

# **WISDOMTREE ISSUER PLC**

**ANNUAL REPORT**

**AND AUDITED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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**WisdomTree Issuer Plc**  
**Annual Report and Audited Financial Statements**  
**For the financial year ended 31 December 2016**

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# WisdomTree Issuer Plc

## Directors and Other Information

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### Directors\*\*

David Abner (US)  
Gregory Barton (US) (*Chairperson*)  
Nicholas Bienkowski (UK) (resigned  
30 June 2016)  
Vincent Dodd (Ireland)\*  
Denise Kinsella (Ireland)\*  
Amit Muni (US)  
Peter Ziemba (US)

\* Independent Non-Executive Directors, as defined by the Irish Funds (“IF”) Corporate Governance Code.

\*\* All Directors are non-executive Directors.

### Investment Managers

Mellon Capital Management Corporation  
50 Freemont St #3900  
San Francisco  
CA 94105-2240  
United States

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

### Custodian (up to 20 March 2016)

**Depository (effective from 21 March 2016)**  
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)

State Street Europe Limited  
20 Churchill Place  
London E14 5HJ  
United Kingdom

### Registered Office

2 Grand Canal Square  
Dublin 2  
Ireland

### Manager

WisdomTree Management Limited  
2 Grand Canal Square  
Dublin 2  
Ireland

**Company’s Registered Number:**  
503861

### Promoter

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

### Secretary

Wilton Secretarial Limited  
2 Grand Canal Square  
Dublin 2  
Ireland

### Legal Advisers (as to Irish law)

William Fry  
2 Grand Canal Square  
Dublin 2  
Ireland

### Listing Sponsor

Davy  
Davy House  
49 Dawson Street  
Dublin 2  
Ireland

### UK Facilities Agent and Marketing Agent

WisdomTree Europe Limited  
3rd Floor  
31-41 Worship Street  
London EC2A 2DX  
United Kingdom

### Auditors

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

### Swiss Representative

Société Générale  
Zurich Branch  
Talacker 50  
PO Box 1928  
8021 Zurich  
Switzerland

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# WisdomTree Issuer Plc

## Directors' Report For the financial year ended 31 December 2016

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The Directors present to the shareholders the annual report together with the audited financial statements for the financial year, ("year"), ended 31 December 2016 of WisdomTree Issuer Plc (the "Company").

### Review of the development of the business

The Company is an umbrella fund with segregated liability between sub-funds and an open-ended investment company with variable capital incorporated in Ireland on 20 September 2011 with limited liability authorised and regulated by the Central Bank of Ireland ("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 2015) (collectively the "UCITS Regulations").

As at 31 December 2016, the Company comprised 16 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2015: 12 active sub-funds). The names and initial launch dates 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>
("DHS")	21 October 2014	USD
Acc ("DHSA")	03 November 2016	USD
GBP Hedged Acc ("DHSG")	01 November 2016	GBP
EUR Hedged Acc ("DHSF")	07 November 2016	EUR

#### WisdomTree US SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
("DESE")	21 October 2014	USD

#### WisdomTree Europe Equity Income UCITS ETF

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

#### WisdomTree Europe SmallCap Dividend UCITS ETF

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

#### WisdomTree Emerging Markets Equity Income UCITS ETF

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

#### WisdomTree ISEQ 20® UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
("ISEQ")	17 April 2015	EUR

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### WisdomTree Germany Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP Hedged ("DXGP")	11 May 2015	GBP
USD Hedged ("DXGE")	02 November 2015	USD
CHF Hedged Acc ("DXGD")	02 February 2016	CHF
EUR Acc ("DXGY")	02 November 2015	EUR

### WisdomTree Japan Equity UCITS ETF

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

### WisdomTree Europe Equity UCITS ETF

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

### WisdomTree UK Equity Income UCITS ETF

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

### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
("DEMA")	28 September 2015	USD

### 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

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("DGRA")	03 June 2016	USD
USD ("DGRW")	03 November 2016	USD

### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("GGRA")	03 June 2016	USD
USD ("GGRW")	02 November 2016	USD

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

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

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

### 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 (DHS)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree US Equity Income UCITS ETF 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 (DHSF)	November 9, 2016	N/A	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US Small Cap Dividend UCITS ETF (DESE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF (EEI)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF Acc (EEIA)	November 7, 2016	November 8, 2016	November 22, 2016	N/A	December 8, 2016
WisdomTree Europe Small Cap Dividend UCITS ETF (DFE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Small Cap Dividend UCITS ETF Acc (DFEA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets Equity Income UCITS ETF (DEM)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Emerging Markets Equity Income UCITS ETF Acc (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF (DGSE)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree ISEQ 20 UCITS ETF (ISEQ)	April 20, 2015	April 21, 2015	N/A	N/A	N/A
WisdomTree Germany Equity UCITS ETF – GBP Hedged (DXGP)	May 13, 2015	May 14, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – CHF Hedged Acc (DXGD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – USD Hedged (DXGE)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – EUR Acc (DXGY)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
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 – 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 (WUKD)	October 7, 2015	October 8, 2015	N/A	N/A	N/A
WisdomTree Emerging Asia Equity Income UCITS ETF (DEMA)	October 8, 2015	October 9, 2015	October 15, 2015	October 15, 2015	February 4, 2016
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	
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

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
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

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

- Irish Stock Exchange – Ireland
- London Stock Exchange – United Kingdom
- SIX Stock Exchange – Switzerland
- Deutsche Borse – Germany

### Investment policies and objectives

#### *WisdomTree US Equity Income UCITS ETF*

##### ***DHS***

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

##### ***DHSA***

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

##### ***DHSG***

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

##### ***DHSF***

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

#### *WisdomTree US SmallCap Dividend UCITS ETF*

##### ***DESE***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US SmallCap Dividend Index (Bloomberg Code: WTSDNTRU, Ticker Symbol: DESE).

#### *WisdomTree Europe Equity Income UCITS ETF*

##### ***EEI***

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

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### **Investment policies and objectives (continued)**

#### ***WisdomTree Europe SmallCap Dividend UCITS ETF***

##### ***DFE***

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

##### ***DFEA***

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

#### ***WisdomTree Emerging Markets Equity Income UCITS ETF***

##### ***DEM***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets High Dividend Index (formerly WisdomTree Emerging Markets Equity Income Index) (Bloomberg Code: WTEMHYTR, Ticker Symbol: DEM).

##### ***DEMR***

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

#### ***WisdomTree Emerging Markets SmallCap Dividend UCITS ETF***

##### ***DGSE***

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

#### ***WisdomTree ISEQ 20<sup>®</sup> UCITS ETF***

##### ***ISEQ***

The Share Class seeks to replicate the price and yield performance, before fees and expenses, of the ISEQ 20<sup>®</sup> Index (Bloomberg Code: ISEQ20R, Ticker Symbol: ISEQ).

#### ***WisdomTree Germany Equity UCITS ETF***

##### ***DXGP***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany GBP Hedged Equity Index (Bloomberg Code: WTGEHTB, Ticker Symbol: DXGP).

##### ***DXGE***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany Hedged Equity Index (Bloomberg Code: WTIDGEHT, Ticker Symbol: DXGE).

##### ***DXGD***

The Sub-Fund seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany CHF Hedged Equity Index (Bloomberg Code: WTGEHFT, Ticker Symbol: DXGD).

##### ***DXGY***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany Hedged Equity Index (Bloomberg Code: WTGEET, Ticker Symbol: DXGY).



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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Investment policies and objectives (continued)

#### *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 Index (Bloomberg Code: WTIDJTRH, Ticker Symbol: DXJ).

##### ***DXJP***

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

##### ***DXJZ***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Dividend Index (Bloomberg Code: WTIDJTR, 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 Index (Bloomberg Code: WTIDJHFT, Ticker Symbol: DXJD).

##### ***DXJF***

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

#### *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 Index (Bloomberg Code: WTEHIT, Ticker Symbol: HEDJ).

##### ***HEDF***

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

##### ***HEDD***

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

##### ***HEDP***

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

##### ***HEDK***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree USD Hedged Europe Equity Index (Bloomberg Code: WTEHITR, 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 (Bloomberg Code: WTUKEBT, Ticker symbol: WUKD).

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Investment policies and objectives (continued)

#### *WisdomTree Emerging Asia Equity Income UCITS ETF*

##### **DEMA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Asia Equity Income Index (Bloomberg Code: WTEMATR, Ticker symbol: DEMA).

#### *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 (Bloomberg Code: EBCIWTT, 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 (Bloomberg Code: EBCIWTT, Ticker symbol: WCOA).

#### *WisdomTree US Quality Dividend Growth UCITS ETF*

##### **DGRA**

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

##### **DGRW**

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

#### *WisdomTree Global Quality Dividend Growth UCITS ETF*

##### **GGRA**

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

##### **GGRW**

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

### Results and activities

The results of operations are detailed in the Statement of Comprehensive Income. A detailed review of the Company's activities and future developments is contained in the Investment Managers' Reports on pages 18 to 27.

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Directors

The Directors who held office during the financial year are detailed below:

David Abner (US)  
Gregory Barton (US)  
Nicholas Bienkowski (UK) (resigned 30 June 2016)  
Vincent Dodd\* (Ireland)  
Denise Kinsella\* (Ireland)  
Amit Muni (US)  
Peter Ziembra (US)

\* 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 Company'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 summarise the Company's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

### Future developments

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

### Directors' and Company Secretary's interests

The Directors who held office at 31 December 2016 and their families had no interests in the share capital or debentures of the Company. At 31 December 2016, the subscriber shares are held by Lower Mount Limited and Wilton Secretarial Limited who also acts as Secretary to the Company. Please refer to Note 8 for Directors Remuneration and related party transactions with the Directors.

Directors Gregory Barton, Amit Muni and Peter Ziembra are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. David Abner who is also a director of the Company is an employee of WisdomTree Europe Limited. Director Nicholas Bienkowski was up to date of his resignation an employee of WisdomTree Europe Limited (the UK Facilities Agent and Marketing Agent), as well as of its immediate parent WisdomTree Europe Holdings Limited. All Directors of the Company are also Directors of the Manager.

### Political Donations

No political donations were made by the Company during the financial year ended 31 December 2016.

### 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 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 25 for distributions declared prior to the year end but paid subsequent to the year end.

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Adequate accounting records

The Directors ensure compliance with the Company'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 parties

Regulation 41 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 78.4, 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 41(1) are applied to all transactions with a connected party; 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 41(1)

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

<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	State Street Europe Limited
Facilities agency and marketing services	WisdomTree Europe Limited
Promoter and index provider	WisdomTree Asset Management Inc.
Management services	WisdomTree Management Limited
Investment management services	Mellon Capital Management Corporation Assenagon Asset Management SA

### Employees

The Company had no employees during the financial year ended 31 December 2016 and 31 December 2015.

### Significant events during the financial year

See Note 24 in Notes to the Financial Statements.

### Significant events after the financial year end

See Note 25 in Notes to the Financial Statements.

### Risk management objective and policies

The main risks arising from the Company'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 and the Prospectus and Supplements of the Company.

### Publication of Financial Statements

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Corporate Governance Statement

The Company is subject to corporate governance practices imposed by:

- (i) The Irish Companies Act 2014 which is available for inspection at the registered office of the Company and may also be obtained at [www.irishstatutebook.ie](http://www.irishstatutebook.ie).
- (ii) The Articles of Association of the Company which are available for inspection at the registered office of the Company 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 2015), which can be obtained from the Central Bank's website at [www.centralbank.ie](http://www.centralbank.ie) and are available for inspection at the registered office of the Company.

A corporate governance code was issued by the Irish Funds Industry Association in December 2011 (the "IF Code") that may be adopted on a voluntary basis by Irish authorised collective investment schemes effective 1 January 2012 with a twelve month transitional period. The IF Code is available for inspection at the registered office of the Company and may also be obtained at [www.irishfunds.ie](http://www.irishfunds.ie).

The Company has assessed the measures included in the IF Code. The Directors adopted the corporate governance practices and procedures in the IF Code with effect from 10 December 2014.

### *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 Company 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 Company'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 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 Company. 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 Company are produced by the Administrator. They are required to be approved by the Board and the annual and half yearly financial statements of the Company are required to be filed with the Central Bank.

The Board was 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 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 Articles of Association of the Company and the Irish Companies Acts. Although the Directors may convene an extraordinary general meeting of the Company at any time, the Directors were required to convene the first annual general meeting of the Company 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 Company.

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Corporate Governance Statement (continued)

#### *Dealings with Shareholders (continued)*

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

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

Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting. Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the Company, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the Company duly convened and held. An ordinary resolution of the Company (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 Company (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 Articles of Association.

#### *Board composition and activities*

In accordance with the Irish Companies Acts and the Articles of Association, unless otherwise determined by an ordinary resolution of the Company in general meeting, the number of Directors may not be less than two. Currently the Board comprises 6 non-executive Directors of which 2 are independent. Details of the current Directors are set out above, under the heading "Directors".

The business of the Company is managed by the Directors, who exercise all such powers of the Company as are not by the Companies Acts or by the Articles of Association of the Company required to be exercised by the Company in general meeting.

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Corporate Governance Statement (continued)

#### *Board composition and activities (continued)*

The Board is responsible for the Company'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 Company's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the Company, address matters of strategic importance and to receive reports from the Administrator, Depositary and the Investment Managers. However, a Director may, and the Company 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.

#### **Audit Committee**

The Directors have decided not to establish an audit committee pursuant to section 167(2) of the Companies Act, 2014 based on (a) the nature, scale and complexity of the Company's business range of services and activities undertaken in the course of that business; (b) the resources available to the Company and the resources and expertise of the various third parties engaged to support the Company and carry out certain functions on its behalf; and (c) the procedures in place for the review, approval and circulation of the audited financial accounts and statements which are appropriate for an investment company pursuant to the UCITS Regulations.

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

#### **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 Company's statutory auditors are unaware; and
- (b) s/he 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 Company's statutory auditors are aware of that information; and
- (c) where "relevant audit information" means information needed by the Company's statutory auditors in connection with preparing their report.

#### **Director's Compliance Statement**

The Directors are responsible for securing the company's compliance with its "relevant obligations" under section 225 of the Companies Act 2014 (as defined in section 225(1) thereof).

As required under section 225(3), the Directors confirm that:

- (a) a compliance policy statement has been drawn up setting out the Company's policies (that, in the Directors' opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations';

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# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2016

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### Director's Compliance Statement (continued)

- (b) appropriate arrangements or structures are in place that, in the Directors' opinion, are designed to secure material compliance with the Company's relevant obligations; and
- (c) a review has been conducted during the financial year ending 31 December 2016 of the arrangements or structures referred to in paragraph (b) above.

### Independent auditors

The auditors, Ernst & Young, will continue in office in accordance with Section 383 (2) of the Companies Act, 2014.

### On behalf of the Directors:

**Denise Kinsella**

**Vincent Dodd**

**7 March 2017**



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# WisdomTree Issuer Plc

## Statement of Directors' Responsibilities For the financial year ended 31 December 2016

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

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

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the Company 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 Companies Act 2014; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company 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 Company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act 2014 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 Company, 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 Company to State Street Custodial Services (Ireland) Limited (the "Depositary"), at the below address, who has been appointed as Depositary to the Company pursuant to the terms of a Depositary Agreement.

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

On behalf of the Board of Directors

**Denise Kinsella**

**Vincent Dodd**

**7 March 2017**

**WisdomTree Issuer Plc**  
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**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 2016. 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 31/12/2015 %</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Benchmark return for the year ended 31/12/2016 %</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	(1.29)	17.00	16.96	0.04	0.29	0.33	Outperformance primarily due to dividend tax withholding differences
WisdomTree US Equity Income UCITS ETF – DHSA*	—	7.23	7.25	(0.02)	0.05	0.03	Outperformance primarily due to dividend tax withholding differences
WisdomTree US Equity Income UCITS ETF – DHSG*	—	5.78	5.51	0.27	0.06	0.33	Outperformance primarily due to dividend tax withholding differences
WisdomTree US Equity Income UCITS ETF – DHSF*	—	5.14	4.93	0.21	0.05	0.26	Outperformance primarily due to dividend tax withholding differences
WisdomTree US Small Cap Dividend UCITS ETF – DESE	(6.38)	29.78	29.94	(0.16)	0.38	0.22	Outperformance primarily due to dividend tax withholding differences

**WisdomTree Issuer Plc**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2015 %</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Benchmark return for the year ended 31/12/2016 %</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 Income UCITS ETF – EEI	1.77	8.05	7.77	0.28	0.29	0.57	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Equity Income UCITS ETF – EEIA*	—	10.36	10.41	(0.05)	0.05	(0.00)	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	23.94	5.27	5.34	(0.07)	0.38	0.31	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Small Cap Dividend UCITS ETF – DFEA*	—	9.07	9.16	(0.09)	0.06	(0.03)	Underperformance primarily due to Brazil CGT, rebalance trading costs and dividend accrual differences
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	(21.67)	22.46	23.57	(1.11)	0.46	(0.65)	Underperformance primarily due to Brazil CGT, rebalance trading costs and dividend accrual differences
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR*	—	1.50	1.62	(0.12)	0.08	(0.04)	Underperformance primarily due to dividend accrual differences and composition differences resulting from sampled portfolio
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	(14.94)	15.06	15.89	(0.83)	0.54	(0.29)	Underperformance primarily due to Brazil CGT, rebalance trading costs and dividend accrual differences
WisdomTree ISEQ 20 UCITS ETF – ISEQ	9.85	(5.17)	(4.66)	(0.51)	0.49	(0.02)	Underperformance primarily due to trading costs related to index changes

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2015 %</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Benchmark return for the year ended 31/12/2016 %</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 Germany Equity UCITS ETF – DXGY	(7.10)	8.22	8.21	0.01	0.32	0.33	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences
WisdomTree Germany Equity UCITS ETF – DXGP	—	8.35	8.51	(0.16)	0.35	0.19	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences
WisdomTree Germany Equity UCITS ETF – DXGE	—	10.03	9.97	0.06	0.48	0.54	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences
WisdomTree Germany Equity UCITS ETF – DXGD*	—	19.29	19.51	(0.22)	0.32	0.10	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences
WisdomTree Japan Equity UCITS ETF – DXJ	—	0.72	1.22	(0.50)	0.48	(0.02)	Underperformance primarily due to dividend timing differences

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2015 %</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Benchmark return for the year ended 31/12/2016 %</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 – DXJZ	(7.79)	4.93	5.44	(0.51)	0.40	(0.11)	Underperformance primarily due to dividend timing differences
WisdomTree Japan Equity UCITS ETF – DXJF	—	(0.46)	(0.03)	(0.43)	0.45	0.02	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences
WisdomTree Japan Equity UCITS ETF – DXJD*	—	7.16	7.65	(0.49)	0.41	(0.08)	Underperformance primarily due to dividend timing differences
WisdomTree Japan Equity UCITS ETF – DXJP	—	(1.52)	(1.01)	(0.51)	0.45	(0.06)	Underperformance primarily due to dividend timing differences
WisdomTree Europe Equity UCITS ETF – HEDF	(8.77)	8.31	8.21	0.10	0.32	0.42	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Equity UCITS ETF – HEDJ*	—	9.80	9.99	(0.19)	0.58	0.39	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Equity UCITS ETF – HEDK	—	7.53	7.57	(0.04)	0.10	0.06	Outperformance primarily due to dividend tax withholding differences
WisdomTree Europe Equity UCITS ETF – HEDP	—	8.83	8.78	0.05	0.35	0.40	Outperformance primarily due to dividend tax withholding differences

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2015 %</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Benchmark return for the year ended 31/12/2016 %</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 – HEDD*	—	15.96	15.95	0.01	0.32	0.33	Outperformance primarily due to dividend tax withholding differences
WisdomTree UK Equity Income UCITS ETF – WUKD	4.16	12.96	13.61	(0.65)	0.29	(0.36)	Underperformance primarily due to trading costs related to index changes and the annual rebalance
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	0.26	8.86	9.72	(0.86)	0.54	(0.32)	Underperformance primarily due to rebalance trading costs and dividend accrual differences
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA*	—	6.73	6.70	0.03	0.19	0.22	Outperformance primarily due to dividend tax withholding differences
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW*	—	7.20	7.20	—	0.05	0.05	Outperformance primarily due to dividend tax withholding differences
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA*	—	3.05	3.34	(0.29)	0.22	(0.07)	Underperformance primarily due to annual rebalance trading costs
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW*	—	3.69	3.70	(0.01)	0.06	0.05	Outperformance primarily due to dividend tax withholding differences
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA*	—	12.67	12.79	(0.12)	0.15	0.03	Outperformance primarily due to dividend tax withholding differences
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW*	—	7.81	7.85	(0.04)	0.05	0.01	Outperformance primarily due to dividend tax withholding differences

\* Fund return and benchmark return from inception to 31/12/2016.

