,630	0.04
2,308	STORE Capital	73,994	0.06
957	Tanger Factory Outlet Centers	17,169	0.01
2,683	UDR	103,913	0.08
471	UMH Properties	7,583	0.01
1,962	Uniti Group	10,850	0.01
152	Universal Health Realty Income Trust	7,255	0.01
1,009	Urban Edge Properties	14,217	0.01
307	Urstadt Biddle Properties	5,818	0.00
3,321	Ventas	149,611	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (4.90%) (2021: 4.97%) (continued)			
8,304	VICI Properties	269,050	0.21
3,872	Welltower	253,810	0.20
587	Whitestone REIT	5,659	0.00
1,673	WP Carey	130,745	0.10
		6,202,015	4.90
Retail (3.02%) (2021: 1.33%)			
1,930	Advance Auto Parts	283,768	0.22
5,972	Best Buy	479,014	0.38
1,704	Big 5 Sporting Goods	15,046	0.01
2,322	Big Lots	34,133	0.03
3,456	Buckle	156,730	0.12
1,707	Cracker Barrel Old Country Store	161,721	0.13
3,835	Darden Restaurants	530,496	0.42
4,610	Foot Locker	174,212	0.14
14,202	Gap	160,199	0.13
3,918	Guess?	81,063	0.06
1,095	Haverty Furniture	32,740	0.03
2,963	JOANN	8,445	0.01
7,697	Kohl's	194,349	0.15
1,157	Movado Group	37,313	0.03
2,587	MSC Industrial Direct	211,358	0.17
8,591	Nordstrom	138,659	0.11
3,405	Nu Skin Enterprises	143,555	0.11
1,580	Patrick Industries	95,748	0.08
1,545	PetMed Express	27,346	0.02
22,753	Walgreens Boots Alliance	850,052	0.67
		3,815,947	3.02
Savings & Loans (1.09%) (2021: 0.70%)			
5,823	Brookline Bancorp	82,395	0.07
10,023	Capitol Federal Financial	86,699	0.07
2,229	Flushing Financial	43,198	0.04
31,114	New York Community Bancorp	267,580	0.21
3,493	Northfield Bancorp	54,945	0.04
9,739	Northwest Bancshares	136,151	0.11
4,362	OceanFirst Financial	92,693	0.07
5,758	Pacific Premier Bancorp	181,722	0.14
5,555	Provident Financial Services	118,655	0.09
663	Territorial Bancorp	15,919	0.01
19,094	TFS Financial	275,145	0.22
1,604	Waterstone Financial	27,653	0.02
		1,382,755	1.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Technology Hardware & Equipment (0.16%) (2021: 0.10%)		
12,169	Pitney Bowes	46,242	0.04
10,737	Xerox Holdings	156,760	0.12
		203,002	0.16
	Telecommunications (6.89%) (2021: 8.11%)		
217,509	AT&T	4,004,341	3.16
97,377	Cisco Systems	4,639,040	3.66
7,905	Telephone and Data Systems	82,923	0.07
		8,726,304	6.89
	Toys, Games & Hobbies (0.23%) (2021: 0.00%)		
4,800	Hasbro	292,848	0.23
	Transportation (2.61%) (2021: 0.09%)		
19,033	United Parcel Service	3,308,697	2.61
	Utilities — Electric (13.27%) (2021: 12.33%)		
5,920	Alliant Energy	326,843	0.26
14,720	American Electric Power	1,397,664	1.10
10,484	Avangrid	450,602	0.36
4,066	Avista	180,286	0.14
2,692	Black Hills	189,355	0.15
2,613	Clearway Energy	78,181	0.06
6,288	CMS Energy	398,219	0.31
9,775	Consolidated Edison	931,655	0.74
20,652	Dominion Energy	1,266,381	1.00
5,792	DTE Energy	680,734	0.54
16,742	Duke Energy	1,724,259	1.36
9,963	Edison International	633,846	0.50
4,714	Entergy	530,325	0.42
9,262	Eversource Energy	776,526	0.61
18,741	Exelon	810,173	0.64
18,866	FirstEnergy	791,240	0.63
4,522	Hawaiian Electric Industries	189,246	0.15
3,089	NorthWestern	183,301	0.15
6,594	NRG Energy	209,821	0.17
9,076	OGE Energy	358,956	0.28
3,921	Pinnacle West Capital	298,153	0.24
5,030	Portland General Electric	246,470	0.19
15,185	PPL	443,706	0.35
10,752	Public Service Enterprise Group	658,775	0.52
34,626	Southern	2,472,643	1.95
6,044	WEC Energy Group	566,686	0.45
		16,794,046	13.27
	Utilities — Electric & Gas (1.16%) (2021: 1.61%)		
4,515	New Jersey Resources	224,034	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 & Gas (1.16%) (2021: 1.61%) (continued)			
10,867	NiSource	297,973	0.23	
2,676	Northwest Natural Holding	127,351	0.10	
723	RGC Resources	15,942	0.01	
5,339	South Jersey Industries	189,695	0.15	
2,796	Southwest Gas Holdings	173,017	0.14	
2,807	Spire	193,290	0.15	
6,719	UGI	249,073	0.20	
		<u>1,470,375</u>	<u>1.16</u>	
		126,097,006	99.61	
	Total Equities	<u>126,253,984</u>	<u>99.73</u>	
	Total Transferable Securities (99.73%) (2021: 99.53%)	<u>126,253,984</u>	<u>99.73</u>	
	Financial Derivative Instruments (0.04%) (2021: 0.18%)			
	Open Forward Foreign Currency Exchange Contracts (0.04%) (2021: 0.18%)			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2023	EUR 210,556	USD 222,218	2,498	0.00
04/01/2023	EUR 962,839	USD 994,269	33,320	0.03
04/01/2023	GBP 1,106,525	USD 1,319,523	11,516	0.01
04/01/2023	USD 188,729	EUR 179,028	(2,338)	0.00
	Unrealised gain on open forward foreign currency exchange contracts		47,334	0.04
	Unrealised loss on open forward foreign currency exchange contracts		(2,338)	0.00
	Net unrealised gain on open forward foreign currency exchange contracts		<u>44,996</u>	<u>0.04</u>
	Total Financial Derivative Instruments		<u>44,996</u>	<u>0.04</u>
	Total Investments (99.77%) (2021: 99.71%)		126,298,980	99.77
	Other Net Assets (0.23%) (2021: 0.29%)		<u>293,250</u>	<u>0.23</u>
	Net Assets (100.00%) (2021: 100.00%)		<u><u>126,592,230</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US 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	99.71
Over the counter financial derivative instruments	0.04
Other assets	0.25
	100.00
	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 2022

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.93%) (2021: 98.86%)		
	Equities (98.93%) (2021: 98.86%)		
	Austria (1.59%) (2021: 0.98%)		
	Auto Manufacturers (0.00%) (2021: 0.01%)		
	Banks (0.49%) (2021: 0.27%)		
849	BAWAG Group	42,280	0.16
2,844	Erste Group Bank	85,036	0.33
		127,316	0.49
	Chemicals (0.09%) (2021: 0.00%)		
439	Lenzing	24,057	0.09
	Full Line Insurance (0.14%) (2021: 0.00%)		
2,670	UNIQA Insurance Group	18,690	0.07
728	Vienna Insurance Group Wiener Versicherung Gruppe	16,271	0.07
		34,961	0.14
	Iron & Steel (0.16%) (2021: 0.00%)		
1,721	Voestalpine	42,646	0.16
	Miscellaneous Manufacturers (0.02%) (2021: 0.03%)		
292	Semperit Holding	5,788	0.02
	Oil & Gas (0.59%) (2021: 0.56%)		
3,213	OMV	154,545	0.59
	Transportation (0.10%) (2021: 0.11%)		
858	Oesterreichische Post	25,225	0.10
		414,538	1.59
	Belgium (1.85%) (2021: 1.13%)		
	Banks (0.79%) (2021: 0.00%)		
3,450	KBC Group	207,276	0.79
	Chemicals (0.00%) (2021: 0.26%)		
	Distribution & Wholesale (0.00%) (2021: 0.04%)		
	Electrical Components & Equipment (0.07%) (2021: 0.00%)		
530	Bekaert	19,229	0.07
	Full Line Insurance (0.35%) (2021: 0.00%)		
2,180	Ageas	90,296	0.35
	Media (0.00%) (2021: 0.30%)		
	Real Estate (0.10%) (2021: 0.00%)		
334	VGP	25,985	0.10
	Real Estate Investment Trusts (0.22%) (2021: 0.26%)		
564	Cofinimmo	47,207	0.18
476	Intervest Offices & Warehouses	9,158	0.04
		56,365	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Telecommunications (0.26%) (2021: 0.27%)		
7,423	Proximus	66,777	0.26
	Transportation (0.06%) (2021: 0.00%)		
3,286	bpost	15,786	0.06
		481,714	1.85
	Denmark (1.63%) (2021: 0.45%)		
	Banks (0.07%) (2021: 0.00%)		
462	Sydbank	18,178	0.07
	Full Line Insurance (0.18%) (2021: 0.42%)		
942	Topdanmark	46,286	0.18
	Transportation (1.38%) (2021: 0.03%)		
147	AP Moller - Maersk	308,769	1.18
909	D/S Norden	51,095	0.20
		359,864	1.38
		424,328	1.63
	Finland (2.50%) (2021: 4.81%)		
	Auto Parts & Equipment (0.00%) (2021: 0.18%)		
	Banks (1.07%) (2021: 1.93%)		
536	Aktia Bank	5,478	0.02
27,114	Nordea Bank	272,305	1.05
		277,783	1.07
	Beverages (0.03%) (2021: 0.04%)		
991	Anora Group	7,294	0.03
	Chemicals (0.07%) (2021: 0.06%)		
1,270	Kemira	18,199	0.07
	Computers (0.12%) (2021: 0.11%)		
1,159	TietoEVRY	30,737	0.12
	Engineering & Construction (0.00%) (2021: 0.02%)		
	Food (0.10%) (2021: 0.01%)		
1,271	Kesko	25,865	0.10
	Forest Products & Paper (0.00%) (2021: 0.50%)		
	Full Line Insurance (0.00%) (2021: 0.38%)		
	Hand & Machine Tools (0.08%) (2021: 0.00%)		
763	Konecranes	21,944	0.08
	Machinery — Diversified (0.15%) (2021: 0.00%)		
1,570	Valmet	39,501	0.15
	Media (0.00%) (2021: 0.05%)		
	Miscellaneous Manufacturers (0.00%) (2021: 0.05%)		
	Other Consumer, Cyclical (0.04%) (2021: 0.00%)		
704	Fiskars	10,827	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (0.00%) (2021: 0.11%)		
	Real Estate (0.05%) (2021: 0.00%)		
2,245	Citycon	14,042	0.05
	Retail (0.06%) (2021: 0.04%)		
845	Puulo	4,939	0.02
826	Tokmanni Group	9,326	0.04
		14,265	0.06
	Telecommunications (0.00%) (2021: 0.33%)		
	Utilities — Electric (0.73%) (2021: 1.00%)		
12,251	Fortum	190,381	0.73
		650,838	2.50
	France (17.26%) (2021: 13.55%)		
	Advertising (0.00%) (2021: 0.54%)		
	Banks (2.55%) (2021: 2.54%)		
9,757	BNP Paribas	519,560	1.99
6,207	Societe Generale	145,741	0.56
		665,301	2.55
	Building & Construction Materials (0.05%) (2021: 0.11%)		
568	Vicat	13,320	0.05
	Commercial Services (0.31%) (2021: 0.27%)		
7,473	ALD	80,409	0.31
	Distribution & Wholesale (0.03%) (2021: 0.00%)		
465	Jacquet Metals SACA	7,775	0.03
	Diversified Financial Services (0.11%) (2021: 0.24%)		
753	Rothschild & Co	28,124	0.11
	Engineering & Construction (0.46%) (2021: 0.40%)		
4,285	Bouygues	120,151	0.46
	Environmental Control (0.04%) (2021: 0.00%)		
1,935	Derichebourg	10,681	0.04
	Full Line Insurance (2.36%) (2021: 2.45%)		
22,481	AXA	585,742	2.25
2,468	Coface	29,962	0.11
		615,704	2.36
	Home Builders (0.00%) (2021: 0.03%)		
	Household Products (0.00%) (2021: 0.08%)		
	Media (0.26%) (2021: 0.25%)		
3,170	Metropole Television	48,659	0.19
2,629	Television Francaise 1	18,811	0.07
		67,470	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (6.34%) (2021: 0.00%)		
1,560	Rubis	38,376	0.15
27,515	TotalEnergies	1,613,755	6.19
		<u>1,652,131</u>	<u>6.34</u>
	Pharmaceuticals (0.00%) (2021: 2.82%)		
	Real Estate (0.00%) (2021: 0.12%)		
	Real Estate Investment Trusts (0.63%) (2021: 0.90%)		
765	Gecina	72,790	0.28
4,214	Klepierre	90,727	0.35
		<u>163,517</u>	<u>0.63</u>
	Retail (0.06%) (2021: 0.00%)		
290	Fnac Darty	9,988	0.04
432	Maisons du Monde	5,076	0.02
		<u>15,064</u>	<u>0.06</u>
	Telecommunications (1.89%) (2021: 1.73%)		
52,949	Orange	491,420	1.89
	Textile (0.00%) (2021: 0.02%)		
	Utilities — Electric (2.17%) (2021: 0.93%)		
42,333	Engie	566,754	2.17
	Utilities — Electric & Gas (0.00%) (2021: 0.12%)		
		<u>4,497,821</u>	<u>17.26</u>
	Germany (15.14%) (2021: 11.09%)		
	Advertising (0.08%) (2021: 0.00%)		
480	Stroeer & Co	20,909	0.08
	Auto Manufacturers (6.34%) (2021: 0.00%)		
7,819	Bayerische Motoren Werke	651,948	2.50
16,296	Mercedes-Benz Group	1,000,575	3.84
		<u>1,652,523</u>	<u>6.34</u>
	Auto Parts & Equipment (0.01%) (2021: 0.00%)		
343	SAF-Holland	3,023	0.01
	Building & Construction Materials (0.37%) (2021: 0.00%)		
1,810	HeidelbergCement	96,437	0.37
	Chemicals (2.74%) (2021: 2.36%)		
11,831	BASF	548,840	2.10
5,071	Evonik Industries	90,948	0.35
626	Wacker Chemie	74,745	0.29
		<u>714,533</u>	<u>2.74</u>
	Commercial Services (0.04%) (2021: 0.00%)		
804	Hamburger Hafen und Logistik	9,568	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.28%) (2021: 0.17%)		
211	AURELIUS Equity Opportunities	3,865	0.01
2,213	DWS Group & Co	67,187	0.26
140	Mutares & Co	2,520	0.01
		73,572	0.28
	Electrical Components & Equipment (0.05%) (2021: 0.00%)		
603	Varta	13,592	0.05
	Engineering & Construction (0.00%) (2021: 0.25%)		
	Food (0.00%) (2021: 0.21%)		
	Full Line Insurance (1.98%) (2021: 2.59%)		
2,565	Allianz	515,308	1.98
	Iron & Steel (0.08%) (2021: 0.00%)		
2,133	Kloekner & Co	19,698	0.08
	Machinery, Construction & Mining (0.04%) (2021: 0.00%)		
721	Wacker Neuson	11,781	0.04
	Miscellaneous Manufacturers (0.02%) (2021: 0.00%)		
246	Indus Holding	5,400	0.02
	Pharmaceuticals (0.07%) (2021: 1.28%)		
500	Dermapharm Holding	18,760	0.07
	Real Estate (0.02%) (2021: 0.12%)		
673	Instone Real Estate Group	5,431	0.02
	Real Estate Investment Trusts (0.03%) (2021: 0.11%)		
1,179	Hamborner REIT	7,935	0.03
	Telecommunications (0.53%) (2021: 2.60%)		
1,683	Freenet	34,367	0.13
44,603	Telefonica Deutschland Holding	102,720	0.40
		137,087	0.53
	Transportation (1.47%) (2021: 0.00%)		
10,881	Deutsche Post	382,794	1.47
	Utilities — Electric (0.99%) (2021: 1.40%)		
27,717	E.ON	258,710	0.99
		3,947,061	15.14
	Ireland (0.06%) (2021: 0.03%)		
	Home Builders (0.02%) (2021: 0.00%)		
7,080	Cairn Homes	6,146	0.02
	Mining (0.04%) (2021: 0.00%)		
1,838	Kenmare Resources	9,084	0.04
	Real Estate Investment Trusts (0.00%) (2021: 0.03%)		
		15,230	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Italy (6.63%) (2021: 10.07%)		
	Banks (0.55%) (2021: 1.82%)		
4,667	Banca Mediolanum	36,393	0.14
2,450	Banca Popolare di Sondrio	9,261	0.03
9,943	Banco BPM	33,150	0.13
7,294	Mediobanca Banca di Credito Finanziario	65,530	0.25
		144,334	0.55
	Distribution & Wholesale (0.02%) (2021: 0.02%)		
821	Esprinet	5,529	0.02
	Diversified Financial Services (0.24%) (2021: 0.21%)		
3,454	Anima Holding	12,925	0.05
1,162	Azimut Holding	24,321	0.09
768	Banca Generali	24,622	0.10
		61,868	0.24
	Engineering & Construction (0.04%) (2021: 0.03%)		
3,465	Maire Tecnimont	10,748	0.04
	Entertainment (0.08%) (2021: 0.04%)		
3,714	RAI Way	20,093	0.08
	Full Line Insurance (1.12%) (2021: 1.34%)		
11,153	Assicurazioni Generali	185,307	0.71
4,946	Unipol Gruppo	22,544	0.08
36,998	UnipolSai Assicurazioni	85,169	0.33
		293,020	1.12
	Leisure Time (0.05%) (2021: 0.04%)		
4,520	Piaggio & C	12,674	0.05
	Media (0.02%) (2021: 0.00%)		
2,163	Arnoldo Mondadori Editore	3,911	0.02
	Oil & Gas (2.55%) (2021: 1.61%)		
50,093	Eni	665,536	2.55
	Real Estate Investment Trusts (0.03%) (2021: 0.00%)		
2,166	Immobiliare Grande Distribuzione SIIQ	6,747	0.03
	Retail (0.02%) (2021: 0.03%)		
428	Unieuro	5,260	0.02
	Transportation (0.32%) (2021: 0.25%)		
9,258	Poste Italiane	84,488	0.32
	Utilities — Electric (0.41%) (2021: 3.49%)		
41,194	A2A	51,287	0.20
2,501	ACEA	32,313	0.12
16,093	Iren	23,624	0.09
		107,224	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities — Electric & Gas (1.18%) (2021: 1.19%)		
12,599	Italgas	65,389	0.25
53,397	Snam	241,728	0.93
		307,117	1.18
		1,728,549	6.63
	Netherlands (4.71%) (2021: 2.82%)		
	Agriculture (0.01%) (2021: 0.00%)		
1,052	ForFarmers	3,077	0.01
	Auto Manufacturers (2.16%) (2021: 0.00%)		
42,529	Stellantis	564,104	2.16
	Banks (0.00%) (2021: 0.76%)		
	Chemicals (0.76%) (2021: 0.00%)		
5,945	OCI	198,682	0.76
	Commercial Services (0.71%) (2021: 0.38%)		
3,230	Randstad	183,981	0.71
	Computers (0.00%) (2021: 0.02%)		
	Engineering & Construction (0.03%) (2021: 0.02%)		
669	Heijmans	6,770	0.03
	Full Line Insurance (0.50%) (2021: 0.64%)		
1,261	ASR Nederland	55,925	0.22
1,921	NN Group	73,306	0.28
		129,231	0.50
	Hand & Machine Tools (0.06%) (2021: 0.05%)		
658	RHI Magnesita	16,494	0.06
	Oil & Gas Services (0.14%) (2021: 0.09%)		
2,418	SBM Offshore	35,448	0.14
	Pipelines (0.15%) (2021: 0.09%)		
1,432	Koninklijke Vopak	39,738	0.15
	Real Estate Investment Trusts (0.00%) (2021: 0.01%)		
	Semiconductors (0.19%) (2021: 0.00%)		
896	BE Semiconductor Industries	50,678	0.19
	Telecommunications (0.00%) (2021: 0.57%)		
	Transportation (0.00%) (2021: 0.19%)		
		1,228,203	4.71
	Norway (4.72%) (2021: 3.62%)		
	Banks (1.06%) (2021: 0.53%)		
12,706	DNB Bank	235,001	0.90
835	SpareBank 1 Nord Norge	7,625	0.03
615	Sparebank 1 Oestlandet	7,090	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (1.06%) (2021: 0.53%) (continued)		
836	SpareBank 1 SMN	10,130	0.04
1,415	SpareBank 1 SR-Bank	16,245	0.06
		276,091	1.06
	Chemicals (0.45%) (2021: 0.52%)		
2,876	Yara International	117,792	0.45
	Commercial Services (0.04%) (2021: 0.00%)		
7,329	Belships	9,955	0.04
	Computers (0.00%) (2021: 0.03%)		
	Diversified Financial Services (0.00%) (2021: 0.03%)		
	Electrical Components & Equipment (0.00%) (2021: 0.02%)		
	Engineering & Construction (0.13%) (2021: 0.19%)		
947	AF Gruppen	12,953	0.05
2,139	Veidekke	19,694	0.08
		32,647	0.13
	Environmental Control (0.00%) (2021: 0.02%)		
	Food (0.37%) (2021: 0.34%)		
2,091	Austevoll Seafood	17,592	0.07
5,520	Leroy Seafood Group	28,956	0.11
1,327	Salmar	48,569	0.19
		95,117	0.37
	Full Line Insurance (0.02%) (2021: 0.30%)		
482	Protector Forsikring	5,767	0.02
	Mining (0.50%) (2021: 0.00%)		
18,835	Norsk Hydro	131,353	0.50
	Oil & Gas (0.78%) (2021: 0.28%)		
7,060	Aker BP	204,209	0.78
	Oil & Gas Services (0.00%) (2021: 0.04%)		
	Other Finance (0.00%) (2021: 0.02%)		
	Retail (0.00%) (2021: 0.07%)		
	Telecommunications (1.29%) (2021: 1.23%)		
38,452	Telenor	335,018	1.29
	Transportation (0.08%) (2021: 0.00%)		
14,273	MPC Container Ships	22,061	0.08
		1,230,010	4.72
	Portugal (0.79%) (2021: 1.04%)		
	Food (0.07%) (2021: 0.07%)		
20,521	Sonae	19,187	0.07
	Forest Products & Paper (0.13%) (2021: 0.10%)		
9,686	Navigator	33,456	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.14%) (2021: 0.00%)		
9,870	NOS	37,348	0.14
	Oil & Gas (0.34%) (2021: 0.29%)		
7,053	Galp Energia	88,938	0.34
	Utilities — Electric (0.11%) (2021: 0.58%)		
10,739	REN - Redes Energeticas Nacionais	27,062	0.11
		205,991	0.79
	Spain (8.13%) (2021: 5.21%)		
	Banks (0.80%) (2021: 0.07%)		
37,112	Banco Bilbao Vizcaya Argentaria	209,089	0.80
	Commercial Services (0.05%) (2021: 0.07%)		
6,967	Prosegur Cia de Seguridad	12,352	0.05
	Engineering & Construction (0.66%) (2021: 0.15%)		
5,859	ACS Actividades de Construccion y Servicios	156,845	0.60
6,051	Sacyr	15,733	0.06
		172,578	0.66
	Food (0.00%) (2021: 0.06%)		
	Forest Products & Paper (0.04%) (2021: 0.00%)		
3,300	Ence Energia y Celulosa	9,273	0.04
	Full Line Insurance (0.26%) (2021: 0.17%)		
15,117	Linea Directa Aseguradora SA Cia de Seguros y Reaseguros	15,601	0.06
29,082	Mapfre	52,638	0.20
		68,239	0.26
	Iron & Steel (0.15%) (2021: 0.13%)		
4,225	Acerinox	39,047	0.15
	Machinery — Diversified (0.00%) (2021: 0.09%)		
	Media (0.08%) (2021: 0.00%)		
6,539	Atresmedia de Medios de Comunicacion	20,873	0.08
	Oil & Gas (0.74%) (2021: 0.55%)		
12,976	Repsol	192,694	0.74
	Pharmaceuticals (0.06%) (2021: 0.04%)		
4,499	Faes Farma	15,792	0.06
	Real Estate (0.00%) (2021: 0.06%)		
	Real Estate Investment Trusts (0.46%) (2021: 0.00%)		
13,712	Merlin Properties Socimi	120,323	0.46
	Telecommunications (1.17%) (2021: 0.00%)		
90,344	Telefonica	305,814	1.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.18%) (2021: 2.31%)		
26,481	Endesa	466,993	1.79
6,162	Red Electrica	100,194	0.39
		567,187	2.18
	Utilities — Electric & Gas (1.48%) (2021: 1.51%)		
5,146	Enagas	79,892	0.31
12,546	Naturgy Energy Group	304,993	1.17
		384,885	1.48
		2,118,146	8.13
	Sweden (3.53%) (2021: 2.65%)		
	Banks (1.42%) (2021: 0.32%)		
11,048	Skandinaviska Enskilda Banken	119,171	0.46
9,620	Svenska Handelsbanken	90,921	0.35
10,044	Swedbank	160,141	0.61
		370,233	1.42
	Building & Construction Materials (0.02%) (2021: 0.00%)		
644	Inwido	6,411	0.02
	Commercial Services (0.02%) (2021: 0.00%)		
1,016	Coor Service Management Holding	5,875	0.02
	Diversified Financial Services (0.02%) (2021: 0.09%)		
2,094	Resurs Holding	4,698	0.02
	Electronics (0.00%) (2021: 0.01%)		
	Engineering & Construction (0.18%) (2021: 0.23%)		
994	JM	15,384	0.06
1,087	NCC	9,506	0.04
4,091	Peab	21,742	0.08
		46,632	0.18
	Entertainment (0.03%) (2021: 0.01%)		
973	Betsson	7,417	0.03
	Food (0.02%) (2021: 0.19%)		
2,633	Cloetta	4,939	0.02
	Home Builders (0.00%) (2021: 0.02%)		
	Home Furnishings (0.00%) (2021: 0.20%)		
	Iron & Steel (0.34%) (2021: 0.00%)		
18,351	SSAB	89,443	0.34
	Leisure Time (0.08%) (2021: 0.00%)		
1,056	Thule Group	20,673	0.08
	Miscellaneous Manufacturers (0.12%) (2021: 0.00%)		
3,116	Hexpol	31,132	0.12
	Oil & Gas (0.00%) (2021: 0.40%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.24%) (2021: 0.11%)		
3,383	Akelius Residential Property	6,245	0.02
3,665	Castellum	41,610	0.16
2,621	Sagax	6,293	0.03
4,205	Samhallsbyggnadsbolaget i Norden	7,147	0.03
		61,295	0.24
	Retail (0.06%) (2021: 0.10%)		
1,008	Bilia	10,361	0.04
987	Clas Ohlson	6,390	0.02
		16,751	0.06
	Telecommunications (0.98%) (2021: 0.93%)		
8,955	Tele2	68,530	0.26
77,562	Telia	185,950	0.72
		254,480	0.98
	Transportation (0.00%) (2021: 0.04%)		
		919,979	3.53
	Switzerland (5.32%) (2021: 10.13%)		
	Banks (0.00%) (2021: 0.16%)		
	Building & Construction Materials (1.06%) (2021: 0.81%)		
5,684	Holcim	275,617	1.06
	Chemicals (0.08%) (2021: 0.23%)		
3,272	OC Oerlikon	20,081	0.08
	Commercial Services (0.00%) (2021: 0.26%)		
	Diversified Financial Services (0.33%) (2021: 0.04%)		
1,250	Julius Baer Group	68,183	0.26
297	Vontobel Holding	18,438	0.07
		86,621	0.33
	Energy – Alternate Sources (0.00%) (2021: 0.04%)		
	Full Line Insurance (3.64%) (2021: 2.39%)		
381	Baloise Holding	55,061	0.21
472	Helvetia Holding	51,530	0.20
170	Swiss Life Holding	82,089	0.32
2,628	Swiss Re	230,165	0.88
1,184	Zurich Insurance Group	530,356	2.03
		949,201	3.64
	Miscellaneous Manufacturers (0.09%) (2021: 0.09%)		
340	Sulzer	24,792	0.09
	Pharmaceuticals (0.00%) (2021: 4.84%)		
	Real Estate (0.08%) (2021: 0.23%)		
144	Allreal Holding	21,933	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.04%) (2021: 0.02%)		
636	Mobilezone Holding	9,868	0.04
	Telecommunications (0.00%) (2021: 1.02%)		
		1,388,113	5.32
	United Kingdom (25.07%) (2021: 31.28%)		
	Banks (3.94%) (2021: 1.77%)		
459	Bank of Georgia Group	13,477	0.05
167,805	HSBC Holdings	975,362	3.74
3,915	Investec	22,566	0.09
652	TBC Bank Group	16,681	0.06
		1,028,086	3.94
	Building & Construction Materials (0.02%) (2021: 0.00%)		
2,208	Tyman	5,612	0.02
	Chemicals (0.00%) (2021: 0.07%)		
	Commercial Services (0.18%) (2021: 0.06%)		
5,519	Michael Page International	28,689	0.11
2,846	Redde Northgate	13,216	0.05
4,856	Speedy Hire	2,176	0.01
1,236	XPS Pensions Group	1,936	0.01
		46,017	0.18
	Computers (0.03%) (2021: 0.00%)		
1,041	FDM Group Holdings	8,788	0.03
	Cosmetics & Personal Care (0.00%) (2021: 2.97%)		
	Diversified Financial Services (0.49%) (2021: 0.62%)		
6,101	Ashmore Group	16,462	0.06
1,134	Close Brothers Group	13,382	0.05
1,415	CMC Markets	3,573	0.02
606	Liontrust Asset Management	7,650	0.03
4,840	Ninety One	10,141	0.04
4,870	OSB Group	26,336	0.10
1,103	PayPoint	6,340	0.03
8,360	Quilter	8,755	0.03
7,006	Schroders	34,429	0.13
		127,068	0.49
	Engineering & Construction (0.06%) (2021: 0.03%)		
864	Keller Group	7,791	0.03
496	Morgan Sindall Group	8,553	0.03
		16,344	0.06
	Food (0.92%) (2021: 1.02%)		
2,465	Devro	8,557	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.92%) (2021: 1.02%) (continued)		
27,603	J Sainsbury	67,730	0.26
65,129	Tesco	164,579	0.63
		240,866	0.92
	Full Line Insurance (0.92%) (2021: 1.96%)		
19,967	Aviva	99,651	0.38
1,345	Chesnara	4,298	0.02
47,940	Legal & General Group	134,813	0.52
		238,762	0.92
	Home Builders (0.23%) (2021: 0.61%)		
1,339	Bellway	28,788	0.11
3,074	Crest Nicholson Holdings	8,198	0.03
4,489	Redrow	22,960	0.09
		59,946	0.23
	Internet (0.05%) (2021: 0.05%)		
5,941	Moneysupermarket.com Group	12,883	0.05
	Iron & Steel (0.00%) (2021: 0.27%)		
	Machinery — Diversified (0.00%) (2021: 0.04%)		
	Media (0.16%) (2021: 0.00%)		
50,752	ITV	42,994	0.16
	Mining (8.86%) (2021: 11.76%)		
19,159	Anglo American	698,895	2.68
4,625	Central Asia Metals	12,928	0.05
5,393	Hochschild Mining	4,270	0.02
17,170	Pan African Resources	3,201	0.01
24,344	Rio Tinto	1,590,867	6.10
		2,310,161	8.86
	Miscellaneous Manufacturers (0.08%) (2021: 0.00%)		
5,517	ME Group International	7,151	0.03
3,051	Vesuvius	13,900	0.05
		21,051	0.08
	Oil & Gas (0.09%) (2021: 2.39%)		
17,751	Diversified Energy	23,288	0.09
	Pharmaceuticals (2.93%) (2021: 3.55%)		
47,120	GSK	763,497	2.93
	Real Estate (0.02%) (2021: 0.02%)		
4,120	Watkin Jones	4,662	0.02
	Real Estate Investment Trusts (0.67%) (2021: 0.38%)		
40,961	Assura	25,184	0.10
9,664	British Land	43,035	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.67%) (2021: 0.38%) (continued)			
4,032	CLS Holdings	7,217	0.03
8,538	Land Securities Group	59,799	0.23
12,051	LondonMetric Property	23,403	0.09
12,439	Primary Health Properties	15,534	0.06
		174,172	0.67
Retail (0.29%) (2021: 0.27%)			
9,208	Currys	5,563	0.02
2,721	DFS Furniture	4,753	0.02
1,827	Halfords Group	4,304	0.02
19,887	Kingfisher	52,921	0.20
4,305	Wickes Group	7,099	0.03
		74,640	0.29
Telecommunications (1.99%) (2021: 0.04%)			
106,228	BT Group	134,157	0.52
404,577	Vodafone Group	384,135	1.47
		518,292	1.99
Utilities — Electric (3.14%) (2021: 1.19%)			
55,263	National Grid	621,252	2.38
10,180	SSE	196,433	0.76
		817,685	3.14
Utilities — Electric & Gas (0.00%) (2021: 1.61%)			
Water (0.00%) (2021: 0.60%)			
		6,534,814	25.07
Total Equities		25,785,335	98.93
Rights (0.00%) (2021: 0.00%)			
Spain (0.00%) (2021: 0.00%)			
Pharmaceuticals (0.00%) (2021: 0.00%)			
Total Transferable Securities (98.93%) (2021: 98.86%)		25,785,335	98.93
Total Investments (98.93%) (2021: 98.86%)		25,785,335	98.93
Other Net Assets (1.07%) (2021: 1.14%)		278,311	1.07
Net Assets (100.00%) (2021: 100.00%)		26,063,646	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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	98.91
Other assets	1.09
	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 2022

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.27%) (2021: 99.17%)		
	Equities (98.14%) (2021: 99.02%)		
	Austria (0.88%) (2021: 1.07%)		
	Auto Manufacturers (0.00%) (2021: 0.10%)		
	Computers (0.00%) (2021: 0.17%)		
	Electrical Components & Equipment (0.07%) (2021: 0.10%)		
3,844	Zumtobel Group	26,178	0.07
	Electronics (0.42%) (2021: 0.27%)		
4,925	AT&S Austria Technologie & Systemtechnik	157,600	0.42
	Oil & Gas Services (0.19%) (2021: 0.00%)		
1,193	Schoeller-Bleckmann Oilfield Equipment	69,432	0.19
	Real Estate (0.20%) (2021: 0.43%)		
5,883	S IMMO	73,420	0.20
		<u>326,630</u>	<u>0.88</u>
	Belgium (1.93%) (2021: 2.44%)		
	Building & Construction Materials (0.09%) (2021: 0.12%)		
13,225	Deceuninck	32,401	0.09
	Chemicals (0.24%) (2021: 0.21%)		
5,732	Recticel	89,075	0.24
	Computers (0.05%) (2021: 0.00%)		
6,953	Econocom Group	19,816	0.05
	Electrical Components & Equipment (0.85%) (2021: 0.93%)		
8,777	Bekaert	318,430	0.85
	Healthcare Products (0.00%) (2021: 0.11%)		
	Pharmaceuticals (0.22%) (2021: 0.18%)		
6,242	Fagron	82,831	0.22
	Real Estate Investment Trusts (0.48%) (2021: 0.89%)		
6,141	Xior Student Housing	177,475	0.48
		<u>720,028</u>	<u>1.93</u>
	Denmark (4.93%) (2021: 4.17%)		
	Banks (2.09%) (2021: 1.03%)		
18,280	Spar Nord Bank	261,549	0.70
13,216	Sydbank	520,008	1.39
		<u>781,557</u>	<u>2.09</u>
	Electronics (0.13%) (2021: 0.18%)		
511	Chemometec	47,448	0.13
	Engineering & Construction (0.23%) (2021: 0.25%)		
2,395	Per Aarsleff Holding	84,381	0.23
	Full Line Insurance (0.00%) (2021: 1.57%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Home Builders (0.03%) (2021: 0.11%)		
2,408	Huscompagniet	13,276	0.03
	Machinery — Diversified (0.38%) (2021: 0.21%)		
4,156	FLSmith & Co	140,668	0.38
	Retail (0.14%) (2021: 0.14%)		
5,640	Matas	52,862	0.14
	Transportation (1.93%) (2021: 0.68%)		
12,856	D/S Norden	722,632	1.93
		1,842,824	4.93
	Finland (2.55%) (2021: 4.10%)		
	Banks (0.00%) (2021: 0.18%)		
	Commercial Services (0.23%) (2021: 0.25%)		
9,018	Caverion	62,495	0.17
2,502	Talenom	22,768	0.06
		85,263	0.23
	Computers (0.00%) (2021: 0.09%)		
	Cosmetics & Personal Care (0.00%) (2021: 0.10%)		
	Engineering & Construction (0.00%) (2021: 0.38%)		
	Food (0.09%) (2021: 0.09%)		
13,497	Raisio	33,608	0.09
	Healthcare Services (0.19%) (2021: 0.45%)		
11,253	Terveystalo	70,331	0.19
	Home Furnishings (0.19%) (2021: 0.00%)		
3,961	Harvia	70,030	0.19
	Internet (0.00%) (2021: 0.15%)		
	Machinery — Diversified (0.00%) (2021: 0.48%)		
	Miscellaneous Manufacturers (0.38%) (2021: 0.50%)		
8,626	Uponor	143,278	0.38
	Pharmaceuticals (0.00%) (2021: 0.12%)		
	Retail (1.18%) (2021: 1.17%)		
9,002	Kamux	38,979	0.11
4,389	Musti Group	68,512	0.18
16,580	Puutilo	96,910	0.26
20,741	Tokmanni Group	234,166	0.63
		438,567	1.18
	Software (0.14%) (2021: 0.14%)		
8,780	Rovio Entertainment	53,339	0.14
	Textile (0.15%) (2021: 0.00%)		
6,449	Marimekko	56,493	0.15
		950,909	2.55

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	France (4.87%) (2021: 5.22%)		
	Advertising (0.00%) (2021: 0.85%)		
	Aerospace & Defense (0.14%) (2021: 0.00%)		
2,595	LISI	50,499	0.14
	Auto Parts & Equipment (0.00%) (2021: 0.14%)		
	Environmental Control (0.57%) (2021: 0.00%)		
38,514	Derichebourg	212,597	0.57
	Full Line Insurance (0.88%) (2021: 1.05%)		
27,177	Coface	329,929	0.88
	Home Builders (0.00%) (2021: 0.29%)		
	Home Furnishings (0.06%) (2021: 0.00%)		
3,669	Bigben Interactive	23,371	0.06
	Leisure Time (0.28%) (2021: 0.00%)		
7,533	Beneteau	106,517	0.28
	Media (0.62%) (2021: 0.81%)		
32,145	Television Francaise 1	229,997	0.62
	Miscellaneous Manufacturers (0.24%) (2021: 0.22%)		
2,368	Mersen	89,392	0.24
	Oil & Gas (0.53%) (2021: 0.00%)		
48,899	Etablissements Maurel et Prom	196,329	0.53
	Retail (1.13%) (2021: 0.56%)		
8,340	Fnac Darty	287,230	0.77
11,567	Maisons du Monde	135,912	0.36
		423,142	1.13
	Software (0.23%) (2021: 0.23%)		
2,444	Lectra	86,029	0.23
	Technology Hardware & Equipment (0.19%) (2021: 0.22%)		
5,197	Quadient	71,563	0.19
	Textile (0.00%) (2021: 0.50%)		
	Utilities — Electric (0.00%) (2021: 0.35%)		
		1,819,365	4.87
	Germany (7.71%) (2021: 7.43%)		
	Agriculture (0.25%) (2021: 0.00%)		
2,152	BayWa	92,966	0.25
	Auto Manufacturers (0.22%) (2021: 0.00%)		
1,581	JOST Werke	83,161	0.22
	Auto Parts & Equipment (0.29%) (2021: 0.20%)		
12,094	SAF-Holland	106,609	0.29
	Banks (0.00%) (2021: 0.48%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.22%) (2021: 0.48%)		
6,891	Hamburger Hafen und Logistik	82,003	0.22
	Computers (0.22%) (2021: 0.61%)		
3,261	Jenoptik	83,351	0.22
	Diversified Financial Services (0.47%) (2021: 1.30%)		
6,823	AURELIUS Equity Opportunities	124,997	0.33
2,889	Mutares & Co	52,002	0.14
		176,999	0.47
	Electrical Components & Equipment (0.86%) (2021: 0.00%)		
14,219	Varta	320,496	0.86
	Energy – Alternate Sources (0.37%) (2021: 0.55%)		
10,538	CropEnergies	137,205	0.37
	Engineering & Construction (0.45%) (2021: 1.08%)		
6,215	Bilfinger	168,302	0.45
	Full Line Insurance (0.11%) (2021: 0.11%)		
2,607	Wuestenrot & Wuerttembergische	40,252	0.11
	Iron & Steel (1.92%) (2021: 0.00%)		
44,791	KloECKner & Co	413,645	1.11
10,662	Salzgitter	304,080	0.81
		717,725	1.92
	Machinery — Diversified (0.65%) (2021: 0.00%)		
19,165	Deutz	77,541	0.21
5,294	Duerr	166,867	0.44
		244,408	0.65
	Machinery, Construction & Mining (0.20%) (2021: 0.53%)		
4,514	Wacker Neuson	73,759	0.20
	Other Industrial (0.00%) (2021: 0.27%)		
	Real Estate (0.32%) (2021: 0.51%)		
14,607	Instone Real Estate Group	117,878	0.32
	Retail (0.55%) (2021: 1.01%)		
2,682	Hornbach Holding & Co	207,185	0.55
	Semiconductors (0.00%) (2021: 0.17%)		
	Software (0.26%) (2021: 0.13%)		
2,074	Cliq Digital	52,265	0.14
1,323	GFT Technologies	44,916	0.12
		97,181	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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%) (2021: 0.00%)		
15,259	7C Solarparken	65,156	0.17
855	Energiekontor	65,835	0.18
		130,991	0.35
		2,880,471	7.71
	Ireland (0.27%) (2021: 0.79%)		
	Agriculture (0.12%) (2021: 0.12%)		
10,380	Origin Enterprises	44,738	0.12
	Mining (0.15%) (2021: 0.15%)		
11,237	Kenmare Resources	55,537	0.15
	Pharmaceuticals (0.00%) (2021: 0.13%)		
	Real Estate Investment Trusts (0.00%) (2021: 0.39%)		
		100,275	0.27
	Italy (5.77%) (2021: 12.05%)		
	Aerospace & Defense (0.00%) (2021: 0.10%)		
	Banks (0.50%) (2021: 1.50%)		
49,363	Banca Popolare di Sondrio	186,592	0.50
	Building & Construction Materials (0.04%) (2021: 0.00%)		
2,408	Sciuker Frames	16,976	0.04
	Chemicals (0.12%) (2021: 0.35%)		
2,462	SOL	43,577	0.12
	Commercial Services (0.00%) (2021: 0.31%)		
	Distribution & Wholesale (0.55%) (2021: 0.69%)		
16,693	Esprinet	112,427	0.30
8,051	MARR	91,782	0.25
		204,209	0.55
	Diversified Financial Services (0.87%) (2021: 3.24%)		
86,877	Anima Holding	325,094	0.87
	Electronics (0.25%) (2021: 0.14%)		
6,547	El.En.	93,295	0.25
	Energy – Alternate Sources (0.00%) (2021: 0.55%)		
	Engineering & Construction (1.18%) (2021: 1.19%)		
62,492	Maire Tecnimont	193,850	0.52
5,173	Salcef Group	90,114	0.24
113,815	Webuild	156,496	0.42
		440,460	1.18
	Entertainment (0.26%) (2021: 0.50%)		
18,107	RAI Way	97,959	0.26
	Food (0.00%) (2021: 0.32%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Household Products (0.05%) (2021: 0.06%)		
2,658	Fila	18,500	0.05
	Leisure Time (1.04%) (2021: 1.45%)		
39,615	Piaggio & C	111,081	0.30
2,772	Sanlorenzo	102,425	0.27
24,427	Technogym	174,653	0.47
		388,159	1.04
	Machinery, Construction & Mining (0.12%) (2021: 0.09%)		
2,149	Danieli & C. Officine Meccaniche	44,699	0.12
	Media (0.10%) (2021: 0.12%)		
26,367	Cairo Communication	39,234	0.10
	Other Consumer, Cyclical (0.00%) (2021: 0.16%)		
	Other Industrial (0.00%) (2021: 0.07%)		
	Packaging & Containers (0.26%) (2021: 0.16%)		
6,870	Zignago Vetro	96,867	0.26
	Retail (0.43%) (2021: 0.67%)		
30,862	OVS	64,995	0.17
7,807	Unieuro	95,948	0.26
		160,943	0.43
	Software (0.00%) (2021: 0.15%)		
	Technology Hardware & Equipment (0.00%) (2021: 0.13%)		
	Utilities — Electric & Gas (0.00%) (2021: 0.10%)		
		2,156,564	5.77
	Netherlands (2.63%) (2021: 3.71%)		
	Agriculture (0.17%) (2021: 0.00%)		
21,860	ForFarmers	63,940	0.17
	Building & Construction Materials (0.36%) (2021: 0.38%)		
9,158	Ariston Holding	88,100	0.24
7,521	Cementir Holding	46,179	0.12
		134,279	0.36
	Computers (0.31%) (2021: 0.51%)		
29,682	Ordina	115,018	0.31
	Diversified Financial Services (0.00%) (2021: 0.10%)		
	Electronics (0.00%) (2021: 0.67%)		
	Engineering & Construction (0.24%) (2021: 0.41%)		
8,926	Heijmans	90,331	0.24
	Food (0.56%) (2021: 0.00%)		
6,543	Corbion	208,329	0.56
	Hand & Machine Tools (0.65%) (2021: 0.97%)		
9,668	RHI Magnesita	242,346	0.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.34%) (2021: 0.09%)		
3,768	AMG Advanced Metallurgical Group	129,619	0.34
	Real Estate Investment Trusts (0.00%) (2021: 0.58%)		
		983,862	2.63
	Norway (6.85%) (2021: 4.73%)		
	Banks (1.01%) (2021: 0.87%)		
14,825	SpareBank 1 Nord Norge	135,369	0.36
15,737	SpareBank 1 SMN	190,698	0.51
5,836	Sparebanken Vest	51,291	0.14
		377,358	1.01
	Diversified Financial Services (0.07%) (2021: 0.24%)		
49,699	ABG Sundal Collier Holding	26,614	0.07
	Electrical Components & Equipment (0.00%) (2021: 0.26%)		
	Environmental Control (0.00%) (2021: 0.19%)		
	Food (1.37%) (2021: 0.56%)		
37,412	Austevoll Seafood	314,748	0.84
26,240	Grieg Seafood	196,173	0.53
		510,921	1.37
	Internet (0.25%) (2021: 0.55%)		
8,503	Atea	92,200	0.25
	Oil & Gas (1.13%) (2021: 0.00%)		
266,676	DNO	299,562	0.80
37,802	OKEA	122,969	0.33
		422,531	1.13
	Oil & Gas Services (0.71%) (2021: 0.77%)		
21,133	TGS	265,332	0.71
	Real Estate (0.05%) (2021: 0.11%)		
5,552	Selvaag Bolig	16,925	0.05
	Retail (0.61%) (2021: 0.88%)		
31,595	Europris	206,306	0.55
3,363	Kid	23,159	0.06
		229,465	0.61
	Transportation (1.65%) (2021: 0.30%)		
7,317	AMSC	30,379	0.08
2,444	Bonheur	66,717	0.18
335,925	MPC Container Ships	519,217	1.39
		616,313	1.65
		2,557,659	6.85

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Portugal (2.05%) (2021: 2.09%)		
	Commercial Services (0.21%) (2021: 0.16%)		
25,141	CTT-Correios de Portugal	77,434	0.21
	Engineering & Construction (0.17%) (2021: 0.00%)		
54,946	Mota-Engil	64,287	0.17
	Food (0.90%) (2021: 1.10%)		
360,883	Sonae	337,426	0.90
	Forest Products & Paper (0.60%) (2021: 0.70%)		
44,717	Altri	223,808	0.60
	Packaging & Containers (0.17%) (2021: 0.13%)		
7,015	Corticeira Amorim	61,171	0.17
		764,126	2.05
	Spain (3.65%) (2021: 2.81%)		
	Chemicals (0.15%) (2021: 0.00%)		
17,368	Ercros	56,272	0.15
	Commercial Services (0.37%) (2021: 0.30%)		
14,607	Applus Services	93,704	0.25
12,128	Global Dominion Access	43,479	0.12
		137,183	0.37
	Computers (0.44%) (2021: 0.00%)		
15,610	Indra Sistemas	166,246	0.44
	Engineering & Construction (0.88%) (2021: 0.77%)		
126,996	Sacyr	330,190	0.88
	Forest Products & Paper (0.59%) (2021: 0.00%)		
77,873	Ence Energia y Celulosa	218,823	0.59
	Machinery — Diversified (0.13%) (2021: 0.00%)		
14,683	Talgo	48,454	0.13
	Pharmaceuticals (0.49%) (2021: 0.48%)		
32,482	Faes Farma	114,012	0.30
1,096	Pharma Mar	70,473	0.19
		184,485	0.49
	Real Estate (0.21%) (2021: 1.14%)		
9,526	Neinor Homes	77,923	0.21
	Transportation (0.39%) (2021: 0.00%)		
5,429	Construcciones y Auxiliar de Ferrocarriles	143,868	0.39
	Utilities — Electric (0.00%) (2021: 0.12%)		
		1,363,444	3.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Sweden (17.41%) (2021: 15.50%)		
	Banks (0.34%) (2021: 0.00%)		
4,024	Skandinaviska Enskilda Banken	44,944	0.12
7,629	Svenska Handelsbanken	83,835	0.22
		128,779	0.34
	Building & Construction Materials (0.57%) (2021: 0.96%)		
2,421	Alimak Group	16,241	0.04
15,254	Inwido	151,852	0.41
3,323	Nordic Waterproofing Holding	43,509	0.12
		211,602	0.57
	Commercial Services (0.43%) (2021: 1.37%)		
20,210	AcadeMedia	81,129	0.22
13,420	Coor Service Management Holding	77,598	0.21
		158,727	0.43
	Computers (0.28%) (2021: 0.21%)		
5,935	AddNode Group	52,517	0.14
2,908	KNOW IT	53,295	0.14
		105,812	0.28
	Consumer Durables & Apparels (0.46%) (2021: 0.00%)		
6,591	New Wave Group	122,334	0.33
15,794	Rvrc Holding	50,478	0.13
		172,812	0.46
	Distribution & Wholesale (0.64%) (2021: 0.83%)		
2,648	Bufab	55,721	0.15
3,905	Ferronordic	26,934	0.07
8,455	MEKO	85,613	0.23
7,706	Munters Group	71,307	0.19
		239,575	0.64
	Diversified Financial Services (0.36%) (2021: 0.34%)		
35,932	Ratos	134,064	0.36
	Electrical Components & Equipment (0.11%) (2021: 0.21%)		
4,803	Fagerhult	17,471	0.05
2,550	GARO	24,903	0.06
		42,374	0.11
	Electronics (0.36%) (2021: 0.47%)		
6,619	Mycronic	116,545	0.31
11,437	Pricer	16,826	0.05
		133,371	0.36
	Engineering & Construction (3.61%) (2021: 0.94%)		
15,060	AFRY	231,448	0.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (3.61%) (2021: 0.94%) (continued)		
16,111	Instalco	57,416	0.15
30,404	JM	470,542	1.26
25,485	NCC	222,875	0.60
68,538	Peab	364,256	0.98
		1,346,537	3.61
	Entertainment (0.76%) (2021: 0.27%)		
29,917	Betsson	228,059	0.61
5,637	SkiStar	56,268	0.15
		284,327	0.76
	Food (0.38%) (2021: 0.37%)		
76,134	Cloetta	142,817	0.38
	Forest Products & Paper (0.05%) (2021: 0.09%)		
17,817	Rottneros	19,579	0.05
	Healthcare Products (0.38%) (2021: 0.12%)		
9,555	AddLife	93,314	0.25
2,806	Biotage	46,808	0.13
		140,122	0.38
	Healthcare Services (0.27%) (2021: 0.22%)		
14,851	Ambea	58,788	0.16
3,472	Medicover	43,618	0.11
		102,406	0.27
	Home Builders (0.00%) (2021: 0.36%)		
	Home Furnishings (0.00%) (2021: 0.44%)		
	Internet (0.08%) (2021: 0.24%)		
813	Vitec Software Group	30,575	0.08
	Iron & Steel (3.00%) (2021: 0.00%)		
219,130	SSAB	1,122,035	3.00
	Leisure Time (0.20%) (2021: 0.21%)		
1,915	MIPS	74,033	0.20
	Machinery — Diversified (0.22%) (2021: 0.21%)		
2,114	Concentric	37,108	0.10
11,747	Electrolux Professional	46,290	0.12
		83,398	0.22
	Miscellaneous Manufacturers (0.12%) (2021: 0.40%)		
3,127	Beijer Alma	45,948	0.12
	Oil & Gas (0.07%) (2021: 0.08%)		
4,806	Tethys Oil	26,147	0.07
	Other Industrial (0.90%) (2021: 1.16%)		
17,843	Granges	136,869	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.90%) (2021: 1.16%) (continued)			
10,669	Lindab International	122,231	0.33
4,673	Troax Group	76,733	0.20
		335,833	0.90
Pharmaceuticals (0.09%) (2021: 0.20%)			
4,358	BioGaia	32,751	0.09
Real Estate (2.50%) (2021: 1.90%)			
24,473	Akelius Residential Property	45,177	0.12
4,905	Catena	171,407	0.46
227,208	Corem Property Group	171,424	0.46
28,052	Dios Fastigheter	190,331	0.51
6,185	Platzer Fastigheter Holding	45,775	0.12
37,741	Sagax	90,618	0.25
127,801	Samhallsbyggnadsbolaget i Norden	217,212	0.58
		931,944	2.50
Retail (0.78%) (2021: 2.58%)			
10,604	Bilia	108,994	0.29
28,006	Clas Ohlson	181,331	0.49
		290,325	0.78
Software (0.15%) (2021: 0.19%)			
2,995	Paradox Interactive	57,152	0.15
Telecommunications (0.21%) (2021: 0.21%)			
2,588	HMS Networks	79,035	0.21
Toys, Games & Hobbies (0.09%) (2021: 0.07%)			
1,693	G5 Entertainment	32,032	0.09
Transportation (0.00%) (2021: 0.85%)			
		6,504,112	17.41
Switzerland (3.93%) (2021: 3.62%)			
Banks (0.00%) (2021: 0.50%)			
Building & Construction Materials (0.25%) (2021: 0.63%)			
7,149	Arbonia	93,542	0.25
Diversified Financial Services (0.00%) (2021: 0.21%)			
Electrical Components & Equipment (0.65%) (2021: 0.56%)			
2,794	Huber & Suhner	244,194	0.65
Electronics (0.49%) (2021: 0.19%)			
916	Comet Holding	181,638	0.49
Energy – Alternate Sources (1.03%) (2021: 0.83%)			
5,804	Landis&Gyr Group	383,536	1.03
Healthcare Products (0.25%) (2021: 0.00%)			
5,227	Medmix	93,167	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Machinery — Diversified (0.20%) (2021: 0.22%)		
1,356	Zehnder Group	76,629	0.20
	Pharmaceuticals (0.12%) (2021: 0.00%)		
1,783	PolyPeptide Group	45,721	0.12
	Retail (0.61%) (2021: 0.48%)		
14,768	Mobilezone Holding	229,129	0.61
	Semiconductors (0.20%) (2021: 0.00%)		
657	u-blox Holding	73,324	0.20
	Telecommunications (0.13%) (2021: 0.00%)		
6,233	Ascom Holding	46,901	0.13
		1,467,781	3.93
	United Kingdom (32.71%) (2021: 29.29%)		
	Advertising (0.19%) (2021: 0.19%)		
6,321	Next Fifteen Communications Group	70,532	0.19
	Aerospace & Defense (0.21%) (2021: 0.00%)		
23,888	Chemring Group	80,100	0.21
	Auto Parts & Equipment (0.00%) (2021: 0.44%)		
	Banks (1.24%) (2021: 0.96%)		
10,648	Bank of Georgia Group	312,636	0.84
5,927	TBC Bank Group	151,644	0.40
		464,280	1.24
	Beverages (0.64%) (2021: 0.00%)		
13,949	AG Barr	83,798	0.23
8,448	Fevertree Drinks	98,169	0.26
4,318	Fuller Smith & Turner	24,140	0.07
2,724	Young & Co's Brewery	31,439	0.08
		237,546	0.64
	Building & Construction Materials (1.80%) (2021: 1.34%)		
78,429	Forterra	164,950	0.44
34,726	Genuit Group	109,983	0.30
142,056	Ibstock	247,853	0.66
17,960	James Halstead	38,056	0.10
43,429	Tyman	110,380	0.30
		671,222	1.80
	Commercial Services (3.97%) (2021: 1.69%)		
89,182	Michael Page International	463,586	1.24
120,934	Mitie Group	101,684	0.27
51,860	Redde Northgate	240,821	0.65
8,910	Restore	33,140	0.09
50,614	RWS Holdings	214,269	0.57
25,236	Savills	234,802	0.63

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (3.97%) (2021: 1.69%) (continued)			
99,377	Speedy Hire	44,523	0.12
15,414	SThree	70,014	0.19
26,700	XPS Pensions Group	41,830	0.11
3,254	YouGov	37,409	0.10
		1,482,078	3.97
Computers (0.71%) (2021: 0.86%)			
21,241	Bytes Technology Group	92,651	0.25
12,371	FDM Group Holdings	104,436	0.28
30,839	NCC Group	69,517	0.18
		266,604	0.71
Cosmetics & Personal Care (0.36%) (2021: 0.28%)			
57,482	PZ Cussons	135,731	0.36
Distribution & Wholesale (0.04%) (2021: 0.00%)			
14,166	Macfarlane Group	16,605	0.04
Diversified Financial Services (4.73%) (2021: 4.73%)			
37,969	AJ Bell	153,292	0.41
1,032	Alpha Group International	21,519	0.06
14,376	Begbies Traynor Group	23,527	0.06
57,003	CMC Markets	143,916	0.39
18,097	Impax Asset Management Group	147,472	0.39
61,105	IntegraFin Holdings	208,130	0.56
26,300	Liontrust Asset Management	331,999	0.89
2,847	Mortgage Advice Bureau Holdings	17,007	0.05
136,075	Ninety One	285,116	0.76
9,953	PayPoint	57,212	0.15
361,635	Quilter	378,742	1.01
		1,767,932	4.73
Electrical Components & Equipment (0.05%) (2021: 0.07%)			
6,917	Voalex	19,529	0.05
Electronics (0.82%) (2021: 1.09%)			
5,910	DiscoverIE Group	48,693	0.13
2,287	Oxford Instruments	58,256	0.16
18,236	Smart Metering Systems	160,731	0.43
19,714	TT Electronics	38,662	0.10
		306,342	0.82
Engineering & Construction (0.64%) (2021: 1.39%)			
11,517	Galliford Try Holdings	20,640	0.05
6,191	Keller Group	55,823	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.64%) (2021: 1.39%) (continued)		
7,967	Morgan Sindall Group	137,388	0.37
4,909	Ricardo	26,614	0.07
		240,465	0.64
	Environmental Control (0.21%) (2021: 0.00%)		
16,964	Biffa	77,896	0.21
	Food (0.53%) (2021: 0.69%)		
17,955	Devro	62,330	0.17
12,852	Hilton Food Group	80,685	0.22
43,553	Premier Foods	53,310	0.14
		196,325	0.53
	Full Line Insurance (0.12%) (2021: 0.65%)		
14,313	Chesnara	45,735	0.12
	Healthcare Products (0.05%) (2021: 0.05%)		
34,123	EKF Diagnostics Holdings	19,230	0.05
	Healthcare Services (0.00%) (2021: 0.24%)		
	Home Builders (0.66%) (2021: 0.10%)		
74,704	Crest Nicholson Holdings	199,215	0.53
6,693	Henry Boot	17,728	0.05
7,811	MJ Gleeson	30,285	0.08
		247,228	0.66
	Home Furnishings (0.00%) (2021: 0.08%)		
	Internet (0.86%) (2021: 0.70%)		
148,109	Moneysupermarket.com Group	321,181	0.86
	Iron & Steel (0.00%) (2021: 2.32%)		
	Leisure Time (0.13%) (2021: 0.00%)		
16,692	Hollywood Bowl Group	46,846	0.13
	Machinery — Diversified (0.00%) (2021: 0.60%)		
	Media (0.15%) (2021: 0.34%)		
11,130	Bloomsbury Publishing	56,388	0.15
	Mining (0.80%) (2021: 0.92%)		
36,496	Central Asia Metals	102,014	0.28
138,049	Hochschild Mining	109,306	0.29
461,419	Pan African Resources	86,019	0.23
		297,339	0.80
	Miscellaneous Manufacturers (1.64%) (2021: 0.82%)		
10,602	Hill & Smith	140,049	0.37
40,985	Morgan Crucible	145,281	0.39
45,183	Vesuvius	205,842	0.55

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Miscellaneous Manufacturers (1.64%) (2021: 0.82%) (continued)			
5,554	Videndum	67,482	0.18
13,296	Volution Group	54,699	0.15
		613,353	1.64
Oil & Gas (2.57%) (2021: 1.63%)			
386,748	Diversified Energy	507,393	1.36
315,062	I3 Energy	87,534	0.24
75,066	Jadestone Energy	64,725	0.17
93,290	Serica Energy	299,670	0.80
		959,322	2.57
Oil & Gas Services (0.24%) (2021: 0.10%)			
23,479	Hunting	88,123	0.24
Other Consumer, Cyclical (0.00%) (2021: 0.09%)			
Other Industrial (0.43%) (2021: 0.46%)			
24,968	Bodycote	159,984	0.43
Pharmaceuticals (0.17%) (2021: 0.32%)			
66,526	Alliance Pharma	39,740	0.10
1,156	CVS Group	25,225	0.07
		64,965	0.17
Real Estate (0.56%) (2021: 0.96%)			
8,374	Helical	31,477	0.08
3,961	Lok'nStore Group	42,413	0.11
6,452	LSL Property Services	18,180	0.05
103,807	Watkin Jones	117,469	0.32
		209,539	0.56
Real Estate Investment Trusts (2.17%) (2021: 0.47%)			
62,025	Capital & Counties Properties	74,453	0.20
82,180	CLS Holdings	147,089	0.39
118,016	Empiric Student Property	112,000	0.30
26,270	Great Portland Estates	146,564	0.39
396,731	Hammerson	106,423	0.29
44,413	Workspace Group	222,558	0.60
		809,087	2.17
Retail (3.29%) (2021: 0.56%)			
236,882	Currys	143,107	0.38
73,054	DFS Furniture	127,626	0.34
82,171	Domino's Pizza Group	271,733	0.73
5,197	H&T Group	28,116	0.07
46,778	Halfords Group	110,193	0.29
8,357	Headlam Group	28,446	0.08
2,790	Patisserie Holdings	-	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (3.29%) (2021: 0.56%) (continued)		
88,344	Pets at Home Group	282,389	0.76
92,318	Vertu Motors	56,188	0.15
110,508	Wickes Group	182,222	0.49
		1,230,020	3.29
	Software (0.56%) (2021: 0.55%)		
2,617	Craneware	53,536	0.14
5,183	EMIS Group	109,358	0.29
35,955	Learning Technologies Group	46,766	0.13
		209,660	0.56
	Storage & Warehousing (0.23%) (2021: 0.22%)		
22,579	Wincanton	85,763	0.23
	Telecommunications (0.18%) (2021: 1.08%)		
5,493	Gamma Communications	66,989	0.18
	Textile (0.42%) (2021: 0.25%)		
210,293	Coats Group	156,908	0.42
	Transportation (0.40%) (2021: 0.45%)		
2,906	Clarkson	105,958	0.29
37,070	Firstgroup	42,199	0.11
		148,157	0.40
	Utilities — Electric (0.94%) (2021: 1.60%)		
14,127	Telecom Plus	349,501	0.94
		12,218,505	32.71
	Total Equities	36,656,555	98.14
	Preferred Stock (0.13%) (2021: 0.13%)		
	Italy (0.13%) (2021: 0.13%)		
	Machinery, Construction & Mining (0.13%) (2021: 0.13%)		
3,459	Danieli & C. Officine Meccaniche	49,533	0.13
	Total Preferred Stock	49,533	0.13
	Rights (0.00%) (2021: 0.02%)		
	Spain (0.00%) (2021: 0.02%)		
	Pharmaceuticals (0.00%) (2021: 0.02%)		
	Total Transferable Securities (98.27%) (2021: 99.17%)	36,706,088	98.27
	Total Investments (98.27%) (2021: 99.17%)	36,706,088	98.27
	Other Net Assets (1.73%) (2021: 0.83%)	646,197	1.73
	Net Assets (100.00%) (2021: 100.00%)	37,352,285	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.24
Other assets	1.76
	<hr/>
	100.00
	<hr/> <hr/>

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 2022

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 (99.18%) (2021: 99.32%)		
	Equities (99.18%) (2021: 99.32%)		
	Brazil (9.15%) (2021: 9.06%)		
	Agriculture (0.14%) (2021: 0.03%)		
7,492	BrasilAgro - Brasileira de Propriedades Agricolas	42,514	0.07
4,959	SLC Agricola	44,060	0.07
		86,574	0.14
	Auto Parts & Equipment (0.04%) (2021: 0.00%)		
4,205	Mahle-Metal Leve	24,506	0.04
	Banks (0.87%) (2021: 0.56%)		
75,010	Banco do Brasil	493,413	0.79
9,858	Banco Santander Brasil	52,635	0.08
		546,048	0.87
	Building & Construction Materials (0.08%) (2021: 0.01%)		
36,796	Dexco	47,252	0.07
3,234	Portobello	5,041	0.01
		52,293	0.08
	Chemicals (0.00%) (2021: 0.02%)		
	Commercial Services (0.15%) (2021: 0.00%)		
10,964	Movida Participacoes	15,865	0.03
50,576	Santos Brasil Participacoes	74,814	0.12
		90,679	0.15
	Consumer Durables & Apparels (0.03%) (2021: 0.05%)		
15,317	Grendene	17,493	0.03
3,252	Guararapes Confeccoes	4,016	0.00
		21,509	0.03
	Distribution & Wholesale (0.05%) (2021: 0.01%)		
8,178	Kepler Weber	31,180	0.05
	Diversified Financial Services (0.00%) (2021: 0.49%)		
	Energy – Alternate Sources (0.09%) (2021: 0.00%)		
10,828	Sao Martinho	54,389	0.09
	Engineering & Construction (0.00%) (2021: 0.01%)		
	Food (0.51%) (2021: 0.38%)		
77,013	JBS	320,757	0.51
	Forest Products & Paper (0.00%) (2021: 0.01%)		
	Full Line Insurance (0.37%) (2021: 0.17%)		
28,246	BB Seguridade Participacoes	180,344	0.29
18,051	Caixa Seguridade Participacoes	28,548	0.05
4,435	Porto Seguro	19,446	0.03
		228,338	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.00%) (2021: 0.45%)		
	Machinery — Diversified (0.00%) (2021: 0.02%)		
	Oil & Gas (4.77%) (2021: 4.69%)		
562,581	Petroleo Brasileiro	2,987,788	4.77
	Other Finance (0.03%) (2021: 0.00%)		
13,719	SIMPAR	17,565	0.03
	Real Estate (0.00%) (2021: 0.19%)		
	Telecommunications (0.39%) (2021: 0.41%)		
33,843	Telefonica Brasil	245,822	0.39
	Utilities — Electric (1.51%) (2021: 1.44%)		
14,606	Cia Paranaense de Energia	106,479	0.17
25,207	CPFL Energia	158,506	0.25
33,443	EDP - Energias do Brasil	131,688	0.21
19,640	Energisa	164,456	0.26
20,760	Engie Brasil Energia	148,944	0.24
36,133	Transmissora Alianca de Energia Eletrica	237,271	0.38
		947,344	1.51
	Water (0.12%) (2021: 0.12%)		
21,682	Cia de Saneamento do Parana	74,166	0.12
		5,728,958	9.15
	Chile (1.43%) (2021: 0.97%)		
	Banks (0.59%) (2021: 0.00%)		
1,537,318	Banco de Chile	158,793	0.25
1,727,646	Banco Santander Chile	68,846	0.11
43,105	Quinenco	145,210	0.23
		372,849	0.59
	Food (0.20%) (2021: 0.53%)		
76,619	Cencosud	125,458	0.20
	Forest Products & Paper (0.00%) (2021: 0.28%)		
	Holding Companies - Diversified Operations (0.00%) (2021: 0.01%)		
	Iron & Steel (0.00%) (2021: 0.15%)		
	Oil & Gas (0.45%) (2021: 0.00%)		
38,213	Empresas COPEC	283,878	0.45
	Retail (0.03%) (2021: 0.00%)		
119,899	Ripley	19,552	0.03
	Telecommunications (0.09%) (2021: 0.00%)		
16,083	Empresa Nacional de Telecomunicaciones	55,312	0.09
	Water (0.07%) (2021: 0.00%)		
181,195	Aguas Andinas	41,665	0.07
		898,714	1.43

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Czech Republic (0.98%) (2021: 0.08%)		
	Banks (0.20%) (2021: 0.00%)		
1,938	Komerční Banka	56,088	0.09
21,119	Moneta Money Bank	70,919	0.11
		127,007	0.20
	Telecommunications (0.00%) (2021: 0.08%)		
	Utilities — Electric (0.78%) (2021: 0.00%)		
14,315	CEZ	487,034	0.78
		614,041	0.98
	Hong Kong (0.06%) (2021: 4.13%)		
	Building & Construction Materials (0.00%) (2021: 0.47%)		
	Chemicals (0.00%) (2021: 0.37%)		
	Coal (0.00%) (2021: 0.09%)		
	Commercial Services (0.00%) (2021: 0.29%)		
	Diversified Financial Services (0.00%) (2021: 0.04%)		
	Electronics (0.00%) (2021: 0.02%)		
	Energy – Alternate Sources (0.00%) (2021: 0.21%)		
	Healthcare Services (0.00%) (2021: 0.05%)		
	Holding Companies - Diversified Operations (0.00%) (2021: 0.51%)		
	Mining (0.06%) (2021: 0.00%)		
79,986	China Nonferrous Mining	41,095	0.06
	Packaging & Containers (0.00%) (2021: 0.11%)		
	Real Estate (0.00%) (2021: 0.97%)		
	Telecommunications (0.00%) (2021: 0.07%)		
	Transportation (0.00%) (2021: 0.56%)		
	Water (0.00%) (2021: 0.37%)		
	India (5.16%) (2021: 5.51%)		
	Building & Construction Materials (0.00%) (2021: 0.41%)		
	Chemicals (0.11%) (2021: 0.00%)		
36,317	Castrol India	54,061	0.09
8,864	PCBL	13,891	0.02
		67,952	0.11
	Commercial Services (0.00%) (2021: 0.02%)		
	Diversified Financial Services (0.00%) (2021: 0.28%)		
	Engineering & Construction (0.00%) (2021: 0.06%)		
	Iron & Steel (0.05%) (2021: 0.00%)		
76,411	NMDC Steel	34,220	0.05
	Machinery — Diversified (0.00%) (2021: 0.01%)		
	Media (0.00%) (2021: 0.01%)		
	Mining (1.11%) (2021: 1.08%)		
77,903	National Aluminium	75,709	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (1.11%) (2021: 1.08%) (continued)		
117,046	NMDC	174,091	0.28
119,134	Vedanta	444,106	0.71
		693,906	1.11
	Oil & Gas (1.28%) (2021: 1.66%)		
49,265	Bharat Petroleum	196,810	0.32
42,084	Hindustan Petroleum	119,619	0.19
448,270	Indian Oil	414,513	0.66
26,912	Oil India	67,727	0.11
		798,669	1.28
	Packaging & Containers (0.00%) (2021: 0.04%)		
	Pipelines (0.26%) (2021: 0.26%)		
63,380	Petronet LNG	165,058	0.26
	Real Estate Investment Trusts (0.07%) (2021: 0.11%)		
11,266	Mindspace Business Parks REIT	45,526	0.07
	Shipping (0.00%) (2021: 0.01%)		
	Software (0.09%) (2021: 0.13%)		
1,508	Oracle Financial Services Software	55,109	0.09
	Telecommunications (0.25%) (2021: 0.00%)		
66,939	Indus Towers	154,098	0.25
	Textile (0.08%) (2021: 0.00%)		
12,398	Vardhman Textiles	49,476	0.08
	Transportation (0.00%) (2021: 0.02%)		
	Utilities — Electric (1.31%) (2021: 1.41%)		
191,658	NHPC	92,088	0.14
278,312	Power Grid of India	718,908	1.15
27,334	SJVN	11,316	0.02
		822,312	1.31
	Utilities — Electric & Gas (0.55%) (2021: 0.00%)		
295,474	GAIL India	343,047	0.55
		3,229,373	5.16
	Indonesia (0.66%) (2021: 1.94%)		
	Agriculture (0.06%) (2021: 0.00%)		
22,040	Astra Agro Lestari	11,361	0.02
291,309	Sawit Sumbermas Sarana	27,508	0.04
		38,869	0.06
	Banks (0.00%) (2021: 0.03%)		
	Building & Construction Materials (0.10%) (2021: 0.17%)		
100,391	Indocement Tunggal Prakarsa	63,843	0.10
	Food (0.00%) (2021: 0.13%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Household Products (0.00%) (2021: 0.10%)		
	Pharmaceuticals (0.04%) (2021: 0.04%)		
534,223	Industri Jamu Dan Farmasi Sido Muncul	25,909	0.04
	Real Estate (0.02%) (2021: 0.03%)		
1,117,544	Puradelta Lestari	11,414	0.02
	Retail (0.09%) (2021: 0.00%)		
398,927	Erajaya Swasembada	10,045	0.02
152,229	Matahari Department Store	46,449	0.07
		56,494	0.09
	Telecommunications (0.16%) (2021: 1.44%)		
245,274	Indosat	97,290	0.16
	Utilities — Electric & Gas (0.19%) (2021: 0.00%)		
1,034,426	Perusahaan Gas Negara	116,948	0.19
		410,767	0.66
	Malaysia (3.30%) (2021: 2.94%)		
	Banks (0.96%) (2021: 1.50%)		
194,865	Malayan Banking	384,864	0.61
165,735	RHB Bank	217,844	0.35
		602,708	0.96
	Chemicals (0.74%) (2021: 0.00%)		
238,117	Petronas Chemicals Group	464,882	0.74
	Commercial Services (0.07%) (2021: 0.00%)		
49,176	Westports Holdings	42,422	0.07
	Distribution & Wholesale (0.14%) (2021: 0.22%)		
169,429	Sime Darby	88,465	0.14
	Diversified Financial Services (0.03%) (2021: 0.05%)		
11,682	Bursa Malaysia	17,636	0.03
	Electronics (0.00%) (2021: 0.03%)		
	Food (0.58%) (2021: 0.00%)		
34,414	HAP Seng Consolidated	50,000	0.08
184,888	Sime Darby Plantation	195,171	0.31
44,776	Ta Ann Holdings	38,423	0.06
23,852	United Plantations	82,846	0.13
		366,440	0.58
	Media (0.05%) (2021: 0.07%)		
226,970	Astro Malaysia Holdings	33,491	0.05
	Miscellaneous Manufacturers (0.00%) (2021: 0.43%)		
	Pipelines (0.36%) (2021: 0.43%)		
57,478	Petronas Gas	223,388	0.36
	Real Estate (0.00%) (2021: 0.03%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.19%) (2021: 0.00%)		
105,323	TIME dotCom	117,158	0.19
	Transportation (0.18%) (2021: 0.18%)		
64,627	MISC	110,035	0.18
		2,066,625	3.30
	Mexico (3.77%) (2021: 2.35%)		
	Banks (0.31%) (2021: 0.10%)		
48,445	Banco del Bajio	153,012	0.25
5,274	Regional	37,914	0.06
		190,926	0.31
	Beverages (0.00%) (2021: 0.67%)		
	Chemicals (0.38%) (2021: 0.05%)		
42,979	Alpek	60,849	0.10
99,082	Orbia Advance	175,414	0.28
		236,263	0.38
	Diversified Financial Services (0.05%) (2021: 0.04%)		
17,765	Bolsa Mexicana de Valores	34,295	0.05
	Engineering & Construction (0.00%) (2021: 0.53%)		
	Full Line Insurance (0.05%) (2021: 0.04%)		
6,469	Qualitas Controladora	28,522	0.05
	Holding Companies - Diversified Operations (0.30%) (2021: 0.00%)		
294,108	Alfa	187,296	0.30
	Household Products (0.23%) (2021: 0.18%)		
85,521	Kimberly-Clark de Mexico	145,130	0.23
	Mining (1.53%) (2021: 0.00%)		
272,980	Grupo Mexico	958,296	1.53
	Pharmaceuticals (0.06%) (2021: 0.00%)		
41,614	Genomma Lab Internacional	36,175	0.06
	Real Estate (0.00%) (2021: 0.16%)		
	Real Estate Investment Trusts (0.78%) (2021: 0.58%)		
64,661	FIBRA Macquarie Mexico	94,367	0.15
272,086	Fibra Uno Administracion	320,574	0.51
53,187	TF Administradora Industrial S de RL	76,448	0.12
		491,389	0.78
	Telecommunications (0.08%) (2021: 0.00%)		
19,608	Megacable Holdings	52,101	0.08
		2,360,393	3.77
	People's Republic of China (21.46%) (2021: 18.89%)		
	Advertising (0.19%) (2021: 0.00%)		
125,400	Focus Media Information Technology	120,499	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Agriculture (0.00%) (2021: 0.06%)		
	Auto Manufacturers (0.08%) (2021: 0.04%)		
138,707	BAIC Motor	36,787	0.06
10,400	FAW Jiefang Group	11,565	0.02
		48,352	0.08
	Auto Parts & Equipment (0.05%) (2021: 0.05%)		
19,849	Fangda Special Steel Technology	17,189	0.03
4,900	FAWER Automotive Parts	3,101	0.00
13,566	Zhengzhou Coal Mining Machinery Group	11,924	0.02
		32,214	0.05
	Banks (10.74%) (2021: 8.81%)		
215,453	Agricultural Bank of China Class A	90,189	0.14
907,855	Agricultural Bank of China Class H	311,732	0.50
72,186	Bank of Beijing	44,755	0.07
133,800	Bank of China Class A	60,821	0.10
3,376,351	Bank of China Class H	1,228,558	1.96
109,732	Bank of Communications Class A	74,820	0.12
927,752	Bank of Communications Class H	533,713	0.85
14,200	Bank of Guiyang	11,214	0.02
51,986	Bank of Jiangsu	54,516	0.09
37,999	Bank of Shanghai	32,305	0.05
446,709	China CITIC Bank	198,030	0.32
27,700	China Construction Bank Class A	22,434	0.04
3,034,738	China Construction Bank Class H	1,901,341	3.04
72,060	China Everbright Bank Class A	31,823	0.05
101,975	China Everbright Bank Class H	31,096	0.05
204,476	China Minsheng Banking	70,735	0.11
92,157	China Minsheng Banking	45,736	0.07
22,293	Chongqing Rural Commercial Bank Class A	11,320	0.02
72,710	Chongqing Rural Commercial Bank Class H	24,873	0.04
21,167	Huaxia Bank	15,803	0.02
130,005	Industrial & Commercial Bank of China Class A	81,163	0.13
2,844,186	Industrial & Commercial Bank of China Class H	1,464,920	2.34
82,812	Industrial Bank	209,541	0.33
34,035	Postal Savings Bank of China Class A	22,619	0.04
156,274	Postal Savings Bank of China Class H	97,109	0.15
51,880	Shanghai Pudong Development Bank	54,330	0.09
		6,725,496	10.74
	Beverages (0.11%) (2021: 0.00%)		
71,385	Uni-President China Holdings	71,431	0.11
	Building & Construction Materials (0.81%) (2021: 1.03%)		
23,300	Anhui Conch Cement Class A	91,769	0.15
94,062	Anhui Conch Cement Class H	329,008	0.52

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.81%) (2021: 1.03%) (continued)			
4,693	Huaxin Cement	10,005	0.02
4,942	Jiangxi Wannianqing Cement	6,071	0.01
11,400	Tangshan Jidong Cement	13,496	0.02
204,830	West China Cement	24,144	0.04
19,000	Zhuzhou Kibing Group	31,131	0.05
		505,624	0.81
Chemicals (0.28%) (2021: 0.22%)			
71,100	China Risun Group	27,784	0.05
116,576	Fufeng Group	70,947	0.11
15,500	Hengli Petrochemical	34,627	0.06
7,300	Zangge Mining	27,271	0.04
11,500	Zhejiang Jiahua Energy Chemical Industry	13,846	0.02
		174,475	0.28
Coal (0.01%) (2021: 0.02%)			
3,200	Shanxi Coking Coal Energy Group	5,363	0.01
Commercial Services (0.53%) (2021: 0.59%)			
42,647	Anhui Expressway	34,369	0.06
35,206	China East Education Holdings	28,102	0.04
14,656	China Kepei Education Group	5,821	0.01
68,818	China New Higher Education Group	33,858	0.05
8,400	Guangdong Provincial Expressway Development	9,449	0.02
83,848	Jiangsu Expressway	76,597	0.12
2,600	Shenzhen Expressway Class A	3,359	0.01
58,745	Shenzhen Expressway Class H	50,654	0.08
67,300	TangShan Port Group	26,526	0.04
81,036	Zhejiang Expressway	62,400	0.10
		331,135	0.53
Computers (0.22%) (2021: 0.00%)			
285,100	BOE Technology Group	138,619	0.22
Consumer Durables & Apparels (0.00%) (2021: 0.06%)			
Distribution & Wholesale (0.03%) (2021: 0.03%)			
3,820	Gansu Shangfeng Cement	5,869	0.01
14,340	Xiamen ITG Group	14,728	0.02
		20,597	0.03
Diversified Financial Services (0.51%) (2021: 0.42%)			
340,614	China Cinda Asset Management	47,132	0.08
167,161	China Galaxy Securities	81,600	0.13
13,635	China Merchants Securities	13,364	0.02
18,000	CSC Financial	15,752	0.02
4,902	Everbright Securities	3,291	0.00
22,189	GF Securities	31,898	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.51%) (2021: 0.42%) (continued)			
2,700	Guosen Securities	3,449	0.01
36,019	Guotai Junan Securities	40,565	0.06
72,579	Haitong Securities	44,636	0.07
25,110	Huatai Securities	28,729	0.05
56,600	Shenwan Hongyuan Group	10,515	0.02
		320,931	0.51
Electronics (0.08%) (2021: 0.00%)			
38,100	Foxconn Industrial Internet	50,313	0.08
Energy – Alternate Sources (0.17%) (2021: 0.00%)			
79,027	Beijing Jingneng Clean Energy	18,631	0.03
23,529	Xinte Energy	43,531	0.07
123,804	Xinyi Energy Holdings	41,083	0.07
		103,245	0.17
Engineering & Construction (0.27%) (2021: 0.27%)			
145,163	China Communications Services	53,007	0.09
183,424	China Railway Group	96,824	0.15
34,400	Shanghai Construction Group	12,866	0.02
8,072	Shenzhen Tagen Group	6,340	0.01
		169,037	0.27
Environmental Control (0.23%) (2021: 0.01%)			
66,942	China Conch Venture Holdings	145,464	0.23
Food (0.40%) (2021: 0.50%)			
143,223	Tingyi Cayman Islands Holding	252,867	0.40
Full Line Insurance (2.65%) (2021: 2.39%)			
164,477	China Life Insurance	282,384	0.45
55,839	China Pacific Insurance Group	124,342	0.20
194,000	China Reinsurance Group	12,304	0.02
1,900	New China Life Insurance	8,221	0.01
171,136	PICC Property & Casualty	162,476	0.26
30,334	Ping An Insurance Group of China Class A	205,086	0.33
130,233	Ping An Insurance Group of China Class H	861,829	1.38
		1,656,642	2.65
Healthcare Products (0.20%) (2021: 0.28%)			
59,616	China Medical System Holdings	93,798	0.15
12,700	Daan Gene	28,426	0.05
		122,224	0.20
Home Builders (0.00%) (2021: 0.01%)			
Home Furnishings (0.42%) (2021: 0.04%)			
55,800	Gree Electric Appliances	259,427	0.42

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.09%) (2021: 0.12%)		
23,600	Angang Steel	9,064	0.01
8,698	Bengang Steel Plates	3,691	0.01
36,900	Hunan Valin Steel	24,948	0.04
38,374	Nanjing Iron & Steel	17,388	0.03
		55,091	0.09
	Machinery — Diversified (0.00%) (2021: 0.03%)		
	Machinery, Construction & Mining (0.05%) (2021: 0.08%)		
37,100	Zoomlion Heavy Industry Science and Technology	29,032	0.05
	Media (0.03%) (2021: 0.03%)		
8,835	China South Publishing & Media Group	12,684	0.02
4,343	Shandong Publishing & Media	3,923	0.01
		16,607	0.03
	Mining (0.03%) (2021: 0.27%)		
4,000	Inner Mongolia ERDOS Resources	8,740	0.01
11,400	Tianshan Aluminum Group	12,660	0.02
		21,400	0.03
	Miscellaneous Manufacturers (0.15%) (2021: 0.00%)		
21,500	China International Marine Containers Group Class A	21,773	0.03
49,678	China International Marine Containers Group Class H	37,681	0.06
113,069	China Railway Signal & Communication	36,941	0.06
		96,395	0.15
	Oil & Gas Services (0.14%) (2021: 0.07%)		
205,180	Sinopec Engineering Group	90,169	0.14
	Other Finance (0.05%) (2021: 0.00%)		
29,879	Legend Holdings	31,966	0.05
	Pharmaceuticals (0.27%) (2021: 0.18%)		
7,800	Livzon Pharmaceutical Group	26,233	0.04
54,884	Sinopharm Group	139,514	0.23
		165,747	0.27
	Pipelines (0.01%) (2021: 0.04%)		
17,347	Tian Lun Gas Holdings	8,668	0.01
	Real Estate (1.40%) (2021: 3.01%)		
37,994	A-Living Smart City Services	45,807	0.07
49,160	China Vanke Class A	128,704	0.21
110,600	China Vanke Class H	223,894	0.36
34,603	Dexin China Holdings	3,369	0.01
32,000	Excellence Commercial Property & Facilities Management Group	15,457	0.02
30,797	Gemdale	45,320	0.07
33,000	Jingrui Holdings	1,268	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (1.40%) (2021: 3.01%) (continued)			
153,000	Kaisa Group Holdings	8,233	0.01
83,062	KWG Living Group Holdings	18,411	0.03
109,330	Longfor Group Holdings	340,389	0.54
5,030	Shanghai Lujiazui Finance & Trade Zone Development	7,048	0.01
322,049	Shui On Land	40,850	0.07
		878,750	1.40
Retail (0.14%) (2021: 0.05%)			
115,987	China Yongda Automobiles Services Holdings	86,192	0.14
2,900	Shanghai Yuyuan Tourist Mart Group	3,175	0.00
		89,367	0.14
Software (0.11%) (2021: 0.00%)			
400	G-bits Network Technology Xiamen	18,001	0.03
21,157	NetDragon Websoft Holdings	45,431	0.07
1,700	Perfect World	3,111	0.01
		66,543	0.11
Telecommunications (0.01%) (2021: 0.01%)			
4,700	Shenzhen Aisidi	6,409	0.01
Transportation (0.95%) (2021: 0.15%)			
84,000	COSCO SHIPPING Holdings Class A	124,338	0.20
298,501	COSCO SHIPPING Holdings Class H	304,431	0.48
78,500	Daqin Railway	75,432	0.12
2,300	Shanghai Zhonggu Logistics	4,811	0.01
8,500	Sinotrans Class A	4,695	0.01
215,939	Sinotrans Class H	70,274	0.11
8,100	Xiamen Xiangyu	11,966	0.02
		595,947	0.95
Utilities — Electric (0.00%) (2021: 0.02%)			
Utilities — Electric & Gas (0.05%) (2021: 0.00%)			
79,541	China Suntien Green Energy	33,121	0.05
Water (0.00%) (2021: 0.00%)			
		13,439,167	21.46
Philippines (0.21%) (2021: 0.25%)			
Telecommunications (0.21%) (2021: 0.25%)			
5,465	PLDT	129,154	0.21
Poland (1.18%) (2021: 0.83%)			
Banks (0.47%) (2021: 0.00%)			
4,665	Bank Polska Kasa Opieki	91,997	0.15
28,820	Powszechna Kasa Oszczednosci Bank Polski	199,022	0.32
		291,019	0.47
Chemicals (0.00%) (2021: 0.03%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.02%) (2021: 0.01%)		
1,466	Warsaw Stock Exchange	11,872	0.02
	Full Line Insurance (0.00%) (2021: 0.27%)		
	Media (0.11%) (2021: 0.00%)		
17,199	Cyfrowy Polsat	69,051	0.11
	Oil & Gas (0.58%) (2021: 0.52%)		
24,878	Polski Koncern Naftowy ORLEN	364,357	0.58
		736,299	1.18
	Republic of South Korea (6.46%) (2021: 3.85%)		
	Auto Parts & Equipment (0.00%) (2021: 0.03%)		
	Banks (1.72%) (2021: 0.72%)		
10,470	Hana Financial Group	348,172	0.56
12,843	Industrial Bank of Korea	99,737	0.16
15,531	Shinhan Financial Group	432,338	0.69
21,200	Woori Financial Group	193,642	0.31
		1,073,889	1.72
	Building & Construction Materials (0.09%) (2021: 0.13%)		
607	KCC Glass	17,737	0.03
8,253	SsangYong C&E	37,594	0.06
		55,331	0.09
	Chemicals (0.26%) (2021: 0.01%)		
1,087	Aekyung Chemical	7,625	0.01
1,374	Kumho Petrochemical	136,911	0.22
913	TKG Huchems	14,440	0.03
		158,976	0.26
	Consumer Durables & Apparels (0.00%) (2021: 0.02%)		
	Distribution & Wholesale (0.11%) (2021: 0.00%)		
496	HL Holdings	12,062	0.02
2,117	LX International	56,838	0.09
		68,900	0.11
	Diversified Financial Services (1.01%) (2021: 1.94%)		
10,545	BNK Financial Group	54,205	0.09
1,329	Daishin Securities	13,558	0.02
6,073	DGB Financial Group	33,571	0.05
6,532	JB Financial Group	40,757	0.07
12,818	KB Financial Group	491,636	0.78
		633,727	1.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.13%) (2021: 0.02%)		
4,751	GS Engineering & Construction	79,465	0.13
281	Kolon Global	4,167	0.00
		83,632	0.13
	Environmental Control (0.00%) (2021: 0.02%)		
	Food (0.00%) (2021: 0.26%)		
	Forest Products & Paper (0.00%) (2021: 0.01%)		
	Full Line Insurance (0.40%) (2021: 0.09%)		
1,903	DB Insurance	98,273	0.16
2,552	Korean Reinsurance	13,744	0.02
831	Samsung Fire & Marine Insurance	131,435	0.21
1,897	Tongyang Life Insurance	7,291	0.01
		250,743	0.40
	Internet (0.02%) (2021: 0.02%)		
1,472	iMarketKorea	11,757	0.02
	Iron & Steel (2.01%) (2021: 0.00%)		
5,691	POSCO Holdings	1,244,414	1.99
1,258	Seah Besteel Holdings	16,216	0.02
		1,260,630	2.01
	Oil & Gas (0.26%) (2021: 0.00%)		
3,628	HD Hyundai	163,827	0.26
	Pharmaceuticals (0.00%) (2021: 0.01%)		
	Real Estate (0.00%) (2021: 0.03%)		
	Retail (0.01%) (2021: 0.00%)		
874	K Car	7,983	0.01
	Semiconductors (0.08%) (2021: 0.00%)		
1,225	APTC	10,269	0.02
692	LX Semicon	39,238	0.06
		49,507	0.08
	Telecommunications (0.23%) (2021: 0.54%)		
789	Hyosung	41,868	0.06
11,966	LG Uplus	104,566	0.17
		146,434	0.23
	Utilities — Electric & Gas (0.13%) (2021: 0.00%)		
2,154	Korea Gas	61,665	0.10
759	SK Discovery	18,157	0.03
		79,822	0.13
		4,045,158	6.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Russian Federation (0.00%) (2021: 7.44%)		
	Banks (0.00%) (2021: 1.91%)		
61,337	Sberbank of Russia ADR	-	0.00
	Chemicals (0.00%) (2021: 0.42%)		
9,952	PhosAgro GDR (Germany Listed)	-	0.00
64	PhosAgro GDR (US Listed)	-	0.00
		-	0.00
	Food (0.00%) (2021: 0.88%)		
30,302	Magnit GDR	-	0.00
	Iron & Steel (0.00%) (2021: 2.37%)		
7,693	Magnitogorsk Iron & Steel Works GDR	-	0.00
18,364	Novolipetsk Steel GDR	-	0.00
27,324	Severstal GDR	-	0.00
		-	0.00
	Mining (0.00%) (2021: 0.43%)		
2,517	Polyus GDR	-	0.00
	Oil & Gas (0.00%) (2021: 0.64%)		
7,907	Tatneft ADR	-	0.00
	Telecommunications (0.00%) (2021: 0.79%)		
51,469	Mobile TeleSystems ADR	-	0.00
		-	0.00
	Saudi Arabia (1.38%) (2021: 0.00%)		
	Building & Construction Materials (0.16%) (2021: 0.00%)		
3,601	Arabian Cement	32,148	0.05
4,933	Saudi Cement	66,946	0.11
		99,094	0.16
	Chemicals (0.88%) (2021: 0.00%)		
40,032	Sahara International Petrochemical	361,651	0.58
17,198	Yanbu National Petrochemical	190,377	0.30
		552,028	0.88
	Commercial Services (0.02%) (2021: 0.00%)		
910	Maharah Human Resources	12,471	0.02
	Other Finance (0.22%) (2021: 0.00%)		
23,773	Saudi Industrial Investment Group	139,045	0.22
	Real Estate (0.10%) (2021: 0.00%)		
12,231	Arabian Centres	62,164	0.10
		864,802	1.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.02%) (2021: 0.00%)		
	Chemicals (0.02%) (2021: 0.00%)		
20,235	China XLX Fertiliser	10,526	0.02
	South Africa (9.01%) (2021: 8.79%)		
	Agriculture (0.05%) (2021: 0.04%)		
3,307	Astral Foods	31,632	0.05
	Banks (2.17%) (2021: 0.31%)		
21,117	Absa Group	240,646	0.39
127,581	FirstRand	465,785	0.74
22,541	Nedbank Group	281,620	0.45
37,571	Standard Bank Group	370,499	0.59
		1,358,550	2.17
	Commercial Services (0.16%) (2021: 0.00%)		
15,702	Motus Holdings	102,139	0.16
	Distribution & Wholesale (0.05%) (2021: 0.05%)		
9,412	Reunert	28,825	0.05
	Diversified Financial Services (0.46%) (2021: 0.30%)		
7,388	Investec	46,677	0.08
2,199	JSE	14,019	0.02
146,738	Old Mutual	90,207	0.14
48,022	Sanlam	137,504	0.22
		288,407	0.46
	Entertainment (0.35%) (2021: 0.00%)		
31,503	MultiChoice Group	217,068	0.35
	Food (0.26%) (2021: 0.44%)		
9,652	SPAR Group	64,384	0.10
7,948	Tiger Brands	98,104	0.16
		162,488	0.26
	Full Line Insurance (0.05%) (2021: 0.00%)		
32,680	Momentum Metropolitan Holdings	33,035	0.05
	Holding Companies - Diversified Operations (0.22%) (2021: 0.19%)		
31,776	AVI	140,457	0.22
	Iron & Steel (0.00%) (2021: 0.30%)		
	Media (0.00%) (2021: 0.39%)		
	Mining (2.53%) (2021: 5.14%)		
11,900	African Rainbow Minerals	201,422	0.32
4,986	Anglo American Platinum	417,541	0.67
25,597	DRDGOLD	18,414	0.03
72,086	Impala Platinum Holdings	902,992	1.44
4,848	Royal Bafokeng Platinum	46,984	0.07
		1,587,353	2.53

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.07%) (2021: 0.07%)		
8,140	AECI	41,908	0.07
	Real Estate (0.12%) (2021: 0.12%)		
77,820	Equites Property Fund	77,020	0.12
	Real Estate Investment Trusts (1.27%) (2021: 0.15%)		
512,431	Growthpoint Properties	437,893	0.70
40,529	Hyprop Investments	80,129	0.13
720,394	Redefine Properties	179,093	0.29
30,788	Resilient REIT	97,258	0.15
		794,373	1.27
	Retail (0.32%) (2021: 0.42%)		
61,064	Truworths International	197,386	0.32
	Telecommunications (0.86%) (2021: 0.87%)		
74,421	Vodacom Group	536,671	0.86
	Transportation (0.07%) (2021: 0.00%)		
171,223	KAP Industrial Holdings	44,680	0.07
		5,641,992	9.01
	Taiwan (31.68%) (2021: 26.68%)		
	Agriculture (0.00%) (2021: 0.19%)		
	Auto Manufacturers (0.00%) (2021: 0.10%)		
	Auto Parts & Equipment (0.00%) (2021: 0.03%)		
	Banks (0.02%) (2021: 0.23%)		
11,317	King's Town Bank	12,482	0.02
	Building & Construction Materials (0.53%) (2021: 1.95%)		
145,775	Asia Cement	194,459	0.31
72,451	Goldsun Building Materials	59,520	0.09
73,369	Taiwan Glass Industry	50,726	0.08
5,098	Taiwan Sakura	10,300	0.02
26,067	Universal Cement	18,828	0.03
		333,833	0.53
	Chemicals (5.02%) (2021: 0.28%)		
32,829	China General Plastics	28,198	0.05
1,609	Daxin Materials	3,403	0.01
42,091	Eternal Materials	42,795	0.07
186,261	Formosa Chemicals & Fibre	427,239	0.68
406,392	Formosa Plastics	1,147,690	1.83
29,731	Formosan Union Chemical	21,523	0.03
605,523	Nan Ya Plastics	1,398,778	2.23
10,450	Taita Chemical	7,616	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (5.02%) (2021: 0.28%) (continued)		
36,457	TSRC	32,085	0.05
48,435	USI	34,827	0.06
		3,144,154	5.02
	Commercial Services (0.07%) (2021: 0.13%)		
13,137	Taiwan Secom	42,742	0.07
	Computers (3.39%) (2021: 5.60%)		
217,138	Acer	166,374	0.27
63,683	Asustek Computer	556,324	0.89
255,633	Compal Electronics	191,711	0.31
3,903	Flytech Technology	8,495	0.01
28,032	Getac Holdings	40,267	0.06
39,899	Gigabyte Technology	138,252	0.22
632,896	Innolux	227,538	0.36
122,462	Inventec	104,590	0.17
26,897	Primax Electronics	48,569	0.08
104,726	Qisda	95,916	0.15
159,846	Quanta Computer	376,010	0.60
3,832	Sunrex Technology	4,744	0.01
6,064	Systemex	13,712	0.02
159,730	Wistron	152,790	0.24
		2,125,292	3.39
	Distribution & Wholesale (0.02%) (2021: 0.11%)		
5,549	Wah Lee Industrial	15,129	0.02
	Diversified Financial Services (1.65%) (2021: 3.38%)		
71,150	Capital Securities	25,117	0.04
9,901	China Bills Finance	4,671	0.01
382,608	China Development Financial Holding	156,850	0.25
313,623	CTBC Financial Holding	225,507	0.36
223,026	Fubon Financial Holding	408,530	0.65
39,865	IBF Financial Holdings	14,656	0.02
32,614	President Securities	16,607	0.03
261,405	Yuanta Financial Holding	184,558	0.29
		1,036,496	1.65
	Electrical Components & Equipment (0.01%) (2021: 0.15%)		
1,260	Kung Long Batteries Industrial	5,616	0.01
	Electronics (5.10%) (2021: 5.92%)		
11,277	Alltek Technology	13,098	0.02
613,921	AUO	299,615	0.48
25,966	Chang Wah Electromaterials	25,598	0.04
46,344	Chicony Electronics	130,126	0.21
6,372	Darfon Electronics	7,837	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (5.10%) (2021: 5.92%) (continued)			
14,056	FLEXium Interconnect	44,817	0.07
7,508	Global Brands Manufacture	6,730	0.01
10,133	Holy Stone Enterprise	30,001	0.05
383,148	Hon Hai Precision Industry	1,245,351	1.99
13,775	ITEQ	32,538	0.05
4,000	Lelon Electronics	6,976	0.01
71,812	Micro-Star International	279,206	0.45
6,741	Nan Ya Printed Circuit Board	49,786	0.08
9,431	Nichidenbo	16,140	0.03
116,939	Pegatron	241,598	0.39
12,225	Promate Electronic	15,095	0.02
4,046	Stark Technology	11,308	0.02
32,726	Supreme Electronics	38,118	0.06
77,177	Synnex Technology International	148,651	0.24
3,806	Taiflex Scientific	5,102	0.01
29,221	Taiwan PCB Techvest	34,416	0.05
11,889	Taiwan Surface Mounting Technology	34,427	0.05
5,181	Test Research	10,738	0.02
1,581	Thinking Electronic Industrial	6,378	0.01
8,821	Topco Scientific	47,067	0.07
27,913	Tripod Technology	85,368	0.14
32,316	TXC	86,953	0.14
769	VIA Labs	4,529	0.01
13,398	Walsin Technology	34,437	0.05
38,963	Weikeng Industrial	33,340	0.05
73,999	WPG Holdings	115,806	0.18
27,157	WT Microelectronics	53,986	0.09
		3,195,136	5.10
Engineering & Construction (0.38%) (2021: 0.54%)			
83,299	BES Engineering	22,061	0.04
25,988	Chung-Hsin Electric & Machinery Manufacturing	56,820	0.09
29,814	Continental Holdings	27,161	0.04
31,111	CTCI	42,361	0.07
27,117	DA CIN Construction	26,600	0.04
9,954	Taiwan Cogeneration	10,509	0.02
8,691	United Integrated Services	51,747	0.08
		237,259	0.38
Entertainment (0.00%) (2021: 0.01%)			
Environmental Control (0.03%) (2021: 0.08%)			
2,124	Cleanaway	12,439	0.02
1,462	Sunny Friend Environmental Technology	8,229	0.01
		20,668	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.18%) (2021: 0.18%)		
5,087	Namchow Holdings	7,531	0.01
43,744	Ruentex Industries	92,510	0.15
9,778	Standard Foods	12,678	0.02
		112,719	0.18
	Forest Products & Paper (0.03%) (2021: 0.00%)		
36,891	Longchen Paper & Packaging	19,625	0.03
	Full Line Insurance (0.53%) (2021: 1.00%)		
208,002	Cathay Financial Holding	270,699	0.43
199,174	Shin Kong Financial Holding	56,832	0.09
3,974	Shinkong Insurance	6,316	0.01
		333,847	0.53
	Healthcare Products (0.00%) (2021: 0.06%)		
	Home Builders (0.00%) (2021: 0.02%)		
	Home Furnishings (0.30%) (2021: 1.52%)		
89,122	Lite-On Technology	184,997	0.30
	Iron & Steel (2.52%) (2021: 0.12%)		
1,394,795	China Steel	1,352,342	2.16
30,235	Chun Yuan Steel Industry	15,690	0.03
67,194	Chung Hung Steel	58,481	0.09
38,712	Feng Hsin Steel	80,232	0.13
9,644	Sheng Yu Steel	7,687	0.01
36,201	Tung Ho Steel Enterprise	62,071	0.10
		1,576,503	2.52
	Leisure Time (0.08%) (2021: 0.03%)		
6,554	Fusheng Precision	44,887	0.07
1,585	KMC Kuei Meng International	7,219	0.01
		52,106	0.08
	Lodging (0.06%) (2021: 0.00%)		
4,361	Formosa International Hotels	36,536	0.06
	Machinery — Diversified (0.00%) (2021: 0.07%)		
	Mining (0.04%) (2021: 0.00%)		
40,263	Ton Yi Industrial	22,335	0.04
	Miscellaneous Manufacturers (0.13%) (2021: 0.62%)		
5,870	Asia Optical	11,555	0.02
12,585	Elite Material	70,018	0.11
		81,573	0.13
	Office & Business Equipment (0.00%) (2021: 0.04%)		
	Other Finance (0.00%) (2021: 0.03%)		
	Other Industrial (0.35%) (2021: 0.63%)		
31,727	Catcher Technology	174,452	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Other Industrial (0.35%) (2021: 0.63%) (continued)			
9,607	Froch Enterprise	7,252	0.01
12,472	Hsin Kuang Steel	17,408	0.03
3,958	Shin Zu Shing	10,508	0.02
8,619	YC INOX	8,118	0.01
		217,738	0.35
Packaging & Containers (0.06%) (2021: 0.11%)			
43,439	Cheng Loong	38,654	0.06
Pharmaceuticals (0.01%) (2021: 0.08%)			
2,983	Standard Chemical & Pharmaceutical	5,969	0.01
Real Estate (0.45%) (2021: 0.69%)			
9,244	Chong Hong Construction	22,166	0.04
27,916	Farglory Land Development	51,590	0.08
83,714	Highwealth Construction	109,765	0.17
15,294	Huaku Development	44,286	0.07
8,793	Huang Hsiang Construction	11,572	0.02
9,743	Hung Sheng Construction	7,180	0.01
37,687	Kindom Development	35,804	0.06
		282,363	0.45
Retail (0.03%) (2021: 0.11%)			
7,048	Chicony Power Technology	16,740	0.03
Semiconductors (9.93%) (2021: 1.48%)			
302,453	ASE Technology Holding	924,024	1.47
38,702	ChipMOS Technologies	42,183	0.07
26,854	Edom Technology	23,459	0.04
28,230	Elan Microelectronics	78,989	0.13
26,636	Elite Semiconductor Microelectronics Technology	56,330	0.09
29,900	Everlight Electronics	35,946	0.06
6,669	Formosa Advanced Technologies	8,310	0.01
3,545	Global Mixed Mode Technology	16,436	0.03
34,809	Greatek Electronics	54,362	0.09
13,956	Holtek Semiconductor	30,967	0.05
7,293	ITE Technology	17,393	0.03
108,163	King Yuan Electronics	127,393	0.20
106,830	Macronix International	117,308	0.19
121,123	MediaTek	2,463,011	3.93
6,634	Mirle Automation	8,170	0.01
48,670	Nanya Technology	81,076	0.13
39,199	Novatek Microelectronics	402,378	0.64
119,413	Powerchip Semiconductor Manufacturing	123,743	0.20
69,757	Powertech Technology	179,752	0.29
4,090	Raydium Semiconductor	40,520	0.06
34,842	Realtek Semiconductor	318,544	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (9.93%) (2021: 1.48%) (continued)			
28,988	Sigurd Microelectronics	45,790	0.07
7,599	Sitronix Technology	43,885	0.07
8,514	Sonix Technology	13,878	0.02
26,582	Taiwan-Asia Semiconductor	29,189	0.05
3,673	Tong Hsing Electronic Industries	22,825	0.04
17,750	Transcend Information	38,116	0.06
645,834	United Microelectronics	855,214	1.36
4,822	Visual Photonics Epitaxy	10,825	0.02
4,757	Weltrend Semiconductor	6,392	0.01
		6,216,408	9.93
Storage & Warehousing (0.01%) (2021: 0.00%)			
11,687	Eastern Media International	8,879	0.01
Telecommunications (0.04%) (2021: 0.89%)			
4,855	Arcadyan Technology	15,117	0.02
9,953	Gemtek Technology	8,873	0.02
		23,990	0.04
Textile (0.02%) (2021: 0.30%)			
6,059	Taiwan Paiho	11,197	0.02
Transportation (0.69%) (2021: 0.00%)			
8,875	Sincere Navigation	5,775	0.01
5,298	T3EX Global Holdings	13,100	0.02
9,228	Taiwan Navigation	8,077	0.01
27,509	U-Ming Marine Transport	43,498	0.07
169,518	Yang Ming Marine Transport	361,258	0.58
		431,708	0.69
		19,842,694	31.68
Thailand (2.71%) (2021: 2.71%)			
Auto Parts & Equipment (0.02%) (2021: 0.02%)			
25,449	Somboon Advance Technology NVDR	15,430	0.02
Banks (0.08%) (2021: 0.06%)			
8,479	Kiatnakin Phatra Bank NVDR	18,055	0.03
25,768	Thanachart Capital NVDR	31,619	0.05
		49,674	0.08
Beverages (0.02%) (2021: 0.02%)			
35,200	Ichitan Group	11,484	0.02
Building & Construction Materials (0.04%) (2021: 0.09%)			
317,567	Dynasty Ceramic	25,857	0.04
Chemicals (0.08%) (2021: 0.00%)			
584,149	IRPC NVDR	50,935	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.00%) (2021: 0.01%)		
	Consumer Durables & Apparels (0.00%) (2021: 0.01%)		
	Diversified Financial Services (0.08%) (2021: 0.09%)		
18,560	Tisco Financial Group	53,186	0.08
	Energy – Alternate Sources (0.00%) (2021: 0.02%)		
	Entertainment (0.03%) (2021: 0.00%)		
37,039	Major Cineplex Group	19,463	0.03
	Food (0.00%) (2021: 0.04%)		
	Forest Products & Paper (0.00%) (2021: 0.01%)		
	Full Line Insurance (0.00%) (2021: 0.01%)		
	Healthcare Services (0.26%) (2021: 0.00%)		
144,705	Bangkok Chain Hospital	85,649	0.14
576,176	Chularat Hospital	61,219	0.10
16,012	Rajthanee Hospital	13,985	0.02
		160,853	0.26
	Holding Companies - Diversified Operations (0.24%) (2021: 0.24%)		
15,285	Siam Cement	150,930	0.24
	Home Builders (0.18%) (2021: 0.22%)		
312,128	Land & Houses	89,218	0.14
363,521	Quality Houses	24,140	0.04
		113,358	0.18
	Iron & Steel (0.00%) (2021: 0.04%)		
	Miscellaneous Manufacturers (0.03%) (2021: 0.32%)		
99,068	Northeast Rubber	18,163	0.03
	Oil & Gas (1.36%) (2021: 1.11%)		
38,028	Bangchak NVDR	34,586	0.06
769,934	PTT NVDR	739,145	1.18
250,044	Star Petroleum Refining NVDR	77,248	0.12
		850,979	1.36
	Packaging & Containers (0.00%) (2021: 0.00%)		
	Real Estate (0.12%) (2021: 0.16%)		
52,162	Origin Property	18,223	0.03
83,957	Supalai	58,905	0.09
		77,128	0.12
	Transportation (0.11%) (2021: 0.04%)		
86,414	Precious Shipping	40,170	0.07
30,050	Regional Container Lines	26,679	0.04
		66,849	0.11
	Utilities — Electric (0.00%) (2021: 0.13%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (0.06%) (2021: 0.07%)		
139,672	TTW	36,294	0.06
		1,700,583	2.71
	Turkey (0.56%) (2021: 1.68%)		
	Auto Manufacturers (0.27%) (2021: 0.20%)		
3,272	Ford Otomotiv Sanayi	91,678	0.15
8,617	Tofas Turk Otomobil Fabrikasi	76,275	0.12
		167,953	0.27
	Auto Parts & Equipment (0.01%) (2021: 0.02%)		
2,849	Brisa Bridgestone Sabanci Sanayi ve Ticaret	9,056	0.01
	Building & Construction Materials (0.00%) (2021: 0.02%)		
	Chemicals (0.00%) (2021: 0.04%)		
	Diversified Financial Services (0.00%) (2021: 0.01%)		
	Food (0.00%) (2021: 0.23%)		
	Full Line Insurance (0.00%) (2021: 0.02%)		
	Home Furnishings (0.01%) (2021: 0.17%)		
12,432	Vestel Beyaz Esya Sanayi ve Ticaret	9,152	0.01
	Iron & Steel (0.13%) (2021: 0.54%)		
16,751	Iskenderun Demir ve Celik	29,799	0.05
50,523	Kardemir Karabuk Demir Celik Sanayi ve Ticaret	48,554	0.08
		78,353	0.13
	Machinery — Diversified (0.05%) (2021: 0.04%)		
867	Turk Traktor ve Ziraat Makineleri	30,568	0.05
	Retail (0.04%) (2021: 0.02%)		
2,571	Dogus Otomotiv Servis ve Ticaret	26,919	0.04
	Telecommunications (0.00%) (2021: 0.34%)		
	Utilities — Electric (0.05%) (2021: 0.03%)		
15,349	Enerjisa Enerji	29,567	0.05
		351,568	0.56
	United Kingdom (0.00%) (2021: 1.22%)		
	Iron & Steel (0.00%) (2021: 1.22%)		
77,475	Evrax	-	0.00
	Total Equities	62,111,909	99.18
	Total Transferable Securities (99.18%) (2021: 99.32%)	62,111,909	99.18
	Total Investments (99.18%) (2021: 99.32%)	62,111,909	99.18
	Other Net Assets (0.82%) (2021: 0.68%)	516,569	0.82
	Net Assets (100.00%) (2021: 100.00%)	62,628,478	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets 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	99.10
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	0.90
	100.00
	100.00

Abbreviation used:

REIT – Real Estate Investment Trust
 ADR – American Depositary Receipt
 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 2022

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 (99.18%) (2021: 99.10%)		
	Equities (99.17%) (2021: 99.10%)		
	Brazil (6.69%) (2021: 6.18%)		
	Agriculture (0.43%) (2021: 0.23%)		
9,937	BrasilAgro - Brasileira de Propriedades Agricolas	56,388	0.20
7,113	SLC Agricola	63,198	0.23
		119,586	0.43
	Auto Parts & Equipment (0.18%) (2021: 0.07%)		
6,828	Iochpe Maxion	15,221	0.05
5,993	Mahle-Metal Leve	34,927	0.13
		50,148	0.18
	Building & Construction Materials (0.27%) (2021: 0.12%)		
52,552	Dexco	67,485	0.24
4,571	Portobello	7,125	0.03
		74,610	0.27
	Chemicals (0.00%) (2021: 0.08%)		
	Commercial Services (0.67%) (2021: 0.31%)		
1,865	Armac Locacao Logistica E Servicos	4,151	0.01
3,534	Boa Vista Servicos	4,860	0.02
3,284	Cruzeiro do Sul Educacional	2,388	0.01
6,971	GPS Participacoes e Empreendimentos	15,725	0.05
15,627	Movida Participacoes	22,613	0.08
3,447	Qualicorp Consultoria e Corretora de Seguros	3,832	0.01
73,316	Santos Brasil Participacoes	108,452	0.39
10,711	Wilson Sons Holdings Brasil	21,930	0.08
2,520	YDUQS Participacoes	4,854	0.02
		188,805	0.67
	Computers (0.02%) (2021: 0.03%)		
2,748	Positivo Tecnologia	4,887	0.02
	Consumer Durables & Apparels (0.11%) (2021: 0.19%)		
21,611	Grendene	24,682	0.09
5,100	Guararapes Confeccoes	6,298	0.02
		30,980	0.11
	Distribution & Wholesale (0.17%) (2021: 0.03%)		
12,216	Kepler Weber	46,576	0.17
	Energy – Alternate Sources (0.28%) (2021: 0.23%)		
15,519	Sao Martinho	77,951	0.28
	Engineering & Construction (0.00%) (2021: 0.04%)		
	Food (0.31%) (2021: 0.63%)		
6,282	Camil Alimentos	9,852	0.04
3,844	Cia Brasileira de Distribuicao	12,028	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.31%) (2021: 0.63%) (continued)		
5,694	Jalles Machado	8,239	0.03
22,970	Minerva	56,384	0.20
		86,503	0.31
	Forest Products & Paper (0.04%) (2021: 0.03%)		
7,258	Irani Papel e Embalagem	11,066	0.04
	Full Line Insurance (0.08%) (2021: 0.59%)		
12,510	Odontoprev	21,396	0.08
	Healthcare Services (0.13%) (2021: 0.13%)		
11,062	Fleury	32,371	0.11
1,196	Instituto Hermes Pardini	4,768	0.02
		37,139	0.13
	Home Builders (0.12%) (2021: 0.00%)		
4,879	Even Construtora e Incorporadora	4,233	0.01
21,056	MRV Engenharia e Participacoes	30,309	0.11
		34,542	0.12
	Machinery — Diversified (0.02%) (2021: 0.06%)		
2,176	Romi	6,285	0.02
	Mining (0.05%) (2021: 0.00%)		
6,517	Cia Brasileira de Alumínio	14,257	0.05
	Oil & Gas (0.02%) (2021: 0.00%)		
910	Petroreconcavo	5,710	0.02
	Other Finance (0.09%) (2021: 0.03%)		
19,515	SIMPAR	24,986	0.09
	Pharmaceuticals (0.05%) (2021: 0.00%)		
1,013	Blau Farmaceutica	5,050	0.02
3,414	CM Hospitalar	10,430	0.03
		15,480	0.05
	Real Estate (0.44%) (2021: 0.87%)		
2,420	Aliansce Sonae Shopping Centers	7,796	0.03
4,928	BR Malls Participacoes	7,747	0.03
10,624	Cyrela Brazil Realty Empreendimentos e Participacoes	26,300	0.09
3,220	Ez Tec Empreendimentos e Participacoes	8,191	0.03
4,001	Iguatemi	14,019	0.05
18,122	JHSF Participacoes	17,230	0.06
1,974	LOG Commercial Properties e Participacoes	6,027	0.02
8,827	Multiplan Empreendimentos Imobiliarios	36,614	0.13
		123,924	0.44
	Retail (0.15%) (2021: 0.07%)		
1,468	Arezzo Industria e Comercio	21,757	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.15%) (2021: 0.07%) (continued)		
4,254	GRUPO DE MODA SOMA	8,170	0.03
724	Grupo SBF	1,752	0.01
5,062	Multilaser Industrial	3,864	0.01
1,495	Vivara Participacoes	6,351	0.02
		41,894	0.15
	Telecommunications (0.02%) (2021: 0.01%)		
864	Intelbras Industria de Telecomunicacao Electronica Brasileira	4,983	0.02
	Utilities — Electric (2.58%) (2021: 2.01%)		
3,474	AES Brasil Energia	6,356	0.02
12,283	Alupar Investimento	65,699	0.24
17,287	Cia Paranaense de Energia	126,024	0.45
48,252	EDP - Energias do Brasil	190,001	0.68
50,607	Transmissora Alianca de Energia Eletrica	332,316	1.19
		720,396	2.58
	Water (0.46%) (2021: 0.42%)		
6,420	Cia de Saneamento de Minas Gerais	19,079	0.07
31,737	Cia de Saneamento do Parana	108,560	0.39
		127,639	0.46
		1,869,743	6.69
	Chile (0.92%) (2021: 0.86%)		
	Banks (0.13%) (2021: 0.00%)		
16,708,341	Itau CorpBanca Chile	36,674	0.13
	Beverages (0.09%) (2021: 0.13%)		
19,929	Vina Concha y Toro	25,030	0.09
	Computers (0.00%) (2021: 0.03%)		
	Food (0.00%) (2021: 0.05%)		
	Holding Companies - Diversified Operations (0.00%) (2021: 0.07%)		
	Iron & Steel (0.00%) (2021: 0.49%)		
	Real Estate (0.21%) (2021: 0.00%)		
18,803	Cencosud Shopping	29,548	0.11
22,153	Parque Arauco	28,132	0.10
		57,680	0.21
	Retail (0.10%) (2021: 0.00%)		
169,995	Ripley	27,722	0.10
	Telecommunications (0.18%) (2021: 0.09%)		
15,123	Empresa Nacional de Telecomunicaciones	52,011	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (0.21%) (2021: 0.00%)		
256,899	Aguas Andinas	59,072	0.21
		258,189	0.92
	Hong Kong (0.44%) (2021: 3.84%)		
	Auto Parts & Equipment (0.00%) (2021: 0.02%)		
	Beverages (0.00%) (2021: 0.05%)		
	Coal (0.00%) (2021: 0.40%)		
	Commercial Services (0.00%) (2021: 0.22%)		
	Distribution & Wholesale (0.00%) (2021: 0.10%)		
	Diversified Financial Services (0.00%) (2021: 0.17%)		
	Electronics (0.00%) (2021: 0.08%)		
	Energy – Alternate Sources (0.00%) (2021: 0.09%)		
	Entertainment (0.00%) (2021: 0.03%)		
	Environmental Control (0.00%) (2021: 0.23%)		
	Food (0.00%) (2021: 0.16%)		
	Healthcare Products (0.00%) (2021: 0.04%)		
	Healthcare Services (0.00%) (2021: 0.21%)		
	Machinery, Construction & Mining (0.00%) (2021: 0.01%)		
	Mining (0.27%) (2021: 0.10%)		
147,797	China Nonferrous Mining	75,935	0.27
	Oil & Gas Services (0.09%) (2021: 0.08%)		
24,345	CIMC Enric Holdings	24,610	0.09
	Pharmaceuticals (0.08%) (2021: 0.21%)		
64,000	Hua Han Health Industry Holdings	-	0.00
15,811	Simcere Pharmaceutical Group	23,539	0.08
		23,539	0.08
	Real Estate (0.00%) (2021: 1.20%)		
	Telecommunications (0.00%) (2021: 0.33%)		
96,000	CTEG	-	0.00
	Utilities — Electric (0.00%) (2021: 0.11%)		
		124,084	0.44
	Hungary (0.00%) (2021: 0.07%)		
	Telecommunications (0.00%) (2021: 0.07%)		
	India (5.84%) (2021: 7.72%)		
	Agriculture (0.05%) (2021: 0.05%)		
948	DCM Shriram	10,300	0.04
674	Godrej Agrovet	3,827	0.01
		14,127	0.05
	Auto Parts & Equipment (0.30%) (2021: 0.26%)		
8,098	Apollo Tyres	31,744	0.11
715	Asahi India Glass	4,520	0.02
279	Endurance Technologies	4,651	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.30%) (2021: 0.26%) (continued)			
5,555	Jamna Auto Industries	7,034	0.02
1,590	KPIT Technologies	13,535	0.05
1,396	Mahindra CIE Automotive	5,807	0.02
1,342	Sundram Fasteners	15,762	0.06
		83,053	0.30
Banks (0.28%) (2021: 0.22%)			
4,223	City Union Bank	9,209	0.03
10,259	Karnataka Bank	18,867	0.07
15,318	Karur Vysya Bank	20,969	0.08
111,691	Yes Bank	27,811	0.10
		76,856	0.28
Beverages (0.02%) (2021: 0.02%)			
708	CCL Products India	4,532	0.02
Building & Construction Materials (0.32%) (2021: 0.44%)			
524	Birla	6,209	0.02
1,057	Blue Star	15,326	0.06
587	Carborundum Universal	6,210	0.02
6,449	Finolex Industries	14,601	0.05
980	JK Lakshmi Cement	9,670	0.04
1,700	Kajaria Ceramics	23,841	0.09
4,023	Orient Cement	5,984	0.02
757	Ramco Cements	6,407	0.02
		88,248	0.32
Chemicals (0.82%) (2021: 0.91%)			
82	Alkyl Amines Chemicals	2,638	0.01
52,157	Castrol India	77,640	0.28
5,190	Chambal Fertilisers and Chemicals	19,460	0.07
1,318	Deepak Fertilisers & Petrochemicals	11,398	0.04
3,597	EID Parry India	24,720	0.09
102	Galaxy Surfactants	3,031	0.01
2,427	GHCL	14,973	0.05
339	Gujarat Alkalies & Chemicals	3,144	0.01
2,740	Gujarat Narmada Valley Fertilizers & Chemicals	18,448	0.07
945	Jubilant Ingrevia	6,038	0.02
1,709	NOCIL	4,813	0.02
12,833	PCBL	20,111	0.07
1,597	Rallis India	4,678	0.02
7,646	Rashtriya Chemicals & Fertilizers	12,435	0.04
438	Sharda Cropchem	2,726	0.01
132	Vinati Organics	3,183	0.01
		229,436	0.82

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.10%) (2021: 0.24%)			
18,391	Gujarat Pipavav Port	22,375	0.08
905	Quess	4,505	0.02
		26,880	0.10
Computers (0.54%) (2021: 0.30%)			
3,528	Birlasoft	12,740	0.04
10,098	Brightcom Group	3,588	0.01
491	Happiest Minds Technologies	5,230	0.02
59,640	Redington	130,339	0.47
		151,897	0.54
Cosmetics & Personal Care (0.05%) (2021: 0.05%)			
6,213	Bajaj Consumer Care	12,489	0.05
Diversified Financial Services (0.58%) (2021: 1.27%)			
1,077	Angel One	17,071	0.06
1,087	Computer Age Management Services	29,190	0.10
7,391	ICICI Securities	44,433	0.16
22,053	IDFC	21,672	0.08
416	IIFL Wealth Management	8,933	0.03
455	Multi Commodity Exchange of India	8,548	0.03
3,159	UTI Asset Management	32,873	0.12
		162,720	0.58
Electrical Components & Equipment (0.22%) (2021: 0.23%)			
1,267	Amara Raja Batteries	8,756	0.03
12,339	Exide Industries	26,884	0.10
2,170	Finolex Cables	14,348	0.05
1,365	Orient Electric	4,349	0.02
1,850	V-Guard Industries	5,846	0.02
		60,183	0.22
Electronics (0.08%) (2021: 0.02%)			
2,663	Graphite India	12,018	0.04
866	HEG	10,785	0.04
		22,803	0.08
Energy – Alternate Sources (0.00%) (2021: 0.03%)			
Engineering & Construction (0.40%) (2021: 0.48%)			
5,317	Cyient	52,126	0.19
19,266	Engineers India	18,362	0.07
11,692	NBCC India	5,484	0.02
28,232	NCC	28,631	0.10
1,601	Praj Industries	6,892	0.02
		111,495	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.05%) (2021: 0.08%)		
723	Avanti Feeds	3,368	0.01
701	Balrampur Chini Mills	3,362	0.01
700	KRBL	3,309	0.01
1,295	Triveni Engineering & Industries	4,413	0.02
		14,452	0.05
	Forest Products & Paper (0.05%) (2021: 0.02%)		
372	Century Textiles & Industries	3,222	0.01
2,437	JK Paper	12,051	0.04
		15,273	0.05
	Healthcare Services (0.03%) (2021: 0.07%)		
1,010	Suven Pharmaceuticals	6,042	0.02
475	Thyrocare Technologies	3,552	0.01
		9,594	0.03
	Home Furnishings (0.02%) (2021: 0.00%)		
535	TTK Prestige	5,187	0.02
	Household Products (0.02%) (2021: 0.03%)		
2,392	Jyothy Labs	5,923	0.02
	Iron & Steel (0.07%) (2021: 0.05%)		
2,016	Godawari Power and Ispat	9,090	0.03
5,434	Usha Martin	11,311	0.04
		20,401	0.07
	Machinery — Diversified (0.01%) (2021: 0.09%)		
143	KSB	3,343	0.01
	Media (0.01%) (2021: 0.02%)		
871	Saregama India	4,058	0.01
	Mining (0.41%) (2021: 0.34%)		
4,748	Hindustan Copper	6,290	0.02
111,603	National Aluminium	108,460	0.39
		114,750	0.41
	Miscellaneous Manufacturers (0.01%) (2021: 0.02%)		
173	BEML	3,070	0.01
	Other Industrial (0.07%) (2021: 0.17%)		
3,330	Jindal Saw	4,168	0.01
258	Ratnamani Metals & Tubes	6,100	0.02
3,654	Welspun	10,466	0.04
		20,734	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.08%) (2021: 0.18%)		
3,719	EPL	7,671	0.03
815	Polyplex	15,694	0.05
		23,365	0.08
	Pharmaceuticals (0.18%) (2021: 0.41%)		
395	Ajanta Pharma	5,786	0.02
1,332	Alembic Pharmaceuticals	9,224	0.03
1,312	Glenmark Pharmaceuticals	6,726	0.03
627	JB Chemicals & Pharmaceuticals	14,737	0.05
1,132	Jubilant Pharmova	5,128	0.02
1,068	Natco Pharma	7,251	0.03
		48,852	0.18
	Real Estate (0.01%) (2021: 0.02%)		
678	Prestige Estates Projects	3,799	0.01
	Real Estate Investment Trusts (0.00%) (2021: 0.31%)		
	Retail (0.01%) (2021: 0.03%)		
1,077	Vaibhav Global	4,047	0.01
	Shipping (0.06%) (2021: 0.05%)		
2,518	Cochin Shipyard	16,261	0.06
	Software (0.23%) (2021: 0.32%)		
14,550	Firstsource Solutions	17,992	0.07
226	Mastek	4,669	0.02
3,404	Sonata Software	23,194	0.08
931	Tanla Platforms	8,040	0.03
3,628	Zensar Technologies	9,340	0.03
		63,235	0.23
	Storage & Warehousing (0.03%) (2021: 0.03%)		
1,912	Aegis Logistics	8,035	0.03
	Telecommunications (0.00%) (2021: 0.04%)		
	Textile (0.28%) (2021: 0.10%)		
17,446	Trident	7,223	0.03
17,610	Vardhman Textiles	70,276	0.25
		77,499	0.28
	Transportation (0.16%) (2021: 0.14%)		
1,431	Allcargo Logistics	6,978	0.02
4,362	Great Eastern Shipping	35,374	0.13
433	Transport of India	3,240	0.01
		45,592	0.16
	Utilities — Electric (0.25%) (2021: 0.63%)		
8,629	Indian Energy Exchange	14,602	0.05
1,833	KEC International	10,955	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.25%) (2021: 0.63%) (continued)		
2,664	Mahanagar Gas	26,993	0.10
38,565	SJVN	15,966	0.06
		68,516	0.25
	Utilities — Electric & Gas (0.04%) (2021: 0.05%)		
3,617	Gujarat State Petronet	11,529	0.04
		1,632,234	5.84
	Indonesia (1.42%) (2021: 1.04%)		
	Agriculture (0.35%) (2021: 0.17%)		
30,952	Astra Agro Lestari	15,956	0.06
294,119	Japfa Comfeed Indonesia	24,467	0.09
281,865	Perusahaan Perkebunan London Sumatra Indonesia	18,377	0.06
415,882	Sawit Sumbermas Sarana	39,271	0.14
		98,071	0.35
	Banks (0.10%) (2021: 0.16%)		
71,172	Bank BTPN Syariah	12,756	0.05
23,772	Bank Danamon Indonesia	4,169	0.01
131,832	Bank Tabungan Negara Persero	11,432	0.04
		28,357	0.10
	Building & Construction Materials (0.03%) (2021: 0.01%)		
263,672	Dharma Satya Nusantara	10,162	0.03
	Distribution & Wholesale (0.16%) (2021: 0.11%)		
486,512	AKR Corporindo	43,752	0.16
	Diversified Financial Services (0.00%) (2021: 0.10%)		
	Entertainment (0.00%) (2021: 0.02%)		
	Food (0.03%) (2021: 0.01%)		
205,495	Triputra Agro Persada	8,382	0.03
	Forest Products & Paper (0.01%) (2021: 0.00%)		
8,838	Pabrik Kertas Tjiwi Kimia	4,002	0.01
	Healthcare Services (0.03%) (2021: 0.09%)		
74,700	Medikaloka Hermina	7,438	0.03
	Media (0.00%) (2021: 0.05%)		
	Mining (0.06%) (2021: 0.00%)		
238,710	Timah	17,941	0.06
	Oil & Gas (0.07%) (2021: 0.00%)		
203,475	Medco Energi Internasional	13,267	0.05
95,332	Surya Esa Perkasa	5,603	0.02
		18,870	0.07
	Pharmaceuticals (0.13%) (2021: 0.11%)		
759,723	Industri Jamu Dan Farmasi Sido Muncul	36,845	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.17%) (2021: 0.10%)		
279,886	Ciputra Development	16,900	0.06
295,778	Pakuwon Jati	8,664	0.03
1,576,315	Puradelta Lestari	16,100	0.06
158,471	Summarecon Agung	6,158	0.02
		47,822	0.17
	Retail (0.22%) (2021: 0.11%)		
356,488	Ace Hardware Indonesia	11,358	0.04
570,064	Erajaya Swasembada	14,355	0.05
114,967	Matahari Department Store	35,079	0.13
		60,792	0.22
	Telecommunications (0.06%) (2021: 0.00%)		
114,898	XL Axiata	15,795	0.06
		398,229	1.42
	Malaysia (2.48%) (2021: 3.72%)		
	Agriculture (0.04%) (2021: 0.09%)		
42,936	TSH Resources	10,429	0.04
	Auto Manufacturers (0.15%) (2021: 0.04%)		
86,365	Bermaz Auto	41,761	0.15
	Banks (0.25%) (2021: 0.10%)		
84,464	Alliance Bank Malaysia	70,371	0.25
	Beverages (0.31%) (2021: 0.27%)		
4,083	Carlsberg Brewery Malaysia	21,208	0.07
4,900	Fraser & Neave Holdings	24,005	0.09
7,431	Heineken Malaysia	42,511	0.15
		87,724	0.31
	Chemicals (0.07%) (2021: 0.15%)		
28,648	Scientex	20,941	0.07
	Commercial Services (0.03%) (2021: 0.00%)		
25,796	CTOS Digital	8,316	0.03
	Computers (0.00%) (2021: 0.07%)		
	Diversified Financial Services (0.17%) (2021: 0.52%)		
19,108	Bursa Malaysia	28,846	0.10
127,737	Malaysia Building Society	17,834	0.07
		46,680	0.17
	Electronics (0.05%) (2021: 0.22%)		
72,408	VS Industry	14,465	0.05
	Engineering & Construction (0.06%) (2021: 0.07%)		
25,126	Frontken	17,568	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.13%) (2021: 0.00%)		
43,307	Ta Ann Holdings	37,162	0.13
	Full Line Insurance (0.00%) (2021: 0.06%)		
	Healthcare Services (0.00%) (2021: 0.02%)		
	Holding Companies - Diversified Operations (0.22%) (2021: 0.31%)		
71,782	IJM	26,073	0.09
1,700	Malaysian Pacific Industries	11,099	0.04
183,471	YTL	24,158	0.09
		<u>61,330</u>	<u>0.22</u>
	Internet (0.06%) (2021: 0.06%)		
79,101	My EG Services	15,623	0.06
	Iron & Steel (0.00%) (2021: 0.02%)		
	Machinery — Diversified (0.02%) (2021: 0.02%)		
3,200	ViTrox	5,557	0.02
	Media (0.07%) (2021: 0.20%)		
125,598	Astro Malaysia Holdings	18,533	0.07
	Miscellaneous Manufacturers (0.07%) (2021: 0.44%)		
97,179	Supermax	19,193	0.07
	Oil & Gas (0.04%) (2021: 0.00%)		
50,266	Hibiscus Petroleum	12,210	0.04
	Other Industrial (0.01%) (2021: 0.00%)		
3,439	UWC	3,139	0.01
	Pharmaceuticals (0.00%) (2021: 0.03%)		
	Real Estate (0.01%) (2021: 0.14%)		
27,174	SP Setia Group	3,701	0.01
	Retail (0.00%) (2021: 0.07%)		
	Semiconductors (0.33%) (2021: 0.56%)		
137,618	Inari Amertron	81,540	0.29
17,565	Unisem M	11,005	0.04
		<u>92,545</u>	<u>0.33</u>
	Telecommunications (0.34%) (2021: 0.22%)		
84,601	TIME dotCom	94,108	0.34
	Transportation (0.05%) (2021: 0.04%)		
23,915	Yinson Holdings	13,193	0.05
		<u>694,549</u>	<u>2.48</u>
	Mexico (2.41%) (2021: 3.02%)		
	Banks (0.61%) (2021: 0.78%)		
34,411	Genera	38,742	0.14
18,348	Regional	131,900	0.47
		<u>170,642</u>	<u>0.61</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.05%) (2021: 0.09%)		
2,038	GCC	13,638	0.05
	Chemicals (0.00%) (2021: 0.15%)		
	Diversified Financial Services (0.35%) (2021: 0.36%)		
50,941	Bolsa Mexicana de Valores	98,341	0.35
	Food (0.00%) (2021: 0.09%)		
	Full Line Insurance (0.35%) (2021: 0.35%)		
22,411	Qualitas Controladora	98,811	0.35
	Pharmaceuticals (0.18%) (2021: 0.00%)		
58,998	Genomma Lab Internacional	51,286	0.18
	Real Estate (0.36%) (2021: 0.49%)		
41,457	Corp Inmobiliaria Vesta	98,945	0.36
	Retail (0.24%) (2021: 0.03%)		
11,486	El Puerto de Liverpool	67,735	0.24
	Telecommunications (0.27%) (2021: 0.66%)		
28,196	Megacable Holdings	74,920	0.27
	Water (0.00%) (2021: 0.02%)		
		674,318	2.41
	People's Republic of China (18.88%) (2021: 12.71%)		
	Agriculture (0.00%) (2021: 0.04%)		
	Auto Manufacturers (0.25%) (2021: 0.18%)		
260,254	BAIC Motor	69,024	0.25
	Auto Parts & Equipment (0.64%) (2021: 0.15%)		
177,600	Fangda Special Steel Technology	153,797	0.55
1,556	Shanghai Daimay Automotive Interior	3,599	0.02
23,115	Zhengzhou Coal Mining Machinery Group	20,317	0.07
		177,713	0.64
	Banks (0.54%) (2021: 0.19%)		
47,178	Bank of Chongqing	46,013	0.16
15,700	Bank of Qingdao	7,588	0.03
285,612	Chongqing Rural Commercial Bank Class H	97,705	0.35
		151,306	0.54
	Beverages (0.07%) (2021: 0.02%)		
778	Jinhui Liquor	2,994	0.01
1,800	Vats Liquor Chain Store Management	7,993	0.03
2,013	Yantai Changyu Pioneer Wine	8,757	0.03
		19,744	0.07
	Building & Construction Materials (0.21%) (2021: 0.17%)		
5,300	Oppl Lighting	11,802	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.21%) (2021: 0.17%) (continued)			
4,320	Shandong Jinjing Science & Technology	5,413	0.02
356,685	West China Cement	42,044	0.15
		59,259	0.21
Chemicals (1.28%) (2021: 0.74%)			
22,200	Chengdu Wintrue Holding	35,511	0.13
128,873	China Risun Group	50,361	0.18
216,724	Fufeng Group	131,896	0.47
864	Lihuayi Weiyuan Chemical	2,581	0.01
2,246	Luyang Energy-Saving Materials	7,470	0.02
7,900	Tangshan Sanyou Chemical Industries	7,512	0.03
102,500	Zhejiang Jiahua Energy Chemical Industry	123,412	0.44
		358,743	1.28
Coal (0.00%) (2021: 0.05%)			
Commercial Services (2.18%) (2021: 1.85%)			
69,188	Anhui Expressway	55,759	0.20
4,494	Beibuwan Port	4,777	0.02
60,929	China East Education Holdings	48,634	0.17
42,349	China Kepei Education Group	16,820	0.06
91,166	China New Higher Education Group	44,853	0.16
44,202	Fu Shou Yuan International Group	37,944	0.13
71,100	Guangdong Provincial Expressway Development	79,981	0.29
94,689	Jiangsu Expressway	86,501	0.31
27,429	Qinhuangdao Port	10,851	0.04
25,500	Shenzhen Expressway Class A	32,940	0.12
64,730	Shenzhen Expressway Class H	55,815	0.20
7,115	TravelSky Technology	15,042	0.05
155,355	Zhejiang Expressway	119,627	0.43
		609,544	2.18
Computers (0.12%) (2021: 0.21%)			
17,800	Newland Digital Technology	33,313	0.12
Consumer Durables & Apparels (0.25%) (2021: 0.32%)			
7,800	Biem.L.Fdlkk Garment	28,735	0.10
23,830	EEKA Fashion Holdings	34,196	0.12
5,012	Zhejiang Weixing Industrial Development	7,296	0.03
		70,227	0.25
Cosmetics & Personal Care (0.06%) (2021: 0.02%)			
8,036	C&S Paper	15,883	0.06
Distribution & Wholesale (0.17%) (2021: 0.33%)			
27,080	Gansu Shangfeng Cement	41,604	0.15
4,666	Jiangsu Guotai International Group	5,705	0.02
		47,309	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (4.23%) (2021: 0.10%)			
31,800	Central China Securities	16,651	0.06
1,537,596	China Cinda Asset Management	212,763	0.76
640,215	China Galaxy Securities	312,522	1.12
44,193	China Merchants Securities	43,315	0.16
90,920	CSC Financial	79,563	0.28
24,389	Everbright Securities	16,374	0.06
98,683	GF Securities	141,862	0.51
314,987	Haitong Securities	193,715	0.69
113,713	Huatai Securities	130,104	0.47
183,906	Shenwan Hongyuan Group	34,166	0.12
1,511	SY Holdings Group	1,214	0.00
		1,182,249	4.23
Electrical Components & Equipment (0.29%) (2021: 0.28%)			
7,900	Qingdao Hanhe Cable	4,750	0.02
518	Shenzhen Desay Battery Technology	3,240	0.01
35,168	Xinjiang Goldwind Science & Technology	31,316	0.11
57,200	Zhongshan Broad Ocean Motor	42,128	0.15
		81,434	0.29
Electronics (0.21%) (2021: 0.20%)			
692	Hunan Aihua Group	2,556	0.01
778	Jade Bird Fire	3,133	0.01
13,800	Shanghai Liangxin Electrical	29,082	0.10
1,988	Shenzhen Fastprint Circuit Tech	2,768	0.01
12,077	Shenzhen Huaqiang Industry	21,212	0.08
		58,751	0.21
Energy – Alternate Sources (0.39%) (2021: 0.16%)			
145,194	Beijing Jingneng Clean Energy	34,229	0.12
40,535	Xinte Energy	74,994	0.27
		109,223	0.39
Engineering & Construction (0.59%) (2021: 0.39%)			
256,568	China Communications Services	93,687	0.33
38,519	Greentown Management Holdings	29,611	0.11
2,246	Shandong Hi-Speed Road & Bridge	2,220	0.01
54,100	Wuxi Taiji Industry	40,156	0.14
		165,674	0.59
Environmental Control (0.03%) (2021: 0.07%)			
5,270	China Tianying	3,844	0.01
5,444	Chongqing Sanfeng Environment Group	5,035	0.02
		8,879	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.13%) (2021: 0.24%)		
1,600	Guangzhou Restaurant Group	5,943	0.02
172	Yankershop Food	2,679	0.01
40,022	Zhou Hei Ya International Holdings	28,818	0.10
		37,440	0.13
	Forest Products & Paper (0.00%) (2021: 0.03%)		
	Full Line Insurance (0.08%) (2021: 0.26%)		
340,671	China Reinsurance Group	21,606	0.08
	Healthcare Products (0.13%) (2021: 0.09%)		
2,938	Guangzhou Wondfo Biotech	13,469	0.05
16,239	Kangji Medical Holdings	16,853	0.06
172	Shanghai MicroPort Endovascular MedTech Group	4,677	0.02
		34,999	0.13
	Healthcare Services (0.16%) (2021: 0.00%)		
33,512	China Resources Medical Holdings	24,731	0.09
2,855	Pharmaron Beijing	19,808	0.07
		44,539	0.16
	Holding Companies - Diversified Operations (0.05%) (2021: 0.00%)		
15,466	Nanjing Gaoke	14,706	0.05
	Home Builders (0.00%) (2021: 0.11%)		
	Home Furnishings (0.23%) (2021: 0.47%)		
18,497	Hisense Home Appliances Group	20,405	0.07
5,200	Joyoung	12,327	0.05
13,480	Valiant	28,427	0.10
604	Xilinmen Furniture	2,481	0.01
		63,640	0.23
	Internet (0.04%) (2021: 0.17%)		
4,500	People.cn	10,920	0.04
	Iron & Steel (0.20%) (2021: 0.34%)		
80,000	Bengang Steel Plates	33,949	0.12
61,738	Tiangong International	22,781	0.08
		56,730	0.20
	Machinery — Diversified (0.00%) (2021: 0.30%)		
	Machinery, Construction & Mining (0.02%) (2021: 0.33%)		
5,270	Guangxi Liugong Machinery	4,458	0.02
	Media (0.28%) (2021: 0.21%)		
49,700	Shandong Publishing & Media	44,898	0.16
30,227	Wasu Media Holding	32,567	0.12
		77,465	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.50%) (2021: 0.14%)		
71,845	Aluminum of China	30,561	0.11
30,000	Anhui Truchum Advanced Materials & Technology	31,719	0.11
132,520	CMOC Group	61,124	0.22
346	Guangdong Jia Yuan Technology Shares	2,232	0.01
1,900	Nanjing Yunhai Special Metals	5,767	0.02
4,248	Shandong Gold Mining	7,881	0.03
		139,284	0.50
	Miscellaneous Manufacturers (0.16%) (2021: 0.03%)		
3,888	Anhui Jiangnan Chemical Industry	2,741	0.01
117,467	China Railway Signal & Communication	38,378	0.14
950	Shanghai Hanbell Precise Machinery	3,273	0.01
		44,392	0.16
	Oil & Gas Services (0.28%) (2021: 0.30%)		
7,864	China Oilfield Services	9,562	0.04
154,589	Sinopec Engineering Group	67,936	0.24
		77,498	0.28
	Other Finance (0.21%) (2021: 0.17%)		
55,032	Legend Holdings	58,875	0.21
	Other Industrial (0.00%) (2021: 0.06%)		
	Packaging & Containers (0.02%) (2021: 0.16%)		
7,400	ORG Technology	5,376	0.02
	Pharmaceuticals (1.21%) (2021: 0.41%)		
31,343	3SBio	33,331	0.12
2,551	CanSino Biologics	21,817	0.08
260	Chengdu Kanghua Biological Products	3,165	0.01
692	China National Accord Medicines	3,274	0.01
13,304	Guangzhou Baiyunshan Pharmaceutical Holdings	39,205	0.14
14,834	Livzon Pharmaceutical Group	49,891	0.18
1,900	Sansure Biotech	5,999	0.02
22,320	Shanghai Fosun Pharmaceutical Group Class H	71,493	0.25
518	Sino Biological	7,426	0.03
6,700	Tianjin Pharmaceutical Da Re Tang Group	28,046	0.10
33,659	Tong Ren Tang Technologies	24,366	0.09
1,988	Xiamen Kingdomway Group	5,925	0.02
1,296	Yantai Dongcheng Pharmaceutical	3,087	0.01
18,300	Zhejiang Medicine	30,773	0.11
950	Zhejiang Orient Gene Biotech	10,538	0.04
		338,336	1.21
	Pipelines (0.05%) (2021: 0.17%)		
30,168	Tian Lun Gas Holdings	15,074	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate (1.29%) (2021: 2.12%)			
70,096	A-Living Smart City Services	84,511	0.30
25,160	Aoyuan Healthy Life Group	2,998	0.01
8,000	Binjiang Service Group	19,557	0.07
9,900	China World Trade Center	22,544	0.08
62,077	CIFI Ever Sunshine Services Group	34,916	0.12
71,634	Dexin China Holdings	6,975	0.03
45,370	Excellence Commercial Property & Facilities Management Group	21,915	0.08
107,000	Jingrui Holdings	4,113	0.01
401,800	Kaisa Group Holdings	21,621	0.08
157,574	KWG Living Group Holdings	34,927	0.13
1,499	Poly Property Services	8,844	0.03
45,474	Radiance Holdings Group	22,082	0.08
28,831	SCE Intelligent Commercial Management Holdings	6,944	0.02
13,958	S-Enjoy Service Group	16,453	0.06
416,429	Shui On Land	52,821	0.19
51,290	Sinic Holdings Group	-	0.00
		361,221	1.29
Retail (1.00%) (2021: 0.12%)			
213,572	China Yongda Automobiles Services Holdings	158,709	0.57
7,400	Chow Tai Seng Jewellery	14,935	0.05
4,400	Lao Feng Xiang	27,090	0.10
46,435	Shanghai Pharmaceuticals Holding	77,223	0.28
		277,957	1.00
Semiconductors (0.04%) (2021: 0.00%)			
864	All Winner Technology	2,530	0.01
950	China Wafer Level CSP	2,535	0.01
2,420	MLS	2,823	0.01
518	Sino Wealth Electronic	2,636	0.01
		10,524	0.04
Software (0.47%) (2021: 0.36%)			
19,382	AsiaInfo Technologies	34,170	0.12
22,000	Fire Rock Holdings	789	0.00
21,930	NetDragon Websoft Holdings	47,092	0.17
11,600	Sinsoft	49,409	0.18
		131,460	0.47
Telecommunications (0.03%) (2021: 0.05%)			
5,178	Yangtze Optical Fibre and Cable	9,222	0.03
Textile (0.02%) (2021: 0.00%)			
2,160	Yantai Tayho Advanced Materials	6,590	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.48%) (2021: 0.24%)		
21,000	CTS International Logistics	32,444	0.12
15,200	Hainan Strait Shipping	12,026	0.04
278,767	Sinotrans Class H	90,720	0.32
		135,190	0.48
	Utilities — Electric (0.07%) (2021: 0.26%)		
58,566	China Datang Renewable Power	17,333	0.06
1,382	Chongqing Fuling Electric Power Industrial	3,002	0.01
		20,335	0.07
	Utilities — Electric & Gas (0.22%) (2021: 0.04%)		
148,618	China Suntien Green Energy	61,885	0.22
	Water (0.00%) (2021: 0.06%)		
		5,277,997	18.88
	Philippines (0.53%) (2021: 0.76%)		
	Auto Manufacturers (0.02%) (2021: 0.03%)		
810	GT Capital Holdings	6,323	0.02
	Banks (0.09%) (2021: 0.09%)		
15,650	Security Bank	24,432	0.09
	Food (0.02%) (2021: 0.12%)		
11,993	Century Pacific Food	5,552	0.02
	Holding Companies - Diversified Operations (0.02%) (2021: 0.02%)		
28,300	Alliance Global Group	6,043	0.02
	Mining (0.07%) (2021: 0.06%)		
190,600	Nickel Asia	19,974	0.07
	Real Estate (0.11%) (2021: 0.16%)		
248,000	Megaworld	8,900	0.03
83,031	Robinsons Land	22,290	0.08
		31,190	0.11
	Retail (0.10%) (2021: 0.12%)		
27,384	Puregold Price Club	17,150	0.06
17,483	Wilcon Depot	9,255	0.04
		26,405	0.10
	Utilities — Electric (0.00%) (2021: 0.06%)		
	Water (0.10%) (2021: 0.10%)		
450,000	Metro Pacific Investments	27,617	0.10
		147,536	0.53
	Poland (0.62%) (2021: 0.63%)		
	Banks (0.00%) (2021: 0.09%)		
	Chemicals (0.00%) (2021: 0.10%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.26%) (2021: 0.24%)		
4,353	Asseco Poland	72,050	0.26
	Diversified Financial Services (0.14%) (2021: 0.09%)		
4,658	Warsaw Stock Exchange	37,721	0.14
	Software (0.00%) (2021: 0.11%)		
	Telecommunications (0.22%) (2021: 0.00%)		
41,403	Orange Polska	62,544	0.22
		172,315	0.62
	Republic of South Korea (12.82%) (2021: 11.93%)		
	Advertising (0.55%) (2021: 0.59%)		
6,722	Cheil Worldwide	122,532	0.44
819	Echo Marketing	9,359	0.03
582	Innocean Worldwide	18,940	0.07
174	Nasmedia	3,440	0.01
		154,271	0.55
	Aerospace & Defense (0.16%) (2021: 0.20%)		
569	Hanwha Aerospace	33,118	0.12
1,421	Hanwha Systems	11,856	0.04
		44,974	0.16
	Agriculture (0.02%) (2021: 0.00%)		
975	Harim Holdings	5,899	0.02
	Auto Parts & Equipment (0.25%) (2021: 0.26%)		
124	DN Automotive	6,286	0.02
888	HL Mando	28,301	0.10
258	Hyundai Wia	10,090	0.04
551	SL	10,000	0.04
444	SNT Motiv	14,747	0.05
		69,424	0.25
	Beverages (0.17%) (2021: 0.14%)		
1,580	Hite Jinro	31,925	0.12
102	Lotte Chilsung Beverage	14,197	0.05
		46,122	0.17
	Building & Construction Materials (0.10%) (2021: 0.44%)		
857	KCC Glass	25,043	0.09
1,107	SAMPYO Cement	2,937	0.01
		27,980	0.10
	Chemicals (0.69%) (2021: 0.79%)		
1,544	Aekyung Chemical	10,831	0.04
572	DL Holdings	26,779	0.10
172	Hansol Chemical	25,232	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.69%) (2021: 0.79%) (continued)			
690	Kolon Industries	22,454	0.08
371	Kukdo Chemical	12,543	0.05
884	LOTTE Fine Chemical	39,638	0.14
636	PI Advanced Materials	14,536	0.05
67	Soulbrain	11,546	0.04
1,194	TKG Huchems	18,885	0.07
145	Unid	9,334	0.03
		191,778	0.69
Commercial Services (0.42%) (2021: 0.19%)			
1,419	AJ Networks	6,419	0.02
291	Cuckoo Homesys	6,766	0.02
592	Lotte Rental	12,945	0.05
295	MegaStudyEdu	18,570	0.07
781	NICE Holdings	7,967	0.03
1,390	NICE Information Service	13,411	0.05
1,085	S-1	50,882	0.18
		116,960	0.42
Computers (0.07%) (2021: 0.01%)			
1,787	Dreamtech	12,860	0.04
60	Hyundai Autoever	4,531	0.02
702	Posco ICT	3,470	0.01
		20,861	0.07
Consumer Durables & Apparels (0.48%) (2021: 0.24%)			
871	COWELL FASHION	3,034	0.01
2,291	Fila Holdings	60,242	0.22
375	Handsome	8,022	0.03
1,124	Hansae	13,689	0.05
760	Youngone	28,218	0.10
426	Youngone Holdings	20,685	0.07
		133,890	0.48
Cosmetics & Personal Care (0.09%) (2021: 0.05%)			
104	Caregen	11,276	0.04
311	Kolmar BNH	6,960	0.03
198	Kolmar Korea	6,671	0.02
		24,907	0.09
Distribution & Wholesale (0.60%) (2021: 0.39%)			
714	HL Holdings	17,363	0.06
941	LF	11,832	0.04
3,007	LX International	80,734	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Distribution & Wholesale (0.60%) (2021: 0.39%) (continued)			
2,404	Posco International	42,966	0.15
5,057	SK Networks	15,477	0.06
		168,372	0.60
Diversified Financial Services (2.08%) (2021: 2.55%)			
37,085	BNK Financial Group	190,631	0.68
2,362	Daishin Securities	24,096	0.09
21,171	DGB Financial Group	117,031	0.42
18,141	JB Financial Group	113,193	0.41
1,025	KIWOOM Securities	68,090	0.24
358	Meritz Financial Group	12,089	0.04
9,481	Meritz Securities	46,786	0.17
14,343	Woori Investment Bank	8,439	0.03
		580,355	2.08
Electrical Components & Equipment (0.21%) (2021: 0.21%)			
829	Dongsung Finetec	7,113	0.02
948	LS	52,255	0.19
		59,368	0.21
Electronics (0.23%) (2021: 0.31%)			
502	BH	8,912	0.03
588	Daeduck Electronics	8,789	0.03
489	Koh Young Technology	4,931	0.02
205	LEENO Industrial	25,209	0.09
286	Mcnex	6,310	0.02
452	SIMMTECH	9,455	0.04
		63,606	0.23
Energy – Alternate Sources (0.22%) (2021: 0.05%)			
407	CS Wind	22,144	0.08
597	OCI	38,148	0.14
		60,292	0.22
Engineering & Construction (0.81%) (2021: 0.84%)			
1,622	DL E&C	43,292	0.15
6,802	GS Engineering & Construction	113,770	0.41
2,087	HDC Holdings	9,061	0.03
845	IS Dongseo	18,845	0.07
85	KEPCO Engineering & Construction	3,670	0.01
1,172	KEPCO Plant Service & Engineering	30,771	0.11
565	Kolon Global	8,378	0.03
		227,787	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.20%) (2021: 0.00%)		
425	CJ ENM	35,190	0.13
391	JYP Entertainment	20,964	0.07
		56,154	0.20
	Environmental Control (0.03%) (2021: 0.07%)		
1,620	Koentec	9,762	0.03
	Food (0.40%) (2021: 0.67%)		
1,106	Daesang	19,155	0.07
2,502	Dongsuh	39,969	0.14
80	NongShim	22,586	0.08
1,517	Orion Holdings	18,415	0.07
122	Samyang Foods	12,253	0.04
		112,378	0.40
	Forest Products & Paper (0.06%) (2021: 0.07%)		
201	Asia Paper Manufacturing	6,263	0.02
914	Hansol Paper	9,577	0.04
		15,840	0.06
	Full Line Insurance (0.90%) (2021: 1.03%)		
5,812	Hyundai Marine & Fire Insurance	135,360	0.49
9,410	Korean Reinsurance	50,678	0.18
1,214	Meritz Fire & Marine Insurance	47,715	0.17
4,446	Tongyang Life Insurance	17,088	0.06
		250,841	0.90
	Healthcare Products (0.31%) (2021: 0.05%)		
3,300	SD Biosensor	78,683	0.28
352	Vieworks	8,393	0.03
		87,076	0.31
	Home Furnishings (0.00%) (2021: 0.14%)		
	Internet (0.18%) (2021: 0.28%)		
87	AfreecaTV	4,892	0.02
118	Ahnlab	6,224	0.02
194	DoubleUGames	7,249	0.02
2,054	iMarketKorea	16,406	0.06
600	Kginicis	5,552	0.02
416	Wemade	10,379	0.04
		50,702	0.18
	Iron & Steel (0.21%) (2021: 0.08%)		
3,177	Dongkuk Steel Mill	28,014	0.10
488	KG DONGBUSTEEL	2,852	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (0.21%) (2021: 0.08%) (continued)			
1,789	Seah Besteel Holdings	23,061	0.08
56	SeAH Steel	5,735	0.02
		59,662	0.21
Leisure Time (0.06%) (2021: 0.07%)			
190	Golfzon	16,949	0.06
Machinery — Diversified (0.21%) (2021: 0.17%)			
1,277	Hyundai Elevator	28,580	0.10
1,014	SFA Engineering	29,189	0.11
		57,769	0.21
Machinery, Construction & Mining (0.18%) (2021: 0.07%)			
577	Hyundai Construction Equipment	28,382	0.10
481	LS Electric	21,454	0.08
		49,836	0.18
Media (0.04%) (2021: 0.02%)			
1,290	KT Skylife	8,304	0.03
1,148	LG HelloVision	3,995	0.01
		12,299	0.04
Miscellaneous Manufacturers (0.11%) (2021: 0.00%)			
117	Hyosung Advanced Materials	30,858	0.11
Office & Business Equipment (0.05%) (2021: 0.04%)			
2,594	Hyundai Greenfood	13,806	0.05
Other Finance (0.07%) (2021: 0.05%)			
1,845	Hankook & Co	20,354	0.07
Other Industrial (0.00%) (2021: 0.02%)			
Packaging & Containers (0.04%) (2021: 0.05%)			
89	Dongwon Systems	2,857	0.01
323	Youlchon Chemical	9,311	0.03
		12,168	0.04
Pharmaceuticals (0.59%) (2021: 0.33%)			
118	Chong Kun Dang Pharmaceutical	7,661	0.03
341	DongKook Pharmaceutical	4,477	0.02
144	Green Cross	14,747	0.05
1,372	Green Cross Holdings	18,445	0.07
292	Hanmi Science	7,494	0.03
183	HK inno N	5,362	0.02
594	Samjin Pharmaceutical	12,049	0.04
2,197	Seegene	47,259	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.59%) (2021: 0.33%) (continued)			
698	SK Chemicals	40,406	0.14
88	ST Pharm	6,096	0.02
		163,996	0.59
Real Estate (0.00%) (2021: 0.19%)			
Retail (0.64%) (2021: 0.20%)			
209	BGF retail	34,792	0.13
665	E-MART	51,538	0.18
389	Hyundai Department Store	18,150	0.07
1,242	K Car	11,345	0.04
512	Lotte Shopping	36,846	0.13
129	Shinsegae	22,444	0.08
195	Shinsegae International	3,817	0.01
		178,932	0.64
Semiconductors (0.63%) (2021: 0.65%)			
1,755	APTC	14,712	0.05
604	DB HiTek	17,745	0.06
174	Eo Technics	9,164	0.03
231	HAESUNG DS	6,549	0.02
208	Hana Materials	5,379	0.02
2,070	Hanmi Semiconductor	18,825	0.07
637	Jusung Engineering	5,340	0.02
994	LX Semicon	56,362	0.20
496	PSK	6,041	0.02
2,621	Seoul Semiconductor	20,935	0.08
540	TES	6,705	0.03
97	Tokai Carbon Korea	7,257	0.03
		175,014	0.63
Shipping (0.00%) (2021: 0.02%)			
Software (0.05%) (2021: 0.05%)			
199	Com2uS	9,380	0.03
223	Lotte IT Tech	4,144	0.02
		13,524	0.05
Telecommunications (0.28%) (2021: 0.07%)			
1,114	Hyosung	59,114	0.21
2,902	Partron	18,589	0.07
		77,703	0.28
Textile (0.00%) (2021: 0.11%)			
Transportation (0.31%) (2021: 0.05%)			
703	CJ	46,755	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.31%) (2021: 0.05%) (continued)		
265	Hanjin Transportation	4,411	0.02
7,748	Pan Ocean	35,110	0.12
		86,276	0.31
	Utilities — Electric (0.03%) (2021: 0.06%)		
365	SGC Energy	8,934	0.03
	Utilities — Electric & Gas (0.09%) (2021: 0.06%)		
1,084	SK Discovery	25,932	0.09
		3,583,611	12.82
	Saudi Arabia (1.97%) (2021: 0.00%)		
	Advertising (0.06%) (2021: 0.00%)		
538	Arabian Contracting Services	15,318	0.06
	Building & Construction Materials (0.60%) (2021: 0.00%)		
4,814	Arabian Cement	42,978	0.15
4,241	City Cement	22,571	0.08
2,349	Najran Cement	7,538	0.03
5,323	Northern Region Cement	15,269	0.05
1,967	Qassim Cement	31,981	0.11
1,643	Saudi Ceramic	12,482	0.05
3,670	Yanbu Cement	34,864	0.13
		167,683	0.60
	Chemicals (0.03%) (2021: 0.00%)		
968	Alujain	9,595	0.03
	Commercial Services (0.29%) (2021: 0.00%)		
469	Ataa Educational	6,802	0.02
1,373	Maharah Human Resources	18,816	0.07
282	National for Learning & Education	5,125	0.02
1,274	Saudi Automotive Services	11,018	0.04
762	Theeb Rent A Car	13,991	0.05
1,963	United International Transportation	23,845	0.09
		79,597	0.29
	Computers (0.04%) (2021: 0.00%)		
409	Al Moammar Information Systems	10,143	0.04
	Engineering & Construction (0.03%) (2021: 0.00%)		
242	AlKhorayef Water & Power Technologies	8,977	0.03
	Food (0.07%) (2021: 0.00%)		
1,245	Almunajem Foods	20,341	0.07
	Forest Products & Paper (0.03%) (2021: 0.00%)		
984	Middle East Paper	8,575	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.15%) (2021: 0.00%)		
3,091	Al Hammadi Holding	32,983	0.12
404	National Medical Care	7,944	0.03
		40,927	0.15
	Holding Companies - Diversified Operations (0.10%) (2021: 0.00%)		
1,978	Astra Industrial Group	27,212	0.10
	Leisure Time (0.13%) (2021: 0.00%)		
1,670	Leejam Sports	37,328	0.13
	Oil & Gas (0.11%) (2021: 0.00%)		
1,016	Aldrees Petroleum and Transport Services	20,115	0.07
2,081	Saudi Industrial Services	11,241	0.04
		31,356	0.11
	Pharmaceuticals (0.02%) (2021: 0.00%)		
944	Saudi Chemical Holding	6,657	0.02
	Real Estate (0.08%) (2021: 0.00%)		
4,539	Arriyadh Development	21,838	0.08
	Retail (0.23%) (2021: 0.00%)		
1,436	National Gas & Industrialization	19,794	0.07
2,492	United Electronics	45,821	0.16
		65,615	0.23
		551,162	1.97
	Singapore (0.08%) (2021: 0.03%)		
	Chemicals (0.08%) (2021: 0.03%)		
42,828	China XLX Fertiliser	22,278	0.08
	South Africa (8.43%) (2021: 9.04%)		
	Agriculture (0.17%) (2021: 0.12%)		
5,013	Astral Foods	47,950	0.17
	Auto Parts & Equipment (0.00%) (2021: 0.05%)		
	Building & Construction Materials (0.07%) (2021: 0.07%)		
6,325	Afrimat	18,772	0.07
	Chemicals (0.13%) (2021: 0.16%)		
9,643	Omnia Holdings	35,455	0.13
	Commercial Services (0.50%) (2021: 0.51%)		
21,586	Motus Holdings	140,414	0.50
	Computers (0.00%) (2021: 0.06%)		
	Distribution & Wholesale (0.34%) (2021: 0.11%)		
12,797	Barloworld	63,741	0.23
9,935	Reunert	30,427	0.11
		94,168	0.34

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.83%) (2021: 0.90%)		
26,097	Investec	164,879	0.59
5,088	JSE	32,436	0.12
48,822	PSG Konsult	34,748	0.12
		232,063	0.83
	Engineering & Construction (0.00%) (2021: 0.09%)		
	Food (0.82%) (2021: 1.33%)		
13,609	SPAR Group	90,780	0.32
11,209	Tiger Brands	138,355	0.50
		229,135	0.82
	Full Line Insurance (0.63%) (2021: 0.19%)		
114,538	Momentum Metropolitan Holdings	115,783	0.42
3,969	Santam	59,821	0.21
		175,604	0.63
	Healthcare Services (0.40%) (2021: 0.00%)		
47,942	Life Healthcare Group Holdings	47,562	0.17
76,328	Netcare	65,046	0.23
		112,608	0.40
	Holding Companies - Diversified Operations (0.71%) (2021: 0.62%)		
45,191	AVI	199,754	0.71
	Mining (0.41%) (2021: 2.18%)		
29,587	DRDGOLD	21,284	0.08
8,998	Harmony Gold Mining	31,095	0.11
6,494	Royal Bafokeng Platinum	62,936	0.22
		115,315	0.41
	Miscellaneous Manufacturers (0.21%) (2021: 0.24%)		
11,449	AECI	58,944	0.21
	Other Finance (0.00%) (2021: 0.16%)		
	Pharmaceuticals (0.00%) (2021: 0.05%)		
	Real Estate (0.32%) (2021: 0.38%)		
88,935	Equites Property Fund	88,020	0.32
	Real Estate Investment Trusts (1.42%) (2021: 0.47%)		
41,270	Hyprop Investments	81,594	0.29
724,379	Redefine Properties	180,084	0.65
42,450	Resilient REIT	134,098	0.48
		395,776	1.42
	Retail (1.34%) (2021: 1.23%)		
9,542	Dis-Chem Pharmacies	16,123	0.06
18,621	Pick n Pay Stores	62,150	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (1.34%) (2021: 1.23%) (continued)		
12,093	Super Group	18,820	0.07
85,973	Truworths International	277,903	0.99
		374,996	1.34
	Transportation (0.13%) (2021: 0.12%)		
140,476	KAP Industrial Holdings	36,657	0.13
		2,355,631	8.43
	Taiwan (26.14%) (2021: 27.85%)		
	Aerospace & Defense (0.00%) (2021: 0.00%)		
932	Aerospace Industrial Development	1,084	0.00
	Agriculture (0.11%) (2021: 0.37%)		
20,672	Great Wall Enterprise	30,636	0.11
	Auto Manufacturers (0.14%) (2021: 0.16%)		
19,547	Yulon Motor	39,430	0.14
	Auto Parts & Equipment (0.25%) (2021: 0.30%)		
6,666	Depo Auto Parts Ind	15,551	0.05
3,284	Global PMX	15,920	0.06
2,512	Hota Industrial Manufacturing	5,476	0.02
19,094	Kenda Rubber Industrial	18,823	0.07
9,552	Tong Yang Industry	13,395	0.05
		69,165	0.25
	Banks (0.66%) (2021: 0.58%)		
18,657	Bank of Kaohsiung	7,557	0.03
175,744	Far Eastern International Bank	62,897	0.23
51,433	King's Town Bank	56,729	0.20
44,000	O-Bank	12,011	0.04
78,429	Taichung Commercial Bank	32,662	0.12
23,570	Union Bank Of Taiwan	12,270	0.04
		184,126	0.66
	Beverages (0.13%) (2021: 0.07%)		
6,394	Grape King Bio	34,949	0.13
	Building & Construction Materials (0.67%) (2021: 0.55%)		
2,821	China Steel Structure	5,415	0.02
87,323	Goldsun Building Materials	71,738	0.26
4,231	Kinik	14,523	0.05
90,322	Taiwan Glass Industry	62,447	0.22
8,305	Taiwan Sakura	16,780	0.06
23,129	Universal Cement	16,706	0.06
		187,609	0.67
	Chemicals (1.36%) (2021: 1.49%)		
38,686	China General Plastics	33,229	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (1.36%) (2021: 1.49%) (continued)			
5,880	China Steel Chemical	20,183	0.07
3,766	Daxin Materials	7,964	0.03
56,291	Eternal Materials	57,233	0.21
7,000	Everlight Chemical Industrial	4,213	0.02
30,872	Formosan Union Chemical	22,349	0.08
32,015	Ho Tung Chemical	9,114	0.03
18,745	Oriental Union Chemical	11,344	0.04
2,092	San Fu Chemical	7,827	0.03
7,247	Sesoda	9,455	0.03
3,054	Shiny Chemical Industrial	11,377	0.04
22,154	Sinon	26,273	0.09
18,478	Taita Chemical	13,467	0.05
32,754	Taiwan Fertilizer	57,014	0.20
44,951	TSRC	39,561	0.14
69,150	USI	49,722	0.18
		380,325	1.36
Commercial Services (0.17%) (2021: 0.24%)			
14,375	Taiwan Secom	46,770	0.17
Computers (2.50%) (2021: 2.52%)			
263,855	Acer	202,170	0.72
8,999	Asia Vital Components	32,792	0.12
12,144	BenQ Materials	12,584	0.04
2,395	Chenbro Micom	5,642	0.02
2,107	Ennoconn	13,950	0.05
6,751	Flytech Technology	14,695	0.05
28,830	Getac Holdings	41,413	0.15
52,201	Gigabyte Technology	180,879	0.65
19,983	HannsTouch Solution	5,910	0.02
26,174	Primax Electronics	47,263	0.17
126,757	Qisda	116,094	0.42
5,443	Sunrex Technology	6,738	0.02
8,548	Systemex	19,329	0.07
		699,459	2.50
Consumer Durables & Apparels (0.22%) (2021: 0.23%)			
25,017	Lealea Enterprise	8,302	0.03
7,172	Makalot Industrial	54,370	0.19
		62,672	0.22
Distribution & Wholesale (0.10%) (2021: 0.23%)			
9,938	Wah Lee Industrial	27,096	0.10
Diversified Financial Services (0.54%) (2021: 1.20%)			
155,243	Capital Securities	54,803	0.20
45,278	China Bills Finance	21,361	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.54%) (2021: 1.20%) (continued)			
123,244	IBF Financial Holdings	45,311	0.16
57,662	President Securities	29,360	0.10
		150,835	0.54
Electrical Components & Equipment (0.19%) (2021: 0.63%)			
10,845	AcBel Polytech	10,533	0.04
4,110	Fortune Electric	6,459	0.02
3,700	KS Terminals	8,451	0.03
2,948	Kung Long Batteries Industrial	13,140	0.05
5,776	Sunonwealth Electric Machine Industry	8,024	0.03
9,561	Ta Ya Electric Wire & Cable	6,315	0.02
		52,922	0.19
Electronics (5.86%) (2021: 5.89%)			
17,138	Alltek Technology	19,906	0.07
27,116	Chang Wah Electromaterials	26,732	0.10
11,119	Cheng Uei Precision Industry	13,349	0.05
63,333	Chicony Electronics	177,828	0.64
5,346	Chin-Poon Industrial	5,001	0.02
19,540	Chroma ATE	115,070	0.41
55,120	Compeq Manufacturing	79,805	0.29
12,910	Darfon Electronics	15,877	0.06
19,478	FLEXium Interconnect	62,105	0.22
15,792	Global Brands Manufacture	14,155	0.05
6,440	Gold Circuit Electronics	18,187	0.07
10,959	Holy Stone Enterprise	32,447	0.12
18,790	ITEQ	44,384	0.16
971	Jentech Precision Industrial	11,894	0.04
10,207	Kinsus Interconnect Technology	34,704	0.12
8,252	Lelon Electronics	14,391	0.05
2,125	Lotes	57,108	0.20
6,604	Merry Electronics	17,125	0.06
14,282	Nichidenbo	24,442	0.09
14,286	Pan Jit International	26,912	0.10
5,634	Pan-International Industrial	6,837	0.02
22,200	Promate Electronic	27,411	0.10
3,994	SDI	12,527	0.04
4,162	Sinbon Electronics	37,239	0.13
7,467	Stark Technology	20,869	0.07
38,133	Supreme Electronics	44,416	0.16
6,905	Taiflex Scientific	9,256	0.03
32,531	Taiwan PCB Techvest	38,315	0.14
16,695	Taiwan Surface Mounting Technology	48,343	0.17
10,146	Test Research	21,028	0.08
3,240	Thinking Electronic Industrial	13,072	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (5.86%) (2021: 5.89%) (continued)			
11,620	Topco Scientific	62,003	0.22
28,551	Tripod Technology	87,319	0.31
37,235	TXC	100,188	0.36
1,611	VIA Labs	9,487	0.03
17,746	Walsin Technology	45,613	0.16
52,802	Weikeng Industrial	45,182	0.16
91,282	WPG Holdings	142,853	0.51
27,540	WT Microelectronics	54,748	0.20
		1,638,128	5.86
Engineering & Construction (1.04%) (2021: 1.21%)			
107,998	BES Engineering	28,602	0.10
23,997	Chung-Hsin Electric & Machinery Manufacturing	52,467	0.19
29,610	Continental Holdings	26,975	0.10
34,238	CTCI	46,619	0.17
19,802	DA CIN Construction	19,425	0.07
6,000	L&K Engineering	7,350	0.03
3,091	Marketech International	11,867	0.04
18,949	Taiwan Cogeneration	20,006	0.07
12,890	United Integrated Services	76,747	0.27
		290,058	1.04
Entertainment (0.00%) (2021: 0.03%)			
Environmental Control (0.17%) (2021: 0.22%)			
4,970	Cleanaway	29,106	0.10
3,392	Sunny Friend Environmental Technology	19,093	0.07
		48,199	0.17
Food (0.87%) (2021: 0.69%)			
4,586	Charoen Pokphand Enterprise	11,683	0.04
3,325	Lian HWA Food	8,081	0.03
29,818	Lien Hwa Industrial Holdings	48,604	0.17
6,848	Namchow Holdings	10,138	0.04
57,585	Ruentex Industries	121,782	0.43
18,538	Standard Foods	24,035	0.09
7,160	Taisun Enterprise	7,583	0.03
2,343	Ttet Union	10,749	0.04
		242,655	0.87
Forest Products & Paper (0.10%) (2021: 0.05%)			
8,855	Chung Hwa Pulp	4,653	0.01
45,831	Longchen Paper & Packaging	24,380	0.09
		29,033	0.10
Full Line Insurance (0.10%) (2021: 0.15%)			
17,583	Shinkong Insurance	27,946	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.04%) (2021: 0.13%)		
767	Pegavision	10,581	0.04
	Home Builders (0.00%) (2021: 0.04%)		
	Home Furnishings (0.00%) (2021: 0.94%)		
	Internet (0.00%) (2021: 0.05%)		
	Iron & Steel (0.77%) (2021: 0.58%)		
32,381	Chun Yuan Steel Industry	16,804	0.06
77,984	Chung Hung Steel	67,871	0.24
19,953	Feng Hsin Steel	41,353	0.15
14,847	Sheng Yu Steel	11,835	0.04
44,564	Tung Ho Steel Enterprise	76,411	0.28
		214,274	0.77
	Leisure Time (0.48%) (2021: 0.40%)		
7,847	Fusheng Precision	53,742	0.19
3,727	KMC Kuei Meng International	16,976	0.06
6,833	Merida Industry	37,127	0.13
24,765	Sanyang Motor	27,275	0.10
		135,120	0.48
	Lodging (0.14%) (2021: 0.05%)		
4,754	Formosa International Hotels	39,829	0.14
	Machinery — Diversified (0.20%) (2021: 0.18%)		
62,253	Teco Electric and Machinery	55,801	0.20
	Mining (0.10%) (2021: 0.09%)		
51,911	Ton Yi Industrial	28,797	0.10
	Miscellaneous Manufacturers (0.64%) (2021: 0.72%)		
11,867	Asia Optical	23,359	0.08
17,460	Elite Material	97,141	0.35
2,259	Genius Electronic Optical	24,659	0.09
5,472	Hiwin Technologies	32,491	0.12
		177,650	0.64
	Office & Business Equipment (0.00%) (2021: 0.07%)		
	Other Finance (0.00%) (2021: 0.05%)		
	Other Industrial (0.42%) (2021: 0.30%)		
14,730	Froch Enterprise	11,119	0.04
23,090	Hsin Kuang Steel	32,228	0.12
1,633	King Slide Works	20,402	0.07
7,261	Shin Zu Shing	19,277	0.07
15,825	YC INOX	14,906	0.05
38,671	Yieh Phui Enterprise	20,131	0.07
		118,063	0.42