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**Investment Manager's Report (continued)**  
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**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 2016.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2016.

<i>Share Class</i>	<i>Anticipated Tracking Error</i>	<i>Realised Gross Tracking Error (Annualised)</i>	<i>Explanation of Divergence</i>
WisdomTree US Equity Income UCITS ETF – DHS	20-80	0.09%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSA	20-80	0.07%	Launched in 2016
WisdomTree US Equity Income UCITS ETF – DHSG	20-80	0.23%	Launched in 2016
WisdomTree US Equity Income UCITS ETF – DHSF	20-80	0.32%	Launched in 2016
WisdomTree US Small Cap Dividend UCITS ETF – DESE	20-80	0.09%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEI	20-80	0.55%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEIA	20-80	0.08%	Launched in 2016
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	20-80	1.35%	Due to volatility on the European Equities SmallCap market over the Brexit period in June 2016
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA	20-80	0.06%	Launched in 2016
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	20-100	0.42%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR	20-100	0.24%	Launched in 2016
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	20-100	0.53%	Within tolerance
WisdomTree ISEQ 20 UCITS ETF – ISEQ	20-80	0.39%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGY	20-80	0.23%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGP	20-80	0.26%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGE	20-80	0.29%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGD	20-80	0.24%	Launched in 2016
WisdomTree Japan Equity UCITS ETF – DXJ	20-80	0.39%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJZ	20-80	0.33%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJF	20-80	0.37%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJD	20-80	0.38%	Launched in 2016
WisdomTree Japan Equity UCITS ETF – DXJP	20-80	0.59%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDF	20-80	0.56%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDJ	20-80	0.57%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDK	20-80	0.27%	Launched in 2016
WisdomTree Europe Equity UCITS ETF – HEDP	20-80	0.60%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDD	20-80	0.55%	Launched in 2016
WisdomTree UK Equity Income UCITS ETF – WUKD	20-80	0.18%	Within tolerance
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	20-100	0.24%	Within tolerance

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**Investment Manager's Report (continued)**  
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**Tracking Error (continued)**

WisdomTree US Quality Dividend Growth UCITS ETF – DGRA	20-80	0.06%	Launched in 2016
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	20-80	0.06%	Launched in 2016
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA	20-80	0.45%	Launched in 2016
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	20-80	0.25%	Launched in 2016
WisdomTree Eurozone Quality Dividend Growth UCITS – EGRA	20-80	0.03%	Launched in 2016
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	20-80	0.03%	Launched in 2016



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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Mellon Capital Management Corporation**  
**For the financial year ended 31 December 2016**

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**Performance**

*For the financial year ended 31 December 2016*

The WisdomTree Europe SmallCap Dividend UCITS (Ticker Symbol: DFE) returned 5.27 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund's position in the Norway contributed positively to performance while its position in United Kingdom detracted from performance.

The WisdomTree Europe Equity Income UCITS (Ticker Symbol: EEI) returned 8.04 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund's position in the United Kingdom contributed positively to performance. The Fund's position in Sweden contributed negatively to performance.

The WisdomTree Emerging Markets Equity Income UCITS (Ticker Symbol: DEM) returned 22.46 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited most from its investment in Russia, which had positive performance. The Fund's position in Philippines contributed negatively to performance.

The WisdomTree Emerging Markets SmallCap Dividend UCITS (Ticker Symbol: DGSE) returned 15.06 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited most from its position in Brazil, which had positive performance. The Fund's position in Hong Kong contributed negatively to performance.

The WisdomTree US SmallCap Dividend UCITS (Ticker Symbol: DESE) returned 29.78 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Industrials. The Fund's position in Health Care contributed negatively to performance.

The WisdomTree US Equity Income UCITS (Ticker Symbol: DHS) returned 17.00 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Energy. The Fund's position in Consumer Discretionary contributed least positively to performance.

The WisdomTree ISEQ 20 UCITS (Ticker Symbol: ISEQ) returned -5.17 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Materials. The Fund's position in Financials contributed most negatively to performance.

The WisdomTree German Equity UCITS (Ticker Symbol: DXGP) returned 8.34 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Industrials. The Fund's position in Utilities contributed least positively to performance.

The WisdomTree Japan Equity UCITS (Ticker Symbol: DXJ) returned 0.72 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Industrials. The Fund's position in Health Care contributed negatively to performance.

The WisdomTree Europe Equity UCITS (Ticker Symbol: HEDJ) returned 9.80 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Industrials. The Fund's position in Health Care contributed negatively to performance.

The WisdomTree UK Equity Income UCITS (Ticker Symbol: WUKD) returned 12.96 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Materials. The Fund's position in Consumer Discretionary contributed negatively to performance.

The WisdomTree Emerging Asia Equity Income UCITS (Ticker Symbol: DEMA) returned 8.86 per cent. at net asset value ("NAV") for the 12 month period ending December 31, 2016. The Fund benefited from its position in Taiwan. The Fund's position in Philippines contributed negatively to performance.

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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Mellon Capital Management Corporation**  
**For the financial year ended 31 December 2016**

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**Performance (continued)**

***Since inception***

The WisdomTree US Quality Dividend Growth UCITS (Ticker Symbol: DGRW) returned 6.73 per cent. at net asset value ("NAV") from inception date on June 3, 2016 through December 31, 2016. The Fund benefited from its position in Information Technology. The Fund's position in Health Care contributed negatively to performance.

The WisdomTree Global Quality Dividend Growth UCITS (Ticker Symbol: GGRW) returned 3.05 per cent. at net asset value ("NAV") from inception date on June 3, 2016 through December 31, 2016. The Fund benefited from its position in United States. The Fund's position in United Kingdom contributed negatively to performance.

The WisdomTree Eurozone Quality Dividend Growth UCITS (Ticker Symbol: EGRA) returned 12.67 per cent. at net asset value ("NAV") from inception date on June 29, 2016 through December 31, 2016. The Fund benefited from its position in Germany. The Fund's position in Ireland contributed negatively to performance.

**Mellon Capital Management Corporation**

**50 Fremont St #3900**

**San Francisco**

**CA 94105-2240**

**United States**

**February 2017**

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2016**

*Reporting period: 27 April 2016 – 30 December 2016*

**Tracking Difference**

Tracking difference is defined as the difference in returns between a fund and its benchmark index. The investment management approach is to enter into swap(s) with a counterparty which provide exposure to the performance of the index. Such swaps will be unfunded total return swaps, which means that, under the terms of the swap, the fund will exchange with the swap counterparty one stream of cash flows, such as a theoretical US Treasury Bill return against another stream which provides the return of the index. For cash management purposes the investment manager invests all or substantially all cash in a diversified portfolio of US Treasury Bills. Among others, management fees (TER), swap fees and difference between the US Treasury Bill reference rate in the swap and the actual T-Bill portfolio return can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking. In addition, the exposure of the Sub-Fund to the underlying index can slightly deviate from 100 per cent., i.e. the index investment ratio, which can have an additional impact on the Sub-Funds' 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 inception date, 27 April 2016, until 30 December 2016.

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 annualized tracking error for the period from inception date, 27 April 2016, until 30 December 2016.

<i>Sub-Fund</i>	<i>Class</i>	<i>Ccy</i>	<i>ETF perf.</i>	<i>Benchmark Index perf.</i>	<i>Tracking Difference Net of TER</i>	<i>TER (p.a.)</i>	<i>Tracking Difference Gross of TER</i>	<i>Annualised Tracking Error</i>	<i>Explanation of the Tracking Difference</i>
WisdomTree Enhanced Commodity UCITS ETF	UA	USD	3.47%	4.04%	(0.56%)	0.35%	(0.33%)	0.057%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.
WisdomTree Enhanced Commodity UCITS ETF	UD	USD	3.47%	4.04%	(0.56%)	0.35%	(0.33%)	0.057%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.

**Performance**

The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA/WCOG) net asset value ("NAV") returned 3.47 per cent. for the period from inception date, 27 April 2016, until 30 December 2016. The Sub-Fund's exposure to Energy and Industrial Metals commodities was the main positive contributor to the Sub-Fund's performance.

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

**February 2017**

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# WisdomTree Issuer Plc

## Custodian Report

For the financial period from 1 January 2016 to 20 March 2016

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We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the financial period from 1 January 2016 to 20 March 2016, in our capacity as Custodian to the Company.

This report including the opinion has been prepared for and solely for the shareholders in the Company 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 Custodian

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 Company in each annual accounting period and report thereon to the shareholders.

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

### Basis of Custodian Opinion

The Custodian 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 Company has been managed (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the Company’s Memorandum and Articles of Association and the UCITS Regulations and (ii) otherwise in accordance with the Company’s constitutional documentation and the appropriate regulations.

### Opinion

In our opinion, the Company has been managed during the financial period from 1 January 2016 to 20 March 2016, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank UCITS Regulations.

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

**Date: 7 March 2017**

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# WisdomTree Issuer Plc

## Depository Report

For the financial period from 21 March 2016 to 31 December 2016

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We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the financial period from 21 March 2016 to 31 December 2016, in our capacity as Depository to the Company.

This report including the opinion has been prepared for and solely for the shareholders in the Company 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 Company in each annual accounting period and report thereon to the shareholders.

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

### Basis of Depository Opinion

The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the Company has been managed (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the Company’s Memorandum and Articles of Association and the UCITS Regulations and (ii) otherwise in accordance with the Company’s constitutional documentation and the appropriate regulations.

### Opinion

In our opinion, the Company has been managed during the financial period from 21 March 2016 to 31 December 2016, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank UCITS Regulations.

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

**Date: 7 March 2017**

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# WisdomTree Issuer Plc

## Independent Auditor's Report For the financial year ended 31 December 2016

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### **Independent auditor's report to the members of WisdomTree Issuer Plc**

We have audited the financial statements of WisdomTree Issuer plc for the financial year ended 31 December 2016 which comprise Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Net Assets attributable to holders of redeemable participating shares, Statement of Cash flows and the related notes 1 to 24. The financial reporting framework that has been applied in their preparation is Irish law, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and International Financial Reporting Standards (IFRSs) as adopted by the European Union.

This report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company'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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### ***Respective responsibilities of Directors and Auditors***

As explained more fully in the Directors' Responsibilities Statement set out on page 17 the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### ***Scope of the audit of the financial statements***

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report, the Investment Managers' Reports, Statement of Directors' Responsibilities, Custodian Report and Schedules of Investments to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### ***Opinion on financial statements***

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2016 and of its profit for the financial year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014 and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended).

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# WisdomTree Issuer Plc

## Independent Auditor's Report (continued) For the financial year ended 31 December 2016

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### Independent auditor's report to the members of WisdomTree Issuer Plc (continued)

#### *Matters on which we are required to report by the Companies Act 2014*

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

#### *Matters on which we are required to report by exception*

We have nothing to report in respect of sections 305 to 312 of the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions specified by law are not made.

**Lisa Kealy**  
for and on behalf of Ernst & Young  
Chartered Accountants and Statutory Audit Firm  
Dublin

**7 March 2017**

**WisdomTree Issuer Plc**  
**Statement of Comprehensive Income**  
**For the financial year ended 31 December 2016**

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Income</b>									
Dividend Income		1,254,529	368,055	1,434,182	1,744,698	1,680,028	201,092	428,120	629,049
Interest income		—	—	—	—	—	—	—	62
Net gain/(loss) on investment activities	4	3,079,025	2,695,450	1,744,485	919,991	3,980,332	317,984	(1,974,460)	1,655,229
<b>Total income/(loss)</b>		<b>4,333,554</b>	<b>3,063,505</b>	<b>3,178,667</b>	<b>2,664,689</b>	<b>5,660,360</b>	<b>519,076</b>	<b>(1,546,340)</b>	<b>2,284,340</b>
<b>Expenses</b>									
Management fees	6	(93,036)	(37,312)	(82,613)	(169,583)	(130,232)	(27,454)	(137,968)	(71,275)
<b>Total operating expenses</b>		<b>(93,036)</b>	<b>(37,312)</b>	<b>(82,613)</b>	<b>(169,583)</b>	<b>(130,232)</b>	<b>(27,454)</b>	<b>(137,968)</b>	<b>(71,275)</b>
<b>Profit/(loss) for the financial year</b>		<b>4,240,518</b>	<b>3,026,193</b>	<b>3,096,054</b>	<b>2,495,106</b>	<b>5,530,128</b>	<b>491,622</b>	<b>(1,684,308)</b>	<b>2,213,065</b>
<b>Finance Costs</b>									
Distributions	10	(715,072)	(236,893)	(1,054,306)	(1,257,720)	(513,338)	(67,050)	—	(433,545)
Interest expense		(274)	—	(301)	(741)	(727)	(180)	—	—
<b>Total finance costs</b>		<b>(715,346)</b>	<b>(236,893)</b>	<b>(1,054,607)</b>	<b>(1,258,461)</b>	<b>(514,065)</b>	<b>(67,230)</b>	<b>—</b>	<b>(433,545)</b>
<b>Profit/(loss) before taxation</b>		<b>3,525,172</b>	<b>2,789,300</b>	<b>2,041,447</b>	<b>1,236,645</b>	<b>5,016,063</b>	<b>424,392</b>	<b>(1,684,308)</b>	<b>1,779,520</b>
<b>Taxation</b>									
Capital Gains Tax		—	—	—	—	(28,459)	—	—	—
Withholding tax	7	(235,363)	(73,012)	(62,166)	(95,887)	(207,043)	(24,479)	(9,071)	(84,315)
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<b>3,289,809</b>	<b>2,716,288</b>	<b>1,979,281</b>	<b>1,140,758</b>	<b>4,780,561</b>	<b>399,913</b>	<b>(1,693,379)</b>	<b>1,695,205</b>

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 Plc

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2016

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF* USD	WisdomTree US Quality Dividend Growth UCITS ETF** USD	WisdomTree Global Quality Dividend Growth UCITS ETF** USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF*** EUR	Company Total EUR
<b>Income</b>										
Dividend Income		964,869	4,126,654	153,900	369,487	—	27,414	25,388	4,627	12,732,945
Interest income		—	1,624	—	—	4,444	3	1	—	5,576
Net gain/(loss) on investment activities	4	(1,103,738)	1,977,903	246,218	283,747	44,320	132,250	51,527	144,949	13,527,702
<b>Total income/(loss)</b>		(138,869)	6,106,181	400,118	653,234	48,764	159,667	76,916	149,576	26,266,223
<b>Expenses</b>										
Management fees	6	(160,909)	(700,281)	(8,587)	(34,256)	(24,018)	(3,499)	(4,556)	(1,700)	(1,590,193)
<b>Total operating expenses</b>		(160,909)	(700,281)	(8,587)	(34,256)	(24,018)	(3,499)	(4,556)	(1,700)	(1,590,193)
<b>Profit/(loss) for the financial year</b>		(299,778)	5,405,900	391,531	618,978	24,746	156,168	72,360	147,876	24,676,030
<b>Finance Costs</b>										
Distributions	10	(621,521)	(3,011,909)	(100,576)	(70,943)	—	—	—	—	(7,705,605)
Interest expense		(436)	—	—	(44)	—	—	—	—	(2,547)
<b>Total finance costs</b>		(621,957)	(3,011,909)	(100,576)	(70,987)	—	—	—	—	(7,708,152)
<b>Profit/(loss) before taxation</b>		(921,735)	2,393,991	290,955	547,991	24,746	156,168	72,360	147,876	16,967,878
<b>Taxation</b>										
Cap Gains Tax		—	—	—	—	—	—	—	—	(25,783)
Withholding tax	7	(144,726)	(304,309)	(274)	(47,802)	—	(4,040)	(3,119)	(292)	(1,215,974)
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		(1,066,461)	2,089,682	290,681	500,189	24,746	152,128	69,241	147,584	15,726,121

\* Launched 27 April 2016.

\*\* Launched 3 June 2016.

\*\*\* Launched 29 June 2016.

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 Plc

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2015

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets Dividend UCITS ETF USD
<b>Income</b>							
Dividend Income		251,877	202,506	596,013	853,163	916,815	78,718
Net gain/(loss) on investment activities	4	(113,399)	(750,278)	(2,266,051)	1,223,906	(5,603,686)	(344,031)
<b>Total income/(loss)</b>		<u>138,478</u>	<u>(547,772)</u>	<u>(1,670,038)</u>	<u>2,077,069</u>	<u>(4,686,871)</u>	<u>(265,313)</u>
<b>Expenses</b>							
Management fees	6	(18,084)	(22,482)	(40,641)	(98,837)	(67,817)	(10,103)
<b>Total operating expenses</b>		<u>(18,084)</u>	<u>(22,482)</u>	<u>(40,641)</u>	<u>(98,837)</u>	<u>(67,817)</u>	<u>(10,103)</u>
<b>Profit/(loss) for the financial year</b>		<u>120,394</u>	<u>(570,254)</u>	<u>(1,710,679)</u>	<u>1,978,232</u>	<u>(4,754,688)</u>	<u>(275,416)</u>
<b>Finance Costs</b>							
Distributions	10	(132,113)	(95,485)	(575,816)	(749,972)	(654,025)	(54,775)
Interest expense		—	—	(131)	(265)	(41)	(64)
<b>Total finance costs</b>		<u>(132,113)</u>	<u>(95,485)</u>	<u>(575,947)</u>	<u>(750,237)</u>	<u>(654,066)</u>	<u>(54,839)</u>
<b>Profit/(loss) before taxation</b>		<u>(11,719)</u>	<u>(665,739)</u>	<u>(2,286,626)</u>	<u>1,227,995</u>	<u>(5,408,754)</u>	<u>(330,255)</u>
<b>Taxation</b>							
Withholding tax	7	(52,967)	(42,485)	(33,665)	(54,227)	(119,451)	(11,628)
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<u>(64,686)</u>	<u>(708,224)</u>	<u>(2,320,291)</u>	<u>1,173,768</u>	<u>(5,528,205)</u>	<u>(341,883)</u>