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.18%) (2021: 0.22%)		
56,538	Cheng Loong	50,310	0.18
	Pharmaceuticals (0.14%) (2021: 0.18%)		
12,722	China Chemical & Pharmaceutical	13,763	0.05
1,219	Lotus Pharmaceutical	9,757	0.03
5,328	ScinoPharm Taiwan	4,412	0.02
5,900	Standard Chemical & Pharmaceutical	11,805	0.04
		39,737	0.14
	Real Estate (1.39%) (2021: 1.49%)		
13,421	Chong Hong Construction	32,182	0.12
28,498	Farglory Land Development	52,665	0.19
107,294	Highwealth Construction	140,683	0.50
22,384	Huaku Development	64,817	0.23
16,234	Huang Hsiang Construction	21,365	0.08
19,705	Hung Sheng Construction	14,521	0.05
44,879	Kindom Development	42,637	0.15
5,788	Run Long Construction	13,088	0.05
6,044	ZongTai Real Estate Development	6,145	0.02
		388,103	1.39
	Retail (0.20%) (2021: 0.19%)		
14,464	Chicony Power Technology	34,353	0.12
31,649	Far Eastern Department Stores	22,139	0.08
		56,492	0.20
	Semiconductors (5.35%) (2021: 4.44%)		
4,974	AP Memory Technology	26,702	0.10
50,140	ChipMOS Technologies	54,650	0.20
28,279	Edom Technology	24,704	0.09
30,277	Elan Microelectronics	84,717	0.30
25,830	Elite Semiconductor Microelectronics Technology	54,626	0.20
29,907	Ennostar	43,544	0.16
33,723	Everlight Electronics	40,542	0.14
4,966	Faraday Technology	23,024	0.08
13,604	Formosa Advanced Technologies	16,952	0.06
1,708	Formosa Sumco Technology	7,558	0.03
3,456	Foxsemicon Integrated Technology	20,071	0.07
5,655	Global Mixed Mode Technology	26,219	0.09
907	Global Unichip	18,916	0.07
41,253	Greatek Electronics	64,425	0.23
19,592	Holtek Semiconductor	43,473	0.16
14,050	ITE Technology	33,507	0.12
136,098	King Yuan Electronics	160,295	0.57
133,528	Macronix International	146,624	0.52
12,394	Mirle Automation	15,263	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (5.35%) (2021: 4.44%) (continued)			
6,392	Nuvoton Technology	23,916	0.09
83,041	Powertech Technology	213,982	0.76
5,560	Raydium Semiconductor	55,084	0.20
31,827	Sigurd Microelectronics	50,274	0.18
10,113	Sitronix Technology	58,403	0.21
15,959	Sonix Technology	26,014	0.09
25,438	Taiwan-Asia Semiconductor	27,933	0.10
5,416	Tong Hsing Electronic Industries	33,657	0.12
18,285	Transcend Information	39,264	0.14
1,423	UPI Semiconductor	10,973	0.04
2,845	Via Technologies	6,230	0.02
9,399	Visual Photonics Epitaxy	21,100	0.08
9,279	Weltrend Semiconductor	12,468	0.04
758	WinWay Technology	10,309	0.04
		1,495,419	5.35
Software (0.00%) (2021: 0.02%)			
Storage & Warehousing (0.06%) (2021: 0.02%)			
21,198	Eastern Media International	16,104	0.06
Technology Hardware & Equipment (0.02%) (2021: 0.00%)			
14,981	Kinpo Electronics	6,580	0.02
Telecommunications (0.26%) (2021: 0.49%)			
9,359	Arcadyan Technology	29,141	0.10
15,000	Gemtek Technology	13,372	0.05
5,884	Sercomm	14,607	0.05
6,454	Wistron NeWeb	16,463	0.06
		73,583	0.26
Textile (0.17%) (2021: 0.15%)			
44,041	Tainan Spinning	24,073	0.09
12,405	Taiwan Paiho	22,924	0.08
		46,997	0.17
Transportation (0.40%) (2021: 0.24%)			
6,869	Evergreen International Storage & Transport	6,213	0.02
4,898	Farglory F T Z Investment Holding	8,335	0.03
6,635	Kerry TJ Logistics	8,160	0.03
12,562	Sincere Navigation	8,174	0.03
10,521	T3EX Global Holdings	26,015	0.09
13,735	Taiwan Navigation	12,021	0.04
27,910	U-Ming Marine Transport	44,132	0.16
		113,050	0.40
		7,309,587	26.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Thailand (6.95%) (2021: 7.36%)		
	Advertising (0.00%) (2021: 0.03%)		
	Auto Parts & Equipment (0.07%) (2021: 0.05%)		
33,113	Somboon Advance Technology NVDR	20,077	0.07
	Banks (0.64%) (2021: 0.56%)		
30,603	Kiatnakin Phatra Bank NVDR	65,164	0.24
91,666	Thanachart Capital NVDR	112,482	0.40
		<u>177,646</u>	<u>0.64</u>
	Beverages (0.08%) (2021: 0.09%)		
49,505	Ichitan Group	16,152	0.06
5,758	Sappe	7,356	0.02
		<u>23,508</u>	<u>0.08</u>
	Building & Construction Materials (0.19%) (2021: 0.35%)		
449,291	Dynasty Ceramic	36,582	0.13
35,562	Tipco Asphalt NVDR	17,352	0.06
		<u>53,934</u>	<u>0.19</u>
	Chemicals (0.26%) (2021: 0.42%)		
848,363	IRPC NVDR	73,973	0.26
	Commercial Services (0.00%) (2021: 0.13%)		
	Consumer Durables & Apparels (0.00%) (2021: 0.03%)		
	Diversified Financial Services (0.66%) (2021: 0.99%)		
64,497	Tisco Financial Group	184,822	0.66
	Electronics (0.24%) (2021: 0.36%)		
4,500	Forth	4,190	0.01
39,258	KCE Electronics NVDR	52,707	0.19
27,000	SVI	7,523	0.03
8,400	Synnex Thailand	3,977	0.01
		<u>68,397</u>	<u>0.24</u>
	Energy – Alternate Sources (0.08%) (2021: 0.12%)		
18,610	Absolute Clean Energy	1,451	0.00
71,878	BCPG	21,168	0.08
		<u>22,619</u>	<u>0.08</u>
	Engineering & Construction (0.06%) (2021: 0.05%)		
6,800	CH Karnchang NVDR	4,771	0.02
26,831	Sino-Thai Engineering & Construction NVDR	10,536	0.04
		<u>15,307</u>	<u>0.06</u>
	Entertainment (0.11%) (2021: 0.00%)		
56,808	Major Cineplex Group NVDR	29,851	0.11
	Food (0.41%) (2021: 0.53%)		
15,900	Asian Sea	6,289	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.41%) (2021: 0.53%) (continued)		
7,334	R&B Food Supply	2,732	0.01
150,569	Thai Union Group	73,469	0.26
23,202	Thai Vegetable Oil NVDR	19,092	0.07
95,673	Thaifoods Group	14,226	0.05
		115,808	0.41
	Forest Products & Paper (0.00%) (2021: 0.04%)		
	Full Line Insurance (0.17%) (2021: 0.14%)		
15,038	Bangkok Life Assurance NVDR	12,483	0.05
13,369	Dhipaya Group Holdings	17,756	0.06
15,386	TQM Alpha	17,325	0.06
		47,564	0.17
	Healthcare Services (0.90%) (2021: 0.23%)		
206,854	Bangkok Chain Hospital	122,434	0.44
850,175	Chularat Hospital	90,332	0.32
23,476	Rajthanee Hospital	20,504	0.07
9,476	Thonburi Healthcare Group	18,741	0.07
		252,011	0.90
	Home Builders (0.43%) (2021: 0.33%)		
107,836	AP Thailand NVDR	36,117	0.13
470,951	Quality Houses	31,274	0.11
453,305	WHA	53,399	0.19
		120,790	0.43
	Home Furnishings (0.04%) (2021: 0.00%)		
11,867	Singer Thailand	9,851	0.04
	Internet (0.02%) (2021: 0.00%)		
10,976	RS	5,070	0.02
	Iron & Steel (0.00%) (2021: 0.13%)		
	Leisure Time (0.02%) (2021: 0.04%)		
12,182	Asiasoft	6,120	0.02
	Media (0.07%) (2021: 0.02%)		
45,927	BEC World NVDR	13,393	0.05
10,900	Workpoint Entertainment	5,728	0.02
		19,121	0.07
	Miscellaneous Manufacturers (0.13%) (2021: 0.51%)		
34,662	Eastern Polymer Group	9,908	0.03
147,547	Northeast Rubber	27,051	0.10
		36,959	0.13
	Oil & Gas (0.66%) (2021: 0.07%)		
52,821	Bangchak NVDR	48,040	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.66%) (2021: 0.07%) (continued)		
86,451	Esso Thailand	31,450	0.11
339,163	Star Petroleum Refining NVDR	104,780	0.38
		184,270	0.66
	Other Finance (0.00%) (2021: 0.14%)		
	Packaging & Containers (0.00%) (2021: 0.09%)		
	Pharmaceuticals (0.14%) (2021: 0.10%)		
29,314	Mega Lifesciences	39,568	0.14
	Real Estate (0.55%) (2021: 0.56%)		
33,120	Amata	20,369	0.07
80,574	Origin Property	28,149	0.10
425,522	Sansiri NVDR	21,623	0.08
117,943	Supalai	82,749	0.30
		152,890	0.55
	Retail (0.26%) (2021: 0.24%)		
13,658	Com7	13,408	0.05
6,200	Index Livingmall	3,330	0.01
26,097	Jay Mart	30,704	0.11
9,057	MK Restaurants Group	15,363	0.06
21,564	PTG Energy	9,028	0.03
		71,833	0.26
	Transportation (0.43%) (2021: 0.35%)		
13,408	JWD Infologistics	8,052	0.03
126,775	Precious Shipping	58,931	0.21
67,900	Prima Marine	14,017	0.05
42,967	Regional Container Lines	38,148	0.14
		119,148	0.43
	Utilities — Electric (0.17%) (2021: 0.44%)		
79,402	CK Power	10,454	0.04
242,107	Gunkul Engineering	36,699	0.13
		47,153	0.17
	Water (0.16%) (2021: 0.22%)		
174,901	TTW NVDR	45,448	0.16
		1,943,738	6.95
	Turkey (2.55%) (2021: 2.32%)		
	Auto Manufacturers (0.46%) (2021: 0.37%)		
386	Otokar Otomotiv Ve Savunma Sanayi	21,404	0.08
12,165	Tofas Turk Otomobil Fabrikasi	107,681	0.38
		129,085	0.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.12%) (2021: 0.08%)		
4,078	Brisa Bridgestone Sabanci Sanayi ve Ticaret	12,962	0.05
60	EGE Endustri VE Ticaret	19,850	0.07
		32,812	0.12
	Banks (0.00%) (2021: 0.10%)		
	Beverages (0.22%) (2021: 0.10%)		
11,395	Anadolu Efes Biracilik Ve Malt Sanayii	41,241	0.15
1,751	Coca-Cola Icecek	19,119	0.07
		60,360	0.22
	Building & Construction Materials (0.05%) (2021: 0.06%)		
2,421	Nuh Cimento Sanayi	15,300	0.05
	Chemicals (0.15%) (2021: 0.13%)		
7,136	Aksa Akrilik Kimya Sanayii	35,052	0.12
3,389	Alkim Alkali Kimya	7,093	0.03
		42,145	0.15
	Diversified Financial Services (0.07%) (2021: 0.08%)		
5,912	Is Yatirim Menkul Degerler	20,528	0.07
	Electrical Components & Equipment (0.07%) (2021: 0.04%)		
11,257	Sarkuysan Elektrolitik Bakir Sanayi ve Ticaret	19,015	0.07
	Engineering & Construction (0.06%) (2021: 0.03%)		
1,046	Alarko Holding	4,582	0.02
4,811	Tekfen Holding	12,660	0.04
		17,242	0.06
	Food (0.00%) (2021: 0.05%)		
	Full Line Insurance (0.00%) (2021: 0.16%)		
	Home Furnishings (0.22%) (2021: 0.54%)		
7,978	Arcelik	47,818	0.17
17,537	Vestel Beyaz Esya Sanayi ve Ticaret	12,910	0.05
		60,728	0.22
	Iron & Steel (0.25%) (2021: 0.00%)		
71,628	Kardemir Karabuk Demir Celik Sanayi ve Ticaret	68,837	0.25
	Machinery — Diversified (0.15%) (2021: 0.12%)		
1,221	Turk Traktor ve Ziraat Makineleri	43,049	0.15
	Mining (0.22%) (2021: 0.00%)		
2,020	Koza Altin Isletmeleri	60,968	0.22
	Oil & Gas (0.02%) (2021: 0.02%)		
1,338	Aygaz	6,831	0.02
		6,840	0.02
	Other Consumer, Cyclical (0.00%) (2021: 0.21%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.01%) (2021: 0.01%)		
409	Kartonsan Karton Sanayi ve Ticaret	2,167	0.01
	Pharmaceuticals (0.03%) (2021: 0.01%)		
4,280	Selcuk Ecza Deposu Ticaret ve Sanayi	9,260	0.03
	Real Estate (0.16%) (2021: 0.02%)		
95,507	Emlak Konut Gayrimenkul Yatirim Ortakligi	44,541	0.16
	Retail (0.14%) (2021: 0.08%)		
3,623	Dogus Otomotiv Servis ve Ticaret	37,934	0.14
	Utilities — Electric (0.15%) (2021: 0.11%)		
21,656	Enerjisa Enerji	41,717	0.15
		<u>712,528</u>	<u>2.55</u>
	United States (0.00%) (2021: 0.02%)		
	Home Furnishings (0.00%) (2021: 0.02%)		
	Total Equities	<u>27,727,729</u>	<u>99.17</u>
	Preferred Stock (0.01%) (2021: 0.00%)		
	Malaysia (0.01%) (2021: 0.00%)		
	Real Estate (0.01%) (2021: 0.00%)		
21,020	SP Setia Group	1,646	0.01
	Total Preferred Stock	<u>1,646</u>	<u>0.01</u>
	Rights (0.00%) (2021: 0.00%)		
	Brazil (0.00%) (2021: 0.00%)		
	Utilities — Electric (0.00%) (2021: 0.00%)		
18	AES Brasil Energia	1	0.00
	Indonesia (0.00%) (2021: 0.00%)		
	Banks (0.00%) (2021: 0.00%)		
42,878	Bank Tabungan Negara Persero	394	0.00
	Thailand (0.00%) (2021: 0.00%)		
	Advertising (0.00%) (2021: 0.00%)		
	Food (0.00%) (2021: 0.00%)		
2,871	Asian Sea	112	0.00
	Total Rights	<u>507</u>	<u>0.00</u>
	Warrants (0.00%) (2021: 0.00%)		
	Thailand (0.00%) (2021: 0.00%)		
	Diversified Financial Services (0.00%) (2021: 0.00%)		
	Total Transferable Securities (99.18%) (2021: 99.10%)	<u>27,729,882</u>	<u>99.18</u>
	Total Investments (99.18%) (2021: 99.10%)	27,729,882	99.18
	Other Net Assets (0.82%) (2021: 0.90%)	<u>230,427</u>	<u>0.82</u>
	Net Assets (100.00%) (2021: 100.00%)	<u><u>27,960,309</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.10
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	0.90
	100.00
	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 2022

WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.90%) (2021: 99.29%)		
	Equities (100.90%) (2021: 99.29%)		
	Japan (100.90%) (2021: 99.29%)		
	Advertising (0.43%) (2021: 0.26%)		
5,083	Dentsu Group	159,681	0.30
6,000	Hakuhodo DY Holdings	60,480	0.12
800	Macromill	6,390	0.01
		226,551	0.43
	Aerospace & Defense (0.26%) (2021: 0.08%)		
3,200	IHI	93,251	0.18
1,900	Kawasaki Heavy Industries	44,496	0.08
		137,747	0.26
	Agriculture (0.03%) (2021: 0.04%)		
444	Sakata Seed	14,722	0.03
	Auto Manufacturers (8.10%) (2021: 8.83%)		
43,363	Honda Motor	996,451	1.88
20,369	Isuzu Motors	238,818	0.45
14,800	Mazda Motor	112,729	0.21
30,000	Nissan Motor	95,062	0.18
11,865	Subaru	182,321	0.35
5,873	Suzuki Motor	190,107	0.36
179,838	Toyota Motor	2,470,398	4.67
		4,285,886	8.10
	Auto Parts & Equipment (4.86%) (2021: 5.87%)		
1,500	Aisan Industry	7,856	0.01
8,042	Aisin	215,153	0.41
14,613	Bridgestone	519,532	0.98
2,335	Daikyonishikawa	9,857	0.02
12,227	Denso	605,675	1.14
2,443	Exedy	29,921	0.06
500	Furukawa Battery	4,123	0.01
1,232	Futaba Industrial	3,324	0.01
1,111	G-Tekt	12,150	0.02
630	H-One	2,937	0.01
1,442	Ichikoh Industries	3,967	0.01
4,903	JTEKT	34,521	0.06
1,000	KYB	25,806	0.05
1,184	Musashi Seimitsu Industry	14,043	0.03
8,933	NGK Insulators	113,605	0.21
9,886	NGK Spark Plug	182,743	0.35
8,040	NHK Spring	51,551	0.10
1,290	Nifco	30,308	0.06
4,179	Nisshinbo Holdings	30,849	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (4.86%) (2021: 5.87%) (continued)			
4,956	NOK	44,097	0.08
1,286	Pacific Industrial	9,815	0.02
1,000	Piolax	12,899	0.02
5,600	Press Kogyo	17,911	0.03
500	Riken	8,507	0.02
1,100	Sanoh Industrial	5,102	0.01
200	Shindengen Electric Manufacturing	4,540	0.01
2,191	Stanley Electric	41,995	0.08
15,898	Sumitomo Electric Industries	181,277	0.34
1,400	Sumitomo Riko	6,430	0.01
5,926	Sumitomo Rubber Industries	51,739	0.10
300	T RAD	5,884	0.01
1,500	Tachi-S	12,528	0.02
2,200	Tokai Rika	23,560	0.04
674	Topre	5,793	0.01
4,588	Toyo Tire	52,054	0.10
1,773	Toyoda Gosei	27,587	0.05
4,325	Toyota Boshoku	57,887	0.11
1,018	TPR	9,413	0.02
3,271	TS Tech	37,558	0.07
900	Unipres	5,170	0.01
3,020	Yokohama Rubber	47,104	0.09
291	Yokowo	4,766	0.01
		2,571,537	4.86
Banks (9.97%) (2021: 9.37%)			
358,947	Mitsubishi UFJ Financial Group	2,418,464	4.57
77,394	Mizuho Financial Group	1,088,661	2.06
44,039	Sumitomo Mitsui Financial Group	1,767,637	3.34
		5,274,762	9.97
Beverages (1.22%) (2021: 1.50%)			
7,970	Asahi Group Holdings	248,804	0.47
16,944	Kirin Holdings	258,247	0.49
2,964	Suntory Beverage & Food	101,088	0.19
4,484	Takara Holdings	35,513	0.07
		643,652	1.22
Building & Construction Materials (1.42%) (2021: 2.12%)			
5,672	AGC	188,931	0.36
333	ASAHI YUKIZAI	7,069	0.01
715	Central Glass	15,227	0.03
900	Daiken	14,276	0.03
1,522	Daikin Industries	233,009	0.44
868	Fujimi	41,116	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (1.42%) (2021: 2.12%) (continued)			
1,137	Fujitec	25,826	0.05
1,000	Meiwa	5,040	0.01
591	Nihon Flush	3,924	0.01
614	Noritz	6,720	0.01
1,565	Okabe	8,243	0.02
647	Optex Group	8,807	0.02
534	Rinnai	39,783	0.07
4,418	Sanwa Holdings	40,884	0.08
2,499	Taiheiyo Cement	38,959	0.07
2,081	TOTO	70,973	0.13
		748,787	1.42
Chemicals (6.44%) (2021: 5.98%)			
1,500	Aica Kogyo	35,583	0.07
634	Arakawa Chemical Industries	4,656	0.01
31,479	Asahi Kasei	224,596	0.42
610	C Uyemura & Co	28,109	0.05
1,422	Chugoku Marine Paints	10,281	0.02
586	Dainichiseika Color & Chemicals Manufacturing	7,595	0.01
2,445	Denka	56,055	0.11
2,464	DIC	43,437	0.08
300	DKS	4,413	0.01
481	Fuso Chemical	12,395	0.02
900	Harima Chemicals Group	5,545	0.01
1,300	Ishihara Sangyo Kaisha	10,473	0.02
369	JCU	8,614	0.02
1,255	Kaneka	31,293	0.06
2,461	Kansai Paint	30,197	0.06
972	Kanto Denka Kogyo	6,814	0.01
1,150	KH Neochem	23,472	0.04
1,906	Kumiai Chemical Industry	13,102	0.02
344	Kureha	21,014	0.04
2,902	Lintec	47,221	0.09
100	MEC	1,575	0.00
41,782	Mitsubishi Chemical Group	216,819	0.41
5,447	Mitsubishi Gas Chemical	75,258	0.14
5,389	Mitsui Chemicals	121,508	0.23
600	Moriroku Holdings	7,680	0.01
1,214	Nihon Nohyaku	6,661	0.01
3,810	Nihon Parkerizing	27,086	0.05
476	Nippon Carbon	15,170	0.03
6,029	Nippon Kayaku	52,090	0.10
4,245	Nippon Sanso Holdings	61,642	0.12
1,391	Nippon Shokubai	55,663	0.11
1,186	Nippon Soda	38,831	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (6.44%) (2021: 5.98%) (continued)			
2,865	Nissan Chemical	125,505	0.24
4,015	Nitto Denko	232,784	0.44
1,248	NOF	49,941	0.09
645	Osaka Soda	18,723	0.04
3,532	Resonac Holdings	54,073	0.10
1,190	Sakata INX	9,470	0.02
631	Sanyo Chemical Industries	19,344	0.04
570	Shikoku Kasei Holdings	5,629	0.01
8,053	Shin-Etsu Chemical	990,262	1.87
340	Stella Chemifa	6,375	0.01
1,025	Sumitomo Bakelite	30,413	0.06
52,485	Sumitomo Chemical	188,548	0.36
705	T Hasegawa	15,581	0.03
400	Tayca	3,552	0.01
4,449	Tokai Carbon	36,180	0.07
1,635	Tokuyama	22,255	0.04
16,176	Tosoh	192,477	0.36
1,577	Toyo Ink SC Holdings	21,514	0.04
3,198	UBE	46,972	0.09
3,410	Zeon	34,528	0.07
		3,408,974	6.44
Coal (0.03%) (2021: 0.00%)			
600	Mitsui Matsushima Holdings	13,537	0.03
Commercial Services (0.63%) (2021: 0.54%)			
300	CTI Engineering	7,298	0.01
3,600	Dai Nippon Printing	72,303	0.14
2,200	Inui Global Logistics	33,181	0.06
536	Nissin	8,539	0.02
1,300	Open Up Group	16,759	0.03
1,873	Persol Holdings	40,144	0.08
4,419	Recruit Holdings	139,893	0.26
200	Weathernews	10,838	0.02
600	Will Group	5,448	0.01
		334,403	0.63
Computers (0.98%) (2021: 1.12%)			
607	Ferrotec Holdings	12,821	0.02
1,760	Fujitsu	234,965	0.44
2,013	MCJ	14,433	0.03
3,675	NEC	129,096	0.24
8,134	NTT Data	119,102	0.23
500	Roland DG	10,576	0.02
		520,993	0.98

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.12%) (2021: 0.12%)			
1,751	Asics	38,671	0.07
300	Descente	7,344	0.01
1,124	Wacoal Holdings	20,206	0.04
		66,221	0.12
Cosmetics & Personal Care (1.23%) (2021: 1.24%)			
7,632	Kao	303,962	0.58
400	Kose	43,715	0.08
500	Mandom	5,548	0.01
2,796	Pigeon	45,941	0.09
2,638	Shiseido	129,376	0.24
3,208	Unicharm	123,219	0.23
		651,761	1.23
Distribution & Wholesale (11.72%) (2021: 7.81%)			
1,487	Ai Holdings	23,610	0.04
541	Alconix	5,429	0.01
900	Chori	14,747	0.03
400	GSI Creos	4,450	0.01
941	Hakuto	29,775	0.06
1,762	Inabata & Co	31,876	0.06
802	Innotech	7,847	0.02
28,264	ITOCHU	888,117	1.68
1,273	KPP Group Holdings	7,632	0.01
70,169	Marubeni	805,685	1.52
45,896	Mitsubishi	1,489,808	2.82
49,100	Mitsui & Co	1,433,798	2.71
1,100	Morito	6,161	0.01
600	Optimus Group	3,820	0.01
650	Sanyo Trading	5,542	0.01
800	Satori Electric	7,755	0.02
500	Seika	5,915	0.01
500	Shinwa	7,613	0.01
10,644	Sojitz	202,724	0.38
57,737	Sumitomo	960,935	1.82
6,884	Toyota Tsusho	254,867	0.48
		6,198,106	11.72
Diversified Financial Services (1.17%) (2021: 0.93%)			
1,200	J Trust	4,711	0.01
5,813	Monex Group	18,372	0.04
83,100	Nomura Holdings	307,724	0.58
14,361	SBI Holdings	273,952	0.52
1,000	Sparx Group	12,680	0.02
		617,439	1.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.36%) (2021: 0.38%)			
5,417	Casio Computer	55,137	0.10
2,800	Fujikura	21,306	0.04
1,094	Furukawa Electric	20,513	0.04
1,054	GS Yuasa	16,935	0.03
2,516	Kyosan Electric Manufacturing	7,666	0.02
1,169	Mabuchi Motor	33,091	0.06
1,590	Nissin Electric	15,172	0.03
631	Sinfonia Technology	7,049	0.01
1,000	Suncall	4,835	0.01
1,656	Tatsuta Electric Wire and Cable	8,911	0.02
		190,615	0.36
Electronics (3.44%) (2021: 4.74%)			
600	A&D HOLON Holdings	4,625	0.01
3,500	Alps Alpine	31,752	0.06
800	Alps Logistics	6,942	0.01
2,134	Anritsu	20,734	0.04
1,300	Azbil	32,760	0.06
664	Cosel	5,103	0.01
900	Daishinku	4,727	0.01
1,164	Dexerials	22,496	0.04
630	ESPEC	9,062	0.02
665	Fujitsu General	15,952	0.03
584	Furuno Electric	4,289	0.01
200	Furuya Metal	13,506	0.03
218	Hioki EE	10,458	0.02
981	Hirose Electric	123,420	0.23
970	Horiba	42,124	0.08
1,690	Hoya	162,730	0.31
881	Ibiden	31,950	0.06
672	Idec	14,872	0.03
600	I-PEX	5,416	0.01
235	Iriso Electronics	7,534	0.01
1,677	Japan Aviation Electronics Industry	26,805	0.05
446	Jeol	12,135	0.02
875	Kaga Electronics	27,090	0.05
800	Koa	11,429	0.02
500	Kyokuto Boeki Kaisha	5,157	0.01
1,670	Macnica Holdings	39,806	0.08
800	Marubun	5,742	0.01
76	Maruwa	9,032	0.02
328	Meiko Electronics	5,978	0.01
8,517	Murata Manufacturing	425,254	0.80
1,400	Nichicon	13,008	0.03
561	Nippon Ceramic	10,034	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (3.44%) (2021: 4.74%) (continued)			
4,408	Nippon Electric Glass	78,308	0.15
400	Noritsu Koki	7,218	0.01
1,400	Osaki Electric	5,570	0.01
674	Restar Holdings	10,513	0.02
269	Riken Keiki	8,971	0.02
859	Sanshin Electronics	15,612	0.03
198	Sanyo Denki	8,599	0.02
1,170	SCREEN Holdings	75,018	0.14
87	Shibaura Mechatronics	6,587	0.01
2,267	Shimadzu	64,345	0.12
962	Siix	9,310	0.02
1,380	Sodick	7,415	0.01
1,031	Star Micronics	12,651	0.02
600	Sumida	6,248	0.01
1,519	Taiyo Holdings	25,753	0.05
1,785	Taiyo Yuden	51,814	0.10
900	Tamura	4,863	0.01
5,031	TDK	165,292	0.31
299	Tokyo Electron Device	15,115	0.03
300	Tomen Devices	12,573	0.02
3,200	Wacom	14,163	0.03
1,197	Yamaichi Electronics	15,477	0.03
2,267	Yokogawa Electric	36,167	0.07
		1,819,504	3.44
Engineering & Construction (0.61%) (2021: 0.43%)			
1,900	JGC Holdings	24,163	0.04
12,208	Kajima	142,116	0.27
364	Nippon Koei	9,077	0.02
14,800	Obayashi	111,944	0.21
4,853	Penta-Ocean Construction	22,730	0.04
555	Taikisha	14,028	0.03
		324,058	0.61
Entertainment (0.03%) (2021: 0.17%)			
151	Toei Animation	15,198	0.03
Environmental Control (0.15%) (2021: 0.20%)			
2,156	Asahi Holdings	31,455	0.06
600	Envipro Holdings	3,206	0.01
924	Hitachi Zosen	5,785	0.01
805	Kurita Water Industries	33,312	0.06
200	Nomura Micro Science	6,222	0.01
		79,980	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Food (1.98%) (2021: 1.26%)			
4,647	Ajinomoto	141,969	0.27
248	Ariake Japan	8,205	0.02
1,400	Calbee	31,747	0.06
1,176	Fuji Oil Holdings	18,164	0.03
720	Kagome	16,671	0.03
177	Kameda Seika	5,835	0.01
1,060	Kikkoman	55,753	0.11
600	Nisshin Oillio Group	14,938	0.03
4,533	Nisshin Seifun Group	56,789	0.11
1,241	Nissin Foods Holdings	98,005	0.18
5,842	Nissui	24,308	0.05
700	Riken Vitamin	10,170	0.02
9,900	Seven & i Holdings	424,677	0.80
1,112	Toyo Suisan Kaisha	42,982	0.08
1,487	Yakult Honsha	96,470	0.18
		1,046,683	1.98
Forest Products & Paper (0.50%) (2021: 0.35%)			
2,538	Hokuetsu	14,657	0.03
17,593	Oji Holdings	70,801	0.13
10,282	Sumitomo Forestry	181,803	0.34
		267,261	0.50
Full Line Insurance (5.82%) (2021: 4.82%)			
22,620	Dai-ichi Life Holdings	513,277	0.97
17,714	MS&AD Insurance Group Holdings	567,085	1.07
12,190	Sompo Holdings	541,389	1.03
67,944	Tokio Marine Holdings	1,456,000	2.75
		3,077,751	5.82
Hand & Machine Tools (0.92%) (2021: 1.03%)			
7,939	Amada	62,215	0.12
1,500	Asahi Diamond Industrial	7,674	0.01
888	Disco	254,060	0.48
2,600	DMG Mori	34,583	0.07
1,541	Fuji Electric	58,746	0.11
553	Meidensha	7,842	0.02
520	Noritake	15,843	0.03
1,964	OSG	27,046	0.05
318	Union Tool	7,785	0.01
1,526	YAMABIKO	12,710	0.02
		488,504	0.92
Healthcare Products (0.63%) (2021: 0.82%)			
1,008	Mani	15,508	0.03
300	Menicon	6,316	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (0.63%) (2021: 0.82%) (continued)			
1,203	Nakanishi	23,313	0.05
1,025	Nihon Kohden	24,898	0.05
2,507	Nipro	19,646	0.04
3,651	Olympus	65,081	0.12
3,900	PHC Holdings	43,539	0.08
300	Shofu	5,182	0.01
3,751	Terumo	106,494	0.20
2,000	Topcon	23,207	0.04
		333,184	0.63
Home Builders (0.22%) (2021: 0.27%)			
8,208	Sekisui Chemical	114,773	0.22
Home Furnishings (1.15%) (2021: 1.93%)			
813	Canon Electronics	9,341	0.02
535	Eizo	13,887	0.03
1,903	Elematec	22,297	0.04
1,010	Hoshizaki	35,633	0.07
3,000	JVCKenwood	8,390	0.02
900	Maxell	9,270	0.02
42,961	Panasonic Holdings	361,577	0.68
17,896	Sharp	128,173	0.24
790	Toa	4,610	0.01
1,065	Zojirushi	13,245	0.02
		606,423	1.15
Household Products (0.05%) (2021: 0.03%)			
600	Mitsubishi Pencil	6,512	0.01
501	Pilot	18,245	0.04
		24,757	0.05
Internet (0.40%) (2021: 0.31%)			
600	en Japan	11,023	0.02
1,606	M3	43,550	0.08
3,371	Trend Micro	156,868	0.30
		211,441	0.40
Iron & Steel (2.11%) (2021: 1.38%)			
1,207	Daido Metal	4,364	0.01
1,276	Daido Steel	41,729	0.08
693	Japan Steel Works	13,703	0.02
18,900	Kobe Steel	91,961	0.17
972	Kyoei Steel	9,252	0.02
45,257	Nippon Steel	786,154	1.48
1,333	Nippon Steel Trading	93,349	0.18
440	Nippon Yakin Kogyo	13,906	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (2.11%) (2021: 1.38%) (continued)			
1,600	Sanyo Special Steel	26,205	0.05
3,300	Tokyo Steel Manufacturing	29,888	0.06
500	Topy Industries	6,147	0.01
		1,116,658	2.11
Leisure Time (0.67%) (2021: 1.08%)			
452	GLOBERIDE	8,756	0.02
595	Mizuno	12,685	0.02
500	Roland	13,188	0.03
3,400	Round One	12,369	0.02
645	Shimano	102,265	0.19
8,873	Yamaha Motor	202,416	0.38
500	Yonex	4,510	0.01
		356,189	0.67
Machinery — Diversified (2.84%) (2021: 4.15%)			
999	Aida Engineering	5,898	0.01
1,200	Anest Iwata	7,840	0.01
1,616	CKD	23,013	0.04
1,022	Daifuku	47,868	0.09
629	Daihen	18,449	0.04
2,310	Eagle Industry	18,768	0.04
1,844	Ebara	65,964	0.12
2,638	FANUC	396,566	0.75
200	Harmonic Drive Systems	5,631	0.01
621	Hokuetsu Industries	6,213	0.01
200	Hosokawa Micron	4,067	0.01
449	Iwaki	4,186	0.01
491	Juki	2,296	0.00
605	Keyence	235,773	0.45
400	Makino Milling Machine	13,127	0.02
1,100	Max	16,257	0.03
801	Miura	18,455	0.04
1,631	Nabtesco	41,595	0.08
800	Nikkiso	5,754	0.01
1,700	Nippon Thompson	6,648	0.01
196	Nissei ASB Machine	6,366	0.01
492	Nissei Plastic Industrial	3,449	0.01
500	Nitto Kohki	5,661	0.01
448	Obara Group	12,223	0.02
100	Okamoto Machine Tool Works	3,304	0.01
461	OKUMA	16,421	0.03
618	Optorun	10,501	0.02
608	Organo	13,460	0.03
476	Shibaura Machine	9,452	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (2.84%) (2021: 4.15%) (continued)			
451	Shibuya	7,858	0.01
536	SMC	225,783	0.43
4,325	Sumitomo Heavy Industries	86,667	0.16
572	Teikoku Electric Manufacturing	9,958	0.02
2,000	THK	38,122	0.07
577	Torishima Pump Manufacturing	6,267	0.01
1,177	Tsubakimoto Chain	26,601	0.05
966	Tsugami	8,515	0.02
2,086	Yaskawa Electric	66,796	0.13
		1,501,772	2.84
Machinery, Construction & Mining (2.98%) (2021: 3.13%)			
10,504	Hitachi	532,665	1.01
4,100	Hitachi Construction Machinery	91,947	0.18
19,913	Komatsu	434,043	0.82
32,579	Mitsubishi Electric	324,321	0.61
4,233	Mitsubishi Heavy Industries	167,915	0.32
200	Tadano	1,390	0.00
990	Takeuchi Manufacturing	21,864	0.04
		1,574,145	2.98
Mining (1.15%) (2021: 0.86%)			
1,285	Daiki Aluminium Industry	12,086	0.02
1,016	Dowa Holdings	31,956	0.06
649	Furukawa	6,222	0.01
2,463	Mitsubishi Materials	38,902	0.08
2,023	Mitsui Mining & Smelting	47,300	0.09
16,000	Nippon Coke & Engineering	10,307	0.02
2,200	Nippon Light Metal Holdings	25,227	0.05
600	Nittetsu Mining	14,506	0.03
11,529	Sumitomo Metal Mining	408,140	0.77
584	Toho Titanium	12,349	0.02
		606,995	1.15
Miscellaneous Manufacturers (0.94%) (2021: 0.71%)			
1,400	Amano	25,815	0.05
1,600	Bando Chemical Industries	11,593	0.02
1,000	Fujikura Composites	6,291	0.01
800	FuKoKu	6,257	0.01
383	JSP	4,299	0.01
921	Kurabo Industries	15,119	0.03
1,907	Mitsuboshi Belting	49,429	0.09
6,439	Nikon	57,390	0.11
1,025	Nippon Pillar Packing	21,239	0.04
968	Nitta	20,527	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (0.94%) (2021: 0.71%) (continued)			
1,474	Riken Technos	5,374	0.01
568	Shoei	22,084	0.04
551	Tamron	12,428	0.02
5,700	Toshiba	198,849	0.38
400	Towa	5,123	0.01
300	Toyo Tanso	8,549	0.02
1,897	Toyobo	14,363	0.03
648	Valqua	12,941	0.02
		497,670	0.94
Oil & Gas (1.97%) (2021: 2.23%)			
135,013	ENEOS Holdings	458,417	0.87
10,038	Idemitsu Kosan	233,557	0.44
32,902	Inpex	348,109	0.66
		1,040,083	1.97
Other Industrial (0.58%) (2021: 0.43%)			
100	Daiichi Jitsugyo	3,335	0.01
544	Hanwa	15,441	0.03
2,690	Kitz	16,086	0.03
2,468	Maruichi Steel Tube	50,559	0.09
1,649	MISUMI Group	35,981	0.07
306	Mitsui High-Tec	14,216	0.03
549	Nachi-Fujikoshi	14,979	0.03
1,600	Neturen	7,979	0.01
11,700	NSK	62,160	0.12
2,800	NTN	5,602	0.01
1,020	Oiles	11,302	0.02
600	Ryobi	5,216	0.01
606	Shinsho	23,607	0.04
1,800	Tocalo	15,730	0.03
600	Tsubaki Nakashima	4,638	0.01
1,200	UACJ	20,172	0.04
		307,003	0.58
Packaging & Containers (0.21%) (2021: 0.17%)			
484	Fuji Seal International	6,196	0.01
347	Fujimori Kogyo	7,969	0.02
7,943	Toyo Seikan Group Holdings	97,643	0.18
		111,808	0.21
Pharmaceuticals (8.13%) (2021: 7.12%)			
30,373	Astellas Pharma	461,885	0.87
34,481	Chugai Pharmaceutical	880,155	1.66
7,200	Daiichi Sankyo	231,916	0.44
1,100	Eiken Chemical	14,248	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (8.13%) (2021: 7.12%) (continued)			
3,500	Eisai	230,884	0.44
1,300	Hisamitsu Pharmaceutical	38,671	0.07
4,408	Kyowa Kirin	100,892	0.19
644	Nippon Shinyaku	36,509	0.07
8,365	Ono Pharmaceutical	195,455	0.37
7,405	Otsuka Holdings	241,605	0.46
1,954	Rohto Pharmaceutical	34,357	0.06
8,300	Santen Pharmaceutical	67,560	0.13
1,201	Seikagaku	8,183	0.02
3,460	Shionogi & Co	172,705	0.33
6,325	Sumitomo Pharma	47,889	0.09
1,000	Taisho Pharmaceutical Holdings	43,958	0.08
1,499	Takara Bio	19,575	0.04
46,363	Takeda Pharmaceutical	1,444,530	2.73
800	Towa Pharmaceutical	12,921	0.02
879	ZERIA Pharmaceutical	15,076	0.03
		4,298,974	8.13
Real Estate (0.04%) (2021: 0.00%)			
1,300	Relo Group	20,927	0.04
Retail (1.01%) (2021: 0.92%)			
1,150	ABC-Mart	65,108	0.12
500	Arcland Service Holdings	8,185	0.02
500	Aucnet	6,950	0.01
10,000	Citizen Watch	44,943	0.08
493	Fast Retailing	300,893	0.57
1,700	IDOM	8,555	0.02
4,803	Ryohin Keikaku	57,005	0.11
241	Saizeriya	5,461	0.01
679	Seiko Group	15,979	0.03
5,331	VT Holdings	19,070	0.04
		532,149	1.01
Semiconductors (3.37%) (2021: 4.88%)			
2,262	Advantest	145,377	0.28
451	Daitron	7,800	0.01
1,728	Hamamatsu Photonics	82,769	0.16
1,000	Micronics Japan	9,868	0.02
1,370	Rohm	98,951	0.19
100	Rorze	5,389	0.01
772	Ryosan	16,628	0.03
100	Sanken Electric	4,957	0.01
1,894	Shin-Etsu Polymer	16,249	0.03
1,295	Shinko Electric Industries	33,272	0.06
7,107	SUMCO	94,638	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (3.37%) (2021: 4.88%) (continued)			
3,803	Tokyo Electron	1,120,625	2.12
1,095	Tokyo Ohka Kogyo	49,710	0.09
2,013	Tokyo Seimitsu	65,145	0.12
665	Ulvac	28,022	0.05
282	V Technology	5,382	0.01
		1,784,782	3.37
Software (1.10%) (2021: 0.50%)			
2,254	Capcom	71,919	0.13
651	Cybernet Systems	4,801	0.01
700	GungHo Online Entertainment	11,311	0.02
5,232	Koei Tecmo Holdings	94,850	0.18
2,179	Konami Group	98,591	0.19
2,800	Marvelous	14,515	0.03
2,200	Nexon	49,388	0.09
4,901	Sega Sammy Holdings	74,177	0.14
2,391	Square Enix Holdings	111,083	0.21
2,100	Transcosmos	51,806	0.10
		582,441	1.10
Storage & Warehousing (0.06%) (2021: 0.03%)			
1,110	Mitsui-Soko Holdings	30,243	0.06
Technology Hardware & Equipment (2.17%) (2021: 2.77%)			
27,992	Canon	605,792	1.14
5,236	FUJIFILM Holdings	262,902	0.50
17,925	Konica Minolta	71,594	0.13
10,300	Ricoh	78,610	0.15
500	Riso Kagaku	7,916	0.01
624	Sato Holdings	8,976	0.02
7,183	Seiko Epson	104,850	0.20
300	Toshiba TEC	8,197	0.02
		1,148,837	2.17
Telecommunications (0.00%) (2021: 0.02%)			
Textile (0.13%) (2021: 0.16%)			
628	Komatsu Matere	3,684	0.01
500	Nitto Boseki	7,227	0.01
599	Seiren	11,036	0.02
5,058	Teijin	49,374	0.09
		71,321	0.13
Toys, Games & Hobbies (2.70%) (2021: 3.37%)			
4,620	Bandai Namco Holdings	291,111	0.55
26,438	Nintendo	1,108,455	2.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.70%) (2021: 3.37%) (continued)			
300	Sanrio	10,869	0.02
1,911	Tomy	18,307	0.03
		1,428,742	2.70
Transportation (3.86%) (2021: 2.83%)			
5,381	Iino Kaiun Kaisha	37,927	0.07
29,579	Mitsui OSK Lines	737,542	1.39
1,624	Nippon Express Holdings	92,803	0.18
42,679	Nippon Yusen	1,005,963	1.90
600	Nishi-Nippon Railroad	11,237	0.02
1,091	NS United Kaiun Kaisha	32,041	0.06
9,100	SG Holdings	126,212	0.24
		2,043,725	3.86
Trucking & Leasing (0.01%) (2021: 0.00%)			
400	Japan Investment Adviser	3,535	0.01
		53,373,209	100.90
Total Equities		53,373,209	100.90
Total Transferable Securities (100.90%) (2021: 99.29%)		53,373,209	100.90

Financial Derivative Instruments ((3.93%) (2021: 1.79%))

Open Forward Foreign Currency Exchange Contracts ((3.93%) (2021: 1.79%))

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	CHF 1,295,025	JPY 189,716,377	(38,120)	(0.07)
04/01/2023	CHF 142,623	JPY 20,734,408	(2,991)	(0.01)
04/01/2023	EUR 36,592,679	JPY 5,249,805,235	(734,311)	(1.39)
04/01/2023	EUR 1,014,433	JPY 145,739,670	(21,895)	(0.04)
04/01/2023	GBP 3,595,897	JPY 595,718,690	(189,395)	(0.36)
04/01/2023	GBP 635,534	JPY 106,484,822	(42,556)	(0.08)
04/01/2023	JPY 20,855,359	CHF 144,896	1,451	0.00
04/01/2023	JPY 451,358,672	EUR 3,220,823	(16,612)	(0.03)
04/01/2023	JPY 27,710,941	EUR 192,686	4,375	0.01
04/01/2023	JPY 1,748,876,037	EUR 12,343,027	81,494	0.15
04/01/2023	JPY 1,311,657,027	EUR 9,147,064	178,737	0.34
04/01/2023	JPY 20,950,642	USD 153,887	4,896	0.01
04/01/2023	JPY 148,253,056	USD 1,100,082	23,516	0.05
04/01/2023	JPY 108,275,465	USD 795,148	25,463	0.05
04/01/2023	USD 13,877,178	JPY 1,927,932,713	(734,461)	(1.39)
04/01/2023	USD 9,230,286	JPY 1,282,347,950	(488,521)	(0.92)
04/01/2023	USD 3,730,754	JPY 508,017,506	(119,468)	(0.23)

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Japan Equity UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	USD 206,368	JPY 28,101,189	(6,608)	(0.01)
04/01/2023	USD 154,363	JPY 20,828,718	(3,496)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			319,932	0.61
Unrealised loss on open forward foreign currency exchange contracts			(2,398,434)	(4.54)
Net unrealised loss on open forward foreign currency exchange contracts			<u>(2,078,502)</u>	<u>(3.93)</u>
Total Financial Derivative Instruments			<u>(2,078,502)</u>	<u>(3.93)</u>
Total Investments (96.97%) (2021: 101.08%)			51,294,707	96.97
Other Net Assets (3.03%) (2021: (1.08%))			1,600,627	3.03
Net Assets (100.00%) (2021: 100.00%)			<u><u>52,895,334</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				96.49
Over the counter financial derivative instruments				0.58
Other assets				2.93
				<u><u>100.00</u></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 2022

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.38%) (2021: 100.03%)		
	Equities (99.38%) (2021: 100.03%)		
	Austria (0.89%) (2021: 0.45%)		
	Chemicals (0.27%) (2021: 0.00%)		
2,621	Lenzing	153,290	0.27
	Electronics (0.06%) (2021: 0.05%)		
915	AT&S Austria Technologie & Systemtechnik	31,250	0.06
	Machinery — Diversified (0.56%) (2021: 0.40%)		
5,557	ANDRITZ	317,590	0.56
		502,130	0.89
	Belgium (3.09%) (2021: 4.60%)		
	Beverages (2.00%) (2021: 2.40%)		
18,866	Anheuser-Busch InBev	1,132,984	2.00
	Chemicals (0.00%) (2021: 1.01%)		
	Electrical Components & Equipment (0.21%) (2021: 0.25%)		
3,135	Bekaert	121,387	0.21
	Electronics (0.08%) (2021: 0.00%)		
1,733	Barco	42,688	0.08
	Pharmaceuticals (0.49%) (2021: 0.69%)		
3,522	UCB	276,502	0.49
	Semiconductors (0.31%) (2021: 0.25%)		
2,036	Melexis	176,007	0.31
		1,749,568	3.09
	Finland (4.06%) (2021: 4.72%)		
	Chemicals (0.18%) (2021: 0.23%)		
6,768	Kemira	103,508	0.18
	Hand & Machine Tools (0.25%) (2021: 0.18%)		
4,528	Konecranes	138,983	0.25
	Machinery — Diversified (2.31%) (2021: 2.91%)		
20,532	Kone	1,058,390	1.87
9,374	Valmet	251,711	0.44
		1,310,101	2.31
	Machinery, Construction & Mining (0.47%) (2021: 0.48%)		
25,893	Metso Outotec	265,622	0.47
	Miscellaneous Manufacturers (0.00%) (2021: 0.14%)		
	Other Consumer, Cyclical (0.12%) (2021: 0.00%)		
4,094	Fiskars	67,201	0.12
	Packaging & Containers (0.18%) (2021: 0.27%)		
2,911	Huhtamaki	99,416	0.18
	Pharmaceuticals (0.00%) (2021: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Shipping (0.00%) (2021: 0.33%)		
	Telecommunications (0.42%) (2021: 0.00%)		
52,164	Nokia	240,893	0.42
	Transportation (0.13%) (2021: 0.16%)		
1,720	Cargotec	75,850	0.13
		2,301,574	4.06
	France (25.42%) (2021: 26.08%)		
	Advertising (0.66%) (2021: 0.90%)		
756	IPSOS	47,200	0.08
5,137	Publicis Groupe	325,769	0.58
		372,969	0.66
	Auto Parts & Equipment (0.84%) (2021: 0.92%)		
15,604	Cie Generale des Etablissements Michelin	432,739	0.76
2,476	Valeo	44,130	0.08
		476,869	0.84
	Beverages (1.64%) (2021: 0.94%)		
4,483	Pernod Ricard	879,150	1.55
305	Remy Cointreau	51,301	0.09
		930,451	1.64
	Building & Construction Materials (0.11%) (2021: 0.16%)		
1,626	Imerys	63,063	0.11
	Chemicals (1.52%) (2021: 2.51%)		
5,239	Air Liquide	740,293	1.30
1,371	Arkema	122,733	0.22
		863,026	1.52
	Commercial Services (0.23%) (2021: 0.28%)		
4,887	Bureau Veritas	128,357	0.23
	Computers (0.14%) (2021: 0.24%)		
344	Teleperformance	81,761	0.14
	Consumer Durables & Apparels (6.68%) (2021: 5.78%)		
475	Hermes International	732,536	1.29
1,609	Kering	816,533	1.44
3,085	LVMH Moet Hennessy Louis Vuitton	2,238,553	3.95
		3,787,622	6.68
	Cosmetics & Personal Care (3.84%) (2021: 3.68%)		
574	Interparfums	34,061	0.06
6,017	L'Oreal	2,142,265	3.78
		2,176,326	3.84

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (2.01%) (2021: 3.51%)		
2,871	Legrand	229,255	0.40
366	Nexans	32,987	0.06
6,298	Schneider Electric	878,642	1.55
		1,140,884	2.01
	Energy – Alternate Sources (0.01%) (2021: 0.00%)		
162	Neoen	6,503	0.01
	Food (1.44%) (2021: 1.36%)		
13,689	Danone	719,232	1.27
1,031	Sodexo	98,458	0.17
		817,690	1.44
	Healthcare Products (1.22%) (2021: 1.22%)		
3,496	EssilorLuxottica	631,304	1.12
181	Sartorius Stedim Biotech	58,435	0.10
		689,739	1.22
	Healthcare Services (0.10%) (2021: 0.09%)		
551	BioMerieux	57,583	0.10
	Home Furnishings (0.00%) (2021: 0.14%)		
	Household Products (0.09%) (2021: 0.12%)		
726	Societe BIC	49,550	0.09
	Mining (0.14%) (2021: 0.00%)		
860	Eramet	76,961	0.14
	Oil & Gas (0.21%) (2021: 0.00%)		
4,511	Rubis	118,434	0.21
	Pharmaceuticals (4.17%) (2021: 3.57%)		
24,668	Sanofi	2,365,216	4.17
	Pipelines (0.15%) (2021: 0.00%)		
824	Gaztransport Et Technigaz	87,766	0.15
	Software (0.22%) (2021: 0.28%)		
3,027	Dassault Systemes	108,208	0.19
371	Lectra	13,937	0.03
		122,145	0.22
	Telecommunications (0.00%) (2021: 0.20%)		
	Utilities — Electric & Gas (0.00%) (2021: 0.18%)		
		14,412,915	25.42
	Germany (23.45%) (2021: 24.51%)		
	Aerospace & Defense (0.11%) (2021: 0.00%)		
290	MTU Aero Engines	62,582	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (6.76%) (2021: 2.94%)		
20,149	Bayerische Motoren Werke	1,793,010	3.16
31,113	Mercedes-Benz Group	2,038,813	3.60
		3,831,823	6.76
	Building & Construction Materials (0.46%) (2021: 0.41%)		
4,601	HeidelbergCement	261,628	0.46
	Chemicals (3.65%) (2021: 4.29%)		
30,474	BASF	1,508,763	2.66
1,664	Brenntag	106,057	0.19
13,119	Evonik Industries	251,113	0.44
1,614	Wacker Chemie	205,672	0.36
		2,071,605	3.65
	Computers (0.01%) (2021: 0.00%)		
283	Jenoptik	7,720	0.01
	Consumer Durables & Apparels (0.84%) (2021: 0.57%)		
3,006	adidas	408,912	0.72
1,124	Puma	68,017	0.12
		476,929	0.84
	Cosmetics & Personal Care (0.16%) (2021: 0.17%)		
783	Beiersdorf	89,582	0.16
	Engineering & Construction (0.12%) (2021: 0.28%)		
1,256	HOCHTIEF	70,616	0.12
	Full Line Insurance (1.03%) (2021: 0.87%)		
2,937	Hannover Rueck	581,453	1.03
	Healthcare Products (0.79%) (2021: 1.01%)		
8,958	Siemens Healthineers	446,760	0.79
	Healthcare Services (0.00%) (2021: 0.44%)		
	Household Products (0.41%) (2021: 0.46%)		
3,625	Henkel & Co	233,095	0.41
	Machinery — Diversified (0.24%) (2021: 0.29%)		
627	Duerr	21,092	0.04
2,003	GEA Group	81,660	0.14
322	Krones	36,084	0.06
		138,836	0.24
	Miscellaneous Manufacturers (0.00%) (2021: 3.48%)		
	Other Industrial (0.00%) (2021: 0.02%)		
	Pharmaceuticals (1.83%) (2021: 2.23%)		
17,765	Bayer	916,229	1.62
634	Merck	122,404	0.21
		1,038,633	1.83

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.07%) (2021: 0.00%)		
655	HUGO BOSS	37,861	0.07
	Semiconductors (0.42%) (2021: 0.31%)		
422	AIXTRON	12,147	0.02
6,021	Infineon Technologies	182,689	0.32
607	Siltronic	44,149	0.08
		238,985	0.42
	Software (1.99%) (2021: 2.33%)		
10,957	SAP	1,127,174	1.99
	Telecommunications (3.44%) (2021: 3.00%)		
97,931	Deutsche Telekom	1,947,990	3.44
	Transportation (1.12%) (2021: 1.41%)		
3,337	Hapag-Lloyd	632,508	1.12
		13,295,780	23.45
	Ireland (2.38%) (2021: 8.41%)		
	Building & Construction Materials (1.90%) (2021: 2.29%)		
27,318	CRH	1,079,035	1.90
	Chemicals (0.00%) (2021: 5.44%)		
	Food (0.48%) (2021: 0.68%)		
7,995	Glanbia	101,709	0.18
1,894	Kerry Group	170,281	0.30
		271,990	0.48
		1,351,025	2.38
	Italy (1.11%) (2021: 1.77%)		
	Auto Parts & Equipment (0.00%) (2021: 0.24%)		
	Building & Construction Materials (0.03%) (2021: 0.03%)		
637	Carel Industries	15,977	0.03
	Electrical Components & Equipment (0.29%) (2021: 0.36%)		
4,369	Prysmian	161,613	0.29
	Electronics (0.00%) (2021: 0.03%)		
	Engineering & Construction (0.10%) (2021: 0.13%)		
40,282	Webuild	59,113	0.10
	Environmental Control (0.00%) (2021: 0.06%)		
	Healthcare Products (0.11%) (2021: 0.13%)		
435	DiaSorin	60,539	0.11
	Internet (0.05%) (2021: 0.08%)		
262	Reply	29,919	0.05
	Leisure Time (0.00%) (2021: 0.15%)		
	Machinery, Construction & Mining (0.00%) (2021: 0.02%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.53%) (2021: 0.52%)		
700	Brunello Cucinelli	51,623	0.09
3,469	Moncler	183,264	0.32
3,830	Salvatore Ferragamo	67,404	0.12
		302,291	0.53
	Technology Hardware & Equipment (0.00%) (2021: 0.02%)		
		629,452	1.11
	Netherlands (27.38%) (2021: 20.98%)		
	Auto Manufacturers (6.99%) (2021: 0.75%)		
2,049	Ferrari	437,797	0.77
249,046	Stellantis	3,525,505	6.22
		3,963,302	6.99
	Beverages (4.07%) (2021: 2.59%)		
7,746	Davide Campari-Milano	78,404	0.14
14,772	Heineken	1,385,468	2.44
6,158	Heineken Holding	473,523	0.83
12,913	JDE Peet's	372,374	0.66
		2,309,769	4.07
	Chemicals (2.98%) (2021: 2.12%)		
3,669	Koninklijke	447,570	0.79
34,781	OCI	1,240,554	2.19
		1,688,124	2.98
	Distribution & Wholesale (0.18%) (2021: 0.24%)		
720	IMCD	102,315	0.18
	Electrical Components & Equipment (0.41%) (2021: 0.66%)		
6,871	Signify	230,112	0.41
	Engineering & Construction (0.19%) (2021: 0.19%)		
2,787	Arcadis	109,162	0.19
	Entertainment (1.61%) (2021: 0.00%)		
37,994	Universal Music Group	912,762	1.61
	Food (1.98%) (2021: 2.52%)		
1,265	Corbion	42,986	0.08
37,636	Koninklijke Ahold Delhaize	1,078,086	1.90
		1,121,072	1.98
	Full Line Insurance (0.89%) (2021: 0.75%)		
99,183	Aegon	501,533	0.89
	Healthcare Products (0.00%) (2021: 1.63%)		
	Machinery — Diversified (0.86%) (2021: 0.66%)		
30,388	CNH Industrial	485,340	0.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (1.15%) (2021: 1.67%)		
6,245	Wolters Kluwer	651,570	1.15
	Miscellaneous Manufacturers (0.00%) (2021: 0.02%)		
	Oil & Gas Services (0.39%) (2021: 0.35%)		
14,199	SBM Offshore	222,156	0.39
	Other Finance (0.00%) (2021: 0.27%)		
	Pipelines (0.44%) (2021: 0.35%)		
8,453	Koninklijke Vopak	250,346	0.44
	Semiconductors (5.24%) (2021: 6.21%)		
456	ASM International	114,683	0.20
4,297	ASML Holding	2,310,419	4.07
5,220	BE Semiconductor Industries	315,099	0.56
6,611	STMicroelectronics	232,800	0.41
		2,973,001	5.24
		15,520,564	27.38
	Portugal (0.08%) (2021: 0.00%)		
	Forest Products & Paper (0.08%) (2021: 0.00%)		
8,398	Altri	44,859	0.08
	Spain (11.52%) (2021: 8.51%)		
	Auto Parts & Equipment (0.17%) (2021: 0.19%)		
3,671	CIE Automotive	94,264	0.17
	Banks (7.59%) (2021: 5.35%)		
369,817	Banco Bilbao Vizcaya Argentaria	2,223,673	3.92
694,597	Banco Santander	2,077,522	3.67
		4,301,195	7.59
	Commercial Services (0.00%) (2021: 0.32%)		
	Engineering & Construction (1.72%) (2021: 0.00%)		
34,171	ACS Actividades de Construcción y Servicios	976,278	1.72
	Environmental Control (0.28%) (2021: 0.45%)		
10,048	Fluidra	155,709	0.28
	Food (0.37%) (2021: 0.32%)		
4,633	Ebro Foods	72,487	0.13
2,175	Viscofan	139,741	0.24
		212,228	0.37
	Full Line Insurance (0.96%) (2021: 1.03%)		
283,010	Mapfre	546,698	0.96

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.43%) (2021: 0.51%)		
24,799	Acerinox	244,606	0.43
	Pharmaceuticals (0.00%) (2021: 0.34%)		
		6,530,978	11.52
	Total Equities	56,338,845	99.38
	Total Transferable Securities (99.38%) (2021: 100.03%)	56,338,845	99.38

Financial Derivative Instruments ((3.14%) (2021: (0.53)%)

Open Forward Foreign Currency Exchange Contracts ((3.14%) (2021: (0.53)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	CHF 693,012	EUR 707,615	(6,161)	(0.01)
04/01/2023	EUR 1,704,602	USD 1,818,254	981	0.00
04/01/2023	EUR 1,521,381	USD 1,597,686	26,007	0.05
04/01/2023	GBP 1,957,800	EUR 2,260,765	(57,762)	(0.10)
04/01/2023	USD 27,918,439	EUR 27,035,906	(935,619)	(1.65)
04/01/2023	USD 24,150,798	EUR 23,387,364	(809,355)	(1.43)
	Unrealised gain on open forward foreign currency exchange contracts		26,988	0.05
	Unrealised loss on open forward foreign currency exchange contracts		(1,808,897)	(3.19)
	Net unrealised loss on open forward foreign currency exchange contracts		(1,781,909)	(3.14)
	Total Financial Derivative Instruments		(1,781,909)	(3.14)
	Total Investments (96.24%) (2021: 99.50%)		54,556,936	96.24
	Other Net Assets (3.76%) (2021: 0.50%)		2,131,425	3.76
	Net Assets (100.00%) (2021: 100.00%)		56,688,361	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.25
Over the counter financial derivative instruments	0.05
Other assets	3.70
	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 2022

WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (98.87%) (2021: 99.45%)		
	Equities (98.87%) (2021: 99.45%)		
	Israel (1.23%) (2021: 0.00%)		
	Diversified Financial Services (1.23%) (2021: 0.00%)		
5,915	Plus500	106,707	1.23
	United Kingdom (97.64%) (2021: 99.45%)		
	Auto Parts & Equipment (0.00%) (2021: 0.29%)		
	Banks (7.84%) (2021: 3.89%)		
1,948	Bank of Georgia Group	50,746	0.59
48,690	HSBC Holdings	251,094	2.90
28,941	Investec	148,004	1.71
501,764	Lloyds Banking Group	227,851	2.64
		677,695	7.84
	Beverages (0.00%) (2021: 0.60%)		
	Building & Construction Materials (0.89%) (2021: 0.00%)		
27,572	Ibstock	42,682	0.50
15,017	Tyman	33,863	0.39
		76,545	0.89
	Chemicals (0.00%) (2021: 0.70%)		
	Commercial Services (0.98%) (2021: 0.57%)		
17,288	Redde Northgate	71,226	0.82
18,009	Speedy Hire	7,159	0.08
4,820	XPS Pensions Group	6,700	0.08
		85,085	0.98
	Cosmetics & Personal Care (0.00%) (2021: 3.11%)		
	Distribution & Wholesale (1.13%) (2021: 0.00%)		
10,965	Travis Perkins	97,523	1.13
	Diversified Financial Services (11.52%) (2021: 9.81%)		
25,542	Ashmore Group	61,148	0.71
5,661	Close Brothers Group	59,271	0.69
10,435	CMC Markets	23,374	0.27
4,836	Liontrust Asset Management	54,163	0.63
24,892	Ninety One	46,274	0.53
34,487	OSB Group	165,469	1.91
1,797	PayPoint	9,165	0.11
66,575	Quilter	61,861	0.72
54,495	Schroders	237,598	2.75
20,393	St James's Place	223,303	2.58
30,923	TP ICAP Group	53,961	0.62
		995,587	11.52
	Electronics (0.00%) (2021: 0.23%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.37%) (2021: 1.34%)		
1,117	Keller Group	8,936	0.10
1,496	Morgan Sindall Group	22,889	0.27
		31,825	0.37
	Food (8.10%) (2021: 6.80%)		
3,241	Devro	9,983	0.12
164,521	J Sainsbury	358,162	4.14
148,029	Tesco	331,881	3.84
		700,026	8.10
	Forest Products & Paper (0.00%) (2021: 1.96%)		
	Full Line Insurance (5.38%) (2021: 10.84%)		
51,759	Aviva	229,189	2.65
2,584	Chesnara	7,325	0.08
91,715	Legal & General Group	228,829	2.65
		465,343	5.38
	Home Builders (3.30%) (2021: 6.60%)		
6,753	Bellway	128,813	1.49
13,674	Crest Nicholson Holdings	32,353	0.37
27,327	Redrow	124,010	1.44
		285,176	3.30
	Household Products (0.00%) (2021: 3.38%)		
	Internet (0.77%) (2021: 0.46%)		
34,719	Moneysupermarket.com Group	66,799	0.77
	Iron & Steel (0.00%) (2021: 1.65%)		
	Machinery — Diversified (0.00%) (2021: 0.39%)		
	Media (2.27%) (2021: 0.00%)		
261,101	ITV	196,244	2.27
	Mining (9.57%) (2021: 14.61%)		
11,756	Anglo American	380,483	4.40
6,589	Central Asia Metals	16,341	0.19
36,668	Hochschild Mining	25,759	0.30
121,553	Pan African Resources	20,105	0.23
6,631	Rio Tinto	384,465	4.45
		827,153	9.57
	Miscellaneous Manufacturers (0.72%) (2021: 0.00%)		
8,981	Morgan Crucible	28,245	0.33
8,333	Vesuvius	33,682	0.39
		61,927	0.72
	Oil & Gas (0.95%) (2021: 6.67%)		
70,664	Diversified Energy	82,253	0.95

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Pharmaceuticals (3.76%) (2021: 3.46%)		
22,582	GSK	324,639	3.76
	Real Estate (0.22%) (2021: 0.39%)		
18,865	Watkin Jones	18,940	0.22
	Real Estate Investment Trusts (12.72%) (2021: 4.89%)		
181,069	Assura	98,773	1.14
64,002	British Land	252,872	2.93
14,923	CLS Holdings	23,698	0.27
54,928	Land Securities Group	341,323	3.95
56,641	LondonMetric Property	97,592	1.13
84,571	Primary Health Properties	93,705	1.08
100,035	Tritax Big Box REIT	138,648	1.61
11,770	Workspace Group	52,329	0.61
		1,098,940	12.72
	Retail (6.06%) (2021: 2.41%)		
57,457	Currys	30,797	0.36
15,227	DFS Furniture	23,602	0.27
9,766	Dunelm Group	95,609	1.10
12,421	Halfords Group	25,960	0.30
133,839	Kingfisher	315,994	3.66
21,962	Wickes Group	32,130	0.37
		524,092	6.06
	Storage & Warehousing (0.00%) (2021: 0.14%)		
	Telecommunications (6.31%) (2021: 1.21%)		
248,663	BT Group	278,627	3.22
316,783	Vodafone Group	266,858	3.09
		545,485	6.31
	Toys, Games & Hobbies (1.63%) (2021: 0.00%)		
1,640	Games Workshop Group	140,466	1.63
	Utilities — Electric (7.90%) (2021: 4.07%)		
33,238	National Grid	331,516	3.84
20,506	SSE	351,063	4.06
		682,579	7.90
	Utilities — Electric & Gas (0.00%) (2021: 3.55%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Water (5.25%) (2021: 5.43%)		
13,635	Pennon Group	121,147	1.40
33,590	United Utilities Group	333,011	3.85
		<u>454,158</u>	<u>5.25</u>
		8,438,480	97.64
	Total Equities	<u>8,545,187</u>	<u>98.87</u>
	Total Transferable Securities (98.87%) (2021: 99.45%)	<u>8,545,187</u>	<u>98.87</u>
	Total Investments (98.87%) (2021: 99.45%)	8,545,187	98.87
	Other Net Assets (1.13%) (2021: 0.55%)	<u>97,329</u>	<u>1.13</u>
	Net Assets (100.00%) (2021: 100.00%)	<u><u>8,642,516</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		98.85
	Other assets		<u>1.15</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 2022

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Transferable Securities (99.28%) (2021: 96.83%)				
Government Bonds (99.28%) (2021: 96.83%)				
United States (99.28%) (2021: 96.83%)				
58,330,000	United States Treasury Bill Zero Coupon 12/01/2023	58,279,435	10.06	
45,360,000	United States Treasury Bill Zero Coupon 26/01/2023	45,247,688	7.81	
56,950,000	United States Treasury Bill Zero Coupon 23/02/2023	56,607,669	9.78	
48,260,000	United States Treasury Bill Zero Coupon 09/03/2023	47,890,695	8.27	
59,090,000	United States Treasury Bill Zero Coupon 23/03/2023	58,540,671	10.11	
43,290,000	United States Treasury Bill Zero Coupon 06/04/2023*	42,820,863	7.39	
52,120,000	United States Treasury Bill Zero Coupon 13/04/2023	51,532,202	8.90	
63,660,000	United States Treasury Bill Zero Coupon 20/04/2023	62,830,969	10.85	
45,860,000	United States Treasury Bill Zero Coupon 04/05/2023	45,168,551	7.80	
69,470,000	United States Treasury Bill Zero Coupon 18/05/2023	68,295,251	11.79	
38,480,000	United States Treasury Bill Zero Coupon 01/06/2023	37,763,708	6.52	
		574,977,702	99.28	
	Total Government Bonds	574,977,702	99.28	
	Total Transferable Securities (99.28%) (2021: 96.83%)	574,977,702	99.28	
Financial Derivative Instruments ((3.11%) (2021: 3.96%))				
Open Forward Foreign Currency Exchange Contracts (0.35%) (2021: 0.17%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	CHF 5,861,900	USD 6,181,659	154,160	0.03
04/01/2023	EUR 44,414,400	USD 45,870,970	1,530,277	0.26
04/01/2023	GBP 31,526,100	USD 37,597,775	324,985	0.06
04/01/2023	USD 715,977	EUR 674,000	(3,349)	0.00
04/01/2023	USD 1,282,855	GBP 1,049,000	21,012	0.00
			2,030,434	0.35
			(3,349)	0.00
	Net unrealised gain on open forward foreign currency exchange contracts		2,027,085	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Enhanced Commodity UCITS ETF (continued)

Total Return Swaps ((3.46)%) (2021: 3.79%)

<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	594,820,640	US Treasury 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index	28/04/2023	(20,049,587)	(3.46)
					(20,049,587)	(3.46)
					(20,049,587)	(3.46)
					(18,022,502)	(3.11)
					556,955,200	96.17
					22,166,830	3.83
					<u>579,122,030</u>	<u>100.00</u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities dealt in on another regulated market	35.57
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	57.96
Over the counter financial derivative instruments	0.33
Other assets	6.14
	<u>100.00</u>

*The Fund pledged this security with a market value of USD 19,460,126 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2022.

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 2022

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 (99.87%) (2021: 99.55%)		
	Equities (99.87%) (2021: 99.55%)		
	United States (99.87%) (2021: 99.55%)		
	Advertising (0.00%) (2021: 0.27%)		
	Aerospace & Defense (0.09%) (2021: 0.01%)		
445	Curtiss-Wright	74,311	0.02
1,052	HEICO	161,629	0.03
1,028	Hexcel	60,498	0.01
3,729	Howmet Aerospace	146,960	0.03
		443,398	0.09
	Auto Manufacturers (0.33%) (2021: 0.56%)		
6,500	Cummins	1,574,885	0.33
	Auto Parts & Equipment (0.19%) (2021: 0.20%)		
3,064	Allison Transmission Holdings	127,463	0.03
6,813	BorgWarner	274,223	0.06
7,599	Gentex	207,225	0.04
2,357	Lear	292,315	0.06
		901,226	0.19
	Banks (5.57%) (2021: 0.58%)		
48,656	Bank of New York Mellon	2,214,821	0.46
11,456	Cadence Bank	282,505	0.06
49,288	Fifth Third Bancorp	1,617,139	0.34
135	First Citizens BancShares	102,379	0.02
8,019	First Interstate BancSystem	309,934	0.07
16,407	Goldman Sachs Group	5,633,836	1.18
9,229	M&T Bank	1,338,759	0.28
104,873	Morgan Stanley	8,916,302	1.87
16,667	Umpqua Holdings	297,506	0.06
116,950	US Bancorp	5,100,190	1.07
9,855	Webster Financial	466,536	0.10
4,481	Western Alliance Bancorp	266,888	0.06
		26,546,795	5.57
	Beverages (5.57%) (2021: 6.47%)		
9,559	Brown-Forman Class B	627,835	0.13
215,757	Coca-Cola	13,724,303	2.88
74	Coca-Cola Consolidated	37,915	0.01
4,168	Constellation Brands	965,934	0.20
62,158	PepsiCo	11,229,464	2.35
		26,585,451	5.57
	Building & Construction Materials (0.50%) (2021: 0.36%)		
660	AAON	49,711	0.01
20,761	Carrier Global	856,391	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree US 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 (0.50%) (2021: 0.36%) (continued)			
641	Eagle Materials	85,157	0.02
1,037	Lennox International	248,082	0.05
1,745	Louisiana-Pacific	103,304	0.02
871	Martin Marietta Materials	294,372	0.06
10,382	MDU Resources Group	314,990	0.07
809	Simpson Manufacturing	71,726	0.01
2,095	Vulcan Materials	366,855	0.08
		2,390,588	0.50
Chemicals (1.63%) (2021: 2.05%)			
8,198	Air Products & Chemicals	2,527,116	0.53
8,779	Chemours	268,813	0.06
16,776	DuPont de Nemours	1,151,337	0.24
6,893	Ecolab	1,003,345	0.21
3,670	FMC	458,016	0.09
7,788	PPG Industries	979,263	0.20
3,785	RPM International	368,848	0.08
4,376	Sherwin-Williams	1,038,556	0.22
		7,795,294	1.63
Commercial Services (1.99%) (2021: 2.30%)			
14,075	Automatic Data Processing	3,361,955	0.70
3,802	Booz Allen Hamilton Holding	397,385	0.08
1,815	Cintas	819,690	0.17
1,737	Equifax	337,603	0.07
974	Herc Holdings	128,149	0.03
1,172	Insperty	133,139	0.03
656	MarketAxess Holdings	182,952	0.04
3,155	Moody's	879,046	0.18
427	Morningstar	92,484	0.02
1,263	Quanta Services	179,978	0.04
4,398	Robert Half International	324,704	0.07
11,609	Rollins	424,193	0.09
5,655	S&P Global	1,894,086	0.40
1,936	Verisk Analytics	341,549	0.07
		9,496,913	1.99
Computers (5.57%) (2021: 6.13%)			
178,809	Apple	23,232,654	4.87
14,912	Cognizant Technology Solutions	852,817	0.18
62,078	HP	1,668,036	0.35
2,144	KBR	113,203	0.02
622	Maximus	45,611	0.01
10,704	NetApp	642,882	0.14
		26,555,203	5.57

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.88%) (2021: 1.33%)			
1,497	Columbia Sportswear	131,107	0.03
28,023	NIKE	3,278,971	0.69
602	PVH	42,495	0.01
1,976	Ralph Lauren	208,804	0.04
13,982	Tapestry	532,435	0.11
		4,193,812	0.88
Cosmetics & Personal Care (4.17%) (2021: 4.89%)			
36,531	Colgate-Palmolive	2,878,277	0.60
4,715	Estee Lauder	1,169,839	0.25
104,485	Procter & Gamble	15,835,747	3.32
		19,883,863	4.17
Distribution & Wholesale (0.53%) (2021: 0.53%)			
24,927	Fastenal	1,179,546	0.25
9,612	LKQ	513,377	0.11
865	Pool	261,515	0.05
1,069	WW Grainger	594,631	0.12
		2,549,069	0.53
Diversified Financial Services (3.78%) (2021: 5.49%)			
17,877	American Express	2,641,327	0.55
2,988	Ameriprise Financial	930,373	0.19
27,822	Carlyle Group	830,208	0.17
35,310	Charles Schwab	2,939,911	0.62
1,732	Evercore	188,927	0.04
1,898	Houlihan Lokey	165,430	0.03
1,076	Interactive Brokers Group	77,849	0.02
13,405	Jefferies Financial Group	459,523	0.10
793	LPL Financial Holdings	171,423	0.04
9,435	Mastercard	3,280,832	0.69
10,206	Nasdaq	626,138	0.13
3,098	SEI Investments	180,613	0.04
11,488	SLM	190,701	0.04
3,635	Stifel Financial	212,175	0.04
24,730	Visa	5,137,905	1.08
		18,033,335	3.78
Electrical Components & Equipment (0.56%) (2021: 0.65%)			
2,558	AMETEK	357,404	0.08
23,313	Emerson Electric	2,239,447	0.47
635	Universal Display	68,605	0.01
		2,665,456	0.56
Electronics (0.41%) (2021: 0.53%)			
3,141	Agilent Technologies	470,051	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.41%) (2021: 0.53%) (continued)			
10,176	Amphenol	774,801	0.16
1,752	Hubbell	411,159	0.09
1,214	Jabil	82,795	0.02
1,169	TD SYNNEX	110,716	0.02
879	Woodward	84,920	0.02
		1,934,442	0.41
Engineering & Construction (0.08%) (2021: 0.02%)			
397	Comfort Systems USA	45,687	0.01
470	EMCOR Group	69,612	0.01
891	Exponent	88,289	0.02
1,677	Jacobs Solutions	201,357	0.04
		404,945	0.08
Entertainment (0.13%) (2021: 0.11%)			
362	Churchill Downs	76,538	0.02
2,186	Vail Resorts	521,033	0.11
		597,571	0.13
Environmental Control (0.62%) (2021: 0.70%)			
8,113	Republic Services	1,046,496	0.22
607	Tetra Tech	88,130	0.02
11,470	Waste Management	1,799,414	0.38
		2,934,040	0.62
Food (1.70%) (2021: 2.04%)			
4,910	Aramark	202,979	0.04
14,995	Campbell Soup	850,966	0.18
26,815	General Mills	2,248,438	0.47
4,706	Hershey	1,089,768	0.23
2,813	Lamb Weston Holdings	251,370	0.05
810	Lancaster Colony	159,813	0.03
8,936	McCormick & Co	740,705	0.16
21,041	Sysco	1,608,585	0.34
15,489	Tyson Foods	964,190	0.20
		8,116,814	1.70
Full Line Insurance (2.69%) (2021: 1.42%)			
27,640	American International Group	1,747,953	0.37
3,856	Arthur J Gallagher & Co	727,010	0.15
2,033	Assurant	254,247	0.05
3,946	Brown & Brown	224,804	0.05
7,097	Cincinnati Financial	726,662	0.15
18,939	CNA Financial	800,741	0.17
16,811	Equitable Holdings	482,476	0.10
1,340	Erie Indemnity	333,285	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.69%) (2021: 1.42%) (continued)			
7,248	First American Financial	379,360	0.08
1,227	Globe Life	147,915	0.03
1,328	Hanover Insurance Group	179,453	0.04
13,028	Hartford Financial Services Group	987,913	0.21
196	Kinsale Capital Group	51,258	0.01
12,293	Marsh & McLennan	2,034,246	0.43
1,095	Primerica	155,293	0.03
12,556	Principal Financial Group	1,053,699	0.22
5,250	Progressive	680,977	0.14
1,347	Selective Insurance Group	119,358	0.02
8,345	Travelers	1,564,604	0.33
2,651	WR Berkley	192,383	0.04
		12,843,637	2.69
Hand & Machine Tools (0.21%) (2021: 0.50%)			
1,796	Lincoln Electric Holdings	259,504	0.06
911	MSA Safety	131,357	0.03
2,583	Snap-on	590,190	0.12
		981,051	0.21
Healthcare Products (0.99%) (2021: 0.88%)			
424	Cooper	140,204	0.03
2,146	ResMed	446,647	0.09
7,973	Stryker	1,949,319	0.41
462	Teleflex	115,329	0.02
3,500	Thermo Fisher Scientific	1,927,415	0.41
646	West Pharmaceutical Services	152,036	0.03
		4,730,950	0.99
Healthcare Services (3.21%) (2021: 3.64%)			
180	Chemed	91,877	0.02
4,229	Elevance Health	2,169,350	0.46
1,818	Encompass Health	108,735	0.02
436	Ensign Group	41,250	0.01
4,830	HCA Healthcare	1,159,007	0.24
1,311	Humana	671,481	0.14
20,708	UnitedHealth Group	10,978,967	2.30
729	Universal Health Services	102,709	0.02
		15,323,376	3.21
Home Builders (0.14%) (2021: 0.38%)			
7,234	DR Horton	644,839	0.14
Home Furnishings (0.01%) (2021: 0.30%)			
599	Dolby Laboratories	42,253	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.77%) (2021: 1.17%)			
2,285	Avery Dennison	413,585	0.09
5,727	Church & Dwight	461,653	0.10
20,490	Kimberly-Clark	2,781,518	0.58
		3,656,756	0.77
Internet (0.36%) (2021: 0.47%)			
2,586	CDW	461,808	0.10
19,383	eBay	803,813	0.17
20,949	Gen Digital	448,937	0.09
		1,714,558	0.36
Leisure Time (0.09%) (2021: 0.11%)			
2,678	Brunswick	193,030	0.04
2,395	Polaris	241,895	0.05
		434,925	0.09
Lodging (0.24%) (2021: 0.06%)			
2,447	Hilton Worldwide Holdings	309,203	0.06
5,662	Marriott International	843,015	0.18
		1,152,218	0.24
Machinery — Diversified (1.20%) (2021: 1.35%)			
699	Applied Industrial Technologies	88,095	0.02
1,847	Crane Holdings	185,531	0.04
5,627	Deere & Co	2,412,633	0.51
3,620	Dover	490,184	0.10
5,840	Flowserve	179,171	0.04
3,841	Graco	258,346	0.05
1,359	IDEX	310,301	0.06
1,102	Nordson	261,968	0.05
3,683	Rockwell Automation	948,630	0.20
2,022	Toro	228,890	0.05
3,462	Xylem	382,793	0.08
		5,746,542	1.20
Machinery, Construction & Mining (1.02%) (2021: 1.11%)			
19,265	Caterpillar	4,615,123	0.97
2,159	Oshkosh	190,402	0.04
3,301	Vertiv Holdings	45,092	0.01
		4,850,617	1.02
Media (0.32%) (2021: 2.35%)			
518	FactSet Research Systems	207,827	0.04
3,038	New York Times	98,614	0.02
10,821	News	196,942	0.04
1,334	Nexstar Media Group	233,490	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.32%) (2021: 2.35%) (continued)		
109,554	Sirius XM Holdings	639,795	0.14
7,475	TEGNA	158,395	0.03
		1,535,063	0.32
	Mining (0.04%) (2021: 0.00%)		
1,553	Royal Gold	175,054	0.04
	Miscellaneous Manufacturers (2.33%) (2021: 2.75%)		
44,704	3M	5,360,904	1.13
4,485	AO Smith	256,721	0.05
1,097	Carlisle	258,508	0.05
3,381	Donaldson	199,039	0.04
9,840	General Electric	824,494	0.17
12,892	Illinois Tool Works	2,840,108	0.60
1,983	ITT	160,821	0.03
4,175	Parker-Hannifin	1,214,925	0.26
		11,115,520	2.33
	Oil & Gas (0.37%) (2021: 0.82%)		
13,763	Comstock Resources	188,691	0.04
10,421	EQT	352,543	0.07
5,383	Magnolia Oil & Gas	126,231	0.03
6,268	Murphy Oil	269,587	0.06
8,485	Ovintiv	430,274	0.09
7,376	Patterson-UTI Energy	124,212	0.03
3,264	SM Energy	113,685	0.02
70	Texas Pacific Land	164,096	0.03
		1,769,319	0.37
	Oil & Gas Services (0.22%) (2021: 0.34%)		
3,617	ChampionX	104,857	0.02
21,052	Halliburton	828,396	0.17
6,537	NOV	136,558	0.03
		1,069,811	0.22
	Other Consumer, Cyclical (0.00%) (2021: 0.07%)		
	Other Industrial (0.07%) (2021: 0.08%)		
916	Advanced Drainage Systems	75,084	0.02
2,237	Timken	158,089	0.03
260	Valmont Industries	85,974	0.02
		319,147	0.07
	Packaging & Containers (0.13%) (2021: 0.32%)		
1,662	AptarGroup	182,787	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.13%) (2021: 0.32%) (continued)			
3,580	Berry Global Group	216,340	0.05
4,122	Sealed Air	205,605	0.04
		604,732	0.13
Pharmaceuticals (11.38%) (2021: 12.90%)			
4,109	AmerisourceBergen	680,902	0.14
26,138	Amgen	6,864,884	1.44
11,785	Cardinal Health	905,913	0.19
7,545	Cigna	2,499,960	0.52
12,059	Corteva	708,828	0.15
18,109	Eli Lilly & Co	6,624,997	1.39
118,880	Johnson & Johnson	21,000,152	4.40
1,423	McKesson	533,796	0.11
121,111	Merck & Co	13,437,266	2.82
6,977	Zoetis	1,022,479	0.22
		54,279,177	11.38
Pipelines (0.12%) (2021: 0.16%)			
7,823	Targa Resources	574,990	0.12
Real Estate (0.00%) (2021: 0.01%)			
Real Estate Investment Trusts (1.32%) (2021: 0.88%)			
9,197	Extra Space Storage	1,353,615	0.29
7,208	Lamar Advertising	680,435	0.14
8,702	Public Storage	2,438,213	0.51
1,862	SBA Communications	521,937	0.11
28,449	Ventas	1,281,628	0.27
		6,275,828	1.32
Retail (12.71%) (2021: 10.53%)			
1,022	Academy Sports & Outdoors	53,696	0.01
4,273	Advance Auto Parts	628,259	0.13
16,820	Best Buy	1,349,132	0.28
5,850	Costco Wholesale	2,670,525	0.56
7,420	Darden Restaurants	1,026,409	0.22
1,769	Dick's Sporting Goods	212,793	0.04
3,638	Dollar General	895,858	0.19
720	Domino's Pizza	249,408	0.05
1,144	FirstCash Holdings	99,425	0.02
4,934	Genuine Parts	856,098	0.18
43,525	Home Depot	13,747,807	2.88
22,158	Lowe's	4,414,760	0.93
29,498	McDonald's	7,773,608	1.63
3,072	MSC Industrial Direct	250,982	0.05
239	Murphy USA	66,810	0.01
6,603	Ross Stores	766,410	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (12.71%) (2021: 10.53%) (continued)			
42,176	Starbucks	4,183,859	0.88
23,000	Target	3,427,920	0.72
2,281	Texas Roadhouse	207,457	0.04
30,956	TJX	2,464,098	0.52
3,283	Tractor Supply	738,577	0.15
69,603	Walgreens Boots Alliance	2,600,368	0.55
72,146	Walmart	10,229,581	2.15
8,207	Wendy's	185,724	0.04
3,263	Williams-Sonoma	374,984	0.08
8,838	Yum! Brands	1,131,971	0.24
		60,606,519	12.71
Semiconductors (7.17%) (2021: 5.78%)			
14,190	Applied Materials	1,381,822	0.29
22,324	Broadcom	12,482,018	2.62
3,190	KLA	1,202,726	0.25
3,513	Lam Research	1,476,514	0.31
14,856	Micron Technology	742,503	0.16
500	Monolithic Power Systems	176,805	0.04
22,267	NVIDIA	3,254,099	0.68
48,307	QUALCOMM	5,310,872	1.11
6,593	Skyworks Solutions	600,820	0.13
1,378	Teradyne	120,368	0.02
45,054	Texas Instruments	7,443,822	1.56
		34,192,369	7.17
Software (9.61%) (2021: 8.06%)			
8,664	Activision Blizzard	663,229	0.14
2,424	Bentley Systems	89,591	0.02
4,199	Broadridge Financial Solutions	563,212	0.12
2,943	Electronic Arts	359,576	0.08
3,726	Intuit	1,450,234	0.30
874	Jack Henry & Associates	153,439	0.03
137,450	Microsoft	32,963,259	6.91
1,423	MSCI	661,937	0.14
76,846	Oracle	6,281,392	1.32
16,658	Paychex	1,924,999	0.40
1,000	Roper Technologies	432,090	0.09
5,086	SS&C Technologies Holdings	264,777	0.06
		45,807,735	9.61
Telecommunications (2.53%) (2021: 3.27%)			
225,920	Cisco Systems	10,762,829	2.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.53%) (2021: 3.27%) (continued)		
12,022	Juniper Networks	384,223	0.08
3,619	Motorola Solutions	932,652	0.19
		12,079,704	2.53
	Toys, Games & Hobbies (0.14%) (2021: 0.17%)		
10,610	Hasbro	647,316	0.14
	Transportation (4.29%) (2021: 3.91%)		
5,313	CH Robinson Worldwide	486,458	0.10
48,321	CSX	1,496,985	0.32
3,364	Expeditors International of Washington	349,587	0.07
12,114	FedEx	2,098,145	0.44
1,645	JB Hunt Transport Services	286,822	0.06
458	Landstar System	74,608	0.02
8,375	Norfolk Southern	2,063,768	0.43
1,039	Old Dominion Freight Line	294,847	0.06
27,239	Union Pacific	5,640,380	1.18
44,079	United Parcel Service	7,662,693	1.61
		20,454,293	4.29
	Utilities — Electric (1.64%) (2021: 0.41%)		
26,764	AES	769,733	0.16
16,077	CMS Energy	1,018,156	0.21
71,372	NextEra Energy	5,966,699	1.25
833	Ormat Technologies	72,038	0.02
		7,826,626	1.64
	Utilities — Electric & Gas (0.23%) (2021: 0.13%)		
4,838	National Fuel Gas	306,245	0.06
4,222	Southwest Gas Holdings	261,257	0.06
14,037	UGI	520,352	0.11
		1,087,854	0.23
	Water (0.02%) (2021: 0.00%)		
1,048	American States Water	96,992	0.02
		476,242,871	99.87
	Total Equities	476,242,871	99.87
	Total Transferable Securities (99.87%) (2021: 99.55%)	476,242,871	99.87
	Total Investments (99.87%) (2021: 99.55%)	476,242,871	99.87
	Other Net Assets (0.13%) (2021: 0.45%)	608,948	0.13
	Net Assets (100.00%) (2021: 100.00%)	476,851,819	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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	99.85
Other assets	0.15
	<hr/>
	100.00
	<hr/>

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 2022

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 (99.73%) (2021: 99.69%)		
	Equities (99.73%) (2021: 99.69%)		
	Australia (2.03%) (2021: 1.45%)		
	Auto Parts & Equipment (0.00%) (2021: 0.02%)		
	Beverages (0.05%) (2021: 0.00%)		
17,912	Treasury Wine Estates	165,321	0.05
	Commercial Services (0.12%) (2021: 0.00%)		
44,602	Brambles	365,080	0.11
2,812	IDP Education	51,831	0.01
		<u>416,911</u>	<u>0.12</u>
	Computers (0.06%) (2021: 0.00%)		
11,838	Computershare	210,332	0.06
	Distribution & Wholesale (0.04%) (2021: 0.00%)		
9,425	Seven Group Holdings	134,031	0.04
	Diversified Financial Services (0.00%) (2021: 0.02%)		
	Electronics (0.01%) (2021: 0.00%)		
1,656	Altium	39,395	0.01
	Entertainment (0.07%) (2021: 0.05%)		
10,540	Aristocrat Leisure	218,148	0.07
	Food (0.41%) (2021: 0.00%)		
53,368	Coles Group	605,122	0.18
34,693	Woolworths Group	789,568	0.23
		<u>1,394,690</u>	<u>0.41</u>
	Full Line Insurance (0.00%) (2021: 0.03%)		
	Healthcare Products (0.05%) (2021: 0.05%)		
1,115	Cochlear	154,343	0.05
	Internet (0.00%) (2021: 0.04%)		
	Mining (0.16%) (2021: 0.10%)		
259,068	Alumina	267,044	0.08
29,911	Northern Star Resources	221,300	0.06
3,447	OZ Minerals	65,219	0.02
		<u>553,563</u>	<u>0.16</u>
	Miscellaneous Manufacturers (0.03%) (2021: 0.03%)		
10,328	Orica	105,479	0.03
	Oil & Gas (0.01%) (2021: 0.01%)		
29,971	Beach Energy	32,418	0.01
	Other Consumer, Cyclical (0.00%) (2021: 0.01%)		
	Pharmaceuticals (0.35%) (2021: 0.42%)		
6,064	CSL	1,183,356	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.05%) (2021: 0.06%)		
2,005	REA Group	150,654	0.05
	Real Estate Investment Trusts (0.13%) (2021: 0.22%)		
37,218	Goodman Group	438,156	0.13
	Retail (0.46%) (2021: 0.36%)		
49,194	Wesfarmers	1,531,599	0.46
	Software (0.03%) (2021: 0.03%)		
697	Pro Medicus	26,120	0.01
5,866	Technology One	52,271	0.01
886	WiseTech Global	30,493	0.01
		108,884	0.03
		6,837,280	2.03
	Austria (0.05%) (2021: 0.27%)		
	Oil & Gas (0.00%) (2021: 0.27%)		
	Utilities — Electric (0.05%) (2021: 0.00%)		
2,113	Verbund	177,363	0.05
	Belgium (0.20%) (2021: 0.05%)		
	Distribution & Wholesale (0.04%) (2021: 0.00%)		
734	D'Ieteren	140,378	0.04
	Food (0.04%) (2021: 0.00%)		
6,436	Etablissements Franz Colruyt	146,306	0.04
	Pharmaceuticals (0.08%) (2021: 0.00%)		
3,462	UCB	271,791	0.08
	Semiconductors (0.04%) (2021: 0.05%)		
1,320	Melexis	114,110	0.04
		672,585	0.20
	Canada (2.41%) (2021: 2.42%)		
	Auto Parts & Equipment (0.20%) (2021: 0.20%)		
904	Linamar	40,899	0.01
11,163	Magna International	626,634	0.19
		667,533	0.20
	Building & Construction Materials (0.00%) (2021: 0.01%)		
	Commercial Services (0.04%) (2021: 0.04%)		
110	Boyd Group Services	16,981	0.01
2,011	Ritchie Bros Auctioneers	116,078	0.03
		133,059	0.04
	Consumer Durables & Apparels (0.03%) (2021: 0.00%)		
4,311	Gildan Activewear	117,976	0.03
	Distribution & Wholesale (0.03%) (2021: 0.04%)		
1,318	Toromont Industries	95,046	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.00%) (2021: 0.07%)		
	Engineering & Construction (0.06%) (2021: 0.00%)		
846	SNC-Lavalin Group	14,898	0.00
1,260	Stantec	60,333	0.02
1,189	WSP Global	137,850	0.04
		213,081	0.06
	Environmental Control (0.07%) (2021: 0.00%)		
1,828	Waste Connections	242,141	0.07
	Food (0.36%) (2021: 0.12%)		
3,277	Empire	86,245	0.03
2,719	George Weston	337,108	0.10
5,028	Loblaw	444,262	0.13
1,537	Premium Brands Holdings	93,335	0.03
9,946	Saputo	246,053	0.07
		1,207,003	0.36
	Forest Products & Paper (0.00%) (2021: 0.03%)		
	Full Line Insurance (0.24%) (2021: 0.00%)		
468	Fairfax Financial Holdings	277,035	0.08
3,725	Intact Financial	535,843	0.16
		812,878	0.24
	Iron & Steel (0.00%) (2021: 0.01%)		
	Leisure Time (0.01%) (2021: 0.00%)		
282	BRP	21,485	0.01
	Media (0.00%) (2021: 0.35%)		
	Mining (0.02%) (2021: 0.13%)		
5,014	Alamos Gold	50,660	0.02
	Oil & Gas (0.15%) (2021: 0.01%)		
17,747	ARC Resources	239,037	0.07
2,177	Enerplus	38,400	0.01
3,955	Tourmaline Oil	199,421	0.06
1,803	Vermilion Energy	31,896	0.01
		508,754	0.15
	Real Estate (0.01%) (2021: 0.00%)		
295	FirstService	36,100	0.01
	Real Estate Investment Trusts (0.04%) (2021: 0.00%)		
12,145	First Capital Real Estate Investment Trust	150,675	0.04
	Retail (0.26%) (2021: 0.28%)		
784	Dollarama	45,821	0.01
12,750	Restaurant Brands International	824,029	0.25
		869,850	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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%) (2021: 0.04%)		
59	Constellation Software	92,050	0.03
	Telecommunications (0.21%) (2021: 0.27%)		
15,262	Rogers Communications	713,792	0.21
	Transportation (0.65%) (2021: 0.82%)		
13,642	Canadian National Railway	1,619,380	0.48
7,713	Canadian Pacific Railway	574,654	0.17
		2,194,034	0.65
		8,126,117	2.41
	Denmark (1.38%) (2021: 2.36%)		
	Beverages (0.03%) (2021: 0.04%)		
1,437	Royal Unibrew	102,147	0.03
	Chemicals (0.10%) (2021: 0.00%)		
2,325	Chr Hansen Holding	166,738	0.05
3,371	Novozymes	170,247	0.05
		336,985	0.10
	Computers (0.00%) (2021: 0.00%)		
	Electronics (0.00%) (2021: 0.01%)		
	Energy – Alternate Sources (0.00%) (2021: 0.10%)		
	Healthcare Products (0.17%) (2021: 0.27%)		
4,845	Coloplast	564,613	0.17
	Home Furnishings (0.00%) (2021: 0.01%)		
	Pharmaceuticals (0.99%) (2021: 1.29%)		
24,677	Novo Nordisk	3,321,975	0.99
	Retail (0.08%) (2021: 0.00%)		
4,072	Pandora	285,245	0.08
	Software (0.01%) (2021: 0.02%)		
698	SimCorp	47,903	0.01
	Transportation (0.00%) (2021: 0.32%)		
	Utilities — Electric (0.00%) (2021: 0.30%)		
		4,658,868	1.38
	Finland (1.14%) (2021: 1.03%)		
	Auto Parts & Equipment (0.00%) (2021: 0.09%)		
	Food (0.00%) (2021: 0.14%)		
	Forest Products & Paper (0.00%) (2021: 0.37%)		
	Machinery — Diversified (0.38%) (2021: 0.08%)		
19,541	Kone	1,007,302	0.30
9,928	Valmet	266,587	0.08
		1,273,889	0.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.08%) (2021: 0.00%)		
26,442	Metso Outotec	271,253	0.08
	Oil & Gas (0.19%) (2021: 0.27%)		
13,943	Neste	640,166	0.19
	Pharmaceuticals (0.00%) (2021: 0.08%)		
	Telecommunications (0.12%) (2021: 0.00%)		
7,638	Elisa	403,181	0.12
	Utilities — Electric (0.37%) (2021: 0.00%)		
76,190	Fortum	1,263,615	0.37
		<u>3,852,104</u>	<u>1.14</u>
	France (5.02%) (2021: 6.96%)		
	Auto Parts & Equipment (0.00%) (2021: 0.22%)		
	Beverages (0.03%) (2021: 0.00%)		
569	Remy Cointreau	95,705	0.03
	Chemicals (0.00%) (2021: 0.10%)		
	Commercial Services (0.00%) (2021: 0.09%)		
	Computers (0.16%) (2021: 0.12%)		
2,246	Capgemini	373,819	0.11
724	Teleperformance	172,078	0.05
		<u>545,897</u>	<u>0.16</u>
	Consumer Durables & Apparels (2.95%) (2021: 2.77%)		
665	Hermes International	1,025,547	0.31
3,374	Kering	1,712,228	0.51
9,910	LVMH Moet Hennessy Louis Vuitton	7,190,923	2.13
		<u>9,928,698</u>	<u>2.95</u>
	Cosmetics & Personal Care (0.82%) (2021: 1.26%)		
7,764	L'Oreal	2,764,251	0.82
	Diversified Financial Services (0.05%) (2021: 0.00%)		
2,505	Eurazeo	155,328	0.05
	Electrical Components & Equipment (0.01%) (2021: 1.09%)		
529	Nexans	47,678	0.01
	Engineering & Construction (0.23%) (2021: 0.95%)		
25,531	Bouygues	764,032	0.23
	Entertainment (0.09%) (2021: 0.07%)		
7,670	La Francaise des Jeux	307,623	0.09
	Food (0.13%) (2021: 0.00%)		
25,659	Carrefour	428,294	0.13
	Healthcare Products (0.03%) (2021: 0.03%)		
346	Sartorius Stedim Biotech	111,704	0.03
	Healthcare Services (0.00%) (2021: 0.05%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.00%) (2021: 0.07%)		
	Household Products (0.00%) (2021: 0.04%)		
	Leisure Time (0.00%) (2021: 0.05%)		
	Media (0.16%) (2021: 0.00%)		
37,575	Bolloré	209,332	0.06
34,833	Vivendi	331,382	0.10
		540,714	0.16
	Packaging & Containers (0.06%) (2021: 0.05%)		
6,038	Verallia	204,148	0.06
	Pipelines (0.03%) (2021: 0.00%)		
1,067	Gaztransport Et Technigaz	113,648	0.03
	Water (0.27%) (2021: 0.00%)		
34,903	Veolia Environnement	894,005	0.27
		16,901,725	5.02
	Germany (1.46%) (2021: 2.98%)		
	Advertising (0.04%) (2021: 0.00%)		
2,976	Stroeer & Co	138,352	0.04
	Aerospace & Defense (0.10%) (2021: 0.00%)		
691	MTU Aero Engines	149,117	0.04
992	Rheinmetall	196,973	0.06
		346,090	0.10
	Auto Parts & Equipment (0.02%) (2021: 0.00%)		
787	Hella & Co	63,876	0.02
	Chemicals (0.00%) (2021: 0.21%)		
	Computers (0.02%) (2021: 0.03%)		
1,662	Bechtel	58,641	0.02
	Consumer Durables & Apparels (0.28%) (2021: 0.29%)		
5,754	adidas	782,726	0.23
2,420	Puma	146,442	0.05
		929,168	0.28
	Electrical Components & Equipment (0.00%) (2021: 0.05%)		
	Energy – Alternate Sources (0.01%) (2021: 0.01%)		
375	VERBIO Vereinigte BioEnergie	24,253	0.01
	Healthcare Products (0.02%) (2021: 0.54%)		
667	Carl Zeiss Meditec	83,928	0.02
	Household Products (0.15%) (2021: 0.00%)		
8,010	Henkel & Co	515,057	0.15
	Machinery — Diversified (0.00%) (2021: 0.03%)		
	Media (0.00%) (2021: 0.05%)		
	Miscellaneous Manufacturers (0.00%) (2021: 0.11%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.00%) (2021: 0.04%)		
	Pharmaceuticals (0.00%) (2021: 0.03%)		
	Retail (0.05%) (2021: 0.05%)		
4,108	Fielmann	162,305	0.05
	Semiconductors (0.01%) (2021: 0.17%)		
1,088	AIXTRON	31,317	0.01
	Software (0.76%) (2021: 0.04%)		
748	Nemetschek	38,071	0.01
24,663	SAP	2,537,137	0.75
		<u>2,575,208</u>	<u>0.76</u>
	Transportation (0.00%) (2021: 1.33%)		
		<u>4,928,195</u>	<u>1.46</u>
	Hong Kong (2.21%) (2021: 0.79%)		
	Banks (0.34%) (2021: 0.00%)		
68,800	Hang Seng Bank	1,144,176	0.34
	Beverages (0.00%) (2021: 0.01%)		
	Diversified Financial Services (0.46%) (2021: 0.61%)		
36,000	Hong Kong Exchanges & Clearing	1,555,321	0.46
	Full Line Insurance (0.86%) (2021: 0.00%)		
260,600	AIA Group	2,898,171	0.86
	Hand & Machine Tools (0.15%) (2021: 0.17%)		
46,800	Techtronic Industries	522,269	0.15
	Transportation (0.40%) (2021: 0.00%)		
251,500	MTR	1,332,427	0.40
		<u>7,452,364</u>	<u>2.21</u>
	Ireland (0.08%) (2021: 0.04%)		
	Building & Construction Materials (0.00%) (2021: 0.04%)		
	Food (0.08%) (2021: 0.00%)		
7,442	Glanbia	94,674	0.03
1,911	Kerry Group	171,809	0.05
		<u>266,483</u>	<u>0.08</u>
		<u>266,483</u>	<u>0.08</u>
	Israel (0.05%) (2021: 0.07%)		
	Aerospace & Defense (0.02%) (2021: 0.00%)		
425	Elbit Systems	68,944	0.02
	Building & Construction Materials (0.00%) (2021: 0.00%)		
2,502	Shapir Engineering and Industry	19,698	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.03%) (2021: 0.05%)		
3,475	Strauss Group	91,876	0.03
	Leisure Time (0.00%) (2021: 0.02%)		
		180,518	0.05
	Italy (0.65%) (2021: 0.47%)		
	Banks (0.25%) (2021: 0.00%)		
49,631	Banca Mediolanum	413,050	0.13
52,024	BPER Banca	106,520	0.03
18,448	FinecoBank Banca Fineco	305,567	0.09
		825,137	0.25
	Building & Construction Materials (0.00%) (2021: 0.03%)		
	Diversified Financial Services (0.08%) (2021: 0.00%)		
8,277	Banca Generali	283,206	0.08
	Electronics (0.00%) (2021: 0.01%)		
	Environmental Control (0.00%) (2021: 0.01%)		
	Healthcare Products (0.02%) (2021: 0.02%)		
553	DiaSorin	76,961	0.02
	Home Furnishings (0.05%) (2021: 0.04%)		
7,994	De' Longhi	178,993	0.05
	Internet (0.01%) (2021: 0.01%)		
204	Reply	23,296	0.01
	Leisure Time (0.00%) (2021: 0.02%)		
	Machinery — Diversified (0.00%) (2021: 0.02%)		
	Pharmaceuticals (0.10%) (2021: 0.15%)		
2,481	Amplifon	73,663	0.02
6,268	Recordati Industria Chimica e Farmaceutica	259,219	0.08
		332,882	0.10
	Retail (0.06%) (2021: 0.07%)		
3,649	Moncler	192,772	0.06
	Telecommunications (0.00%) (2021: 0.09%)		
	Utilities — Electric & Gas (0.08%) (2021: 0.00%)		
50,069	Italgas	277,333	0.08
		2,190,580	0.65
	Japan (3.82%) (2021: 5.16%)		
	Advertising (0.04%) (2021: 0.00%)		
12,100	Hakuhodo DY Holdings	121,967	0.04
	Auto Manufacturers (0.00%) (2021: 0.28%)		
	Auto Parts & Equipment (0.34%) (2021: 0.02%)		
26,400	Bridgestone	938,591	0.28
2,100	Nifco	49,339	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.34%) (2021: 0.02%) (continued)		
3,600	Stanley Electric	69,001	0.02
6,600	Toyota Boshoku	88,337	0.03
		1,145,268	0.34
	Building & Construction Materials (0.12%) (2021: 0.19%)		
2,700	Daikin Industries	413,354	0.12
	Chemicals (0.04%) (2021: 0.55%)		
3,000	Nissan Chemical	131,418	0.04
	Commercial Services (0.14%) (2021: 0.21%)		
2,500	Benefit One	36,625	0.01
3,400	Nihon M&A Center Holdings	41,977	0.01
3,500	Persol Holdings	75,016	0.02
8,600	Recruit Holdings	272,251	0.08
2,200	TechnoPro Holdings	58,775	0.02
		484,644	0.14
	Computers (0.38%) (2021: 0.30%)		
1,500	BayCurrent Consulting	46,781	0.01
2,300	BIPROGY	58,309	0.02
2,700	Fujitsu	360,457	0.11
1,000	Information Services International-Dentsu	29,747	0.01
2,200	Internet Initiative Japan	40,850	0.01
5,700	NEC	200,231	0.06
7,000	Nomura Research Institute	165,258	0.05
1,000	Obic	147,107	0.04
4,500	Otsuka	141,707	0.04
6,300	SCSK	95,542	0.03
		1,285,989	0.38
	Cosmetics & Personal Care (0.29%) (2021: 0.02%)		
1,500	Fancl	30,558	0.01
12,600	Kao	501,823	0.15
500	Kose	54,644	0.02
4,500	Shiseido	220,694	0.06
4,900	Unicharm	188,209	0.05
		995,928	0.29
	Electrical Components & Equipment (0.02%) (2021: 0.00%)		
8,200	Casio Computer	83,464	0.02
	Electronics (0.31%) (2021: 0.60%)		
1,000	Fujitsu General	23,987	0.01
2,800	Hoya	269,612	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.31%) (2021: 0.60%) (continued)		
13,600	Murata Manufacturing	679,047	0.20
2,500	Taiyo Yuden	72,568	0.02
		1,045,214	0.31
	Engineering & Construction (0.00%) (2021: 0.04%)		
	Entertainment (0.00%) (2021: 0.01%)		
	Food (0.05%) (2021: 0.03%)		
2,100	Calbee	47,620	0.02
1,400	Kobe Bussan	40,214	0.01
1,700	Toyo Suisan Kaisha	65,709	0.02
		153,543	0.05
	Hand & Machine Tools (0.00%) (2021: 0.11%)		
	Healthcare Products (0.10%) (2021: 0.14%)		
1,200	Asahi Intecc	19,681	0.01
6,600	Olympus	117,649	0.04
6,500	Terumo	184,539	0.05
		321,869	0.10
	Home Builders (0.04%) (2021: 0.08%)		
3,400	Open House Group	124,203	0.04
	Home Furnishings (0.07%) (2021: 0.00%)		
32,800	Sharp	234,916	0.07
	Internet (0.15%) (2021: 0.22%)		
5,400	CyberAgent	47,802	0.01
3,300	Kakaku.com	52,822	0.02
2,600	M3	70,505	0.02
2,600	MonotaRO	36,593	0.01
3,100	Trend Micro	144,257	0.04
6,500	ZOZO	160,597	0.05
		512,576	0.15
	Machinery — Diversified (0.16%) (2021: 0.23%)		
1,800	Daifuku	84,308	0.03
900	Keyence	350,737	0.10
5,500	Sumitomo Heavy Industries	110,212	0.03
		545,257	0.16
	Other Industrial (0.02%) (2021: 0.00%)		
2,800	MISUMI Group	61,095	0.02
	Packaging & Containers (0.06%) (2021: 0.00%)		
1,000	FP	28,724	0.01
12,900	Toyo Seikan Group Holdings	158,580	0.05
		187,304	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.41%) (2021: 0.97%)			
52,500	Astellas Pharma	798,372	0.24
2,000	Hisamitsu Pharmaceutical	59,495	0.02
1,100	Nippon Shinyaku	62,359	0.02
12,400	Otsuka Holdings	404,578	0.12
2,600	Rohto Pharmaceutical	45,716	0.01
		1,370,520	0.41
Real Estate (0.08%) (2021: 0.01%)			
2,500	Daito Trust Construction	256,546	0.07
1,800	Relo Group	28,976	0.01
		285,522	0.08
Retail (0.08%) (2021: 0.26%)			
300	Cosmos Pharmaceutical	30,331	0.01
500	Goldwin	36,189	0.01
3,900	Pan Pacific International Holdings	72,505	0.02
800	Sugi Holdings	35,591	0.01
1,900	Welcia Holdings	44,280	0.01
1,328	Workman	54,350	0.02
		273,246	0.08
Semiconductors (0.58%) (2021: 0.78%)			
1,900	Shinko Electric Industries	48,816	0.01
11,500	SUMCO	153,136	0.05
6,000	Tokyo Electron	1,768,009	0.52
		1,969,961	0.58
Software (0.24%) (2021: 0.10%)			
4,300	Capcom	137,201	0.04
7,536	Koei Tecmo Holdings	136,618	0.04
3,500	Konami Group	158,361	0.05
3,200	Nexon	71,836	0.02
2,600	Oracle Japan	167,888	0.05
4,800	Sega Sammy Holdings	72,649	0.02
2,500	TIS	65,937	0.02
		810,490	0.24
Transportation (0.04%) (2021: 0.00%)			
8,700	Yamato Holdings	137,610	0.04
Utilities — Electric (0.00%) (2021: 0.01%)			
Utilities — Electric & Gas (0.06%) (2021: 0.00%)			
11,800	Osaka Gas	190,488	0.06
		12,885,846	3.82

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (2.32%) (2021: 1.81%)		
	Auto Manufacturers (0.09%) (2021: 0.10%)		
1,382	Ferrari	295,283	0.09
	Beverages (0.42%) (2021: 0.33%)		
8,426	Davide Campari-Milano	85,286	0.03
9,290	Heineken	871,308	0.26
5,820	Heineken Holding	447,531	0.13
		1,404,125	0.42
	Commercial Services (0.00%) (2021: 0.28%)		
	Distribution & Wholesale (0.00%) (2021: 0.03%)		
	Diversified Financial Services (0.00%) (2021: 0.07%)		
	Electrical Components & Equipment (0.00%) (2021: 0.08%)		
	Entertainment (0.32%) (2021: 0.00%)		
44,616	Universal Music Group	1,071,845	0.32
	Internet (0.11%) (2021: 0.00%)		
5,291	Prosus	363,937	0.11
	Machinery — Diversified (0.14%) (2021: 0.00%)		
30,917	CNH Industrial	493,787	0.14
	Media (0.13%) (2021: 0.00%)		
4,232	Wolters Kluwer	441,543	0.13
	Oil & Gas Services (0.06%) (2021: 0.00%)		
13,786	SBM Offshore	215,694	0.06
	Other Finance (0.00%) (2021: 0.06%)		
	Semiconductors (0.86%) (2021: 0.86%)		
474	ASM International	119,210	0.04
4,528	ASML Holding	2,434,617	0.72
5,677	BE Semiconductor Industries	342,684	0.10
		2,896,511	0.86
	Telecommunications (0.19%) (2021: 0.00%)		
209,612	Koninklijke KPN	646,517	0.19
		7,829,242	2.32
	Norway (0.27%) (2021: 0.68%)		
	Chemicals (0.00%) (2021: 0.25%)		
	Engineering & Construction (0.00%) (2021: 0.05%)		
	Food (0.14%) (2021: 0.05%)		
31,960	Leroy Seafood Group	178,926	0.05
7,213	Salmar	281,754	0.09
		460,680	0.14
	Full Line Insurance (0.11%) (2021: 0.00%)		
19,766	Gjensidige Forsikring	385,649	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.00%) (2021: 0.12%)		
	Oil & Gas (0.00%) (2021: 0.14%)		
	Shipping (0.02%) (2021: 0.07%)		
1,665	Kongsberg Gruppen	70,244	0.02
		916,573	0.27
	Portugal (0.17%) (2021: 0.10%)		
	Food (0.17%) (2021: 0.10%)		
26,695	Jeronimo Martins	574,933	0.17
	Puerto Rico (0.00%) (2021: 0.00%)		
	Commercial Services (0.00%) (2021: 0.00%)		
	Singapore (0.26%) (2021: 0.12%)		
	Aerospace & Defense (0.12%) (2021: 0.00%)		
163,400	Singapore Technologies Engineering	408,134	0.12
	Diversified Financial Services (0.14%) (2021: 0.10%)		
28,400	BOC Aviation	237,063	0.07
36,500	Singapore Exchange	243,569	0.07
		480,632	0.14
	Healthcare Services (0.00%) (2021: 0.02%)		
		888,766	0.26
	Spain (1.10%) (2021: 1.16%)		
	Auto Parts & Equipment (0.03%) (2021: 0.04%)		
3,835	CIE Automotive	98,475	0.03
	Environmental Control (0.00%) (2021: 0.06%)		
	Food (0.03%) (2021: 0.00%)		
1,436	Viscofan	92,261	0.03
	Pharmaceuticals (0.01%) (2021: 0.08%)		
1,187	Laboratorios Farmaceuticos Rovi	45,682	0.01
	Retail (1.03%) (2021: 0.98%)		
130,467	Industria de Diseno Textil	3,460,135	1.03
		3,696,553	1.10
	Sweden (1.79%) (2021: 2.92%)		
	Auto Manufacturers (0.00%) (2021: 0.61%)		
	Building & Construction Materials (0.03%) (2021: 0.04%)		
10,609	Nibe Industrier	98,866	0.03
	Commercial Services (0.06%) (2021: 0.00%)		
24,034	Securitas	200,585	0.06
	Cosmetics & Personal Care (0.15%) (2021: 0.00%)		
19,683	Essity	516,278	0.15
	Distribution & Wholesale (0.01%) (2021: 0.02%)		
3,460	AddTech	49,379	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.10%) (2021: 0.17%)		
8,566	Avanza Bank Holding	183,824	0.05
11,590	Nordnet	167,908	0.05
		351,732	0.10
	Electronics (0.14%) (2021: 0.24%)		
21,315	Assa Abloy	457,619	0.14
	Engineering & Construction (0.00%) (2021: 0.06%)		
	Entertainment (0.11%) (2021: 0.07%)		
3,759	Evolution	366,322	0.11
	Environmental Control (0.03%) (2021: 0.00%)		
9,069	Sweco	86,908	0.03
	Food (0.05%) (2021: 0.09%)		
6,501	Axfood	178,380	0.05
	Healthcare Products (0.00%) (2021: 0.08%)		
	Leisure Time (0.00%) (2021: 0.06%)		
	Machinery — Diversified (0.37%) (2021: 0.69%)		
59,857	Atlas Copco Class A	707,174	0.21
31,012	Atlas Copco Class B	330,672	0.10
2,953	Beijer Ref	41,690	0.01
22,855	Husqvarna	160,387	0.05
		1,239,923	0.37
	Machinery, Construction & Mining (0.32%) (2021: 0.49%)		
14,924	Epiroc Class A	271,925	0.08
8,088	Epiroc Class B	130,136	0.04
36,743	Sandvik	664,368	0.20
		1,066,429	0.32
	Miscellaneous Manufacturers (0.14%) (2021: 0.08%)		
8,936	Alfa Laval	258,230	0.08
19,777	Hexpol	210,876	0.06
		469,106	0.14
	Other Industrial (0.09%) (2021: 0.13%)		
18,961	SKF	289,615	0.09
	Pharmaceuticals (0.00%) (2021: 0.01%)		
	Real Estate (0.02%) (2021: 0.07%)		
3,429	Sagax	77,831	0.02
	Telecommunications (0.17%) (2021: 0.01%)		
100,357	Telefonaktiebolaget LM Ericsson	586,568	0.17
		6,035,541	1.79

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Switzerland (9.62%) (2021: 5.29%)		
	Beverages (0.08%) (2021: 0.12%)		
11,473	Coca-Cola HBC	272,291	0.08
	Building & Construction Materials (0.30%) (2021: 0.00%)		
1,030	Geberit	484,830	0.15
2,127	Sika	509,680	0.15
		994,510	0.30
	Chemicals (0.19%) (2021: 0.21%)		
214	Givaudan	655,277	0.19
	Commercial Services (0.20%) (2021: 0.00%)		
284	SGS	659,966	0.20
	Computers (0.06%) (2021: 0.06%)		
3,393	Logitech International	209,257	0.06
	Diversified Financial Services (0.28%) (2021: 0.35%)		
1,075	Partners Group Holding	949,049	0.28
	Electrical Components & Equipment (0.58%) (2021: 0.00%)		
64,481	ABB	1,955,617	0.58
	Food (2.53%) (2021: 0.00%)		
73,657	Nestle	8,529,627	2.53
	Hand & Machine Tools (0.16%) (2021: 0.20%)		
1,838	Schindler Holding	331,365	0.10
1,074	Schindler Holding Non-Voting	201,868	0.06
		533,233	0.16
	Healthcare Products (0.14%) (2021: 0.15%)		
1,258	Sonova Holding	298,183	0.09
1,220	Straumann Holding	139,248	0.04
100	Tecan Group	44,574	0.01
		482,005	0.14
	Healthcare Services (0.07%) (2021: 0.00%)		
444	Lonza Group	217,441	0.07
	Machinery — Diversified (0.03%) (2021: 0.00%)		
1,670	Georg Fischer	102,164	0.03
	Miscellaneous Manufacturers (0.04%) (2021: 0.00%)		
3,431	Stadler Rail	121,635	0.04
	Other Industrial (0.09%) (2021: 0.11%)		
1,058	SFS Group	100,059	0.03
797	VAT Group	217,771	0.06
		317,830	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (4.85%) (2021: 3.81%)		
99,179	Novartis	8,960,628	2.66
2,564	Roche Holding	993,231	0.29
20,391	Roche Holding Non-Voting	6,402,492	1.90
		16,356,351	4.85
	Software (0.02%) (2021: 0.03%)		
932	Temenos	51,113	0.02
	Transportation (0.00%) (2021: 0.25%)		
		32,407,366	9.62
	United Kingdom (5.42%) (2021: 12.19%)		
	Beverages (0.65%) (2021: 1.14%)		
9,055	Britvic	84,633	0.02
48,123	Diageo	2,112,882	0.63
		2,197,515	0.65
	Building & Construction Materials (0.00%) (2021: 0.01%)		
	Chemicals (0.00%) (2021: 0.16%)		
	Commercial Services (0.62%) (2021: 0.81%)		
7,496	Ashtead Group	425,600	0.13
4,579	Intertek Group	222,196	0.06
11,984	QinetiQ Group	51,463	0.01
45,047	RELX	1,239,800	0.37
25,822	Rentokil Initial	157,791	0.05
		2,096,850	0.62
	Computers (0.02%) (2021: 0.09%)		
3,275	Softcat	46,644	0.02
	Consumer Durables & Apparels (0.07%) (2021: 0.10%)		
9,688	Burberry Group	236,570	0.07
	Cosmetics & Personal Care (1.53%) (2021: 0.00%)		
102,283	Unilever	5,145,377	1.53
	Diversified Financial Services (0.07%) (2021: 0.33%)		
21,694	Hargreaves Lansdown	223,432	0.07
	Electronics (0.09%) (2021: 0.09%)		
8,659	Electrocomponents	93,275	0.03
3,022	Halma	71,758	0.02
1,295	Sensata Technologies Holding	52,292	0.01
2,691	Spectris	97,175	0.03
		314,500	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.19%) (2021: 0.03%)		
22,843	Compass Group	526,888	0.16
13,364	Tate & Lyle	114,329	0.03
		641,217	0.19
	Forest Products & Paper (0.00%) (2021: 0.15%)		
	Full Line Insurance (0.03%) (2021: 0.00%)		
13,410	Beazley	109,609	0.03
	Healthcare Products (0.11%) (2021: 0.00%)		
28,205	Smith & Nephew	376,429	0.11
	Healthcare Services (0.00%) (2021: 0.00%)		
526	NMC Health	-	0.00
	Holding Companies - Diversified Operations (0.04%) (2021: 0.00%)		
15,389	Drax Group	130,135	0.04
	Home Builders (0.00%) (2021: 0.31%)		
	Home Furnishings (0.00%) (2021: 0.05%)		
	Internet (0.06%) (2021: 0.08%)		
15,331	Auto Trader Group	95,085	0.03
15,781	Rightmove	97,079	0.03
		192,164	0.06
	Iron & Steel (0.00%) (2021: 0.13%)		
	Machinery — Diversified (0.09%) (2021: 0.14%)		
6,066	IMI	93,983	0.03
22,590	Rotork	83,314	0.02
1,071	Spirax-Sarco Engineering	136,754	0.04
		314,051	0.09
	Mining (0.07%) (2021: 8.40%)		
22,803	Fresnillo	247,361	0.07
	Miscellaneous Manufacturers (0.02%) (2021: 0.00%)		
2,219	Diploma	74,098	0.02
	Pharmaceuticals (1.48%) (2021: 0.05%)		
274,935	GSK	4,754,423	1.41
5,793	Royalty Pharma	228,939	0.07
		4,983,362	1.48
	Retail (0.11%) (2021: 0.04%)		
5,269	Next	367,989	0.11
	Software (0.07%) (2021: 0.00%)		
25,570	Sage Group	229,333	0.07
	Storage & Warehousing (0.00%) (2021: 0.03%)		
	Telecommunications (0.05%) (2021: 0.02%)		
129,959	Airtel Africa	174,774	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Toys, Games & Hobbies (0.05%) (2021: 0.03%)		
1,555	Games Workshop Group	160,209	0.05
		18,261,619	5.42
	United States (58.28%) (2021: 51.37%)		
	Advertising (0.00%) (2021: 0.27%)		
	Aerospace & Defense (0.03%) (2021: 0.01%)		
45	HEICO	6,914	0.00
162	HEICO Restricted Voting	19,416	0.00
450	Hexcel	26,482	0.01
1,444	Howmet Aerospace	56,908	0.02
		109,720	0.03
	Auto Manufacturers (0.21%) (2021: 0.40%)		
2,911	Cummins	705,306	0.21
	Auto Parts & Equipment (0.18%) (2021: 0.12%)		
1,650	Allison Transmission Holdings	68,640	0.02
2,245	Autoliv	171,922	0.05
3,629	BorgWarner	146,067	0.04
3,282	Gentex	89,500	0.03
1,100	Lear	136,422	0.04
		612,551	0.18
	Banks (1.64%) (2021: 0.02%)		
22	First Citizens BancShares	16,684	0.01
10,045	First Horizon	246,102	0.07
2,983	First Interstate BancSystem	115,293	0.03
1,352	First Merchants	55,581	0.02
2,106	Glacier Bancorp	104,079	0.03
3,342	M&T Bank	484,790	0.14
50,646	Morgan Stanley	4,305,923	1.28
351	Stock Yards Bancorp	22,808	0.01
683	Walker & Dunlop	53,602	0.02
1,783	Western Alliance Bancorp	106,195	0.03
		5,511,057	1.64
	Beverages (3.67%) (2021: 3.88%)		
1,401	Brown-Forman Class A	92,130	0.03
2,636	Brown-Forman Class B	173,133	0.05
102,098	Coca-Cola	6,494,454	1.93
18	Coca-Cola Consolidated	9,222	0.00
1,678	Constellation Brands	388,877	0.11
114	MGP Ingredients	12,127	0.00
28,870	PepsiCo	5,215,654	1.55
		12,385,597	3.67

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.40%) (2021: 0.43%)			
408	AAON	30,731	0.01
375	Armstrong World Industries	25,721	0.01
10,363	Carrier Global	427,474	0.13
288	Eagle Materials	38,261	0.01
1,848	Fortune Brands Innovations	105,539	0.03
480	Lennox International	114,830	0.03
374	Martin Marietta Materials	126,401	0.04
3,775	Masco	176,179	0.05
4,575	MDU Resources Group	138,805	0.04
979	Vulcan Materials	171,433	0.05
		1,355,374	0.40
Chemicals (1.26%) (2021: 1.16%)			
4,460	Air Products & Chemicals	1,374,840	0.41
2,065	Avient	69,714	0.02
110	Balchem	13,432	0.00
953	Cabot	63,698	0.02
4,134	Chemours	126,583	0.04
9,201	DuPont de Nemours	631,465	0.19
2,962	Ecolab	431,149	0.13
1,709	FMC	213,283	0.06
220	NewMarket	68,444	0.02
3,821	PPG Industries	480,453	0.14
171	Quaker Chemical	28,540	0.01
1,614	RPM International	157,284	0.05
712	Sensient Technologies	51,919	0.01
2,223	Sherwin-Williams	527,585	0.16
		4,238,389	1.26
Commercial Services (1.26%) (2021: 1.40%)			
5,027	Automatic Data Processing	1,200,749	0.36
1,692	Booz Allen Hamilton Holding	176,848	0.05
484	Brink's	25,996	0.01
870	Cintas	392,909	0.12
811	Equifax	157,626	0.05
3,512	H&R Block	128,223	0.04
458	Herc Holdings	60,259	0.02
119	ICF International	11,787	0.00
683	Insperty	77,589	0.02
368	Korn Ferry	18,628	0.00
350	MarketAxess Holdings	97,611	0.03
1,562	Moody's	435,204	0.13
197	Morningstar	42,668	0.01
220	Quanta Services	31,350	0.01
1,635	Robert Half International	120,712	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (1.26%) (2021: 1.40%) (continued)			
3,953	Rollins	144,443	0.04
2,879	S&P Global	964,292	0.29
50	U-Haul Holding	3,010	0.00
935	Verisk Analytics	164,953	0.05
		4,254,857	1.26
Computers (3.02%) (2021: 4.96%)			
71,969	Apple	9,350,932	2.78
6,498	Cognizant Technology Solutions	371,621	0.11
956	Maximus	70,103	0.02
4,707	NetApp	282,702	0.08
649	Science Applications International	71,994	0.02
871	TTEC Holdings	38,437	0.01
		10,185,789	3.02
Consumer Durables & Apparels (0.61%) (2021: 0.66%)			
755	Columbia Sportswear	66,123	0.02
20,281	Hanesbrands	128,987	0.04
12,670	NIKE	1,482,517	0.44
1,053	Ralph Lauren	111,270	0.03
7,189	Tapestry	273,757	0.08
		2,062,654	0.61
Cosmetics & Personal Care (2.88%) (2021: 0.62%)			
16,709	Colgate-Palmolive	1,316,502	0.39
1,897	Estee Lauder	470,665	0.14
589	Inter Parfums	56,850	0.02
51,821	Procter & Gamble	7,853,991	2.33
		9,698,008	2.88
Distribution & Wholesale (0.33%) (2021: 0.41%)			
11,193	Fastenal	529,653	0.16
3,923	LKQ	209,527	0.06
357	Pool	107,932	0.03
487	WW Grainger	270,894	0.08
		1,118,006	0.33
Diversified Financial Services (2.49%) (2021: 3.36%)			
8,336	American Express	1,231,644	0.37
1,466	Ameriprise Financial	456,468	0.14
13,272	Carlyle Group	396,036	0.12
16,326	Charles Schwab	1,359,303	0.40
1,382	Cohen & Steers	89,222	0.03
922	Evercore	100,572	0.03
2,178	Federated Hermes	79,083	0.02
792	Hamilton Lane	50,593	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.49%) (2021: 3.36%) (continued)			
1,022	Houlihan Lokey	89,078	0.03
6,329	Jefferies Financial Group	216,958	0.06
235	LPL Financial Holdings	50,800	0.01
4,327	Mastercard	1,504,628	0.45
3,104	Moelis & Co	119,100	0.03
9,969	OneMain Holdings	332,067	0.10
695	PennyMac Financial Services	39,379	0.01
2,001	Raymond James Financial	213,807	0.06
5,157	SLM	85,606	0.03
1,742	Stifel Financial	101,681	0.03
9,063	Visa	1,882,929	0.56
		8,398,954	2.49
Electrical Components & Equipment (0.40%) (2021: 0.39%)			
68	Acuity Brands	11,261	0.00
1,262	AMETEK	176,327	0.05
11,398	Emerson Electric	1,094,892	0.33
347	EnerSys	25,622	0.01
392	Universal Display	42,352	0.01
		1,350,454	0.40
Electronics (0.25%) (2021: 0.29%)			
200	Advanced Energy Industries	17,156	0.01
1,451	Agilent Technologies	217,142	0.06
4,661	Amphenol	354,889	0.11
215	Badger Meter	23,441	0.01
699	Hubbell	164,041	0.05
846	Vontier	16,353	0.00
386	Woodward	37,292	0.01
		830,314	0.25
Engineering & Construction (0.05%) (2021: 0.02%)			
205	Comfort Systems USA	23,592	0.01
174	EMCOR Group	25,771	0.01
392	Exponent	38,843	0.01
753	Jacobs Solutions	90,413	0.02
		178,619	0.05
Entertainment (0.10%) (2021: 0.01%)			
156	Churchill Downs	32,983	0.01
1,134	Red Rock Resorts	45,372	0.02
1,012	Vail Resorts	241,210	0.07
		319,565	0.10
Environmental Control (0.38%) (2021: 0.29%)			
3,495	Republic Services	450,820	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Environmental Control (0.38%) (2021: 0.29%) (continued)			
370	Tetra Tech	53,721	0.02
5,007	Waste Management	785,498	0.23
		1,290,039	0.38
Food (0.79%) (2021: 0.16%)			
12,096	General Mills	1,014,250	0.30
1,975	Hershey	457,351	0.14
293	J & J Snack Foods	43,865	0.01
395	Lancaster Colony	77,933	0.02
3,618	McCormick & Co	299,896	0.09
9,851	Sysco	753,109	0.23
		2,646,404	0.79
Full Line Insurance (0.89%) (2021: 0.59%)			
5,023	Allstate	681,119	0.20
541	American Equity Investment Life Holding	24,680	0.01
1,750	Arthur J Gallagher & Co	329,945	0.10
1,353	Brown & Brown	77,080	0.02
3,341	Cincinnati Financial	342,085	0.10
619	Erie Indemnity	153,958	0.05
3,316	First American Financial	173,560	0.05
575	Hanover Insurance Group	77,700	0.02
50	Kinsale Capital Group	13,076	0.00
5,616	Marsh & McLennan	929,336	0.28
459	Primerica	65,095	0.02
563	Selective Insurance Group	49,887	0.02
1,133	WR Berkley	82,222	0.02
		2,999,743	0.89
Hand & Machine Tools (0.03%) (2021: 0.13%)			
764	Lincoln Electric Holdings	110,390	0.03
Healthcare Products (0.59%) (2021: 0.50%)			
7,706	Baxter International	392,775	0.12
526	Bio-Techne	43,595	0.01
9	Cooper	2,976	0.00
863	ResMed	179,616	0.05
3,636	Stryker	888,966	0.27
258	Teleflex	64,404	0.02
688	Thermo Fisher Scientific	378,875	0.11
177	West Pharmaceutical Services	41,657	0.01
		1,992,864	0.59
Healthcare Services (2.00%) (2021: 2.17%)			
49	Chemed	25,011	0.01
1,887	Elevance Health	967,974	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (2.00%) (2021: 2.17%) (continued)			
905	Encompass Health	54,128	0.02
186	Ensign Group	17,598	0.00
2,322	HCA Healthcare	557,187	0.16
581	Humana	297,582	0.09
2,049	Select Medical Holdings	50,877	0.01
9,021	UnitedHealth Group	4,782,754	1.42
		6,753,111	2.00
Home Builders (0.00%) (2021: 0.37%)			
Home Furnishings (0.01%) (2021: 0.17%)			
638	Dolby Laboratories	45,005	0.01
Household Products (0.55%) (2021: 0.64%)			
1,083	Avery Dennison	196,023	0.06
2,605	Church & Dwight	209,989	0.06
10,351	Kimberly-Clark	1,405,148	0.42
184	WD-40	29,663	0.01
		1,840,823	0.55
Internet (0.25%) (2021: 0.19%)			
1,177	CDW	210,189	0.06
9,645	eBay	399,978	0.12
10,463	Gen Digital	224,222	0.07
		834,389	0.25
Iron & Steel (0.00%) (2021: 0.25%)			
Leisure Time (0.08%) (2021: 0.09%)			
1,079	Acushnet Holdings	45,814	0.01
1,156	Brunswick	83,325	0.03
1,255	Polaris	126,755	0.04
		255,894	0.08
Lodging (0.13%) (2021: 0.00%)			
1,014	Hilton Worldwide Holdings	128,129	0.04
2,017	Marriott International	300,311	0.09
		428,440	0.13
Machinery — Diversified (0.80%) (2021: 0.79%)			
361	Albany International	35,591	0.01
340	Applied Industrial Technologies	42,850	0.01
581	Cactus	29,201	0.01
801	Crane Holdings	80,461	0.02
2,795	Deere & Co	1,198,384	0.36
1,769	Dover	239,540	0.07
3,059	Flowserve	93,850	0.03
1,691	Graco	113,737	0.03
497	Nordson	118,147	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (0.80%) (2021: 0.79%) (continued)			
1,654	Rockwell Automation	426,021	0.13
950	Toro	107,540	0.03
1,759	Xylem	194,493	0.06
1,456	Zurn Elkay Water Solutions	30,794	0.01
		2,710,609	0.80
Machinery, Construction & Mining (0.77%) (2021: 0.70%)			
10,354	Caterpillar	2,480,404	0.73
1,055	Oshkosh	93,041	0.03
685	Terex	29,263	0.01
		2,602,708	0.77
Media (0.17%) (2021: 1.31%)			
231	FactSet Research Systems	92,680	0.03
1,443	New York Times	46,840	0.01
585	Nexstar Media Group	102,393	0.03
41,598	Sirius XM Holdings	242,932	0.07
3,112	TEGNA	65,943	0.02
404	World Wrestling Entertainment	27,682	0.01
		578,470	0.17
Mining (0.00%) (2021: 0.07%)			
Miscellaneous Manufacturers (1.59%) (2021: 1.63%)			
22,346	3M	2,679,732	0.80
381	Carlisle	89,783	0.03
1,636	Donaldson	96,311	0.03
681	Federal Signal	31,646	0.01
3,984	General Electric	333,819	0.10
1,141	Hillenbrand	48,687	0.01
6,389	Illinois Tool Works	1,407,497	0.42
930	ITT	75,423	0.02
168	John Bean Technologies	15,343	0.00
1,957	Parker-Hannifin	569,487	0.17
		5,347,728	1.59
Oil & Gas (0.14%) (2021: 0.08%)			
3,546	EQT	119,961	0.04
2,700	Murphy Oil	116,127	0.03
3,442	Ovintiv	174,544	0.05
30	Texas Pacific Land	70,327	0.02
		480,959	0.14
Oil & Gas Services (0.12%) (2021: 0.00%)			
10,569	Halliburton	415,890	0.12
Other Consumer, Cyclical (0.04%) (2021: 0.04%)			
2,699	Scotts Miracle-Gro	131,144	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.04%) (2021: 0.03%)			
218	Advanced Drainage Systems	17,870	0.01
693	Mueller Industries	40,887	0.01
1,030	Timken	72,790	0.02
		131,547	0.04
Packaging & Containers (0.05%) (2021: 0.11%)			
764	AptarGroup	84,025	0.02
1,841	Sealed Air	91,829	0.03
		175,854	0.05
Pharmaceuticals (7.07%) (2021: 5.43%)			
1,941	AmerisourceBergen	321,643	0.10
12,434	Amgen	3,265,666	0.97
3,410	Cigna	1,129,870	0.33
8,411	Eli Lilly & Co	3,077,080	0.91
53,208	Johnson & Johnson	9,399,193	2.79
55,934	Merck & Co	6,205,877	1.84
3,052	Zoetis	447,271	0.13
		23,846,600	7.07
Real Estate (0.04%) (2021: 0.00%)			
6,395	Kennedy-Wilson Holdings	100,593	0.03
382	McGrath RentCorp	37,719	0.01
		138,312	0.04
Real Estate Investment Trusts (0.86%) (2021: 0.55%)			
11,040	Digital Realty Trust	1,106,981	0.33
20,302	KRC Interim	429,996	0.13
3,427	Public Storage	960,211	0.29
854	SBA Communications	239,385	0.07
4,420	SL Green Realty	149,042	0.04
		2,885,615	0.86
Retail (7.76%) (2021: 2.59%)			
441	Academy Sports & Outdoors	23,170	0.01
1,581	Advance Auto Parts	232,454	0.07
9,185	Best Buy	736,729	0.22
2,469	Costco Wholesale	1,127,098	0.33
3,393	Darden Restaurants	469,354	0.14
878	Dick's Sporting Goods	105,615	0.03
1,495	Dollar General	368,144	0.11
381	Domino's Pizza	131,978	0.04
583	FirstCash Holdings	50,669	0.01
20,152	Home Depot	6,365,211	1.89
10,073	Lowe's	2,006,945	0.60
12,557	McDonald's	3,309,146	0.98

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (7.76%) (2021: 2.59%) (continued)			
3,620	Ross Stores	420,173	0.12
20,921	Starbucks	2,075,363	0.62
9,555	Target	1,424,077	0.42
983	Texas Roadhouse	89,404	0.03
15,276	TJX	1,215,970	0.36
1,476	Tractor Supply	332,056	0.10
34,191	Walmart	4,847,942	1.44
4,040	Wendy's	91,425	0.03
1,295	Williams-Sonoma	148,821	0.04
4,460	Yum! Brands	571,237	0.17
		26,142,981	7.76
Semiconductors (4.36%) (2021: 5.44%)			
1,787	Amkor Technology	42,852	0.01
7,980	Applied Materials	777,093	0.23
10,247	Broadcom	5,729,405	1.70
1,764	KLA	665,081	0.20
1,911	Lam Research	803,193	0.24
6,136	Micron Technology	306,677	0.09
558	MKS Instruments	47,279	0.01
284	Monolithic Power Systems	100,425	0.03
2,275	NVIDIA	332,469	0.10
20,500	QUALCOMM	2,253,770	0.67
3,347	Skyworks Solutions	305,012	0.09
728	Teradyne	63,591	0.02
19,868	Texas Instruments	3,282,591	0.97
		14,709,438	4.36
Software (5.49%) (2021: 5.95%)			
3,626	Activision Blizzard	277,570	0.08
694	Bentley Systems	25,650	0.01
1,655	Broadridge Financial Solutions	221,985	0.06
1,293	Electronic Arts	157,979	0.05
1,535	Intuit	597,453	0.18
507	Jack Henry & Associates	89,009	0.02
54,364	Microsoft	13,037,574	3.87
726	MSCI	337,713	0.10
36,151	Oracle	2,954,983	0.88
6,928	Paychex	800,600	0.24
		18,500,516	5.49
Telecommunications (1.62%) (2021: 0.00%)			
105,946	Cisco Systems	5,047,267	1.50
1,538	Motorola Solutions	396,358	0.12
		5,443,625	1.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.01%) (2021: 0.00%)		
110	UniFirst	21,229	0.01
	Toys, Games & Hobbies (0.08%) (2021: 0.11%)		
4,138	Hasbro	252,459	0.08
	Transportation (2.72%) (2021: 2.58%)		
23,747	CSX	735,682	0.22
5,782	FedEx	1,001,442	0.30
751	JB Hunt Transport Services	130,944	0.04
4,044	Norfolk Southern	996,523	0.29
390	Old Dominion Freight Line	110,674	0.03
12,507	Union Pacific	2,589,825	0.77
20,688	United Parcel Service	3,596,402	1.07
		9,161,492	2.72
	Utilities — Electric & Gas (0.07%) (2021: 0.00%)		
6,715	UGI	248,925	0.07
		196,438,417	58.28
	Total Equities	336,179,038	99.73
	Total Transferable Securities (99.73%) (2021: 99.69%)	336,179,038	99.73
	Total Investments (99.73%) (2021: 99.69%)	336,179,038	99.73
	Other Net Assets (0.27%) (2021: 0.31%)	913,458	0.27
	Net Assets (100.00%) (2021: 100.00%)	337,092,496	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.16
	Other assets		0.84
			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 2022

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 (99.63%) (2021: 99.80%)		
	Equities (99.63%) (2021: 99.79%)		
	Austria (1.00%) (2021: 2.82%)		
	Computers (0.00%) (2021: 0.12%)		
	Electronics (0.11%) (2021: 0.00%)		
1,971	AT&S Austria Technologie & Systemtechnik	63,072	0.11
	Oil & Gas (0.00%) (2021: 2.53%)		
	Real Estate (0.00%) (2021: 0.17%)		
	Transportation (0.22%) (2021: 0.00%)		
4,160	Oesterreichische Post	122,304	0.22
	Utilities — Electric (0.67%) (2021: 0.00%)		
4,707	Verbund	370,206	0.67
		555,582	1.00
	Belgium (2.44%) (2021: 0.63%)		
	Distribution & Wholesale (0.41%) (2021: 0.00%)		
1,265	D'Ieteren	226,688	0.41
	Food (0.51%) (2021: 0.00%)		
13,319	Etablissements Franz Colruyt	283,695	0.51
	Pharmaceuticals (0.98%) (2021: 0.12%)		
7,357	UCB	541,181	0.98
	Real Estate (0.30%) (2021: 0.00%)		
2,173	VGP	169,059	0.30
	Semiconductors (0.24%) (2021: 0.51%)		
1,619	Melexis	131,139	0.24
		1,351,762	2.44
	Finland (13.61%) (2021: 10.24%)		
	Auto Parts & Equipment (0.00%) (2021: 0.86%)		
	Food (0.00%) (2021: 2.03%)		
	Hand & Machine Tools (0.49%) (2021: 0.00%)		
9,518	Konecranes	273,738	0.49
	Healthcare Services (0.06%) (2021: 0.15%)		
5,317	Terveystalo	33,231	0.06
	Machinery — Diversified (4.63%) (2021: 0.73%)		
42,905	Kone	2,072,312	3.74
19,521	Valmet	491,148	0.89
		2,563,460	4.63
	Machinery, Construction & Mining (0.94%) (2021: 0.00%)		
54,086	Metso Outotec	519,875	0.94
	Miscellaneous Manufacturers (0.00%) (2021: 0.18%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (2.18%) (2021: 4.59%)		
28,054	Neste	1,206,883	2.18
	Pharmaceuticals (0.00%) (2021: 1.48%)		
	Retail (0.00%) (2021: 0.22%)		
	Telecommunications (1.46%) (2021: 0.00%)		
16,292	Elisa	805,802	1.46
	Utilities — Electric (3.85%) (2021: 0.00%)		
137,174	Fortum	2,131,684	3.85
		7,534,673	13.61
	France (25.25%) (2021: 25.32%)		
	Auto Parts & Equipment (0.00%) (2021: 1.50%)		
	Beverages (0.21%) (2021: 0.00%)		
725	Remy Cointreau	114,260	0.21
	Chemicals (2.99%) (2021: 1.22%)		
12,481	Air Liquide	1,652,484	2.99
	Commercial Services (0.52%) (2021: 0.59%)		
11,584	Bureau Veritas	285,082	0.52
	Computers (1.13%) (2021: 0.99%)		
2,810	Capgemini	438,220	0.79
836	Teleperformance	186,177	0.34
		624,397	1.13
	Consumer Durables & Apparels (7.72%) (2021: 8.60%)		
655	Hermes International	946,475	1.71
3,326	Kering	1,581,513	2.86
2,565	LVMH Moet Hennessy Louis Vuitton	1,743,943	3.15
		4,271,931	7.72
	Cosmetics & Personal Care (3.78%) (2021: 5.78%)		
1,313	Interparfums	73,003	0.13
6,052	L'Oreal	2,018,947	3.65
		2,091,950	3.78
	Diversified Financial Services (0.30%) (2021: 0.00%)		
2,896	Eurazeo	168,258	0.30
	Electrical Components & Equipment (3.59%) (2021: 0.00%)		
599	Nexans	50,586	0.09
14,825	Schneider Electric	1,937,924	3.50
		1,988,510	3.59
	Engineering & Construction (0.00%) (2021: 4.08%)		
	Entertainment (0.51%) (2021: 0.51%)		
7,582	La Francaise des Jeux	284,932	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.84%) (2021: 0.00%)		
29,824	Carrefour	466,447	0.84
	Healthcare Products (0.24%) (2021: 0.39%)		
435	Sartorius Stedim Biotech	131,588	0.24
	Healthcare Services (0.00%) (2021: 0.52%)		
	Home Furnishings (0.00%) (2021: 0.45%)		
	Leisure Time (0.08%) (2021: 0.37%)		
347	Trigano	44,277	0.08
	Media (1.22%) (2021: 0.00%)		
41,399	Bolloré	216,103	0.39
7,036	Metropole Television	108,002	0.19
39,537	Vivendi	352,433	0.64
		676,538	1.22
	Packaging & Containers (0.27%) (2021: 0.25%)		
4,656	Verallia	147,502	0.27
	Pipelines (0.24%) (2021: 0.00%)		
1,309	Gaztransport Et Technigaz	130,638	0.24
	Software (0.03%) (2021: 0.07%)		
546	Lectra	19,219	0.03
	Water (1.58%) (2021: 0.00%)		
36,516	Veolia Environnement	876,384	1.58
		13,974,397	25.25
	Germany (16.65%) (2021: 20.25%)		
	Advertising (0.33%) (2021: 0.00%)		
4,179	Stroeer & Co	182,037	0.33
	Aerospace & Defense (1.16%) (2021: 0.00%)		
1,387	MTU Aero Engines	280,451	0.51
1,933	Rheinmetall	359,635	0.65
		640,086	1.16
	Auto Parts & Equipment (0.14%) (2021: 0.00%)		
1,023	Hella & Co	77,799	0.14
	Chemicals (0.00%) (2021: 3.19%)		
	Commercial Services (0.00%) (2021: 0.17%)		
	Computers (0.30%) (2021: 0.00%)		
3,932	Bechtle	129,992	0.24
1,294	Jenoptik	33,075	0.06
		163,067	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Consumer Durables & Apparels (3.33%) (2021: 2.87%)		
12,412	adidas	1,582,034	2.86
4,636	Puma	262,861	0.47
		1,844,895	3.33
	Electrical Components & Equipment (0.00%) (2021: 0.44%)		
	Energy – Alternate Sources (0.04%) (2021: 0.28%)		
337	VERBIO Vereinigte BioEnergie	20,422	0.04
	Healthcare Products (3.89%) (2021: 0.43%)		
1,394	Carl Zeiss Meditec	164,352	0.30
42,519	Siemens Healthineers	1,986,913	3.59
		2,151,265	3.89
	Household Products (0.64%) (2021: 0.00%)		
5,879	Henkel & Co	354,210	0.64
	Machinery — Diversified (0.00%) (2021: 0.27%)		
	Machinery, Construction & Mining (0.00%) (2021: 0.19%)		
	Miscellaneous Manufacturers (0.00%) (2021: 1.15%)		
	Other Industrial (0.00%) (2021: 0.74%)		
	Pharmaceuticals (0.00%) (2021: 0.49%)		
	Real Estate (0.00%) (2021: 0.08%)		
	Retail (0.20%) (2021: 0.42%)		
2,966	Fielmann	109,801	0.20
	Semiconductors (0.12%) (2021: 2.81%)		
2,501	AIXTRON	67,452	0.12
	Software (6.46%) (2021: 0.58%)		
1,526	CompuGroup Medical	54,905	0.10
1,827	Nemetschek	87,130	0.15
35,643	SAP	3,435,629	6.21
		3,577,664	6.46
	Transportation (0.00%) (2021: 6.14%)		
	Utilities — Electric (0.04%) (2021: 0.00%)		
303	Energiekontor	23,331	0.04
		9,212,029	16.65
	Ireland (0.96%) (2021: 0.40%)		
	Building & Construction Materials (0.00%) (2021: 0.40%)		
	Food (0.96%) (2021: 0.00%)		
16,587	Glanbia	197,717	0.36
3,955	Kerry Group	333,169	0.60
		530,886	0.96
		530,886	0.96

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Italy (7.40%) (2021: 8.18%)		
	Banks (1.97%) (2021: 0.00%)		
41,283	Banca Mediolanum	321,925	0.58
101,703	BPER Banca	195,117	0.36
36,759	FinecoBank Banca Fineco	570,500	1.03
		1,087,542	1.97
	Building & Construction Materials (0.38%) (2021: 0.48%)		
10,112	Buzzi Unicem	182,016	0.33
1,108	Carel Industries	26,038	0.05
		208,054	0.38
	Chemicals (0.04%) (2021: 0.13%)		
1,163	SOL	20,585	0.04
	Commercial Services (0.00%) (2021: 0.14%)		
	Diversified Financial Services (1.61%) (2021: 0.48%)		
24,103	Azimut Holding	504,476	0.91
12,076	Banca Generali	387,156	0.70
		891,632	1.61
	Electronics (0.00%) (2021: 0.12%)		
	Energy – Alternate Sources (0.08%) (2021: 0.00%)		
1,416	Alerion Cleanpower	45,595	0.08
	Entertainment (0.08%) (2021: 0.19%)		
8,556	RAI Way	46,288	0.08
	Environmental Control (0.00%) (2021: 0.17%)		
	Healthcare Products (0.22%) (2021: 0.45%)		
919	DiaSorin	119,838	0.22
	Home Furnishings (0.27%) (2021: 0.39%)		
7,252	De' Longhi	152,147	0.27
	Internet (0.10%) (2021: 0.20%)		
537	Reply	57,459	0.10
	Leisure Time (0.19%) (2021: 0.18%)		
1,164	Sanlorenzo	43,010	0.08
8,571	Technogym	61,282	0.11
		104,292	0.19
	Machinery — Diversified (0.00%) (2021: 0.14%)		
	Packaging & Containers (0.00%) (2021: 0.06%)		
	Pharmaceuticals (1.14%) (2021: 2.56%)		
4,764	Amplifon	132,534	0.24
12,849	Recordati Industria Chimica e Farmaceutica	497,899	0.90
		630,433	1.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.56%) (2021: 0.66%)		
6,239	Moncler	308,831	0.56
	Software (0.00%) (2021: 0.05%)		
	Telecommunications (0.00%) (2021: 1.78%)		
	Utilities — Electric & Gas (0.76%) (2021: 0.00%)		
80,879	Italgas	419,762	0.76
		<u>4,092,458</u>	<u>7.40</u>
	Netherlands (24.36%) (2021: 23.26%)		
	Auto Manufacturers (0.89%) (2021: 0.96%)		
2,473	Ferrari	495,095	0.89
	Beverages (4.44%) (2021: 5.99%)		
16,427	Davide Campari-Milano	155,794	0.28
20,594	Heineken	1,809,801	3.27
6,852	Heineken Holding	493,686	0.89
		<u>2,459,281</u>	<u>4.44</u>
	Commercial Services (0.00%) (2021: 2.82%)		
	Distribution & Wholesale (0.00%) (2021: 0.29%)		
	Diversified Financial Services (0.00%) (2021: 1.32%)		
	Electrical Components & Equipment (0.00%) (2021: 0.82%)		
	Entertainment (3.23%) (2021: 0.00%)		
79,336	Universal Music Group	1,785,853	3.23
	Food (0.15%) (2021: 0.31%)		
2,685	Corbion	85,490	0.15
	Internet (1.49%) (2021: 0.00%)		
12,773	Prosus	823,220	1.49
	Machinery — Diversified (1.72%) (2021: 0.00%)		
63,486	CNH Industrial	950,068	1.72
	Media (1.54%) (2021: 0.00%)		
8,689	Wolters Kluwer	849,437	1.54
	Oil & Gas Services (0.60%) (2021: 0.00%)		
22,535	SBM Offshore	330,363	0.60
	Other Finance (0.00%) (2021: 0.93%)		
	Semiconductors (7.89%) (2021: 9.82%)		
970	ASM International	228,581	0.41
6,989	ASML Holding	3,521,058	6.36
10,909	BE Semiconductor Industries	617,013	1.12
		<u>4,366,652</u>	<u>7.89</u>
	Telecommunications (2.41%) (2021: 0.00%)		
462,173	Koninklijke KPN	1,335,680	2.41
		<u>13,481,139</u>	<u>24.36</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Portugal (1.64%) (2021: 1.95%)		
	Food (1.59%) (2021: 1.49%)		
43,659	Jeronimo Martins	881,039	1.59
	Forest Products & Paper (0.00%) (2021: 0.41%)		
	Packaging & Containers (0.05%) (2021: 0.05%)		
3,326	Corticeira Amorim	29,003	0.05
		910,042	1.64
	Spain (6.32%) (2021: 6.74%)		
	Auto Parts & Equipment (0.22%) (2021: 0.36%)		
5,042	CIE Automotive	121,311	0.22
	Environmental Control (0.00%) (2021: 0.57%)		
	Food (0.23%) (2021: 0.00%)		
2,076	Viscofan	124,975	0.23
	Pharmaceuticals (0.16%) (2021: 1.55%)		
2,387	Laboratorios Farmaceuticos Rovi	86,075	0.16
	Retail (5.71%) (2021: 4.26%)		
127,291	Industria de Diseno Textil	3,163,181	5.71
		3,495,542	6.32
	Total Equities	55,138,510	99.63
	Rights (0.00%) (2021: 0.01%)		
	Spain (0.00%) (2021: 0.01%)		
	Pharmaceuticals (0.00%) (2021: 0.01%)		
	Total Transferable Securities (99.63%) (2021: 99.80%)	55,138,510	99.63
	Total Investments (99.63%) (2021: 99.80%)	55,138,510	99.63
	Other Net Assets (0.37%) (2021: 0.20%)	205,920	0.37
	Net Assets (100.00%) (2021: 100.00%)	55,344,430	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.60
	Other assets		0.40
			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 2022

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.26%) (2021: 97.88%)		
	Corporate Bonds (97.26%) (2021: 97.88%)		
	Austria (0.45%) (2021: 0.51%)		
1,400,000	Erste Group Bank 4.250% */**	1,180,478	0.45
	Belgium (0.70%) (2021: 0.72%)		
2,000,000	KBC Group 4.250% */**	1,846,270	0.70
	Denmark (1.58%) (2021: 1.46%)		
1,700,000	Danske Bank 4.375% */**	1,432,882	0.55
1,500,000	Danske Bank 6.125% */**	1,428,750	0.54
1,350,000	Danske Bank 7.000% */**	1,279,125	0.49
		<u>4,140,757</u>	<u>1.58</u>
	Finland (1.55%) (2021: 1.59%)		
2,150,000	Nordea Bank 3.750% */**	1,659,913	0.63
2,450,000	Nordea Bank 6.625% */**	2,406,053	0.92
		<u>4,065,966</u>	<u>1.55</u>
	France (16.63%) (2021: 12.81%)		
3,300,000	BNP Paribas 4.500% */**	2,534,293	0.96
1,630,000	BNP Paribas 4.625% */**	1,259,342	0.48
2,600,000	BNP Paribas 4.625% */**	2,138,471	0.81
1,370,000	BNP Paribas 5.125% */**	1,131,366	0.43
2,730,000	BNP Paribas 6.625% */**	2,637,141	1.00
1,800,000	BNP Paribas 6.875% */**	1,896,859	0.72
1,000,000	BNP Paribas 7.000% */**	945,388	0.36
2,250,000	BNP Paribas 7.375% */**	2,224,749	0.85
3,500,000	BNP Paribas 7.750% */**	3,456,250	1.31
850,000	BNP Paribas 9.250% */**	886,175	0.34
1,000,000	Credit Agricole 4.000% */**	939,799	0.36
2,650,000	Credit Agricole 4.750% */**	2,123,756	0.81
2,200,000	Credit Agricole 6.875% */**	2,107,160	0.80
2,860,000	Credit Agricole 7.875% */**	2,833,688	1.08
2,405,000	Credit Agricole 8.125% */**	2,434,822	0.93
1,400,000	La Banque Postale 3.000% */**	1,066,313	0.41
1,600,000	La Banque Postale 3.875% */**	1,475,143	0.56
900,000	Societe Generale 4.750% */**	762,838	0.29
1,900,000	Societe Generale 5.375% */**	1,539,260	0.59
1,980,000	Societe Generale 6.750% */**	1,772,991	0.67
1,720,000	Societe Generale 7.375% */**	1,648,846	0.63
2,700,000	Societe Generale 7.875% */**	2,672,510	1.02
1,970,000	Societe Generale 8.000% */**	1,972,463	0.75
1,200,000	Societe Generale 9.375% */**	1,231,456	0.47
		<u>43,691,079</u>	<u>16.63</u>
	Germany (5.89%) (2021: 6.05%)		
2,400,000	Commerzbank 6.125% */**	2,378,213	0.90

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Germany (5.89%) (2021: 6.05%) (continued)			
2,000,000	Commerzbank 7.000% */**	1,890,000	0.72
2,200,000	Deutsche Bank 4.500% */**	1,829,395	0.70
2,200,000	Deutsche Bank 4.625% */**	1,781,736	0.68
2,000,000	Deutsche Bank 4.789% */**	1,680,000	0.64
1,600,000	Deutsche Bank 6.000% */**	1,356,673	0.52
1,600,000	Deutsche Bank 6.750% */**	1,489,863	0.57
2,800,000	Deutsche Bank 7.500% */**	2,610,931	0.99
400,000	Deutsche Bank 10.000% */**	440,576	0.17
		15,457,387	5.89
Italy (8.48%) (2021: 8.28%)			
1,350,000	Intesa Sanpaolo 3.750% */**	1,223,302	0.47
1,480,000	Intesa Sanpaolo 4.125% */**	1,143,409	0.44
1,560,000	Intesa Sanpaolo 5.500% */**	1,371,975	0.52
1,460,000	Intesa Sanpaolo 5.875% */**	1,249,822	0.48
1,540,000	Intesa Sanpaolo 6.250% */**	1,580,871	0.60
1,900,000	Intesa Sanpaolo 6.375% */**	1,739,346	0.66
2,620,000	Intesa Sanpaolo 7.750% */**	2,694,353	1.03
2,200,000	UniCredit 3.875% */**	1,742,056	0.66
1,400,000	UniCredit 4.450% */**	1,115,635	0.42
1,630,000	UniCredit 5.375% */**	1,551,982	0.59
2,370,000	UniCredit 6.625% */**	2,437,401	0.93
1,900,000	UniCredit 7.500% */**	1,970,405	0.75
2,567,000	UniCredit 8.000% */**	2,450,638	0.93
		22,271,195	8.48
Netherlands (9.33%) (2021: 8.90%)			
2,200,000	ABN AMRO Bank 4.375% */**	2,161,922	0.82
1,800,000	ABN AMRO Bank 4.750% */**	1,628,089	0.62
1,600,000	Cooperatieve Rabobank 3.100% */**	1,317,498	0.50
2,400,000	Cooperatieve Rabobank 3.250% */**	2,177,650	0.83
2,000,000	Cooperatieve Rabobank 4.375% */**	1,895,637	0.72
2,200,000	Cooperatieve Rabobank 4.625% */**	2,167,385	0.83
1,800,000	Cooperatieve Rabobank 4.875% */**	1,643,038	0.63
1,950,000	ING Groep 3.875% */**	1,420,808	0.54
2,210,000	ING Groep 4.250% */**	1,516,626	0.58
1,600,000	ING Groep 4.875% */**	1,232,816	0.47
2,550,000	ING Groep 5.750% */**	2,262,832	0.86
2,680,000	ING Groep 6.500% */**	2,533,908	0.96
2,650,000	ING Groep 6.750% */**	2,546,783	0.97
		24,504,992	9.33
Norway (0.00%) (2021: 1.01%)			
Spain (11.17%) (2021: 14.25%)			
1,800,000	Banco Bilbao Vizcaya Argentaria 5.875% */**	1,840,762	0.70

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Spain (11.17%) (2021: 14.25%) (continued)			
2,000,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	2,073,556	0.79
2,600,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	2,639,131	1.00
1,400,000	Banco Bilbao Vizcaya Argentaria 6.125% */**	1,192,002	0.45
2,200,000	Banco Bilbao Vizcaya Argentaria 6.500% */**	2,106,512	0.80
1,200,000	Banco de Sabadell 5.000% */**	994,197	0.38
1,800,000	Banco Santander 3.625% */**	1,330,254	0.51
600,000	Banco Santander 4.125% */**	510,223	0.19
2,600,000	Banco Santander 4.375% */**	2,351,129	0.89
2,000,000	Banco Santander 4.750% */**	1,870,622	0.71
2,000,000	Banco Santander 4.750% */**	1,619,476	0.62
1,800,000	Banco Santander 5.250% */**	1,833,063	0.70
2,200,000	Banco Santander 7.500% */**	2,147,420	0.82
1,600,000	CaixaBank 3.625% */**	1,195,584	0.46
2,600,000	CaixaBank 5.250% */**	2,396,885	0.91
1,200,000	CaixaBank 5.875% */**	1,170,471	0.45
2,000,000	CaixaBank 6.750% */**	2,077,859	0.79
		29,349,146	11.17
Sweden (0.64%) (2021: 0.54%)			
1,800,000	Skandinaviska Enskilda Banken 5.125% */**	1,676,250	0.64
Switzerland (14.75%) (2021: 14.40%)			
2,800,000	Credit Suisse Group 4.500% */**	1,569,448	0.60
1,700,000	Credit Suisse Group 5.100% */**	983,734	0.37
2,200,000	Credit Suisse Group 5.250% */**	1,431,732	0.55
4,710,000	Credit Suisse Group 6.250% */**	3,681,006	1.40
3,420,000	Credit Suisse Group 6.375% */**	2,450,935	0.93
2,500,000	Credit Suisse Group 7.250% */**	1,797,146	0.68
3,700,000	Credit Suisse Group 7.500% */**	3,219,000	1.23
3,120,000	Credit Suisse Group 7.500% */**	2,493,253	0.95
2,500,000	Credit Suisse Group 9.750% */**	2,178,674	0.83
1,850,000	UBS Group 3.875% */**	1,545,955	0.59
2,500,000	UBS Group 4.375% */**	1,899,397	0.72
2,680,000	UBS Group 4.875% */**	2,271,300	0.86
3,100,000	UBS Group 5.000% */**	3,093,180	1.18
1,160,000	UBS Group 5.125% */**	1,081,700	0.41
2,850,000	UBS Group 6.875% */**	2,780,905	1.06
2,263,000	UBS Group 7.000% */**	2,234,712	0.85
4,100,000	UBS Group 7.000% */**	4,034,383	1.54
		38,746,460	14.75
United Kingdom (26.09%) (2021: 27.36%)			
2,280,000	Barclays 4.375% */**	1,738,500	0.66
1,590,000	Barclays 5.875% */**	1,748,261	0.66
1,710,000	Barclays 6.125% */**	1,560,375	0.59
1,400,000	Barclays 6.375% */**	1,540,868	0.59

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (26.09%) (2021: 27.36%) (continued)			
1,520,000	Barclays 7.125% */**	1,725,553	0.66
1,350,000	Barclays 7.250% */**	1,598,404	0.61
2,600,000	Barclays 7.750% */**	2,538,380	0.97
2,280,000	Barclays 8.000% */**	2,215,261	0.84
2,350,000	Barclays 8.000% */**	2,197,250	0.84
1,700,000	Barclays 8.875% */**	2,011,885	0.77
1,260,000	HSBC Holdings 4.000% */**	1,089,791	0.41
2,000,000	HSBC Holdings 4.600% */**	1,555,967	0.59
1,200,000	HSBC Holdings 4.700% */**	950,871	0.36
1,810,000	HSBC Holdings 4.750% */**	1,654,919	0.63
1,150,000	HSBC Holdings 5.875% */**	1,231,335	0.47
3,300,000	HSBC Holdings 6.000% */**	3,028,772	1.15
1,100,000	HSBC Holdings 6.000% */**	1,157,358	0.44
2,150,000	HSBC Holdings 6.250% */**	2,098,011	0.80
2,550,000	HSBC Holdings 6.375% */**	2,432,190	0.93
2,660,000	HSBC Holdings 6.375% */**	2,577,745	0.98
2,050,000	HSBC Holdings 6.500% */**	1,887,387	0.72
3,340,000	Lloyds Banking Group 7.500% */**	3,237,128	1.23
3,670,000	Lloyds Banking Group 7.500% */**	3,540,475	1.35
1,070,000	Lloyds Banking Group 7.875% */**	1,227,009	0.47
1,400,000	Lloyds Banking Group 8.500% */**	1,690,460	0.64
1,650,000	Nationwide Building Society 5.750% */**	1,776,058	0.68
1,650,000	NatWest Group 4.600% */**	1,181,281	0.45
2,000,000	NatWest Group 5.125% */**	2,016,995	0.77
2,799,000	NatWest Group 6.000% */**	2,584,727	0.98
2,250,000	NatWest Group 8.000% */**	2,213,437	0.84
3,400,000	Standard Chartered 4.300% */**	2,609,314	0.99
2,732,000	Standard Chartered 4.750% */**	2,091,990	0.80
966,000	Standard Chartered 6.000% */**	929,240	0.35
2,050,000	Standard Chartered 7.750% */**	2,037,993	0.78
2,900,000	Standard Chartered 7.750% */**	2,866,053	1.09
		68,541,243	26.09
	Total Corporate Bonds	255,471,223	97.26
	Total Transferable Securities (97.26%) (2021: 97.88%)	255,471,223	97.26

Financial Derivative Instruments (0.42%) (2021: 0.68%)

Open Forward Foreign Currency Exchange Contracts*** (0.42%) (2021: 0.68%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	EUR 20,494	GBP 18,100	99	0.00
04/01/2023	EUR 14,021	GBP 12,100	409	0.00
04/01/2023	EUR 15,362	GBP 13,200	517	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	EUR 39,417	GBP 34,000	1,169	0.00
04/01/2023	EUR 4,050,519	GBP 3,508,300	102,779	0.04
04/01/2023	EUR 147,171	USD 156,900	169	0.00
04/01/2023	EUR 201,857	USD 214,500	931	0.00
04/01/2023	EUR 239,106	USD 252,400	2,786	0.00
04/01/2023	EUR 381,292	USD 401,500	5,434	0.00
04/01/2023	EUR 40,065,066	USD 41,379,000	1,380,423	0.53
04/01/2023	GBP 27,888,982	EUR 32,209,600	(828,012)	(0.32)
04/01/2023	GBP 1,049,206	EUR 1,219,600	(39,527)	(0.01)
04/01/2023	GBP 381,912	EUR 442,700	(13,070)	0.00
04/01/2023	GBP 32,100	EUR 36,719	(575)	0.00
04/01/2023	GBP 35,607	EUR 40,600	(498)	0.00
04/01/2023	GBP 2,289,928	USD 2,802,400	(47,845)	(0.02)
04/01/2023	GBP 801,291	USD 980,300	(16,427)	(0.01)
04/01/2023	GBP 76,733	USD 93,200	(898)	0.00
04/01/2023	GBP 62,087,621	USD 74,045,200	640,026	0.24
04/01/2023	USD 2,605,144	EUR 2,523,100	(87,633)	(0.03)
04/01/2023	USD 380,300	EUR 357,794	(1,556)	0.00
04/01/2023	USD 586,380	GBP 491,800	(5,206)	0.00
Unrealised gain on open forward foreign currency exchange contracts			2,134,742	0.81
Unrealised loss on open forward foreign currency exchange contracts			(1,041,247)	(0.39)
Net unrealised gain on open forward foreign currency exchange contracts			1,093,495	0.42
Total Financial Derivative Instruments			1,093,495	0.42
Total Investments (97.68%) (2021: 98.56%)			256,564,718	97.68
Other Net Assets (2.32%) (2021: 1.44%)			6,097,636	2.32
Net Assets (100.00%) (2021: 100.00%)			262,662,354	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	92.12
Transferable securities dealt in on another regulated market	3.83
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.90
Over the counter financial derivative instruments	0.81
Other assets	2.34
	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 1,060,000 as collateral in respect of open forward foreign currency exchange contracts held by the Fund as of 31 December 2022.