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 Plc

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2015

	Note	WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF** EUR	WisdomTree Germany Equity UCITS ETF** GBP	WisdomTree Japan Equity UCITS ETF*** USD	WisdomTree Europe Equity UCITS ETF*** USD	WisdomTree UK Equity Income UCITS ETF**** GBP	WisdomTree Emerging Asia Equity Income UCITS ETF**** USD	Company Total EUR
<b>Income</b>								
Dividend Income		127,940	117,784	693,073	327,320	14,864	9,442	3,797,339
Net gain/(loss) on investment activities	4	15,842,736	(1,033,441)	(6,104,492)	(3,014,461)	58,100	24,695	399,162
<b>Total income/(loss)</b>		<u>15,970,676</u>	<u>(915,657)</u>	<u>(5,411,419)</u>	<u>(2,687,141)</u>	<u>72,964</u>	<u>34,137</u>	<u>4,196,501</u>
<b>Expenses</b>								
Management fees	6	(101,814)	(36,203)	(136,807)	(206,452)	(1,244)	(2,895)	(673,528)
<b>Total operating expenses</b>		<u>(101,814)</u>	<u>(36,203)</u>	<u>(136,807)</u>	<u>(206,452)</u>	<u>(1,244)</u>	<u>(2,895)</u>	<u>(673,528)</u>
<b>Profit/(loss) for the financial year</b>		<u>15,868,862</u>	<u>(951,860)</u>	<u>(5,548,226)</u>	<u>(2,893,593)</u>	<u>71,720</u>	<u>31,242</u>	<u>3,522,973</u>
<b>Finance Costs</b>								
Distributions	10	(115,000)	(121,128)	(32,400)	(82,040)	—	—	(2,465,296)
Interest expense		—	(830)	(42)	(3,790)	—	—	(4,719)
<b>Total finance costs</b>		<u>(115,000)</u>	<u>(121,958)</u>	<u>(32,442)</u>	<u>(85,830)</u>	<u>—</u>	<u>—</u>	<u>(2,470,015)</u>
<b>Profit/(loss) before taxation</b>		<u>15,753,862</u>	<u>(1,073,818)</u>	<u>(5,580,668)</u>	<u>(2,979,423)</u>	<u>71,720</u>	<u>31,242</u>	<u>1,052,958</u>
<b>Taxation</b>								
Withholding tax	7	(1,002)	(12,950)	(103,958)	(31,454)	(28)	(684)	(405,297)
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<u>15,752,860</u>	<u>(1,086,768)</u>	<u>(5,684,626)</u>	<u>(3,010,877)</u>	<u>71,692</u>	<u>30,558</u>	<u>647,661</u>

\* Launched 17 April 2015

\*\* Launched 11 May 2015

\*\*\* Launched 18 May 2015

\*\*\*\* Launched 28 September 2015

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 Plc

## Statement of Financial Position As at 31 December 2016

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20 <sup>th</sup> UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Assets</b>									
Financial assets at fair value through profit or loss									
– Transferable securities	3, 12	56,038,294	16,654,154	35,643,004	41,110,988	27,570,256	9,130,466	28,505,601	20,764,743
– Unrealised gain on open forward foreign currency exchange contracts		107	—	—	—	—	—	—	13,455
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—
Debtors:									
– Receivable from holders of redeemable participating shares		—	—	—	—	—	—	—	—
– Receivable for investments sold		—	—	6,822	—	—	1,242	—	—
– Dividends receivable		104,333	28,830	126,312	135,289	66,057	5,359	4,053	80,790
– Other receivables		—	—	—	—	—	—	22,369	—
Cash and cash equivalents	3	157,858	23,054	29,599	55,063	38,734	20,021	—	7,596
<b>Total assets</b>		<b>56,300,592</b>	<b>16,706,038</b>	<b>35,805,737</b>	<b>41,301,340</b>	<b>27,675,047</b>	<b>9,157,088</b>	<b>28,532,023</b>	<b>20,866,584</b>
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss									
– Unrealised loss on open forward foreign currency exchange contracts	3, 12	(21,360)	—	—	—	—	—	—	(71,133)
Creditors – amounts falling due within one year		—	—	—	—	—	—	—	—
– Payable for investments purchased		—	—	—	—	(28,459)	—	—	—
– Capital gains tax payable		—	—	—	—	(10,292)	—	—	—
– Management fees payable	6	(13,169)	(4,826)	(8,332)	(12,524)	(10,292)	(4,009)	(11,271)	(5,853)
Bank Overdraft		—	—	—	—	—	—	(4,622)	—
<b>Total liabilities</b>		<b>(34,529)</b>	<b>(4,826)</b>	<b>(8,332)</b>	<b>(12,524)</b>	<b>(38,751)</b>	<b>(4,009)</b>	<b>(15,893)</b>	<b>(76,986)</b>
<b>Net assets attributable to holders of redeemable participating shares</b>		<b>56,266,063</b>	<b>16,701,212</b>	<b>35,797,405</b>	<b>41,288,816</b>	<b>27,636,296</b>	<b>9,153,079</b>	<b>28,516,130</b>	<b>20,789,598</b>

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 Plc

### Statement of Financial Position (continued) As at 31 December 2016

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF** USD	WisdomTree US Quality Dividend Growth UCITS ETF** USD	WisdomTree Global Quality Dividend Growth UCITS ETF** USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF*** EUR	Company Total EUR
<b>Assets</b>										
Financial assets at fair value through profit or loss										
– Transferable securities	3, 12	46,404,033	66,342,844	3,924,815	8,620,700	12,955,406	5,813,481	2,331,597	1,414,148	374,396,708
– Unrealised gain on open forward foreign currency exchange contracts		704,332	544,011	—	—	94,147	—	—	—	1,199,464
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—	89,264
Debtors:										
– Receivable from holders of redeemable participating shares		4,408,680	—	—	—	—	—	—	—	4,180,032
– Receivable for investments sold		8,481	5,698	19,927	—	252,369	—	—	—	284,068
– Dividends receivable		85,377	277,468	14,309	646	—	4,857	2,161	418	922,743
– Other receivables		—	—	—	—	—	—	—	—	22,369
Cash and cash equivalents	3	20,022	31,710	3,493	9,330	405,010	3,130	3,709	1,666	774,940
<b>Total assets</b>		<b>51,630,925</b>	<b>67,201,731</b>	<b>3,962,544</b>	<b>8,630,676</b>	<b>13,706,932</b>	<b>5,821,468</b>	<b>2,337,467</b>	<b>1,416,232</b>	<b>381,869,588</b>
<b>Liabilities</b>										
Financial liabilities at fair value through profit or loss										
– Unrealised loss on open forward foreign currency exchange contracts	3, 12	(52,167)	(98,901)	—	—	—	—	—	—	(246,818)
Creditors – amounts falling due within one year										
– Payable for investments purchased		(4,499,001)	—	(19,927)	—	(256,287)	—	—	—	(4,532,009)
– Capital gains tax payable		—	—	—	—	—	—	—	—	(26,983)
– Management fees payable	6	(16,327)	(30,817)	(875)	(3,835)	(3,829)	(1,359)	(723)	(328)	(124,897)
Bank Overdraft		—	—	—	—	—	—	—	—	(4,622)
<b>Total liabilities</b>		<b>(4,567,495)</b>	<b>(129,718)</b>	<b>(20,802)</b>	<b>(3,835)</b>	<b>(260,116)</b>	<b>(1,359)</b>	<b>(723)</b>	<b>(328)</b>	<b>(4,935,329)</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	23	<b>47,063,430</b>	<b>67,072,013</b>	<b>3,941,742</b>	<b>8,626,841</b>	<b>13,446,816</b>	<b>5,820,109</b>	<b>2,336,744</b>	<b>1,415,904</b>	<b>376,934,259</b>

\* Launched 27 April 2016.

\*\* Launched 3 June 2016.

\*\*\* Launched 29 June 2016.

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**

Denise Kinsella  
7 March 2017

Vincent Dodd

## WisdomTree Issuer Plc

### Statement of Financial Position (continued)

#### As at 31 December 2015

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD
<b>Assets</b>							
Financial assets at fair value through profit or loss							
– Transferable securities							
– Unrealised gain on open forward foreign currency exchange contracts	3, 12	13,679,921	7,105,763	22,758,073	38,629,740	14,211,269	1,612,137
Debtors:							
– Receivable for investments sold		—	—	5,891	—	—	—
– Dividends receivable		22,258	13,870	64,674	66,207	42,117	3,321
Cash and cash equivalents	3	1,076,437	1,978	235,779	75,922	18,131	2,531
<b>Total assets</b>		<u>14,778,616</u>	<u>7,121,611</u>	<u>23,064,417</u>	<u>38,771,869</u>	<u>14,271,517</u>	<u>1,617,989</u>
<b>Liabilities</b>							
Financial liabilities at fair value through profit or loss							
– Unrealised loss on open forward foreign currency exchange contracts	3, 12	—	—	—	—	—	—
Creditors – amounts falling due within one year							
– Payable for investments purchased		(1,077,628)	—	(232,287)	—	(14,381)	—
– Management fees payable	6	(3,104)	(2,319)	(5,392)	(12,358)	(5,632)	(740)
<b>Total liabilities</b>		<u>(1,080,732)</u>	<u>(2,319)</u>	<u>(237,679)</u>	<u>(12,358)</u>	<u>(20,013)</u>	<u>(740)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>13,697,884</u>	<u>7,119,292</u>	<u>22,826,738</u>	<u>38,759,511</u>	<u>14,251,504</u>	<u>1,617,249</u>

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

## WisdomTree Issuer Plc

### Statement of Financial Position (continued) As at 31 December 2015

	Note	WisdomTree ISEQ 20 <sup>®</sup>		WisdomTree Germany Equity		WisdomTree Japan Equity		WisdomTree Europe Equity		WisdomTree UK Equity		WisdomTree Emerging Asia Equity		Company Total EUR
		UCITS ETF** EUR	UCITS ETF** GBP	UCITS ETF*** USD	UCITS ETF*** USD	UCITS ETF*** USD	UCITS ETF*** GBP	UCITS ETF*** USD	UCITS ETF*** USD	UCITS ETF*** USD	UCITS ETF*** USD			
<b>Assets</b>														
Financial assets at fair value through profit or loss														
– Transferable securities														
– Unrealised gain on open forward foreign currency exchange contracts	3,12	31,442,847	—	19,423,021	36,413,252	128,448,390	2,882,124	2,000,774	310,401,376					619,760
Debtors:														
– Receivable for investments sold				1,120,831	404,777	523,752	1,743	—	2,383,771					
– Dividends receivable		4,053		9,969	80,189	24,834	7,004	2,700	332,215					
Cash and cash equivalents	3	3,080		11,039	11,745	333,240	1,048	1,577	1,661,973					
<b>Total assets</b>		<u>31,449,980</u>		<u>20,564,860</u>	<u>36,940,514</u>	<u>129,972,910</u>	<u>2,891,919</u>	<u>2,005,051</u>	<u>315,399,095</u>					
<b>Liabilities</b>														
Financial liabilities at fair value through profit or loss														
– Unrealised loss on open forward foreign currency exchange contracts	3,12	—		(1,002,962)	(734,617)	(2,376,558)	—	—	(4,224,838)					
Creditors – amounts falling due within one year														
– Payable for investments purchased				(201,156)	—	(327,971)	—	(959)	(1,813,271)					
– Management fees payable	6	(12,976)		(5,719)	(13,988)	(51,220)	(511)	(921)	(110,913)					
<b>Total liabilities</b>		<u>(12,976)</u>		<u>(1,209,837)</u>	<u>(748,605)</u>	<u>(2,755,749)</u>	<u>(511)</u>	<u>(1,880)</u>	<u>(6,149,022)</u>					
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>31,437,004</u>		<u>19,355,023</u>	<u>36,191,909</u>	<u>127,217,161</u>	<u>2,891,408</u>	<u>2,003,171</u>	<u>309,250,073</u>					

\* Launched 17 April 2015

\*\* Launched 11 May 2015

\*\*\* Launched 18 May 2015

\*\*\*\* Launched 28 September 2015

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 Plc

### Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2016

	<i>WisdomTree</i> <i>US Equity</i> <i>Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>US SmallCap</i> <i>Dividend</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 SmallCap</i> <i>Dividend</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Emerging Markets</i> <i>Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Emerging Markets</i> <i>SmallCap Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>ISEQ 20®</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Germany Equity</i> <i>UCITS ETF</i> <i>GBP</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year	13,697,884	7,119,292	22,826,738	38,759,511	14,251,504	1,617,249	31,437,004	19,355,023
Proceeds from redeemable participating shares issued	59,302,948	6,865,632	10,991,386	20,505,889	20,347,733	7,135,917	—	12,138,867
Proceeds from redeemable participating shares redeemed	(20,024,578)	—	—	(19,117,342)	(11,743,502)	—	(1,227,495)	(12,399,497)
<b>Net increase/(decrease) from share transactions</b>	<b>39,278,370</b>	<b>6,865,632</b>	<b>10,991,386</b>	<b>1,388,547</b>	<b>8,604,231</b>	<b>7,135,917</b>	<b>(1,227,495)</b>	<b>(260,630)</b>
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<b>3,289,809</b>	<b>2,716,288</b>	<b>1,979,281</b>	<b>1,140,758</b>	<b>4,780,561</b>	<b>399,913</b>	<b>(1,693,379)</b>	<b>1,695,205</b>
Foreign currency translation	—	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	<b>56,266,063</b>	<b>16,701,212</b>	<b>35,797,405</b>	<b>41,288,816</b>	<b>27,636,296</b>	<b>9,153,079</b>	<b>28,516,130</b>	<b>20,789,598</b>

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



## WisdomTree Issuer Plc

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2016

	Note	WisdomTree Japan Equity UCITS ETF		WisdomTree Europe Equity UCITS ETF		WisdomTree UK Equity Income UCITS ETF		WisdomTree Emerging Asia 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***		Company Total EUR
		USD	USD	GBP	USD	USD	USD	USD	USD	USD	USD	USD	USD	EUR	EUR			
Net assets attributable to holders of redeemable participating shares at the beginning of the year		36,191,909	127,217,161	2,891,408	2,003,171	—	—	—	—	—	—	—	—	—	—	—	—	309,250,073
Proceeds from redeemable participating shares issued	5	28,458,442	114,489,921	759,653	6,123,481	16,741,210	5,667,981	2,267,503	1,268,320	290,700,507	—	—	—	—	—	—	—	290,700,507
Proceeds from redeemable participating shares redeemed	5	(16,520,460)	(176,724,751)	—	—	(3,319,140)	—	—	—	(242,278,710)	—	—	—	—	—	—	—	(242,278,710)
Net increase/(decrease) from share transactions		11,937,982	(62,234,830)	759,653	6,123,481	13,422,070	5,667,981	2,267,503	1,268,320	48,421,797	—	—	—	—	—	—	—	48,421,797
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(1,066,461)	2,089,682	290,681	500,189	24,746	152,128	69,241	147,584	15,726,121	—	—	—	—	—	—	—	15,726,121
Foreign currency translation	15	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,536,268
Net assets attributable to holders of redeemable participating shares at the end of the year		47,063,430	67,072,013	3,941,742	8,626,841	13,446,816	5,820,109	2,336,744	1,415,904	376,934,259	—	—	—	—	—	—	—	376,934,259

\* Launched 27 April 2016.

\*\* Launched 3 June 2016.

\*\*\* Launched 29 June 2016.

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 Plc

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2015

	Note	WisdomTree US Equity		WisdomTree Europe Equity		WisdomTree US SmallCap		WisdomTree Europe SmallCap		WisdomTree Emerging Markets		WisdomTree Emerging Markets		WisdomTree SmallCap	
		Income	UCITS ETF	Income	UCITS ETF	Dividend	UCITS ETF	Dividend	UCITS ETF	Equity Income	UCITS ETF	Equity Income	UCITS ETF	Dividend	UCITS ETF
		USD	USD	EUR	EUR	USD	USD	EUR	EUR	USD	USD	USD	USD	USD	USD
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		2,189,990	—	2,124,717	—	2,216,239	—	4,421,328	—	1,892,781	—	1,959,132	—	—	—
Proceeds from redeemable participating shares issued	5	11,572,580	—	23,022,312	—	5,611,277	—	35,941,143	—	17,886,928	—	—	—	—	—
Proceeds from redeemable participating shares redeemed	5	—	—	—	—	—	—	(2,776,728)	—	—	—	—	—	—	—
<b>Net increase from share transactions</b>		11,572,580	—	23,022,312	—	5,611,277	—	33,164,415	—	17,886,928	—	—	—	—	—
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		(64,686)	—	(2,320,291)	—	(708,224)	—	1,173,768	—	(5,528,205)	—	(341,883)	—	—	—
Foreign currency translation	15	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		13,697,884	—	22,826,738	—	7,119,292	—	38,759,511	—	14,251,504	—	1,617,249	—	—	—

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 Plc

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2015

Note	WisdomTree ISEQ 20 <sup>®</sup>		WisdomTree Germany Equity UCITS ETF**		WisdomTree Japan Equity UCITS ETF***		WisdomTree Europe Equity UCITS ETF****		WisdomTree UK Equity UCITS ETF*****		WisdomTree Emerging Asia Equity Income UCITS ETF*****		Company Total EUR
	EUR	USD	GBP	USD	USD	USD	GBP	USD	GBP	USD	USD		
Net assets attributable to holders of redeemable participating shares at the beginning of the year	—	—	—	—	—	—	—	—	—	—	—	—	13,370,392
Proceeds from redeemable participating shares issued	15,684,144		20,441,791	67,646,373	133,201,441	2,819,716	1,972,613						301,218,131
Proceeds from redeemable participating shares redeemed	—		—	(25,769,838)	(2,973,403)	—	—	—	—	—	—	—	(26,530,488)
Net increase from share transactions	15,684,144		20,441,791	41,876,535	130,228,038	2,819,716	1,972,613						274,687,643
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	15,752,860		(1,086,768)	(5,684,626)	(3,010,877)	71,692	30,558						647,661
Foreign currency translation	—		—	—	—	—	—	—	—	—	—	—	20,544,377
Net assets attributable to holders of redeemable participating shares at the end of the year	31,437,004		19,355,023	36,191,909	127,217,161	2,891,408	2,003,171						309,250,073

\* Launched 17 April 2015

\*\* Launched 11 May 2015

\*\*\* Launched 18 May 2015

\*\*\*\* Launched 28 September 2015

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 Plc

## Statement of Cash Flows For the financial year ended 31 December 2016

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Operating activities</b>								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	3,289,809	2,716,288	1,979,281	1,140,758	4,780,561	399,913	(1,693,379)	1,695,205
Adjustments for:								
Net (increase)/decrease in financial assets at fair value through profit or loss	(43,436,001)	(9,548,391)	(13,118,149)	(2,481,248)	(13,373,368)	(7,519,571)	2,937,246	(422,047)
Unrealised gain/(loss) on open forward foreign currency exchange contracts	21,253	—	—	—	—	—	—	(945,284)
Unrealised gain on total return swaps	—	—	—	—	—	—	—	—
Increase/(decrease) in debtors	(82,075)	(14,960)	(61,638)	(69,082)	(23,940)	(2,038)	(22,369)	(70,821)
Increase/(decrease) in creditors	10,065	2,507	2,940	166	33,119	3,269	(1,705)	134
<b>Net cash provided by/(used in) operating activities</b>	<u>(40,196,949)</u>	<u>(6,844,556)</u>	<u>(11,197,566)</u>	<u>(1,409,406)</u>	<u>(8,583,628)</u>	<u>(7,118,427)</u>	<u>1,219,793</u>	<u>257,187</u>
<b>Financing activities</b>								
Amounts received on issues of redeemable participating shares	59,302,948	6,865,632	10,991,386	20,505,889	20,347,733	7,135,917	—	12,138,867
Proceeds from redeemable participating shares redeemed	(20,024,578)	—	—	(19,117,342)	(11,743,502)	—	(1,227,495)	(12,399,497)
<b>Net cash provided by/(used in) financing activities</b>	<u>39,278,370</u>	<u>6,865,632</u>	<u>10,991,386</u>	<u>1,388,547</u>	<u>8,604,231</u>	<u>7,135,917</u>	<u>(1,227,495)</u>	<u>(260,630)</u>
Foreign currency translation								
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(918,579)</u>	<u>21,076</u>	<u>(206,180)</u>	<u>(20,859)</u>	<u>20,603</u>	<u>17,490</u>	<u>(7,702)</u>	<u>(3,443)</u>
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of year	1,076,437	1,978	235,779	75,922	18,131	2,531	3,080	11,039
<b>Cash and cash equivalents at end of year</b>	<u>157,858</u>	<u>23,054</u>	<u>29,599</u>	<u>55,063</u>	<u>38,734</u>	<u>20,021</u>	<u>(4,622)</u>	<u>7,596</u>
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	1,172,366	353,049	1,372,429	1,675,527	1,656,166	210,643	405,751	558,208
Dividends received	(235,363)	(73,012)	(62,166)	(95,887)	(207,043)	(24,479)	(9,071)	(84,315)
Taxation paid								