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 2022

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 (99.06%) (2021: 99.05%)		
	Corporate Bonds (52.11%) (2021: 49.35%)		
	Australia (0.00%) (2021: 0.83%)		
	Austria (0.00%) (2021: 0.05%)		
	Canada (1.08%) (2021: 0.83%)		
100,000	Equitable Bank 0.010% 16/09/2024	94,094	1.08
	Denmark (1.01%) (2021: 0.82%)		
100,000	Jyske Bank 0.050% 02/09/2026*	87,816	1.01
	Finland (1.08%) (2021: 0.84%)		
100,000	Nordea Bank 1.000% 27/06/2029*	93,531	1.08
	France (7.82%) (2021: 11.31%)		
100,000	Banque Federative du Credit Mutuel 1.750% 15/03/2029	86,272	0.99
100,000	BNP Paribas 2.750% 25/07/2028*	92,548	1.07
100,000	Caisse Nationale de Reassurance Mutuelle Agricole Groupama 6.000% 23/01/2027	104,242	1.20
100,000	Credit Agricole 1.125% 12/07/2032	76,006	0.88
100,000	Holding d'Infrastructures de Transport 1.625% 18/09/2029	81,850	0.94
30,000	Orange 8.125% 28/01/2033	39,072	0.45
20,000	RCI Banque 0.500% 14/07/2025	18,175	0.21
10,000	RCI Banque 1.750% 10/04/2026	9,145	0.10
100,000	Sanofi 0.875% 21/03/2029	86,836	1.00
100,000	Societe Generale 0.875% 22/09/2028*	84,802	0.98
		678,948	7.82
	Germany (13.07%) (2021: 8.94%)		
100,000	Allianz 2.121% 08/07/2050*	80,644	0.93
30,000	Bayerische Landesbank 0.250% 04/09/2024	28,533	0.33
10,000	Bayerische Landesbank 3.125% 19/10/2027	9,974	0.11
2,000	Bayerische Landesbodenkreditanstalt 0.750% 28/05/2025	1,885	0.02
20,000	Berlin Hyp 0.010% 02/09/2030	15,674	0.18
20,000	Berlin Hyp 0.125% 18/01/2030	16,140	0.19
50,000	Berlin Hyp 1.250% 25/08/2025	47,592	0.55
60,000	Commerzbank 0.375% 01/09/2027	51,588	0.59
22,000	Commerzbank 0.500% 15/03/2027	19,645	0.23
10,000	Commerzbank 2.250% 01/09/2032	9,151	0.10
5,000	Deutsche Bahn Finance 1.125% 18/12/2028	4,400	0.05
10,000	Deutsche Bahn Finance 1.375% 03/03/2034	7,748	0.09
30,000	Deutsche Bahn Finance 1.875% 24/05/2030	26,865	0.31
50,000	Deutsche Pfandbriefbank 3.000% 25/01/2027	49,448	0.57
30,000	Deutsche Post 1.000% 20/05/2032	24,321	0.28
10,000	Deutsche Post 1.625% 05/12/2028	9,179	0.11
30,000	Deutsche Telekom 0.500% 05/07/2027	26,568	0.31
40,000	DZ HYP 0.010% 26/10/2026	35,393	0.41
50,000	DZ HYP 1.625% 30/05/2031	44,053	0.51
50,000	Fresenius & Co 1.625% 08/10/2027	43,781	0.50

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (13.07%) (2021: 8.94%) (continued)			
20,000	Fresenius & Co 2.875% 24/05/2030	17,091	0.20
10,000	Hella & Co 0.500% 26/01/2027	8,355	0.10
10,000	HOCHTIEF 0.500% 03/09/2027	8,140	0.09
40,000	HOCHTIEF 0.625% 26/04/2029	29,778	0.34
30,000	Kreditanstalt fuer Wiederaufbau 0.125% 30/06/2025	28,014	0.32
104,000	Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	92,333	1.06
20,000	Landesbank Baden-Wuerttemberg 0.010% 17/06/2026	17,919	0.21
10,000	Landwirtschaftliche Rentenbank Zero Coupon 27/11/2029	8,117	0.09
20,000	Landwirtschaftliche Rentenbank Zero Coupon 30/06/2031	15,414	0.18
10,000	Landwirtschaftliche Rentenbank 0.010% 26/11/2040	5,735	0.07
20,000	Landwirtschaftliche Rentenbank 0.100% 08/03/2027	17,720	0.20
5,000	Landwirtschaftliche Rentenbank 0.375% 14/02/2028	4,372	0.05
2,000	Landwirtschaftliche Rentenbank 0.500% 28/02/2029	1,716	0.02
100,000	LEG Immobilien 0.375% 17/01/2026	87,507	1.01
20,000	Mercedes-Benz Group 0.750% 10/09/2030	16,288	0.19
50,000	Mercedes-Benz Group 0.750% 11/03/2033	37,234	0.43
10,000	Mercedes-Benz Group 2.375% 22/05/2030	9,228	0.11
20,000	Muenchener Hypothekenbank eG 0.125% 01/02/2029	16,597	0.19
10,000	NRW Bank 1.250% 13/05/2049	6,898	0.08
20,000	UniCredit Bank 0.010% 28/09/2026	17,747	0.20
40,000	UniCredit Bank 0.010% 24/06/2030	31,530	0.36
50,000	UniCredit Bank 0.010% 10/03/2031	38,460	0.44
100,000	Vonovia 1.000% 16/06/2033	65,953	0.76
		1,134,728	13.07
Ireland (0.43%) (2021: 0.04%)			
10,000	Fresenius Finance Ireland Zero Coupon 01/10/2025	8,915	0.10
30,000	Grenke Finance 3.950% 09/07/2025	28,250	0.33
		37,165	0.43
Italy (2.07%) (2021: 1.64%)			
100,000	Snam Zero Coupon 15/08/2025	90,720	1.05
100,000	UniCredit 0.325% 19/01/2026	88,843	1.02
		179,563	2.07
Japan (0.00%) (2021: 0.83%)			
Luxembourg (1.24%) (2021: 1.47%)			
40,000	European Financial Stability Facility Zero Coupon 20/07/2026	36,025	0.41
40,000	European Financial Stability Facility Zero Coupon 20/01/2031	31,214	0.36
50,000	European Financial Stability Facility 0.125% 18/03/2030	40,494	0.47
		107,733	1.24
Netherlands (8.38%) (2021: 4.76%)			
30,000	BMW Finance 0.200% 11/01/2033	21,375	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Netherlands (8.38%) (2021: 4.76%) (continued)			
10,000	BMW Finance 0.875% 14/01/2032	7,901	0.09
20,000	BMW Finance 1.000% 22/05/2028	17,528	0.20
10,000	BMW Finance 1.500% 06/02/2029	8,839	0.10
30,000	Deutsche Telekom International Finance 1.500% 03/04/2028	27,099	0.31
100,000	Digital Intrepid Holding 1.375% 18/07/2032	71,118	0.82
100,000	Euronext 0.125% 17/05/2026	87,850	1.01
100,000	ING Bank 0.500% 17/02/2027	89,417	1.03
100,000	JDE Peet's 1.125% 16/06/2033	71,986	0.83
100,000	Mondelez International Holdings Netherlands 0.375% 22/09/2029	79,999	0.92
15,000	Siemens Financieringsmaatschappij Zero Coupon 05/09/2024	14,293	0.17
20,000	Siemens Financieringsmaatschappij 0.300% 28/02/2024	19,380	0.22
100,000	Siemens Financieringsmaatschappij 0.375% 05/06/2026	90,401	1.04
100,000	Universal Music Group 3.000% 30/06/2027	95,950	1.11
25,000	Vonovia Finance 1.500% 31/03/2025	23,924	0.28
		727,060	8.38
Norway (1.06%) (2021: 1.65%)			
100,000	Santander Consumer Bank 0.125% 25/02/2025	91,952	1.06
Spain (0.94%) (2021: 3.41%)			
100,000	Telefonica Emisiones 1.807% 21/05/2032	81,734	0.94
Supranational (4.50%) (2021: 6.15%)			
20,000	African Development Bank 0.500% 21/03/2029	16,993	0.20
30,000	European Investment Bank Zero Coupon 14/01/2031	23,412	0.27
10,000	European Investment Bank 0.010% 15/11/2030	7,860	0.09
20,000	European Investment Bank 0.050% 15/11/2029	16,300	0.19
5,000	European Investment Bank 0.050% 13/10/2034	3,442	0.04
30,000	European Investment Bank 0.050% 27/01/2051	12,504	0.14
60,000	European Investment Bank 0.375% 15/09/2027	53,196	0.61
40,000	European Stability Mechanism Zero Coupon 16/12/2024	37,747	0.43
40,000	European Stability Mechanism 0.010% 15/10/2031	30,469	0.35
100,000	European Union Zero Coupon 04/10/2030	78,952	0.91
50,000	European Union Zero Coupon 22/04/2031	38,756	0.45
20,000	European Union 0.700% 06/07/2051	10,712	0.12
10,000	European Union 0.800% 04/07/2025	9,486	0.11
10,000	European Union 1.250% 04/04/2033	8,313	0.10
20,000	European Union 3.000% 04/09/2026	20,006	0.23
15,000	International Bank for Reconstruction & Development Zero Coupon 15/01/2027	13,247	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (4.50%) (2021: 6.15%) (continued)			
10,000	International Bank for Reconstruction & Development 0.125% 03/01/2051	4,482	0.05
10,000	International Bank for Reconstruction & Development 0.250% 10/01/2050	4,808	0.06
		390,685	4.50
Switzerland (0.00%) (2021: 0.83%)			
United Kingdom (4.12%) (2021: 2.58%)			
100,000	HSBC Holdings 0.309% 13/11/2026*	89,048	1.03
100,000	Mondi Finance 1.625% 27/04/2026	92,651	1.07
100,000	National Grid 2.949% 30/03/2030	91,421	1.05
100,000	Vodafone Group 1.625% 24/11/2030	84,083	0.97
		357,203	4.12
United States (5.31%) (2021: 2.37%)			
100,000	AT&T 1.600% 19/05/2028	88,546	1.02
100,000	Bank of America 1.949% 27/10/2026*	93,882	1.08
20,000	Goldman Sachs Group 0.250% 26/01/2028	16,352	0.19
20,000	Goldman Sachs Group 0.750% 23/03/2032	14,510	0.17
25,000	Goldman Sachs Group 0.875% 21/01/2030	19,682	0.23
30,000	Goldman Sachs Group 1.000% 18/03/2033	21,562	0.25
30,000	Goldman Sachs Group 3.375% 27/03/2025	29,804	0.34
100,000	International Business Machines 1.250% 09/02/2034	75,697	0.87
100,000	Verizon Communications 4.250% 31/10/2030	100,851	1.16
		460,886	5.31
Total Corporate Bonds		4,523,098	52.11
Government Bonds (46.95%) (2021: 49.70%)			
Bulgaria (0.30%) (2021: 0.29%)			
35,000	Bulgaria Government International Bond 0.375% 23/09/2030	26,190	0.30
France (3.10%) (2021: 5.42%)			
70,000	French Republic Government Bond Zero Coupon 25/02/2025	65,877	0.76
10,000	French Republic Government Bond Zero Coupon 25/02/2026	9,164	0.10
30,000	French Republic Government Bond 0.500% 25/05/2025	28,416	0.33
100,000	Societe Nationale SNCF 0.625% 17/04/2030	82,073	0.95
100,000	UNEDIC ASSEO Zero Coupon 25/11/2028	82,986	0.96
		268,516	3.10
Germany (3.40%) (2021: 3.84%)			
10,000	Free and Hanseatic City of Hamburg 0.010% 05/11/2035	6,641	0.08
5,000	Free and Hanseatic City of Hamburg 0.250% 20/01/2025	4,714	0.05
10,000	Free and Hanseatic City of Hamburg 0.250% 18/02/2041	5,951	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (3.40%) (2021: 3.84%) (continued)			
10,000	Free State of Bavaria 0.010% 18/01/2035	6,861	0.08
15,000	Gemeinsame Deutsche Bundeslaender 0.500% 05/02/2025	14,210	0.16
10,000	Land Berlin 0.050% 06/08/2040	5,745	0.07
20,000	Land Berlin 0.100% 18/01/2041	11,490	0.13
10,000	Land Thueringen 0.125% 13/01/2051	4,556	0.05
5,000	State of Brandenburg 0.375% 29/01/2035	3,599	0.04
5,000	State of Brandenburg 0.500% 21/11/2039	3,250	0.04
10,000	State of Bremen 0.010% 06/07/2027	8,720	0.10
20,000	State of Bremen 0.010% 06/10/2028	16,794	0.19
10,000	State of Hesse Zero Coupon 26/07/2024	9,532	0.11
10,000	State of Hesse Zero Coupon 10/09/2024	9,495	0.11
10,000	State of Hesse Zero Coupon 08/11/2030	7,862	0.09
30,000	State of Lower Saxony 0.750% 15/02/2028	26,722	0.31
20,000	State of North Rhine-Westphalia Germany 0.125% 04/06/2031	15,590	0.18
10,000	State of North Rhine-Westphalia Germany 0.200% 31/03/2027	8,865	0.10
40,000	State of North Rhine-Westphalia Germany 0.200% 27/01/2051	18,582	0.21
10,000	State of North Rhine-Westphalia Germany 0.375% 02/09/2050	5,013	0.06
50,000	State of North Rhine-Westphalia Germany 0.600% 04/06/2041	31,709	0.37
20,000	State of Rhineland-Palatinate 0.010% 17/03/2025	18,682	0.21
5,000	State of Rhineland-Palatinate 0.050% 23/01/2030	4,048	0.05
5,000	State of Rhineland-Palatinate 0.250% 31/05/2029	4,187	0.05
10,000	State of Saarland 0.010% 11/05/2027	8,760	0.10
10,000	State of Saxony-Anhalt 0.125% 21/06/2029	8,284	0.10
10,000	State of Saxony-Anhalt 0.350% 09/02/2032	7,824	0.09
10,000	State of Schleswig-Holstein Germany 0.010% 16/07/2025	9,250	0.11
10,000	State of Schleswig-Holstein Germany 0.010% 26/11/2029	8,111	0.09
		295,047	3.40
Hungary (0.23%) (2021: 0.25%)			
20,000	Hungary Government International Bond 0.500% 18/11/2030	13,703	0.16
10,000	Hungary Government International Bond 1.750% 05/06/2035	6,552	0.07
		20,255	0.23
Israel (0.10%) (2021: 0.09%)			
10,000	Israel Government International Bond 1.500% 16/01/2029	8,983	0.10
Italy (26.90%) (2021: 27.41%)			
30,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/01/2024	29,078	0.34
40,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 30/01/2024	38,721	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (26.90%) (2021: 27.41%) (continued)			
30,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/04/2024	28,848	0.33
20,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/08/2024	19,009	0.22
30,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/12/2024	28,213	0.33
20,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 01/04/2026	17,765	0.21
40,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 01/08/2026	35,115	0.40
50,000	Italy Buoni Poliennali Del Tesoro 0.250% 15/03/2028	41,268	0.48
40,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	37,611	0.43
40,000	Italy Buoni Poliennali Del Tesoro 0.450% 15/02/2029	32,068	0.37
50,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	45,464	0.52
30,000	Italy Buoni Poliennali Del Tesoro 0.500% 15/07/2028	24,770	0.29
50,000	Italy Buoni Poliennali Del Tesoro 0.600% 01/08/2031	36,471	0.42
40,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	35,788	0.41
70,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/04/2031	53,245	0.61
30,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	26,345	0.30
50,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	39,136	0.45
50,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/06/2032	36,579	0.42
30,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2037	18,587	0.21
30,000	Italy Buoni Poliennali Del Tesoro 1.100% 01/04/2027	26,893	0.31
30,000	Italy Buoni Poliennali Del Tesoro 1.200% 15/08/2025	28,268	0.33
38,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	34,679	0.40
50,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	40,965	0.47
20,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	19,371	0.22
30,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	28,712	0.33
35,000	Italy Buoni Poliennali Del Tesoro 1.450% 01/03/2036	23,962	0.28
19,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	18,172	0.21
40,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	37,400	0.43
55,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	43,577	0.50
20,000	Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	10,944	0.13
50,000	Italy Buoni Poliennali Del Tesoro 1.750% 30/05/2024	48,952	0.56
10,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	9,789	0.11
50,000	Italy Buoni Poliennali Del Tesoro 1.800% 01/03/2041	32,116	0.37
22,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	21,620	0.25
30,000	Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	28,836	0.33
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	12,455	0.14
20,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	18,261	0.21
60,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	55,654	0.64
50,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/09/2052	29,871	0.34
40,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/03/2072	22,083	0.25
17,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	15,967	0.18
30,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	22,662	0.26
30,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	24,359	0.28
30,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	19,733	0.23
25,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	24,679	0.28
10,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	9,741	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (26.90%) (2021: 27.41%) (continued)			
20,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2032	16,648	0.19
30,000	Italy Buoni Poliennali Del Tesoro 2.650% 01/12/2027	28,297	0.33
20,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	14,315	0.17
40,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	37,424	0.43
80,000	Italy Buoni Poliennali Del Tesoro 2.800% 15/06/2029	73,606	0.85
16,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	10,633	0.12
15,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	12,071	0.14
50,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	46,675	0.54
20,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	16,002	0.18
50,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/03/2038	41,562	0.48
40,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	31,666	0.37
40,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	34,526	0.40
34,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	27,711	0.32
60,000	Italy Buoni Poliennali Del Tesoro 3.500% 15/01/2026	59,656	0.69
24,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	22,964	0.27
25,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	25,213	0.29
25,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	21,606	0.25
70,000	Italy Buoni Poliennali Del Tesoro 4.000% 30/04/2035	64,781	0.75
40,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	37,167	0.43
47,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	47,747	0.55
14,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	14,365	0.17
25,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	25,918	0.30
30,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	29,673	0.34
30,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	31,025	0.36
25,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	25,365	0.29
35,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	35,603	0.41
30,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	30,613	0.35
42,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	44,854	0.52
50,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	55,829	0.64
23,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	25,734	0.30
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	11,298	0.13
		2,334,349	26.90
Netherlands (0.88%) (2021: 1.60%)			
100,000	Nederlandse Waterschapsbank Zero Coupon 08/09/2031	76,073	0.88
Poland (0.26%) (2021: 0.28%)			
10,000	Republic of Poland Government International Bond 1.000% 07/03/2029	8,609	0.10
20,000	Republic of Poland Government International Bond 2.000% 08/03/2049	13,939	0.16
		22,548	0.26
Romania (0.00%) (2021: 0.57%)			
Spain (11.78%) (2021: 9.95%)			
10,000	Instituto de Credito Oficial Zero Coupon 30/04/2026	9,012	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (11.78%) (2021: 9.95%) (continued)			
2,000	Instituto de Credito Oficial 0.200% 31/01/2024	1,944	0.02
30,000	Spain Government Bond Zero Coupon 31/01/2028	25,571	0.29
25,000	Spain Government Bond 0.100% 30/04/2031	19,043	0.22
40,000	Spain Government Bond 0.500% 30/04/2030	32,774	0.38
20,000	Spain Government Bond 0.500% 31/10/2031	15,506	0.18
25,000	Spain Government Bond 0.600% 31/10/2029	20,979	0.24
20,000	Spain Government Bond 0.700% 30/04/2032	15,553	0.18
40,000	Spain Government Bond 0.800% 30/07/2029	34,154	0.39
30,000	Spain Government Bond 0.850% 30/07/2037	19,881	0.23
20,000	Spain Government Bond 1.000% 30/07/2042	12,173	0.14
35,000	Spain Government Bond 1.000% 31/10/2050	18,138	0.21
60,000	Spain Government Bond 1.200% 31/10/2040	39,190	0.45
30,000	Spain Government Bond 1.250% 31/10/2030	25,663	0.30
20,000	Spain Government Bond 1.400% 30/04/2028	18,264	0.21
40,000	Spain Government Bond 1.400% 30/07/2028	36,362	0.42
30,000	Spain Government Bond 1.450% 30/04/2029	26,968	0.31
20,000	Spain Government Bond 1.450% 31/10/2071	9,176	0.11
29,000	Spain Government Bond 1.850% 30/07/2035	23,499	0.27
90,000	Spain Government Bond 1.900% 31/10/2052	57,343	0.66
25,000	Spain Government Bond 1.950% 30/07/2030	22,701	0.26
28,000	Spain Government Bond 2.350% 30/07/2033	24,879	0.29
60,000	Spain Government Bond 2.550% 31/10/2032	54,737	0.63
35,000	Spain Government Bond 2.700% 31/10/2048	28,369	0.33
27,000	Spain Government Bond 2.900% 31/10/2046	23,107	0.27
50,000	Spain Government Bond 3.450% 30/07/2043	46,097	0.53
20,000	Spain Government Bond 3.450% 30/07/2066	17,689	0.20
67,000	Spain Government Bond 4.200% 31/01/2037	69,888	0.80
46,000	Spain Government Bond 4.700% 30/07/2041	51,054	0.59
79,000	Spain Government Bond 4.900% 30/07/2040	90,216	1.04
30,000	Spain Government Bond 5.150% 31/10/2028	32,985	0.38
20,000	Spain Government Bond 5.150% 31/10/2044	23,688	0.27
35,000	Spain Government Bond 5.750% 30/07/2032	41,433	0.48
30,000	Spain Government Bond 6.000% 31/01/2029	34,592	0.40
		1,022,628	11.78
	Total Government Bonds	4,074,589	46.95
	Total Transferable Securities (99.06%) (2021: 99.05%)	8,597,687	99.06
	Total Investments (99.06%) (2021: 99.05%)	8,597,687	99.06
	Other Net Assets (0.94%) (2021: 0.95%)	81,866	0.94
	Net Assets (100.00%) (2021: 100.00%)	8,679,553	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree EUR Aggregate 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	92.19
Transferable securities dealt in on another regulated market	4.51
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	2.34
Other assets	0.96
	100.00

*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 2022

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 (98.58%) (2021: 98.78%)		
	Government Bonds (98.58%) (2021: 98.78%)		
	Austria (2.94%) (2021: 1.15%)		
5,000	Republic of Austria Government Bond Zero Coupon 20/10/2028	4,210	0.16
13,000	Republic of Austria Government Bond Zero Coupon 20/02/2030	10,467	0.40
16,000	Republic of Austria Government Bond Zero Coupon 20/02/2031	12,469	0.47
11,000	Republic of Austria Government Bond 0.500% 20/02/2029	9,474	0.36
11,000	Republic of Austria Government Bond 0.750% 20/02/2028	9,886	0.38
11,000	Republic of Austria Government Bond 0.900% 20/02/2032	9,053	0.34
8,000	Republic of Austria Government Bond 1.500% 20/02/2047	5,838	0.22
5,000	Republic of Austria Government Bond 3.150% 20/06/2044	4,927	0.19
5,000	Republic of Austria Government Bond 3.800% 26/01/2062	5,662	0.21
5,000	Republic of Austria Government Bond 4.150% 15/03/2037	5,516	0.21
		77,502	2.94
	Belgium (6.59%) (2021: 5.02%)		
15,000	Kingdom of Belgium Government Bond 0.400% 22/06/2040	9,059	0.34
10,000	Kingdom of Belgium Government Bond 0.650% 22/06/2071	4,230	0.16
10,000	Kingdom of Belgium Government Bond 1.250% 22/04/2033	8,336	0.32
12,000	Kingdom of Belgium Government Bond 1.400% 22/06/2053	7,510	0.28
12,000	Kingdom of Belgium Government Bond 1.450% 22/06/2037	9,359	0.36
18,000	Kingdom of Belgium Government Bond 1.600% 22/06/2047	12,661	0.48
18,000	Kingdom of Belgium Government Bond 1.700% 22/06/2050	12,538	0.48
10,000	Kingdom of Belgium Government Bond 1.900% 22/06/2038	8,203	0.31
10,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	7,659	0.29
8,000	Kingdom of Belgium Government Bond 2.250% 22/06/2057	6,337	0.24
10,000	Kingdom of Belgium Government Bond 3.000% 22/06/2034	9,705	0.37
20,000	Kingdom of Belgium Government Bond 3.750% 22/06/2045	20,990	0.80

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Belgium (6.59%) (2021: 5.02%) (continued)			
20,000	Kingdom of Belgium Government Bond 4.250% 28/03/2041	22,060	0.84
30,000	Kingdom of Belgium Government Bond 5.000% 28/03/2035	34,888	1.32
		173,535	6.59
Finland (1.49%) (2021: 0.65%)			
11,000	Finland Government Bond Zero Coupon 15/09/2030	8,719	0.33
5,000	Finland Government Bond 0.125% 15/09/2031	3,896	0.15
5,000	Finland Government Bond 0.500% 15/09/2027	4,483	0.17
5,000	Finland Government Bond 0.500% 15/09/2029	4,252	0.16
5,000	Finland Government Bond 0.750% 15/04/2031	4,160	0.16
5,000	Finland Government Bond 1.125% 15/04/2034	4,050	0.15
5,000	Finland Government Bond 2.625% 04/07/2042	4,614	0.18
5,000	Finland Government Bond 2.750% 04/07/2028	4,965	0.19
		39,139	1.49
France (16.98%) (2021: 26.28%)			
10,000	French Republic Government Bond Zero Coupon 25/03/2024	9,663	0.37
15,000	French Republic Government Bond Zero Coupon 25/03/2025	14,093	0.54
8,000	French Republic Government Bond Zero Coupon 25/02/2027	7,136	0.27
15,000	French Republic Government Bond Zero Coupon 25/11/2029	12,327	0.47
20,000	French Republic Government Bond Zero Coupon 25/11/2030	15,899	0.60
32,000	French Republic Government Bond Zero Coupon 25/11/2031	24,588	0.93
10,000	French Republic Government Bond 0.250% 25/11/2026	9,067	0.34
25,000	French Republic Government Bond 0.500% 25/05/2029	21,544	0.82
10,000	French Republic Government Bond 0.500% 25/05/2040	6,280	0.24
22,000	French Republic Government Bond 0.750% 25/05/2028	19,704	0.75
25,000	French Republic Government Bond 0.750% 25/11/2028	22,175	0.84
15,000	French Republic Government Bond 0.750% 25/05/2052	7,921	0.30
15,000	French Republic Government Bond 1.000% 25/11/2025	14,276	0.54
10,000	French Republic Government Bond 1.000% 25/05/2027	9,252	0.35
15,000	French Republic Government Bond 1.250% 25/05/2034	12,190	0.46
15,000	French Republic Government Bond 1.250% 25/05/2036	11,664	0.44
31,000	French Republic Government Bond 1.500% 25/05/2031	27,773	1.05
10,000	French Republic Government Bond 1.500% 25/05/2050	6,760	0.26
12,000	French Republic Government Bond 1.750% 25/11/2024	11,762	0.45
7,000	French Republic Government Bond 1.750% 25/06/2039	5,681	0.22
10,000	French Republic Government Bond 2.000% 25/05/2048	7,730	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (16.98%) (2021: 26.28%) (continued)			
27,000	French Republic Government Bond 2.500% 25/05/2030	26,310	1.00
15,000	French Republic Government Bond 2.750% 25/10/2027	14,962	0.57
17,000	French Republic Government Bond 3.250% 25/05/2045	16,771	0.64
20,000	French Republic Government Bond 3.500% 25/04/2026	20,422	0.78
11,000	French Republic Government Bond 4.000% 25/10/2038	11,872	0.45
10,000	French Republic Government Bond 4.000% 25/04/2055	11,258	0.43
5,000	French Republic Government Bond 4.000% 25/04/2060	5,745	0.22
10,000	French Republic Government Bond 4.500% 25/04/2041	11,562	0.44
8,000	French Republic Government Bond 4.750% 25/04/2035	9,166	0.35
20,000	French Republic Government Bond 5.500% 25/04/2029	23,002	0.87
15,000	French Republic Government Bond 5.750% 25/10/2032	18,355	0.70
		446,910	16.98
Germany (9.36%) (2021: 7.91%)			
10,000	Bundesobligation Zero Coupon 05/04/2024	9,694	0.37
10,000	Bundesobligation Zero Coupon 18/10/2024	9,552	0.36
5,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/11/2028	4,331	0.16
10,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/02/2030	8,406	0.32
15,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2030	12,442	0.47
10,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/02/2031	8,173	0.31
11,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2031	8,885	0.34
12,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/02/2032	9,558	0.36
15,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	13,689	0.52
15,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/08/2028	13,243	0.50
12,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2029	10,497	0.40
10,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2025	9,578	0.36
10,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2026	9,397	0.36
15,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	13,706	0.52
15,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	13,567	0.52
15,000	Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2024	14,635	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (9.36%) (2021: 7.91%) (continued)			
10,000	Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2025	9,609	0.37
5,000	Bundesrepublik Deutschland Bundesanleihe 1.500% 15/05/2024	4,932	0.19
10,000	Bundesrepublik Deutschland Bundesanleihe 1.750% 15/02/2024	9,922	0.38
10,000	Bundesrepublik Deutschland Bundesanleihe 5.625% 04/01/2028	11,442	0.43
12,000	Bundesschatzanweisungen Zero Coupon 15/09/2023	11,823	0.45
15,000	Bundesschatzanweisungen Zero Coupon 15/12/2023	14,670	0.56
15,000	Bundesschatzanweisungen Zero Coupon 15/03/2024	14,557	0.55
		246,308	9.36
Ireland (1.99%) (2021: 0.98%)			
10,000	Ireland Government Bond Zero Coupon 18/10/2031	7,695	0.29
11,000	Ireland Government Bond 0.200% 18/10/2030	8,914	0.34
5,000	Ireland Government Bond 0.900% 15/05/2028	4,528	0.17
10,000	Ireland Government Bond 1.100% 15/05/2029	8,959	0.34
5,000	Ireland Government Bond 1.350% 18/03/2031	4,439	0.17
5,000	Ireland Government Bond 1.700% 15/05/2037	4,120	0.16
5,000	Ireland Government Bond 2.000% 18/02/2045	3,975	0.15
10,000	Ireland Government Bond 2.400% 15/05/2030	9,662	0.37
		52,292	1.99
Italy (31.12%) (2021: 31.68%)			
10,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 30/01/2024	9,680	0.37
6,000	Italy Buoni Poliennali Del Tesoro 0.250% 15/03/2028	4,952	0.19
10,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	9,403	0.36
25,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	22,732	0.86
7,000	Italy Buoni Poliennali Del Tesoro 0.500% 15/07/2028	5,780	0.22
14,000	Italy Buoni Poliennali Del Tesoro 0.600% 01/08/2031	10,212	0.39
20,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	17,894	0.68
15,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/04/2031	11,410	0.43
15,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	13,172	0.50
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	7,827	0.30
12,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/12/2031	8,926	0.34
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2037	6,196	0.23
14,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	12,776	0.48
22,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	18,025	0.68
11,000	Italy Buoni Poliennali Del Tesoro 1.450% 01/03/2036	7,531	0.29
17,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	16,259	0.62
10,000	Italy Buoni Poliennali Del Tesoro 1.500% 30/04/2045	5,592	0.21
16,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	14,960	0.57
14,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	11,463	0.44
13,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	10,300	0.39

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (31.12%) (2021: 31.68%) (continued)			
10,000	Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	5,472	0.21
13,000	Italy Buoni Poliennali Del Tesoro 1.800% 01/03/2041	8,350	0.32
7,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	6,879	0.26
18,000	Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	17,301	0.66
23,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	21,000	0.80
15,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	13,913	0.53
20,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	18,967	0.72
7,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/09/2052	4,182	0.16
5,000	Italy Buoni Poliennali Del Tesoro 2.150% 01/03/2072	2,760	0.10
7,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	6,575	0.25
10,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	7,554	0.29
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	8,120	0.31
15,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	9,866	0.37
17,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	16,781	0.64
8,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	7,793	0.30
7,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2032	5,827	0.22
19,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	13,600	0.52
25,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	23,390	0.89
10,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	6,646	0.25
11,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	8,852	0.34
25,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	23,338	0.89
8,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	6,401	0.24
10,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/03/2038	8,312	0.32
11,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	8,708	0.33
12,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	10,358	0.39
12,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	9,780	0.37
22,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	21,050	0.80
17,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	17,145	0.65
13,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	11,235	0.43
29,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	26,946	1.02
27,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	27,704	1.05
15,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	15,551	0.59
13,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	12,858	0.49
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	21,717	0.82
18,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	18,263	0.69
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	21,362	0.81
18,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	18,368	0.70
20,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	21,359	0.81
20,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	21,693	0.82
22,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	24,565	0.93
20,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	22,377	0.85
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	11,297	0.43
		819,305	31.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Luxembourg (0.34%) (2021: 0.00%)			
10,000	State of the Grand-Duchy of Luxembourg 1.375% 25/05/2029	9,060	0.34
Portugal (2.34%) (2021: 1.22%)			
5,000	Portugal Obrigacoes do Tesouro 0.300% 17/10/2031	3,818	0.15
10,000	Portugal Obrigacoes do Tesouro 0.475% 18/10/2030	8,061	0.31
5,000	Portugal Obrigacoes do Tesouro 0.700% 15/10/2027	4,506	0.17
12,000	Portugal Obrigacoes do Tesouro 1.950% 15/06/2029	11,177	0.42
16,000	Portugal Obrigacoes do Tesouro 2.125% 17/10/2028	15,247	0.58
13,000	Portugal Obrigacoes do Tesouro 3.875% 15/02/2030	13,528	0.51
5,000	Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	5,142	0.20
		61,479	2.34
Slovakia (0.70%) (2021: 0.38%)			
5,000	Slovakia Government Bond 1.000% 14/05/2032	4,002	0.15
5,000	Slovakia Government Bond 1.625% 21/01/2031	4,357	0.17
10,000	Slovakia Government Bond 3.625% 16/01/2029	10,140	0.38
		18,499	0.70
Slovenia (0.51%) (2021: 0.32%)			
10,000	Slovenia Government Bond 1.000% 06/03/2028	8,926	0.34
5,000	Slovenia Government Bond 2.250% 03/03/2032	4,420	0.17
		13,346	0.51
Spain (24.22%) (2021: 23.19%)			
7,000	Spain Government Bond Zero Coupon 31/01/2025	6,591	0.25
12,000	Spain Government Bond Zero Coupon 31/01/2028	10,228	0.39
20,000	Spain Government Bond 0.100% 30/04/2031	15,234	0.58
10,000	Spain Government Bond 0.250% 30/07/2024	9,607	0.36
25,000	Spain Government Bond 0.500% 30/04/2030	20,484	0.78
10,000	Spain Government Bond 0.500% 31/10/2031	7,753	0.29
30,000	Spain Government Bond 0.600% 31/10/2029	25,174	0.96
20,000	Spain Government Bond 0.700% 30/04/2032	15,553	0.59
26,000	Spain Government Bond 0.800% 30/07/2027	23,441	0.89
10,000	Spain Government Bond 0.850% 30/07/2037	6,627	0.25
10,000	Spain Government Bond 1.000% 30/07/2042	6,087	0.23
18,000	Spain Government Bond 1.000% 31/10/2050	9,328	0.35
15,000	Spain Government Bond 1.200% 31/10/2040	9,798	0.37
25,000	Spain Government Bond 1.250% 31/10/2030	21,385	0.81
10,000	Spain Government Bond 1.300% 31/10/2026	9,387	0.36
23,000	Spain Government Bond 1.400% 30/04/2028	21,004	0.80
28,000	Spain Government Bond 1.400% 30/07/2028	25,454	0.97
25,000	Spain Government Bond 1.450% 31/10/2027	23,128	0.88
30,000	Spain Government Bond 1.450% 30/04/2029	26,968	1.02
8,000	Spain Government Bond 1.450% 31/10/2071	3,671	0.14
8,000	Spain Government Bond 1.500% 30/04/2027	7,499	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (24.22%) (2021: 23.19%) (continued)			
10,000	Spain Government Bond 1.600% 30/04/2025	9,711	0.37
23,000	Spain Government Bond 1.850% 30/07/2035	18,637	0.71
12,000	Spain Government Bond 1.900% 31/10/2052	7,646	0.29
10,000	Spain Government Bond 1.950% 30/04/2026	9,666	0.37
28,000	Spain Government Bond 1.950% 30/07/2030	25,425	0.97
10,000	Spain Government Bond 2.150% 31/10/2025	9,801	0.37
20,000	Spain Government Bond 2.350% 30/07/2033	17,771	0.67
20,000	Spain Government Bond 2.550% 31/10/2032	18,246	0.69
20,000	Spain Government Bond 2.700% 31/10/2048	16,211	0.62
10,000	Spain Government Bond 2.750% 31/10/2024	9,968	0.38
10,000	Spain Government Bond 2.900% 31/10/2046	8,558	0.33
17,000	Spain Government Bond 3.450% 30/07/2066	15,035	0.57
10,000	Spain Government Bond 3.800% 30/04/2024	10,127	0.38
22,000	Spain Government Bond 4.200% 31/01/2037	22,948	0.87
15,000	Spain Government Bond 4.650% 30/07/2025	15,631	0.59
21,000	Spain Government Bond 4.700% 30/07/2041	23,307	0.89
15,000	Spain Government Bond 4.900% 30/07/2040	17,130	0.65
15,000	Spain Government Bond 5.150% 31/10/2028	16,492	0.63
16,000	Spain Government Bond 5.150% 31/10/2044	18,951	0.72
18,000	Spain Government Bond 5.750% 30/07/2032	21,308	0.81
18,000	Spain Government Bond 6.000% 31/01/2029	20,755	0.79
		637,725	24.22
	Total Government Bonds	2,595,100	98.58
	Total Transferable Securities (98.58%) (2021: 98.78%)	2,595,100	98.58
	Total Investments (98.58%) (2021: 98.78%)	2,595,100	98.58
	Other Net Assets (1.42%) (2021: 1.22%)	37,404	1.42
	Net Assets (100.00%) (2021: 100.00%)	2,632,504	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		91.70
	Transferable securities dealt in on another regulated market		6.43
	Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)		0.44
	Other assets		1.43
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.79%) (2021: 99.99%)		
	Equities (99.79%) (2021: 99.99%)		
	Australia (1.69%) (2021: 1.69%)		
	Electronics (1.69%) (2021: 1.69%)		
9,141,627	BrainChip Holdings	4,618,549	1.69
	Canada (1.49%) (2021: 2.47%)		
	Software (1.49%) (2021: 2.47%)		
1,242,312	BlackBerry	4,049,937	1.49
	France (2.56%) (2021: 2.47%)		
	Computers (2.56%) (2021: 2.47%)		
725,516	Atos	6,978,051	2.56
	Germany (2.70%) (2021: 1.91%)		
	Semiconductors (2.70%) (2021: 1.91%)		
242,384	Infineon Technologies	7,354,392	2.70
	Ireland (0.43%) (2021: 0.45%)		
	Auto Parts & Equipment (0.43%) (2021: 0.45%)		
12,565	Aptiv	1,170,178	0.43
	Israel (2.44%) (2021: 3.15%)		
	Telecommunications (2.44%) (2021: 3.15%)		
34,583	Nice ADR	6,650,311	2.44
	Japan (4.67%) (2021: 5.73%)		
	Auto Parts & Equipment (0.39%) (2021: 0.49%)		
21,223	Denso	1,051,298	0.39
	Semiconductors (2.04%) (2021: 2.00%)		
620,100	Renesas Electronics	5,562,078	2.04
	Software (1.78%) (2021: 2.90%)		
387,143	PKSHA Technology	4,867,712	1.78
	Telecommunications (0.46%) (2021: 0.34%)		
29,232	SoftBank Group	1,250,410	0.46
		12,731,498	4.67
	Netherlands (4.27%) (2021: 3.82%)		
	Semiconductors (4.27%) (2021: 3.82%)		
35,983	NXP Semiconductors	5,686,393	2.08
169,291	STMicroelectronics	5,963,203	2.19
		11,649,596	4.27
	Norway (3.70%) (2021: 0.00%)		
	Computers (3.70%) (2021: 0.00%)		
5,547,991	AutoStore Holdings	10,095,192	3.70
	People's Republic of China (1.12%) (2021: 1.06%)		
	Internet (1.12%) (2021: 1.06%)		
12,323	Alibaba Group Holding ADR	1,085,533	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (1.12%) (2021: 1.06%) (continued)		
8,168	Baidu ADR	934,256	0.34
18,518	JD.com ADR	1,039,415	0.38
		3,059,204	1.12
	Republic of South Korea (2.90%) (2021: 2.86%)		
	Internet (0.67%) (2021: 0.34%)		
21,388	Kakao	898,144	0.33
6,537	NAVER	917,610	0.34
		1,815,754	0.67
	Semiconductors (2.23%) (2021: 2.52%)		
26,311	Samsung Electronics	1,150,651	0.42
83,213	SK Hynix	4,935,528	1.81
		6,086,179	2.23
		7,901,933	2.90
	Taiwan (13.70%) (2021: 16.28%)		
	Semiconductors (13.70%) (2021: 16.28%)		
964,311	Faraday Technology	4,470,867	1.64
5,471,048	Macronix International	6,007,642	2.21
269,499	MediaTek	5,480,206	2.01
3,375,011	Nanya Technology	5,622,182	2.06
519,204	Realtek Semiconductor	4,746,834	1.74
356,843	Taiwan Semiconductor Manufacturing	5,207,141	1.91
4,385,429	United Microelectronics	5,807,192	2.13
		37,342,064	13.70
	United Kingdom (0.38%) (2021: 3.41%)		
	Food (0.38%) (2021: 0.00%)		
140,811	Ocado Group	1,044,746	0.38
	Software (0.00%) (2021: 3.41%)		
	United States (57.74%) (2021: 54.69%)		
	Aerospace & Defense (0.35%) (2021: 0.32%)		
93,379	Kratos Defense & Security Solutions	963,671	0.35
	Auto Manufacturers (0.20%) (2021: 0.59%)		
4,295	Tesla	529,058	0.20
	Commercial Services (0.42%) (2021: 0.00%)		
26,565	GXO Logistics	1,134,060	0.42
	Computers (0.83%) (2021: 0.89%)		
7,478	Apple	971,617	0.36
9,163	International Business Machines	1,290,975	0.47
		2,262,592	0.83

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (1.38%) (2021: 0.00%)		
284,915	Upstart Holdings	3,766,576	1.38
	Electronics (2.16%) (2021: 2.79%)		
116,669	Trimble	5,898,785	2.16
	Internet (2.67%) (2021: 4.46%)		
10,855	Alphabet	957,736	0.35
9,270	Amazon.com	778,680	0.29
39,757	Palo Alto Networks	5,547,692	2.03
		7,284,108	2.67
	Machinery — Diversified (0.51%) (2021: 1.92%)		
3,221	Deere & Co	1,381,036	0.51
	Real Estate Investment Trusts (0.43%) (2021: 0.42%)		
1,789	Equinix	1,171,849	0.43
	Semiconductors (12.67%) (2021: 12.95%)		
202,338	CEVA	5,175,806	1.90
36,744	Intel	971,144	0.36
90,765	Microchip Technology	6,376,241	2.34
104,766	Micron Technology	5,236,205	1.92
39,261	NVIDIA	5,737,603	2.10
44,774	QUALCOMM	4,922,454	1.81
69,970	Teradyne	6,111,879	2.24
		34,531,332	12.67
	Software (33.40%) (2021: 26.28%)		
13,016	Akamai Technologies	1,097,249	0.40
18,883	Alteryx	956,802	0.35
157,341	Appian	5,123,023	1.88
5,828	Autodesk	1,089,078	0.40
409,963	C3.ai	4,587,486	1.68
42,424	Cadence Design Systems	6,814,991	2.50
771,894	CCC Intelligent Solutions Holdings	6,715,478	2.46
368,782	Cerence	6,833,530	2.51
4,495	Microsoft	1,077,991	0.40
201,565	Pegasystems	6,901,586	2.53
353,925	PROS Holdings	8,586,220	3.15
10,242	PTC	1,229,450	0.45
270,205	SentinelOne	3,942,291	1.45
16,978	ServiceNow	6,592,048	2.42
65,783	Splunk	5,663,258	2.08
21,347	Synopsys	6,815,884	2.50
16,940	Twilio	829,382	0.30
448,591	UiPath	5,701,592	2.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (33.40%) (2021: 26.28%) (continued)		
565,447	Veritone	2,996,869	1.10
44,842	Workday	7,503,412	2.75
		91,057,620	33.40
	Telecommunications (2.72%) (2021: 4.07%)		
145,434	Ciena	7,414,225	2.72
		157,394,912	57.74
	Total Equities	272,040,563	99.79
	Total Transferable Securities (99.79%) (2021: 99.99%)	272,040,563	99.79
	Total Investments (99.79%) (2021: 99.99%)	272,040,563	99.79
	Other Net Assets (0.21%) (2021: 0.01%)	567,860	0.21
	Net Assets (100.00%) (2021: 100.00%)	272,608,423	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.76
	Other assets		0.24
			100.00

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (99.03%) (2021: 99.83%)		
	Government Bonds (99.03%) (2021: 99.83%)		
	United States (99.03%) (2021: 99.83%)		
10,610,000	United States Treasury Floating Rate Note 4.385% 30/04/2024*	10,590,258	11.82
10,931,800	United States Treasury Floating Rate Note 4.445% 31/01/2024*	10,932,489	12.21
12,498,100	United States Treasury Floating Rate Note 4.489% 31/07/2023*	12,508,651	13.96
12,494,100	United States Treasury Floating Rate Note 4.494% 30/04/2023*	12,503,040	13.96
11,869,200	United States Treasury Floating Rate Note 4.495% 31/10/2023*	11,879,405	13.26
10,626,800	United States Treasury Floating Rate Note 4.497% 31/07/2024	10,615,172	11.85
12,515,600	United States Treasury Floating Rate Note 4.509% 31/01/2023*	12,518,186	13.98
7,166,400	United States Treasury Floating Rate Note 4.600% 31/10/2024*	7,159,030	7.99
		<u>88,706,231</u>	<u>99.03</u>
	Total Government Bonds	<u>88,706,231</u>	<u>99.03</u>
	Total Transferable Securities (99.03%) (2021: 99.83%)	<u>88,706,231</u>	<u>99.03</u>
	Total Investments (99.03%) (2021: 99.83%)	88,706,231	99.03
	Other Net Assets (0.97%) (2021: 0.17%)	<u>868,641</u>	<u>0.97</u>
	Net Assets (100.00%) (2021: 100.00%)	<u><u>89,574,872</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		99.02
	Other assets		<u>0.98</u>
			<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 2022

WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.96%) (2021: 99.98%)		
	Equities (99.96%) (2021: 99.98%)		
	Canada (1.69%) (2021: 1.80%)		
	Internet (1.69%) (2021: 1.80%)		
142,940	Shopify	4,961,447	1.69
	Israel (4.97%) (2021: 3.03%)		
	Internet (1.83%) (2021: 1.42%)		
70,232	Wix.com	5,395,925	1.83
	Software (3.14%) (2021: 1.61%)		
211,556	JFrog	4,512,489	1.53
38,711	Monday.com	4,722,742	1.61
		<u>9,235,231</u>	<u>3.14</u>
		<u>14,631,156</u>	<u>4.97</u>
	Netherlands (1.07%) (2021: 1.50%)		
	Software (1.07%) (2021: 1.50%)		
61,371	Elastic	3,160,607	1.07
	People's Republic of China (0.00%) (2021: 1.13%)		
	Software (0.00%) (2021: 1.13%)		
	United Kingdom (0.80%) (2021: 2.08%)		
	Software (0.80%) (2021: 2.08%)		
18,218	Atlassian	2,344,292	0.80
	United States (91.43%) (2021: 90.44%)		
	Commercial Services (6.91%) (2021: 5.32%)		
645,913	2U	4,049,875	1.38
65,816	Block	4,135,878	1.41
19,016	Paylocity Holding	3,694,048	1.25
50,828	PayPal Holdings	3,619,970	1.23
267,174	Toast	4,817,147	1.64
		<u>20,316,918</u>	<u>6.91</u>
	Computers (4.80%) (2021: 9.02%)		
25,758	Crowdstrike Holdings	2,712,060	0.92
31,956	Qualys	3,586,422	1.22
118,663	Tenable Holdings	4,526,993	1.54
29,462	Zscaler	3,296,798	1.12
		<u>14,122,273</u>	<u>4.80</u>
	Internet (5.12%) (2021: 9.35%)		
50,877	Okta	3,476,426	1.18
113,307	Q2 Holdings	3,044,559	1.03
418,277	Sprinklr	3,417,323	1.16
231,767	Squarespace	5,138,274	1.75
		<u>15,076,582</u>	<u>5.12</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (74.60%) (2021: 66.75%)		
11,543	Adobe	3,884,566	1.32
306,092	Amplitude	3,697,591	1.26
45,856	Appfolio	4,832,305	1.64
222,697	Asana	3,066,538	1.04
581,697	AvidXchange Holdings	5,782,068	1.96
266,510	BigCommerce Holdings	2,329,297	0.79
28,159	Bill.com Holdings	3,068,205	1.04
68,748	Blackline	4,624,678	1.57
1,578,110	Blend Labs	2,272,478	0.77
161,766	Box	5,035,776	1.71
103,288	Braze	2,817,697	0.96
247,433	C3.ai	2,768,775	0.94
315,808	Clearwater Analytics Holdings	5,921,400	2.01
71,323	Cloudflare	3,224,513	1.10
168,902	Confluent	3,756,380	1.28
72,421	Coupa Software	5,733,571	1.95
353,084	CS Disco	2,231,491	0.76
46,423	Datadog	3,412,090	1.16
234,908	Definitive Healthcare	2,581,639	0.88
112,613	DigitalOcean Holdings	2,868,253	0.97
74,262	DocuSign	4,115,600	1.40
172,036	Domo	2,449,793	0.83
208,590	Dropbox	4,668,244	1.59
142,796	Everbridge	4,223,906	1.44
473,515	Fastly	3,878,088	1.32
44,850	Five9	3,043,521	1.03
339,938	Freshworks	5,000,488	1.70
79,764	Gitlab	3,624,476	1.23
13,957	HubSpot	4,035,387	1.37
662,801	Momentive Global	4,639,607	1.58
14,552	MongoDB	2,864,416	0.97
146,736	nCino	3,879,700	1.32
77,479	New Relic	4,373,689	1.49
647,898	Olo	4,049,362	1.38
189,814	PagerDuty	5,041,460	1.71
13,017	Paycom Software	4,039,305	1.37
83,347	Procore Technologies	3,932,311	1.34
387,358	Qualtrics International	4,020,776	1.37
106,960	RingCentral	3,786,384	1.29
26,707	Salesforce	3,541,081	1.20
185,645	SentinelOne	2,708,560	0.92
10,304	ServiceNow	4,000,734	1.36
139,985	Smartsheet	5,509,810	1.87
31,835	Snowflake	4,569,596	1.55

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (74.60%) (2021: 66.75%) (continued)			
81,358	Sprout Social	4,593,473	1.56
603,821	Sumo Logic	4,890,950	1.66
64,333	Twilio	3,149,744	1.07
272,022	UiPath	3,457,400	1.17
22,377	Veeva Systems	3,611,200	1.23
743,430	Vimeo	2,549,965	0.87
29,181	Workday	4,882,857	1.66
69,296	Workiva	5,818,785	1.98
1,054,930	Yext	6,888,693	2.34
49,324	Zoom Video Communications	3,341,208	1.14
99,251	ZoomInfo Technologies	2,988,448	1.02
535,309	Zuora	3,404,565	1.16
		<u>219,482,893</u>	<u>74.60</u>
		<u>268,998,666</u>	<u>91.43</u>
	Total Equities	<u>294,096,168</u>	<u>99.96</u>
	Total Transferable Securities (99.96%) (2021: 99.98%)	<u>294,096,168</u>	<u>99.96</u>
	Total Investments (99.96%) (2021: 99.98%)	294,096,168	99.96
	Other Net Assets (0.04%) (2021: 0.02%)	<u>110,891</u>	<u>0.04</u>
	Net Assets (100.00%) (2021: 100.00%)	<u><u>294,207,059</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		98.29
	Other assets		<u>1.71</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.80%) (2021: 99.82%)		
	Equities (99.80%) (2021: 99.82%)		
	Australia (5.07%) (2021: 7.19%)		
	Iron & Steel (0.89%) (2021: 5.18%)		
53,595	Mineral Resources	2,805,869	0.89
	Mining (4.18%) (2021: 2.01%)		
400,877	Allkem	3,055,647	0.97
157,582	IGO	1,438,393	0.46
1,465,599	Mincor Resources NL	1,495,814	0.47
2,961,604	Nickel Industries	1,948,159	0.62
1,207,852	Pilbara Minerals	3,071,643	0.98
1,531,695	Syrah Resources	2,139,761	0.68
		<u>13,149,417</u>	<u>4.18</u>
		<u>15,955,286</u>	<u>5.07</u>
	Belgium (3.84%) (2021: 2.93%)		
	Chemicals (3.84%) (2021: 2.93%)		
329,413	Umicore	12,065,741	3.84
	Canada (3.47%) (2021: 1.35%)		
	Energy – Alternate Sources (1.71%) (2021: 1.06%)		
1,124,600	Ballard Power Systems	5,386,834	1.71
	Environmental Control (1.76%) (2021: 0.00%)		
1,159,206	Li-Cycle Holdings	5,517,821	1.76
	Mining (0.00%) (2021: 0.29%)		
		<u>10,904,655</u>	<u>3.47</u>
	Chile (0.66%) (2021: 1.47%)		
	Chemicals (0.66%) (2021: 1.47%)		
25,986	Sociedad Quimica y Minera de Chile ADR	2,074,722	0.66
	Finland (1.35%) (2021: 1.01%)		
	Machinery — Diversified (1.35%) (2021: 0.00%)		
506,396	Wartsila	4,252,268	1.35
	Shipping (0.00%) (2021: 1.01%)		
	France (2.33%) (2021: 1.99%)		
	Auto Manufacturers (0.51%) (2021: 0.00%)		
48,069	Renault	1,604,458	0.51
	Electrical Components & Equipment (0.00%) (2021: 0.25%)		
	Energy – Alternate Sources (0.00%) (2021: 0.19%)		
	Mining (0.41%) (2021: 0.00%)		
14,440	Eramet	1,292,219	0.41
	Miscellaneous Manufacturers (0.00%) (2021: 0.37%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (1.41%) (2021: 1.18%)		
250,722	Electricite de France	3,210,995	1.02
85,579	Engie	1,222,782	0.39
		4,433,777	1.41
		7,330,454	2.33
	Germany (11.48%) (2021: 4.88%)		
	Auto Manufacturers (2.44%) (2021: 0.81%)		
78,294	Bayerische Motoren Werke	6,967,169	2.22
10,614	Mercedes-Benz Group	695,526	0.22
		7,662,695	2.44
	Chemicals (2.93%) (2021: 0.00%)		
186,199	BASF	9,218,658	2.93
	Electrical Components & Equipment (1.74%) (2021: 0.00%)		
76,861	SMA Solar Technology	5,483,696	1.74
	Miscellaneous Manufacturers (2.56%) (2021: 1.42%)		
58,238	Siemens	8,057,706	2.56
	Semiconductors (0.29%) (2021: 0.23%)		
29,993	Infineon Technologies	910,045	0.29
	Utilities — Electric (1.52%) (2021: 2.42%)		
480,074	E.ON	4,782,357	1.52
		36,115,157	11.48
	Hong Kong (0.18%) (2021: 0.25%)		
	Mining (0.18%) (2021: 0.00%)		
8,114,684	Jinchuan Group International Resources	582,223	0.18
	Utilities — Electric (0.00%) (2021: 0.25%)		
	Indonesia (2.01%) (2021: 0.00%)		
	Mining (2.01%) (2021: 0.00%)		
8,461,892	Aneka Tambang	1,078,969	0.35
11,468,353	Vale Indonesia	5,230,468	1.66
		6,309,437	2.01
	Ireland (0.24%) (2021: 0.42%)		
	Auto Parts & Equipment (0.24%) (2021: 0.18%)		
8,104	Aptiv	754,725	0.24
	Miscellaneous Manufacturers (0.00%) (2021: 0.24%)		
	Japan (14.47%) (2021: 11.72%)		
	Auto Manufacturers (1.65%) (2021: 0.00%)		
29,619	Honda Motor ADR	677,090	0.22
1,205,684	Nissan Motor	3,820,505	1.21
49,438	Toyota Motor	679,119	0.22
		5,176,714	1.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.27%) (2021: 0.39%)		
17,278	Denso	855,879	0.27
	Building & Construction Materials (0.25%) (2021: 0.00%)		
37,646	Central Glass	801,738	0.25
	Chemicals (2.30%) (2021: 1.38%)		
479,918	Asahi Kasei	3,424,115	1.09
112,060	Resonac Holdings	1,715,572	0.55
195,190	Tanaka Chemical	2,091,771	0.66
		7,231,458	2.30
	Computers (0.00%) (2021: 0.23%)		
	Electrical Components & Equipment (2.27%) (2021: 1.38%)		
113,000	Fujikura	859,843	0.28
146,974	GS Yuasa	2,361,476	0.75
388,201	W-Scope	3,904,223	1.24
		7,125,542	2.27
	Electronics (3.78%) (2021: 4.37%)		
24,327	Iriso Electronics	779,895	0.25
338,421	TDK	11,118,686	3.53
		11,898,581	3.78
	Engineering & Construction (0.00%) (2021: 0.31%)		
	Hand & Machine Tools (0.46%) (2021: 0.00%)		
38,196	Fuji Electric	1,456,106	0.46
	Home Furnishings (0.49%) (2021: 0.20%)		
103,303	Panasonic Holdings	869,438	0.27
8,960	Sony Group	681,447	0.22
		1,550,885	0.49
	Machinery, Construction & Mining (0.84%) (2021: 0.71%)		
66,353	Mitsubishi Heavy Industries	2,632,094	0.84
	Mining (0.79%) (2021: 1.54%)		
632,794	Nippon Denko	1,688,154	0.54
22,406	Sumitomo Metal Mining	793,197	0.25
		2,481,351	0.79
	Retail (1.37%) (2021: 1.21%)		
98,237	Iwatani	4,310,828	1.37
		45,521,176	14.47
	Netherlands (1.71%) (2021: 2.51%)		
	Commercial Services (0.00%) (2021: 2.26%)		
	Engineering & Construction (1.44%) (2021: 0.00%)		
50,442	Alfen Beheer	4,532,840	1.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (0.27%) (2021: 0.25%)		
5,336	NXP Semiconductors	843,248	0.27
		5,376,088	1.71
	New Zealand (0.00%) (2021: 0.18%)		
	Utilities — Electric (0.00%) (2021: 0.18%)		
	Norway (0.00%) (2021: 1.55%)		
	Energy – Alternate Sources (0.00%) (2021: 1.55%)		
	People’s Republic of China (25.00%) (2021: 25.07%)		
	Auto Manufacturers (0.00%) (2021: 1.11%)		
	Auto Parts & Equipment (2.99%) (2021: 0.76%)		
89,188	Contemporary Amperex Technology	5,047,448	1.61
1,048,100	Gotion High-tech	4,346,667	1.38
		9,394,115	2.99
	Chemicals (6.59%) (2021: 5.97%)		
193,245	Beijing Easpring Material Technology	1,567,821	0.50
292,615	Do-Fluoride New Materials	1,402,525	0.45
925,800	Fangda Carbon New Material	815,037	0.26
243,077	Ganfeng Lithium Group	2,430,525	0.77
316,470	Guangzhou Tinci Materials Technology	1,996,688	0.63
166,831	Nanjing Hanrui Cobalt	961,144	0.31
615,570	Shanghai Putailai New Energy Technology	4,594,837	1.46
367,907	Shenzhen Capchem Technology	2,300,576	0.73
46,959	Shinghwa Advanced Material Group	623,490	0.20
205,900	Tianqi Lithium	2,339,577	0.74
451,826	Zangge Mining	1,687,921	0.54
		20,720,141	6.59
	Electrical Components & Equipment (3.37%) (2021: 5.46%)		
2,832,287	Camel Group	3,324,577	1.05
2,860,376	Qingdao TGOOD Electric	6,258,371	1.99
336,800	Zhejiang Narada Power Source	1,031,955	0.33
		10,614,903	3.37
	Electronics (1.34%) (2021: 0.25%)		
1,599,285	China Baoan Group	2,781,385	0.88
918,606	East Group	902,524	0.29
440,706	Shenzhen Deren Electronic	546,469	0.17
		4,230,378	1.34
	Energy – Alternate Sources (2.57%) (2021: 0.00%)		
359,548	Ningbo Ronbay New Energy Technology	3,555,810	1.13
40,737	Shenzhen Dynanonic	1,345,399	0.43
198,300	Sungrow Power Supply	3,189,139	1.01
		8,090,348	2.57

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.33%) (2021: 0.00%)		
8,849,744	China Energy Engineering	1,031,815	0.33
	Environmental Control (3.00%) (2021: 2.52%)		
8,824,212	GEM	9,431,347	3.00
	Hand & Machine Tools (0.24%) (2021: 0.00%)		
307,071	Jiangxi Special Electric Motor	770,803	0.24
	Iron & Steel (0.53%) (2021: 0.00%)		
298,362	Tibet Mineral Development	1,657,114	0.53
	Leisure Time (0.60%) (2021: 0.00%)		
1,786,141	Tianneng Power International	1,885,701	0.60
	Machinery — Diversified (0.97%) (2021: 1.27%)		
866,085	NARI Technology	3,039,900	0.97
	Machinery, Construction & Mining (0.00%) (2021: 0.85%)		
	Mining (0.79%) (2021: 4.76%)		
1,269,663	CMOC Group	585,627	0.19
339,900	Xiamen Tungsten	955,888	0.30
119,300	Zhejiang Huayou Cobalt	954,681	0.30
		2,496,196	0.79
	Miscellaneous Manufacturers (1.41%) (2021: 1.41%)		
1,663,697	Cangzhou Mingzhu Plastic	1,103,276	0.35
621,314	Ningbo Shanshan	1,626,640	0.52
508,907	Sichuan Yahua Industrial Group	1,702,042	0.54
		4,431,958	1.41
	Pharmaceuticals (0.27%) (2021: 0.71%)		
315,500	Zhejiang NHU	850,961	0.27
		78,645,680	25.00
	Republic of South Korea (6.37%) (2021: 4.12%)		
	Auto Manufacturers (0.21%) (2021: 0.00%)		
5,457	Hyundai Motor	651,646	0.21
	Auto Parts & Equipment (0.77%) (2021: 0.00%)		
7,047	LG Energy Solution	2,427,021	0.77
	Chemicals (1.73%) (2021: 1.76%)		
6,983	LG Chem	3,313,405	1.05
12,369	Soulbrain	2,131,439	0.68
		5,444,844	1.73
	Electrical Components & Equipment (0.70%) (2021: 1.41%)		
30,174	Ecopro BM	2,197,727	0.70

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.69%) (2021: 0.17%)		
31,079	Hyundai Electric & Energy System	1,044,569	0.33
25,234	LS Electric	1,125,502	0.36
		2,170,071	0.69
	Miscellaneous Manufacturers (0.86%) (2021: 0.36%)		
19,136	POSCO Chemical	2,723,986	0.86
	Oil & Gas (0.37%) (2021: 0.00%)		
9,460	SK Innovation	1,152,108	0.37
	Telecommunications (1.04%) (2021: 0.42%)		
7,015	Samsung SDI	3,278,659	1.04
		20,046,062	6.37
	South Africa (0.00%) (2021: 0.44%)		
	Mining (0.00%) (2021: 0.44%)		
	Sweden (0.23%) (2021: 0.00%)		
	Auto Manufacturers (0.23%) (2021: 0.00%)		
39,796	Volvo Class B	719,876	0.23
	Switzerland (0.00%) (2021: 0.99%)		
	Electronics (0.00%) (2021: 0.99%)		
	Taiwan (1.00%) (2021: 4.37%)		
	Electronics (1.00%) (2021: 4.37%)		
339,944	Simplo Technology	3,152,187	1.00
	United Kingdom (0.74%) (2021: 3.04%)		
	Chemicals (0.74%) (2021: 0.62%)		
90,911	Johnson Matthey	2,326,021	0.74
	Energy – Alternate Sources (0.00%) (2021: 2.42%)		
	United States (19.65%) (2021: 24.34%)		
	Auto Manufacturers (0.84%) (2021: 2.43%)		
39,101	General Motors	1,315,358	0.42
10,851	Tesla	1,336,626	0.42
		2,651,984	0.84
	Auto Parts & Equipment (4.11%) (2021: 0.00%)		
1,653,714	QuantumScape	9,376,558	2.98
1,397,470	Solid Power	3,549,574	1.13
		12,926,132	4.11
	Chemicals (1.77%) (2021: 2.46%)		
13,459	Albemarle	2,918,719	0.93
134,050	Livent	2,663,573	0.84
		5,582,292	1.77
	Electrical Components & Equipment (5.61%) (2021: 5.90%)		
11,442	Belden	822,680	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (5.61%) (2021: 5.90%) (continued)		
837,453	Blink Charging	9,186,859	2.92
103,309	EnerSys	7,628,337	2.43
		17,637,876	5.61
	Electronics (0.28%) (2021: 0.25%)		
11,419	Amphenol	869,443	0.28
	Energy – Alternate Sources (1.72%) (2021: 3.38%)		
1,949,511	FuelCell Energy	5,419,640	1.72
	Engineering & Construction (0.47%) (2021: 0.17%)		
66,793	Primoris Services	1,465,438	0.47
	Internet (0.00%) (2021: 0.86%)		
	Iron & Steel (0.23%) (2021: 0.00%)		
7,538	Steel Dynamics	736,463	0.23
	Machinery — Diversified (0.40%) (2021: 0.95%)		
261,393	GrafTech International	1,244,231	0.40
	Machinery, Construction & Mining (2.78%) (2021: 2.26%)		
325,049	Bloom Energy	6,214,937	1.97
10,605	Caterpillar	2,540,534	0.81
		8,755,471	2.78
	Miscellaneous Manufacturers (0.85%) (2021: 1.37%)		
21,361	General Electric	1,789,838	0.57
10,968	ITT	889,505	0.28
		2,679,343	0.85
	Semiconductors (0.27%) (2021: 2.73%)		
5,059	Texas Instruments	835,848	0.27
	Software (0.00%) (2021: 1.17%)		
	Utilities — Electric (0.32%) (2021: 0.41%)		
35,175	AES	1,011,633	0.32
		61,815,794	19.65
	Total Equities	313,947,552	99.80
	Total Transferable Securities (99.80%) (2021: 99.82%)	313,947,552	99.80
	Total Investments (99.80%) (2021: 99.82%)	313,947,552	99.80
	Other Net Assets (0.20%) (2021: 0.18%)	639,185	0.20
	Net Assets (100.00%) (2021: 100.00%)	314,586,737	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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	99.76
Other assets	0.24
	<hr/>
	100.00
	<hr/> <hr/>

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Cybersecurity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.99%) (2021: 99.93%)		
	Equities (99.99%) (2021: 99.93%)		
	Canada (0.36%) (2021: 0.75%)		
	Software (0.36%) (2021: 0.75%)		
24,737	Absolute Software	258,151	0.36
	Israel (4.86%) (2021: 8.19%)		
	Computers (3.56%) (2021: 4.61%)		
19,362	CyberArk Software	2,510,283	3.56
	Software (1.30%) (2021: 3.58%)		
46,358	Radware	915,571	1.30
		<u>3,425,854</u>	<u>4.86</u>
	Japan (4.38%) (2021: 3.88%)		
	Internet (4.38%) (2021: 3.88%)		
66,372	Trend Micro	3,088,591	4.38
	Netherlands (3.84%) (2021: 3.10%)		
	Software (3.84%) (2021: 3.10%)		
52,665	Elastic	2,712,247	3.84
	Republic of South Korea (2.77%) (2021: 0.00%)		
	Internet (2.77%) (2021: 0.00%)		
37,071	Ahnlab	1,955,426	2.77
	United Kingdom (4.52%) (2021: 6.05%)		
	Computers (0.00%) (2021: 3.03%)		
	Software (4.52%) (2021: 3.02%)		
1,024,714	Darktrace	3,188,811	4.52
	United States (79.26%) (2021: 77.96%)		
	Computers (29.60%) (2021: 32.11%)		
24,846	Crowdstrike Holdings	2,616,035	3.71
88,516	Fortinet	4,327,547	6.13
24,785	Qualys	2,781,621	3.94
82,075	Rapid7	2,788,909	3.95
95,141	Tenable Holdings	3,629,629	5.15
99,562	Varonis Systems	2,383,514	3.38
21,069	Zscaler	2,357,621	3.34
		<u>20,884,876</u>	<u>29.60</u>
	Internet (12.09%) (2021: 11.05%)		
73,305	Okta	5,008,931	7.10
25,201	Palo Alto Networks	3,516,547	4.99
		<u>8,525,478</u>	<u>12.09</u>
	Software (37.57%) (2021: 34.80%)		
43,197	Akamai Technologies	3,641,507	5.16
72,035	Cloudflare	3,256,702	4.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (37.57%) (2021: 34.80%) (continued)		
47,164	Datadog	3,466,554	4.91
404,593	Fastly	3,313,617	4.70
104,031	ForgeRock	2,368,786	3.36
129,058	HashiCorp	3,528,446	5.00
169,072	SentinelOne	2,466,760	3.50
31,432	Splunk	2,705,981	3.84
216,460	Sumo Logic	1,753,326	2.48
		<u>26,501,679</u>	<u>37.57</u>
		<u>55,912,033</u>	<u>79.26</u>
	Total Equities	<u>70,541,113</u>	<u>99.99</u>
	Total Transferable Securities (99.99%) (2021: 99.93%)	<u>70,541,113</u>	<u>99.99</u>
	Total Investments (99.99%) (2021: 99.93%)	70,541,113	99.99
	Other Net Assets (0.01%) (2021: 0.07%)	<u>4,433</u>	<u>0.01</u>
	Net Assets (100.00%) (2021: 100.00%)	<u><u>70,545,546</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		99.96
	Other assets		<u>0.04</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree European Union Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.23%) (2021: 99.87%)		
	Corporate Bonds (99.23%) (2021: 99.87%)		
	Supranational (99.23%) (2021: 99.87%)		
88,000	European Union Zero Coupon 04/11/2025	81,142	5.04
60,000	European Union Zero Coupon 04/03/2026	54,683	3.40
121,000	European Union Zero Coupon 06/07/2026	109,015	6.78
67,000	European Union Zero Coupon 02/06/2028	56,930	3.54
93,000	European Union Zero Coupon 04/10/2028	78,188	4.86
62,000	European Union Zero Coupon 04/07/2029	51,005	3.17
78,000	European Union Zero Coupon 04/10/2030	61,610	3.83
163,000	European Union Zero Coupon 04/07/2031	125,558	7.80
69,000	European Union Zero Coupon 04/07/2035	46,214	2.87
51,000	European Union 0.100% 04/10/2040	29,077	1.81
59,000	European Union 0.200% 04/06/2036	39,403	2.45
82,000	European Union 0.300% 04/11/2050	38,510	2.39
156,000	European Union 0.400% 04/02/2037	105,041	6.53
77,000	European Union 0.450% 04/07/2041	46,286	2.88
44,000	European Union 0.450% 02/05/2046	24,141	1.50
96,000	European Union 0.700% 06/07/2051	51,506	3.20
50,000	European Union 0.750% 04/01/2047	29,510	1.83
70,000	European Union 0.800% 04/07/2025	66,400	4.13
108,000	European Union 1.000% 06/07/2032	88,776	5.52
20,000	European Union 1.125% 04/06/2037	15,012	0.93
50,000	European Union 1.250% 04/02/2043	34,814	2.16
90,000	European Union 1.625% 04/12/2029	81,779	5.08
90,000	European Union 2.000% 04/10/2027	85,839	5.34
60,000	European Union 2.500% 04/10/2052	51,877	3.22
30,000	European Union 2.625% 04/02/2048	26,831	1.67
60,000	European Union 2.750% 04/02/2033	57,431	3.57
60,000	European Union 3.375% 04/11/2042	59,948	3.73
		1,596,526	99.23
	Total Corporate Bonds	1,596,526	99.23
	Total Transferable Securities (99.23%) (2021: 99.87%)	1,596,526	99.23
	Total Investments (99.23%) (2021: 99.87%)	1,596,526	99.23
	Other Net Assets (0.77%) (2021: 0.13%)	12,433	0.77
	Net Assets (100.00%) (2021: 100.00%)	1,608,959	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree European Union Bond UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.22
Other assets	0.78
	<hr/>
	100.00
	<hr/> <hr/>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (92.01%) (2021: 93.37%)			
Government Bonds (92.01%) (2021: 93.37%)			
United States (92.01%) (2021: 93.37%)			
11,280,000	United States Treasury Bill Zero Coupon 12/01/2023	11,270,222	9.28
10,060,000	United States Treasury Bill Zero Coupon 26/01/2023	10,035,091	8.26
3,370,000	United States Treasury Bill Zero Coupon 09/02/2023	3,356,573	2.76
12,160,000	United States Treasury Bill Zero Coupon 23/02/2023	12,086,905	9.95
4,570,000	United States Treasury Bill Zero Coupon 09/03/2023	4,535,029	3.73
12,000,000	United States Treasury Bill Zero Coupon 23/03/2023	11,888,442	9.78
9,220,000	United States Treasury Bill Zero Coupon 13/04/2023	9,116,019	7.50
12,530,000	United States Treasury Bill Zero Coupon 20/04/2023	12,366,824	10.18
12,430,000	United States Treasury Bill Zero Coupon 04/05/2023	12,242,588	10.08
5,030,000	United States Treasury Bill Zero Coupon 01/06/2023	4,936,368	4.06
9,990,000	United States Treasury Bill Zero Coupon 15/06/2023	9,788,840	8.06
10,420,000	United States Treasury Bill Zero Coupon 13/07/2023	10,172,632	8.37
		111,795,533	92.01
	Total Government Bonds	111,795,533	92.01
	Total Transferable Securities (92.01%) (2021: 93.37%)	111,795,533	92.01

Financial Derivative Instruments (3.73%) (2021: (0.62)%)

Open Forward Foreign Currency Exchange Contracts (2.79%) (2021: 0.05%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2023	EUR 2,235,000	USD 2,383,167	2,136	0.00
04/01/2023	EUR 579,000	USD 615,292	2,646	0.00
04/01/2023	EUR 2,621,000	USD 2,793,397	3,863	0.00
04/01/2023	EUR 290,000	USD 305,327	4,176	0.00
04/01/2023	EUR 2,397,000	USD 2,522,363	35,834	0.03
04/01/2023	EUR 99,235,000	USD 102,513,724	3,394,782	2.80
04/01/2023	USD 2,701,242	EUR 2,565,000	(36,253)	(0.03)
04/01/2023	USD 3,388,447	EUR 3,188,000	(13,945)	(0.01)
			3,443,437	2.83
			(50,198)	(0.04)
	Net unrealised gain on open forward foreign currency exchange contracts		3,393,239	2.79

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

Total Return Swaps* (0.94%) (2021: (0.67)%)

<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	1,595,684	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index	31/01/2023		
USD	594,690	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index	30/12/2022	27,140	0.02
USD	112,080,420	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index	30/12/2022	13,449	0.01
Unrealised gain on total return swaps					1,106,899	0.91
Net unrealised gain on total return swaps					1,147,488	0.94
Total Financial Derivative Instruments					4,540,727	3.73
Total Investments (95.74%) (2021: 92.75%)					116,336,260	95.74
Other Net Assets (4.26%) (2021: 7.25%)					5,170,197	4.26
Net Assets (100.00%) (2021: 100.00%)					121,506,457	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities dealt in on another regulated market	39.75
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	51.61
Over the counter financial derivative instruments	3.75
Other assets	4.89
	100.00

*The Fund pledged cash to Morgan Stanley with a market value of USD 3,957,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2022.

The counterparty to the open forward foreign currency exchange contracts are BNP Paribas and Morgan Stanley.

The counterparty for Total Return Swap is Morgan Stanley.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (99.62%) (2021: 99.53%)		
	Equities (99.62%) (2021: 99.53%)		
	Brazil (4.05%) (2021: 3.23%)		
	Aerospace & Defense (0.06%) (2021: 0.09%)		
720	Embraer	1,951	0.06
	Banks (0.17%) (2021: 0.17%)		
1,516	Banco Bradesco	3,867	0.12
350	Banco Santander Brasil	1,869	0.05
		5,736	0.17
	Beverages (0.39%) (2021: 0.25%)		
4,631	Ambev	12,736	0.39
	Commercial Services (0.29%) (2021: 0.21%)		
1,049	CCR	2,150	0.06
749	Localiza Rent a Car	7,547	0.23
		9,697	0.29
	Cosmetics & Personal Care (0.00%) (2021: 0.08%)		
	Distribution & Wholesale (0.10%) (2021: 0.05%)		
927	Sendas Distribuidora	3,419	0.10
	Diversified Financial Services (0.41%) (2021: 0.28%)		
5,336	B3 SA - Brasil Bolsa Balcao	13,351	0.41
	Food (0.03%) (2021: 0.07%)		
632	BRF	991	0.03
	Forest Products & Paper (0.21%) (2021: 0.21%)		
770	Suzano	7,035	0.21
	Full Line Insurance (0.00%) (2021: 0.05%)		
	Healthcare Services (0.25%) (2021: 0.31%)		
4,481	Hapvida Participacoes e Investimentos	4,311	0.13
683	Rede D'Or Sao Luiz	3,827	0.12
		8,138	0.25
	Internet (0.00%) (2021: 0.08%)		
	Iron & Steel (0.05%) (2021: 0.06%)		
549	Cia Siderurgica Nacional	1,513	0.05
	Machinery — Diversified (0.29%) (2021: 0.20%)		
1,305	WEG	9,519	0.29
	Oil & Gas (0.47%) (2021: 0.35%)		
200	3R Petroleum Oleo e Gas	1,430	0.04
1,387	Cosan	4,497	0.14
590	Petro Rio	4,158	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.47%) (2021: 0.35%) (continued)		
801	Ultrapar Participacoes	1,913	0.06
1,119	Vibra Energia	3,296	0.10
		15,294	0.47
	Other Finance (0.00%) (2021: 0.04%)		
	Pharmaceuticals (0.10%) (2021: 0.04%)		
371	Hypera	3,176	0.10
	Real Estate (0.00%) (2021: 0.04%)		
	Retail (0.47%) (2021: 0.34%)		
541	Americanas	989	0.03
686	Atacadao	1,920	0.06
500	GRUPO DE MODA SOMA	960	0.03
926	Lojas Renner	3,592	0.11
2,315	Magazine Luiza	1,202	0.03
926	Natura & Holding	2,036	0.06
1,090	Raia Drogasil	4,897	0.15
		15,596	0.47
	Software (0.08%) (2021: 0.05%)		
493	TOTVS	2,579	0.08
	Telecommunications (0.24%) (2021: 0.00%)		
715	Telefonica Brasil	5,194	0.16
1,200	TIM	2,818	0.08
		8,012	0.24
	Transportation (0.12%) (2021: 0.09%)		
1,123	Rumo	3,958	0.12
	Utilities — Electric (0.32%) (2021: 0.17%)		
277	Energisa	2,320	0.07
317	Engie Brasil Energia	2,274	0.07
759	Equatorial Energia	3,884	0.12
300	Transmissora Alianca de Energia Eletrica	1,970	0.06
		10,448	0.32
		133,149	4.05
	Chile (0.30%) (2021: 0.36%)		
	Banks (0.17%) (2021: 0.14%)		
32,192	Banco de Chile	3,325	0.10
58,062	Banco Santander Chile	2,314	0.07
		5,639	0.17
	Food (0.00%) (2021: 0.05%)		
	Forest Products & Paper (0.06%) (2021: 0.04%)		
1,089	Empresas CMPC	1,810	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.07%) (2021: 0.05%)		
323	Empresas COPEC	2,399	0.07
	Retail (0.00%) (2021: 0.04%)		
	Utilities — Electric (0.00%) (2021: 0.04%)		
		9,848	0.30
	Cyprus (0.00%) (2021: 0.05%)		
	Internet (0.00%) (2021: 0.05%)		
50	Ozon Holdings ADR	-	0.00
	Mining (0.00%) (2021: 0.00%)		
357	Polymetal International	-	0.00
		-	0.00
	Czech Republic (0.12%) (2021: 0.12%)		
	Banks (0.12%) (2021: 0.12%)		
140	Komerční Banka	4,052	0.12
	Hong Kong (0.97%) (2021: 0.87%)		
	Auto Manufacturers (0.17%) (2021: 0.20%)		
3,839	Geely Automobile Holdings	5,607	0.17
	Building & Construction Materials (0.11%) (2021: 0.11%)		
1,881	Xinyi Glass Holdings	3,504	0.11
	Chemicals (0.05%) (2021: 0.05%)		
465	Kingboard Holdings	1,481	0.05
	Diversified Financial Services (0.00%) (2021: 0.05%)		
	Electronics (0.06%) (2021: 0.04%)		
662	BYD Electronic International	2,129	0.06
	Energy – Alternate Sources (0.12%) (2021: 0.00%)		
15,000	GCL Technology Holdings	3,805	0.12
	Food (0.00%) (2021: 0.11%)		
	Forest Products & Paper (0.00%) (2021: 0.04%)		
	Lodging (0.00%) (2021: 0.05%)		
	Pharmaceuticals (0.13%) (2021: 0.13%)		
7,355	Sino Biopharmaceutical	4,307	0.13
	Real Estate (0.21%) (2021: 0.02%)		
1,800	ESR Group	3,778	0.11
734	Shimao Group Holdings	208	0.01
1,000	Wharf Holdings	2,940	0.09
		6,926	0.21
	Retail (0.06%) (2021: 0.00%)		
4,000	Bosideng International Holdings	1,901	0.06
99	Super Hi International Holding	126	0.00
		2,027	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Transportation (0.06%) (2021: 0.07%)		
881	SITC International Holdings	1,960	0.06
		31,746	0.97
	Hungary (0.20%) (2021: 0.24%)		
	Banks (0.12%) (2021: 0.18%)		
153	OTP Bank	4,122	0.12
	Oil & Gas (0.08%) (2021: 0.06%)		
371	MOL Hungarian Oil & Gas	2,573	0.08
		6,695	0.20
	India (18.46%) (2021: 16.63%)		
	Airlines (0.06%) (2021: 0.06%)		
79	InterGlobe Aviation	1,917	0.06
	Auto Manufacturers (0.92%) (2021: 0.77%)		
1,299	Ashok Leyland	2,252	0.07
753	Mahindra & Mahindra	11,370	0.35
101	Maruti Suzuki India	10,248	0.31
1,372	Tata Motors	6,434	0.19
		30,304	0.92
	Auto Parts & Equipment (0.26%) (2021: 0.12%)		
72	Balkrishna Industries	1,855	0.06
127	KPIT Technologies	1,081	0.03
1,334	Motherson Sumi Wiring India	940	0.03
2	MRF	2,140	0.07
1,430	Samvardhana Motherson International	1,282	0.04
173	UNO Minda	1,090	0.03
		8,388	0.26
	Banks (2.63%) (2021: 1.92%)		
253	AU Small Finance Bank	2,001	0.06
1,891	Axis Bank	21,343	0.65
579	Bandhan Bank	1,639	0.05
1,342	Federal Bank	2,256	0.07
3,710	ICICI Bank	39,950	1.21
2,352	IDFC First Bank	1,672	0.05
802	Kotak Mahindra Bank	17,714	0.54
		86,575	2.63
	Beverages (0.31%) (2021: 0.23%)		
483	Tata Consumer Products	4,478	0.14
255	United Spirits	2,705	0.08
182	Varun Beverages	2,909	0.09
		10,092	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Building & Construction Materials (0.79%) (2021: 0.72%)			
72	ACC	2,125	0.07
564	Ambuja Cements	3,573	0.11
77	Dalmia Bharat	1,734	0.05
303	Grasim Industries	6,312	0.19
9	Shree Cement	2,534	0.08
89	UltraTech Cement	7,486	0.23
211	Voltas	2,040	0.06
		25,804	0.79
Chemicals (0.95%) (2021: 0.81%)			
180	Aarti Industries	1,327	0.04
351	Asian Paints	13,101	0.40
19	Atul	1,896	0.06
210	Berger Paints India	1,476	0.05
56	Deepak Nitrite	1,344	0.04
30	Gujarat Fluorochemicals	1,128	0.03
30	Navin Fluorine International	1,476	0.04
60	PI Industries	2,480	0.08
117	SRF	3,239	0.10
81	Supreme Industries	2,399	0.07
124	Tata Chemicals	1,405	0.04
		31,271	0.95
Commercial Services (0.09%) (2021: 0.06%)			
485	Marico	2,989	0.09
Computers (1.75%) (2021: 2.03%)			
2,600	Infosys	47,399	1.44
67	Mphasis	1,598	0.05
36	Persistent Systems	1,684	0.05
26	Tata Elxsi	1,976	0.06
1,047	Wipro	4,970	0.15
		57,627	1.75
Consumer Durables & Apparels (0.08%) (2021: 0.08%)			
5	Page Industries	2,589	0.08
Cosmetics & Personal Care (0.29%) (2021: 0.22%)			
102	Colgate-Palmolive India	1,894	0.06
573	Dabur India	3,889	0.12
360	Godrej Consumer Products	3,803	0.11
		9,586	0.29
Diversified Financial Services (0.22%) (2021: 1.91%)			
288	Bajaj Finserv	5,388	0.16
76	HDFC Asset Management	2,004	0.06
		7,392	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.17%) (2021: 0.05%)			
42	ABB India	1,362	0.04
476	CG Power & Industrial Solutions	1,555	0.05
75	Siemens	2,563	0.08
		5,480	0.17
Electronics (0.13%) (2021: 0.13%)			
29	Dixon Technologies India	1,369	0.04
212	Havells India	2,818	0.09
		4,187	0.13
Entertainment (0.04%) (2021: 0.00%)			
64	PVR	1,331	0.04
Food (0.55%) (2021: 0.43%)			
108	Avenue Supermarts	5,312	0.16
96	Britannia Industries	4,998	0.15
29	Nestle India	6,873	0.21
55	Patanjali Foods	793	0.03
		17,976	0.55
Full Line Insurance (0.33%) (2021: 0.47%)			
704	HDFC Life Insurance	4,819	0.15
189	ICICI Lombard General Insurance	2,825	0.09
314	ICICI Prudential Life Insurance	1,713	0.05
183	Max Financial Services	1,499	0.04
		10,856	0.33
Hand & Machine Tools (0.04%) (2021: 0.00%)			
35	Schaeffler India	1,162	0.04
Healthcare Services (0.26%) (2021: 0.17%)			
77	Apollo Hospitals Enterprise	4,168	0.12
446	Fortis Healthcare	1,542	0.05
560	Max Healthcare Institute	2,975	0.09
		8,685	0.26
Home Furnishings (0.07%) (2021: 0.10%)			
576	Crompton Greaves Consumer Electricals	2,343	0.07
Household Products (0.67%) (2021: 0.50%)			
714	Hindustan Unilever	22,103	0.67
Internet (0.16%) (2021: 0.09%)			
89	Info Edge India	4,230	0.13
1,482	Zomato	1,062	0.03
		5,292	0.16
Iron & Steel (0.52%) (2021: 0.40%)			
341	Jindal Steel & Power	2,393	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Iron & Steel (0.52%) (2021: 0.40%) (continued)			
707	JSW Steel	6,564	0.20
6,042	Tata Steel	8,227	0.25
		17,184	0.52
Leisure Time (0.40%) (2021: 0.18%)			
61	Bajaj Auto	2,666	0.08
115	Eicher Motors	4,487	0.14
111	Hero MotoCorp	3,675	0.11
184	TVS Motor	2,414	0.07
		13,242	0.40
Lodging (0.08%) (2021: 0.00%)			
689	Indian Hotels	2,654	0.08
Machinery — Diversified (0.06%) (2021: 0.00%)			
127	Cummins India	2,119	0.06
Machinery, Construction & Mining (0.03%) (2021: 0.00%)			
193	Elgi Equipments	979	0.03
Media (0.09%) (2021: 0.09%)			
1,037	Zee Entertainment Enterprises	3,009	0.09
Mining (0.09%) (2021: 0.10%)			
775	Vedanta	2,889	0.09
Oil & Gas (2.37%) (2021: 1.79%)			
2,528	Reliance Industries	77,835	2.37
Other Industrial (0.26%) (2021: 0.15%)			
126	APL Apollo Tubes	1,663	0.05
81	Astral	1,923	0.06
207	Bharat Forge	2,202	0.07
79	Tube Investments of India	2,650	0.08
		8,438	0.26
Pharmaceuticals (1.02%) (2021: 1.11%)			
30	Aarti Pharmedicals	138	0.00
223	Aurobindo Pharma	1,181	0.04
456	Biocon	1,443	0.04
406	Cipla	5,280	0.16
103	Divi's Laboratories	4,250	0.13
98	Dr Reddy's Laboratories	5,020	0.15
138	Ipca Laboratories	1,406	0.04
328	Laurus Labs	1,488	0.05
186	Lupin	1,650	0.05
818	Sun Pharmaceutical Industries	9,901	0.30
96	Torrent Pharmaceuticals	1,799	0.06
		33,556	1.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.17%) (2021: 0.12%)			
507	DLF	2,298	0.07
108	Godrej Properties	1,599	0.05
91	Phoenix Mills	1,565	0.05
		5,462	0.17
Retail (0.43%) (2021: 0.41%)			
315	Jubilant Foodworks	1,946	0.06
309	Titan	9,702	0.30
150	Trent	2,450	0.07
		14,098	0.43
Software (0.47%) (2021: 0.58%)			
758	HCL Technologies	9,523	0.29
470	Tech Mahindra	5,774	0.18
		15,297	0.47
Telecommunications (0.87%) (2021: 0.48%)			
2,718	Bharti Airtel	26,483	0.80
943	Indus Towers	2,171	0.07
		28,654	0.87
Utilities — Electric (0.52%) (2021: 0.22%)			
295	Adani Green Energy	6,888	0.21
224	Adani Transmission	7,011	0.21
1,262	Tata Power	3,168	0.10
		17,067	0.52
Utilities — Electric & Gas (0.31%) (2021: 0.13%)			
229	Adani Total Gas	10,222	0.31
		606,654	18.46
Indonesia (2.45%) (2021: 1.75%)			
Agriculture (0.09%) (2021: 0.07%)			
7,956	Charoen Pokphand Indonesia	2,888	0.09
Banks (0.98%) (2021: 0.81%)			
57,003	Bank Central Asia	31,307	0.95
4,246	Bank Jago	1,015	0.03
		32,322	0.98
Building & Construction Materials (0.05%) (2021: 0.00%)			
2,400	Indocement Tunggal Prakarsa	1,526	0.05
Chemicals (0.16%) (2021: 0.09%)			
30,653	Barito Pacific	1,487	0.04
23,213	Chandra Asri Petrochemical	3,832	0.12
		5,319	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.11%) (2021: 0.05%)		
24,000	Berkah Beton Sadaya	1,141	0.03
36,853	Sarana Menara Nusantara	2,604	0.08
		3,745	0.11
	Food (0.17%) (2021: 0.12%)		
5,270	Indofood Sukses Makmur	2,276	0.07
19,607	Sumber Alfaria Trijaya	3,338	0.10
		5,614	0.17
	Household Products (0.06%) (2021: 0.00%)		
6,200	Unilever Indonesia	1,872	0.06
	Internet (0.18%) (2021: 0.00%)		
1,005,273	GoTo Gojek Tokopedia	5,876	0.18
	Media (0.12%) (2021: 0.12%)		
58,420	Elang Mahkota Teknologi	3,865	0.12
	Mining (0.20%) (2021: 0.13%)		
14,957	Merdeka Copper Gold	3,958	0.12
1,589	United Tractors	2,662	0.08
		6,620	0.20
	Pharmaceuticals (0.09%) (2021: 0.12%)		
22,543	Kalbe Farma	3,026	0.09
	Retail (0.24%) (2021: 0.17%)		
21,643	Astra International	7,925	0.24
	Telecommunications (0.00%) (2021: 0.07%)		
		80,598	2.45
	Luxembourg (0.00%) (2021: 0.13%)		
	Internet (0.00%) (2021: 0.13%)		
	Malaysia (1.07%) (2021: 1.27%)		
	Agriculture (0.10%) (2021: 0.06%)		
2,484	QL Resources	3,107	0.10
	Banks (0.24%) (2021: 0.27%)		
1,672	Hong Leong Bank	7,804	0.24
	Electronics (0.00%) (2021: 0.06%)		
	Food (0.30%) (2021: 0.08%)		
124	Nestle Malaysia	3,941	0.12
1,532	PPB Group	6,065	0.18
		10,006	0.30
	Lodging (0.12%) (2021: 0.10%)		
6,628	Genting Malaysia	4,048	0.12
	Mining (0.22%) (2021: 0.23%)		
6,584	Press Metal Aluminium Holdings	7,294	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Miscellaneous Manufacturers (0.00%) (2021: 0.25%)		
	Retail (0.09%) (2021: 0.08%)		
6,419	MR DIY Group M	2,914	0.09
	Semiconductors (0.00%) (2021: 0.14%)		
		35,173	1.07
	Mexico (2.54%) (2021: 2.27%)		
	Banks (0.36%) (2021: 0.34%)		
563	Banco del Bajio	1,778	0.05
1,408	Grupo Financiero Banorte	10,109	0.31
		11,887	0.36
	Beverages (0.45%) (2021: 0.33%)		
368	Arca Continental	2,988	0.09
389	Coca-Cola Femsa	2,632	0.08
1,161	Fomento Economico Mexicano	9,034	0.28
		14,654	0.45
	Building & Construction Materials (0.12%) (2021: 0.21%)		
9,895	Cemex	4,001	0.12
	Chemicals (0.00%) (2021: 0.05%)		
	Commercial Services (0.00%) (2021: 0.06%)		
	Engineering & Construction (0.19%) (2021: 0.18%)		
226	Grupo Aeroportuario del Pacifico	3,237	0.10
129	Grupo Aeroportuario del Sureste	3,010	0.09
		6,247	0.19
	Food (0.12%) (2021: 0.18%)		
960	Grupo Bimbo	4,057	0.12
	Holding Companies - Diversified Operations (0.06%) (2021: 0.00%)		
3,033	Alfa	1,932	0.06
	Household Products (0.00%) (2021: 0.05%)		
	Media (0.07%) (2021: 0.07%)		
2,622	Grupo Televisa	2,384	0.07
	Mining (0.22%) (2021: 0.00%)		
2,014	Grupo Mexico	7,070	0.22
	Real Estate Investment Trusts (0.08%) (2021: 0.10%)		
2,175	Fibra Uno Administracion	2,563	0.08
	Retail (0.38%) (2021: 0.31%)		
455	Grupo Carso	1,909	0.06
3,028	Wal-Mart de Mexico	10,658	0.32
		12,567	0.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.49%) (2021: 0.39%)		
17,611	America Movil	15,978	0.49
		<u>83,340</u>	<u>2.54</u>
	Netherlands (0.00%) (2021: 0.76%)		
	Food (0.00%) (2021: 0.09%)		
102	X5 Retail Group GDR	-	0.00
	Internet (0.00%) (2021: 0.67%)		
321	Yandex	-	0.00
		<u>-</u>	<u>0.00</u>
	People's Republic of China (27.80%) (2021: 28.35%)		
	Advertising (0.11%) (2021: 0.07%)		
3,900	Focus Media Information Technology	3,748	0.11
	Agriculture (0.31%) (2021: 0.30%)		
300	Guangdong Haid Group	2,664	0.08
600	Muyuan Foods	4,208	0.13
1,200	Wens Foodstuffs Group	3,388	0.10
		<u>10,260</u>	<u>0.31</u>
	Auto Manufacturers (1.77%) (2021: 1.76%)		
255	BYD Class A	9,426	0.29
682	BYD Class H	16,829	0.51
3,339	Great Wall Motor	4,347	0.13
919	Li Auto	9,043	0.28
1,195	NIO	12,019	0.37
900	XPeng	4,422	0.13
1,188	Yadea Group Holdings	1,988	0.06
		<u>58,074</u>	<u>1.77</u>
	Auto Parts & Equipment (0.70%) (2021: 0.21%)		
285	Contemporary Amperex Technology	16,129	0.49
500	Fuyao Glass Industry Group Class A	2,522	0.08
432	Fuyao Glass Industry Group Class H	1,813	0.05
300	Gotion High-tech	1,244	0.04
522	Minth Group	1,415	0.04
		<u>23,123</u>	<u>0.70</u>
	Banks (0.25%) (2021: 0.17%)		
8,800	China Minsheng Banking	4,367	0.13
2,100	Ping An Bank	3,976	0.12
		<u>8,343</u>	<u>0.25</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Beverages (0.29%) (2021: 0.18%)		
100	JiuGui Liquor	1,984	0.06
1,310	Nongfu Spring	7,402	0.23
		9,386	0.29
	Building & Construction Materials (0.00%) (2021: 0.03%)		
	Chemicals (0.51%) (2021: 0.26%)		
1,517	Dongyue Group	1,670	0.05
380	Ganfeng Lithium Group	3,800	0.12
361	Ganfeng Lithium Group	2,696	0.08
400	Guangzhou Tinci Materials Technology	2,524	0.08
500	Hengli Petrochemical	1,117	0.04
800	Rongsheng Petrochemical	1,415	0.04
300	Tianqi Lithium	3,409	0.10
		16,631	0.51
	Commercial Services (0.37%) (2021: 0.16%)		
171	Hangzhou Tigermed Consulting	2,578	0.08
1,200	New Oriental Education & Technology Group	4,382	0.13
300	Ninestar	2,239	0.07
416	TAL Education Group ADR	2,933	0.09
		12,132	0.37
	Computers (0.12%) (2021: 0.21%)		
8,000	BOE Technology Group	3,890	0.12
	Consumer Durables & Apparels (0.19%) (2021: 0.25%)		
564	Shenzhou International Group Holdings	6,345	0.19
	Distribution & Wholesale (0.04%) (2021: 0.08%)		
585	Pop Mart International Group	1,485	0.04
	Diversified Financial Services (0.04%) (2021: 0.32%)		
600	Lufax Holding ADR	1,164	0.04
	Electrical Components & Equipment (0.13%) (2021: 0.86%)		
200	Ningbo Orient Wires & Cables	1,951	0.06
800	TBEA	2,311	0.07
		4,262	0.13
	Electronics (0.57%) (2021: 0.78%)		
519	AAC Technologies Holdings	1,186	0.04
600	GoerTek	1,452	0.05
500	Hengtong Optic-electric	1,083	0.03
1,100	Luxshare Precision Industry	5,024	0.15
500	Shenzhen Inovance Technology	4,999	0.15
300	Suzhou Dongshan Precision Manufacturing	1,067	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.57%) (2021: 0.78%) (continued)			
200	Wingtech Technology	1,513	0.05
600	Zhejiang Chint Electrics	2,391	0.07
		18,715	0.57
Energy – Alternate Sources (0.96%) (2021: 0.48%)			
200	Hangzhou First Applied Material	1,912	0.06
300	JA Solar Technology	2,593	0.08
30	JinkoSolar Holding ADR	1,226	0.04
1,420	LONGi Green Energy Technology	8,632	0.26
500	Ming Yang Smart Energy Group	1,817	0.06
300	Sungrow Power Supply	4,825	0.15
600	Tongwei	3,330	0.10
303	Trina Solar	2,779	0.08
3,909	Xinyi Solar Holdings	4,327	0.13
		31,441	0.96
Entertainment (0.01%) (2021: 0.00%)			
2,000	Haichang Ocean Park Holdings	410	0.01
Environmental Control (0.12%) (2021: 0.13%)			
1,194	China Conch Venture Holdings	2,594	0.08
1,200	GEM	1,283	0.04
		3,877	0.12
Food (0.55%) (2021: 0.50%)			
420	Foshan Haitian Flavouring & Food	4,809	0.15
500	Henan Shuanghui Investment & Development	1,865	0.06
1,400	Inner Mongolia Yili Industrial Group	6,243	0.19
1,389	Tingyi Cayman Islands Holding	2,452	0.07
4,035	Want Want China Holdings	2,699	0.08
		18,068	0.55
Full Line Insurance (1.38%) (2021: 0.98%)			
2,100	Ping An Insurance Group of China Class A	14,198	0.43
4,483	Ping An Insurance Group of China Class H	29,667	0.91
489	ZhongAn Online P&C Insurance	1,347	0.04
		45,212	1.38
Hand & Machine Tools (0.02%) (2021: 0.00%)			
300	Jiangxi Special Electric Motor	753	0.02
Healthcare Products (0.54%) (2021: 0.60%)			
1,043	China Medical System Holdings	1,641	0.05
540	Hengan International Group	2,868	0.09
444	Microport Scientific	1,169	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 Products (0.54%) (2021: 0.60%) (continued)			
1,749	Shandong Weigao Group Medical Polymer	2,873	0.09
200	Shenzhen Mindray Bio-Medical Electronics	9,090	0.28
		17,641	0.54
Healthcare Services (1.26%) (2021: 1.24%)			
819	Aier Eye Hospital Group	3,660	0.11
798	Genscript Biotech	2,541	0.08
400	Hygeia Healthcare Holdings	2,870	0.09
300	Pharmaron Beijing	2,934	0.09
500	WuXi AppTec Class A	5,826	0.18
271	WuXi AppTec Class H	2,863	0.08
2,712	Wuxi Biologics Cayman	20,796	0.63
		41,490	1.26
Home Furnishings (0.48%) (2021: 0.49%)			
1,100	Gree Electric Appliances	5,114	0.16
900	Haier Smart Home Class A	3,167	0.10
1,685	Haier Smart Home Class H	5,743	0.17
3,000	TCL Technology Group	1,605	0.05
		15,629	0.48
Internet (10.55%) (2021: 11.36%)			
11,746	Alibaba Group Holding	129,801	3.95
100	Beijing United Information Technology	1,272	0.04
2,420	East Money Information	6,753	0.20
1,868	JD.com	52,702	1.60
300	Kanzhun ADR	6,111	0.19
2,111	Kuaishou Technology	19,217	0.58
3,355	Meituan	75,096	2.28
430	Pinduoduo ADR	35,067	1.07
1,200	Tongcheng Travel Holdings	2,887	0.09
401	Trip.com Group	14,057	0.43
287	Vipshop Holdings ADR	3,915	0.12
		346,878	10.55
Lodging (0.15%) (2021: 0.09%)			
1,134	H World Group	4,889	0.15
Machinery — Diversified (0.00%) (2021: 0.11%)			
Machinery, Construction & Mining (0.10%) (2021: 0.28%)			
1,500	Sany Heavy Industry	3,409	0.10
Mining (0.19%) (2021: 0.43%)			
200	Chengxin Lithium Group	1,078	0.03
1,526	China Hongqiao Group	1,441	0.04

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Schedule of Investments (continued) As at 31 December 2022

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 (0.19%) (2021: 0.43%) (continued)			
100	Sinomine Resource Group	959	0.03
360	Zhejiang Huayou Cobalt	2,881	0.09
		6,359	0.19
Miscellaneous Manufacturers (0.21%) (2021: 0.50%)			
300	Sichuan Yahua Industrial Group	1,003	0.03
507	Sunny Optical Technology Group	6,032	0.18
		7,035	0.21
Pharmaceuticals (0.81%) (2021: 1.07%)			
558	Akeso	3,074	0.09
2,865	China Feihe	2,437	0.07
200	Chongqing Zhifei Biological Products	2,527	0.08
792	Hansoh Pharmaceutical Group	1,506	0.05
300	Huadong Medicine	2,020	0.06
788	Innovent Biologics	3,382	0.10
1,000	Jiangsu Hengrui Pharmaceuticals	5,542	0.17
500	Shanghai Fosun Pharmaceutical Group Class A	2,535	0.08
400	Walvax Biotechnology	2,312	0.07
500	Zhejiang NHU	1,349	0.04
		26,684	0.81
Pipelines (0.04%) (2021: 0.06%)			
900	Guanghui Energy	1,168	0.04
Real Estate (0.65%) (2021: 0.86%)			
7,059	Country Garden Holdings	2,415	0.07
1,516	Country Garden Services Holdings	3,776	0.12
1,100	Gemdale	1,619	0.05
618	KE Holdings ADR	8,627	0.26
1,466	Longfor Group Holdings	4,564	0.14
1,295	Sunac China Holdings	380	0.01
		21,381	0.65
Retail (1.34%) (2021: 1.05%)			
839	ANTA Sports Products	10,997	0.33
991	Haidilao International Holding	2,844	0.09
781	JD Health International	7,140	0.22
693	Jiumaojiu International Holdings	1,851	0.06
1,810	Li Ning	15,712	0.48
3,000	Topsports International Holdings	2,379	0.07
1,000	Xtep International Holdings	1,113	0.03
383	Zhongsheng Group Holdings	1,970	0.06
		44,006	1.34
Semiconductors (0.51%) (2021: 0.70%)			
200	GigaDevice Semiconductor	2,948	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
Semiconductors (0.51%) (2021: 0.70%) (continued)			
300	Hangzhou Silan Microelectronics	1,415	0.04
200	Maxscend Microelectronics	3,288	0.10
303	Montage Technology	2,729	0.08
200	Suzhou TA&A Ultra Clean Technology	1,608	0.05
170	Will Semiconductor	1,885	0.06
300	Zhejiang Jingsheng Mechanical & Electrical	2,743	0.09
		16,616	0.51
Software (1.56%) (2021: 1.00%)			
264	Bilibili	6,318	0.19
290	Hundsun Technologies	1,688	0.05
2,007	Kingdee International Software Group	4,305	0.13
1,263	Kingsoft	4,224	0.13
2,130	NetEase	31,247	0.95
100	Thunder Software Technology	1,443	0.05
600	Yonyou Network Technology	2,086	0.06
		51,311	1.56
Telecommunications (0.16%) (2021: 0.11%)			
200	Chindata Group Holdings ADR	1,594	0.05
860	GDS Holdings	2,259	0.07
600	Jiangsu Zhongtian Technology	1,394	0.04
		5,247	0.16
Transportation (0.55%) (2021: 0.35%)			
1,500	JD Logistics	2,906	0.09
600	SF Holding	4,985	0.15
500	YTO Express Group	1,445	0.04
323	ZTO Express Cayman	8,757	0.27
		18,093	0.55
Utilities — Electric (0.00%) (2021: 0.06%)			
Utilities — Electric & Gas (0.26%) (2021: 0.26%)			
615	ENN Energy Holdings	8,636	0.26
		913,791	27.80
Philippines (0.84%) (2021: 0.70%)			
Banks (0.16%) (2021: 0.12%)			
1,356	Bank of the Philippine Islands	2,482	0.08
1,465	BDO Unibank	2,779	0.08
		5,261	0.16
Commercial Services (0.00%) (2021: 0.06%)			
Food (0.26%) (2021: 0.06%)			
2,758	JG Summit Holdings	2,489	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.26%) (2021: 0.06%) (continued)		
5,200	Monde Nissin	1,034	0.03
320	SM Investments	5,168	0.16
		8,691	0.26
	Holding Companies - Diversified Operations (0.06%) (2021: 0.00%)		
1,762	Aboitiz Equity Ventures	1,824	0.06
	Real Estate (0.29%) (2021: 0.26%)		
201	Ayala	2,507	0.08
3,932	Ayala Land	2,173	0.06
7,635	SM Prime Holdings	4,864	0.15
		9,544	0.29
	Retail (0.00%) (2021: 0.15%)		
	Telecommunications (0.07%) (2021: 0.05%)		
90	PLDT	2,127	0.07
	Utilities — Electric (0.00%) (2021: 0.00%)		
402	ACEN	55	0.00
		27,502	0.84
	Poland (0.82%) (2021: 0.80%)		
	Banks (0.23%) (2021: 0.27%)		
244	Bank Polska Kasa Opieki	4,812	0.15
48	Santander Bank Polska	2,839	0.08
		7,651	0.23
	Computers (0.06%) (2021: 0.05%)		
108	Asseco Poland	1,788	0.06
	Consumer Durables & Apparels (0.22%) (2021: 0.29%)		
3	LPP	7,284	0.22
	Food (0.20%) (2021: 0.00%)		
77	Dino Polska	6,588	0.20
	Media (0.00%) (2021: 0.07%)		
	Software (0.11%) (2021: 0.12%)		
121	CD Projekt	3,576	0.11
		26,887	0.82
	Republic of South Korea (12.84%) (2021: 15.35%)		
	Aerospace & Defense (0.04%) (2021: 0.00%)		
24	Hanwha Aerospace	1,397	0.04
	Airlines (0.08%) (2021: 0.10%)		
141	Korean Air Lines	2,559	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.61%) (2021: 0.63%)			
95	Hyundai Motor	11,344	0.35
185	Kia	8,676	0.26
		20,020	0.61
Auto Parts & Equipment (0.29%) (2021: 0.13%)			
54	Hankook Tire & Technology	1,330	0.04
24	LG Energy Solution	8,266	0.25
		9,596	0.29
Banks (0.74%) (2021: 0.28%)			
200	Hana Financial Group	6,651	0.20
221	KakaoBank	4,247	0.13
333	Shinhan Financial Group	9,270	0.28
458	Woori Financial Group	4,183	0.13
		24,351	0.74
Chemicals (0.54%) (2021: 0.59%)			
13	Ecopro	1,059	0.03
69	Hanwha Solutions	2,346	0.07
15	Kumho Petrochemical	1,495	0.05
27	LG Chem	12,811	0.39
		17,711	0.54
Computers (0.26%) (2021: 0.23%)			
87	LG	5,373	0.16
33	Samsung SDS	3,210	0.10
		8,583	0.26
Consumer Durables & Apparels (0.00%) (2021: 0.03%)			
Cosmetics & Personal Care (0.19%) (2021: 0.23%)			
21	Amorepacific	2,283	0.07
7	LG H&H	3,997	0.12
		6,280	0.19
Diversified Financial Services (0.29%) (2021: 0.86%)			
246	KB Financial Group	9,435	0.29
Electrical Components & Equipment (0.19%) (2021: 0.25%)			
30	Ecopro BM	2,185	0.07
15	L&F	2,058	0.06
10	LG Innotek	1,997	0.06
		6,240	0.19
Electronics (0.16%) (2021: 0.22%)			
141	LG Display	1,388	0.04
39	Samsung Electro-Mechanics	4,025	0.12
		5,413	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Energy – Alternate Sources (0.07%) (2021: 0.05%)		
23	CS Wind	1,251	0.04
15	OCI	959	0.03
		2,210	0.07
	Engineering & Construction (0.28%) (2021: 0.18%)		
65	Hyundai Engineering & Construction	1,794	0.06
59	Samsung C&T	5,296	0.16
114	Samsung Engineering	2,006	0.06
		9,096	0.28
	Entertainment (0.14%) (2021: 0.08%)		
20	HYBE	2,744	0.08
35	JYP Entertainment	1,877	0.06
		4,621	0.14
	Food (0.23%) (2021: 0.16%)		
7	CJ CheilJedang	2,106	0.07
84	GS Holdings	2,910	0.09
24	Orion	2,430	0.07
		7,446	0.23
	Full Line Insurance (0.30%) (2021: 0.22%)		
45	DB Insurance	2,324	0.07
24	Samsung Fire & Marine Insurance	3,796	0.12
66	Samsung Life Insurance	3,706	0.11
		9,826	0.30
	Healthcare Products (0.05%) (2021: 0.00%)		
68	HLB	1,527	0.05
	Home Furnishings (0.22%) (2021: 0.26%)		
52	Coway	2,299	0.07
71	LG Electronics	4,857	0.15
		7,156	0.22
	Internet (1.30%) (2021: 1.39%)		
318	Kakao	13,354	0.41
168	NAVER	23,582	0.72
16	NCSOFT	5,669	0.17
		42,605	1.30
	Iron & Steel (0.30%) (2021: 0.39%)		
45	POSCO Holdings	9,840	0.30
	Machinery, Construction & Mining (0.09%) (2021: 0.12%)		
242	Doosan Enerbility	2,947	0.09
	Mining (0.12%) (2021: 0.09%)		
9	Korea Zinc	4,014	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Miscellaneous Manufacturers (0.08%) (2021: 0.15%)		
18	POSCO Chemical	2,562	0.08
	Oil & Gas (0.23%) (2021: 0.25%)		
26	SK	3,886	0.12
30	SK Innovation	3,654	0.11
		<u>7,540</u>	<u>0.23</u>
	Other Finance (0.05%) (2021: 0.03%)		
62	SK Square	1,645	0.05
	Pharmaceuticals (0.65%) (2021: 1.05%)		
22	Alteogen	666	0.02
67	Celltrion	8,504	0.26
67	Celltrion Healthcare	3,073	0.09
12	Samsung Biologics	7,791	0.24
24	SK Bioscience	1,395	0.04
		<u>21,429</u>	<u>0.65</u>
	Retail (0.04%) (2021: 0.09%)		
12	F&F	1,371	0.04
	Semiconductors (4.31%) (2021: 6.22%)		
2,856	Samsung Electronics	124,901	3.80
283	SK Hynix	16,785	0.51
		<u>141,686</u>	<u>4.31</u>
	Shipping (0.17%) (2021: 0.17%)		
14	Hyundai Heavy Industries	1,284	0.04
33	Korea Shipbuilding & Offshore Engineering	1,845	0.06
573	Samsung Heavy Industries	2,316	0.07
		<u>5,445</u>	<u>0.17</u>
	Software (0.25%) (2021: 0.16%)		
50	Kakao Games	1,766	0.05
39	Krafton	5,181	0.16
42	Pearl Abyss	1,393	0.04
		<u>8,340</u>	<u>0.25</u>
	Telecommunications (0.50%) (2021: 0.69%)		
286	LG Uplus	2,499	0.07
30	Samsung SDI	14,022	0.43
		<u>16,521</u>	<u>0.50</u>
	Transportation (0.07%) (2021: 0.05%)		
19	Hyundai Glovis	2,457	0.07
		<u>421,869</u>	<u>12.84</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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>
	Russian Federation (0.00%) (2021: 2.78%)		
	Chemicals (0.00%) (2021: 0.13%)		
167	PhosAgro GDR (Germany Listed)	-	0.00
1	PhosAgro GDR (US Listed)	-	0.00
		-	0.00
	Internet (0.00%) (2021: 0.07%)		
168	VK GDR	-	0.00
	Iron & Steel (0.00%) (2021: 0.23%)		
104	Novolipetsk Steel GDR	-	0.00
174	Severstal GDR	-	0.00
		-	0.00
	Mining (0.00%) (2021: 0.38%)		
54	Polyus GDR	-	0.00
	Oil & Gas (0.00%) (2021: 1.85%)		
321	LUKOIL ADR	-	0.00
90	Novatek GDR	-	0.00
784	Surgutneftegas ADR	-	0.00
		-	0.00
	Telecommunications (0.00%) (2021: 0.12%)		
433	Mobile TeleSystems ADR	-	0.00
		-	0.00
	Saudi Arabia (3.15%) (2021: 0.00%)		
	Banks (2.04%) (2021: 0.00%)		
2,185	Al Rajhi Bank	43,723	1.33
1,094	Alinma Bank	9,476	0.29
151	Arab National Bank	1,288	0.04
512	Bank AlBilad	6,056	0.18
433	Bank Al-Jazira	2,198	0.07
405	Saudi British Bank	4,198	0.13
		66,939	2.04
	Building & Construction Materials (0.03%) (2021: 0.00%)		
84	Saudi Cement	1,140	0.03
	Chemicals (0.20%) (2021: 0.00%)		
144	Advanced Petrochemical	1,629	0.05
365	National Industrialization	1,200	0.04
398	Sahara International Petrochemical	3,596	0.11
		6,425	0.20
	Food (0.06%) (2021: 0.00%)		
284	Savola Group	2,074	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.33%) (2021: 0.00%)		
35	Dallah Healthcare	1,378	0.04
84	Dr Sulaiman Al Habib Medical Services Group	4,931	0.15
48	Mouwasat Medical Services	2,670	0.08
43	Nahdi Medical	1,913	0.06
		10,892	0.33
	Media (0.07%) (2021: 0.00%)		
50	Saudi Research & Media Group	2,421	0.07
	Real Estate (0.06%) (2021: 0.00%)		
587	Dar Al Arkan Real Estate Development	1,815	0.06
	Retail (0.12%) (2021: 0.00%)		
51	Abdullah Al Othaim Markets	1,411	0.04
64	Jarir Marketing	2,555	0.08
		3,966	0.12
	Telecommunications (0.24%) (2021: 0.00%)		
651	Etihad Etisalat	6,020	0.18
678	Mobile Telecommunications Saudi Arabia	1,815	0.06
		7,835	0.24
		103,507	3.15
	Singapore (0.05%) (2021: 0.00%)		
	Internet (0.05%) (2021: 0.00%)		
51	JOYY ADR	1,611	0.05
	South Africa (4.41%) (2021: 3.81%)		
	Banks (1.08%) (2021: 0.81%)		
637	Absa Group	7,259	0.22
4,006	FirstRand	14,626	0.45
353	Nedbank Group	4,410	0.13
944	Standard Bank Group	9,309	0.28
		35,604	1.08
	Diversified Financial Services (0.39%) (2021: 0.45%)		
60	Capitec Bank Holdings	6,554	0.20
3,760	Old Mutual	2,311	0.07
1,436	Sanlam	4,112	0.12
		12,977	0.39
	Entertainment (0.12%) (2021: 0.00%)		
552	MultiChoice Group	3,804	0.12
	Food (0.46%) (2021: 0.42%)		
274	Bid	5,312	0.16
388	Shoprite Holdings	5,153	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.46%) (2021: 0.42%) (continued)		
134	Tiger Brands	1,654	0.05
756	Woolworths Holdings	2,952	0.09
		15,071	0.46
	Full Line Insurance (0.08%) (2021: 0.07%)		
352	Discovery	2,552	0.08
	Holding Companies - Diversified Operations (0.00%) (2021: 0.09%)		
	Internet (0.75%) (2021: 0.61%)		
149	Naspers	24,733	0.75
	Iron & Steel (0.00%) (2021: 0.03%)		
	Media (0.00%) (2021: 0.10%)		
	Mining (0.91%) (2021: 0.79%)		
35	Anglo American Platinum	2,931	0.09
287	AngloGold Ashanti	5,553	0.17
634	Gold Fields	6,564	0.20
331	Harmony Gold Mining	1,144	0.03
539	Impala Platinum Holdings	6,752	0.21
188	Northam Platinum Holdings	2,068	0.06
1,842	Sibanye Stillwater	4,841	0.15
		29,853	0.91
	Other Finance (0.11%) (2021: 0.00%)		
453	Remgro	3,542	0.11
	Pharmaceuticals (0.07%) (2021: 0.14%)		
279	Aspen Pharmacare Holdings	2,235	0.07
	Real Estate Investment Trusts (0.13%) (2021: 0.06%)		
3,200	Growthpoint Properties	2,734	0.08
5,816	Redefine Properties	1,446	0.05
		4,180	0.13
	Retail (0.14%) (2021: 0.14%)		
186	Clicks Group	2,952	0.09
192	Mr Price Group	1,794	0.05
		4,746	0.14
	Telecommunications (0.17%) (2021: 0.10%)		
788	Vodacom Group	5,682	0.17
		144,979	4.41
	Taiwan (15.22%) (2021: 17.29%)		
	Airlines (0.07%) (2021: 0.00%)		
2,600	Eva Airways	2,381	0.07
	Auto Parts & Equipment (0.05%) (2021: 0.05%)		
1,574	Cheng Shin Rubber Industry	1,736	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.18%) (2021: 0.14%)		
4,037	Shanghai Commercial & Savings Bank	5,786	0.18
	Building & Construction Materials (0.23%) (2021: 0.24%)		
2,337	Asia Cement	3,117	0.09
4,102	Taiwan Cement	4,491	0.14
		7,608	0.23
	Chemicals (0.75%) (2021: 0.79%)		
3,266	Formosa Chemicals & Fibre	7,491	0.23
3,302	Formosa Plastics	9,325	0.28
3,450	Nan Ya Plastics	7,970	0.24
		24,786	0.75
	Computers (0.82%) (2021: 0.91%)		
2,536	Acer	1,943	0.06
305	Advantech	3,285	0.10
546	Asustek Computer	4,770	0.15
3,933	Compal Electronics	2,949	0.09
6,715	Innolux	2,414	0.07
2,678	Inventec	2,287	0.07
2,153	Quanta Computer	5,065	0.15
2,343	Wistron	2,241	0.07
72	Wiwynn	1,867	0.06
		26,821	0.82
	Consumer Durables & Apparels (0.27%) (2021: 0.21%)		
253	Eclat Textile	4,079	0.12
404	Feng TAY Enterprise	2,714	0.08
2,000	Pou Chen	2,226	0.07
		9,019	0.27
	Diversified Financial Services (1.48%) (2021: 1.80%)		
11,807	China Development Financial Holding	4,840	0.15
13,367	CTBC Financial Holding	9,611	0.29
10,139	E.Sun Financial Holding	7,934	0.24
5,489	Fubon Financial Holding	10,055	0.30
8,904	SinoPac Financial Holdings	4,853	0.15
9,439	Taishin Financial Holding	4,637	0.14
9,588	Yuanta Financial Holding	6,769	0.21
		48,699	1.48
	Electrical Components & Equipment (0.56%) (2021: 0.38%)		
1,482	Delta Electronics	13,814	0.42
2,000	Tatung	2,245	0.07
1,547	Walsin Lihwa	2,376	0.07
		18,435	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (1.36%) (2021: 1.65%)		
5,297	AUO	2,585	0.08
356	Chroma ATE	2,097	0.06
7,720	Hon Hai Precision Industry	25,092	0.76
552	Micro-Star International	2,146	0.07
1,661	Pegatron	3,432	0.11
843	Unimicron Technology	3,291	0.10
51	Voltronic Power Technology	2,564	0.08
230	Yageo	3,375	0.10
		44,582	1.36
	Food (0.21%) (2021: 0.30%)		
3,151	Uni-President Enterprises	6,828	0.21
	Full Line Insurance (0.36%) (2021: 0.39%)		
6,929	Cathay Financial Holding	9,017	0.27
9,844	Shin Kong Financial Holding	2,809	0.09
		11,826	0.36
	Home Furnishings (0.10%) (2021: 0.09%)		
1,622	Lite-On Technology	3,367	0.10
	Internet (0.01%) (2021: 0.04%)		
22	momo.com	460	0.01
	Leisure Time (0.08%) (2021: 0.12%)		
259	Giant Manufacturing	1,689	0.05
198	Merida Industry	1,076	0.03
		2,765	0.08
	Miscellaneous Manufacturers (0.26%) (2021: 0.35%)		
305	Elite Material	1,697	0.05
214	Hiwin Technologies	1,271	0.04
84	Largan Precision	5,575	0.17
		8,543	0.26
	Oil & Gas (0.11%) (2021: 0.11%)		
1,332	Formosa Petrochemical	3,480	0.11
	Other Consumer, Cyclical (0.00%) (2021: 0.05%)		
	Other Industrial (0.11%) (2021: 0.14%)		
585	Catcher Technology	3,217	0.10
282	TA Chen Stainless Pipe	389	0.01
		3,606	0.11
	Real Estate (0.09%) (2021: 0.12%)		
86	Highwealth Construction	113	0.00
1,966	Ruentex Development	2,766	0.09
		2,879	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.16%) (2021: 0.14%)		
271	Hotai Motor	5,185	0.16
	Semiconductors (7.20%) (2021: 8.69%)		
2,583	ASE Technology Holding	7,892	0.24
1,664	Macronix International	1,827	0.06
1,082	MediaTek	22,002	0.67
404	Novatek Microelectronics	4,147	0.13
1,000	Powerchip Semiconductor Manufacturing	1,036	0.03
338	Realtek Semiconductor	3,090	0.09
12,640	Taiwan Semiconductor Manufacturing	184,446	5.61
8,143	United Microelectronics	10,783	0.33
2,228	Winbond Electronics	1,421	0.04
		236,644	7.20
	Telecommunications (0.42%) (2021: 0.09%)		
404	Accton Technology	3,082	0.10
2,000	Far EasTone Telecommunications	4,288	0.13
2,043	Taiwan Mobile	6,295	0.19
		13,665	0.42
	Textile (0.08%) (2021: 0.06%)		
2,690	Far Eastern New Century	2,792	0.08
	Transportation (0.26%) (2021: 0.43%)		
1,130	Evergreen Marine Taiwan	5,993	0.18
936	Wan Hai Lines	2,439	0.08
		8,432	0.26
		500,325	15.22
	Thailand (2.60%) (2021: 1.87%)		
	Banks (0.28%) (2021: 0.13%)		
600	Bangkok Bank	2,598	0.08
2,300	Bank of Ayudhya	2,042	0.06
1,104	Kasikornbank	4,702	0.14
		9,342	0.28
	Beverages (0.10%) (2021: 0.20%)		
555	Carabao Group	1,551	0.05
2,114	Osotspa	1,724	0.05
		3,275	0.10
	Chemicals (0.07%) (2021: 0.06%)		
1,911	Indorama Ventures	2,248	0.07
	Commercial Services (0.07%) (2021: 0.06%)		
8,611	Bangkok Expressway & Metro	2,436	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.29%) (2021: 0.11%)		
391	Delta Electronics Thailand	9,370	0.29
	Energy – Alternate Sources (0.15%) (2021: 0.10%)		
1,738	Energy Absolute	4,867	0.15
	Food (0.09%) (2021: 0.05%)		
3,957	Charoen Pokphand Foods	2,833	0.09
	Healthcare Services (0.18%) (2021: 0.11%)		
3,305	Bangkok Dusit Medical Services	2,791	0.09
494	Bumrungrad Hospital	3,024	0.09
		5,815	0.18
	Lodging (0.07%) (2021: 0.05%)		
2,558	Minor International	2,382	0.07
	Packaging & Containers (0.05%) (2021: 0.00%)		
1,000	SCG Packaging	1,646	0.05
	Real Estate (0.09%) (2021: 0.00%)		
1,500	Central Pattana	3,075	0.09
	Retail (0.46%) (2021: 0.35%)		
3,042	Central Retail	4,062	0.12
5,594	CP ALL	11,023	0.34
		15,085	0.46
	Telecommunications (0.45%) (2021: 0.39%)		
1,431	Advanced Info Service	8,057	0.24
1,715	Intouch Holdings	3,825	0.12
21,588	True	3,017	0.09
		14,899	0.45
	Transportation (0.00%) (2021: 0.06%)		
	Utilities — Electric (0.25%) (2021: 0.20%)		
5,100	Gulf Energy Development	8,136	0.25
		85,409	2.60
	Turkey (0.69%) (2021: 0.25%)		
	Banks (0.12%) (2021: 0.09%)		
2,107	Akbank	2,200	0.07
2,528	Turkiye Is Bankasi	1,725	0.05
		3,925	0.12
	Chemicals (0.04%) (2021: 0.00%)		
664	Hektas Ticaret	1,334	0.04
	Engineering & Construction (0.08%) (2021: 0.05%)		
1,410	Enka Insaat ve Sanayi	2,496	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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 (0.08%) (2021: 0.03%)		
362	BIM Birlesik Magazalar	2,647	0.08
	Holding Companies - Diversified Operations (0.11%) (2021: 0.04%)		
843	KOC Holding	3,769	0.11
	Oil & Gas (0.07%) (2021: 0.00%)		
83	Turkiye Petrol Rafinerileri	2,350	0.07
	Other Consumer, Cyclical (0.07%) (2021: 0.00%)		
1,006	Turkiye Sise ve Cam Fabrikalari	2,307	0.07
	Telecommunications (0.08%) (2021: 0.04%)		
1,266	Turkcell Iletisim Hizmetleri	2,562	0.08
	Textile (0.04%) (2021: 0.00%)		
249	Sasa Polyester Sanayi	1,463	0.04
		22,853	0.69
	United Kingdom (0.00%) (2021: 0.35%)		
	Banks (0.00%) (2021: 0.07%)		
	Computers (0.00%) (2021: 0.15%)		
	Iron & Steel (0.00%) (2021: 0.13%)		
479	Evraz	-	0.00
	United States (1.04%) (2021: 0.30%)		
	Pharmaceuticals (0.51%) (2021: 0.00%)		
691	BeiGene	11,881	0.36
100	Legend Biotech ADR	4,992	0.15
		16,873	0.51
	Retail (0.53%) (2021: 0.30%)		
306	Yum China Holdings	17,212	0.53
		34,085	1.04
	Total Equities	3,274,073	99.62
	Rights (0.00%) (2021: 0.00%)		
	Brazil (0.00%) (2021: 0.00%)		
	Commercial Services (0.00%) (2021: 0.00%)		
3	Localiza Rent a Car	6	0.00
	People's Republic of China (0.00%) (2021: 0.00%)		
	Real Estate (0.00%) (2021: 0.00%)		
	Republic of South Korea (0.00%) (2021: 0.00%)		
	Machinery, Construction & Mining (0.00%) (2021: 0.00%)		
	Total Rights	6	0.00
	Total Transferable Securities (99.62%) (2021: 99.53%)	3,274,079	99.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

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

Total Investments (99.62%) (2021: 99.53%)	3,274,079	99.62
Other Net Assets (0.38%) (2021: 0.47%)	12,460	0.38
Net Assets (100.00%) (2021: 100.00%)	3,286,539	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.58
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	0.42
	100.00

Abbreviation used:

ADR – American Depositary Receipt

GDR – Global Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Broad Commodities UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>		
Transferable Securities (80.37%) (2021: 81.97%)					
Government Bonds (80.37%) (2021: 81.97%)					
United States (80.37%) (2021: 81.97%)					
10,925,000	United States Treasury Bill Zero Coupon 12/01/2023	10,915,529	7.06		
11,471,000	United States Treasury Bill Zero Coupon 19/01/2023	11,452,570	7.41		
11,338,000	United States Treasury Bill Zero Coupon 26/01/2023	11,309,927	7.31		
11,458,000	United States Treasury Bill Zero Coupon 09/02/2023	11,412,347	7.38		
11,198,000	United States Treasury Bill Zero Coupon 09/03/2023	11,112,308	7.19		
11,198,000	United States Treasury Bill Zero Coupon 21/03/2023	11,096,882	7.18		
11,498,000	United States Treasury Bill Zero Coupon 06/04/2023*	11,373,395	7.36		
11,459,000	United States Treasury Bill Zero Coupon 20/04/2023	11,309,772	7.31		
11,198,000	United States Treasury Bill Zero Coupon 04/05/2023	11,029,164	7.13		
11,294,000	United States Treasury Bill Zero Coupon 25/05/2023	11,093,242	7.17		
12,427,000	United States Treasury Bill Zero Coupon 15/06/2023	12,176,768	7.87		
		124,281,904	80.37		
	Total Government Bonds	124,281,904	80.37		
	Total Transferable Securities (80.37%) (2021: 81.97%)	124,281,904	80.37		
Exchange-traded Commodities (19.33%) (2021: 14.33%)					
United Kingdom (19.33%) (2021: 14.33%)					
1,878	WisdomTree Physical Gold	321,547	0.21		
339,186	WisdomTree Physical Silver	7,479,710	4.83		
808	Gold Bullion Securities	136,249	0.09		
120,945	WisdomTree Core Physical Gold	21,956,097	14.20		
		29,893,603	19.33		
	Total Exchange-traded Commodities (19.33%) (2021: 14.33%)	29,893,603	19.33		
Financial Derivative Instruments ((3.85%) (2021: 3.00%))					
Total Return Swaps ((3.85%) (2021: 3.00%))					
<i>Notional Amount</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	129,996,882	US Treasury Bill 3-Month	Bloomberg Commodity ex-Precious Metals Total Return Index	28/04/2023	
				(5,952,701)	(3.85)
				(5,952,701)	(3.85)
				(5,952,701)	(3.85)
				(5,952,701)	(3.85)

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Broad Commodities UCITS ETF (continued)

Total Investments (95.85%) (2021: 99.30%)	148,222,806	95.85
Other Net Assets (4.15%) (2021: 0.70%)	6,423,534	4.15
Net Assets (100.00%) (2021: 100.00%)	<u>154,646,340</u>	<u>100.00</u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities dealt in on another regulated market	11.91
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	32.09
Exchange-traded Commodities	10.58
Other assets	45.42
	<u>100.00</u>

*The Fund pledged this security with a market value of USD 961,494 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2022.

The counterparty for Total Return Swap is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree BioRevolution UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.69%) (2021: 99.92%)		
	Equities (99.69%) (2021: 99.92%)		
	Australia (1.24%) (2021: 0.00%)		
	Chemicals (1.24%) (2021: 0.00%)		
8,887	Nufarm	36,944	1.24
	Canada (1.04%) (2021: 0.47%)		
	Chemicals (1.04%) (2021: 0.00%)		
427	Nutrien	31,184	1.04
	Pharmaceuticals (0.00%) (2021: 0.47%)		
	Denmark (3.63%) (2021: 3.35%)		
	Chemicals (2.30%) (2021: 2.33%)		
394	Chr Hansen Holding	28,256	0.95
799	Novozymes	40,352	1.35
		68,608	2.30
	Pharmaceuticals (1.33%) (2021: 1.02%)		
941	Genmab ADR	39,880	1.33
		108,488	3.63
	Germany (4.62%) (2021: 4.85%)		
	Energy – Alternate Sources (1.83%) (2021: 1.37%)		
730	CropEnergies	10,144	0.34
688	VERBIO Vereinigte BioEnergie	44,496	1.49
		54,640	1.83
	Healthcare Services (0.58%) (2021: 1.22%)		
1,064	Evotec	17,329	0.58
	Pharmaceuticals (2.21%) (2021: 2.26%)		
579	Bayer	29,862	1.00
240	BioNTech ADR	36,053	1.21
		65,915	2.21
		137,884	4.62
	Japan (2.57%) (2021: 2.37%)		
	Pharmaceuticals (2.57%) (2021: 2.37%)		
1,929	Takara Bio	25,190	0.84
1,660	Takeda Pharmaceutical	51,720	1.73
		76,910	2.57
	Netherlands (2.59%) (2021: 2.22%)		
	Healthcare Products (1.72%) (2021: 1.46%)		
1,032	QIAGEN	51,466	1.72

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.87%) (2021: 0.76%)		
1,128	CureVac	6,802	0.23
849	uniQure	19,246	0.64
		26,048	0.87
		77,514	2.59
	Sweden (0.65%) (2021: 2.09%)		
	Pharmaceuticals (0.65%) (2021: 2.09%)		
1,082	Vitrolife	19,336	0.65
	Switzerland (1.75%) (2021: 1.38%)		
	Pharmaceuticals (1.75%) (2021: 1.38%)		
285	CRISPR Therapeutics	11,585	0.39
449	Novartis	40,566	1.36
		52,151	1.75
	United Kingdom (4.42%) (2021: 4.67%)		
	Agriculture (0.96%) (2021: 1.22%)		
800	Genus	28,715	0.96
	Pharmaceuticals (3.46%) (2021: 3.45%)		
1,392	AstraZeneca ADR	94,378	3.16
2,978	Oxford Nanopore Technologies	8,830	0.30
		103,208	3.46
		131,923	4.42
	United States (77.18%) (2021: 78.52%)		
	Agriculture (4.05%) (2021: 2.51%)		
729	Archer-Daniels-Midland	67,688	2.26
5,379	Benson Hill	13,716	0.46
633	Darling Ingredients	39,620	1.33
		121,024	4.05
	Chemicals (5.87%) (2021: 4.15%)		
11,906	Amyris	18,216	0.61
1,691	Codexis	7,880	0.26
750	Dow	37,792	1.27
463	DuPont de Nemours	31,776	1.06
427	FMC	53,290	1.78
5,740	Origin Materials	26,461	0.89
		175,415	5.87
	Electronics (1.94%) (2021: 1.54%)		
387	Agilent Technologies	57,915	1.94
	Energy – Alternate Sources (1.39%) (2021: 2.54%)		
1,355	Green Plains	41,327	1.39

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.58%) (2021: 1.55%)		
1,312	Beyond Meat	16,151	0.54
500	Tyson Foods	31,125	1.04
		47,276	1.58
	Healthcare Products (8.87%) (2021: 9.61%)		
333	10X Genomics	12,135	0.41
491	Bio-Techne	40,694	1.36
211	Danaher	56,004	1.88
320	Exact Sciences	15,843	0.53
814	NanoString Technologies	6,488	0.22
384	Natera	15,425	0.52
1,399	Pacific Biosciences of California	11,444	0.38
266	Repligen	45,036	1.51
112	Thermo Fisher Scientific	61,677	2.06
		264,746	8.87
	Healthcare Services (3.10%) (2021: 3.93%)		
477	Catalent	21,470	0.72
11,117	Ginkgo Bioworks Holdings	18,788	0.63
4,021	Invitae	7,479	0.25
190	Laboratory of America Holdings	44,741	1.50
		92,478	3.10
	Pharmaceuticals (50.38%) (2021: 52.69%)		
585	2seventy bio	5,481	0.18
10,068	Agenus	24,163	0.81
799	Agios Pharmaceuticals	22,436	0.75
2,653	Allogene Therapeutics	16,687	0.56
276	Alnylam Pharmaceuticals	65,591	2.20
202	Amgen	53,053	1.78
3,288	Amicus Therapeutics	40,147	1.34
895	Arcturus Therapeutics Holdings	15,179	0.51
382	Arrowhead Pharmaceuticals	15,494	0.52
397	Beam Therapeutics	15,527	0.52
194	Biogen	53,723	1.80
467	BioMarin Pharmaceutical	48,330	1.62
67	Bio-Rad Laboratories	28,173	0.94
617	Blueprint Medicines	27,031	0.91
873	Bridgebio Pharma	6,652	0.22
3,068	Caribou Biosciences	19,267	0.65
990	Corteva	58,192	1.95
755	Editas Medicine	6,697	0.22
174	Eli Lilly & Co	63,656	2.13
420	Fate Therapeutics	4,238	0.14
10,079	Geron	24,391	0.82

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (50.38%) (2021: 52.69%) (continued)			
771	Gilead Sciences	66,190	2.22
2,222	Gossamer Bio	4,822	0.16
125	Illumina	25,275	0.85
7,224	Inovio Pharmaceuticals	11,269	0.38
204	Intellia Therapeutics	7,118	0.24
609	Ionis Pharmaceuticals	23,002	0.77
972	Iovance Biotherapeutics	6,211	0.21
314	Johnson & Johnson	55,468	1.86
601	Merck & Co	66,681	2.23
173	Mirati Therapeutics	7,839	0.26
165	Moderna	29,637	0.99
1,385	Myriad Genetics	20,096	0.67
1,495	NeoGenomics	13,814	0.46
442	Novavax	4,544	0.15
1,374	Pfizer	70,404	2.36
4,820	Precigen	7,326	0.25
80	Regeneron Pharmaceuticals	57,719	1.93
1,768	REGENXBIO	40,098	1.34
3,716	Sangamo Therapeutics	11,668	0.39
506	Sarepta Therapeutics	65,568	2.20
291	Seagen	37,396	1.25
1,566	Stoke Therapeutics	14,454	0.48
1,005	Twist Bioscience	23,929	0.80
420	Ultragenyx Pharmaceutical	19,459	0.65
51	United Therapeutics	14,183	0.47
1,292	Veracyte	30,659	1.03
595	Vericel	15,672	0.52
250	Vertex Pharmaceuticals	72,195	2.42
1,247	Verve Therapeutics	24,130	0.81
298	Zoetis	43,672	1.46
		1,504,606	50.38
		2,304,787	77.18
	Total Equities	2,977,121	99.69
	Total Transferable Securities (99.69%) (2021: 99.92%)	2,977,121	99.69
	Total Investments (99.69%) (2021: 99.92%)	2,977,121	99.69
	Other Net Assets (0.31%) (2021: 0.08%)	9,285	0.31
	Net Assets (100.00%) (2021: 100.00%)	2,986,406	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree BioRevolution UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	93.80
Other assets	6.20
	<hr/>
	100.00
	<hr/> <hr/>

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree New Economy Real Estate UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.25%)		
	Equities (99.25%)		
	Australia (7.07%)		
	Real Estate Investment Trusts (6.14%)		
2,521	BWP Trust	6,684	0.58
4,005	Dexus	21,049	1.83
3,639	Goodman Group	42,841	3.73
		70,574	6.14
	Telecommunications (0.93%)		
1,733	NEXTDC	10,695	0.93
		81,269	7.07
	Belgium (1.65%)		
	Real Estate Investment Trusts (1.65%)		
665	Warehouses De Pauw	18,950	1.65
	Canada (2.94%)		
	Real Estate Investment Trusts (2.94%)		
471	Allied Properties Real Estate Investment Trust	8,899	0.77
1,308	Dream Industrial Real Estate Investment Trust	11,285	0.98
813	Summit Industrial Income REIT	13,614	1.19
		33,798	2.94
	Japan (5.21%)		
	Real Estate Investment Trusts (5.21%)		
2	Advance Logistics Investment	2,195	0.19
19	GLP J-REIT	21,787	1.89
9	LaSalle Logiport REIT	10,920	0.95
8	Nippon Prologis REIT	18,705	1.63
4	Tokyu REIT	6,291	0.55
		59,898	5.21
	People's Republic of China (6.49%)		
	Engineering & Construction (6.49%)		
693,861	China Tower	74,676	6.49
	Singapore (6.87%)		
	Real Estate Investment Trusts (6.87%)		
11,678	CapitaLand Ascendas REIT	23,858	2.07
2,927	Digital Core REIT Management Pte	1,610	0.14
26,207	ESR-LOGOS REIT	7,230	0.63
12,323	Frasers Logistics & Commercial Trust	10,658	0.93
8,067	Keppel REIT	5,473	0.48
9,481	Mapletree Industrial Trust	15,693	1.36
12,210	Mapletree Logistics Trust	14,475	1.26
		78,997	6.87

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Spain (2.77%)		
	Engineering & Construction (2.77%)		
966	Cellnex Telecom	31,877	2.77
	Sweden (1.08%)		
	Real Estate (1.08%)		
1,457	Fabege	12,403	1.08
	United Kingdom (3.61%)		
	Engineering & Construction (0.29%)		
2,586	Helios Towers	3,301	0.29
	Real Estate (0.20%)		
3,152	Tritax EuroBox	2,328	0.20
	Real Estate Investment Trusts (3.12%)		
1,882	Segro	17,287	1.50
8,790	Tritax Big Box REIT	14,655	1.28
739	Workspace Group	3,952	0.34
		35,894	3.12
		41,523	3.61
	United States (61.56%)		
	Internet (2.73%)		
367	Airbnb	31,378	2.73
	Real Estate (0.36%)		
352	Radius Global Infrastructure	4,161	0.36
	Real Estate Investment Trusts (57.89%)		
352	Alexandria Real Estate Equities	51,276	4.46
185	American Tower	39,194	3.41
1,399	Americold Realty Trust	39,606	3.45
528	Corporate Office Properties Trust	13,696	1.19
783	Cousins Properties	19,802	1.72
279	Crown Castle International	37,844	3.29
382	Digital Realty Trust	38,303	3.33
883	Douglas Emmett	13,845	1.20
160	EastGroup Properties	23,690	2.06
74	Equinix	48,472	4.22
658	Hudson Pacific Properties	6,402	0.56
1,349	Iron Mountain	67,248	5.85
425	JBG SMITH Properties	8,066	0.70
545	Kilroy Realty	21,075	1.83
1,026	LXP Industrial Trust	10,281	0.89
826	Prologis	93,115	8.10
889	Rexford Industrial Realty	48,575	4.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (57.89%) (continued)			
226	SBA Communications	63,350	5.51
383	Terreno Realty	21,781	1.89
		665,621	57.89
Telecommunications (0.58%)			
606	DigitalBridge Group	6,630	0.58
		707,790	61.56
	Total Equities	1,141,181	99.25
	Total Transferable Securities (99.25%)	1,141,181	99.25
	Total Investments (99.25%)	1,141,181	99.25
	Other Net Assets (0.75%)	8,630	0.75
	Net Assets (100.00%)	1,149,811	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.21
	Other assets		0.79
			100.00

Abbreviation used:

REIT – Real Estate Investment Trust

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.90%)		
	Equities (97.40%)		
	Belgium (3.35%)		
	Chemicals (3.35%)		
2,900	Umicore	106,221	3.35
	Brazil (4.19%)		
	Energy – Alternate Sources (2.66%)		
16,832	Sao Martinho	84,547	2.66
	Environmental Control (1.53%)		
8,105	Ambipar Participacoes e Empreendimentos	32,084	1.01
2,567	Orizon Valorizacao de Residuos	16,467	0.52
		<u>48,551</u>	<u>1.53</u>
		<u>133,098</u>	<u>4.19</u>
	Canada (13.05%)		
	Environmental Control (12.94%)		
6,262	GFL Environmental	183,038	5.77
12,930	Li-Cycle Holdings	61,547	1.94
1,252	Waste Connections	165,965	5.23
		<u>410,550</u>	<u>12.94</u>
	Utilities — Electric (0.11%)		
1,122	Anaergia	3,594	0.11
		<u>414,144</u>	<u>13.05</u>
	Finland (5.62%)		
	Oil & Gas (5.62%)		
3,886	Neste	178,418	5.62
	Germany (0.28%)		
	Energy – Alternate Sources (0.28%)		
642	CropEnergies	8,921	0.28
	Hong Kong (0.09%)		
	Energy – Alternate Sources (0.09%)		
10,004	China Everbright Greentech	2,705	0.09
	Japan (3.65%)		
	Environmental Control (1.24%)		
1,138	Daiseki	39,157	1.24
	Utilities — Electric (2.41%)		
4,652	eRex	76,578	2.41
		<u>115,735</u>	<u>3.65</u>
	Norway (0.34%)		
	Energy – Alternate Sources (0.24%)		
6,541	Aker Carbon Capture	7,676	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.10%)		
5,514	Quantafuel	2,941	0.10
		10,617	0.34
	Portugal (1.07%)		
	Utilities — Electric (1.07%)		
4,083	Greenvolt-Energias Renovaveis	33,989	1.07
	Switzerland (1.81%)		
	Chemicals (1.81%)		
3,628	Clariant	57,447	1.81
	Thailand (2.89%)		
	Energy – Alternate Sources (2.89%)		
145,198	Absolute Clean Energy	11,319	0.36
28,720	Energy Absolute	80,435	2.53
		91,754	2.89
	Turkey (0.99%)		
	Environmental Control (0.99%)		
31,091	Biotrend Cevre VE Enerji Yatirimlari	31,474	0.99
	United Kingdom (3.32%)		
	Environmental Control (0.28%)		
1,247	Renewi	8,970	0.28
	Holding Companies - Diversified Operations (3.04%)		
11,395	Drax Group	96,361	3.04
		105,331	3.32
	United States (56.75%)		
	Agriculture (4.71%)		
2,388	Darling Ingredients	149,465	4.71
	Chemicals (2.72%)		
27,898	Amyris	42,684	1.35
9,459	Origin Materials	43,606	1.37
		86,290	2.72
	Energy – Alternate Sources (13.84%)		
4,979	Aemetis	19,717	0.62
13,868	Alto Ingredients	39,940	1.26
1,348	Enviva	71,403	2.25
1,695	FutureFuel	13,780	0.43
34,764	Gevo	66,052	2.08
5,066	Green Plains	154,513	4.87
2,421	Montauk Renewables	26,704	0.84
1,846	OPAL Fuels	13,439	0.42
1,061	REX American Resources	33,803	1.07
		439,351	13.84

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (21.74%)		
1,431	Casella Waste Systems	113,492	3.58
1,510	Clean Harbors	172,321	5.43
816	Heritage-Crystal Clean	26,504	0.84
1,023	Montrose Environmental Group	45,411	1.43
7,344	PureCycle Technologies	49,645	1.56
921	Republic Services	118,800	3.74
1,043	Waste Management	163,626	5.16
		689,799	21.74
	Miscellaneous Manufacturers (0.03%)		
463	Loop Industries	1,106	0.03
	Oil & Gas (7.95%)		
2,112	Denbury	183,786	5.79
11,062	Vertex Energy	68,585	2.16
		252,371	7.95
	Retail (2.38%)		
14,513	Clean Energy Fuels	75,468	2.38
	Utilities — Electric (3.38%)		
1,877	Ameresco	107,252	3.38
		1,801,102	56.75
	Total Equities	3,090,956	97.40
	Preferred Stock (2.50%)		
	Brazil (2.50%)		
	Utilities — Electric & Gas (2.50%)		
112,147	Raizen	79,441	2.50
	Total Preferred Stock	79,441	2.50
	Total Transferable Securities (99.90%)	3,170,397	99.90
	Total Investments (99.90%)	3,170,397	99.90
	Other Net Assets (0.10%)	3,261	0.10
	Net Assets (100.00%)	3,173,658	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.54
	Other assets		0.46
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Blockchain UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.91%)		
	Equities (99.91%)		
	Australia (0.11%)		
	Utilities — Electric (0.11%)		
252	Iris Energy	315	0.11
	Canada (4.59%)		
	Commercial Services (4.59%)		
4,598	Bitfarms	2,023	0.72
1,618	Hive Blockchain Technologies	2,330	0.83
10,098	Hut 8 Mining	8,583	3.04
		12,936	4.59
	Germany (0.14%)		
	Computers (0.14%)		
59	Northern Data	381	0.14
	Japan (5.64%)		
	Diversified Financial Services (3.98%)		
122	GMO Financial Holdings	473	0.17
3,400	Monex Group	10,745	3.81
		11,218	3.98
	Internet (1.66%)		
251	GMO Internet Group	4,691	1.66
		15,909	5.64
	People's Republic of China (0.97%)		
	Semiconductors (0.97%)		
1,330	Canaan ADR	2,740	0.97
	United States (88.46%)		
	Banks (23.27%)		
366	Signature Bank	42,170	14.96
1,347	Silvergate Capital	23,438	8.31
		65,608	23.27
	Commercial Services (35.58%)		
1,599	Bakkt Holdings	1,903	0.68
738	Block	46,376	16.45
5,407	Marathon Digital Holdings	18,492	6.56
9,891	Riot Blockchain	33,530	11.89
		100,301	35.58
	Diversified Financial Services (11.86%)		
481	Applied Digital	885	0.31
920	Coinbase Global	32,559	11.55
		33,444	11.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (2.05%)		
2,835	Cleantech	5,784	2.05
	Internet (14.57%)		
5,044	Robinhood Markets	41,058	14.57
	Other Finance (1.13%)		
1,110	Galaxy Digital Holdings	3,170	1.13
		249,365	88.46
	Total Equities	281,646	99.91
	Total Transferable Securities (99.91%)	281,646	99.91
	Total Investments (99.91%)	281,646	99.91
	Other Net Assets (0.09%)	267	0.09
	Net Assets (100.00%)	281,913	100.00
			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.86
	Other assets		0.14
			100.00

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Automotive Innovators UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.60%)		
	Equities (99.02%)		
	Belgium (0.66%)		
	Distribution & Wholesale (0.66%)		
53	D'Ieteren	10,136	0.66
	Brazil (0.95%)		
	Commercial Services (0.95%)		
1,435	Localiza Rent a Car	14,459	0.95
	Canada (1.95%)		
	Auto Parts & Equipment (1.95%)		
185	Linamar	8,370	0.55
380	Magna International	21,331	1.40
		29,701	1.95
	France (2.46%)		
	Auto Parts & Equipment (2.11%)		
985	Cie Generale des Etablissements Michelin	27,317	1.79
326	Faurecia	4,916	0.32
		32,233	2.11
	Commercial Services (0.35%)		
467	ALD	5,363	0.35
		37,596	2.46
	Germany (10.81%)		
	Auto Manufacturers (6.69%)		
432	Bayerische Motoren Werke	38,442	2.52
622	Daimler Truck Holding	19,215	1.26
576	Mercedes-Benz Group	37,745	2.47
42	Volkswagen	6,618	0.44
		102,020	6.69
	Auto Parts & Equipment (1.14%)		
137	Continental	8,185	0.54
114	Hella & Co	9,253	0.60
		17,438	1.14
	Commercial Services (0.36%)		
60	Sixt	5,504	0.36
	Semiconductors (2.62%)		
1,319	Infineon Technologies	40,021	2.62
		164,983	10.81
	Hong Kong (0.56%)		
	Auto Manufacturers (0.56%)		
5,893	Geely Automobile Holdings	8,607	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Ireland (0.52%)		
	Auto Parts & Equipment (0.52%)		
231	Adient	8,013	0.52
	Italy (0.52%)		
	Auto Parts & Equipment (0.52%)		
706	Brembo	7,874	0.52
	Japan (21.41%)		
	Auto Manufacturers (9.54%)		
1,650	Honda Motor	37,916	2.48
876	Isuzu Motors	10,271	0.67
965	Mazda Motor	7,350	0.48
2,731	Mitsubishi Motors	10,556	0.69
3,488	Nissan Motor	11,053	0.73
759	Subaru	11,663	0.76
705	Suzuki Motor	22,820	1.50
2,477	Toyota Motor	34,026	2.23
		145,655	9.54
	Auto Parts & Equipment (10.87%)		
248	Aisin	6,635	0.44
798	Bridgestone	28,371	1.86
667	Denso	33,040	2.16
1,072	JTEKT	7,548	0.49
446	Koito Manufacturing	6,716	0.44
548	NGK Insulators	6,969	0.46
430	NGK Spark Plug	7,949	0.52
349	Nifco	8,200	0.54
449	Stanley Electric	8,606	0.56
1,093	Sumitomo Electric Industries	12,463	0.82
893	Sumitomo Rubber Industries	7,797	0.51
610	Toyo Tire	6,921	0.45
515	Toyoda Gosei	8,013	0.53
503	Toyota Boshoku	6,732	0.44
635	Yokohama Rubber	9,904	0.65
		165,864	10.87
	Electrical Components & Equipment (0.53%)		
507	GS Yuasa	8,146	0.53
	Retail (0.47%)		
447	USS	7,098	0.47
		326,763	21.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (5.34%)		
	Auto Manufacturers (5.34%)		
200	Ferrari	42,733	2.80
2,740	Stellantis	38,787	2.54
		81,520	5.34
	People's Republic of China (7.62%)		
	Auto Manufacturers (3.05%)		
600	BYD Class A	22,179	1.45
10,412	Dongfeng Motor Group	5,976	0.39
4,549	Great Wall Motor	5,922	0.39
8,646	Guangzhou Automobile Group	5,827	0.38
3,200	SAIC Motor	6,633	0.44
		46,537	3.05
	Auto Parts & Equipment (3.49%)		
700	Contemporary Amperex Technology	39,616	2.59
400	Huizhou Desay SV Automotive	6,061	0.40
2,600	Shandong Linglong Tyre	7,660	0.50
		53,337	3.49
	Retail (1.08%)		
2,278	China Meidong Auto Holdings	4,676	0.31
7,921	China Yongda Automobiles Services Holdings	5,886	0.38
1,153	Zhongsheng Group Holdings	5,931	0.39
		16,493	1.08
		116,367	7.62
	Republic of South Korea (3.59%)		
	Auto Manufacturers (2.67%)		
198	Hyundai Motor	23,644	1.55
364	Kia	17,070	1.12
		40,714	2.67
	Auto Parts & Equipment (0.92%)		
89	Hyundai Mobis	14,112	0.92
		54,826	3.59
	Spain (1.07%)		
	Auto Parts & Equipment (1.07%)		
320	CIE Automotive	8,217	0.54
2,094	Gestamp Automocion	8,077	0.53
		16,294	1.07
	Sweden (2.66%)		
	Auto Manufacturers (2.66%)		
2,243	Volvo Class B	40,574	2.66

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Taiwan (0.99%)		
	Auto Manufacturers (0.42%)		
3,805	China Motor	6,375	0.42
	Retail (0.57%)		
456	Hotai Motor	8,724	0.57
		15,099	0.99
	United Kingdom (1.17%)		
	Distribution & Wholesale (0.57%)		
890	Inchcape	8,779	0.57
	Internet (0.60%)		
1,466	Auto Trader Group	9,092	0.60
		17,871	1.17
	United States (36.74%)		
	Auto Manufacturers (11.97%)		
189	Cummins	45,793	3.00
2,993	Ford Motor	34,809	2.28
1,058	General Motors	35,591	2.33
471	PACCAR	46,615	3.05
162	Tesla	19,955	1.31
		182,763	11.97
	Auto Parts & Equipment (5.75%)		
204	Allison Transmission Holdings	8,486	0.56
105	Autoliv	8,041	0.53
320	BorgWarner	12,880	0.84
494	Dana	7,474	0.49
81	Dorman Products	6,550	0.43
329	Gentex	8,972	0.59
118	Gentherm	7,704	0.50
79	Lear	9,798	0.64
12,646	Nexteer Automotive Group	8,280	0.54
73	Visteon	9,551	0.63
		87,736	5.75
	Commercial Services (1.29%)		
82	Avis Budget Group	13,442	0.88
408	Hertz Global Holdings	6,279	0.41
		19,721	1.29
	Distribution & Wholesale (4.26%)		
622	Copart	37,873	2.48
512	KAR Auction Services	6,682	0.44
382	LKQ	20,403	1.34
		64,958	4.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2022

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.30%)		
323	Cargurus	4,525	0.30
	Retail (13.17%)		
99	Advance Auto Parts	14,556	0.95
45	Asbury Automotive Group	8,066	0.53
69	AutoNation	7,404	0.49
20	AutoZone	49,324	3.23
199	Genuine Parts	34,528	2.26
46	Group 1 Automotive	8,297	0.54
41	Lithia Motors	8,394	0.55
64	O'Reilly Automotive	54,018	3.54
71	Penske Automotive Group	8,160	0.53
160	Rush Enterprises	8,365	0.55
		201,112	13.17
		560,815	36.74
	Total Equities	1,511,498	99.02
	Preferred Stock (0.58%)		
	Germany (0.58%)		
	Auto Parts & Equipment (0.58%)		
1,299	Schaeffler	8,824	0.58
	Total Preferred Stock	8,824	0.58
	Rights (0.00%)		
	Brazil (0.00%)		
	Commercial Services (0.00%)		
6	Localiza Rent a Car	12	0.00
	Total Rights	12	0.00
	Total Transferable Securities (99.60%)	1,520,334	99.60
	Total Investments (99.60%)	1,520,334	99.60
	Other Net Assets (0.40%)	6,163	0.40
	Net Assets (100.00%)	1,526,497	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.56
	Other assets		0.44
			100.00

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WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) For the financial year ended 31 December 2022

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	227,125	19,888,369
Chevron	108,080	17,278,984
AbbVie	100,427	15,321,650
Pfizer	277,874	14,500,446
Coca-Cola	233,571	14,440,838
Verizon Communications	247,856	12,639,309
Merck & Co	111,908	9,480,375
Cisco Systems	171,144	8,614,533
Bristol-Myers Squibb	90,218	6,550,726
Devon Energy	97,609	6,073,806
Gilead Sciences	93,621	5,831,166
Morgan Stanley	64,584	5,701,089
Southern	79,691	5,698,360
Amgen	22,394	5,364,708
Citigroup	89,583	4,746,945
Blackstone	39,420	4,614,854
US Bancorp	83,430	4,181,956
AT&T	217,509	4,141,064
Duke Energy	36,942	3,986,243
3M	27,132	3,895,729
United Parcel Service	19,033	3,485,209
Kinder Morgan	182,448	3,353,280
Truist Financial	63,728	3,335,501

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Exxon Mobil	227,378	21,997,476
Coca-Cola	297,224	18,742,600
Chevron	100,267	16,814,867
Merck & Co	142,332	13,914,302
Verizon Communications	315,419	13,702,060
AbbVie	87,610	13,374,329
Pfizer	223,489	11,005,240
Bristol-Myers Squibb	114,785	8,733,873
Amgen	28,494	7,385,713
Devon Energy	95,187	6,112,430
Gilead Sciences	85,722	6,019,670
Cisco Systems	108,908	5,330,571
Blackstone	50,121	4,838,190
Southern	65,895	4,666,713
Morgan Stanley	50,361	4,331,322
Kinder Morgan	232,158	4,262,195
EOG Resources	30,196	3,805,506
Marathon Petroleum	34,028	3,503,256
Citigroup	64,575	3,233,924
Duke Energy	29,796	3,129,654
MetLife	40,555	2,862,988

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
TotalEnergies	27,515	1,554,763
Mercedes-Benz Group	16,296	951,703
Bayerische Motoren Werke	7,819	629,714
Stellantis	42,529	585,857
HSBC Holdings	95,978	529,330
Vodafone Group	404,577	483,497
Endesa	26,481	449,671
Deutsche Post	10,881	385,247
Rio Tinto	6,009	378,158
Engie	26,038	347,717
Telefonica	90,344	320,486
National Grid	25,906	302,194
AP Moller - Maersk	147	300,010
Eni	20,152	267,774
Novartis	3,082	244,746
OCI	5,945	232,509
Anglo American	6,200	221,931
BASF	4,530	215,915
BNP Paribas	4,142	206,158
Swiss Re	2,628	199,941
Banco Bilbao Vizcaya Argentaria	37,112	197,134
Telenor	18,295	181,852
KBC Group	3,450	175,082

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Novartis	17,864	1,469,655
BHP Group	37,203	1,064,183
BP	165,579	924,710
Unilever	18,094	829,417
Sanofi	9,109	798,274
Deutsche Telekom	35,260	686,379
Iberdrola	53,750	550,347
Enel	98,334	455,105
Bayer	7,777	415,662
Intesa Sanpaolo	167,854	326,113
Swisscom	590	296,487
Nordea Bank	25,485	245,527
Credit Agricole	23,374	218,304
Muenchener Rueckversicherungs-Gesellschaft in Muenchen	681	183,400
ING Groep	17,681	175,175
Haleon	48,074	171,100
Koninklijke KPN	59,810	169,054
Terna Rete Elettrica Nazionale	23,793	161,625
Publicis Groupe	2,642	149,211
UPM-Kymmene	4,338	148,550
Rio Tinto	2,624	144,402
EDP - Energias de Portugal	30,411	134,076
AXA	5,387	132,945

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
SSAB	229,709	1,112,276
MPC Container Ships	352,303	573,696
JM	31,870	504,051
Michael Page International	93,035	474,108
Quilter	379,515	435,530
Varta	14,921	406,679
Peab	72,001	389,505
Kloeckner & Co	47,069	379,217
DNO	280,318	373,778
Ninety One	143,148	347,533
Pets at Home Group	93,034	303,617
Bank of Georgia Group	11,225	295,448
Ence Energia y Celulosa	80,973	276,011
Serica Energy	71,792	268,606
Savills	26,643	268,375
Salzgitter	11,086	251,703
Betsson	31,645	245,247
Domino's Pizza Group	86,924	238,427
Samhallsbyggnadsbolaget i Norden	132,889	237,149
Etablissements Maurel et Prom	50,846	235,718

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
BFF Bank	135,987	980,485
Drax Group	109,997	710,094
Alm Brand	512,222	706,123
IPSOS	11,484	545,512
Ferrexpo	364,140	435,391
Befimmo	9,133	426,087
TGS	29,968	421,724
Loomis	14,798	409,836
Nobina	39,650	409,424
Bilfinger	13,983	393,934
Brewin Dolphin Holdings	65,652	392,967
Diversified Energy	246,262	361,286
Credito Emiliano	59,724	360,481
Valiant Holding	3,190	313,559
Paragon Banking Group	53,827	273,369
Piaggio & C	103,974	264,958
Jupiter Fund Management	202,913	260,129
Sonae	251,632	245,774
LeoVegas	43,075	244,989
TKH Group	6,740	244,233

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
MediaTek	121,123	2,392,330
Petroleo Brasileiro	246,160	1,338,970
Nan Ya Plastics	605,523	1,336,131
China Steel	1,394,795	1,274,542
POSCO Holdings	5,715	1,098,189
Formosa Plastics	406,392	1,071,651
Grupo Mexico	274,213	960,847
United Microelectronics	645,834	840,104
ASE Technology Holding	302,453	807,405
China Construction Bank Class H	1,323,980	806,634
Industrial & Commercial Bank of China Class H	1,329,656	661,095
Hon Hai Precision Industry	175,131	587,482
Bank of China Class H	1,483,567	523,492
CEZ	14,315	459,131
Petronas Chemicals Group	240,732	456,677
FirstRand	127,581	443,721
Ping An Insurance Group of China Class H	71,033	429,801
Formosa Chemicals & Fibre	186,261	408,264
PTT NVDR	436,034	401,432
Impala Platinum Holdings	32,882	397,196

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Telkom Indonesia Persero	2,904,610	807,736
Hon Hai Precision Industry	204,730	684,960
Sibanye Stillwater	258,397	613,083
Petroleo Brasileiro	80,221	503,075
Lite-On Technology	209,437	415,198
Bharat Petroleum	105,235	390,807
Quanta Computer	161,110	373,681
China Resources Land	93,229	373,561
B3 SA - Brasil Bolsa Balcao	142,154	370,744
Taiwan Cement	358,005	364,229
Asustek Computer	40,094	333,679
Malayan Banking	179,407	332,111
Grupo Aeroportuario del Pacifico	22,203	311,948
Vibra Energia	87,706	303,464
Impala Platinum Holdings	28,569	295,673
Ambuja Cements	46,688	281,804
CITIC	296,179	281,118
Gold Fields	32,192	258,954
Public Bank	268,528	253,983
Macquarie Korea Infrastructure Fund	32,204	252,065

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
China Galaxy Securities	741,215	314,077
Haitong Securities	364,587	192,644
Redefine Properties	838,335	189,821
China Cinda Asset Management	1,779,596	183,976
Fangda Special Steel Technology	205,600	171,088
Star Petroleum Refining NVDR	525,172	158,490
Huatai Securities	131,713	151,127
China Yongda Automobiles Services Holdings	247,572	149,773
Santos Brasil Participacoes	84,850	139,515
GF Securities	114,283	129,961
Cia Paranaense de Energia	20,007	129,240
Ruentex Industries	67,585	112,457
Zhejiang Jiahua Energy Chemical Industry	86,800	108,883
Chongqing Rural Commercial Bank Class H	331,612	108,772
Gigabyte Technology	37,722	106,456
BNK Financial Group	22,282	100,445
Hyprop Investments	47,762	99,413
Xinte Energy	43,735	98,573
King Yuan Electronics	86,966	88,395
Momentum Metropolitan Holdings	96,926	88,175

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
African Rainbow Minerals	23,757	340,623
Banco del Bajio	118,430	316,160
Synnex Technology International	172,487	294,003
Royal Bafokeng Platinum	30,959	245,193
Transmissora Alianca de Energia Eletrica	31,006	231,634
Cyrela Brazil Realty Empreendimentos e Participacoes	62,438	208,242
C&D International Investment Group	80,087	193,829
Meritz Securities	56,505	143,633
Turkiye Sise ve Cam Fabrikalari	86,258	143,046
Walsin Lihwa	130,951	141,414
Shougang Fushan Resources Group	464,869	140,171
SPAR Group	16,182	137,180
Meritz Fire & Marine Insurance	6,164	134,216
Sul America	30,578	128,403
Bursa Malaysia	95,297	121,931
Mindspace Business Parks REIT	28,472	120,354
CITIC Telecom International Holdings	389,055	118,960
CAP	20,262	115,684
Corp Inmobiliaria Vesta	57,422	114,143
Arcelik	28,751	111,919

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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	314,496	4,989,361
Mitsubishi UFJ Financial Group	764,811	4,189,520
Takeda Pharmaceutical	118,623	3,342,746
Sumitomo Mitsui Financial Group	96,491	3,020,413
Nintendo	24,375	3,015,290
Mitsubishi	80,323	2,601,192
Tokyo Electron	6,776	2,583,307
ITOCHU	86,058	2,504,622
Tokio Marine Holdings	73,546	2,263,900
Honda Motor	81,799	2,066,090
Mizuho Financial Group	170,962	2,037,967
Mitsui & Co	72,300	1,824,442
Shin-Etsu Chemical	13,561	1,678,609
Nippon Yusen	49,103	1,599,456
Chugai Pharmaceutical	56,258	1,472,902
Sumitomo	97,401	1,432,912
Canon	56,598	1,341,216
Sompo Holdings	29,623	1,275,583
Denso	21,009	1,212,049
Marubeni	117,747	1,209,638
Mitsui OSK Lines	45,579	1,203,575
Murata Manufacturing	19,642	1,171,676
ENEOS Holdings	307,213	1,140,066
Nippon Steel	73,457	1,137,345
Bridgestone	29,097	1,098,657
MS&AD Insurance Group Holdings	36,214	1,098,010
Hitachi	21,250	1,062,714

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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	261,153	4,104,510
Mitsubishi UFJ Financial Group	728,890	3,985,383
Takeda Pharmaceutical	124,700	3,530,036
Nintendo	31,500	3,062,876
Sumitomo Mitsui Financial Group	93,700	2,957,222
ITOCHU	96,800	2,810,256
Mitsubishi	66,300	2,108,819
Tokyo Electron	5,600	2,067,328
Mizuho Financial Group	166,900	1,988,369
Tokio Marine Holdings	52,933	1,811,384
Honda Motor	72,300	1,811,343
Sompo Holdings	30,300	1,304,561
Canon	53,100	1,229,336
Nippon Yusen	30,100	1,217,089
Shin-Etsu Chemical	9,100	1,180,237
Murata Manufacturing	19,400	1,103,942
ENEOS Holdings	305,900	1,101,405
Sumitomo	70,900	1,079,612
Mitsui OSK Lines	36,400	1,042,181
MS&AD Insurance Group Holdings	33,500	1,018,177
Bridgestone	26,400	997,400
Chugai Pharmaceutical	35,500	985,585
Hitachi	20,000	984,224
Denso	16,800	951,625
Marubeni	88,500	914,144

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Stellantis	272,459	3,693,970
OCI	37,986	1,465,565
Linde	4,685	1,430,662
Mercedes-Benz Group	23,157	1,401,065
Bayerische Motoren Werke	16,707	1,347,563
Banco Santander	484,951	1,330,812
ASML Holding	1,941	1,095,513
Sanofi	10,897	1,086,175
L'Oreal	2,873	1,051,212
LVMH Moet Hennessy Louis Vuitton	1,404	963,117
ACS Actividades de Construcción y Servicios	37,457	959,939
Deutsche Telekom	49,657	937,523
Banco Bilbao Vizcaya Argentaria	175,093	919,653
Heineken	9,521	846,414
Universal Music Group	41,464	810,601
BASF	13,246	723,146
Siemens	5,590	720,816
Anheuser-Busch InBev	12,165	683,915
Bayer	10,987	655,788
Koninklijke Ahold Delhaize	21,832	640,080
Schneider Electric	4,312	630,430
Air Liquide	3,970	608,592
Pernod Ricard	3,264	604,308
Kering	1,074	558,006
CRH	13,324	551,340
SAP	4,959	519,547
Kone	9,335	486,291
Hapag-Lloyd	1,475	434,372
Wolters Kluwer	4,225	428,471
JDE Peet's	14,204	406,213

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Linde	17,352	5,159,585
Siemens	20,709	2,257,995
Deutsche Telekom	82,932	1,586,702
LVMH Moet Hennessy Louis Vuitton	2,012	1,362,898
Air Liquide	10,076	1,339,751
Anheuser-Busch InBev	25,471	1,320,397
Sanofi	14,902	1,318,643
Banco Bilbao Vizcaya Argentaria	266,213	1,300,880
ASML Holding	2,345	1,271,853
Schneider Electric	9,627	1,244,273
Bayer	22,151	1,210,194
Koninklijke Ahold Delhaize	41,640	1,157,729
L'Oreal	3,146	1,124,778
Wolters Kluwer	9,651	989,768
Solvay	8,448	831,810
CRH	21,036	793,278
BASF	17,040	771,658
Koninklijke Philips	48,563	710,634
Banco Santander	262,464	692,537
Mercedes-Benz Group	10,770	652,698
SAP	6,950	651,248
Akzo Nobel	9,710	613,211
Kone	14,089	612,252
Danone	10,569	559,630
Heineken	6,007	556,910
Hapag-Lloyd	1,765	522,061
Bayerische Motoren Werke	5,869	472,763
Publicis Groupe	8,730	469,774
Mapfre	270,389	461,302

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Vodafone Group	316,783	328,971
BT Group	248,663	319,288
J Sainsbury	115,549	235,741
Lloyds Banking Group	501,764	210,707
Kingfisher	89,697	207,658
Schroders	51,525	207,495
Land Securities Group	32,979	201,901
British Land	47,072	182,774
ITV	261,101	181,499
Tesco	59,717	143,117
Tritax Big Box REIT	100,035	142,474
Bellway	6,753	128,895
St James's Place	11,316	127,226
Pennon Group	13,635	117,243
Plus500	5,915	108,788
Games Workshop Group	1,640	106,321
Anglo American	3,175	102,158
United Utilities Group	9,722	100,493
National Grid	9,117	99,320
BP	23,516	96,637
Primary Health Properties	84,571	96,054
SSE	5,638	95,126
Rio Tinto	1,787	92,823
OSB Group	20,900	92,639
Travis Perkins	10,965	91,849
Reckitt Benckiser Group	1,458	89,349
Shell	4,108	89,332
Dunelm Group	9,766	87,362
GSK	6,098	87,300
HSBC Holdings	16,793	87,216
Redrow	19,519	86,738
Unilever	2,153	80,855
Antofagasta	5,878	78,369
Assura	116,622	68,625
Legal & General Group	25,984	68,549
Quilter	66,575	65,791

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Shell	21,202	506,646
BP	106,933	502,470
Reckitt Benckiser Group	6,634	383,926
Unilever	9,800	381,320
BHP Group	15,135	360,018
Antofagasta	26,722	328,629
Admiral Group	11,215	233,021
Severn Trent	8,916	231,953
Taylor Wimpey	188,569	189,792
Direct Line Insurance Group	88,063	183,515
Mondi	11,833	179,133
abrdn	102,750	175,256
Barratt Developments	42,555	171,998
Tate & Lyle	23,324	163,525
Fresnillo	18,724	136,622
HSBC Holdings	27,669	133,223
Drax Group	19,239	109,357
Hargreaves Lansdown	12,843	106,327
HomeServe	9,043	101,924
National Grid	8,890	98,304
Airtel Africa	72,710	88,889
Rio Tinto	1,497	83,387
Ferrexpo	68,893	77,378
Anglo American	2,050	76,922
SSE	4,173	72,758
Telecom Plus	3,418	71,939
GSK	4,027	70,796
Legal & General Group	26,495	68,469

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 20/10/2022	166,470,000	165,579,152
United States Treasury Bill Zero Coupon 01/09/2022	125,540,000	125,108,550
United States Treasury Bill Zero Coupon 17/11/2022	121,690,000	120,838,170
United States Treasury Bill Zero Coupon 21/07/2022	114,850,000	114,611,421
United States Treasury Bill Zero Coupon 15/09/2022	113,780,000	113,321,967
United States Treasury Bill Zero Coupon 07/07/2022	111,700,000	111,531,731
United States Treasury Bill Zero Coupon 04/08/2022	110,930,000	110,622,476
United States Treasury Bill Zero Coupon 03/23/2023	110,030,000	108,214,835
United States Treasury Bill Zero Coupon 29/09/2022	107,050,000	106,517,559
United States Treasury Bill Zero Coupon 18/08/2022	103,310,000	103,013,006
United States Treasury Bill Zero Coupon 23/06/2022	101,810,000	101,716,832
United States Treasury Bill Zero Coupon 03/11/2022	101,280,000	100,639,845
United States Treasury Bill Zero Coupon 22/12/2022	100,920,000	100,000,648
United States Treasury Bill Zero Coupon 04/20/2023	94,290,000	92,355,452
United States Treasury Bill Zero Coupon 02/23/2023	77,250,000	76,109,138
United States Treasury Bill Zero Coupon 26/05/2022	69,930,000	69,880,482
United States Treasury Bill Zero Coupon 13/10/2022	70,000,000	69,600,754
United States Treasury Bill Zero Coupon 05/18/2023	69,470,000	68,030,932
United States Treasury Bill Zero Coupon 01/12/2022	63,550,000	62,978,949
United States Treasury Bill Zero Coupon 01/12/2023	58,330,000	57,572,985
United States Treasury Bill Zero Coupon 04/13/2023	52,120,000	51,046,975
United States Treasury Bill Zero Coupon 12/05/2022	50,320,000	50,292,876
United States Treasury Bill Zero Coupon 03/09/2023	48,260,000	47,637,488
United States Treasury Bill Zero Coupon 05/04/2023	45,860,000	44,839,019
United States Treasury Bill Zero Coupon 01/26/2023	45,360,000	44,808,212
United States Treasury Bill Zero Coupon 04/06/2023	43,290,000	42,472,529
United States Treasury Bill Zero Coupon 06/01/2023	38,480,000	37,718,182
United States Treasury Bill Zero Coupon 14/04/2022	30,280,000	30,273,355
United States Treasury Bill Zero Coupon 09/06/2022	30,020,000	29,996,673
United States Treasury Bill Zero Coupon 28/04/2022	30,010,000	29,996,496
United States Treasury Bill Zero Coupon 31/03/2022	30,000,000	29,996,012

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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</i> <i>USD</i>
Sales		
United States Treasury Bill Zero Coupon 20/10/2022	113,830,000	1,136,039,131
United States Treasury Bill Zero Coupon 07/07/2022	100,000,000	99,994,442
United States Treasury Bill Zero Coupon 17/11/2022	72,910,000	72,598,723
United States Treasury Bill Zero Coupon 03/11/2022	51,070,000	50,939,734
United States Treasury Bill Zero Coupon 29/09/2022	50,020,000	49,995,763
United States Treasury Bill Zero Coupon 03/23/2023	50,940,000	49,971,416
United States Treasury Bill Zero Coupon 13/10/2022	42,850,000	42,810,387
United States Treasury Bill Zero Coupon 22/12/2022	41,590,000	41,252,465
United States Treasury Bill Zero Coupon 21/07/2022	31,940,000	31,924,731
United States Treasury Bill Zero Coupon 04/20/2023	30,630,000	29,987,811
United States Treasury Bill Zero Coupon 02/23/2023	20,300,000	19,990,984
United States Treasury Bill Zero Coupon 01/12/2022	13,900,000	13,897,311
United States Treasury Bill Zero Coupon 04/08/2022	8,260,000	8,253,483
United States Treasury Bill Zero Coupon 31/03/2022	6,210,000	6,209,709
United States Treasury Bill Zero Coupon 28/04/2022	5,950,000	5,949,963

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Microsoft	118,554	30,751,311
Apple	139,016	20,659,556
Johnson & Johnson	111,256	19,084,030
Merck & Co	150,634	13,546,938
Procter & Gamble	91,619	13,361,847
Coca-Cola	214,965	13,148,533
Broadcom	22,930	13,023,329
Walmart	74,113	10,901,557
Home Depot	33,606	10,497,498
PepsiCo	58,459	10,017,878
UnitedHealth Group	19,450	9,897,843
Morgan Stanley	107,727	9,894,258
Cisco Systems	183,955	8,707,200
Amgen	30,376	7,397,581
McDonald's	26,655	6,762,096
United Parcel Service	35,427	6,569,237
Eli Lilly & Co	21,065	6,506,808
NextEra Energy	73,314	6,358,698
Goldman Sachs Group	16,856	6,167,526
Texas Instruments	36,564	6,054,696
US Bancorp	120,134	5,283,597
QUALCOMM	37,995	5,071,016
Comcast	125,338	5,040,742
Oracle	65,420	4,900,342

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Merck & Co	105,376	11,292,455
Johnson & Johnson	46,486	8,153,957
Comcast	194,915	7,212,060
Coca-Cola	104,834	6,623,737
Amgen	19,426	5,172,261
Procter & Gamble	31,374	4,728,816
Eli Lilly & Co	13,510	4,690,503
PepsiCo	24,867	4,486,863
UnitedHealth Group	8,232	4,324,062
Blackstone	49,777	4,236,305
Analog Devices	18,310	3,191,096
McDonald's	10,044	2,690,433
Cigna	7,732	2,480,775
Cisco Systems	45,661	2,275,282
Caterpillar	9,669	2,199,693
Microsoft	8,138	2,121,883
Apple	13,546	2,014,739
Pioneer Natural Resources	7,536	1,697,573
Baker Hughes	57,379	1,674,246
General Mills	19,234	1,626,679
Mastercard	4,527	1,607,443
Oracle	20,028	1,572,454

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Apple	64,571	10,010,494
Microsoft	35,105	9,367,653
Nestle	74,149	7,883,793
Johnson & Johnson	45,230	7,789,093
Rio Tinto	120,293	7,778,736
Novartis	99,841	7,664,262
Procter & Gamble	52,167	6,676,612
Roche Holding Non-Voting	18,327	6,364,320
BHP Group	194,511	5,754,839
Home Depot	20,286	5,519,605
Coca-Cola	87,293	5,388,099
Merck & Co	56,306	5,276,068
Walmart	34,419	4,641,064
Unilever	102,964	4,605,967
Cisco Systems	106,652	4,485,252
Broadcom	8,049	4,334,098
GSK	276,766	4,323,651
LVMH Moet Hennessy Louis Vuitton	6,306	4,223,255
UnitedHealth Group	8,234	4,177,101
PepsiCo	24,302	4,160,401
Morgan Stanley	50,983	3,940,357

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Rio Tinto	206,329	11,135,656
BHP Group	387,543	9,442,543
Apple	35,049	5,066,158
Anglo American	142,441	4,326,778
Johnson & Johnson	21,682	3,589,670
Roche Holding Non-Voting	10,062	3,262,752
Comcast	88,589	2,722,663
Vinci	29,748	2,528,735
UnitedHealth Group	4,633	2,409,593
Coca-Cola	42,290	2,352,179
Schneider Electric	17,524	2,173,884
Novo Nordisk	20,490	2,157,849
Amgen	8,435	2,082,989
Eli Lilly & Co	6,098	1,992,962
PepsiCo	11,296	1,935,274
Deutsche Post	52,485	1,796,590
Shin-Etsu Chemical	15,000	1,630,677
Blackstone	18,405	1,557,926
Roche Holding	3,657	1,437,502
Broadcom	3,043	1,349,315
Diageo	32,731	1,345,306

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
SAP	35,760	3,463,702
Fortum	137,523	1,984,655
Siemens Healthineers	42,624	1,971,131
Schneider Electric	14,885	1,932,090
Kone	43,022	1,826,897
ASML Holding	3,467	1,765,648
Air Liquide	12,519	1,632,515
Universal Music Group	79,586	1,576,120
Industria de Diseno Textil	61,362	1,483,367
Heineken	15,117	1,419,570
L'Oreal	3,839	1,361,003
Neste	29,348	1,308,226
Koninklijke KPN	463,956	1,304,775
adidas	7,614	1,019,408
Deutsche Post	23,048	965,634
Wolters Kluwer	8,738	892,676
Vinci	9,205	850,779
LVMH Moet Hennessy Louis Vuitton	1,292	840,237
Veolia Environnement	36,734	836,815
CNH Industrial	63,869	834,851
Elisa	16,394	807,813
Kering	1,328	745,856
Randstad	13,039	683,082
OMV	14,091	629,598
Prosus	12,773	604,096
UCB	7,357	562,867

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Neste	62,362	2,836,163
Vinci	28,367	2,657,816
Deutsche Post	70,999	2,519,917
Heineken	25,988	2,211,089
OMV	43,356	2,042,907
Randstad	40,149	2,001,778
L'Oreal	5,792	1,851,839
Orion	32,920	1,547,140
Infineon Technologies	56,875	1,414,366
STMicroelectronics	37,598	1,201,159
Covestro	34,519	1,157,492
Kesko Class B	53,494	1,077,103
LVMH Moet Hennessy Louis Vuitton	1,415	911,987
Cie Generale des Etablissements Michelin	34,754	882,536
Eiffage	9,411	855,825
Hapag-Lloyd	4,427	821,906
Euronext	12,302	806,559
Telecom Italia	2,837,774	738,774
Recordati Industria Chimica e Farmaceutica	18,386	721,728
Arkema	8,430	689,677
Brenntag	10,702	669,206
EXOR	9,997	623,571
Grifols	59,147	547,936
ASML Holding	1,076	525,541
Knorr-Bremse	11,254	524,228
Hermes International	376	499,963
Signify	17,187	494,322
Industria de Diseno Textil	20,254	458,389

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
BNP Paribas 7.750%*/**	3,500,000	3,526,110
BNP Paribas 4.625%*/**	3,000,000	2,859,264
Standard Chartered 7.750%*/**	2,900,000	2,800,808
Banco Santander 4.375%*/**	2,600,000	2,789,796
Intesa Sanpaolo 6.375%*/**	2,500,000	2,668,304
Credit Suisse Group 9.750%*/**	2,500,000	2,530,977
UBS Group 4.875%*/**	2,680,000	2,528,389
Barclays 8.000%*/**	2,650,000	2,518,581
Credit Suisse Group 4.500%*/**	3,800,000	2,511,690
Credit Agricole 4.750%*/**	2,650,000	2,412,921
Barclays 8.875%*/**	2,100,000	2,407,276
Cooperatieve Rabobank 4.875%*/**	2,200,000	2,115,064
Banco Santander 4.750%*/**	2,000,000	1,957,924
Lloyds Banking Group 7.500%*/**	2,000,000	1,957,714
UBS Group 7.000%*/**	1,950,000	1,923,148
Credit Suisse Group 6.250%*/**	2,260,000	1,917,981
UBS Group 4.375%*/**	2,500,000	1,824,295
BNP Paribas 6.875%*/**	1,800,000	1,752,372
Skandinaviska Enskilda Banken 5.125%*/**	1,800,000	1,666,084
Deutsche Bank 6.750%*/**	1,600,000	1,649,942
Deutsche Bank 4.500%*/**	1,800,000	1,641,952
BNP Paribas 4.500%*/**	1,800,000	1,594,800
Banco Santander 7.500%*/**	1,600,000	1,584,089
Credit Suisse Group 5.100%*/**	2,200,000	1,571,907
BNP Paribas 7.375%*/**	1,400,000	1,525,009
Credit Suisse Group 7.500%*/**	1,700,000	1,519,000
UniCredit 7.500%*/**	1,500,000	1,481,170
Lloyds Banking Group 8.500%*/**	1,400,000	1,466,188
Standard Chartered 4.300%*/**	1,700,000	1,426,332
Credit Suisse Group 6.375%*/**	1,750,000	1,406,050
Cooperatieve Rabobank 4.625%*/**	1,400,000	1,356,832
ING Groep 3.875%*/**	1,650,000	1,347,202
BNP Paribas 5.125%*/**	1,470,000	1,340,821

*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 2022

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		
Lloyds Banking Group 7.625%*/**	2,100,000	2,514,731
Banco Santander 4.375%*/**	2,000,000	2,231,238
Banco Santander 4.750%*/**	1,800,000	1,864,720
UBS Group 4.375%*/**	2,300,000	1,612,500
Banco Santander 4.125%*/**	1,600,000	1,408,808
Intesa Sanpaolo 4.125%*/**	1,600,000	1,290,215
Credit Suisse Group 4.500%*/**	2,200,000	1,272,700
Banco Santander 7.500%*/**	1,200,000	1,162,136
Skandinaviska Enskilda Banken 5.125%*/**	1,200,000	1,148,652
DNB Bank 4.875%*/**	1,100,000	1,097,250
Standard Chartered 7.500%*/**	1,000,000	1,010,000
Cooperatieve Rabobank 4.625%*/**	1,000,000	987,089
Standard Chartered 6.000%*/**	1,014,000	946,875
Credit Suisse Group 5.100%*/**	1,400,000	943,852
UniCredit 7.500%*/**	1,000,000	918,320
Banco Bilbao Vizcaya Argentaria 6.000%*/**	800,000	864,440
Societe Generale 4.750%*/**	1,100,000	817,232
Lloyds Banking Group 7.875%*/**	650,000	697,534
BNP Paribas 7.375%*/**	600,000	649,392
BNP Paribas 4.625%*/**	1,000,000	637,002
UBS Group 7.000%*/**	650,000	611,812
Banco Santander 3.625%*/**	600,000	609,160
HSBC Holdings 5.875%*/**	450,000	577,671
ING Groep 4.875%*/**	800,000	555,023
BNP Paribas 4.500%*/**	600,000	546,720
Lloyds Banking Group 7.500%*/**	600,000	546,000
UBS Group 5.000%*/**	540,000	538,650
Intesa Sanpaolo 6.375%*/**	600,000	514,031
ING Groep 3.875%*/**	700,000	506,681
HSBC Holdings 4.750%*/**	600,000	490,167
UBS Group 6.875%*/**	500,000	485,725
Santander UK Group Holdings 7.375%*/**	350,000	476,895
Banco Santander 6.750%*/**	400,000	453,467
BNP Paribas 5.125%*/**	600,000	448,500
Banco Bilbao Vizcaya Argentaria 6.125%*/**	600,000	444,181
Deutsche Bank 6.000%*/**	600,000	433,491
Barclays 6.375%*/**	400,000	423,643
Credit Suisse Group 7.250%*/**	400,000	421,000

*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 2022

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		
Verizon Communications 4.250% 10/31/2030	100,000	104,487
Universal Music Group 3.000% 06/30/2027	100,000	99,929
Credit Agricole 1.125% 07/12/2032	100,000	98,640
International Business Machines 1.250% 02/09/2034	100,000	97,105
DH Europe Finance II 1.350% 18/09/2039	110,000	97,009
Bank of America 1.949% 10/27/2026*	100,000	96,441
National Grid 2.949% 03/30/2030	100,000	95,792
Societe Nationale SNCF 0.625% 04/17/2030	100,000	95,003
BNP Paribas 2.750% 07/25/2028*	100,000	94,783
Province of Quebec 0.500% 25/01/2032	100,000	91,411
Digital Intrepid Holding 1.375% 07/18/2032	100,000	90,373
ING Bank 0.500% 02/17/2027	100,000	90,011
AT&T 1.600% 05/19/2028	100,000	89,903
Euronext 0.125% 05/17/2026	100,000	89,086
LEG Immobilien 0.375% 01/17/2026	100,000	88,460
Prosus 1.288% 13/07/2029	100,000	85,798
BNP Paribas 0.625% 03/12/2032	100,000	84,985
Nederlandse Waterschapsbank Zero Coupon 09/08/2031	100,000	82,547
Italy Buoni Poliennali Del Tesoro Zero Coupon 29/11/2023	80,000	78,296
Spain Government Bond 5.150% 10/31/2028	60,000	77,528
Italy Buoni Poliennali Del Tesoro 2.800% 06/15/2029	80,000	77,503
Italy Buoni Poliennali Del Tesoro 4.000% 04/30/2035	70,000	70,152
French Republic Government Bond Zero Coupon 02/25/2025	70,000	66,848
Spain Government Bond 1.900% 10/31/2052	90,000	66,398
Italy Buoni Poliennali Del Tesoro 2.050% 08/01/2027	60,000	65,018
Spain Government Bond 1.250% 10/31/2030	60,000	61,697
Italy Buoni Poliennali Del Tesoro 3.500% 01/15/2026	60,000	60,508
Spain Government Bond 2.550% 10/31/2032	60,000	58,650
European Investment Bank 0.375% 09/15/2027	60,000	56,470
Italy Buoni Poliennali Del Tesoro 0.900% 04/01/2031	70,000	56,220
Spain Government Bond 4.700% 07/30/2041	40,000	55,117
Italy Buoni Poliennali Del Tesoro 3.750% 09/01/2024	50,000	53,617
Italy Buoni Poliennali Del Tesoro 2.150% 09/01/2052	70,000	53,100
Commerzbank 0.375% 09/01/2027	60,000	52,644