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 Plc

## Statement of Cash Flows (continued) For the financial year ended 31 December 2016

	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF* USD	WisdomTree US Quality Dividend Growth UCITS ETF** USD	WisdomTree Global Quality Dividend Growth UCITS ETF** USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF*** EUR	Company Total EUR
<b>Operating activities</b>									
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(1,066,461)	2,089,682	290,681	500,189	24,746	152,128	69,241	147,584	15,726,121
Adjustments for:									
Net (increase)/decrease in financial assets at fair value through profit or loss	(5,095,484)	62,295,629	(1,040,948)	(6,620,885)	(12,951,488)	(5,813,481)	(2,331,597)	(1,414,148)	(56,074,620)
Unrealised gain/(loss) on open forward foreign currency exchange contracts	(1,356,231)	(2,178,974)	—	—	—	—	—	—	(4,332,646)
Unrealised gain on total return swaps	(4,413,868)	(252,634)	(7,305)	2,054	(94,147)	(4,857)	(2,161)	(418)	(85,294)
Increase/(decrease) in debtors	2,339	(20,403)	364	2,914	3,829	1,359	723	328	(4,592,094)
Increase/(decrease) in creditors	—	—	—	—	—	—	—	—	38,320
<b>Net cash provided by/(used in) operating activities</b>	<b>(11,929,705)</b>	<b>61,933,300</b>	<b>(757,208)</b>	<b>(6,115,728)</b>	<b>(13,017,060)</b>	<b>(5,664,851)</b>	<b>(2,263,794)</b>	<b>(1,266,654)</b>	<b>(49,320,213)</b>
<b>Financing activities</b>									
Amounts received on issues of redeemable participating shares	28,458,442	114,489,921	759,653	6,123,481	16,741,210	5,667,981	2,267,503	1,268,320	290,700,507
Proceeds from redeemable participating shares redeemed	(16,520,460)	(176,724,751)	—	—	(3,319,140)	—	—	—	(242,278,710)
<b>Net cash provided by/(used in) financing activities</b>	<b>11,937,982</b>	<b>(62,234,830)</b>	<b>759,653</b>	<b>6,123,481</b>	<b>13,422,070</b>	<b>5,667,981</b>	<b>2,267,503</b>	<b>1,268,320</b>	<b>48,421,797</b>
Foreign currency translation	—	—	—	—	—	—	—	—	6,761
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>8,277</b>	<b>(301,530)</b>	<b>2,445</b>	<b>7,753</b>	<b>405,010</b>	<b>3,130</b>	<b>3,709</b>	<b>1,666</b>	<b>(891,655)</b>
<b>Reconciliation of cash movement during the year</b>									
Cash and cash equivalents at beginning of year	11,745	333,240	1,048	1,577	—	—	—	—	1,661,973
<b>Cash and cash equivalents at end of year</b>	<b>20,022</b>	<b>31,710</b>	<b>3,493</b>	<b>9,330</b>	<b>405,010</b>	<b>3,130</b>	<b>3,709</b>	<b>1,666</b>	<b>770,318</b>
<b>Supplementary information on cash flow from operating activities:</b>									
Interest received	—	—	—	—	4,444	—	—	—	4,026
Dividends received	959,681	3,873,603	146,565	371,545	—	22,526	23,221	4,203	12,129,818
Taxation paid	(144,726)	(304,309)	(274)	(47,802)	—	(4,040)	(3,119)	(292)	(1,215,974)
* Launched 27 April 2016.									
** Launched 3 June 2016.									
*** Launched 29 June 2016.									

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 Plc**  
**Statement of Cash Flows (continued)**  
**For the financial year ended 31 December 2015**

	<i>WisdomTree US Equity Income</i>	<i>WisdomTree US SmallCap Dividend</i>	<i>WisdomTree Europe Income</i>	<i>WisdomTree Europe Income</i>	<i>WisdomTree Europe Income</i>	<i>WisdomTree SmallCap Dividend</i>	<i>WisdomTree Emerging Markets Equity Income</i>	<i>WisdomTree Emerging Markets Equity Income</i>	<i>WisdomTree SmallCap Dividend</i>
	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>
	<i>USD</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Operating activities</b>									
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(64,686)	(708,224)	(2,320,291)	1,173,768	(5,528,205)	(341,883)			
Adjustments for:									
Net (increase)/decrease in financial assets at fair value through profit or loss	(11,494,366)	(4,890,622)	(20,638,663)	(34,212,781)	(12,325,200)	345,347			
Unrealised loss on open forward foreign currency exchange contracts	(18,141)	(10,090)	(64,517)	(60,455)	(35,985)	(1,598)			
Increase in debtors	1,079,506	(997)	236,485	10,103	18,912	(578)			
Increase/(decrease) in creditors									
<b>Net cash used in operating activities</b>	(10,497,687)	(5,609,933)	(22,786,986)	(33,089,365)	(17,870,478)	1,288			
<b>Financing activities</b>									
Amounts received on issues of redeemable participating shares	11,572,580	5,611,277	23,022,312	35,941,143	17,886,928	—			
Proceeds from redeemable participating shares redeemed	—	—	—	(2,776,728)	—	—			
<b>Net cash provided by financing activities</b>	11,572,580	5,611,277	23,022,312	33,164,415	17,886,928	—			
Foreign currency translation	—	—	—	—	—	—			
<b>Net increase in cash and cash equivalents</b>	1,074,893	1,344	235,326	75,050	16,450	1,288			
<b>Reconciliation of cash movement during the year</b>									
Cash and cash equivalents at beginning of year	1,544	634	453	872	1,681	1,243			
<b>Cash and cash equivalents at end of year</b>	1,076,437	1,978	235,779	75,922	18,131	2,531			
<b>Supplementary information on cash flow from operating activities:</b>									
Dividends received	233,735	192,415	536,888	792,707	880,830	77,119			
Taxation paid	(52,968)	(42,485)	(33,666)	(54,227)	(119,451)	(11,628)			

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

# WisdomTree Issuer Plc

## Statement of Cash Flows (continued) For the financial year ended 31 December 2015

	WisdomTree ISEQ 20* UCITS ETF* EUR	WisdomTree Germany Equity UCITS ETF** GBP	WisdomTree Japan Equity UCITS ETF*** USD	WisdomTree Europe Equity UCITS ETF*** USD	WisdomTree UK Equity Income UCITS ETF*** GBP	WisdomTree Emerging Asia Equity Income UCITS ETF*** USD	Company Total EUR
<b>Operating activities</b>							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	15,752,860	(1,086,768)	(5,684,626)	(3,010,877)	71,692	30,558	647,661
Adjustments for:							
Net (increase)/decrease in financial assets at fair value through profit or loss	(31,442,847)	(19,423,021)	(36,413,252)	(128,448,390)	(2,882,124)	(2,000,774)	(276,374,468)
Unrealised loss on open forward foreign currency exchange contracts	—	1,002,962	704,066	1,733,864	—	—	3,307,134
Increase in debtors	(4,053)	(1,130,800)	(484,966)	(548,586)	(8,747)	(2,700)	(2,689,684)
Increase/(decrease) in creditors	12,976	206,875	13,988	379,191	511	1,880	1,914,326
<b>Net cash used in operating activities</b>	(15,681,064)	(20,430,752)	(41,864,790)	(129,894,798)	(2,818,668)	(1,971,036)	(273,195,031)
<b>Financing activities</b>							
Amounts received on issues of redeemable participating shares	15,684,144	20,441,791	67,646,373	133,201,441	2,819,716	1,972,613	301,218,131
Proceeds from redeemable participating shares redeemed	—	—	(25,769,838)	(2,973,403)	—	—	(26,530,488)
<b>Net cash provided by financing activities</b>	15,684,144	20,441,791	41,876,535	130,228,038	2,819,716	1,972,613	274,687,643
Foreign currency translation	—	—	—	—	—	—	163,820
<b>Net increase in cash and cash equivalents</b>	3,080	11,039	11,745	333,240	1,048	1,577	1,656,432
<b>Reconciliation of cash movement during the year</b>							
Cash and cash equivalents at beginning of year	—	—	—	—	—	—	5,541
<b>Cash and cash equivalents at end of year</b>	3,080	11,039	11,745	333,240	1,048	1,577	1,661,973
<b>Supplementary information on cash flow from operating activities:</b>							
Dividends received	123,887	107,816	612,884	302,487	7,860	6,743	3,733,431
Taxation paid	(1,001)	(12,950)	(103,958)	(31,454)	(28)	(685)	(405,297)

\* Launched 17 April 2015

\*\* Launched 11 May 2015

\*\*\* Launched 18 May 2015

\*\*\*\* Launched 28 September 2015

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

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

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# WisdomTree Issuer Plc

## Notes to the Financial Statements For the financial year ended 31 December 2016

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### 1. General Information

WisdomTree Issuer Plc (the “Company”) is an open-ended investment company with variable capital structured as an umbrella fund with segregated liability between sub-funds. The Company was incorporated on 20 September 2011 with limited liability in Ireland under registration number 503861. The Company 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 2015) (collectively the “Regulations”).

WisdomTree Management Ltd (the “Manager”) and WisdomTree Europe Ltd (the “UK Facilities Agent and Marketing Agent”) are wholly owned subsidiaries of WisdomTree Europe Holdings Limited, whose ultimate parent is WisdomTree Investments, Inc. a publicly traded exchange traded product sponsor and asset manager headquartered in New York.

At 31 December 2016, the Company comprised 16 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2015: 12 active sub-funds).

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 Company 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.

### 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 Companies Act 2014 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 2015) (collectively the “Regulations”), together with the listing rules of the Irish Stock Exchange (“ISE”).

The financial statements have been prepared under the historical cost convention except for financial assets and financial liabilities at fair value through profit or loss. The financial statements of each Sub-Fund are presented in the currency that it is primarily exposed to (USD, EUR and GBP) with the total Company financial statements being presented in Euro.

#### ***New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2016***

A number of amendments to IFRS became effective for periods beginning on or after 1 January 2016. None of these amendments have any impact on the Company’s financial position or performance.

#### ***New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2016 and not early adopted***

IFRS 9, “Financial Instruments” (effective for annual periods beginning on or after 1 January 2018) requires all recognised financial assets that are currently within the scope of IAS 39 – Financial Instruments: Recognition and Measurement to be subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. All other debt investments and equity investments are measured at their fair values



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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 2. Basis of Preparation (continued)

#### *New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2016 and not early adopted (continued)*

at the end of subsequent accounting periods. This standard is not expected to have a significant impact on the Company's financial position or performance, as it is expected that the Company will continue to classify its financial assets and financial liabilities as being at fair value through profit or loss. The Company will adopt this standard when it becomes effective.

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

### 3. Accounting Policies

#### 3.1 *Financial assets and financial liabilities at fair value through profit or loss*

##### (a) *Classification*

Financial assets at fair value through profit or loss which include equities, preferred stock, Exchange Traded Funds ("ETF's"), rights, forward foreign currency exchange contracts, total return swaps and financial liabilities at fair value through profit or loss which include forward foreign currency exchange contracts, are those designated by management at fair value through profit or loss at recognition. Gains and losses from changes in the fair value of the financial assets and financial liabilities at fair value through profit or loss are included in the Statement of Comprehensive Income.

##### (b) *Recognition*

All regular purchases and sales of investments are recognised on the trade date – the date on which the Company commits to purchase or sell the investment. 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 3.6). 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 recorded in the statement of financial position at fair value.

##### (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.

##### (e) *Derecognition*

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

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

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 3. Accounting Policies (continued)

#### 3.1 *Financial assets at fair value through profit or loss (continued)*

##### (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 and Rights

The fair value of financial assets traded in active markets which includes listed equities, preferred stock and rights, 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.

##### Exchange Traded Funds

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. Unrealised gains and losses on total return swaps are included in the unrealised gain/loss on open total return swaps in the Statement of Financial Position.

#### 3.2 *Foreign Currency*

##### (a) *Functional and presentation currency*

In accordance with IAS 21, items included in each individual Sub-Fund's financial statements are measured using the currency of the primary economic environment in which it operates (functional currency). The functional currency is based on the base currency of the relevant Sub-Funds as outlined in the respective Sub-Fund Supplements, which will typically reflect the currency of denomination of the Sub-Fund's index. Each individual Sub-Fund has adopted its functional currency as its presentation currency.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 3. Accounting Policies (continued)

#### 3.2 Foreign Currency (continued)

The combined financial statements of the Company are presented in Euro. For the purpose of producing the combined Statement of Financial Position of the Company, the Statements of Financial Position of the individual Sub-Funds which are presented in US Dollar and British Pound Sterling (“GBP”) are translated into Euro using the exchange rate as at Statement of Financial Position date. For the purpose of producing the combined Statement of Comprehensive Income and the combined Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares from the financial statements of the individual Sub-Funds, average exchange rates are used. The difference arising from translation of the primary financial statements at different exchange rates, for the purpose of producing the financial statements of the Company, is included as a foreign currency translation adjustment in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. This notional adjustment is not attributable to any particular Sub-Fund. For the financial year ended 31 December 2016, this adjustment amounted to EUR 3,536,268 (31 December 2015: EUR 20,544,377).

#### (b) 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 assets and liabilities are translated into the functional currency of the Sub-Fund using the exchange rate prevailing at the Statement of Financial Position date.

#### 3.3 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.

#### 3.4 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 3. Accounting Policies (continued)

#### 3.5 *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.

#### 3.6 *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 the Company had not acquired, issued or disposed of the financial asset.

Transaction costs on purchases and sales of equities 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 the Company during the financial year are disclosed in Note 6.

#### 3.7 *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 Company’s regulations.

#### 3.8 *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 shares. 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.

#### 3.9 *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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 3. Accounting Policies (continued)

#### 3.10 *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 Company's accounting policies. Actual results may differ from those estimates and assumptions. The Directors believe that the estimates used in preparing the financial statements are reasonable and prudent. Uncertainties exist with respect to the interpretation of complex tax regulations and changes in tax laws on foreign withholding tax. Given the wide range of international investments, differences arising between the actual investment income and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax expense already recorded. The Company 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 Company assesses the probability for cash outflow with respect to taxes as remote, no liability has been recognised.

#### 3.11 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

#### 3.12 *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.

#### 3.13 *Equalisation*

Income equalisation arrangements apply to each sub-fund. The arrangements are intended to ensure that the income per Share which is distributed in respect of the distribution period is not affected by changes in the number of Shares in issue during the period. The arrangements have no effect on the Net Asset Value of any Share Class. The calculation of equalisation is based on total accumulated undistributed net income.

#### 3.14 *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 Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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

*Financial year ended 31 December 2016:*

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US Small Cap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>	1,628,313	837,517	(828,922)
Realised (losses) on foreign currency	(18,981)	—	(19,144)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains on investments	1,491,135	1,857,933	2,590,369
Movement in unrealised losses on derivatives	(21,253)	—	—
Movement in unrealised gains/(losses) on foreign currency	(189)	—	2,182
	<u>3,079,025</u>	<u>2,695,450</u>	<u>1,744,485</u>
(T) Includes transaction costs of	9,609	3,166	17,926

	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>	(338,046)	96,678	194,033
Realised losses on foreign currency	(17,719)	(10,203)	(3,218)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains on investments	1,274,827	3,893,345	127,020
Movement in unrealised gains on foreign currency	929	512	149
	<u>919,991</u>	<u>3,980,332</u>	<u>317,984</u>
(T) Includes transaction costs of	26,930	77,135	20,303

	<i>WisdomTree ISEQ 20<sup>®</sup> UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>	2,200,924	1,053,338	(2,147,595)
Realised gains/(losses) on foreign currency	55	(3,705,544)	(3,368,219)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains/(losses) on investments	(4,175,439)	3,356,477	3,056,122
Movement in unrealised gains on derivatives	—	945,284	1,356,231
Movement in unrealised gains/(losses) on foreign currency	—	5,674	(277)
	<u>(1,974,460)</u>	<u>1,655,229</u>	<u>(1,103,738)</u>
(T) Includes transaction costs of	2,119	9,198	11,545

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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

*Financial year ended 31 December 2016: (continued)*

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>	(6,207,078)	48,813	353,893
Realised gains on foreign currency	(2,291,882)	120	(3,141)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains/(losses) on investments	8,310,929	197,271	(66,953)
Movement in unrealised gains on derivatives	2,178,974	—	—
Movement in unrealised gains/(losses) on foreign currency	(13,040)	14	(52)
	<u>1,977,903</u>	<u>246,218</u>	<u>283,747</u>
(T) Includes transaction costs of	163,218	7,568	19,909
	<i>WisdomTree Enhanced Commodity UCITS ETF*</i> USD	<i>WisdomTree US Quality Dividend Growth UCITS ETF**</i> USD	<i>WisdomTree Global Quality Dividend Growth UCITS ETF**</i> USD
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>	(50,231)	37,042	3,262
Realised losses on foreign currency	—	—	(302)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains on investments	404	95,208	48,590
Movement in unrealised gains on derivatives	94,147	—	—
Movement in unrealised losses on foreign currency	—	—	(23)
	<u>44,320</u>	<u>132,250</u>	<u>51,527</u>
(T) Includes transaction costs of	—	531	3,089
		<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF***</i> EUR	<i>Total</i> EUR
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments <sup>(T)</sup>		211	(2,386,066)
Realised losses on foreign currency		—	(9,701,642)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains on investments		144,738	21,199,149
Movement in unrealised gains on derivatives		—	4,417,940
Movement in unrealised losses on foreign currency		—	(1,679)
		<u>144,949</u>	<u>13,527,702</u>
(T) Includes transaction costs of		748	487,962

\* Launched 27 April 2016.

\*\* Launched 3 June 2016.

\*\*\* Launched 29 June 2016.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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

*Financial year ended 31 December 2015:*

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US Small Cap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments	70,324	39,548	(182,229)
Realised gains on foreign currency	—	—	3,432
<b>Unrealised gains/(losses)</b>			
Movement in unrealised losses on investments	(183,723)	(789,826)	(2,085,799)
Movement in unrealised losses on foreign currency	—	—	(1,455)
	(113,399)	(750,278)	(2,266,051)
(T) Includes transaction costs of	3,168	1,908	60,511
	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments	828,490	(1,027,236)	(88,477)
Realised losses on foreign currency	(1,666)	(7,728)	(2,530)
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains/(losses) on investments	398,046	(4,567,987)	(252,945)
Movement in unrealised losses on foreign currency	(964)	(735)	(79)
	1,223,906	(5,603,686)	(344,031)
(T) Includes transaction costs of	96,472	41,134	3,182
	<i>WisdomTree ISEQ 20<sup>®</sup> UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments	1,996,246	(246,566)	(3,164,043)
Realised gains/(losses) on foreign currency	(414)	409,140	41,779
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains/(losses) on investments	13,846,904	(194,895)	(2,279,096)
Movement in unrealised losses on open forward foreign currency exchange contracts	—	(1002,962)	(704,066)
Movement in unrealised gains on foreign currency	—	1,842	934
	15,842,736	(1,033,441)	(6,104,492)
(T) Includes transaction costs of	34,886	4,732	22,349



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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

*Financial year ended 31 December 2015: (continued)*

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF USD</i>
<b>Realised gains/(losses)</b>			
Realised gains/(losses) on investments	(368,951)	(17,539)	75,859
Realised gains on foreign currency	4,961,671	—	476
<b>Unrealised gains/(losses)</b>			
Movement in unrealised gains/(losses) on investments	(5,870,083)	75,639	(51,633)
Movement in unrealised losses on open forward foreign currency exchange contracts	(1,733,864)	—	—
Movement in unrealised losses on foreign currency	(3,234)	—	(7)
	<u>(3,014,461)</u>	<u>58,100</u>	<u>24,695</u>
(T) Includes transaction costs of	126,257	11,065	5,201

*Total  
EUR*

<b>Realised gains/(losses)</b>	
Realised losses on investments	(1,386,072)
Realised gains on foreign currency	4,655,394
<b>Unrealised gains/(losses)</b>	
Movement in unrealised gains on investments	439,599
Movement in unrealised losses on open forward foreign currency exchange contracts	(3,307,134)
Movement in unrealised losses on foreign currency	(2,625)
	<u>399,162</u>
(T) Includes transaction costs of	<u>400,357</u>

### 5. Share Capital

#### *Authorised*

The authorised share capital of the Company is EUR 300,000 divided into 300,000 subscriber shares of a par value of EUR 1 each and 500,000,000,000 shares of no par value. At 31 December 2016 and 31 December 2015, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by Lower Mount Limited and Wilton Secretarial Limited who also acts as Secretary to the Company. 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. The subscriber shares do not form part of the Net Asset Value of the Company 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.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

All shares shall rank pari passu and none of the Shareholders will have any different voting rights to other Shareholders.

#### *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	845,000	—	—	—	845,000
Shares issued	2,080,000	16,000	65,000	65,000	2,226,000
Shares redeemed	—	—	—	—	—
Balance at end of financial year	<u>2,925,000</u>	<u>16,000</u>	<u>65,000</u>	<u>65,000</u>	<u>3,071,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	56,742,387	255,342	1,031,023	1,059,553	59,088,305
Income Equalisation – Subscriptions	214,643	—	—	—	214,643
Proceeds from shares redeemed	(19,902,469)	—	—	—	(19,902,469)
Income Equalisation – Redemptions	(122,109)	—	—	—	(122,109)

#### *WisdomTree US SmallCap Dividend UCITS ETF*

	<i>DESE</i>
Balance at beginning of financial year	455,000
Shares issued	390,000
Shares redeemed	—
Balance at end of financial year	<u>845,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	6,837,409
Income Equalisation – Subscriptions	28,223
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

#### *WisdomTree Europe Equity Income UCITS ETF*

	<i>EI</i>	<i>EEIA Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	1,870,000	—	1,870,000
Shares issued	935,000	21,000	956,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,805,000</u>	<u>21,000</u>	<u>2,826,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	10,695,137	252,780	10,947,917
Income Equalisation – Subscriptions	43,469	—	43,469
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

##### WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	2,465,000	—	2,465,000
Shares issued	85,000	21,000	106,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,550,000</u>	<u>21,000</u>	<u>2,571,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	20,137,968	253,655	20,391,623
Income Equalisation – Subscriptions	114,266	—	114,266
Proceeds from shares redeemed	(18,963,339)	—	(18,963,339)
Income Equalisation – Redemptions	<u>(154,003)</u>	<u>—</u>	<u>(154,003)</u>

##### WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEM Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	1,250,000	—	1,250,000
Shares issued	750,000	16,000	766,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,000,000</u>	<u>16,000</u>	<u>2,016,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	20,082,510	252,960	20,335,470
Income Equalisation – Subscriptions	12,263	—	12,263
Proceeds from shares redeemed	(11,483,477)	—	(11,483,477)
Income Equalisation – Redemptions	<u>(260,025)</u>	<u>—</u>	<u>(260,025)</u>

##### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	125,000
Shares issued	500,000
Shares redeemed	—
Balance at end of financial year	<u>625,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	7,077,067
Income Equalisation – Subscriptions	58,850
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

##### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF

	<i>ISEQ</i>
Balance at beginning of financial year	2,300,000
Shares issued	(100,000)
Shares redeemed	—
Balance at end of financial year	<u>2,200,000</u>

*EUR*

#### Value of Share Transactions

Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(1,218,855)
Income Equalisation – Redemptions	<u>(8,640)</u>

##### WisdomTree Germany Equity UCITS ETF

	<i>DXGD</i> <i>CHF Hedged Acc*</i>	<i>DXGY</i> <i>EUR Acc</i>	<i>DXGP</i> <i>GBP Hedged</i>	<i>DXGE</i> <i>USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	1,000	2,100,000	10	2,101,010
Shares issued	72,000	140,000	(350,000)	70,000	(68,000)
Shares redeemed	—	—	—	—	—
Balance at end of financial year	<u>72,000</u>	<u>141,000</u>	<u>1,750,000</u>	<u>70,010</u>	<u>2,033,010</u>
	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>

#### Value of Share Transactions

Proceeds from shares issued	823,867	2,148,767	8,352,554	813,679	12,138,867
Proceeds from shares redeemed	—	—	—	—	—
Redemptions	—	(701,860)	(11,697,637)	—	(12,399,497)
Income Equalisation – Redemptions	—	—	—	—	—

##### WisdomTree Japan Equity UCITS ETF

	<i>DXJD</i> <i>CHF Hedged Acc*</i>	<i>DXJZ</i> <i>JPY Acc</i>	<i>DXJF EUR</i> <i>Hedged Acc</i>	<i>DXJP</i> <i>GBP Hedged</i>	<i>DXJ</i> <i>USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	1,000	301,000	10	2,100,000	2,402,010
Shares issued	151,250	300,000	(150,000)	150,000	—	451,250
Shares redeemed	—	—	—	—	—	—
Balance at end of financial year	<u>151,250</u>	<u>301,000</u>	<u>151,000</u>	<u>150,010</u>	<u>2,100,000</u>	<u>2,853,260</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	2,165,161	11,385,555	—	1,990,266	12,917,460	28,458,442
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	—	(7,592,850)	(1,978,380)	—	(6,949,230)	(16,520,460)
Income Equalisation – Redemptions	—	—	—	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

##### WisdomTree Europe Equity UCITS ETF

	<i>HEDD</i> <i>CHF Hedged Acc*</i>	<i>HEDF</i> <i>EUR Acc</i>	<i>HEDP</i> <i>GBP Hedged</i>	<i>HEDJ</i> <i>USD Hedged</i>	<i>HEDK USD</i> <i>Hedged Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	—	71,000	70,010	8,540,000	—	8,681,010
Shares issued	71,600	—	—	(4,550,000)	70,000	(4,408,400)
Shares redeemed	—	—	—	—	—	—
Balance at end of financial year	71,600	71,000	70,010	3,990,000	70,000	4,272,610
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	1,021,672	—	—	112,359,799	1,108,450	114,489,921
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	—	—	—	(176,724,751)	—	(176,724,751)
Income Equalisation – Redemptions	—	—	—	—	—	—

##### WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	560,000
Shares issued	140,000
Shares redeemed	—
Balance at end of financial year	700,000
	<i>GBP</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	744,295
Income Equalisation – Subscriptions	15,358
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

##### WisdomTree Emerging Asia Equity Income UCITS ETF

	<i>DEMA</i>
Balance at beginning of financial year	225,000
Shares issued	675,000
Shares redeemed	—
Balance at end of financial year	900,000
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	6,106,718
Income Equalisation – Subscriptions	16,763
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

##### *WisdomTree Enhanced Commodity UCITS ETF*

	<i>WCOG**</i>	<i>WCOA Acc**</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	150,000	1,150,000	1,300,000
Shares redeemed	—	—	—
Balance at end of financial year	150,000	1,150,000	1,300,000

*USD* *USD* *USD*

#### **Value of Share Transactions**

Proceeds from shares issued	1,768,595	14,972,615	16,741,210
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(257,130)	(3,062,010)	(3,319,140)
Income Equalisation – Redemptions	—	—	—
	—	—	—

##### *WisdomTree US Quality Dividend Growth UCITS ETF*

	<i>DGRA USD Acc***</i>	<i>DGRW USD*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	325,000	16,000	341,000
Shares redeemed	—	—	—
Balance at end of financial year	325,000	16,000	341,000

*USD* *USD* *USD*

#### **Value of Share Transactions**

Proceeds from shares issued	5,374,675	254,866	5,629,540
Income Equalisation – Subscriptions	38,441	—	38,441
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	—	—	—

##### *WisdomTree Global Quality Dividend Growth UCITS ETF*

	<i>GGRA USD Acc***</i>	<i>GGRW USD*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	125,000	16,000	141,000
Shares redeemed	—	—	—
Balance at end of financial year	125,000	16,000	141,000

*USD* *USD* *USD*

#### **Value of Share Transactions**

Proceeds from shares issued	2,012,262	255,242	2,267,503
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

##### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRA</i> <i>EUR Acc****</i>	<i>EGRW</i> <i>EUR*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	83,000	21,000	104,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>83,000</u>	<u>21,000</u>	<u>104,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,017,435	250,885	1,268,320
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

- \* Launched 2 February 2016.
- \*\* Launched 27 April 2016.
- \*\*\* Launched 3 June 2016.
- \*\*\*\* Launched 29 June 2016.
- \*\*\*\*\* Launched 1 November 2016.
- \*\*\*\*\* Launched 2 November 2016.
- \*\*\*\*\* Launched 3 November 2016.
- \*\*\*\*\* Launched 7 November 2016.

The movement in the number of redeemable participating shares during the financial year ended 31 December 2015 is as follows:

##### WisdomTree US Equity Income UCITS ETF

	<i>DHS</i>
Balance at beginning of financial year	130,000
Shares issued	715,000
Shares redeemed	—
Balance at end of financial year	<u>845,000</u>
	<i>USD</i>
Proceeds from shares issued	<u>11,572,580</u>

##### WisdomTree US SmallCap Dividend UCITS ETF

	<i>DESE</i>
Balance at beginning of financial year	130,000
Shares issued	325,000
Shares redeemed	—
Balance at end of financial year	<u>455,000</u>
	<i>USD</i>
Proceeds from shares issued	<u>5,611,277</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *WisdomTree Europe Equity Income UCITS ETF*

	<i>EEI</i>
Balance at beginning of financial year	170,000
Shares issued	1,700,000
Shares redeemed	—
Balance at end of financial year	<u>1,870,000</u>

	<i>EUR</i>
Proceeds from shares issued	<u>23,022,312</u>

#### *WisdomTree Europe SmallCap Dividend UCITS ETF*

	<i>DFE</i>
Balance at beginning of financial year	340,000
Shares issued	2,295,000
Shares redeemed	(170,000)
Balance at end of financial year	<u>2,465,000</u>

	<i>EUR</i>
Proceeds from shares issued	35,941,143
Proceeds from shares redeemed	<u>(2,776,728)</u>

#### *WisdomTree Emerging Markets Equity Income UCITS ETF*

	<i>DEM</i>
Balance at beginning of financial year	125,000
Shares issued	1,125,000
Shares redeemed	—
Balance at end of financial year	<u>1,250,000</u>

	<i>USD</i>
Proceeds from shares issued	17,886,928
Proceeds from shares redeemed	—

#### *WisdomTree Emerging Markets SmallCap Dividend UCITS ETF*

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

	<i>USD</i>
Proceeds from shares issued	—
Proceeds from shares redeemed	—



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *WisdomTree ISEQ 20<sup>®</sup> UCITS ETF*

	<i>ISEQ</i>
Balance at beginning of financial year	—
Shares issued	2,300,000
Shares redeemed	—
Balance at end of financial year	<u>2,300,000</u>
	<i>EUR</i>
Proceeds from shares issued	<u>15,684,144</u>

#### *WisdomTree Germany Equity UCITS ETF*

	<i>DXGY EUR Acc</i>	<i>DXGP GBP Hedged</i>	<i>DXGE USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—	—
Shares issued	1,000	2,100,000	10	2,101,010
Shares redeemed	—	—	—	—
Balance at end of financial year	<u>1,000</u>	<u>2,100,000</u>	<u>10</u>	<u>2,101,010</u>
	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
Proceeds from shares issued	<u>10,075</u>	<u>20,431,611</u>	<u>105</u>	<u>20,441,791</u>

#### *WisdomTree Japan Equity UCITS ETF*

	<i>DXJZ JPY Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJ USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—	—	—
Shares issued	1,000	301,000	10	3,900,000	4,202,010
Shares redeemed	—	—	—	(1,800,000)	(1,800,000)
Balance at end of financial year	<u>1,000</u>	<u>301,000</u>	<u>10</u>	<u>2,100,000</u>	<u>2,402,010</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	15,686	4,909,245	157	62,721,285	67,646,373
Proceeds from shares redeemed	—	—	—	(25,769,838)	(25,769,838)

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

##### *WisdomTree Europe Equity UCITS ETF*

	<i>HEDF</i>	<i>HEDP</i>	<i>HEDJ</i>	
	<i>EUR</i>	<i>GBP</i>	<i>USD</i>	
	<i>Acc</i>	<i>Hedged</i>	<i>Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—	—
Shares issued	71,000	70,010	8,750,000	8,891,010
Shares redeemed	—	—	(210,000)	(210,000)
Balance at end of financial year	71,000	70,010	8,540,000	8,681,010
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	1,127,620	1,134,924	130,938,897	133,201,441
Proceeds from shares redeemed	—	—	(2,973,403)	(2,973,403)

##### *WisdomTree UK Equity Income UCITS ETF*

	<i>WISV</i>
Balance at beginning of financial year	—
Shares issued	560,000
Shares redeemed	—
Balance at end of financial year	560,000
	<i>GBP</i>
Proceeds from shares issued	2,819,716
Proceeds from shares redeemed	—

##### *WisdomTree Emerging Asia Equity Income UCITS ETF*

	<i>WISJ</i>
Balance at beginning of financial year	—
Shares issued	225,000
Shares redeemed	—
Balance at end of financial year	225,000
	<i>USD</i>
Proceeds from shares issued	1,972,613
Proceeds from shares redeemed	—

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 6. Fees and Expenses

#### *Establishment expenses*

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

#### *Management Fees (“TER”)*

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 “Total Expense Ratio” or “TER”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the TER, including but not limited to, fees of the Investment Managers, Depository, Administrator, Company Secretary, UK Facilities Agent and Marketing Agent, tax, legal and other professional advisers of the Company, Central Bank of Ireland industry funding levy, statutory fees and Companies Registration Office filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs.

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

#### **WisdomTree US Equity Income UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DHS”)	0.29%	0.29%
Acc (“DHSA”)	0.29%	—
GBP Hedged Acc (“DHSG”)	0.35%	—
EUR Hedged Acc (“DHSE”)	0.35%	—

#### **WisdomTree US SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DESE”)	0.38%	0.38%

#### **WisdomTree Europe Equity Income UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“EEI”)	0.32%	0.29%
Acc (“EEIA”)	0.32%	—

#### **WisdomTree Europe SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DFE”)	0.38%	0.38%
Acc (“DFEA”)	0.38%	—

#### **WisdomTree Emerging Markets Equity Income UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DEM”)	0.46%	0.46%
Acc (“DEMR”)	0.46%	—

#### **WisdomTree Emerging Markets SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DGSE”)	0.54%	0.54%

#### **WisdomTree ISEQ 20® UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“ISEQ”)	0.49%	0.49%

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 6. Fees and Expenses (continued)

#### Management Fees (“TER”) (continued)

##### WisdomTree Germany Equity UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
GBP Hedged (“DXGP”)	0.35%	0.35%
USD Hedged (“DXGE”)	0.48%	0.48%
CHF Hedged Acc (“DXGD”)	0.35%	—
EUR Acc (“DXGY”)	0.32%	0.32%

##### WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
USD Hedged (“DXJ”)	0.48%	0.48%
GBP Hedged (“DXJP”)	0.45%	0.45%
JPY Acc (“DXJZ”)	0.40%	0.40%
CHF Hedged Acc (“DXJD”)	0.45%	—
EUR Hedged Acc (“DXJF”)	0.45%	0.45%

##### WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
USD Hedged (“HEDJ”)	0.58%	0.58%
EUR Acc (“HEDF”)	0.32%	0.32%
CHF Hedged Acc (“HEDD”)	0.35%	—
GBP Hedged (“HEDP”)	0.35%	0.35%
USD Hedged Acc (“HEDK”)	0.58%	—

##### WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“WUKD”)	0.29%	0.29%

##### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
(“DEMA”)	0.54%	0.54%

##### WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
USD (“WCOG”)	0.35%	—
USD Acc (“WCOA”)	0.35%	—

##### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
USD Acc (“DGRA”)	0.33%	—
USD (“DGRW”)	0.33%	—

##### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
USD Acc (“GGRA”)	0.38%	—
USD (“GGRW”)	0.38%	—

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 6. Fees and Expenses (continued)

#### *Management Fees (“TER”) (continued)*

##### **WisdomTree Eurozone Quality Dividend Growth UCITS ETF**

<i>Share classes</i>	<i>2016 TER %</i>	<i>2015 TER %</i>
EUR Acc (“EGRA”)	0.29%	—
EUR (“EGRW”)	0.29%	—

The TER does not include brokerage or other expenses of acquiring and disposing of investments and extraordinary expenses such as expenses related to any litigation, exercise of voting rights and corporate actions.

The management fee for the financial year amounted to EUR 1,590,193 (31 December 2015: EUR 673,528). Fees outstanding at 31 December 2016 amounted to EUR 124,897 (31 December 2015: EUR 110,913).

#### *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 50,000 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 Company, 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 Company, 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 Company.

Independent non-executive Directors’ fees for the financial year amounted to EUR 45,000 (31 December 2015: EUR 20,000) gross of taxes. There were no fees outstanding at 31 December 2016 (31 December 2015: Nil). The Company’s Directors’ fees are payable by the Manager.

No Directors’ fees were paid to executives of WisdomTree Europe Limited or WisdomTree Asset Management Inc. serving as Directors of the Company.

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 Company and his or her services, while director of the Company, as director of any of its subsidiary undertakings or otherwise in connection with the management of the affairs of the Company or any of its subsidiary undertakings.

There were no gains by the Directors on the exercise of share options during the financial year. 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 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.

#### *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 Company 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 2015: None).

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 6. Fees and Expenses (continued)

#### *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:

	2016 EUR	2015 EUR
Statutory audit of Company financial statements	84,950	63,950
Other assurance services	—	—
Tax advisory services	—	—
Other non-audit services	—	—
	<u>84,950</u>	<u>63,950</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 during the financial year ended 31 December 2016 amounted to EUR 487,962 (31 December 2015: EUR 400,357). These are included in “net gain/(loss) on investment activities” in the Statement of Comprehensive Income and broken out per Sub-Fund on Note 4. Custody safekeeping and transaction charges are paid by the Manager.

### 7. Taxation

Under current law and practice the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, it 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 or any encashment, redemption, cancellation or transfer of shares and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

No Irish tax will arise on the Company 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 Company; or the Company 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 Company with the necessary signed statutory declarations.
- c) Any transaction (which might otherwise be a chargeable event) in relation to shares held in a recognised clearing system as designated by order of the Irish Revenue Commissioners (such as CREST) will not constitute a chargeable event. It is the current intention of the Directors that all the shares in the Company will be held in CREST or another recognised clearing system.

Dividends and capital gains (if any) received on investments made by the Company may be subject to taxes deducted at the source of the income and imposed by the country from which the investment income/gains are received and such taxes may not be recoverable by the Company or its shareholders. These dividends and capital gains are shown gross in the Statement of Comprehensive Income with withholding tax shown as a separate line item.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 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 Promoter, the Directors and the UK Facilities Agent and Marketing Agent are related parties under IAS 24 "Related Party Transactions".

Directors Gregory Barton, Amit Muni and Peter Ziembra are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. David Abner who is also a director of the Company is an employee of WisdomTree Europe Limited. Director Nicholas Bienkowski was up to date of his resignation an employee of WisdomTree Europe Limited (the UK Facilities Agent and Marketing Agent), as well as of its immediate parent WisdomTree Europe Holdings Limited. All Directors of the Company are also Directors of the Manager.

With the exception of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF and WisdomTree Enhanced Commodity UCITS ETF, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds.

None of the Directors of the Company had holdings in any of the Sub-Funds at 31 December 2016 or 31 December 2015.