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Amadeus IT Group 2.500% 20/05/2024	100,000	101,690
BPCE 0.875% 31/01/2024	100,000	100,770
Capgemini 0.625% 23/06/2025	100,000	99,838
adidas Zero Coupon 09/09/2024	100,000	97,103
NTT Finance 0.010% 03/03/2025	100,000	95,915
Credit Suisse 0.450% 19/05/2025	100,000	95,277
Cie de Financement Foncier 0.010% 15/07/2026	100,000	94,320
Klepierre 2.000% 12/05/2029	100,000	93,099
Banco Bilbao Vizcaya Argentaria 0.125% 24/03/2027*	100,000	92,602
LeasePlan 0.250% 07/09/2026	100,000	91,040
CaixaBank 1.250% 18/06/2031*	100,000	90,702
European Investment Bank Zero Coupon 17/06/2027	100,000	90,511
AusNet Services Holdings 1.625% 11/03/2081*	100,000	88,750
Avinor 0.750% 01/10/2030	100,000	88,702
Vinci Zero Coupon 27/11/2028	100,000	88,121
Coca-Cola 0.125% 09/03/2029	100,000	87,156
Verizon Communications 1.300% 18/05/2033	100,000	86,875
Province of Quebec 0.500% 25/01/2032	100,000	86,706
Orange 0.125% 16/09/2029	100,000	86,378
DH Europe Finance II 1.350% 18/09/2039	110,000	82,968
BNP Paribas 0.625% 03/12/2032	100,000	79,397
Unibail-Rodamco-Westfield 0.750% 25/10/2028	100,000	78,876
Nederlandse Waterschapsbank 0.125% 03/09/2035	100,000	78,583
Imerys 1.000% 15/07/2031	100,000	78,205
Italy Buoni Poliennali Del Tesoro Zero Coupon 29/11/2023	80,000	78,078
BNG Bank Zero Coupon 20/01/2031	100,000	77,978
French Republic Government Bond 1.250% 05/25/2034	75,000	75,670
Prosus 1.288% 13/07/2029	100,000	74,574
Thermo Fisher Scientific Finance I 1.625% 18/10/2041	100,000	71,631
Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	68,000	68,305
Italy Buoni Poliennali Del Tesoro Zero Coupon 04/01/2026	70,000	64,684
European Investment Bank 3.000% 14/10/2033	56,000	62,759

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Spain Government Bond 4.650% 07/30/2025	29,000	33,288
Italy Buoni Poliennali Del Tesoro 4.000% 02/01/2037	22,000	23,682
Spain Government Bond 2.550% 10/31/2032	20,000	19,376
Spain Government Bond 0.700% 04/30/2032	20,000	17,838
Italy Buoni Poliennali Del Tesoro 2.700% 03/01/2047	19,000	17,183
Portugal Obrigacoes do Tesouro 3.875% 02/15/2030	13,000	16,677
Spain Government Bond 4.400% 31/10/2023	15,000	15,703
Italy Buoni Poliennali Del Tesoro 5.000% 09/01/2040	10,000	15,379
Kingdom of Belgium Government Bond 2.250% 06/22/2057	14,000	15,058
Bundesrepublik Deutschland Bundesanleihe 1.000% 08/15/2024	15,000	14,768
Bundesschatzanweisungen Zero Coupon 12/15/2023	15,000	14,726
Bundesschatzanweisungen Zero Coupon 03/15/2024	15,000	14,619
Bundesrepublik Deutschland Bundesanleihe Zero Coupon 02/15/2030	15,000	14,070
Kingdom of Belgium Government Bond 5.000% 03/28/2035	10,000	13,583
French Republic Government Bond Zero Coupon 11/25/2030	15,000	13,419
Kingdom of Belgium Government Bond 3.750% 06/22/2045	10,000	12,788
French Republic Government Bond 1.750% 11/25/2024	12,000	12,493
French Republic Government Bond 1.750% 25/05/2023	12,000	12,294
Spain Government Bond Zero Coupon 01/31/2028	12,000	11,917
Kingdom of Belgium Government Bond 0.400% 06/22/2040	15,000	11,657
Bundesrepublik Deutschland Bundesanleihe 0.250% 02/15/2029	12,000	11,579
Kingdom of Belgium Government Bond 1.450% 06/22/2037	12,000	11,487
Bundesrepublik Deutschland Bundesanleihe Zero Coupon 02/15/2032	12,000	10,944
Ireland Government Bond 0.200% 10/18/2030	11,000	10,930
Finland Government Bond Zero Coupon 09/15/2030	11,000	10,834
Spain Government Bond 1.900% 10/31/2052	12,000	10,785
Italy Buoni Poliennali Del Tesoro 5.000% 08/01/2039	7,000	10,620
Ireland Government Bond 1.100% 05/15/2029	10,000	10,519
Spain Government Bond 3.800% 04/30/2024	10,000	10,509
Spain Government Bond 2.750% 10/31/2024	10,000	10,388

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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>
Purchases (continued)		
Kingdom of Belgium Government Bond 1.400% 06/22/2053	12,000	10,270
Spain Government Bond 1.600% 04/30/2025	10,000	10,086
Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	10,000	9,952
Spain Government Bond 0.250% 07/30/2024	10,000	9,936
Italy Buoni Poliennali Del Tesoro 5.000% 08/01/2034	8,000	9,860
Italy Buoni Poliennali Del Tesoro Zero Coupon 01/30/2024	10,000	9,831
Republic of Austria Government Bond Zero Coupon 02/20/2031	10,000	9,776
Bundesobligation Zero Coupon 04/05/2024	10,000	9,769
Bundesrepublik Deutschland Bundesanleihe 0.500% 02/15/2025	10,000	9,689
Italy Buoni Poliennali Del Tesoro 3.250% 03/01/2038	10,000	9,648
Republic of Austria Government Bond 0.900% 02/20/2032	11,000	9,419
Spain Government Bond 2.350% 07/30/2033	9,000	9,386
State of the Grand-Duchy of Luxembourg 1.375% 05/25/2029	10,000	9,345
Republic of Austria Government Bond 0.500% 02/20/2029	9,000	9,272
Bundesrepublik Deutschland Bundesanleihe Zero Coupon 02/15/2031	10,000	9,266
Spain Government Bond 4.700% 07/30/2041	7,000	8,125

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Italy Buoni Poliennali Del Tesoro 1.750% 07/01/2024	23,000	22,588
French Republic Government Bond 1.750% 06/25/2039	20,000	22,190
French Republic Government Bond 1.250% 05/25/2036	21,000	21,313
French Republic Government Bond 4.500% 04/25/2041	15,000	20,995
French Republic Government Bond 5.750% 10/25/2032	15,000	20,967
Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	20,000	20,943
French Republic Government Bond 4.750% 04/25/2035	15,000	20,678
Spain Government Bond 1.500% 04/30/2027	20,000	20,188
French Republic Government Bond 1.500% 05/25/2050	20,000	19,703
Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	15,000	18,928
Spain Government Bond 3.800% 04/30/2024	15,000	16,400
Spain Government Bond 4.650% 07/30/2025	14,000	16,352
French Republic Government Bond 4.250% 25/10/2023	15,000	15,401
Spain Government Bond 4.400% 31/10/2023	15,000	15,354
Bundesrepublik Deutschland Bundesanleihe 1.500% 15/05/2023	15,000	15,261
Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	15,000	15,139
French Republic Government Bond Zero Coupon 25/03/2023	15,000	15,003
Spain Government Bond Zero Coupon 01/31/2025	15,000	14,974
Spain Government Bond 0.350% 30/07/2023	14,000	14,136
French Republic Government Bond 1.250% 05/25/2034	15,000	14,127
Italy Buoni Poliennali Del Tesoro 4.500% 03/01/2024	13,000	14,041
French Republic Government Bond Zero Coupon 11/25/2030	15,000	13,640
Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	12,000	13,616
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	10,000	13,528
French Republic Government Bond 1.000% 05/25/2027	13,000	13,155
Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2029	15,000	13,111
Spain Government Bond 4.800% 31/01/2024	12,000	13,070
Republic of Austria Government Bond 6.250% 15/07/2027	10,000	12,769
Spain Government Bond 5.900% 30/07/2026	10,000	12,639
French Republic Government Bond 4.000% 10/25/2038	10,000	12,365
French Republic Government Bond 1.750% 25/05/2023	12,000	12,156
Bundesschatzanweisungen Zero Coupon 10/03/2023	12,000	12,024
Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	10,000	10,799
Spain Government Bond 1.600% 04/30/2025	10,000	10,368
French Republic Government Bond 2.000% 05/25/2048	10,000	10,319

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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)		
French Republic Government Bond 2.750% 10/25/2027	10,000	10,267
Italy Buoni Poliennali Del Tesoro 4.000% 02/01/2037	10,000	10,151
Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	10,000	9,822
Italy Buoni Poliennali Del Tesoro Zero Coupon 01/15/2024	10,000	9,817
French Republic Government Bond 0.250% 11/25/2026	10,000	9,810
Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	7,000	9,260
Portugal Obrigacoes do Tesouro 4.125% 14/04/2027	8,000	9,124
French Republic Government Bond 1.750% 25/05/2066	10,000	8,716
Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	8,000	8,523
Italy Buoni Poliennali Del Tesoro 2.700% 03/01/2047	10,000	8,110
Spain Government Bond 0.250% 07/30/2024	8,000	8,008
Italy Buoni Poliennali Del Tesoro 2.500% 11/15/2025	8,000	7,901
French Republic Government Bond 4.000% 04/25/2060	5,000	7,794
French Republic Government Bond 0.500% 05/25/2040	10,000	7,712

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
AutoStore Holdings	5,998,663	16,014,462
Upstart Holdings	303,410	14,218,393
Workday	50,110	11,892,948
C3.ai	508,919	10,943,977
Black Knight	169,911	10,347,236
Realtek Semiconductor	573,204	8,447,662
Cerence	278,072	8,294,344
SentinelOne	284,614	7,511,227
CCC Intelligent Solutions Holdings	813,069	7,398,982
Pegasystems	119,447	5,540,642
UiPath	272,754	5,296,585
Atos	516,850	5,186,452
MediaTek	151,722	3,560,372
Faraday Technology	537,347	3,480,988
Appian	59,928	3,377,814
BlackBerry	456,469	3,108,176
BrainChip Holdings	3,215,243	2,663,123
Micron Technology	42,868	2,617,937
NVIDIA	16,400	2,609,724
Nanya Technology	1,352,901	2,527,795
PROS Holdings	89,764	2,323,477
Infineon Technologies	80,319	2,292,743
Palo Alto Networks	5,816	2,283,716
Veritone	239,073	2,281,360
Splunk	20,690	2,216,541
SK Hynix	28,527	2,174,711
Macronix International	1,847,816	2,133,070
Teradyne	21,553	2,121,902
Ciena	36,826	2,109,913
United Microelectronics	1,345,392	2,080,763
Kakao	23,597	2,038,105
Cadence Design Systems	12,863	1,983,043
Synopsys	6,402	1,973,732

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Faraday Technology	2,119,000	19,528,609
Blue Prism Group	1,086,388	18,123,914
Palo Alto Networks	34,831	13,879,777
Black Knight	198,374	13,337,683
Cadence Design Systems	66,308	10,611,725
Synopsys	32,196	10,127,070
Ciena	165,774	9,789,199
Silicon Motion Technology ADR	136,529	9,766,496
BrainChip Holdings	11,850,874	9,096,570
PKSHA Technology	403,305	5,878,011
Nice ADR	27,386	5,869,686
ServiceNow	11,000	5,819,645
Cognex	126,340	5,712,844
MediaTek	164,874	5,324,944
Trimble	75,270	4,801,112
Micron Technology	61,311	4,733,383
QUALCOMM	29,297	4,484,569
Nanya Technology	1,780,000	4,419,367
SK Hynix	44,557	4,271,756
NVIDIA	17,769	4,127,877
Renesas Electronics	347,003	3,746,806
Macronix International	2,649,222	3,689,117
BlackBerry	587,818	3,623,225
Teradyne	26,319	3,057,499
Microchip Technology	43,484	3,044,312
STMicroelectronics	68,462	2,794,027
PROS Holdings	97,874	2,788,986
Taiwan Semiconductor Manufacturing	141,458	2,778,011
Appian	48,757	2,419,383
NXP Semiconductors	13,339	2,397,239

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 4.445% 01/31/2024*	13,991,400	13,997,993
United States Treasury Floating Rate Note 4.385% 04/30/2024*	12,954,400	12,942,575
United States Treasury Floating Rate Note 4.497% 07/31/2024*	12,053,600	12,045,282
United States Treasury Floating Rate Note 4.489% 07/31/2023*	11,494,400	11,510,970
United States Treasury Floating Rate Note 4.494% 04/30/2023*	11,429,600	11,445,776
United States Treasury Floating Rate Note 4.509% 01/31/2023*	11,390,600	11,403,895
United States Treasury Floating Rate Note 4.495% 10/31/2023*	10,916,800	10,933,819
United States Treasury Floating Rate Note 4.600% 10/31/2024*	7,372,600	7,367,604
United States Treasury Floating Rate Note 1.813% 31/10/2022*	6,717,800	6,722,415
United States Treasury Floating Rate Note 1.813% 31/07/2022*	1,926,300	1,927,583
United States Treasury Floating Rate Note 0.204% 30/04/2022*	811,000	811,261

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 4.489% 07/31/2023*	3,866,700	3,871,887
United States Treasury Floating Rate Note 4.494% 04/30/2023*	3,813,500	3,818,234
United States Treasury Floating Rate Note 4.509% 01/31/2023*	3,753,200	3,757,246
United States Treasury Floating Rate Note 4.495% 10/31/2023*	3,676,600	3,681,767
United States Treasury Floating Rate Note 4.445% 01/31/2024*	3,059,600	3,060,079
United States Treasury Floating Rate Note 1.813% 31/10/2022*	2,786,000	2,788,444
United States Treasury Floating Rate Note 4.385% 04/30/2024*	2,344,400	2,341,201
United States Treasury Floating Rate Note 4.497% 07/31/2024*	1,426,800	1,425,726
United States Treasury Floating Rate Note 1.813% 31/07/2022*	1,406,000	1,406,719
United States Treasury Floating Rate Note 0.204% 30/04/2022*	315,000	315,095
United States Treasury Floating Rate Note 4.600% 10/31/2024*	206,200	205,894

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
CS Disco	515,767	10,824,636
Olo	944,076	10,819,872
Amplitude	565,219	10,678,759
Blend Labs	2,215,257	10,576,163
Vimeo	1,104,202	9,978,780
Squarespace	383,821	9,841,430
Confluent	252,897	9,275,367
Freshworks	539,122	9,184,491
Monday.com	58,490	9,167,896
Clearwater Analytics Holdings	524,901	9,152,133
Sprinklr	806,669	9,130,724
SentinelOne	281,708	9,078,067
Definitive Healthcare	431,419	8,944,153
Procore Technologies	148,838	8,841,419
DigitalOcean Holdings	185,961	8,758,072
ZoomInfo Technologies	183,133	8,751,592
Gitlab	153,329	8,736,975
Enfusion	513,409	7,500,353
Riskified	1,151,107	7,477,337
VTEX	1,042,850	7,174,481
Momentive Global	891,025	6,813,330
2U	732,865	6,549,008
Toast	350,215	6,476,066
AvidXchange Holdings	763,186	6,422,298
Braze	135,113	5,902,826
Five9	58,733	5,890,416
Everbridge	152,270	5,795,246
MongoDB	18,795	5,766,546
Shopify	104,345	5,649,407
RingCentral	112,000	5,535,367
DocuSign	73,503	5,463,758
Twilio	62,299	5,375,940
Fastly	441,422	5,265,977
Asana	227,660	5,264,726
PayPal Holdings	54,064	5,045,529
Block	61,864	5,040,858
Wix.com	63,291	4,938,225
Zoom Video Communications	46,523	4,931,402
Qualtrics International	361,149	4,792,966
Snowflake	27,427	4,558,542

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Mimecast	198,397	15,718,971
Qualys	102,097	13,027,646
Anaplan	219,815	12,551,039
Box	437,375	11,851,083
Tenable Holdings	250,415	11,232,740
Momentive Global	801,488	11,191,409
Zendesk	115,756	10,778,367
Datadog	76,588	10,619,041
Bill.com Holdings	51,071	9,747,781
Paylocity Holding	43,472	9,545,936
Appfolio	78,910	8,761,758
New Relic	135,739	8,752,891
Snowflake	37,731	8,646,008
Zscaler	39,128	8,546,724
Avalara	91,432	8,366,902
ServiceNow	15,833	8,107,915
Workday	38,480	7,571,481
Paycom Software	22,102	7,553,308
Zuora	612,109	7,500,498
Crowdstrike Holdings	43,117	7,477,497
Dropbox	324,002	7,437,061
Enfusion	513,409	7,141,079
PagerDuty	239,699	6,925,575
Salesforce	37,119	6,837,632
Atlassian	23,539	6,535,157
JFrog	274,456	6,389,030
Blackline	89,175	6,308,170
Veeva Systems	30,061	6,260,058
Asana	156,068	6,090,076
Sprout Social	99,435	6,051,199
Cloudflare	75,998	5,983,559
Riskified	1,151,107	5,955,217
Adobe	14,325	5,922,148
Workiva	64,972	5,894,122
Smartsheet	123,131	5,506,665
Q2 Holdings	107,843	5,334,968
HubSpot	13,074	5,293,001
nCino	138,118	5,063,842
Okta	39,935	4,650,220
Agora ADR	911,975	4,513,713
Elastic	59,392	4,477,217

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Vale Indonesia	32,585,882	17,497,888
Solid Power	1,993,023	16,546,157
BASF	301,455	15,430,941
Blink Charging	916,721	13,277,145
QuantumScape	1,733,700	12,490,121
Allkem	1,361,924	12,377,163
SES AI	1,673,232	12,195,889
Camel Group	8,448,600	11,833,605
GEM	9,911,612	11,169,843
NARI Technology	1,774,200	9,003,178
Ningbo Ronbay New Energy Technology	579,722	8,486,299
W-Scope	830,091	7,973,388
Ballard Power Systems	1,214,176	7,751,478
FuelCell Energy	2,101,017	7,612,405
Shanghai Putailai New Energy Technology	482,800	7,457,060
Qingdao TGOOD Electric	3,162,676	7,434,602
Li-Cycle Holdings	1,215,324	7,399,021
Siemens	60,143	7,328,533
Bloom Energy	340,787	7,174,590
Syrah Resources	5,236,518	6,679,075
Nissan Motor	1,514,621	5,823,180
Engie	396,263	5,267,397
Gotion High-tech	1,138,000	5,222,039
Bayerische Motoren Werke	60,964	5,074,958
SMA Solar Technology	80,577	5,018,800
Jiangxi Special Electric Motor	1,486,200	4,944,185
Albemarle	18,535	4,874,506
Iwatani	114,454	4,872,985
Asahi Kasei	596,925	4,799,528
Samsung SDI	9,981	4,705,541
Alfen Beheer	44,920	4,415,303

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Mineral Resources	857,742	36,040,125
Simplo Technology	1,939,544	19,013,463
Albemarle	73,129	16,799,289
Sociedad Quimica y Minera de Chile ADR	184,062	16,005,325
EnerSys	215,265	15,184,618
Caterpillar	66,465	13,741,352
Alfen Beheer	139,787	13,465,021
TDK	382,269	12,832,928
GEM	11,136,630	12,778,886
Contemporary Amperex Technology	198,144	12,538,813
Ganfeng Lithium Group	875,616	11,549,892
Blink Charging	678,036	11,231,158
NARI Technology	2,716,315	10,752,874
QUALCOMM	72,870	9,865,344
Umicore	243,698	9,507,697
Vale Indonesia	21,117,529	9,281,349
Guangzhou Tinci Materials Technology	1,227,200	9,011,960
NEL	6,179,880	8,908,546
Allkem	961,047	8,779,351
Shenzhen Capchem Technology	1,153,945	8,517,494
E.ON	791,345	8,472,897
SolarEdge Technologies	32,589	8,398,681
Nippon Denko	2,810,585	8,069,257
SES AI	1,673,232	7,982,105
Ceres Power Holdings	894,933	7,868,268
Camel Group	5,616,313	7,656,143
Western Areas	2,707,317	7,350,622
Sichuan Yahua Industrial Group	1,763,413	7,242,865
Iwatani	171,505	7,091,146
Siemens	54,805	7,083,425
Qingdao TGOOD Electric	2,820,233	6,728,327
Ecopro BM	24,201	6,570,340
IGO	725,041	6,305,555

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
HashiCorp	139,979	5,754,937
Okta	63,590	5,007,443
Fastly	374,233	4,763,895
SentinelOne	140,600	4,069,461
Rapid7	64,744	3,926,724
Darktrace	771,087	3,781,273
ForgeRock	193,893	3,732,404
Elastic	45,471	3,592,457
Palo Alto Networks	10,222	3,586,937
Fortinet	49,375	3,582,580
Datadog	33,253	3,576,150
Cloudflare	50,929	3,526,846
Ahnlab	46,602	3,510,051
Crowdstrike Holdings	17,929	3,229,708
Tenable Holdings	72,067	3,169,793
Ping Identity Holding	133,888	3,147,683
Akamai Technologies	29,913	2,874,345
Trend Micro	48,388	2,669,168
Sumo Logic	277,919	2,630,668
Varonis Systems	79,068	2,513,928
Zscaler	13,914	2,508,991
Qualys	17,607	2,379,022
Splunk	22,907	2,277,814
Sailpoint Technologies Holdings	38,464	2,130,850
CyberArk Software	13,724	2,044,186
Radware	55,677	1,475,171
Datto Holding	35,534	1,001,859
Tufin Software Technologies	78,974	896,067

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Ping Identity Holding	221,453	6,144,366
Palo Alto Networks	9,884	3,804,384
Avast	329,064	2,499,509
Tenable Holdings	41,816	2,174,255
Datadog	15,074	2,155,541
Sumo Logic	225,592	1,970,850
Trend Micro	34,079	1,919,977
Radware	73,329	1,895,641
Qualys	12,338	1,615,945
Sailpoint Technologies Holdings	33,084	1,564,764
Rapid7	16,243	1,538,878
CrowdStrike Holdings	8,256	1,515,612
ForgeRock	89,862	1,514,575
Fortinet	7,866	1,498,206
CyberArk Software	8,182	1,264,305
Datto Holding	41,970	1,113,731
Absolute Software	96,246	988,679
Elastic	11,527	959,193
Cloudflare	10,077	915,581
Zscaler	3,888	881,754
Okta	5,937	778,913
Splunk	6,045	709,296
Akamai Technologies	6,745	707,941
Darktrace	140,479	687,649
SentinelOne	18,412	643,632
Fastly	37,601	632,238
Ahnlab	9,531	544,065
HashiCorp	10,921	462,513
Varonis Systems	11,801	451,111

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 0.400% 02/04/2037	346,000	298,793
European Union Zero Coupon 07/04/2031	233,000	202,625
European Union 1.000% 07/06/2032	188,000	179,047
European Union Zero Coupon 10/04/2028	183,000	169,169
European Union Zero Coupon 07/06/2026	161,000	155,113
European Union 0.700% 07/06/2051	176,000	139,453
European Union Zero Coupon 11/04/2025	111,000	106,465
European Union 1.250% 02/04/2043	110,000	100,821
European Union 2.000% 10/04/2027	90,000	87,705
European Union 1.625% 12/04/2029	90,000	85,909
European Union 0.800% 07/04/2025	80,000	78,464
European Union Zero Coupon 10/04/2030	81,000	72,107
European Union 0.300% 11/04/2050	102,000	70,061
European Union 0.450% 07/04/2041	87,000	67,993
European Union 3.375% 11/04/2042	60,000	65,261
European Union 2.750% 02/04/2033	60,000	60,760
European Union 2.500% 10/04/2052	60,000	58,849
European Union 0.200% 06/04/2036	69,000	55,615
European Union Zero Coupon 07/04/2035	69,000	54,973
European Union Zero Coupon 06/02/2028	57,000	53,076
European Union Zero Coupon 03/04/2026	50,000	48,378
European Union Zero Coupon 07/04/2029	42,000	38,291
European Union 0.100% 10/04/2040	51,000	37,581
European Union 1.125% 06/04/2037	40,000	36,804
European Union 2.625% 02/04/2048	30,000	34,693
European Union 0.750% 01/04/2047	40,000	32,258
European Union 0.450% 05/02/2046	34,000	25,510

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 07/04/2031	1,740,000	1,607,680
European Union Zero Coupon 10/04/2030	1,433,000	1,351,352
European Union 0.300% 11/04/2050	1,450,000	1,171,277
European Union Zero Coupon 06/02/2028	1,190,000	1,148,341
European Union Zero Coupon 03/04/2026	1,010,000	996,085
European Union Zero Coupon 11/04/2025	913,000	902,225
European Union Zero Coupon 07/04/2029	900,000	856,992
European Union 0.200% 06/04/2036	930,000	827,335
European Union Zero Coupon 07/04/2035	940,000	825,456
European Union 0.100% 10/04/2040	970,000	817,591
European Union Zero Coupon 07/06/2026	740,000	725,340
European Union Zero Coupon 10/04/2028	730,000	695,365
European Union 0.450% 07/04/2041	760,000	670,571
European Union 0.750% 01/04/2047	610,000	566,357
European Union 0.400% 02/04/2037	570,000	500,736
European Union 0.450% 05/02/2046	550,000	479,543
European Union 0.700% 07/06/2051	240,000	184,366
European Union 1.000% 07/06/2032	80,000	73,022
European Union 1.250% 02/04/2043	60,000	48,907
European Union 1.125% 06/04/2037	20,000	17,117

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 04/20/2023	12,530,000	12,299,854
United States Treasury Bill Zero Coupon 05/04/2023	12,430,000	12,153,177
United States Treasury Bill Zero Coupon 04/08/2022	12,180,000	12,149,701
United States Treasury Bill Zero Coupon 02/23/2023	12,160,000	11,956,757
United States Treasury Bill Zero Coupon 03/23/2023	12,000,000	11,807,706
United States Treasury Bill Zero Coupon 07/07/2022	11,640,000	11,621,572
United States Treasury Bill Zero Coupon 01/12/2023	11,280,000	11,141,682
United States Treasury Bill Zero Coupon 29/09/2022	11,000,000	10,945,239
United States Treasury Bill Zero Coupon 01/12/2022	10,510,000	10,424,125
United States Treasury Bill Zero Coupon 07/13/2023	10,420,000	10,125,629
United States Treasury Bill Zero Coupon 21/07/2022	10,140,000	10,118,033
United States Treasury Bill Zero Coupon 01/26/2023	10,060,000	9,997,915
United States Treasury Bill Zero Coupon 03/11/2022	10,050,000	9,986,106
United States Treasury Bill Zero Coupon 23/06/2022	9,890,000	9,879,515
United States Treasury Bill Zero Coupon 06/15/2023	9,990,000	9,785,977
United States Treasury Bill Zero Coupon 20/10/2022	9,670,000	9,617,138
United States Treasury Bill Zero Coupon 18/08/2022	9,470,000	9,445,697
United States Treasury Bill Zero Coupon 29/12/2022	9,210,000	9,103,823
United States Treasury Bill Zero Coupon 04/13/2023	9,220,000	9,029,937
United States Treasury Bill Zero Coupon 10/11/2022	8,770,000	8,719,339
United States Treasury Bill Zero Coupon 15/09/2022	6,810,000	6,781,164
United States Treasury Bill Zero Coupon 12/05/2022	6,000,000	5,996,388
United States Treasury Bill Zero Coupon 26/05/2022	6,000,000	5,994,188
United States Treasury Bill Zero Coupon 01/09/2022	5,640,000	5,619,158
United States Treasury Bill Zero Coupon 06/01/2023	5,030,000	4,925,372
United States Treasury Bill Zero Coupon 09/06/2022	4,580,000	4,577,628
United States Treasury Bill Zero Coupon 03/09/2023	4,570,000	4,493,614
United States Treasury Bill Zero Coupon 15/12/2022	4,180,000	4,138,498
United States Treasury Bill Zero Coupon 02/09/2023	3,370,000	3,338,331
United States Treasury Bill Zero Coupon 17/11/2022	3,340,000	3,316,854

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 17/03/2022	3,520,000	3,519,993
United States Treasury Bill Zero Coupon 20/01/2022	2,030,000	2,029,996
United States Treasury Bill Zero Coupon 20/10/2022	610,000	609,309

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Alibaba Group Holding	6,460	59,015
Taiwan Semiconductor Manufacturing	4,612	57,821
Samsung Electronics	1,242	48,893
Al Rajhi Bank	2,185	41,992
Tencent Holdings	1,130	35,187
Meituan	1,835	33,213
Reliance Industries	919	27,705
JD.com	1,069	24,235
NetEase	1,474	19,129
Infosys	1,033	18,723
Pinduoduo ADR	264	15,556
ICICI Bank	1,361	14,668
Housing Development Finance	496	14,316
Yum China Holdings	306	14,059
NIO	1,195	13,283
GoTo Gojek Tokopedia	1,005,273	13,283
Bharti Airtel	1,380	13,182
Contemporary Amperex Technology	200	11,816
Bank Central Asia	21,750	11,684
NAVER	98	11,551

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
Tencent Holdings	3,474	103,439
Housing Development Finance	1,410	40,423
Samsung Electronics	683	26,433
Bajaj Finance	210	18,671
Baidu	1,320	15,357
Yum China Holdings	262	11,869
NIO ADR	857	9,397
SK Hynix	105	6,591
IndusInd Bank	462	6,448
Li Auto ADR	350	6,052
Contemporary Amperex Technology	100	5,725
Chailease Holding	1,092	5,505
WH Group	7,855	4,594
Shenzhen Mindray Bio-Medical Electronics	100	4,565
KT	180	4,453
AMMB Holdings	5,180	4,273
Thai Beverage	9,326	3,744
Samsung SDI	9	3,689
Inari Amertron	7,094	3,592
AVI	878	3,464

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 Core Physical Gold	120,945	21,636,978
United States Treasury Bill Zero Coupon 06/15/2023	12,427,000	12,148,715
United States Treasury Bill Zero Coupon 01/12/2023	12,003,000	11,967,348
United States Treasury Bill Zero Coupon 01/19/2023	11,471,000	11,433,360
United States Treasury Bill Zero Coupon 02/09/2023	11,458,000	11,392,302
United States Treasury Bill Zero Coupon 04/06/2023	11,498,000	11,352,217
United States Treasury Bill Zero Coupon 01/26/2023	11,338,000	11,292,459
United States Treasury Bill Zero Coupon 04/20/2023	11,459,000	11,289,632
United States Treasury Bill Zero Coupon 03/09/2023	11,198,000	11,095,428
United States Treasury Bill Zero Coupon 03/21/2023	11,198,000	11,078,930
United States Treasury Bill Zero Coupon 05/25/2023	11,294,000	11,074,058
United States Treasury Bill Zero Coupon 05/04/2023	11,198,000	11,012,832
WisdomTree Physical Silver	342,853	7,384,591
United States Treasury Bill Zero Coupon 04/08/2022	629,000	627,512
United States Treasury Bill Zero Coupon 21/07/2022	596,000	594,989
WisdomTree Physical Gold	2,836	500,952
United States Treasury Bill Zero Coupon 18/08/2022	500,000	498,587
United States Treasury Bill Zero Coupon 29/09/2022	494,000	491,775
United States Treasury Bill Zero Coupon 27/10/2022	432,000	429,751
United States Treasury Bill Zero Coupon 06/10/2022	407,000	405,297

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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 01/12/2023	1,078,000	1,073,288
United States Treasury Bill Zero Coupon 18/08/2022	500,000	499,488
United States Treasury Bill Zero Coupon 27/10/2022	347,000	345,647
United States Treasury Bill Zero Coupon 08/09/2022	311,000	310,315
WisdomTree Physical Gold	1,782	308,335
United States Treasury Bill Zero Coupon 21/07/2022	270,000	269,604
United States Treasury Bill Zero Coupon 04/08/2022	200,000	199,615
United States Treasury Bill Zero Coupon 29/09/2022	168,000	167,342
United States Treasury Bill Zero Coupon 26/05/2022	150,000	149,979
United States Treasury Bill Zero Coupon 16/06/2022	140,000	139,934
United States Treasury Bill Zero Coupon 30/06/2022	140,000	139,876
United States Treasury Bill Zero Coupon 13/10/2022	130,000	129,917
United States Treasury Bill Zero Coupon 06/10/2022	110,000	109,480
WisdomTree Physical Silver	5,411	108,670
United States Treasury Bill Zero Coupon 12/05/2022	105,000	105,000
United States Treasury Bill Zero Coupon 20/01/2022	91,000	90,999
Gold Bullion Securities	314	54,891

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

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		
AstraZeneca ADR	1,233	80,494
Eli Lilly & Co	215	65,675
Vertex Pharmaceuticals	223	62,985
Pfizer	1,224	62,041
Archer-Daniels-Midland	665	59,495
Thermo Fisher Scientific	100	57,306
Corteva	898	52,939
Merck & Co	561	52,402
Danaher	186	51,890
Gilead Sciences	714	51,390
Regeneron Pharmaceuticals	73	49,632
VERBIO Vereinigte BioEnergie	677	49,524
Agilent Technologies	348	49,343
Alnylam Pharmaceuticals	248	49,261
Johnson & Johnson	281	49,192
Amgen	192	48,645
FMC	389	47,762
Sarepta Therapeutics	452	46,239
Zoetis	263	45,186
QIAGEN	940	45,163
Repligen	239	44,679
Takeda Pharmaceutical	1,475	43,278
Darling Ingredients	613	43,211
Laboratory of America Holdings	171	42,926
REGENXBIO	1,607	42,796
Nutrien	454	42,001
Bio-Techne	227	41,487
Novozymes	709	41,353
Biogen	171	41,114
BioMarin Pharmaceutical	417	38,783
Green Plains	1,205	38,420
Dow	680	38,245
Seagen	260	36,988
Tyson Foods	444	35,446
Genmab ADR	900	35,074
Novartis	398	34,921
Catalent	422	33,955
Nufarm	9,444	33,808
BioNTech ADR	211	33,732
Blueprint Medicines	569	33,098

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Eli Lilly & Co	92	31,234
GSK	1,651	25,667
Renewable Energy Group	380	23,228
Gossamer Bio	1,762	21,666
Alto Ingredients	4,819	20,094
Geron	7,788	14,940
Sana Biotechnology	2,003	11,156
VERBIO Vereinigte BioEnergie	140	11,059
Darling Ingredients	117	8,928
Amgen	31	8,188
Rocket Pharmaceuticals	442	7,765
Merck & Co	79	7,608
Gilead Sciences	96	7,219
Archer-Daniels-Midland	77	7,183
Regeneron Pharmaceuticals	9	6,534
AstraZeneca ADR	100	6,406
Haleon	2,047	6,228
Corteva	97	6,200
Genmab ADR	154	6,073
Precision BioSciences	2,582	5,912
Agenus	2,050	5,796
Vertex Pharmaceuticals	18	5,481
FMC	43	5,296
QIAGEN	107	4,889
Agilent Technologies	34	4,829
Pfizer	99	4,758

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
China Tower	956,787	116,551
Digital Realty Trust	817	107,483
SBA Communications	339	105,603
Cellnex Telecom	2,550	105,118
American Tower	428	104,696
Duke Realty	1,886	104,316
Crown Castle International	565	95,824
Prologis	725	93,473
Goodman Group	6,457	89,514
Airbnb	757	88,926
Equinix	137	88,799
Segro	6,207	86,100
Alexandria Real Estate Equities	547	85,373
Rexford Industrial Realty	1,156	70,688
Iron Mountain	1,349	67,745
Americold Realty Trust	1,833	52,378
Kilroy Realty	746	40,210
EastGroup Properties	231	38,528
Dexus	5,852	37,895
Switch	1,136	35,636
GLP J-REIT	27	34,991
Nippon Prologis REIT	13	34,176
ESR Group	11,781	33,850
Cousins Properties	1,068	32,501
CapitaLand Ascendas REIT	15,798	31,932
Terreno Realty	506	30,318
Warehouses De Pauw	897	29,152
Tritax Big Box REIT	12,070	28,481
Douglas Emmett	1,173	27,902

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Cellnex Telecom	1,584	60,946
American Tower	243	60,164
Duke Realty	981	55,950
Digital Realty Trust	435	52,623
Segro	4,325	50,458
Crown Castle International	286	47,781
Airbnb	390	42,196
Prologis	328	41,844
Equinix	63	40,387
Goodman Group	2,818	37,205
SBA Communications	113	36,283
China Tower	262,926	34,117
ESR Group	11,781	31,394
Alexandria Real Estate Equities	195	29,774
Granite Real Estate Investment Trust	329	19,177
Rexford Industrial Realty	267	16,724
Infrastrutture Wireless Italiane	1,745	16,682
Derwent London	568	16,642
Japan Logistics Fund	6	13,713
Americold Realty Trust	434	13,557
Nippon Prologis REIT	5	13,040
Dexus	1,847	12,161
Keppel DC REIT	8,717	12,006
LondonMetric Property	4,740	11,867
EastGroup Properties	71	11,819
Kilroy Realty	201	11,056
Mitsui Fudosan Logistics Park	3	10,952
Switch	319	10,756
Capitaland Investment	3,890	10,660
GLP J-REIT	8	10,040
Mitsubishi Estate Logistics REIT Investment	3	10,014

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Neste	8,344	394,145
Denbury	4,322	335,569
Darling Ingredients	4,456	324,887
Green Plains	10,000	324,765
Waste Management	1,744	278,445
Clean Harbors	2,514	267,469
Casella Waste Systems	2,793	221,745
Vertex Energy	20,504	204,386
Ameresco	3,315	190,202
Archaea Energy	8,665	173,260
Waste Connections	1,252	172,908
eRex	9,857	171,220
GFL Environmental	6,262	168,093
Enviva	2,400	159,487
Sao Martinho	22,292	139,149
Li-Cycle Holdings	21,063	138,121
Raizen	150,194	136,879
Clean Energy Fuels	22,105	135,348
Gevo	48,174	132,495
Clariant	7,330	129,786
Republic Services	921	126,839
Drax Group	15,131	117,908
PureCycle Technologies	13,577	108,230
Amyris	40,938	102,930
Energy Absolute	41,865	99,806
Alto Ingredients	20,861	92,334
Umicore	2,900	91,534
Montrose Environmental Group	2,231	90,545
Origin Materials	14,735	84,795
Renewable Energy Group	1,160	70,904
Biotrend Cevre VE Enerji Yatirimlari	135,361	66,907
Aemetis	8,510	66,299
Daiseki	1,992	61,353

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Neste	4,458	214,988
Denbury	2,210	180,515
Green Plains	4,934	172,928
Darling Ingredients	2,068	149,616
Waste Management	701	118,393
Clean Harbors	1,004	111,825
Casella Waste Systems	1,362	111,469
eRex	5,205	102,084
Ameresco	1,438	90,481
Archaea Energy	4,238	77,755
Vertex Energy	9,442	75,545
Enviva	1,052	72,842
Clariant	3,702	68,054
PureCycle Technologies	6,233	57,450
Li-Cycle Holdings	8,133	57,239
Biotrend Cevre VE Enerji Yatirimlari	104,270	56,979
Clean Energy Fuels	7,592	54,019
Montrose Environmental Group	1,208	51,559
Energy Absolute	21,477	49,325
Cleanaway Waste Management	23,472	44,236
Gevo	13,410	41,793
Aker Carbon Capture	19,043	37,799
Raizen	38,047	35,593
Sao Martinho	5,460	35,521
Amyris	13,040	35,327
Drax Group	3,736	32,989
Origin Materials	5,276	32,421
Alto Ingredients	6,993	31,780
Aemetis	3,531	28,641
Daiseki	854	25,591

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Robinhood Markets	13,761	134,965
Silvergate Capital	2,047	129,657
Signature Bank	729	119,559
Riot Blockchain	17,440	113,387
Coinbase Global	1,748	111,949
Block	1,713	106,000
Marathon Digital Holdings	9,516	101,909
Monex Group	16,200	53,408
Hut 8 Mining	19,249	34,383
Canaan ADR	6,190	20,044
Bakkt Holdings	6,916	17,106
Cleanspark	4,843	16,899
Core Scientific	8,349	14,111
Hive Blockchain Technologies	2,950	11,565
Galaxy Digital Holdings	2,328	11,220
Bitfarms	8,921	9,946
GMO Internet Group	251	4,584
GMO Financial Holdings	422	2,082
Argo Blockchain	5,422	2,069
Iris Energy	504	2,036

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Robinhood Markets	8,717	80,995
Block	975	67,348
Signature Bank	363	50,094
Monex Group	12,800	40,842
Coinbase Global	828	40,428
Riot Blockchain	7,549	35,176
Marathon Digital Holdings	4,109	34,143
Silvergate Capital	700	21,936
Canaan ADR	4,860	13,752
Hut 8 Mining	9,151	11,987
Bakkt Holdings	5,317	10,335
Cleanspark	2,008	4,819
Galaxy Digital Holdings	1,218	3,548
Hive Blockchain Technologies	1,332	3,130
Bitfarms	4,323	3,026
Xspring Capital	59,313	2,374
Core Scientific	8,349	1,583
Terawulf	1,318	1,417
GMO Financial Holdings	300	1,162
Iris Energy	252	554

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Tesla	168	46,533
O'Reilly Automotive	66	46,108
AutoZone	20	42,255
PACCAR	492	41,482
Contemporary Amperex Technology	700	40,696
Cummins	198	40,654
Honda Motor	1,719	39,660
Ferrari	209	39,319
General Motors	1,103	38,318
Ford Motor	3,119	37,387
Stellantis	2,854	35,383
Toyota Motor	2,582	35,164
Copart	324	34,267
Volvo Class B	2,336	33,736
Denso	695	33,725
Mercedes-Benz Group	600	31,912
Bayerische Motoren Werke	450	31,815
Genuine Parts	207	31,460
Infineon Technologies	1,375	31,349
BYD Class A	800	29,417
Bridgestone	833	28,174
Suzuki Motor	735	23,942
Cie Generale des Etablissements Michelin	1,027	23,874
Hyundai Motor	198	23,355
Magna International	396	19,819
LKQ	398	18,828
Localiza Rent a Car	1,495	17,842
Kia	364	17,428
Advance Auto Parts	105	16,847
Daimler Truck Holding	649	15,264

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2022

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
BYD Class A	200	7,310
Cummins	9	1,963
PACCAR	21	1,859
Ferrari	9	1,650
Honda Motor	69	1,501
O'Reilly Automotive	2	1,455
Ford Motor	126	1,454
General Motors	45	1,449
Copart	13	1,439
Toyota Motor	105	1,423
Stellantis	114	1,348
Volvo Class B	93	1,347
Denso	28	1,335
Tesla	6	1,303
Bayerische Motoren Werke	18	1,278
Infineon Technologies	56	1,273
Genuine Parts	8	1,239
Mercedes-Benz Group	24	1,228
Bridgestone	35	1,158
Advance Auto Parts	6	1,016
Suzuki Motor	30	930
Cie Generale des Etablissements Michelin	42	909
LKQ	16	795
Magna International	16	759
Localiza Rent a Car	60	728
Daimler Truck Holding	27	658

WisdomTree Issuer ICAV

Appendix I – Remuneration Policy (Unaudited)

WisdomTree Issuer ICAV (the “ICAV”) has appointed WisdomTree Management Limited (“The Manager”) to act as manager to the ICAV and the sub-funds of the ICAV (the “Sub-Funds”). The Manager is subject to and has in place remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risk taking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the ICAV and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”) and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The Directors of the ICAV who are also employees of WisdomTree, Inc or companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the ICAV. Independent non-executive Directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 130 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 68,750 gross of taxes in fixed remuneration, payable by the Manager, and did not receive any variable remuneration in respect of their services as directors of the ICAV. The directors of the Manager who are also employees of WisdomTree do not receive any fixed or variable remuneration in respect of their services as directors of the Manager. None of the Directors or Designated Persons are in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the ICAV. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/regulatory/tax/wt/wisdomtree-europe-remuneration-policy.pdf>.

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 2022

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	USD (20,049,587)	USD 1,147,488	USD (5,952,701)
% of Net Assets	(3.46%)	0.94%	(3.85%)

2. Market value of securities on loan as % of Total Lendable Assets

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	—	—	—
% Total Lendable Assets	—	—	—

3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2022*

	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 (20,049,587)	USD 1,147,488	USD (5,952,701)
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	—	1,147,488	—
3 months to 1 year	(20,049,587)	—	(5,952,701)

6. Type and Quality of Collateral

	Collateral Type
WisdomTree Enhanced Commodity UCITS ETF	Stock
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash
WisdomTree Broad Commodities UCITS ETF	Stock

7. Currency of Collateral

WisdomTree Enhanced Commodity UCITS ETF	USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD
WisdomTree Broad Commodities UCITS ETF	USD

8. Maturity tenor of the Collateral

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Less than 1 month Nominal Value	USD —	USD 3,957,000	USD —
3 months to 1 year Nominal Value	USD 19,876,000	USD —	USD 982,000

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 19,876,000	USD 3,957,000	USD 982,000

* 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	—
			State Street Custodial Services (Ireland) Limited	
Depositary		—		—
Cash Collateral	Nominal Value	USD —	USD 3,957,000	USD —

12. Safe-keeping of Collateral pledged

Detailed in the table below are the number and names of the counterparty who are responsible for the safe-keeping of the collateral pledged in relation to each of the TRS held on the Sub-Fund.

		WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Number of Counterparties		1	—	1
Counterparty		BNP Paribas	—	BNP Paribas
Stock Collateral	Nominal Value	USD 19,876,000	USD —	USD 982,000

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.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Equity Income UCITS ETF

Legal entity identifier: 549300VKMPISK1WYIE48

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree US Equity Income Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Exxon Mobil	Oil & Gas	5.15%	United States
Chevron	Oil & Gas	5.08%	United States
Pfizer	Pharmaceuticals	5.05%	United States
AbbVie	Pharmaceuticals	4.93%	United States
Cisco Systems	Telecommunications	3.61%	United States
AT&T	Telecommunications	3.11%	United States
United Parcel International	Transportation	2.57%	United States
Pioneer Natural	Computers	2.30%	United States
Gilead Sciences	Oil & Gas	2.18%	United States
Morgan Stanley	Pharmaceuticals	2.17%	United States
Southern	Banks	2.01%	United States
US Bancorp	Utilities — Electric	1.92%	United States
Citigroup	Banks	1.74%	United States
	Banks	1.61%	United States

Devon Energy

Oil & Gas

1.35%

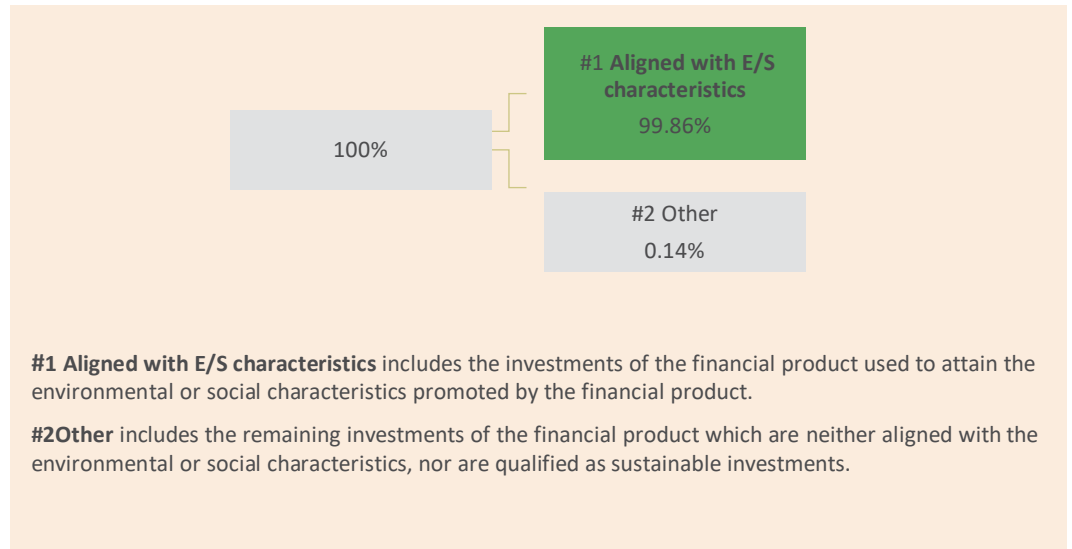
United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.86% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

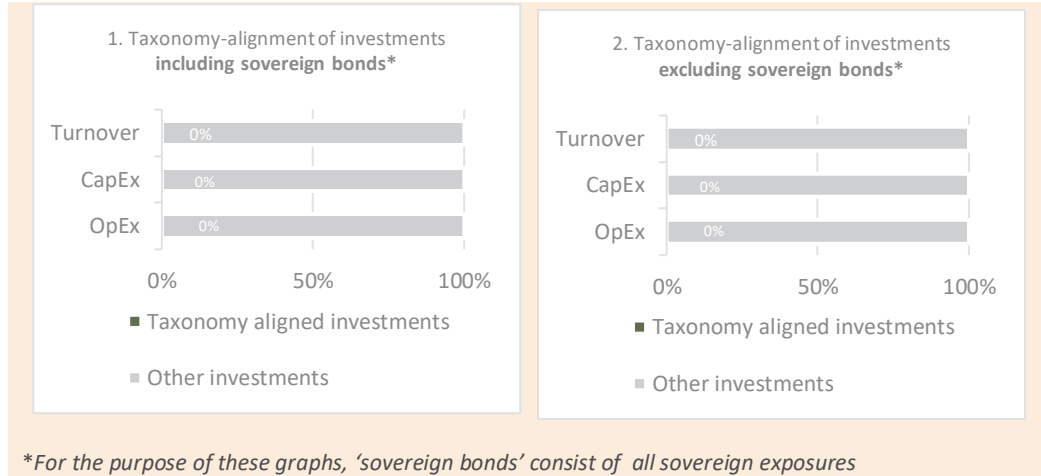
The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.14% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange, be incorporated and headquartered in the US (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding US companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe Equity Income UCITS ETF

Legal entity identifier: 549300JD9ZMSTROLG564

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Europe Equity Income Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
TotalEnergies	Oil & Gas	6.24%	France
Rio Tinto	Mining	6.15%	United Kingdom
Mercedes-Benz Group	Auto Manufacturers	3.87%	Germany
HSBC Holdings	Banks	3.77%	United Kingdom
GSK	Pharmaceuticals	2.95%	United Kingdom
Anglo American	Mining	2.70%	United Kingdom
Eni	Oil & Gas	2.57%	Italy
Bayerische Motoren	Auto Manufacturers	2.52%	Germany
National Grid	Utilities — Electric	2.40%	United Kingdom
AXA	Full Line Insurance	2.27%	France
Engie	Utilities — Electric	2.19%	France
Stellantis	Auto Manufacturers	2.18%	Netherlands
BASF	Chemicals	2.12%	Germany
Zurich Insurance Group	Full Line Insurance	2.05%	Switzerland

BNP Paribas

Banks

2.01%

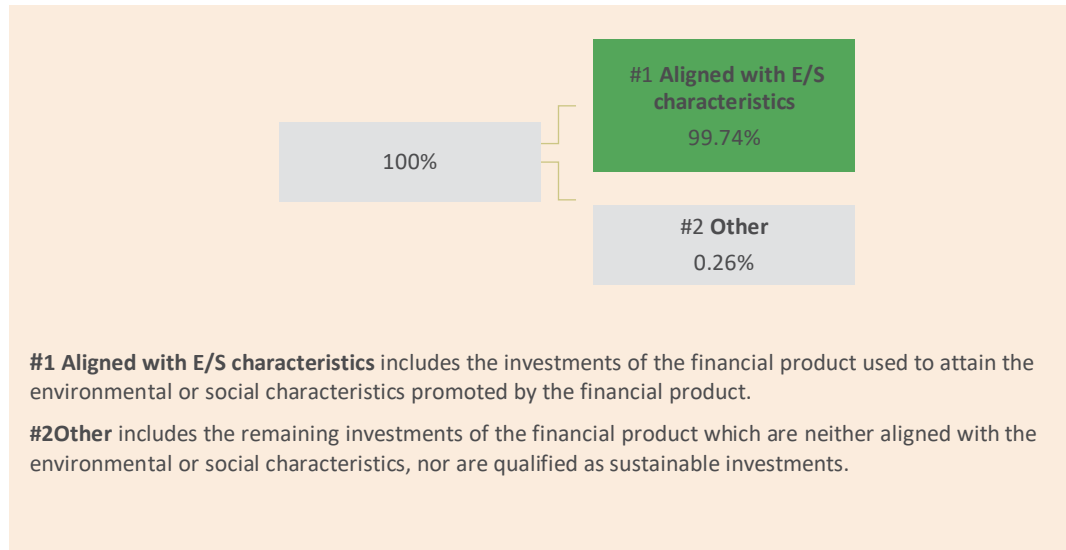
France

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.74% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

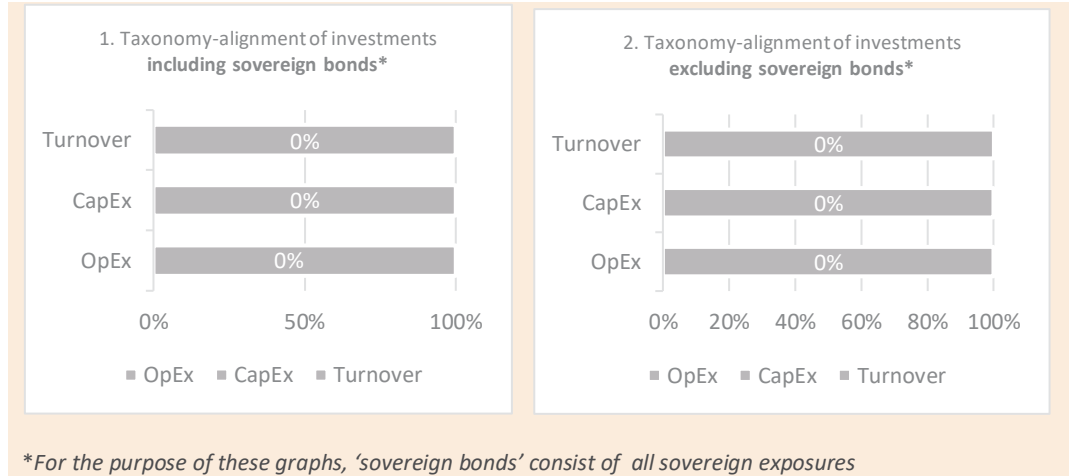
The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable Investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.26% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding European companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) incorporation and listing on a stock exchange in one of the following countries Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland or the United Kingdom (**Europe**); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding European companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding European companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe SmallCap Dividend UCITS ETF

Legal entity identifier: 549300Q3ZCOPBQT6UP75

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Europe SmallCap Dividend UCITS Index Euro (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
SSAB	Iron & Steel	2.60%	Sweden
D/S Norden	Transportation	1.67%	Denmark
Sydbank	Banks	1.20%	Denmark
MPC Container Ships	Transportation	1.20%	Norway
Diversified Energy	Oil & Gas	1.17%	United Kingdom
JM	Engineering &	1.09%	Sweden
Michael Page International	Commercial Services	1.07%	United Kingdom
Kloekner & Co	Iron & Steel	0.96%	Germany
Landis&Gyr Group	Energy – Alternate	0.89%	Switzerland
Quilter	Diversified Financial	0.88%	United Kingdom
Peab	Engineering &	0.84%	Sweden
Telecom Plus	Utilities — Electric	0.81%	United Kingdom
Sonae	Food	0.78%	Portugal
Liontrust Asset Management	Diversified Financial	0.77%	United Kingdom

Sacyr

Engineering &

0.76%

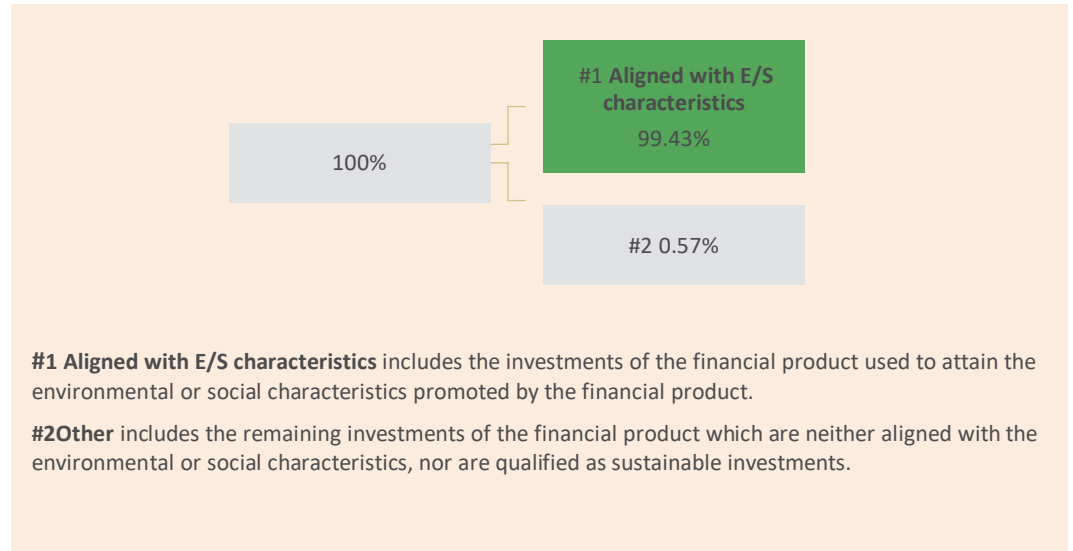
Spain

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.43% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.

● To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

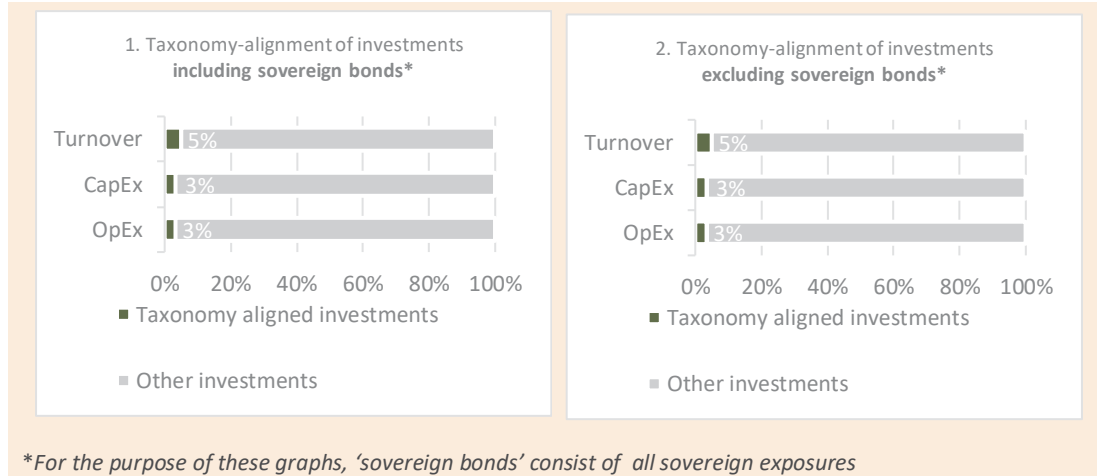


Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 2%. The remaining 3% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.57% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the small-capitalisation segment of the dividend-paying companies from Europe, selected based on a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated and listed in one of the European countries (i.e., Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, or the United Kingdom (**Europe**)), (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the small-capitalisation segment of the dividend-paying companies from Europe which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the small-capitalisation segment of the dividend-paying companies from Europe, selected based on CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Emerging Markets Equity Income UCITS ETF

Legal entity identifier: 549300HHXL6WGHKOHY13

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Emerging Markets Equity Income UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

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The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Petroleo Brasileiro	Oil & Gas	4.79%	Brazil
MediaTek	Semiconductors	3.95%	Taiwan
China Construction Bank Class H	Banks	3.05%	China
Industrial & Commercial Bank of China	Banks	2.35%	China
Nan Ya Plastics	Chemicals	2.24%	Taiwan
China Steel	Iron & Steel	2.17%	Taiwan
Hon Hai Precision Industry	Electronics	2.00%	Taiwan
POSCO Holdings	Iron & Steel	1.99%	South Korea
Bank of China Class H	Banks	1.97%	China
Formosa Plastics	Chemicals	1.84%	Taiwan
Grupo Mexico	Mining	1.54%	Mexico
ASE Technology Holding	Semiconductors	1.48%	Taiwan
Impala Platinum Holdings	Mining	1.45%	South Africa
Ping An Insurance Group of China Class H	Full Line Insurance	1.38%	China

United Microelectronics

Semiconductors

1.37%

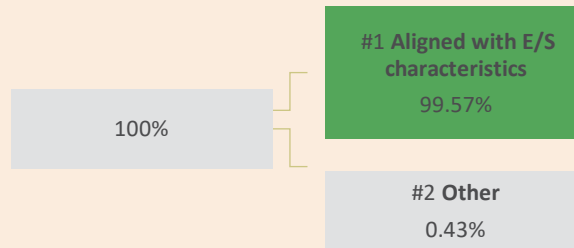
China

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.57% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investment's (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.

● To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

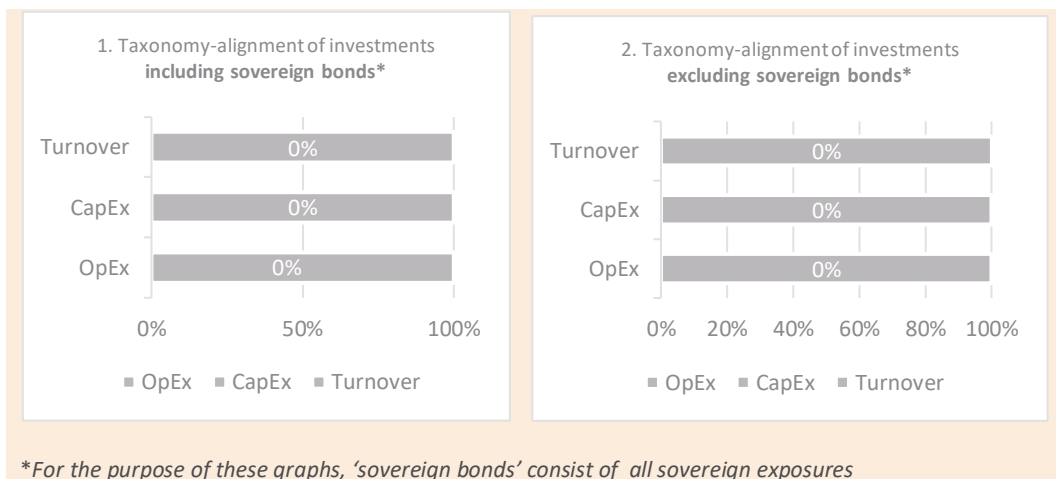


Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.43% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements for the Index include: (i) incorporation within one of 17 emerging market nations (Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities as described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding companies from emerging market nations which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Emerging Markets SmallCap Dividend UCITS ETF
Legal entity identifier: 5493000QO888COYYKC19

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Emerging Markets Smallcap Dividend UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Transmissora Alianca de Energia	Utilities — Electric	1.19%	Brazil
China Galaxy Securities	Diversified Financial	1.12%	China
Truworths International	Retail	1.00%	South Korea
Powertech Technology	Semiconductors	0.77%	Taiwan
China Cinda Asset Management	Diversified Financial	0.76%	China
Acer	Computers	0.73%	Taiwan
AVI	Holding Companies -	0.72%	South Africa
Haitong Securities	Diversified Financial	0.70%	China
BNK Financial Group	Diversified Financial	0.68%	South Korea
EDP - Energias do Brasil	Utilities — Electric	0.68%	Brazil
Tisco Financial Group	Diversified Financial	0.66%	Thailand
Gigabyte Technology	Computers	0.65%	Taiwan
Redefine Properties	Real Estate Investment	0.65%	South Korea
Chicony Electronics	Electronics	0.64%	Taiwan

Investec

Diversified

0.59%

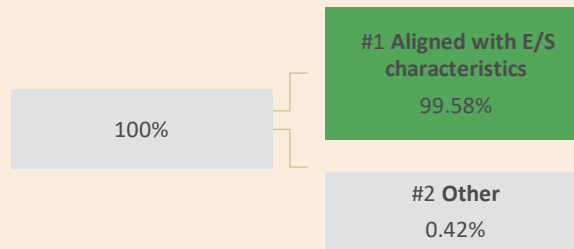
South Africa.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.58% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.

● To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

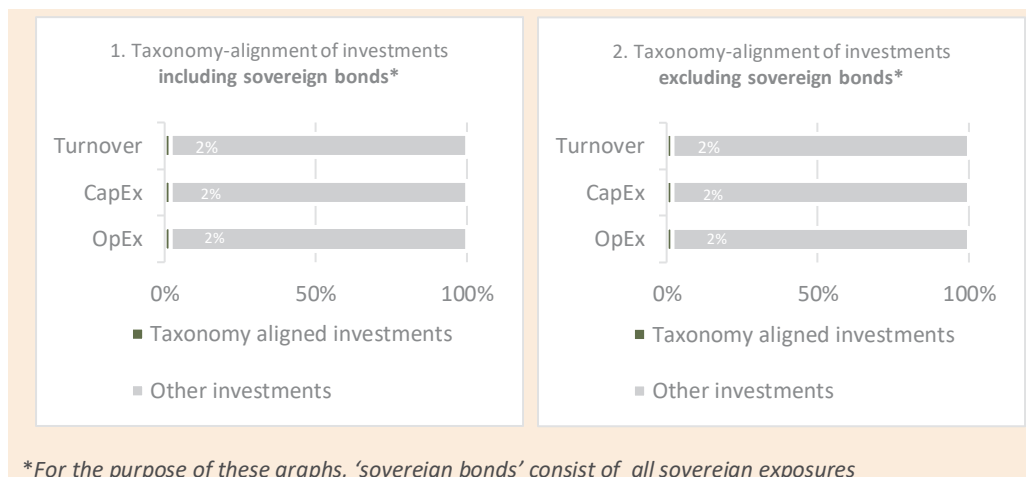
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%. The remaining 2% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.42% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated within one of 17 emerging market countries (i.e., Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey), (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities as described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the small-capitalisation segment of the dividend-paying companies from emerging markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Japan Equity UCITS ETF

Legal entity identifier: 549300RMMYLGSSFFMT454

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Japan Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Team8 Japan Dividend UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Toyota Motor	Auto Manufacturers	4.62%	Japan
Mitsubishi UFJ Financial	Banks	4.52%	Japan
Sumitomo Mitsui Financial	Banks	3.31%	Japan
Mitsubishi	Distribution & Wholesale	2.79%	Japan
Tokio Marine Holdings	Full Line Insurance	2.72%	Japan
Takeda Pharmaceutical	Pharmaceuticals	2.70%	Japan
Mitsui & Co	Distribution & Wholesale	2.68%	Japan
Tokyo Electron	Semiconductors	2.10%	Japan
Nintendo	Toys, Games & Hobbies	2.07%	Japan
Mizuho Financial Group	Banks	2.04%	Japan
Nippon Yusen	Transportation	1.88%	Japan
Honda Motor	Auto Manufacturers	1.86%	Japan
Shin-Etsu Chemical	Chemicals	1.85%	Japan
Sumitomo	Distribution & Wholesale	1.80%	Japan

ITOCHU

Distribution & Wholesale

1.66%

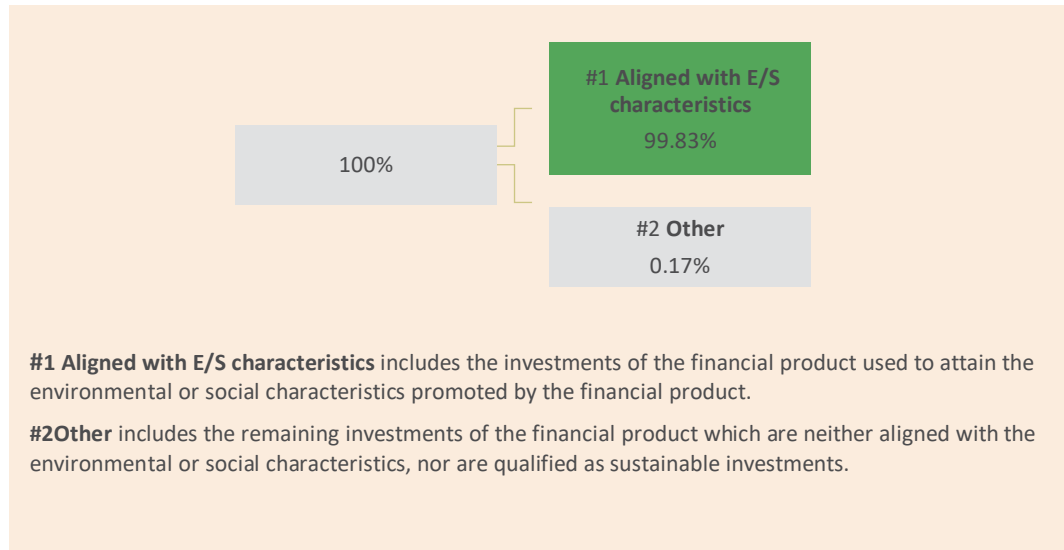
Japan

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.83% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with the sustainable investment objective of the Fund.



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Taxonomy-aligned activities are expressed as a share of:

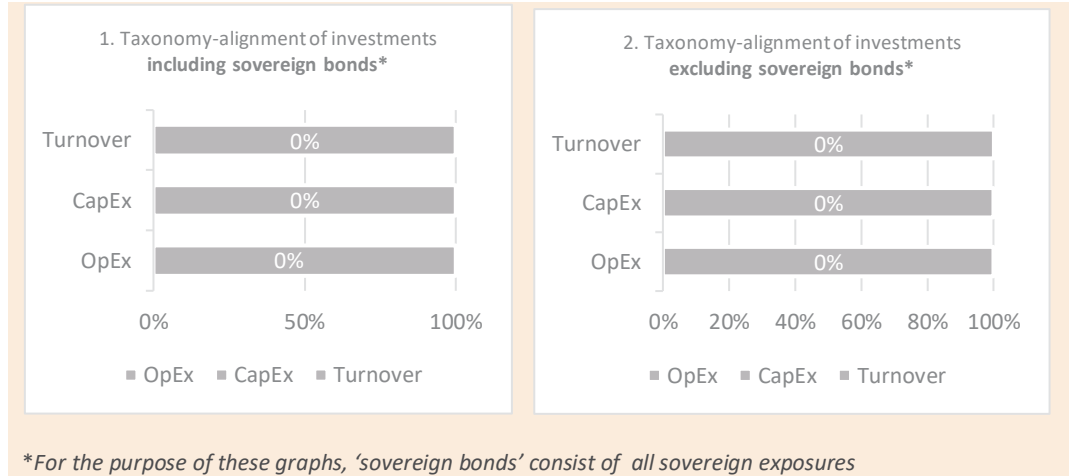
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.17% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, excludes companies that derive more than 80% revenue from Japan, ensuring the Index is tilted towards companies with a more significant global revenue basis as described in the Index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from Japan which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe Equity UCITS ETF

Legal entity identifier: 549300D2HQCSMIQKU48

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Europe Equity UCITS Index EUR (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Stellantis	Auto Manufacturers	6.11%	Netherlands
Sanofi	Pharmaceuticals	4.10%	France
ASML Holding	Semiconductors	4.00%	Netherlands
LVMH Moet Hennessy Louis Vuitton	Consumer Durables & Apparels	3.88%	France
Banco Bilbao	Banks	3.85%	Spain
L'Oreal	Cosmetics & Personal Care	3.71%	France
Banco Santander	Banks	3.60%	Spain
Mercedes-Benz	Auto Manufacturers	3.53%	Germany
Deutsche Telekom	Telecommunications	3.38%	Germany
Bayerische Motoren	Auto Manufacturers	3.11%	Germany
BASF	Chemicals	2.62%	Germany

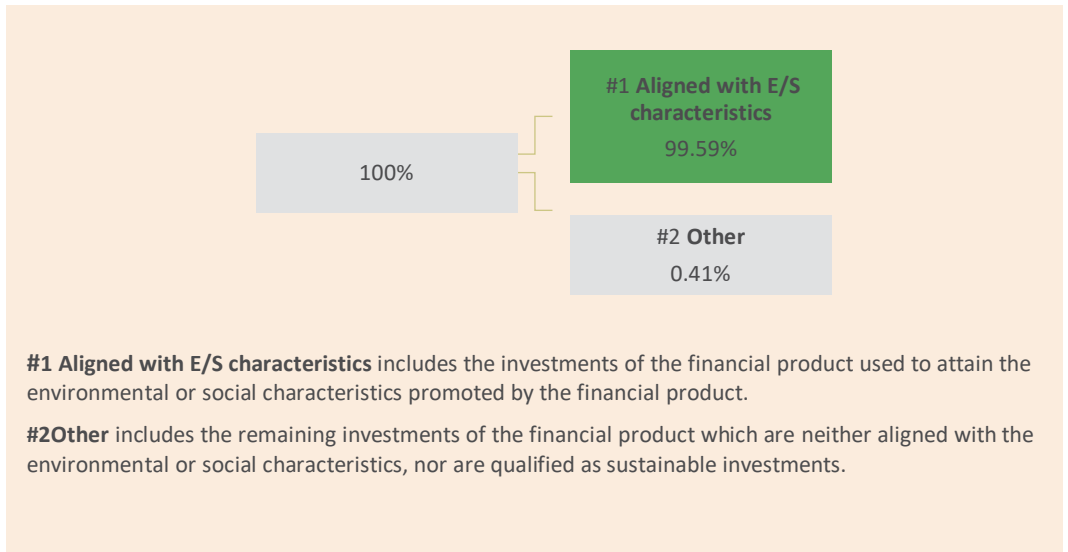
Heineken	Beverages	2.40%	Netherlands
OCI	Chemicals	2.15%	Netherlands
Anheuser-Busch	Beverages	1.96%	Belgium

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.59% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Taxonomy-aligned activities are expressed as a share of:

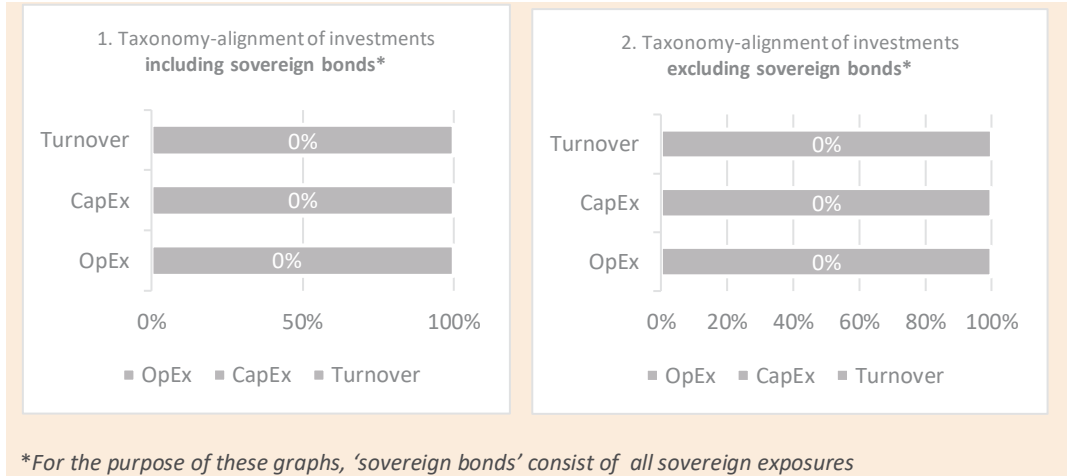
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.41% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, includes companies that derive 50% or more of their revenue from countries outside of Europe ensuring the Index is tilted towards companies with a more significant global revenue base, as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from the Eurozone region which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree UK Equity Income UCITS ETF

Legal entity identifier: 549300SU7Z8IFUTO1E28

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree UK Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree UK Equity Income Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Rio Tinto	Mining	4.48%	United Kingdom
Anglo American	Mining	4.43%	United Kingdom
J Sainsbury	Food	4.17%	United Kingdom
SSE	Utilities — Electric	4.09%	United Kingdom
Land Securities Group	Real Estate Investment	3.98%	United Kingdom
United Utilities Group	Water	3.88%	United Kingdom
Tesco	Food	3.87%	United Kingdom
National Grid	Utilities — Electric	3.86%	United Kingdom
GSK	Pharmaceuticals	3.78%	United Kingdom
Kingfisher	Retail	3.68%	United Kingdom
BT Group	Telecommunications	3.25%	United Kingdom
Vodafone Group	Telecommunications	3.11%	United Kingdom
British Land	Real Estate Investment	2.95%	United Kingdom
HSBC Holdings	Banks	2.93%	United Kingdom

Schroders

Diversified

2.77%

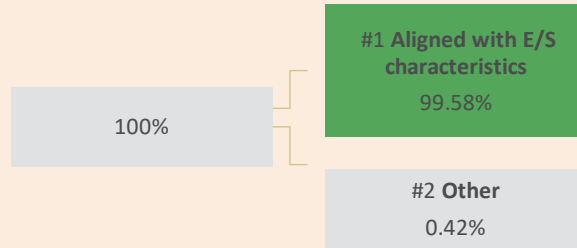
United Kingdom

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.58% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.

● To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

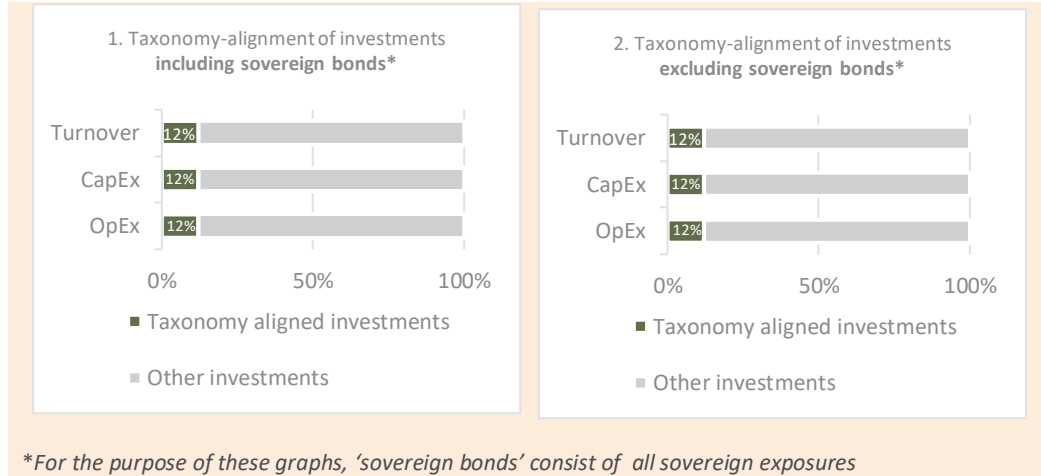


Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%. The remaining 12% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.42% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding UK companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, (i) incorporation in the United Kingdom and listing on the London Stock Exchange; (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding UK companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding UK companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Quality Dividend Growth UCITS ETF
Legal entity identifier: 5493002VL3BV2NJ26843

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree US Quality Dividend Growth UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Microsoft	Software	6.92%	United States
Apple	Computers	4.87%	United States
Johnson & Johnson	Pharmaceuticals	4.41%	United States S
Procter & Gamble	Cosmetics & Personal	3.32%	United States
Home Depot	Retail	2.88%	United States
Coca-Cola	Beverages	2.88%	United States
Merck & Co	Pharmaceuticals	2.82%	United States
Broadcom	Semiconductors	2.62%	United States
PepsiCo	Beverages	2.36%	United States
UnitedHealth Group	Healthcare Services	2.30%	United States
Cisco Systems	Telecommunications	2.26%	United States
Walmart	Retail	2.15%	United States
Morgan Stanley	Banks	1.87%	United States
McDonald's	Retail	1.63%	United States

United Parcel Service

Transportation

1.61%

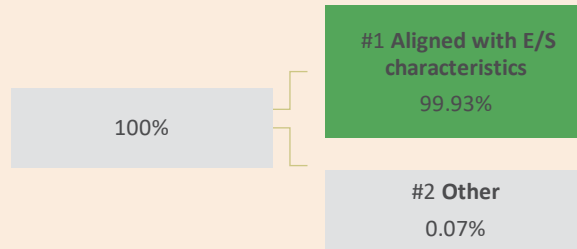
United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.93% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

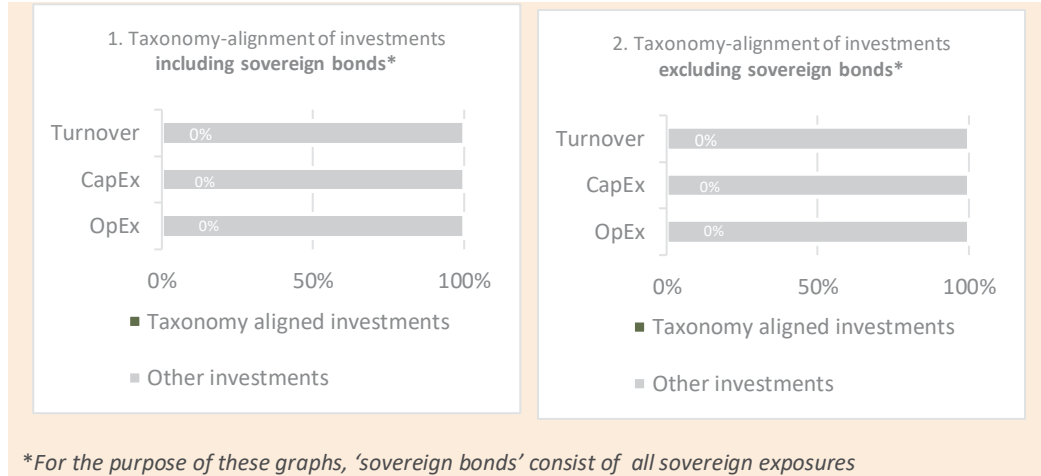
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.07% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) pay regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying US companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Global Quality Dividend Growth UCITS ETF

Legal entity identifier: 549300EZZY0NU4KEBM29

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?



Yes



It made **sustainable investments with an environmental objective:** ___%



in economic activities that qualify as environmentally sustainable under the EU Taxonomy



in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



It made **sustainable investments with a social objective:** ___%



No



It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments



with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy



with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



with a social objective



It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Global Developed Quality Dividend Growth UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Microsoft	Software		United States
Johnson & Johnson	Pharmaceuticals		United States
Apple	Computers		United States
Novartis	Pharmaceuticals		Switzerland
Nestle	Food		Switzerland
Procter & Gamble	Cosmetics & Personal Care		United States
LVMH Moet Hennessy Louis Vuitton	Consumer Durables & Apparels		France
Coca-Cola	Beverages		United States
Roche Holding Non- Voting	Pharmaceuticals		Switzerland
Home Depot	Retail		United States
Merck & Co	Pharmaceuticals		United States
Broadcom	Semiconductors		United States

PepsiCo
Unilever
Cisco Systems

Beverages
Cosmetics & Personal Care
Telecommunications

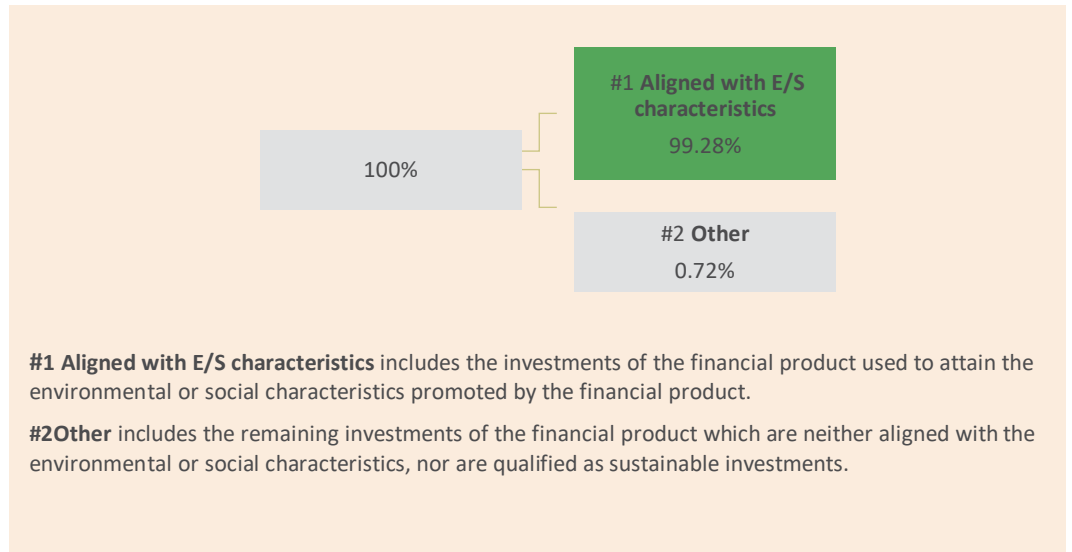
United States
United Kingdom
United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.28% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investment’s (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

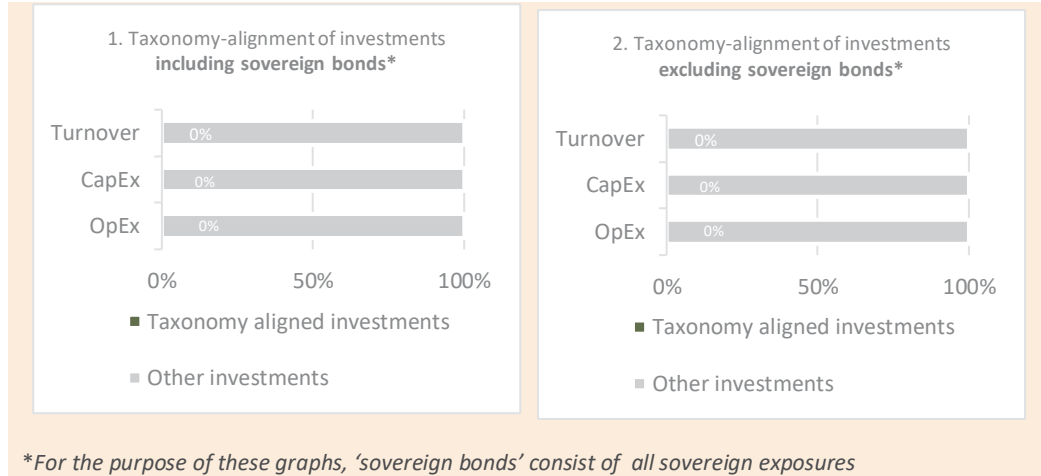
The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.72% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions. as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) pay regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from global developed markets with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Legal entity identifier: 5493008H7Y0BAQKWBJ62

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Eurozone Quality Dividend Growth Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?



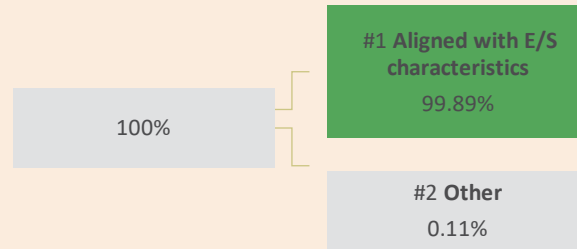
Largest investments	Sector	% Assets	Country
ASML Holding	Semiconductors	6.38%	Netherlands
SAP	Software	6.22%	Germany
Industria de Diseno Textil	Retail	5.73%	Spain
Fortum	Utilities — Electric	3.86%	Finland
Kone	Machinery — Diversified	3.75%	Finland
L'Oreal	Cosmetics & Personal	3.66%	France
Siemens Healthineers	Healthcare Products	3.60%	Germany
Schneider Electric	Electrical Components &	3.51%	France
Heineken	Beverages	3.28%	Netherlands
Universal Music Group	Entertainment	3.24%	Netherlands
LVMH Moet Hennessy Louis	Consumer Durables &	3.16%	France
Vuitton	Apparels		
Air Liquide	Chemicals	2.99%	France
adidas	Consumer Durables &	2.87%	Germany
Kering	Consumer Durables &	2.87%	France

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.89% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● *In which economic sectors were the investments made?*

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

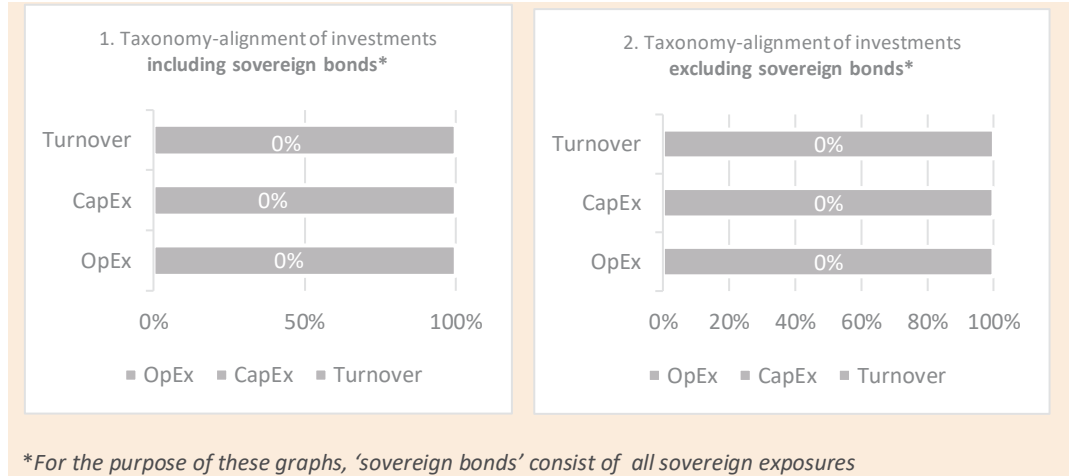
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.11% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● *How does the reference benchmark differ from a broad market index?*

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated and listed in one of the countries in Eurozone (i.e., Austria, Belgium, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal, or Spain) (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Fund invested in dividend-paying companies from the Eurozone region with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● *How did this financial product perform compared with the broad market index?*

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree AT1 CoCo Bond UCITS ETF

Legal entity identifier: 549300MRM72PCY20F40

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="radio"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree AT1 CoCo Bond UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in AT1 contingent convertible securities (**AT1 CoCos**) issued by bond issuers involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in bond issuers which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes bond issuers based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe, bond issuers that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (**GSS**) criteria to verify bond issuers' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the Fund's portfolio was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in bond issuers involved in controversial weapons.
Exposure to bond issuers involved in tobacco production	It has been assessed that the Fund had 0% investment in bond issuers involved or owning significant shares of bond issuers involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in bond issuers that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in bond issuers deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in bond issuers that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies bond issuers that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.