The Manager's fees for the financial year amounted to EUR 1,590,193 (31 December 2015: EUR 673,528) of which EUR 124,897 (31 December 2015: 110,913) was outstanding at the financial year end.

Directors' fees paid during the financial year are as disclosed in Note 6. The Directors of the Company who are also employees of WisdomTree Investments, Inc. and WisdomTree Europe Limited are not entitled to receive directors' fees.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the Company.

Fees for the UK Facilities Agent and Marketing Agent are paid by the Manager. Please refer to Note 6 for an explanation of the fee structure of the Company and details regarding fees paid to these related parties.

The subscriber shares are held by Lower Mount Limited and Wilton Secretarial Limited who also acts as Secretary to the Company.

All transactions were entered into in the normal course of business.

Fees of the Administrator, Depositary and Investment Managers are paid by the Manager.

### 9. Soft Commissions/Directed brokerage

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2016 or for the financial year then ended (31 December 2015: None).

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 10. Distributions

During the financial year ended 31 December 2016, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		<i>Declared 30 December 2015 Payable 19 January 2016 Ex-date: 7 January 2016</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1375		USD 116,188
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1242		USD 56,511
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.0842		EUR 157,454
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0425		EUR 104,763
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.0877		USD 109,625
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.0301		USD 3,763
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1815		USD 381,150
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0045		USD 38,430

		<i>Declared 22 March 2016 Payable 12 April 2016 Ex-date: 31 March 2016</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1205		USD 140,985
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.0896		USD 46,592
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.086		EUR 197,370
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0221		EUR 69,505
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.0363		USD 99,825
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.0368		USD 4,600
WisdomTree GermanyEquity UCITS ETF – DXGP	GBP 0.011		GBP 22,330
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0537		USD 560,091
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.0653		GBP 4,572
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.0879		GBP 49,224
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.0313		USD 7,043



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 10. Distributions (continued)

		<i>Declared 23 June 2016 Payable 12 July 2016 Ex-date: Distribution 30 June 2016 per share Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1319	USD 205,764
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1254	USD 73,359
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.2939	EUR 699,482
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.3445	EUR 1,083,452
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.1057	USD 303,888
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.1565	USD 58,687
WisdomTree GermanyEquity UCITS ETF – DXGP	GBP 0.1895	GBP 411,215
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1085	USD 227,850
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.0917	GBP 12,521
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.2460	USD 2,393,580
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.2391	GBP 15,236
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.0917	GBP 51,352
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.071	USD 63,900

		<i>Declared 22 September 2016 Payable 11 October 2016 Ex-date: Distribution 29 September 2016 per share Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1293	USD 252,135
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1033	USD 60,431

No distributions were made during the financial year by WisdomTree ISEQ 20 (R) 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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 10. Distributions (continued)

During the financial year ended 31 December 2015, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		<i>Declared</i>
		<i>19 March 2015</i>
		<i>Payable</i>
		<i>9 April 2015</i>
		<i>Ex-date:</i>
	<i>Distribution</i>	<i>26 March 2015</i>
	<i>per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1974	USD 25,662
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1703	USD 22,139
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1823	EUR 77,478
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0474	EUR 56,406
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.0606	USD 53,025
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.0887	USD 11,087
		<i>Declared</i>
		<i>18 June 2015</i>
		<i>Payable</i>
		<i>7 July 2015</i>
		<i>Ex-date:</i>
	<i>Distribution</i>	<i>25 June 2015</i>
	<i>per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.0988	USD 38,532
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.0798	USD 36,309
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.2772	EUR 329,868
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.2821	EUR 575,484
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.1629	USD 203,625
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.1177	USD 14,713
WisdomTree ISEQ 20® UCITS ETF – ISEQ	EUR 0.0500	EUR 115,000
WisdomTree GermanyEquity UCITS ETF – DXGP	GBP 0.0824	GBP 121,128
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0280	USD 47,040
		<i>Declared</i>
		<i>17 September 2015</i>
		<i>Payable</i>
		<i>29 September 2015</i>
		<i>Ex-date:</i>
	<i>Distribution</i>	<i>17 September 2015</i>
	<i>per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1161	USD 67,919
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.0814	USD 37,037
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.0991	EUR 168,470
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0604	EUR 118,082
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.3179	USD 397,375
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2318	USD 28,975
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.009	USD 32,400
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0100	USD 35,000

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 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 Company.

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 Company. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports.

#### *Risk mitigation*

The Company 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, the Sub-Fund's policies and procedures include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

#### *Market risks*

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the Company's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

#### *Price risk*

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 Statement of Financial Position.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Price risk (continued)

Fund	Estimated NAV	Estimated NAV
	Decrease/Increase 2016	Decrease/Increase 2015
WisdomTree US Equity Income UCITS ETF	USD 5,603,829	USD 1,367,992
WisdomTree US SmallCap Dividend UCITS ETF	USD 1,665,415	USD 710,576
WisdomTree Europe Equity Income UCITS ETF	EUR 3,564,300	EUR 2,275,807
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 4,111,099	EUR 3,862,974
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 2,757,026	USD 1,421,127
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 913,047	USD 161,214
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF	EUR 2,850,560	EUR 3,144,285
WisdomTree Germany Equity UCITS ETF	GBP 2,076,474	GBP 1,942,302
WisdomTree Japan Equity UCITS ETF	USD 4,640,403	USD 3,641,325
WisdomTree Europe Equity UCITS ETF	USD 6,634,284	USD 12,844,839
WisdomTree UK Equity Income UCITS ETF	GBP 392,482	GBP 288,212
WisdomTree Emerging Asia Equity Income UCITS ETF	USD 862,070	USD 200,077
WisdomTree Enhanced Commodity UCITS ETF*	USD 1,345,440	
WisdomTree US Quality Dividend Growth UCITS ETF**	USD 581,348	
WisdomTree Global Quality Dividend Growth UCITS ETF**	USD 233,160	
WisdomTree Eurozone Quality Dividend Growth UCITS ETF***	EUR 141,415	

\* Launched 27 April 2016.

\*\* Launched 3 June 2016.

\*\*\* Launched 29 June 2016.

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 2016, forward foreign currency exchange contracts were held on four of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF. At 31 December 2015, forward foreign currency exchange contracts were held on three of the Sub-Funds at a composite level, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF.

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree US Quality Dividend Growth UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF in EUR at 31 December 2016 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Currency risk (continued)

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2016 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.

#### 31 December 2016

##### WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
EUR	1,047,230	—	—	1,047,230	104,723
GBP	1,078,762	—	—	1,078,762	107,876
	<u>2,125,992</u>	<u>—</u>	<u>—</u>	<u>2,125,992</u>	<u>212,599</u>

##### WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	28	1,572,732	—	1,572,760	157,276
DKK	369	206,176	—	206,545	20,655
GBP	28,916	12,565,115	—	12,594,031	1,259,403
NOK	15,752	1,352,382	—	1,368,134	136,813
SEK	28	1,514,431	—	1,514,459	151,446
USD	1,215	—	—	1,215	122
	<u>46,308</u>	<u>17,210,836</u>	<u>—</u>	<u>17,257,144</u>	<u>1,725,715</u>

##### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	41	1,916,929	—	1,916,970	191,697
DKK	7,460	1,159,812	—	1,167,272	116,727
GBP	44,394	10,724,916	—	10,769,310	1,076,931
NOK	30,766	1,822,879	—	1,853,645	185,364
SEK	37	6,277,729	—	6,277,766	627,777
USD	52	—	—	52	5
	<u>82,750</u>	<u>21,902,265</u>	<u>—</u>	<u>21,985,015</u>	<u>2,198,501</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2016 (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</i>
BRL	4,250	1,373,504	—	1,377,754	137,775
CLP	2	573,680	—	573,682	57,368
CNY	363	—	—	363	36
CZK	33	481,584	—	481,617	48,162
HKD	974	5,270,773	—	5,271,747	527,175
HUF	33	—	—	33	3
IDR	744	207,567	—	208,311	20,831
KRW	778	959,348	—	960,126	96,013
MXN	788	52,284	—	53,072	5,307
MYR	4,055	933,462	—	937,517	93,752
PHP	790	261,026	—	261,816	26,182
PLN	160	399,643	—	399,803	39,980
THB	27	1,723,388	—	1,723,415	172,342
TRY	27	940,850	—	940,877	94,088
TWD	134	6,863,719	—	6,863,853	686,385
ZAR	2,513	2,751,326	—	2,753,839	275,384
	15,671	22,792,154	—	22,807,825	2,280,783

#### 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</i>
BRL	3,956	627,349	—	631,305	63,131
CLP	74	140,317	—	140,391	14,039
CNY	127	—	—	127	13
HKD	1,691	1,900,385	—	1,902,076	190,208
HUF	0	25,173	—	25,173	2,517
IDR	354	267,061	—	267,415	26,742
INR	4	35,498	—	35,502	3,550
KRW	724	777,377	—	778,101	77,810
MXN	217	137,876	—	138,093	13,809
MYR	2,167	477,120	—	479,287	47,929
PHP	340	128,701	—	129,041	12,904
PLN	103	138,955	—	139,058	13,906
THB	1,346	1,117,602	—	1,118,948	111,895
TRY	108	343,945	—	344,053	34,405
TWD	5	2,157,013	—	2,157,018	215,702
ZAR	3,437	856,095	—	859,532	85,953
	14,653	9,130,467	—	9,145,120	914,513

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2016 (continued)

##### WisdomTree Germany Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity</i>
CHF	910,613	—	—	910,613	91,061
EUR	87,724	20,764,742	(17,692,616)	3,159,850	315,985
USD	886,520	—	—	886,520	88,652
	<u>1,884,857</u>	<u>20,764,742</u>	<u>(17,692,616)</u>	<u>4,956,983</u>	<u>495,698</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</i>
CHF	2,457,119	—	—	2,457,119	245,712
EUR	2,237,185	—	—	2,237,185	223,719
GBP	1,780,457	—	—	1,780,457	178,046
JPY	98,121	41,913,514	(35,074,015)	6,937,620	693,762
	<u>6,572,882</u>	<u>41,913,514</u>	<u>(35,074,015)</u>	<u>13,412,381</u>	<u>1,341,239</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</i>
CHF	986,618	—	—	986,618	98,662
EUR	305,513	66,342,844	(60,921,377)	5,726,980	572,698
GBP	852,310	—	—	852,310	85,231
	<u>2,144,441</u>	<u>66,342,844</u>	<u>(60,921,377)</u>	<u>7,565,908</u>	<u>756,591</u>

##### WisdomTree UK 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</i>
EUR	1,633	—	—	1,633	163
USD	132	—	—	132	13
	<u>1,765</u>	<u>—</u>	<u>—</u>	<u>1,765</u>	<u>176</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2016 (continued)

#### WisdomTree Emerging Asia Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
HKD	1,430	2,660,965	—	2,662,395	266,240
IDR	434	127,911	—	128,345	12,835
KRW	448	581,388	—	581,836	58,184
MYR	2,578	660,440	—	663,018	66,302
PHP	467	185,626	—	186,093	18,609
THB	1,260	1,182,258	—	1,183,518	118,352
TWD	9	3,222,113	—	3,222,122	322,212
	<u>6,626</u>	<u>8,620,701</u>	<u>—</u>	<u>8,627,327</u>	<u>862,734</u>

#### WisdomTree Global Quality Dividend Growth UCITS ETF\*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
AUD	48	43,080	—	43,128	4,313
CAD	239	56,319	—	56,558	5,656
CHF	3	150,479	—	150,482	15,048
DKK	67	48,692	—	48,759	4,876
EUR	520	309,192	—	309,712	30,971
GBP	443	258,057	—	258,500	25,850
HKD	2	30,023	—	30,025	3,003
ILS	29	102	—	131	13
JPY	444	137,015	—	137,459	13,746
NOK	57	8,348	—	8,405	841
NZD	31	2,078	—	2,109	211
SEK	2	62,987	—	62,989	6,299
SGD	74	17,560	—	17,634	1,763
	<u>1,959</u>	<u>1,123,932</u>	<u>—</u>	<u>1,125,891</u>	<u>112,590</u>

\* Launched 3 June 2016.

All of the financial assets and liabilities of WisdomTree US Equity Income UCITS ETF and WisdomTree US SmallCap Dividend UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF in EUR and all of the financial assets and liabilities of WisdomTree UK Equity Income UCITS ETF in GBP at 31 December 2015 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2016 (continued)

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2015 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.

#### 31 December 2015

#### WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	22	1,277,702	—	1,277,724	127,772
DKK	140	68,471	—	68,611	6,861
GBP	34,080	7,538,785	—	7,572,865	757,287
NOK	1,345	743,602	—	744,947	74,495
SEK	14	1,206,279	—	1,206,293	120,629
USD	157	—	—	157	16
	<u>35,758</u>	<u>10,834,839</u>	<u>—</u>	<u>10,870,597</u>	<u>1,087,060</u>

#### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	8	1,193,801	—	1,193,809	119,381
DKK	2,018	1,267,594	—	1,269,612	126,961
GBP	100,694	10,456,091	—	10,556,785	1,055,678
NOK	284	2,171,215	—	2,171,499	217,150
SEK	5	5,360,445	—	5,360,450	536,045
	<u>103,009</u>	<u>20,449,146</u>	<u>—</u>	<u>20,552,155</u>	<u>2,055,215</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2015 (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</i>
BRL	6,461	1,039,758	—	1,046,219	104,622
CLP	15	246,702	—	246,717	24,672
CNY	388	—	—	388	39
CZK	65	286,289	—	286,354	28,635
HKD	377	3,245,829	—	3,246,206	324,620
HUF	105	45,573	—	45,678	4,568
IDR	16	259,007	—	259,023	25,902
KRW	6,606	200,604	—	207,210	20,721
MXN	397	25,332	—	25,729	2,573
MYR	6,664	790,548	—	797,212	79,721
PHP	2	197,507	—	197,509	19,751
PLN	15	409,256	—	409,271	40,927
THB	364	923,970	—	924,334	92,433
TRY	393	296,643	—	297,036	29,704
TWD	6,077	3,424,121	—	3,430,198	343,020
ZAR	2,408	1,075,519	—	1,077,927	107,793
	<u>30,353</u>	<u>12,466,658</u>	<u>—</u>	<u>12,497,011</u>	<u>1,249,701</u>

#### 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</i>
BRL	1,587	121,812	—	123,399	12,340
CLP	17	19,138	—	19,155	1,916
CNY	136	—	—	136	14
HKD	231	394,094	—	394,325	39,433
IDR	25	48,181	—	48,206	4,821
INR	14	10,590	—	10,604	1,060
KRW	2,301	111,432	—	113,733	11,373
MXN	1	20,919	—	20,920	2,092
MYR	313	80,844	—	81,157	8,116
PHP	12	27,970	—	27,982	2,798
PLN	34	35,407	—	35,441	3,544
THB	40	130,140	—	130,180	13,018
TRY	0	48,702	—	48,702	4,870
TWD	12	448,622	—	448,634	44,863
ZAR	125	111,967	—	112,092	11,209
	<u>4,848</u>	<u>1,609,818</u>	<u>—</u>	<u>1,614,666</u>	<u>161,467</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2015 (continued)

#### WisdomTree Germany Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity</i>
EUR	222,026	20,342,695	(21,341,167)	(776,446)	(77,645)
USD	531	—	—	531	53
	<u>222,557</u>	<u>20,342,695</u>	<u>(21,341,167)</u>	<u>(775,915)</u>	<u>(77,592)</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</i>
EUR	4,990,650	—	—	4,990,650	499,065
GBP	184	—	—	184	18
JPY	91,342	36,818,029	(42,925,308)	(6,015,937)	(601,594)
	<u>5,082,176</u>	<u>36,818,029</u>	<u>(42,925,308)</u>	<u>(1,025,103)</u>	<u>(102,511)</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</i>
EUR	696,533	128,644,172	(140,422,730)	(11,082,025)	(1,108,203)
GBP	2,267,846	—	—	2,267,846	226,785
	<u>2,964,379</u>	<u>128,644,172</u>	<u>(140,422,730)</u>	<u>(8,814,179)</u>	<u>(881,418)</u>

#### WisdomTree Emerging Asia 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</i>
HKD	42	666,075	—	666,117	66,612
IDR	2	52,174	—	52,176	5,218
KRW	1,877	53,951	—	55,828	5,583
MYR	1,003	210,548	—	211,551	21,155
PHP	2	43,712	—	43,714	4,371
THB	80	255,516	—	255,596	25,560
TWD	1,013	717,840	—	718,853	71,885
	<u>4,019</u>	<u>1,999,816</u>	<u>—</u>	<u>2,003,835</u>	<u>200,384</u>

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 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.

At 31 December 2016 and 31 December 2015, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

##### *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 financial derivative instruments, cash and cash equivalents and other receivable balances.

The Company mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers closely monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. The long term credit rating of State Street Bank and Trust Company is AA-, BNP Paribas is A and Credit Suisse International is A at 31 December 2016.

The maximum exposure of the Sub-Funds to credit risk at 31 December 2016 and at 31 December 2015 is shown by the values of financial assets, cash and cash equivalents and receivables in the Statement of Financial Position. Details of credit risk exposure and concentration are contained in the Schedule of Investments. At 31 December 2016 and at 31 December 2015, 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. The maximum exposure to this risk at 31 December 2016 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2016, the long-term rating of State Street Corporation is A (2015: A) by Standard & Poors. State Street Corporation is the parent company of the Depositary, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the Companies Act, 2014 and the UCITS Regulations the Sub-Funds' securities are maintained within the depositary network in segregated accounts. The Depositary will ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds. Thus in the event of insolvency or bankruptcy of the Depositary, the Sub-Fund's assets are segregated and protected and this further reduces counterparty risk. The Sub-Funds will, however, be exposed to the risk of the Depositary or certain depositories used by the Depositary, in relation to the Sub-Funds' cash held by the Depositary. In the event of the insolvency or bankruptcy of the Depositary, the Sub-Funds will be treated as a general creditor of the Depositary in relation to cash holdings of the Sub-Funds.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 11. Financial Risks (continued)

#### *Credit risk (continued)*

##### *Collateral received on TRS*

WisdomTree Enhanced Commodity UCITS ETF

	31 December 2016 USD		31 December 2015 USD	
	Nominal Value	Market Value	Nominal Value	Market Value
Bonds	95,000	94,952	—	—

The swap provider, BNP Paribas, transfers collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of government bonds. 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.

#### *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 stock exchanges.

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 Company 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 Company will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depositary. The redemption will be subject to an appropriate provision for duties and charges.

The Company considers that as at 31 December 2016 and as at 31 December 2015 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. At 31 December 2016 and 31 December 2015, all of the liabilities of each Sub-Fund (as shown in the Statement of Financial Position) fell due within one month, except for Bank Overdraft balances which are payable on demand.

#### *Capital Management*

The capital of the Company 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 Company is subject to daily subscriptions and redemptions at the discretion of the shareholders.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Capital management (continued)

As a result, a redemption request may have a significant impact on the liquidity of the Company and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The Company'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 financial derivative instruments 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 Fund's financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. The tables are presented by Counterparty.