How did this financial product consider principal adverse impacts on sustainability factors?

Not applicable.

What were the top investments of this financial product?



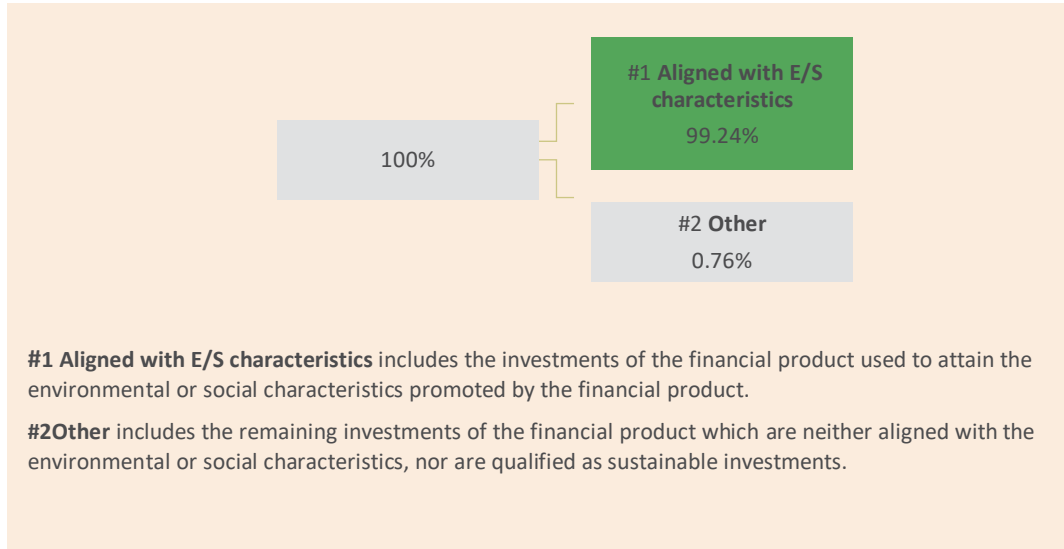
Largest investments	Sector	% Assets	Country
UBS Group	Banks	1.59%	Switzerland
Credit Suisse Group	Banks	1.45%	Switzerland
Lloyds Banking Group	Banks	1.39%	United Kingdom
BNP Paribas	Banks	1.36%	France
Lloyds Banking Group	Banks	1.27%	United Kingdom
Credit Suisse Group	Banks	1.27%	Switzerland
UBS Group	Banks	1.22%	Switzerland
HSBC Holdings	Banks	1.19%	United Kingdom
Credit Agricole	Banks	1.12%	France
UBS Group	Banks	1.10%	Switzerland
Intesa Sanpaolo	Banks	1.06%	Italy
Societe Generale	Banks	1.05%	France
Banco Bilbao Vizcaya	Banks	1.04%	Spain
BNP Paribas	Banks	1.04%	France
Deutsche Bank	Banks	1.03%	Germany

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.24% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



● In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Taxonomy-aligned activities are expressed as a share of:

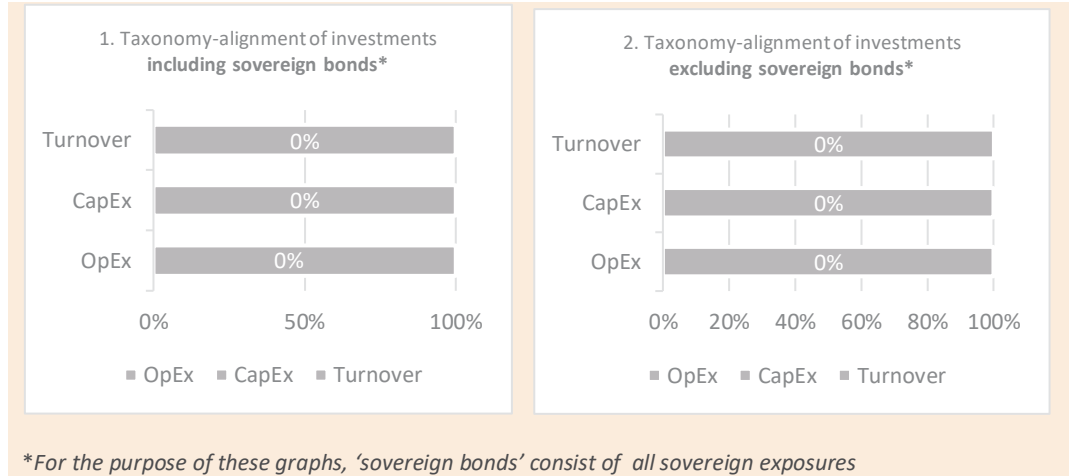
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.76% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where bond issuers met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

In addition, the attainment of social objectives was measured in the same manner by verifying whether bond issuers are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes bond issuers that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to reflect the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.markit.com/Company/Files/DownloadFiles?CMSID=6255ed2eccb7425e81687bc446a5fa27>.

● **How does the reference benchmark differ from a broad market index?**

The Index is designed to reflect the performance of financial institutions AT1 CoCos denominated in EUR, USD, and GBP, whilst also screening out issuers involved in tobacco, controversial weapons, thermal coal and non-compliance with respect to the United Nations Global Compact Principles and its associated standards, conventions and treaties. The Index rules aim to offer good coverage of the contingent convertible bond universe, whilst upholding minimum standards of investability and liquidity. The Index is also aligned with ESG factors using exclusion criteria.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund reflected the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and invests in AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. and controls for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF
Legal entity identifier: 549300MSLSJ92CJ86Z23

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF UCITS ETF (the **Fund**) promoted environmental and social characteristics by investing in Euro denominated, investment grade, fixed rate bonds (including treasuries, government-rated, corporate and securitised bonds) filtered for environmental, social and governance (**ESG**) criteria. A reference benchmark, the Bloomberg MSCI Euro Aggregate Sustainability SRI Enhanced Yield Bond Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund. The Index uses a rules-based approach to reweight the constituents of the Bloomberg MSCI Euro Aggregate Sustainability SRI Market Bond Index (the **Parent Index**). The Parent Index (and therefore the Index) applied environmental, social and governance (**ESG**) criteria for bond eligibility during the reporting period.

The Parent Index applied ESG criteria for bond eligibility including that (i) bonds must have a MSCI ESG Rating of BBB or higher (ii) issuers that are involved in certain values-based business criteria which contravene the MSCI socially responsible investment (**SRI**) screen are excluded, (iii) issuers with a “red” MSCI ESG Controversy Score (indicating that issuers are involved in one or more very severe controversies for ESG issues such as breaches of international norms and principles) are also excluded.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **How did the sustainability indicators perform?**

During the period, the MSCI ESG Rating, MSCI ESG Controversy Score and MSCI SRI screen were applied to each security or issuer as part of the Index methodology. The MSCI ESG rating, MSCI ESG Controversy Score and SRI screen were indicators used to measure the attainment of environmental and social characteristics promoted by the Fund.

MSCI ESG Ratings analysed key ESG risks and opportunities for each security in order to provide bond level transparency by measuring the ESG characteristics of the total portfolio. The MSCI ESG Controversy Score included an assessment of an issuer's involvement in controversies related to the company's operations and/or products that may constitute a breach of selected international norms and principles. The MSCI SRI screen removed issuers involved in select controversial businesses which contravene certain values, global sanctions, controversies and norms, e.g., Alcohol, Tobacco, Gambling, Weapons, etc., which helps filter certain value-based business involvement criteria.

During the reporting period:

- 100% of constituents in the Index had a BBB or higher rating in the MSCI ESG Ratings methodology;
- 0% of constituents in the Index had a "red" MSCI controversy score; and
- 0% of constituents in the Index in the specified excluded business lines/activities.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Not applicable.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Caisse Nationale de	Full Line	1.2	France
Verizon	Telecommunicati	1.1	United
Equitable Bank	Banks	1.0	Canada
Bank of America	Banks	1.0	Unites
Nordea Bank	Banks	1.0	Finland
Mondi Finance	Forest Products	1.0	United
BNP Paribas	Banks	1.0	France
Kreditanstalt fuer	Banks	1.0	Germany
Santander Consumer	Banks	1.0	Norway
National Grid	Electric	1.0	United
Snam	Gas	1.0	Italy
Siemens	Miscellaneous	1.0	Netherla
Spain Government	Government	1.0	Spain
HSBC Holdings	Banks	1.0	United
UniCredit	Banks	1.0	Italy

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.

What was the proportion of sustainability-related investments?

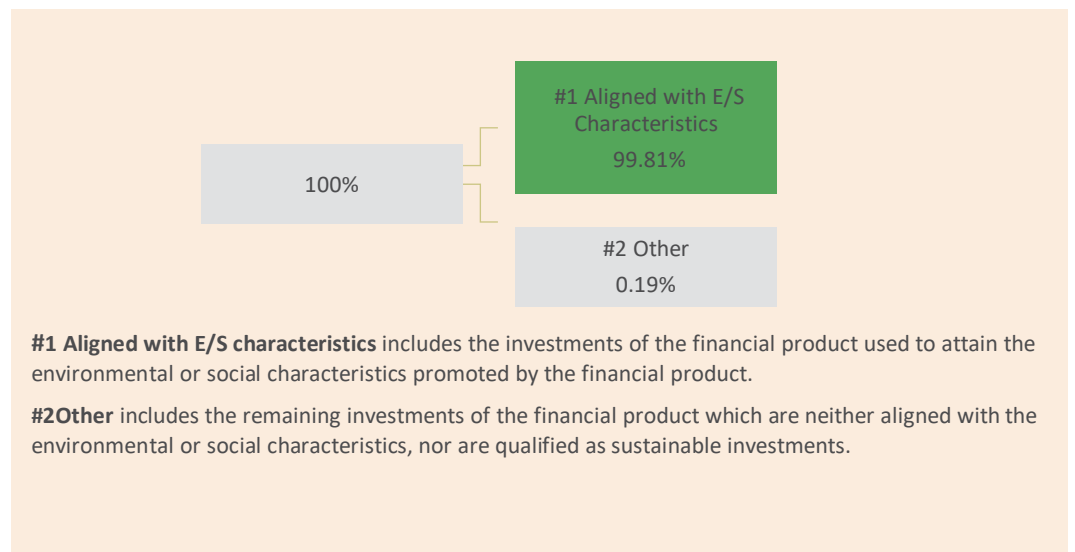
Not applicable as the Fund has not committed to make sustainable investments.

Asset allocation describes the share of investments in specific assets.



● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. The requirement for securities to have a minimum MSCI ESG rating of BBB, to meet the MSCI Controversy Score requirements and satisfy the SRI screen is factored into the Index construction. This means that issuers who did not satisfy certain environmental and social criteria were excluded from the Index with the result that the investments held by the Fund were aligned with minimum environmental and social characteristics. As a result, 99.81% of the Fund's investment portfolio aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund's investments (**#2Other**) consisted of ancillary liquid assets for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.



● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, any EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

As at 31 December 2022, the Fund had 0% reported EU Taxonomy alignment figures.

Taxonomy-aligned activities are expressed as a share of:

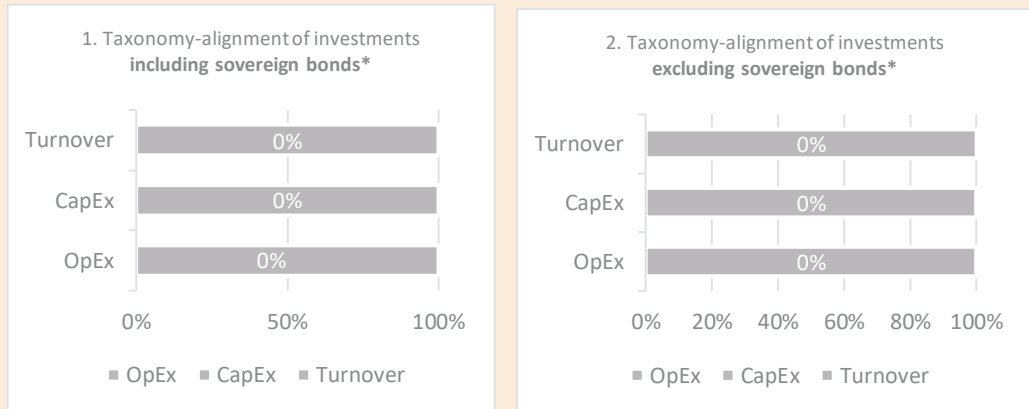
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?



The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund may also have held up to 0.19% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objectives as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund in a portfolio investment grade, Euro denominated, fixed rate bonds, including treasuries, government-rated, corporate and securitised bonds filtered for ESG criteria. To be included in the Index and therefore be an investment in the Fund, securities must have had a minimum MSCI ESG rating of BBB or higher, must have been consistent with certain values-based business/activity involvement criteria and cannot have had a “red” MSCI ESG Controversy Score. Such requirements resulted in the attainment of the environmental and social characteristics promoted by the Fund.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index was designed to contain only the bonds having a MSCI ESG rating of BBB or greater, that meet specified requirements of the MSCI ESG Controversy Score and satisfy the MSCI SRI screen. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/euro-aggregate-enhanced-yield-methodology.pdf>

● **How does the reference benchmark differ from a broad market index?**

The Index aimed to achieve a higher yield relative to the Parent Index while controlling for tracking error and other bond risk factors. The Parent Index (and therefore the Index) are designed to provide diversified exposure to the broad Euro denominated, investment grade bond market and meet ESG criteria.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index contained only the bonds which satisfied the ESG criteria applied by the Index methodology.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed to achieve a higher yield relative to the Parent Index while controlling for tracking error and other bond risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same yield enhancement and so no comparison of the performance of the Fund relative to a broad market index during the reporting period can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF
Legal entity identifier: 549300YPMLISB7C2E707

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (the **Fund**) promoted environmental and social characteristics by investing in EUR denominated sovereign bonds issued by the sovereign countries participating in the European Economic and Monetary Union (the **EMU**) and filtered for environmental, social and governance (**ESG**) criteria. The ESG criteria identified a country's exposure to and management of ESG risk factors and explained how these factors might impact the long-term sustainability of its economy.

A reference benchmark, the Bloomberg MSCI Euro Treasury Sustainability Enhanced Yield Bond Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund. The Index uses a rules-based approach to reweight the constituents of the Bloomberg MSCI Euro Treasury Sustainability Index (the **Parent Index**). The Parent Index (and therefore the Index) applied environmental, social and governance (**ESG**) criteria for bond eligibility during the reporting period.

The Parent Index applied ESG criteria for bond eligibility including that securities must have a MSCI ESG Rating of BBB or higher.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **How did the sustainability indicators perform?**

During the period, the MSCI ESG Rating was applied to each security. This was the metric used to measure the attainment of environmental and social characteristics promoted by the Fund.

100% of constituents in the Index had a BBB or higher rating in the MSCI ESG Ratings methodology.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.

— *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:* Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

Not applicable.

What were the top investments of this financial product?



Largest investments **Sector** **%** **Country**
Assets

Largest investments	Sector	% Assets	Country
Kingdom of Belgium Government Bond	Government	1.34%	Belgium
French Republic Government Bond	Government	1.07%	France
Italy Buoni Poliennali Del Tesoro	Government	1.07%	IT Italy
Spain Government Bond	Government	1.04%	Spain
Italy Buoni Poliennali Del Tesoro	Government	1.04%	Italy
French Republic Government Bond	Government	1.01%	France
Spain Government Bond	Government	0.98%	Spain
Spain Government Bond	Government	0.98%	Spain
Spain Government Bond	Government	0.97%	Spain
French Republic Government Bond	Government	0.95%	France
Italy Buoni Poliennali Del Tesoro	Government	0.95%	IT Italy
Spain Government Bond	Government	0.90%	Spain
Italy Buoni Poliennali Del Tesoro	Government	0.90%	Italy
Italy Buoni Poliennali Del Tesoro	Government	0.90%	Italy
Spain Government Bond	Government	0.90%	Spain

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



What was the proportion of sustainability-related investments?

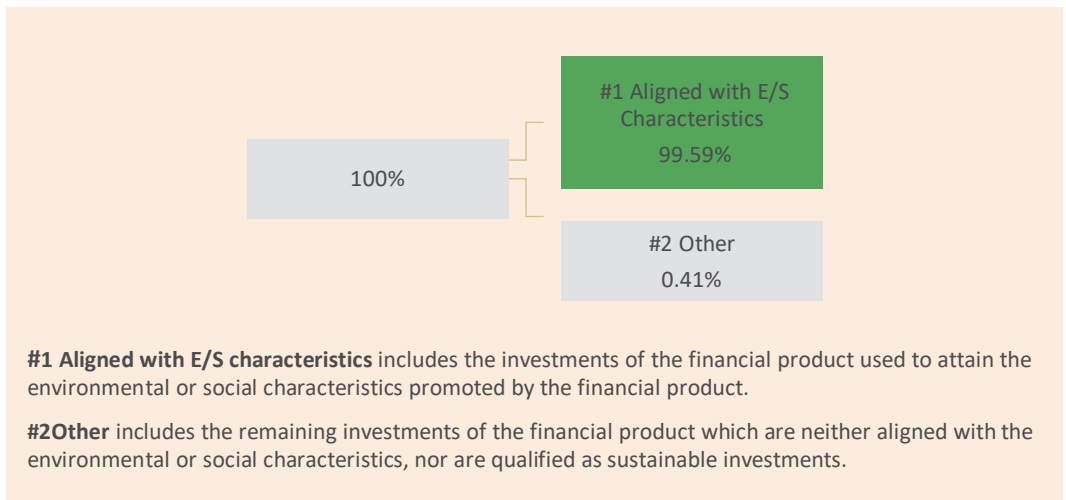
Not applicable as the Fund has not committed to make sustainable investments.

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. The requirement for securities to have a minimum MSCI ESG rating of BBB, to meet the MSCI Controversy Score requirements and satisfy the SRI screen is factored into the Index construction. This means that issuers who did not satisfy certain environmental and social criteria were excluded from the Index with the result that the investments held by the Fund were aligned with minimum environmental and social characteristics. As a result, 99.59% of the Fund’s investment portfolio aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund’s investments (**#2Other**) consisted of ancillary liquid assets for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



Enabling activities directly enable other activities to make a substantial contribution to an



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.

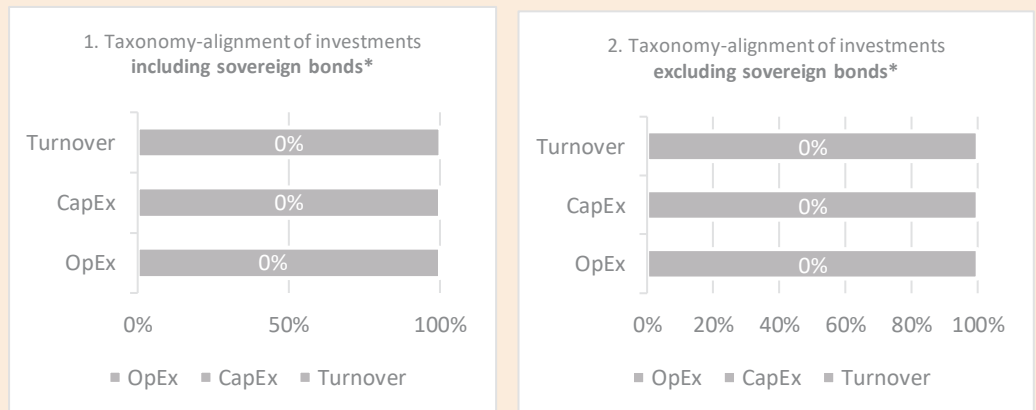


To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, any EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

As at 31 December 2022, the Fund had 0% reported EU Taxonomy alignment figures.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



**For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures*

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund may also have held up to 0.41% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objectives as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund in a portfolio of fixed-rate, investment-grade public obligations of the 18 sovereign countries participating in the European Monetary Union. To be included in the Index and therefore be an investment in the Fund, securities must have had a minimum MSCI ESG rating of BBB or higher. Such requirements resulted in the attainment of the environmental and social characteristics promoted by the Fund.



Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index was designed to contain only the bonds having a MSCI ESG rating of BBB or greater. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/eur-treasury-parent-index.pdf>

● **How does the reference benchmark differ from a broad market index?**

The Index aimed to achieve a higher yield relative to the Parent Index while controlling for tracking error and other bond risk factors. The Parent Index (and therefore the Index) are designed to provide diversified exposure to the Euro denominated sovereign bonds issued by the sovereign countries participating in the EMU and meet ESG criteria.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index contained only the bonds which satisfied the ESG criteria applied by the Index methodology.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed to achieve a higher yield relative to the Parent Index while controlling for tracking error and other bond risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same yield enhancement and so no comparison of the performance of the Fund relative to a broad market index during the reporting period can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Artificial Intelligence UCITS ETF **Legal entity identifier:** 549300FIOXO4XSDNC049

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Artificial Intelligence UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the Nasdaq CTA Artificial Intelligence Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

How did this financial product consider principal adverse impacts on sustainability

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
AutoStore Holdings	Computers	3.70%	Norway
PROS Holdings	Software	3.15%	United States
Workday	Software	2.75%	United States
Ciena	Telecommunications	2.72%	United States
Infineon Technologies	Semiconductors	2.70%	Germany
Atos	Computers	2.56%	France
Pegasystems	Software	2.53%	United States
Cerence	Software	2.51%	United States
Synopsys	Software	2.50%	United States
Cadence Design Systems	Software	2.50%	United States
CCC Intelligent Solutions	Software	2.46%	United States
Nice ADR	Telecommunications	2.44%	Israel

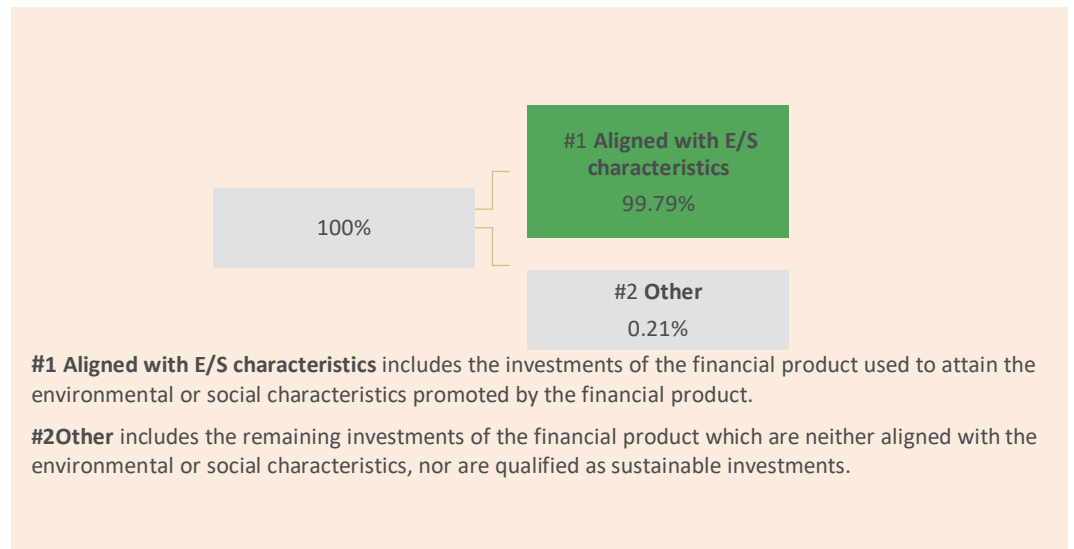
ServiceNow	Software	2.42%	United States
Microchip	Semiconductors	2.34%	United States
Teradyne	Semiconductors	2.24%	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.79% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.

● To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



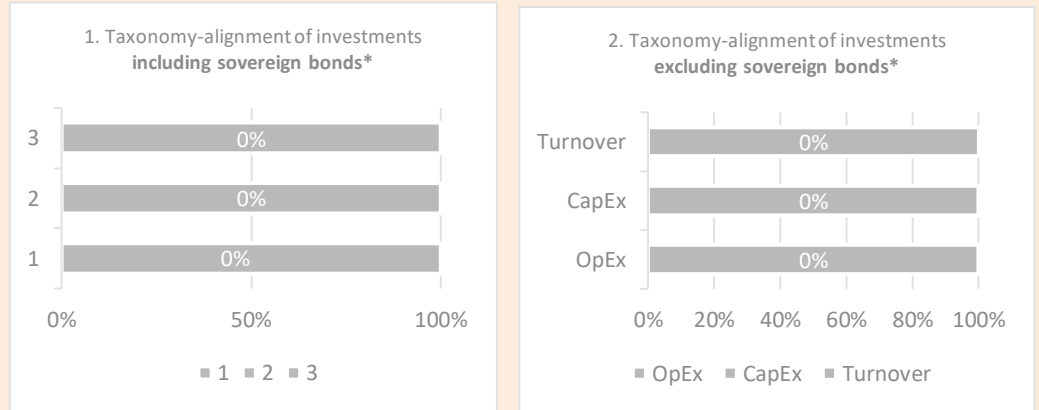
Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 0.21% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance companies engaged in artificial intelligence (AI) as determined by the Consumer Technology Association (CTA) Companies in the eligible universe are classified into three groups based on each company's position in the AI value chain and its estimated revenue exposure to AI:

Enhancers: Companies who are a prominent force within AI, but whose relevant product or service within AI is not currently a core part of their revenue

Enablers: Companies who are key players in the AI space, with some of their core products and services enabling the continued development of AI

Engagers: Companies whose main focus is in providing AI-powered products and services. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was designed track the performance of companies engaged in AI as determined by the CTA. AI companies are those classified as an enabler, engager or enhancer by the CTA as described above. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies engaged in AI. The Index also excluded companies based on specified ESG criteria

● **How did this financial product perform compared with the reference benchmark?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was designed in collaboration between WisdomTree and technology market experts NASDAQ and the CTA and is designed to track the performance of companies which are enhancing, enabling, or engaging AI and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Cloud Computing UCITS ETF

Legal entity identifier: 549300V5ZPJ430IR246

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Cloud Computing UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the BVP Nasdaq Emerging Cloud NTR Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.



- How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

- Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Yext	Software	2.34%	United States
Clearwater Analytics Holdings	Software	2.01%	United States
Workiva	Software	1.98%	United States
AvidXchange Holdings	Software	1.96%	United States
Coupa Software	Software	1.95%	United States
Smartsheet	Software	1.87%	United States
Wix.com	Internet	1.83%	Israel
Squarespace	Internet	1.75%	United States
PagerDuty	Software	1.71%	United States

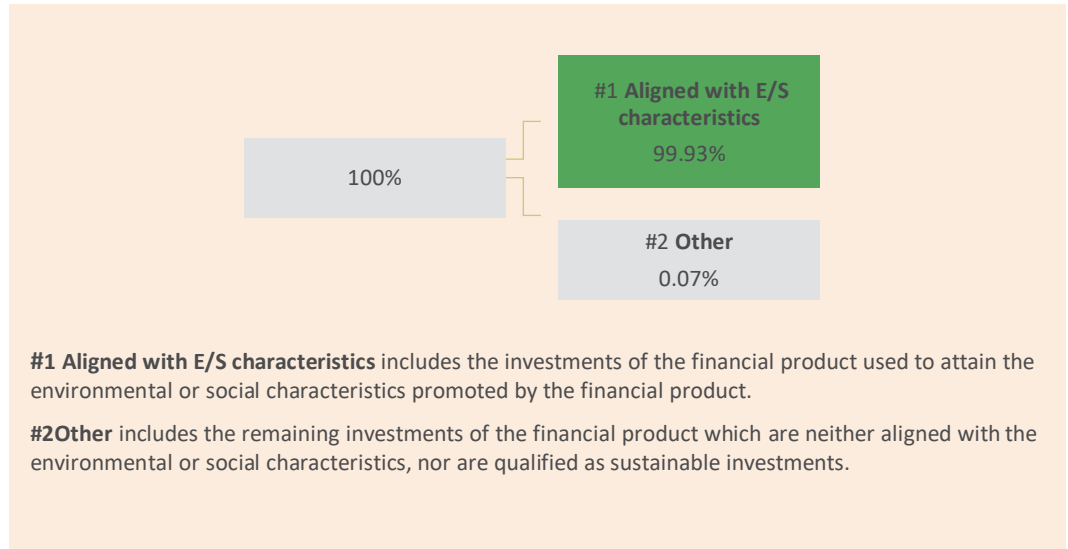
Box	Software	1.71%	United
Freshworks	Software	1.70%	United
Shopify	Internet	1.69%	Canada
Sumo Logic	Software	1.66%	United
Workday	Software	1.66%	United
Appfolio	Software	1.64%	United

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.93% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

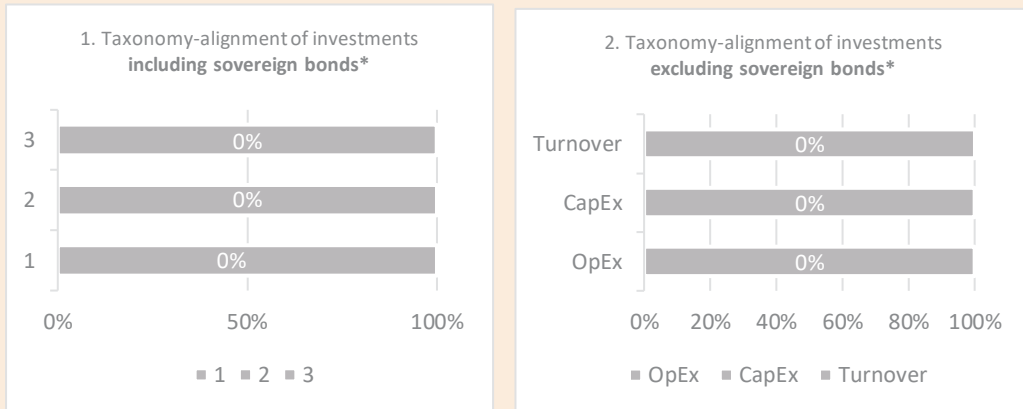
Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 0.07% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of emerging public companies primarily involved in providing cloud software and services to their customers as determined by Bessemer Venture Partners (**BVP**). To be eligible for inclusion in the Index, a company must derive the majority of its revenue from business-oriented software products via a cloud delivery or cloud economic model, and meet the revenue growth criteria.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/bvp-nasdaq-emerging-cloud-index-methodology.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was designed track the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was designed by the technology market experts NASDAQ and BVP to track the performance of companies primarily involved in providing cloud software and services and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Battery Solutions UCITS ETF

Legal entity identifier: 5493004C7HV76SE51G24

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input checked="" type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of 23% of sustainable investments <ul style="list-style-type: none"> <input checked="" type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Battery Solutions UCITS ETF (the **Fund**) promoted the environmental characteristic of reduction in carbon emissions generated, primarily, by road transportation and power production, scaling up renewable energy delivery and energy transition. The Fund promoted these characteristics by offering an investment case supporting the evolution of battery and energy storage solutions (**BESS**).

A reference benchmark, the WisdomTree Battery Solutions Index (the **Index**), was designed for the purpose of attaining this environmental characteristic promoted by the Fund. The Index reviewed companies' involvement in BESS based on revenue exposure to BESS and an intensity rating developed by third party BESS specialists, which determined companies' alignment to the reduction in carbon emissions as further described in the Index methodology. Only companies with greater than 20% revenue exposure to BESS were included in the Index

Additionally, exclusionary criteria were used in the Index's construction methodology for the purposes of attaining environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact (**UNGC**) Principles and Organisation for Economic Co-operation and Development (**OECD**) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are

significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **How did the sustainability indicators perform?**

Sustainability indicators measure how the environmental or social characteristics promoted by the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental characteristic of reduction in carbon emissions. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. The Fund's ESG data provider assesses companies' revenue streams which were aggregated up to a portfolio level according to the weighting of the investment. The UN SDGs considered for revenue alignment to measure the attainment of the environmental objective of climate change mitigation during the reporting period to for the Fund were:

UN SDG 7: Affordable & Clean Energy; and
UN SDG 13: Climate Action.

The Fund's investments were assessed as being aligned with contributing to the above UN SDGs relating to environmental goals based on qualitative and quantitative criteria.

Additionally, the Index applied ESG screening and Global Screening Standard (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS screening criteria applied by the Index. The following sustainability indicators measured the environmental and social characteristics promoted by the Fund:

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in antipersonnel mines.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

The sustainable portion of the Fund's investments were in companies primarily involved in BESS which are considered to contribute to the environmental objective of climate change mitigation because the

companies' activity results in substantial greenhouse gas reduction, including carbon, emission reductions in transport, stationary and off-grid energy storage and other industrial applications.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

The Fund assessed the economic activity carried out by the investee companies regarded as sustainable investments against the do no significant harm (DNSH) criteria for the activity in the EU Taxonomy of manufacture of batteries. The DNSH assessment is undertaken as part of the EU Taxonomy alignment process carried out by the Fund's reputable ESG data provider. Aligned activities must make a substantial contribution to one of the EU Taxonomy's objectives, not harm any of the others and have minimum safeguards in place to comply with international norms and standards.

During the reporting period, third-party data was relied on for determining EU Taxonomy alignment. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with small-medium EU companies and non-EU based companies. These companies do not fall within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and as such, are not required to report on EU taxonomy alignment. This position may change over time and additional reported EU Taxonomy data may become available]

How were the indicators for adverse impacts on sustainability factors taken into account?

Principal adverse impact (PAI) indicators are incorporated into the Manager's DNSH test and are evaluated on a qualitative and quantitative basis quarterly.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

As outlined above, companies are excluded from the Index that are non-compliant based the GSS assessment carried out by the Fund's ESG data provider. This assessment identifies companies that violate or are at risk of violating commonly accepted international norms and standards such as UNGC principles, which include Human Rights, Labour, Environment and Corruption considerations, UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959 are also excluded from the Index.

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAIs of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reporting period which is: 21 December 2022.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Umicore	Chemicals	3.84%	Belgium
TDK	Electronics	3.54%	Japan
GEM	Environmental Control	3.00%	China
QuantumScape	Auto Parts & Equipment	2.98%	United States
BASF	Chemicals	2.93%	Germany
Blink Charging	Electrical Components &	2.92%	United States
Siemens	Miscellaneous	2.57%	Germany
EnerSys	Electrical Components &	2.43%	United States
Bayerische Motoren	Auto Manufacturers	2.22%	Germany
Qingdao TGOOD Electric	Electrical Components &	1.99%	China
Bloom Energy	Machinery, Construction	1.98%	United States
Li-Cycle Holdings	Environmental Control	1.76%	China
SMA Solar Technology	Electrical Components &	1.75%	Germany
FuelCell Energy	Energy Alternate Sources	1.73%	United States
Ballard Power Systems	Energy – Alternate	1.71%	China

What was the proportion of sustainability-related investments?

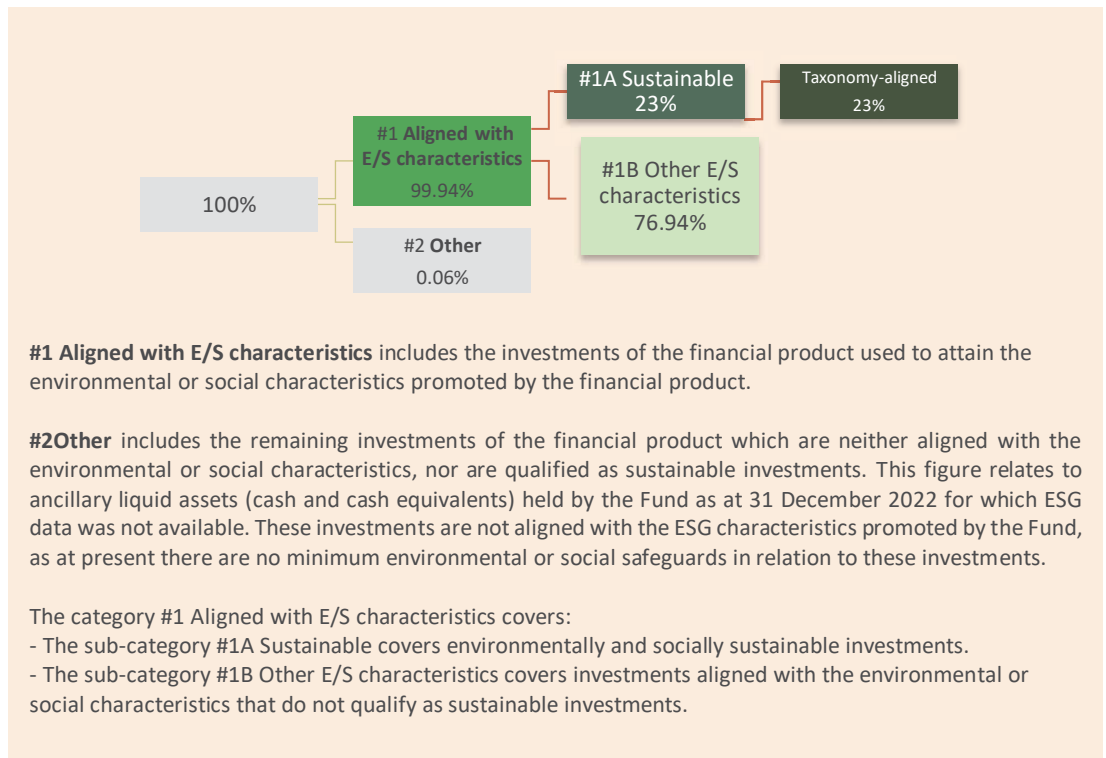
23% of Investments made by the Fund were sustainable investments based on alignment with the EU Taxonomy.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.94% of the Fund’s investment portfolio aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund’s investment’s (“#2Other”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund. 23% of the investments made by the Fund qualified as sustainable investments with an environmental objective and were aligned with EU Taxonomy.

Asset allocation describes the share of investments in specific assets.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

In which economic sectors were the investments made?

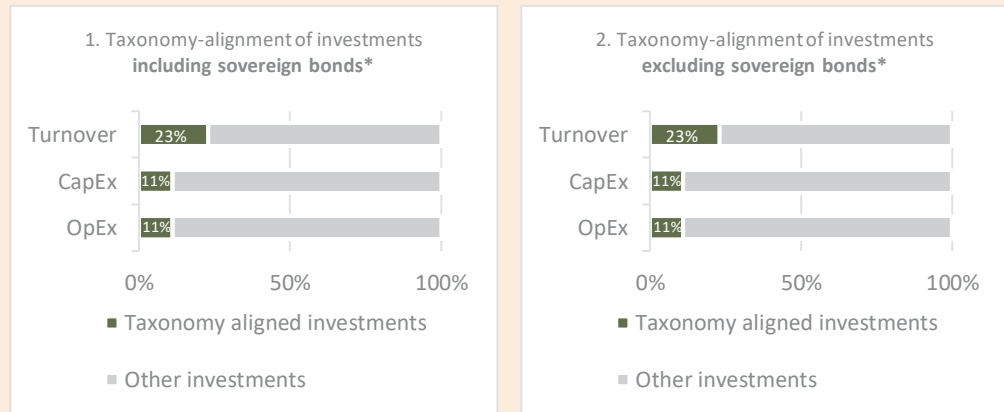
Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 10% of its assets to EU Taxonomy aligned investments. The EU Taxonomy alignment figures reported below are based on figures provided by the Fund’s ESG data provider for the reporting period.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



*For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in enabling activities was 19.5%. The share of investments made in transitional activities was 0%. The remaining 3.43% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reporting periods?

Not applicable as there is no previous reporting period for the Fund.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

There were no sustainable investments made by the Fund not aligned with EU Taxonomy.



What was the share of socially sustainable investments?

0%



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.06% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes to achieve its

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reporting period ?



During the reporting period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in BESS. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by WisdomTree in collaboration with third party specialists in BESS to identify companies operating across the battery value chain. A scoring process helps identify parts of the value chain that deserve a higher weight and then individual companies are also scored on the basis of their exposure to the battery theme. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies primarily involved in BESS. The Index also excluded companies based on specified ESG criteria

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

- As described above, the Index was developed in order to track the performance of publically traded companies primarily involved in BESS and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Cybersecurity UCITS ETF

Legal entity identifier: 549300S2G8DMVQ730735

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Cybersecurity UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Team8 Cybersecurity Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in



Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.



- — How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

- — Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Okta	Internet	7.10%	United States
Fortinet	Computers	6.13%	United States
Akamai	Software	5.16%	United States
Tenable Holdings	Computers	5.14%	United States
HashiCorp	Software	5.00%	United States
Palo Alto Networks	Internet	4.98%	United States
Datadog	Software	4.91%	United States
Fastly	Software	4.70%	United States
Cloudflare	Software	4.62%	United States

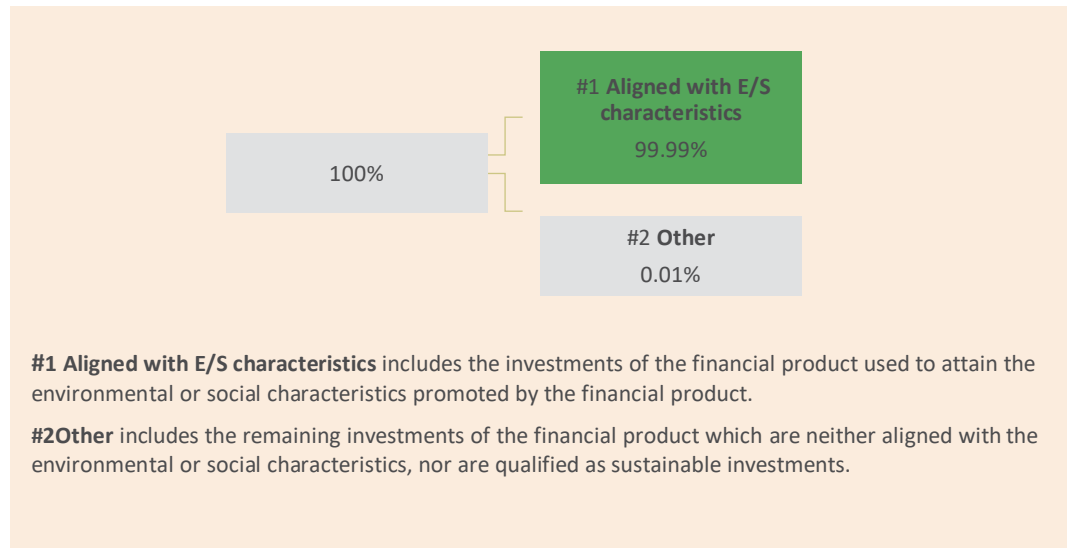
Darktrace	Software	4.52%	United Kingdom
Trend Micro	Internet	4.38%	Japan
Rapid7	Computers	3.95%	United States
Qualys	Computers	3.94%	United States
Elastic	Software	3.84%	Netherlands
Splunk	Software	3.84%	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.99% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

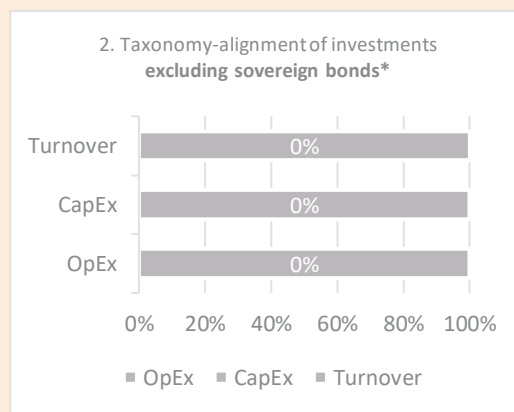
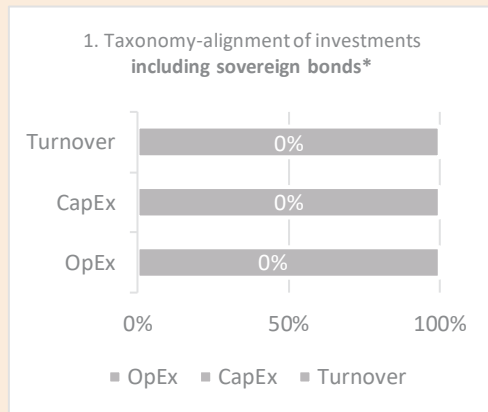
Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.01% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by WisdomTree in collaboration with third party specialists in the cybersecurity sector to identify companies primarily involved in providing cybersecurity-oriented products. The Index utilises a focus score which is developed by WisdomTree in collaboration with third party specialists in the cyber security sector, which captures the perceived degree of a company's overall involvement across development themes in cyber security. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities, as described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed in order to track the performance of companies primarily involved in providing cybersecurity-oriented products and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree European Union Bond UCITS ETF **Legal entity identifier:** 549300W2OAXEXV867P46

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?



Yes



It made **sustainable investments with an environmental objective:** ___%



in economic activities that qualify as environmentally sustainable under the EU Taxonomy



in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



It made **sustainable investments with a social objective:** ___%



No



It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments



with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy



with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



with a social objective



It promoted E/S characteristics, but **did not make any sustainable investments**

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree European Union Bond UCITS ETF (the **Fund**) promoted environmental and social characteristics by investing in European Union (**EU**) bonds issued under the Support to mitigate Unemployment Risks in an Emergency (**SURE**) and NextGenerationEU frameworks established following the societal and economic damage caused by the COVID-19 pandemic. A reference benchmark, the iBoxx EUR European Union Select Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.



How did the sustainability indicators perform?

During the period, 100% of the portfolio was invested in EU Bonds issued under the SURE and NextGenerationEU frameworks which were used to measure the environmental and social characteristics promoted by the Fund.



...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

- **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

- **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.

- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**

Not applicable.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Not applicable.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
European Union	Government	7.864%	Belgium

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.

European Union	Government	6.828%	Belgium
European Union	Government	6.579%	Belgium
European Union	Government	5.560%	Belgium
European Union	Government	5.376%	Belgium
European Union	Government	5.122%	Belgium
European Union	Government	5.082%	Belgium
European Union	Government	4.897%	Belgium
European Union	Government	4.159%	Belgium
European Union	Government	3.859%	Belgium
European Union	Government	3.755%	Belgium
European Union	Government	3.597%	Belgium
European Union	Government	3.566%	Belgium
European Union	Government	3.425%	Belgium
European Union	Government	3.249%	Belgium

What was the proportion of sustainability-related investments?



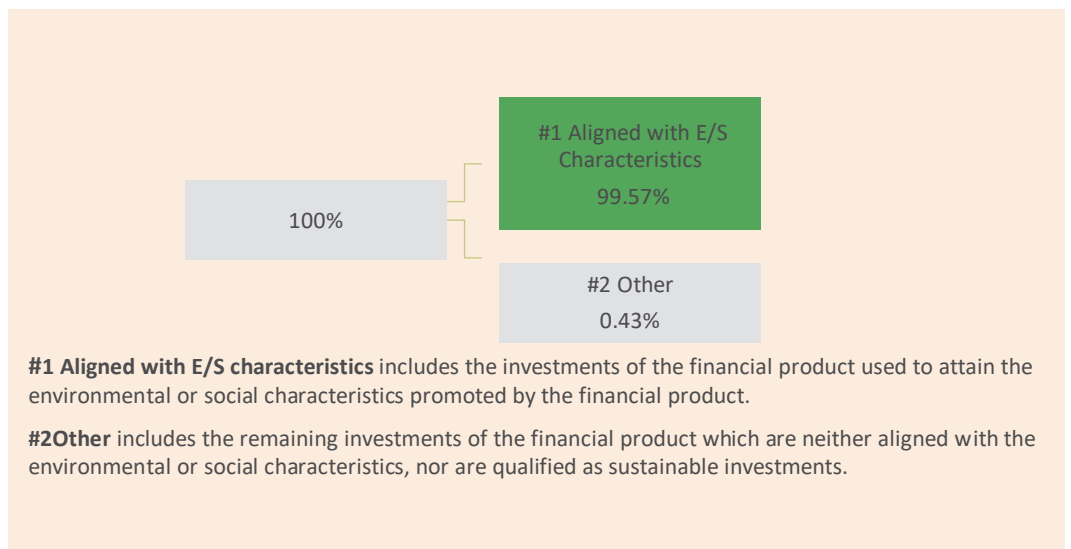
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. The Index methodology results in bonds issued by the EU to finance the SURE and NextGenerationEU programmes being the only constituents of the Index with the result that the investments held by the Fund are aligned with minimum environmental and social characteristics. As a result, 99.57% of the Fund’s investment portfolio aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund’s investments (**#2Other**) consisted of ancillary liquid assets for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



In which economic sectors were the investments made?

Enabling activities directly enable other activities to make a substantial contribution to an

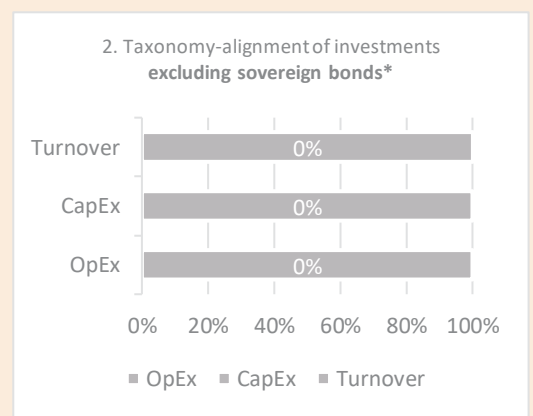
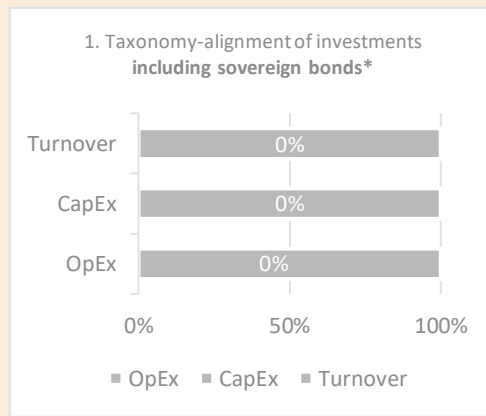
Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



*For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund may also have held up to 0.43% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objectives as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund in a portfolio EUR denominated investment grade debt issued by the EU under SURE and NextGenerationEU frameworks established following the societal and economic damage caused by the COVID-19 pandemic. The Index rules were designed so that its only constituents are the aforementioned bonds, thereby attaining the environmental and social characteristics promoted by the Fund



The SURE framework was aimed at helping mitigate unemployment risks to EU member states by providing financial assistance to address sudden increases in public expenditure for the preservation of employment. The NextGenerationEU framework aims to help repair the economic and social damage brought about by the COVID-19 pandemic with a goal to make Europe greener, more digital, more resilient and a better fit for current and forthcoming challenge.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index was designed to contain only the bonds issued by the EU to finance the SURE programme and NextGenerationEU initiatives. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/iboxx-eur-european-union-select-index-guide.pdf>

● **How does the reference benchmark differ from a broad market index?**

The Index was designed to reflect the performance of EUR denominated investment grade debt issued by EU to finance certain loan programmes and instruments, but to exclude other European supranational issuers such as EFSF, ESM and EIB. During the reporting period, the Index contained only the bonds that are issued by the EU to finance the SURE programme which has a ceiling of €100 billion and NextGenerationEU initiative of €750 billion, which is a temporary instrument designed to boost the recovery.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index contained only the bonds issued by the EU to finance the SURE programme and NextGenerationEU initiatives.

● **How did this financial product perform compared with the reference benchmark?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to reflect the performance of EUR denominated investment grade debt issued by the EU and contains only EU bonds that are issued to finance SURE and NextGenerationEU during the reporting period. In addition, the Index takes into account ESG considerations by containing bonds having a MSCI ESG rating of BBB or greater. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

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

Legal entity identifier: 549300CH8BFZV1KNSX70

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. The Fund also excluded investment in companies with more than 20% government ownership. Non-State-Owned Enterprises (**non-SOEs**) offer an explicit tilt away from companies with poor corporate governance that tend to prevail in State-Owned Enterprises. Owing to the high degree of state-ownership in sectors such as energy and material, non-SOEs implicitly tilt away from companies that score poorly on environmental considerations. A reference benchmark, the WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.



Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



- How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable

- Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Taiwan Semiconductor	Semiconductors	5.62%	Taiwan
Alibaba Group Holding	Internet	3.95%	China
Samsung Electronics	Semiconductors	3.81%	South Korea
Reliance Industries	Oil & Gas	2.37%	India
Meituan	Internet	2.29%	China
JD.com	Internet	1.61%	China
Infosys	Computers	1.44%	India
Al Rajhi Bank	Banks	1.33%	Saudi
ICICI Bank	Banks	1.22%	India
Pinduoduo ADR	Internet	1.07%	China
Bank Central Asia	Banks	0.95%	Indonesia

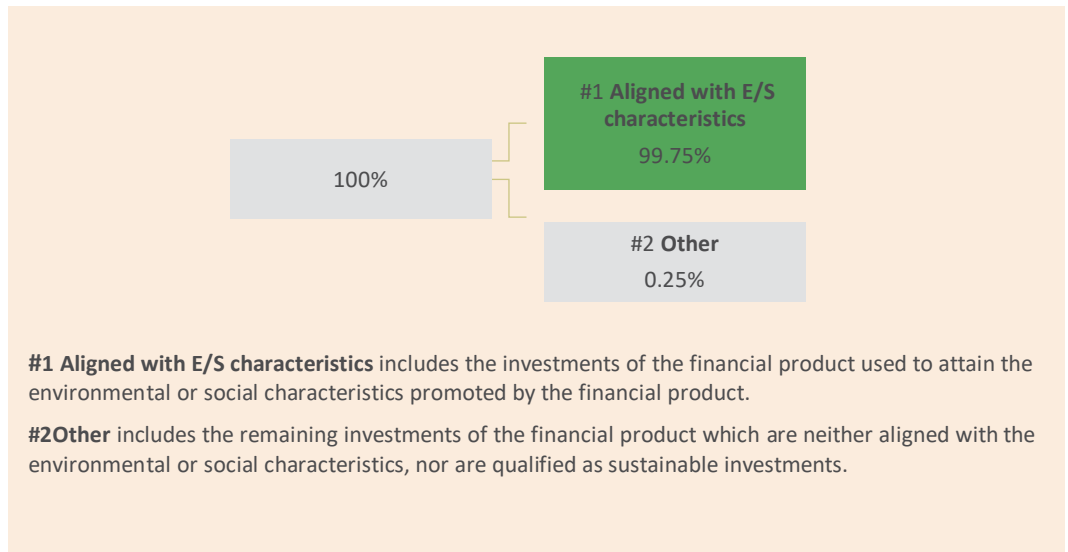
NetEase	Software	0.95%	China
Ping An Insurance Group	Full Line Insurance	0.90%	China
Bharti Airtel	Telecommunications	0.81%	Hungary
Hon Hai Precision	Electronics	0.76%	Taiwan

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.75% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.



Taxonomy-aligned activities are expressed as a share of:

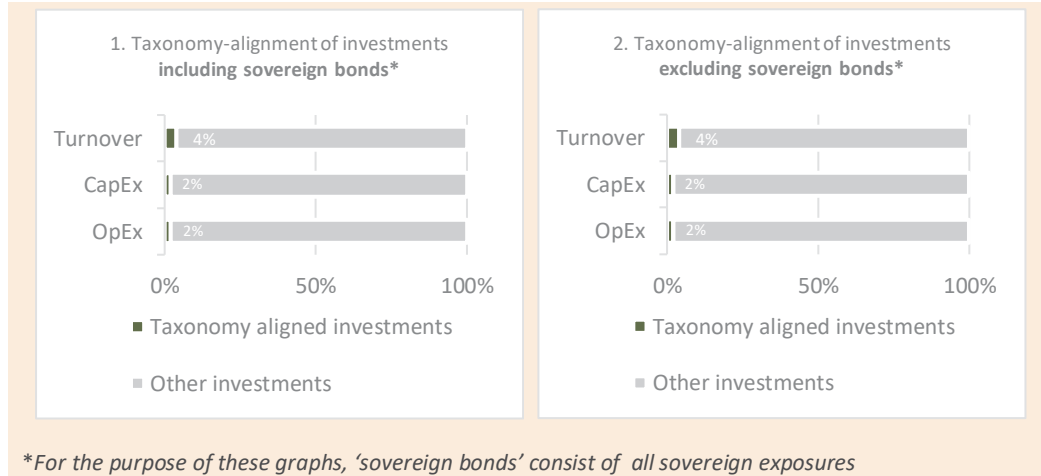
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 3%. The share of investments made in enabling activities was 0%. The remaining 1% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

- The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As part of the investments made by the Fund in pursuit of its investment strategy, the Fund held 0.25% in ancillary liquid assets (cash and cash equivalents) as at 31 December 2022, for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of emerging market stocks that are not state-owned enterprises. State owned enterprises are defined as government ownership of more than 20% of a company's shares outstanding. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and invests in 17 emerging markets with less than 20% government shares outstanding which are eligible for inclusion in the Index as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in emerging market stocks that are not state-owned enterprises which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of companies from emerging market nations with less than 20% government ownership, selected based on eligibility requirements detailed in the Index methodology and controlling for tracking error and other risk factors.

Accordingly, the Index is not comparable to any specific broad market index which does not apply the same selection and weighting process and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree BioRevolution UCITS ETF

Legal entity identifier: 549300UNUUR43K7JTD25

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree BioRevolution UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree BioRevolution ESG Screened Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in



Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.



- How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

- Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Taiwan Semiconductor	Semiconductors	5.62%	Taiwan
Alibaba Group Holding	Internet	3.95%	China
Samsung Electronics	Semiconductors	3.81%	South Korea
Reliance Industries	Oil & Gas	2.37%	India
Meituan	Internet	2.29%	China
JD.com	Internet	1.61%	China
Infosys	Computers	1.44%	India
Al Rajhi Bank	Banks	1.33%	Saudi Arabia
ICICI Bank	Banks	1.22%	Indonesia

Pinduoduo ADR	Internet	1.07%	China
Bank Central Asia	Banks	0.95%	Indonesia
NetEase	Software	0.95%	China
Ping An Insurance Group of	Full Line Insurance	0.90%	China
Bharti Airtel	Telecommunications	0.81%	India
Hon Hai Precision Industry	Electronics	0.76%	Taiwan

What was the proportion of sustainability-related investments?

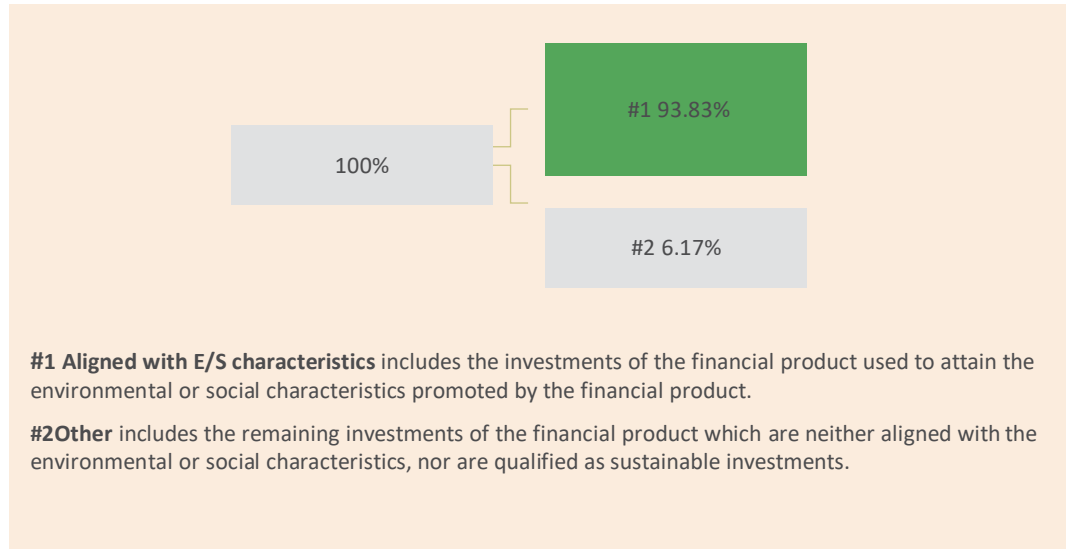
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 93.83% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund



The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

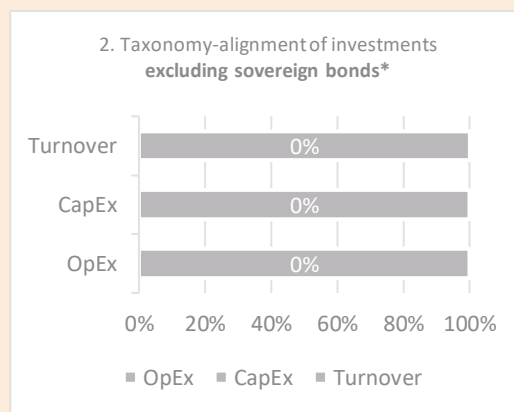
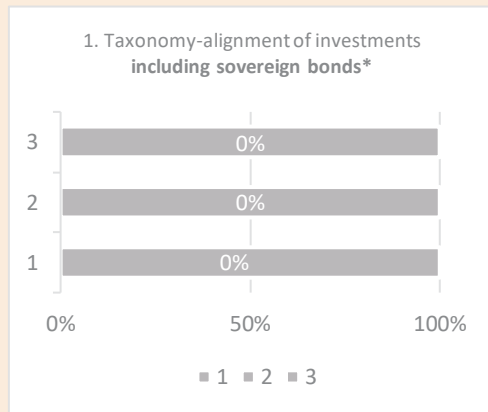
Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 6.17% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of a global investable universe of companies involved in BioRevolution activities. "BioRevolution" refers to a confluence of advances in biological science and accelerating development of computing, automation and artificial intelligence which is fueling a new wave of innovation in the genetics and biotechnology sectors. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by WisdomTree to identify companies primarily involved in BioRevolution activities. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities, as described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies primarily involved in BioRevolution technologies. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed by WisdomTree in collaboration with third party specialists in the genetics and biotechnology sectors. The Index is designed to measure the performance of a global investable universe of companies involved in BioRevolution activities and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree New Economy Real Estate UCITS ETF
Legal entity identifier: 549300NMYQRKRY5TOP51

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the taxonomy or not.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree New Economy Real Estate UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, CenterSquare New Economy Real Estate UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

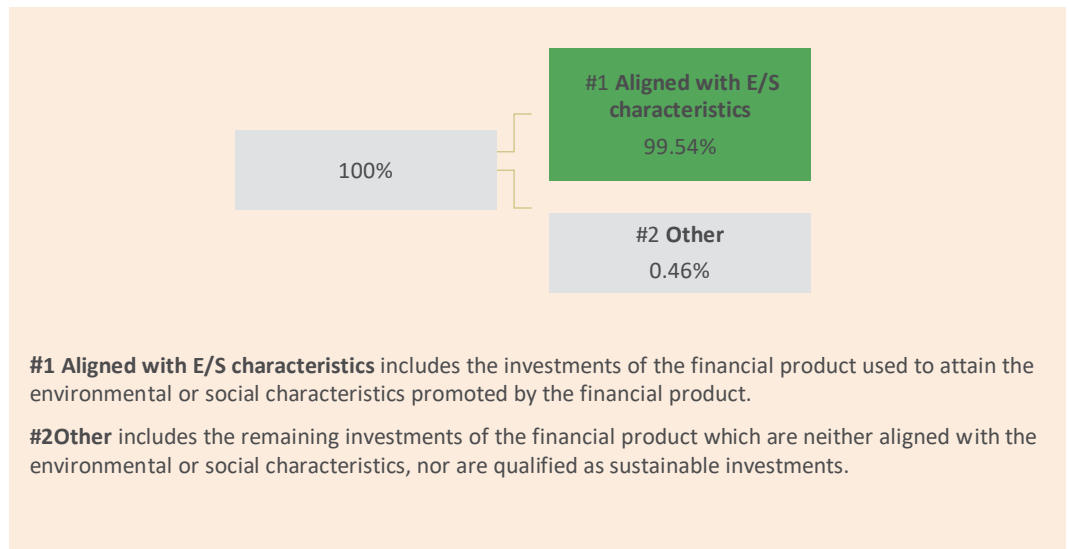
Largest investments	Sector	% Assets	Country
Prologis	Real Estate Investment Trusts	8.12%	Unites States
China Tower	Engineering & Construction	6.51%	Canada
Iron Mountain	Real Estate Investment Trusts	5.87%	Unites States
SBA Communications	Real Estate Investment Trusts	5.53%	Unites States
Alexandria Real Estate Equities	Real Estate Investment Trusts	4.47%	Unites States
Rexford Industrial Realty	Real Estate Investment Trusts	4.24%	Unites States
Equinix	Real Estate Investment Trusts	4.23%	Unites States
Goodman Group	Real Estate Investment Trusts	3.74%	Australia
Americold Realty Trust	Real Estate Investment Trusts	3.45%	Unites States
American Tower	Real Estate Investment Trusts	3.42%	Unites States
Digital Realty Trust	Real Estate Investment Trusts	3.34%	Unites States
Crown Castle International	Real Estate Investment Trusts	3.30%	Unites States
Cellnex Telecom	Engineering & Construction	2.78%	Spain
Airbnb	Internet	2.74%	Unites States
CapitaLand Ascendas REIT	Real Estate Investment Trusts	2.08%	Singapore

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.54% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Taxonomy-aligned activities are expressed as a share of:

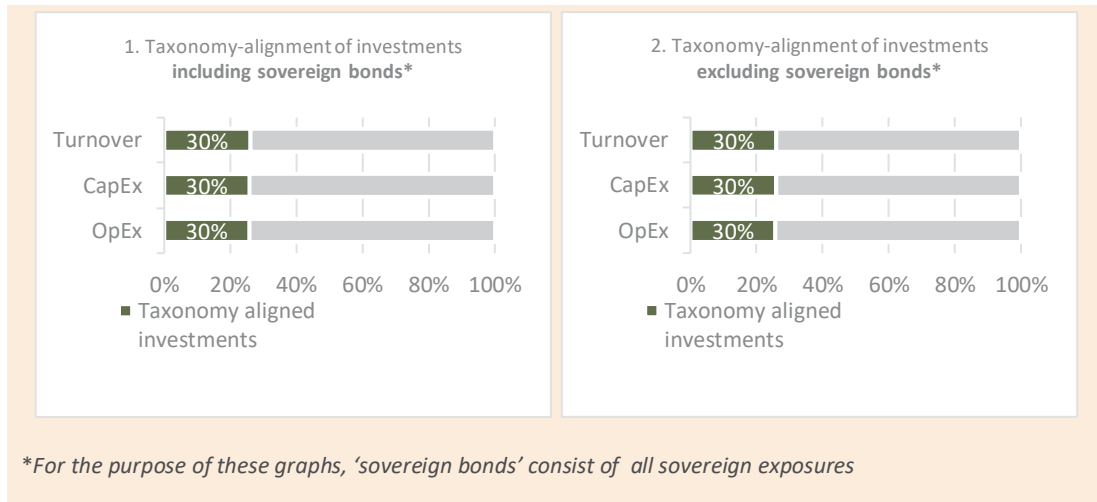
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional and enabling activities was 0%. The 30% aligned investments were in own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on own performance.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 0.46% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable

activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by CenterSquare Investment Management (**CenterSquare**). The Index is designed to track the performance of real estate companies meeting eligibility requirements consisting of 1) ESG screening and 2) material direct and/or indirect exposure to technology, sciences and/or e-commerce related business models, industry sectors and/or geographies. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index measured the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was designed by CenterSquare, a real asset manager focused on listed real estate, private equity real estate and private real estate debt to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

ANNEX V

Periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Recycling Decarbonisation UCITS ETF Legal entity identifier: 549300MZ5FX2KHX08D48

Sustainable investment objective

Did this financial product have a sustainable investment objective? *[tick and fill in as relevant, the percentage figure represents the minimum commitment to sustainable investments]*

<input checked="" type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input type="checkbox"/> No
<input checked="" type="checkbox"/> It made sustainable investments with an environmental objective: 99.56% <ul style="list-style-type: none"> <input checked="" type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input checked="" type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective: 0%	<input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



To what extent was the sustainable investment objective of this financial product met?

WisdomTree Recycling Decarbonisation UCITS ETF (the **Fund**) has a sustainable investment objective of investing in businesses related to waste-to-energy and recycling which contributes to environmental objectives of climate change mitigation and circular economy. Waste-to-energy activities include waste disposal processes used to generate energy from waste such as garbage, animal manure, products and/or animal fats. This process generates clean energy and has a positive effect on energy-related greenhouse gases. In addition, recycling activities include plastics recycling which helps prevent, amongst others, ocean plastic pollution.

In order to achieve the Fund’s sustainable investment objective, the Tortoise Recycling Decarbonization UCITS Index (the **Index**) was designated as a reference benchmark.

The screening and selection criteria implemented by the Index ensured that the sustainable investment objective of the Fund was met during the reporting period. The Index only includes companies from eligible Global Industry Classification Standard (**GICS**) sub-industries which derive at least 20% of revenue, or operating profit, or own assets, or 20% of the company’s capital expenditure is in decarbonising waste management and recycling related businesses. The tiered screen applied by the the Index reviewed

Sustainability

indicators measure how the sustainable objectives of this financial product are attained.

companies' involvement in the waste-to-energy and recycling activities and emissions data to evaluate emissions avoided. Additionally, the tiered weighting approach overweights companies with higher exposure to waste-to energy and recycling activities and companies with zero or negative reported carbon emissions.

● **How did the sustainability indicators perform?**

Sustainability indicators measure how the sustainable objectives of the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental objectives of climate change mitigation and circular economy. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. The Fund's ESG data provider assesses companies' revenue streams which are aggregated up to a portfolio level according to the weighting of the investment. The UN SDGs considered for revenue alignment to measure the attainment of the environmental objectives during the reporting period for the Fund were:

UN SDG 13: Climate Action (to measure climate change mitigation); and
UN SDG 14: Life Below Water (to measure circular economy).

The Fund's investments were assessed as being aligned with contributing to the above UN SDGs relating to environmental goals based on qualitative and quantitative criteria.

Additionally, the following business activities were selected as sustainability indicators for the Fund.

Business Activity	Measure of involvement	Mininum Threshold	Metric
Waste-to-Energy business activities	Revenue, operating profit, assets, capital expenditures	20%	51.5% of the Fund's investments were in Waste-to-Energy business activities including production of renewable natural gas and renewable diesel.
Recycling Business Activities			48.5% of the Fund's investments were in recycling business activities such as glass, paper and cardboard recycling as well as recycling plastics into original materials such as polypropylene for re-use.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria. This DNSH assessment was carried out as part of the screening and selection criteria implemented by the Index methodology.

As outlined above, the Index applied a tiered screening approach which includes a review of companies' emissions data reported in a company's most recent annual or quarterly report and/or sustainability report (as assessed by the Index provider). In addition, the Index excluded companies that violate or are at risk of causing or contributing to severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment. The UN Global

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Compact Principles (**UNGCPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

How were the indicators for adverse impacts on sustainability factors taken into account?

The tiered screening approach and GSS assessment to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. This approach took account of indicators for principal adverse impacts (**PAI**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR and any relevant indicators in Tables 2 and 3 of Annex I.

The GSS categorises issues that arise for companies which are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

During the reporting period, the Fund invested 99.56% of its assets in constituents of the Index, which comprised of companies from eligible GICS sub-industries which derived at least 20% of revenue, or operating profit, or own assets, or had 20% capital expenditure in decarbonising waste management and recycling related businesses. In addition, during the reporting period, the Fund held 0.44% in ancillary liquid assets e.g. cash from dividends received.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.



How did this financial product consider principal adverse impacts on sustainability factors?

PAIs on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Denbury	Oil & Gas	5.33%	United States
GFL Environmental	Environmental Control	5.30%	Canada
Neste	Oil & Gas	5.17%	Finland
Clean Harbors	Environmental Control	4.99%	United States
Waste Connections	Environmental Control	4.81%	Canada
Waste Management	Environmental Control	4.74%	United States

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is at 31 December 2022.

Green Plains	Energy – Alternate	4.48%	United States
Darling Ingredients	Agriculture	4.33%	United States
Republic Services	Environmental Control	3.44%	United States
Casella Waste Systems	Environmental Control	3.29%	United States
Ameresco	Utilities — Electric	3.11%	United States
Umicore	Chemicals	3.08%	Belgium
Drax Group	Holding Companies -	2.79%	United Kingdom
Sao Martinho	Energy – Alternate	2.45%	Brazil
Energy Absolute	Energy – Alternate	2.33%	Thailand

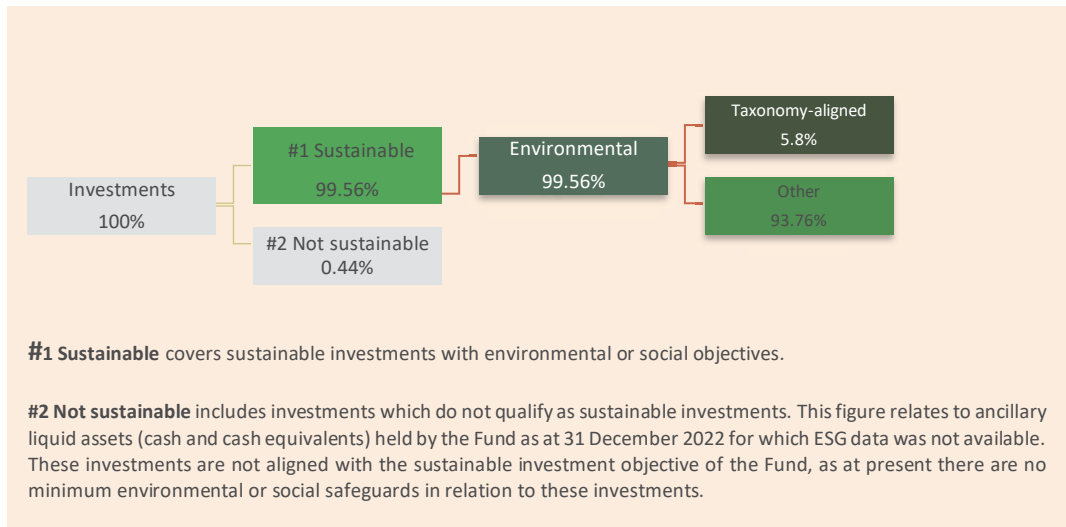


What was the proportion of sustainability-related investments?

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.56% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.

99.56% of the investments made by the Fund qualified as sustainable investments with an environmental objective under article 2(17) of Regulation (EU) 2019/2088.



● In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?


During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and sustainable investment objective of the Fund. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Taxonomy-aligned activities are expressed as a share of:

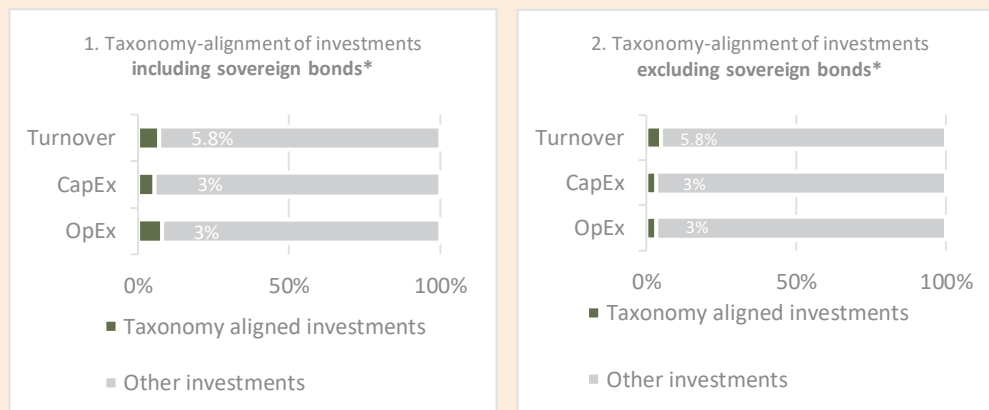
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

During the reporting period, the share of investments made in enabling activities was 0.23%. The share of investments made in transitional activities was 0%. The remaining 5.55% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as there is no previous reporting period for the Fund.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

93.76% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

Not applicable.



What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, the Fund also held 0.44% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets.



What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) of Regulation (EU) 2019/2088. Companies were selected based on their involvement in waste-to-energy and recycling related activities and weighted based on their carbon emission reporting status.

Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identified and excluded companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference sustainable benchmark?

The Index has been designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index is designed to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the Index can be found here: <https://tortoiseecofin.com/expertise/indices/tortoise-recycling-decarbonization-ucits-index-recycle/>

● **How did the reference benchmark differ from a broad market index?**

The Index was developed by a third-party index provider which specialises in assets and services that are indispensable to the economy, environment and society. The Index identifies companies involved in waste-to-energy and recycling technologies. The Index provider classifies potential constituents based on their exposure to waste-to-energy and recycling activities as well as company-reported emissions data. The Index methodology includes the GSS process described above which takes ESG considerations into account. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?**

The Index tracked the performance of companies primarily involved in waste-to-energy and recycling technologies. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed in order to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.



Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Blockchain UCITS ETF

Legal entity identifier: 549300N3BI54N2BKP590

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective:** ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective:** ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Blockchain UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, the WisdomTree Blockchain UCITS Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Block	Commercial	16.44%	United States
Signature Bank	Banks	14.95%	United States
Robinhood Markets	Internet	14.56%	United States
Riot Blockchain	Commercial	11.89%	United States
Coinbase Global	Diversified	11.54%	United States
Silergate Capital	Banks	8.31%	United States
Marathon Digital	Commercial	6.56%	United States
Monex Group	Diversified	3.81%	Japan
Hut 8 Mining	Commercial	3.04%	Canada
Cleanspark	Energy –	2.05%	United States
GMO Internet Group	Internet	1.66%	Japan
Galaxy Digital Holdings	Other Finance	1.12%	United States
Canaan ADR	Semiconductors	0.97%	China
Hive Blockchain	Commercial	0.83%	Canada

Bitfarms

Commercial

0.72%

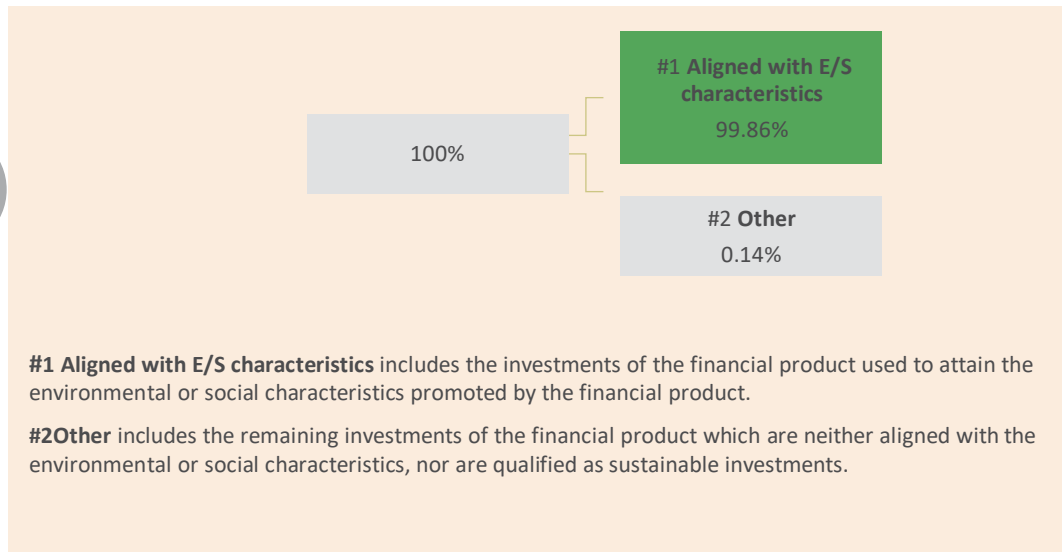
Canada

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.86% of the Fund's investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2022.



● *In which economic sectors were the investments made?*

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

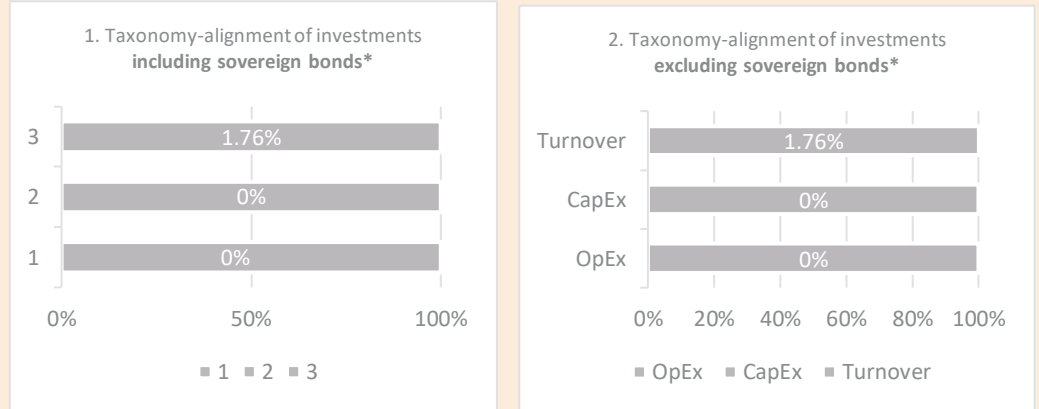
Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1.76%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 0.14% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by WisdomTree to identify companies primarily involved in blockchain and cryptocurrency activities. The Index is equally weighted subject to the capping and liquidity adjustment rules as described in the Index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities as described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index tracked the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was developed in order to track the performance of companies primarily involved in blockchain and cryptocurrency activities and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Template periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Global Automotive Innovators UCITS ETF

Legal entity identifier: 549300ILS9RYQGXXQET15

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global Automotive Innovators UCITS ETF (the **Fund**) promoted environmental and social characteristics by excluding investment in companies involved in the high emitting sector of thermal coal activity, tobacco and controversial weapons and which do not comply with specific environmental principles. The Fund also excluded investment in companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. A reference benchmark, WisdomTree Berylls LeanVal Global Automotive Innovators NTR Index (the **Index**), was designated for the purpose of attaining the social and environmental characteristics promoted by the Fund.

Exclusionary criteria forms part of the Index methodology and was used for the purposes of attaining the environmental and social characteristics promoted by the Fund. The Index excludes companies based on environmental, social and governance (**ESG**) criteria.

The ESG criteria excluded from the eligible investment universe companies that (i) are non-compliant with certain commonly accepted international norms and standards, such as UN Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) guidelines, (ii) are significantly involved in controversial weapons such as biological, chemical, cluster, nuclear or white phosphorous weapons or in anti-personnel mines, (iii) are significantly involved in the tobacco industry or (iv) are significantly involved in



Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

thermal coal activity, such as coal mining and exploration and coal-based power generation, and (v) do not meet such other ESG criteria as detailed in the Index methodology.

● **How did the sustainability indicators perform?**

During the period, the Index applied exclusionary ESG screening and Global Screening Standard (GSS) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

It has been assessed that 100% of the portfolio of the Fund was aligned with the ESG and GSS criteria applied by the Index.

Indicator	Metric
Exposure to controversial weapons	It has been assessed that Fund had 0% investment in companies involved in controversial weapons.
Exposure to companies involved in tobacco production	It has been assessed that the Fund had 0% investment in companies involved or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Additionally, the Fund had 0% investment in companies that derived over 10% revenue in from tobacco distribution.
Coal exposure	It has been assessed that the Fund had 0% investments in companies deriving more than 25% of their revenues from thermal coal extraction or having more than 25% revenue or capacity from thermal coal-based power generation.
Violations of UNGC principles and OECD Guidelines	It has been assessed that the Fund had 0% investment in companies that are non-compliant based on the ESG data provider's GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

Not applicable as there is no previous reporting period for the Fund.

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts (PAIs) on sustainability factors of investee companies are considered at the Fund level based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. The Manager started monitoring PAIs for the Fund following the implementation of Level 2 requirements for Regulation (EU) 2019/2088.

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2022.



What were the top investments of this financial product?

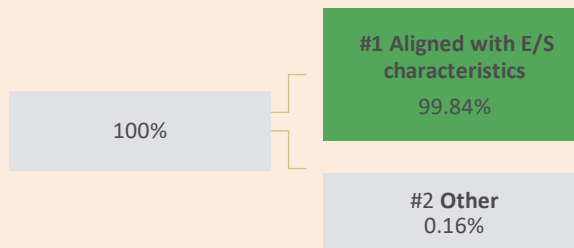
Largest investments	Sector	% Assets	Country
O'Reilly Automotive	Retail	3.55%	United States
AutoZone	Retail	3.24%	United States
PACCAR	Auto Manufacturers	3.06%	United States
Cummins	Auto Manufacturers	3.01%	United States
Ferrari	Auto Manufacturers	2.81%	Netherlands
Volvo Class B	Auto Manufacturers	2.66%	Sweden
Infineon Technologies	Semiconductors	2.63%	Germany
Contemporary Amperex	Auto Parts & Equipment	2.60%	China
Stellantis	Auto Manufacturers	2.55%	Netherlands
Bayerische Motoren Werke	Auto Manufacturers	2.52%	Germany
Honda Motor	Auto Manufacturers	2.49%	Japan
Copart	Distribution &	2.49%	United States
Mercedes-Benz Group	Auto Manufacturers	2.48%	Germany
General Motors	Auto Manufacturers	2.34%	United States
O'Reilly Automotive	Auto Manufacturers	3.55%	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.84% of the Fund’s investment portfolio aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund’s investments (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) for which relevant ESG data was not available. As such, these investments were not aligned with sustainable investment objective of the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● *In which economic sectors were the investments made?*

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2022.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Taxonomy-aligned activities are expressed as a share of:

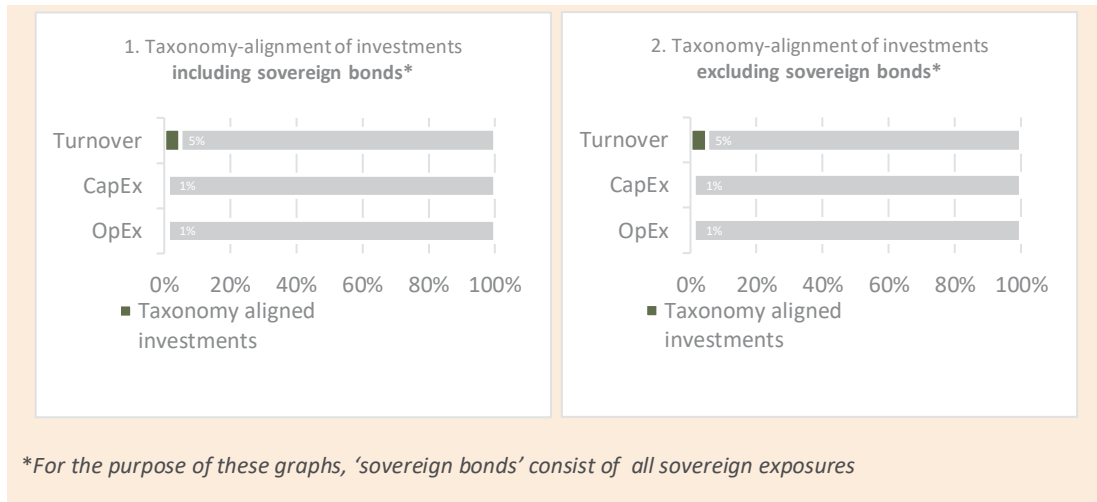
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

Enabling activities

directly enable other activities to make a substantial contribution to an environmental objective.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What was the share of investments made in transitional and enabling activities?

The share of investments made in enabling activities was 5%. The share of investments in transitional activities was 0%.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. As at 31 December 2022, the Fund held 0.16% in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to to achieve its investment objective as permitted under the UCITS Regulations. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable

activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of companies primarily involved in the automobility and future mobility industry. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by WisdomTree, Inc in collaboration with third party specialists in the automobility industry. The Index is designed to track the performance of companies primarily involved in the automobility and future mobility industry and utilises a "Focus Score" and "Fundamental Score" to capture the perceived degree of a company's overall focus on the automobility industry as described in the Index methodology. In addition, the Index is aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco or thermal coal activities described in more detail above.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Index measured the performance of companies primarily involved in the automobility and future mobility industry. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index was designed by WisdomTree, Inc in collaboration with third party specialists in the automobility sector to measure the performance of companies primarily involved in the automobility and future mobility industry and, in addition, takes into account ESG considerations and applies relevant exclusions. Accordingly, the Index is not comparable to any specific broad market index and so no comparison of the performance of the Fund relative to a broad market index during the period of this report can be provided.