#### WisdomTree US Equity Income UCITS ETF

##### 31 December 2016

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank And Trust Company	107	(107)	—	—	—
<b>Total assets</b>	<b>107</b>	<b>(107)</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
Credit Suisse International	(11,626)	—	—	—	(11,626)
State Street Bank And Trust Company	(9,734)	107	—	—	(9,627)
<b>Total liabilities</b>	<b>(21,360)</b>	<b>107</b>	<b>—</b>	<b>—</b>	<b>(21,253)</b>

(1) WisdomTree US Equity Income UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Germany Equity UCITS ETF

31 December 2016

<i>Counterparty</i>	<i>Gross amounts of recognised assets GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
Credit Suisse International	6,613	(6,613)	—	—	—
State Street Bank And Trust Company	6,842	(6,842)	—	—	—
<b>Total assets</b>	<b>13,455</b>	<b>(13,455)</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

31 December 2016

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
Credit Suisse International	(37,932)	6,613	—	—	(31,319)
State Street Bank And Trust Company	(33,201)	6,842	—	—	(26,359)
<b>Total liabilities</b>	<b>(71,133)</b>	<b>13,455</b>	<b>—</b>	<b>—</b>	<b>(57,678)</b>

(1) WisdomTree Germany Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

#### WisdomTree Japan Equity UCITS ETF

31 December 2016

<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<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	318,420	(34,778)	—	—	283,642
State Street Bank And Trust Company	385,912	(17,389)	—	—	368,523
<b>Total assets</b>	<b>704,332</b>	<b>(52,167)</b>	<b>—</b>	<b>—</b>	<b>652,165</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Japan Equity UCITS ETF (continued)

31 December 2016

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	(34,778)	34,778	—	—	—
State Street Bank And Trust Company	(17,389)	17,389	—	—	—
<b>Total liabilities</b>	<b>(52,167)</b>	<b>52,167</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Japan Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

#### WisdomTree Europe Equity UCITS ETF

31 December 2016

<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<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	262,207	(59,541)	—	—	202,666
State Street Bank And Trust Company	281,804	(39,360)	—	—	242,444
<b>Total assets</b>	<b>544,011</b>	<b>(98,901)</b>	<b>—</b>	<b>—</b>	<b>445,110</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

31 December 2016

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	(59,541)	59,541	—	—	—
State Street Bank And Trust Company	(39,360)	39,360	—	—	—
<b>Total liabilities</b>	<b>(98,901)</b>	<b>98,901</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Europe Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2016

<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<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	94,147	—	(94,147)	—	—
<b>Total assets</b>	<b>94,147</b>	<b>—</b>	<b>(94,147)</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

#### WisdomTree Germany Equity UCITS ETF

31 December 2015

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
Credit Suisse International	(427,325)	—	—	—	(427,325)
State Street Bank And Trust Company	(575,637)	—	—	—	(575,637)
<b>Total liabilities</b>	<b>(1,002,962)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,002,962)</b>

(1) WisdomTree Germany Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

#### WisdomTree Japan Equity UCITS ETF

31 December 2015

<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<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	6,423	(6,423)	—	—	—
State Street Bank And Trust Company	24,128	(24,128)	—	—	—
<b>Total assets</b>	<b>30,551</b>	<b>(30,551)</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Japan Equity UCITS ETF (continued)

31 December 2015

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	(335,037)	6,423	—	—	(328,614)
State Street Bank And Trust Company	(399,580)	24,128	—	—	(375,452)
<b>Total liabilities</b>	<b>(734,617)</b>	<b>30,551</b>	<b>—</b>	<b>—</b>	<b>(704,066)</b>

(1) WisdomTree Japan Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

#### WisdomTree Europe Equity UCITS ETF

31 December 2015

<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<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	316,805	(316,805)	—	—	—
State Street Bank And Trust Company	325,889	(325,889)	—	—	—
<b>Total assets</b>	<b>642,694</b>	<b>(642,694)</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

31 December 2015

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
Credit Suisse International	(1,067,961)	316,805	—	—	(751,156)
State Street Bank And Trust Company	(1,308,597)	325,889	—	—	(982,708)
<b>Total liabilities</b>	<b>(2,376,558)</b>	<b>642,694</b>	<b>—</b>	<b>—</b>	<b>(1,733,864)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

### 12. Fair Value

IFRS 13 requires the Company 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 12. Fair Value (continued)

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.
- e) The Company 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 Company'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 Company and might include the Company'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), the amendment requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses for the year split between those recognised in the Statement of Comprehensive Income, 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 12. Fair Value (continued)

The determination of what constitutes “observable” requires significant judgement by the Company. The Company 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 Company 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 Company’s policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the last day of the accounting period. There were no transfers during the financial year between levels of the fair value hierarchy for financial assets which are recorded at fair value.

All of the Company’s financial assets measured at fair value through profit or loss at 31 December 2016 and 31 December 2015 were classified within level 1 as they are listed and actively trade securities, except for open forward foreign currency exchange contracts (“Forwards”) and total return swaps (“TRS”) which are classified within level 2.

### 13. Operating Segments

The Investment Managers make the strategic resource allocations on behalf of the Sub-Funds. The Investment Managers are responsible for each Sub-Fund’s entire portfolio and considers each Sub-Fund to be a single operating segment. 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.

### 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. 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 Company and the Company 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 Company did not enter into securities lending transactions, repurchase or reverse repurchase agreements during the financial year ended 31 December 2016 or 31 December 2015.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 15. Total NAV per Share

	2016	2015	2014
<i>WisdomTree US Equity Income UCITS ETF</i>			
<b>DHS</b>			
Net assets USD	53,824,553	13,697,884	2,189,990
Fund shares outstanding	2,925,000	845,000	130,000
Net assets per share	18.40	16.21	16.85
<b>DHSA*****</b>			
Net assets USD	273,816	—	—
Fund shares outstanding	16,000	—	—
Net assets per share	17.11	—	—
<b>DHSG*****</b>			
Net assets GBP Hedged	892,498	—	—
Fund shares outstanding	65,000	—	—
Net assets per share	13.73	—	—
<b>DHSF*****</b>			
Net assets EUR Hedged	1,009,602	—	—
Fund shares outstanding	65,000	—	—
Net assets per share	15.53	—	—
<i>WisdomTree US SmallCap Dividend UCITS ETF</i>			
<b>DESE</b>			
Net assets USD	16,701,212	7,119,292	2,216,239
Fund shares outstanding	845,000	455,000	130,000
Net assets per share	19.76	15.65	17.05
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
<b>EI</b>			
Net assets EUR	35,518,434	22,826,738	2,124,717
Fund shares outstanding	2,805,000	1,870,000	170,000
Net assets per share	12.66	12.21	12.50
<b>EEIA*****</b>			
Net assets EUR	278,971	—	—
Fund shares outstanding	21,000	—	—
Net assets per share	13.28	—	—
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
<b>DFE</b>			
Net assets EUR	41,012,160	38,759,511	4,421,328
Fund shares outstanding	2,550,000	2,465,000	340,000
Net assets per share	16.08	15.72	13.00

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 15. Total NAV per Share (continued)

	2016	2015	2014
<i>WisdomTree Europe SmallCap Dividend UCITS ETF (continued)</i>			
<b>DFEA*****</b>			
Net assets EUR	276,656	—	—
Fund shares outstanding	21,000	—	—
Net assets per share	13.17	—	—
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
<b>DEM</b>			
Net assets USD	27,379,541	14,251,504	1,892,781
Fund shares outstanding	2,000,000	1,250,000	125,000
Net assets per share	13.69	11.40	15.14
<b>DEMR*****</b>			
Net assets USD	256,755	—	—
Fund shares outstanding	16,000	—	—
Net assets per share	16.05	—	—
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
<b>DGSE</b>			
Net assets USD	9,153,079	1,617,249	1,959,132
Fund shares outstanding	625,000	125,000	125,000
Net assets per share	14.64	12.94	15.67
<i>WisdomTree ISEQ 20® UCITS ETF</i>			
<b>ISEQ</b>			
Net assets EUR	28,516,130	31,437,004	—
Fund shares outstanding	2,200,000	2,300,000	—
Net assets per share	12.96	13.67	—
<i>WisdomTree Germany Equity UCITS ETF</i>			
<b>DXGY</b>			
Net assets EUR Acc	2,117,592	13,878	—
Fund shares outstanding	141,000	1,000	—
Net assets per share	15.02	13.88	—
<b>DXGP</b>			
Net assets GBP Hedged	17,051,565	19,344,693	—
Fund shares outstanding	1,750,000	2,100,000	—
Net assets per share	9.74	9.21	—
<b>DXGE</b>			
Net assets USD Hedged	1,179,007	153	—
Fund shares outstanding	70,010	10	—
Net assets per share	16.84	15.31	—
<b>DXGD*</b>			
Net assets CHF Hedged Acc	1,226,084	—	—
Fund shares outstanding	72,000	—	—
Net assets per share	17.03	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 15. Total NAV per Share (continued)

	2016	2015	2014
<i>WisdomTree Japan Equity UCITS ETF</i>			
<b>DXJZ</b>			
Net assets JPY Acc	5,023,631	15,906	—
Fund shares outstanding	301,000	1,000	—
Net assets per share	16.69	15.91	—
<b>DXJF</b>			
Net assets EUR Hedged Acc	2,221,014	4,447,654	—
Fund shares outstanding	151,000	301,000	—
Net assets per share	14.71	14.78	—
<b>DXJP</b>			
Net assets GBP Hedged	1,508,522	102	—
Fund shares outstanding	150,010	10	—
Net assets per share	10.06	10.29	—
<b>DXJ</b>			
Net assets USD Hedged	35,269,523	31,344,360	—
Fund shares outstanding	2,400,000	2,100,000	—
Net assets per share	14.70	14.93	—
<b>DXJD*</b>			
Net assets CHF Hedged Acc	2,605,574	—	—
Fund shares outstanding	151,250	—	—
Net assets per share	17.23	—	—
<i>WisdomTree Europe Equity UCITS ETF</i>			
<b>HEDF</b>			
Net assets EUR Acc	1,071,015	988,861	—
Fund shares outstanding	71,000	71,000	—
Net assets per share	15.08	13.93	—
<b>HEDP</b>			
Net assets GBP Hedged	741,176	696,500	—
Fund shares outstanding	70,010	70,010	—
Net assets per share	10.59	9.95	—
<b>HEDK*****</b>			
Net assets USD Hedged	1,191,925	—	—
Fund shares outstanding	70,000	—	—
Net assets per share	17.03	—	—
<b>HEDJ</b>			
Net assets USD Hedged	62,779,400	125,116,385	—
Fund shares outstanding	3,990,000	8,540,000	—
Net assets per share	15.73	14.65	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 15. Total NAV per Share (continued)

	2016	2015	2014
<i>WisdomTree Europe Equity UCITS ETF (continued)</i>			
<b>HEDD*</b>			
Net assets CHF Hedged Acc	1,072,455	—	—
Fund shares outstanding	71,600	—	—
Net assets per share	14.98	—	—
<i>WisdomTree UK Equity Income UCITS ETF</i>			
<b>WUKD</b>			
Net assets GBP	3,941,742	2,891,408	—
Fund shares outstanding	700,000	560,000	—
Net assets per share	5.63	5.16	—
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
<b>DEMA</b>			
Net assets USD	8,626,841	2,003,171	—
Fund shares outstanding	900,000	225,000	—
Net assets per share	9.59	8.90	—
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
<b>WCOG**</b>			
Net assets USD	1,551,528	—	—
Fund shares outstanding	150,000	—	—
Net assets per share	10.34	—	—
<b>WCOA**</b>			
Net assets USD Acc	11,895,288	—	—
Fund shares outstanding	1,150,000	—	—
Net assets per share	10.34	—	—
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
<b>DGRA***</b>			
Net assets USD	5,546,891	—	—
Fund shares outstanding	325,000	—	—
Net assets per share	17.07	—	—
<b>DGRW*****</b>			
Net assets USD	273,218	—	—
Fund shares outstanding	16,000	—	—
Net assets per share	17.08	—	—
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
<b>GGRA***</b>			
Net assets USD	2,072,079	—	—
Fund shares outstanding	125,000	—	—
Net assets per share	16.58	—	—



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 15. Total NAV per Share (continued)

	2016	2015	2014
<i>WisdomTree Global Quality Dividend Growth UCITS ETF (continued)</i>			
<b>GGRW*****</b>			
Net assets USD	264,665	—	—
Fund shares outstanding	16,000	—	—
Net assets per share	16.54	—	—
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
<b>EGRA****</b>			
Net assets EUR	1,145,429	—	—
Fund shares outstanding	83,000	—	—
Net assets per share	13.80	—	—
<b>EGRW*****</b>			
Net assets EUR	270,475	—	—
Fund shares outstanding	21,000	—	—
Net assets per share	12.88	—	—

- \* Launched 2 February 2016.
- \*\* Launched 27 April 2016.
- \*\*\* Launched 3 June 2016.
- \*\*\*\* Launched 29 June 2016.
- \*\*\*\*\* Launched 1 November 2016.
- \*\*\*\*\* Launched 2 November 2016.
- \*\*\*\*\* Launched 3 November 2016.
- \*\*\*\*\* Launched 7 November 2016.

### 16. Exchange Rates

The financial statements for WisdomTree US Equity Income UCITS ETF, WisdomTree US 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 Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF and WisdomTree Emerging Asia Equity Income 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 2016	31 December 2015
Australia Dollar	AUD	1.3810	—
Brazilian Real	BRL	3.2547	3.9563
British Pound	GBP	0.8093	0.6783
Canada Dollar	CAD	1.3411	—
Chilean Peso	CLP	669.7850	708.5600
Chinese Yuan	CNY	—	6.4936
Czech Koruna	CZK	25.6180	24.8645
Denmark Krone	DKK	7.0496	—
Euro	EUR	0.9481	0.9202
Hong Kong Dollar	HKD	7.7532	7.7501

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 16. Exchange Rates (continued)

		<i>31 December 2016</i>	<i>31 December 2015</i>
Hungarian Forint	HUF	292.8325	290.2002
Indian Rupee	INR	67.8700	66.1563
Indonesian Rupiah	IDR	13,472.5000	13,785.0000
Israel Shekel	ILS	3.8487	—
Japanese Yen	JPY	116.6350	120.1950
Malaysian Ringgit	MYR	4.4860	4.2935
Mexican Peso	MXN	20.6015	17.2345
New Zealand Dollar	NZD	1.4341	—
Norway Krone	NOK	8.6077	—
Philippine Peso	PHP	49.7125	47.0550
Polish Zloty	PLN	4.1743	3.9227
Singapore Dollar	SGD	1.4447	—
South African Rand	ZAR	13.6750	15.4650
South Korean Won	KRW	1,207.8000	1,172.5500
Sweden Krona	SEK	9.0846	—
Switzerland Franc	CHF	1.0164	—
Taiwan Dollar	TWD	32.2290	32.8470
Thai Baht	THB	35.8105	35.9850
Turkish Lira	TRY	3.5176	2.9164

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree ISEQ 20<sup>®</sup> UCITS ETF and WisdomTree Eurozone Quality Dividend Growth UCITS ETF are prepared in Euro (EUR).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to EUR:

		<i>31 December 2016</i>	<i>31 December 2015</i>
British Pound	GBP	0.8536	0.7370
Danish Krone	DKK	7.4355	7.4629
Norwegian Krone	NOK	9.0790	9.6195
Swedish Krona	SEK	9.5820	9.1737
Swiss Franc	CHF	1.0720	1.0885
US Dollar	USD	1.0547	1.0863

The financial statements for WisdomTree Germany Equity UCITS ETF and WisdomTree UK Equity Income UCITS ETF, at a composite level, are prepared in British Pound (GBP).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to GBP:

		<i>31 December 2016</i>	<i>31 December 2015</i>
Euro	EUR	1.1715	1.3565
Switzerland Franc	CHF	1.2559	—
US Dollar	USD	1.2356	1.4742

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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### 16. Exchange Rates (continued)

In respect of the aggregation of the Sub-Funds' financial statements the year end rates for USD to EUR of 1.0547 (31 December 2015: 1.0863) and GBP to EUR of 1.0720 were used in the preparation of the Statement of Financial Position and the average exchange rates for USD to EUR of 1.1038 (31 December 2015: 1.2101) and GBP to EUR of 0.8266 were used in the preparation of the Statement of Comprehensive Income and the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

### 17. Material Changes to the Prospectus

The Prospectus was updated to reflect the launch of hedge share classes on some of the Sub-Funds which are used to mitigate or hedge the exposure of the portfolio currency to the relevant exposure currency through the use of forward exchange contracts that so far as possible and practicable track the currency hedging methodology of an index which seeks to provide a currency hedged return. There were no other material changes to the Prospectus except with regard to the addition of new funds.

### 18. Segregated liability of Sub-Funds

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

### 19. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2016 (2015: None).

### 20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2016 (2015: None).

### 21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2015: None).

### 22. Comparatives

The comparative figures used are as at 31 December 2015. There were no restatements of prior period amounts.

### 23. Reconciliation of Net Asset Value

Due to timing differences, trades dated 31 December 2016 were not included in the last traded net asset value per share for the WisdomTree Japan Equity UCITS ETF Sub-Fund and adjustments have been made for these trades in the financial statements at 31 December 2016. There was no impact to the net asset value per share for the Sub-Fund.

	<i>USD</i>
Net asset value per last traded valuation	42,654,750
T+1 Subscription	4,408,680
Net asset value per financial statements	<u>47,063,430</u>

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## WisdomTree Issuer Plc

### Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

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#### 24. Significant Events During the Financial Year

The Fund launched the following sub-funds during the period:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Enhanced Commodity UCITS ETF	27/04/2016
WisdomTree US Quality Dividend Growth UCITS ETF	03/06/2016
WisdomTree Global Quality Dividend Growth UCITS ETF	03/06/2016
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	29/06/2016

The Fund launched the following sub-fund share classes during the period:

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Germany Equity UCITS ETF – DXGD CHF Hedged Acc	02/02/2016
WisdomTree Europe Equity UCITS ETF – HEDD CHF Hedged Acc	02/02/2016
WisdomTree Japan Equity UCITS ETF – DJXD CHF Hedged Acc	02/02/2016
WisdomTree Enhanced Commodity UCITS ETF –WCOG USD	27/04/2016
WisdomTree Enhanced Commodity UCITS ETF –WCOA USD Acc	27/04/2016
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA USD Acc	03/06/2016
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA USD Acc	03/06/2016
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA EUR Acc	29/06/2016
WisdomTree US Equity Income UCITS ETF – DHS A Acc	03/11/2016
WisdomTree US Equity Income UCITS ETF – DHS G GBP Hedged Acc	01/11/2016
WisdomTree US Equity Income UCITS ETF – DHS F EUR Hedged Acc	07/11/2016
WisdomTree Europe Equity Income UCITS ETF – EEIA Acc	03/11/2016
WisdomTree Europe Small Cap Dividend UCITS ETF Acc – DFEA	03/11/2016
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR Acc	02/11/2016
WisdomTree Europe Equity UCITS ETF – HEDK USD Hedged Acc	01/11/2016
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW USD	03/11/2016
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW USD	02/11/2016
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW EUR	03/11/2016

Effective 21 March 2016, the State Street Custodial Services (Ireland) Limited was appointed as the Depositary to the Funds.

Effective 1 June 2016, the fees payable to any one Director in any one financial year increased to EUR 50,000. This increase was approved by the Board on 12 May 2016.

Mr. Nik Bienkowski resigned as a director of the Company with effect 30 June 2016.

UCITS V became effective during the financial year resulting in but not limited to changes in relation to Depositary and the requirement for Remuneration disclosures in the annual financial statements.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2016

### 25. Significant Events After the Financial Year End

Subsequent to the year end the following capital subscriptions and redemptions occurred on the Sub-Funds:

	<i>Subscriptions</i>	<i>Redemptions</i>
WisdomTree US Small Cap Dividend UCITS ETF	USD 1,251,752	—
WisdomTree ISEQ 20 UCITS ETF	—	EUR 5,145,187
WisdomTree Germany Equity UCITS ETF	GBP 700,749	—
WisdomTree Japan Equity UCITS ETF	USD 76,701,479	USD 4,402,260
WisdomTree Europe Equity UCITS ETF	USD 5,371,324	—
WisdomTree Enhanced Commodity UCITS ETF	USD 5,810,295	USD 264,693
WisdomTree US Quality Dividend Growth UCITS ETF	—	USD 2,219,958
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 2,085,675	—

The following distributions, with an ex-date of 5 January 2017, 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 28 December 2016 Payable 17 January 2017 Ex-date: 5 January 2017</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1235	USD 361,238
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1038	USD 87,711
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1524	EUR 427,482
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.1117	EUR 284,835
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.3295	USD 659,000
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2295	USD 143,438
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF – ISEQ	EUR 0.0857	EUR 188,540
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1272	USD 782,280
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.1216	GBP 14,506
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0224	USD 89,376
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.0642	GBP 3,571
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1179	GBP 82,530
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2675	USD 240,750

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

### 26. Approval of the Financial Statements

The financial statements were approved by the Directors on 7 March 2017.

# WisdomTree Issuer Plc

## Schedule of Investments As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.60%) (2015: 99.87%)</b>		
	<b>Equities (99.60%) (2015: 99.87%)</b>		
	<b>United States (99.60%) (2015: 99.87%)</b>		
	<b>Advertising (0.00%) (2015: 0.01%)</b>		
	<b>Aerospace &amp; Defense (1.77%) (2015: 0.87%)</b>		
3,600	Boeing	560,448	1.00
1,738	Lockheed Martin	434,396	0.77
		994,844	1.77
	<b>Agriculture (5.62%) (2015: 6.09%)</b>		
15,145	Altria Group	1,024,105	1.82
3,153	Archer-Daniels-Midland	143,934	0.26
15,070	Philip Morris International	1,378,754	2.45
10,005	Reynolds American	560,680	1.00
190	Universal	12,113	0.02
1,824	Vector Group	41,478	0.07
		3,161,064	5.62
	<b>Auto Manufacturers (1.61%) (2015: 1.99%)</b>		
37,394	Ford Motor	453,589	0.81
12,979	General Motors	452,189	0.80
		905,778	1.61
	<b>Auto Parts &amp; Equipment (0.02%) (2015: 0.02%)</b>		
136	Douglas Dynamics	4,576	0.01
93	Miller Industries	2,460	0.00
143	Superior Industries International	3,768	0.01
		10,804	0.02
	<b>Banks (3.42%) (2015: 1.01%)</b>		
53	American National Bankshares	1,844	0.00
96	Arrow Financial	3,888	0.01
94	Bridge Bancorp	3,563	0.01
81	City Holding	5,475	0.01
94	CNB Financial	2,513	0.00
401	Columbia Banking System	17,917	0.03
140	Community Trust Bancorp	6,944	0.01
329	Cullen/Frost Bankers	29,028	0.05
94	Financial Institutions	3,215	0.01
95	First Bancorp	3,144	0.01
1,366	FNB	21,897	0.04
193	Heritage Commerce	2,785	0.01
4,158	New York Community Bancorp	66,154	0.12
845	Old National Bancorp	15,337	0.03
176	Opus Bank	5,289	0.01
922	PacWest Bancorp	50,194	0.09
102	Park National	12,205	0.02
47	Penns Woods Bancorp	2,373	0.00

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Banks (3.42%) (2015: 1.01%) (continued)</b>			
48	Peoples Financial Services	2,338	0.00
135	Sandy Spring Bancorp	5,399	0.01
146	Southside Bancshares	5,502	0.01
799	TrustCo Bank	6,991	0.01
365	Trustmark	13,012	0.02
1,556	Umpqua Holdings	29,222	0.05
434	United Bankshares	20,072	0.04
285	United Financial Bancorp	5,176	0.01
155	Univest Corp of Pennsylvania	4,789	0.01
2,011	Valley National Bancorp	23,408	0.04
93	Washington Trust Bancorp	5,213	0.01
28,063	Wells Fargo & Co	1,546,552	2.75
94	West Bancorp	2,322	0.00
		1,923,761	3.42
<b>Beverages (3.85%) (2015: 2.52%)</b>			
30,193	Coca-Cola	1,251,802	2.22
8,744	PepsiCo	914,884	1.63
		2,166,686	3.85
<b>Chemicals (1.09%) (2015: 1.20%)</b>			
1,803	CF Industries Holdings	56,758	0.10
7,557	Dow Chemical	432,412	0.77
141	Innophos Holdings	7,369	0.01
1,234	Kronos Worldwide	14,734	0.03
2,584	Mosaic	75,789	0.13
1,089	Olin	27,889	0.05
		614,951	1.09
<b>Coal (0.05%) (2015: 0.07%)</b>			
1,496	Pattern Energy Group	28,409	0.05
<b>Commercial Services (0.48%) (2015: 0.52%)</b>			
177	CEB	10,726	0.02
562	CPI Card Group	2,332	0.00
194	Ennis	3,366	0.01
1,662	H&R Block	38,209	0.07
844	KAR Auction Services	35,971	0.06
1,077	Macquarie Infrastructure	87,991	0.16
134	McGrath Rent	5,251	0.01
371	Quad/Graphics	9,973	0.02
307	Rent-A-Center	3,454	0.01
490	RR Donnelley & Sons	7,997	0.01
2,987	Western Union	64,878	0.11
		270,148	0.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (2.52%) (2015: 2.86%)</b>		
12,230	HP	181,493	0.32
6,742	International Business Machines	1,119,105	1.99
1,765	Western Digital	119,932	0.21
		1,420,530	2.52
	<b>Consumer Durables &amp; Apparels (0.24%) (2015: 0.00%)</b>		
2,536	VF	135,296	0.24
48	Weyco Group	1,502	0.00
		136,798	0.24
	<b>Cosmetics &amp; Personal Care (2.68%) (2015: 3.18%)</b>		
17,900	Procter & Gamble	1,505,032	2.68
	<b>Distribution &amp; Wholesale (0.06%) (2015: 0.02%)</b>		
351	H&E Equipment Services	8,161	0.02
159	Watsco	23,551	0.04
		31,712	0.06
	<b>Diversified Financial Services (0.59%) (2015: 0.34%)</b>		
556	Arlington Asset Investment	8,240	0.01
672	Artisan Partners Asset Management	19,992	0.04
3,183	BGC Partners	32,562	0.06
322	Cohen & Steers	10,819	0.02
730	Federated Investors	20,644	0.04
1,598	FNF Group	54,268	0.10
370	Gain Capital Holdings	2,435	0.00
426	Greenhill	11,800	0.02
1,124	Janus Capital Group	14,915	0.03
92	Marlin Business Services	1,923	0.00
185	Moelis	6,272	0.01
1,407	T Rowe Price Group	105,891	0.19
500	Virtu Financial	7,975	0.01
1,461	Waddell & Reed Financial	28,504	0.05
95	Westwood Holdings Group	5,699	0.01
		331,939	0.59
	<b>Electrical Components &amp; Equipment (0.46%) (2015: 0.58%)</b>		
4,557	Emerson Electric	254,053	0.45
381	General Cable	7,258	0.01
		261,311	0.46
	<b>Electronics (0.03%) (2015: 0.05%)</b>		
988	AVX	15,442	0.03



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Energy — Alternate Sources (0.00%) (2015: 0.03%)</b>		
	<b>Entertainment (0.21%) (2015: 0.28%)</b>		
671	Cinemark Holdings	25,740	0.05
756	National CineMedia	11,136	0.02
1,138	Regal Entertainment Group	23,443	0.04
840	Six Flags Entertainment	50,366	0.09
281	Speedway Motorsports	6,089	0.01
		116,774	0.21
	<b>Environmental Control (0.05%) (2015: 0.38%)</b>		
1,931	Covanta Holding	30,124	0.05
	<b>Food (1.93%) (2015: 2.46%)</b>		
559	B&G Foods	24,484	0.04
1,362	Flowers Foods	27,199	0.05
3,784	General Mills	233,738	0.42
2,103	Kellogg	155,012	0.28
7,364	Kraft Heinz	643,025	1.14
67	Village Super Market	2,070	0.00
		1,085,528	1.93
	<b>Forest Products &amp; Paper (0.35%) (2015: 0.34%)</b>		
495	Domtar	19,320	0.04
3,008	International Paper	159,604	0.28
94	Orchids Paper Products	2,461	0.01
281	Schweitzer-Mauduit International	12,794	0.02
		194,179	0.35
	<b>Full Line Insurance (1.65%) (2015: 1.08%)</b>		
143	American National Insurance	17,819	0.03
1,125	Arthur J Gallagher	58,455	0.10
94	Baldwin & Lyons	2,369	0.00
141	Donegal Group	2,465	0.00
140	EMC Insurance Group	4,201	0.01
249	Erie Indemnity	28,000	0.05
806	First American Financial	29,524	0.05
89	HCI Group	3,514	0.01
211	Horace Mann Educators	9,031	0.02
482	Mercury General	29,021	0.05
6,399	MetLife	344,842	0.61
2,300	Old Republic International	43,700	0.08
1,679	Principal Financial Group	97,147	0.17
2,411	Prudential Financial	250,889	0.45
125	Safety Insurance Group	9,212	0.02
		930,189	1.65

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Health Care Services (0.02%) (2015: 0.02%)</b>		
1,083	Kindred Healthcare	8,502	0.02
	<b>Healthcare Products (0.01%) (2015: 0.02%)</b>		
372	Meridian Bioscience	6,584	0.01
	<b>Home Builders (0.02%) (2015: 0.02%)</b>		
384	MDC Holdings	9,853	0.02
	<b>Home Furnishings (0.07%) (2015: 0.01%)</b>		
330	Daktronics	3,531	0.01
722	Leggett & Platt	35,291	0.06
		38,822	0.07
	<b>Household Products (0.49%) (2015: 0.59%)</b>		
2,414	Kimberly-Clark	275,486	0.49
	<b>Internet (0.03%) (2015: 0.22%)</b>		
422	Cogent Communications Holdings	17,450	0.03
	<b>Iron &amp; Steel (0.01%) (2015: 0.32%)</b>		
148	Schnitzer Steel Industries	3,804	0.01
	<b>Leisure Time (0.05%) (2015: 0.06%)</b>		
105	Bob Evans Farms	5,587	0.01
436	ClubCorp Holdings	6,257	0.01
187	DineEquity	14,399	0.03
		26,243	0.05
	<b>Lodging (0.93%) (2015: 1.05%)</b>		
700	ILG	12,719	0.02
8,743	Las Vegas Sands	466,963	0.83
548	Wyndham Worldwide	41,851	0.08
		521,533	0.93
	<b>Machinery — Diversified (0.25%) (2015: 0.30%)</b>		
1,037	Cummins	141,727	0.25
	<b>Machinery, Construction &amp; Mining (0.66%) (2015: 0.84%)</b>		
3,993	Caterpillar	370,311	0.66
	<b>Media (0.14%) (2015: 0.38%)</b>		
1,493	Gannett	14,497	0.02
282	Meredith	16,680	0.03
937	New Media Investment Group	14,983	0.03
896	Time	15,993	0.03
506	Tribune Media	17,700	0.03
		79,853	0.14
	<b>Mining (0.03%) (2015: 0.04%)</b>		
235	Compass Minerals International	18,412	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Miscellaneous Manufacturers (3.05%) (2015: 3.88%)</b>		
141	American Railcar Industries	6,386	0.01
53,962	General Electric	1,705,199	3.03
118	Sturm Ruger	6,219	0.01
		1,717,804	3.05
	<b>Office &amp; Business Equipment (0.02%) (2015: 0.00%)</b>		
504	Steelcase	9,022	0.02
	<b>Oil &amp; Gas (10.38%) (2015: 11.71%)</b>		
770	Alon USA Energy	8,763	0.02
516	Archrock	6,811	0.01
14,838	Chevron	1,746,433	3.11
1,519	CVR Energy	38,567	0.07
302	Delek US Holdings	7,269	0.01
204	Evolution Petroleum	2,040	0.00
29,439	Exxon Mobil	2,657,164	4.72
796	Helmerich & Payne	61,610	0.11
1,394	HollyFrontier	45,668	0.08
3,177	Marathon Petroleum	159,962	0.29
1,134	Murphy Oil	35,302	0.06
6,943	Occidental Petroleum	494,550	0.88
855	PBF Energy	23,837	0.04
3,137	Phillips 66	271,068	0.48
327	Spire	21,108	0.04
3,320	Valero Energy	226,822	0.40
881	Western Refining	33,346	0.06
		5,840,320	10.38
	<b>Oil &amp; Gas Services (0.25%) (2015: 0.40%)</b>		
2,534	Targa Resources	142,081	0.25
	<b>Other Consumer, Cyclical (0.05%) (2015: 0.06%)</b>		
520	Tupperware Brands	27,362	0.05
	<b>Other Finance (0.00%) (2015: 0.01%)</b>		
	<b>Other Industrial (0.06%) (2015: 0.09%)</b>		
220	GATX	13,548	0.03
438	Timken	17,388	0.03
		30,936	0.06
	<b>Packaging &amp; Containers (0.31%) (2015: 0.17%)</b>		
162	Greif	10,943	0.02
236	Myers Industries	3,375	0.01
576	Packaging of America	48,856	0.09
581	Sonoco Products	30,619	0.05
1,558	WestRock	79,100	0.14
		172,893	0.31

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (10.51%) (2015: 7.10%)</b>			
14,245	AbbVie	892,022	1.58
6,944	Eli Lilly	510,731	0.91
16,295	Johnson & Johnson	1,877,347	3.34
17,850	Merck	1,050,830	1.87
352	Owens & Minor	12,422	0.02
48,255	Pfizer	1,567,322	2.79
		5,910,674	10.51
<b>Pipelines (0.91%) (2015: 3.33%)</b>			
1,951	ONEOK	112,007	0.20
605	SemGroup	25,259	0.04
5,905	Spectra Energy	242,636	0.43
4,261	Williams	132,688	0.24
		512,590	0.91
<b>Real Estate (0.00%) (2015: 0.26%)</b>			
<b>Real Estate Investment Trusts (12.43%) (2015: 12.01%)</b>			
469	Acadia Realty Trust	15,327	0.03
230	Agree Realty	10,592	0.02
43	Alexander's	18,355	0.03
488	Alexandria Real Estate Equities	54,231	0.10
990	American Campus Communities	49,272	0.09
1,031	Apartment Investment & Management	46,859	0.08
2,832	Apple Hospitality REIT	56,583	0.10
375	Armada Hoffer Properties	5,464	0.01
171	Ashford Hospitality Prime	2,334	0.00
1,259	Ashford Hospitality Trust	9,770	0.02
907	AvalonBay Communities	160,675	0.29
421	Bluerock Residential Growth REIT	5,776	0.01
1,493	Brandywine Realty Trust	24,649	0.04
2,706	Brixmor Property Group	66,081	0.12
702	Camden Property Trust	59,017	0.10
1,496	Care Capital Properties	37,400	0.07
566	CareTrust REIT	8,671	0.02
374	CatchMark Timber Trust	4,211	0.01
3,049	CBL & Associates Properties	35,064	0.06
520	Cedar Realty Trust	3,396	0.01
466	Chatham Lodging Trust	9,576	0.02
756	Chesapeake Lodging Trust	19,550	0.03
599	Colony Starwood Homes	17,257	0.03
1,445	Columbia Property Trust	31,212	0.06
3,120	Communications Sales	79,279	0.14
175	Community Healthcare Trust	4,030	0.01
2,111	CoreCivic	51,635	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (12.43%)</b>			
<b>(2015: 12.01%) (continued)</b>			
218	CorEnergy Infrastructure Trust	7,604	0.01
188	CoreSite Realty	14,922	0.03
742	Corporate Office Properties Trust	23,165	0.04
3,365	Cousins Properties	28,636	0.05
3,347	Crown Castle International	290,419	0.52
1,162	CubeSmart	31,107	0.06
600	CyrusOne	26,838	0.05
506	DCT Industrial Trust	24,227	0.04
3,751	DDR	57,278	0.10
1,843	DiamondRock Hospitality	21,250	0.04
1,260	Digital Realty Trust	123,808	0.22
2,149	Duke Realty	57,077	0.10
747	DuPont Fabros Technology	32,816	0.06
348	Easterly Government Properties	6,967	0.01
236	EastGroup Properties	17,426	0.03
567	Education Realty Trust	23,984	0.04
726	EPR Properties	52,105	0.09
939	Equity One	28,818	0.05
2,422	Equity Residential	155,880	0.28
390	Essex Property Trust	90,675	0.16
1,079	Extra Space Storage	83,342	0.15
399	Federal Realty Investment Trust	56,702	0.10
793	FelCor Lodging Trust	6,352	0.01
636	First Industrial Realty Trust	17,840	0.03
475	First Potomac Realty Trust	5,211	0.01
585	Four Corners Property Trust	12,004	0.02
1,332	Franklin Street Properties	17,263	0.03
3,292	Gaming and Leisure Properties	100,801	0.18
6,152	General Growth Properties	153,677	0.27
1,183	Geo Group	42,505	0.08
376	Getty Realty	9,584	0.02
476	Gladstone Commercial	9,568	0.02
3,114	Global Net Lease	24,383	0.04
1,318	Government Properties Income Trust	25,128	0.04
4,725	Gramercy Property Trust	43,376	0.08
4,896	HCP	145,509	0.26
945	Healthcare Realty Trust	28,652	0.05
1,220	Healthcare Trust of America	35,514	0.06
470	Hersha Hospitality Trust	10,105	0.02
729	Highwoods Properties	37,186	0.07
2,306	Hospitality Properties Trust	73,192	0.13
6,544	Host Hotels & Resorts	123,289	0.22
1,187	Independence Realty Trust	10,588	0.02
519	InfraREIT	9,295	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (12.43%)</b>			
<b>(2015: 12.01%) (continued)</b>			
1,920	Investors Real Estate Trust	13,690	0.02
3,506	Iron Mountain	113,875	0.20
3,709	Kimco Realty	93,318	0.17
797	Kite Realty Group Trust	18,714	0.03
789	Lamar Advertising	53,052	0.09
1,409	LaSalle Hotel Properties	42,932	0.08
3,217	Lexington Realty Trust	34,744	0.06
1,465	Liberty Property Trust	57,868	0.10
429	Life Storage	36,577	0.07
380	LTC Properties	17,852	0.03
1,194	Macerich	84,583	0.15
4,930	Medical Properties Trust	60,639	0.11
567	Mid-America Apartment Communities	55,521	0.10
753	Monmouth Real Estate Investment	11,476	0.02
921	Monogram Residential Trust	9,965	0.02
412	National Health Investors	30,558	0.05
1,320	National Retail Properties	58,344	0.10
335	National Storage Affiliates Trust	7,393	0.01
1,826	New Senior Investment Group	17,877	0.03
192	NexPoint Residential Trust	4,289	0.01
539	NorthStar Realty Europe	6,775	0.01
3,978	Northstar Realty Finance	60,267	0.11
3,234	Omega Healthcare Investors	101,095	0.18
235	One Liberty Properties	5,903	0.01
1,602	Outfront Media	39,842	0.07
728	Pebblebrook Hotel Trust	21,658	0.04
564	Pennsylvania Real Estate Investment Trust	10,693	0.02
1,338	Physicians Realty Trust	25,369	0.05
1,251	Piedmont Office Realty Trust	26,158	0.05
300	Potlatch	12,495	0.02
286	Preferred Apartment Communities	4,264	0.01
3,570	Prologis	188,460	0.34
1,319	Public Storage	294,797	0.52
277	QTS Realty Trust	13,753	0.02
844	Ramco-Gershenson Properties Trust	13,994	0.02
922	Rayonier	24,525	0.04
2,377	Realty Income	136,630	0.24
647	Regency Centers	44,611	0.08
783	Retail Opportunity Investments	16,545	0.03
2,145	Retail Properties of America	32,883	0.06
1,400	RLJ Lodging Trust	34,286	0.06
513	Ryman Hospitality Properties	32,324	0.06
944	Sabra Health Care REIT	23,052	0.04
140	Saul Centers	9,325	0.02
1,510	Select Income REIT	38,052	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (12.43%) (2015: 12.01%) (continued)</b>			
4,280	Senior Housing Properties Trust	81,020	0.14
233	Silver Bay Realty Trust	3,994	0.01
2,375	Simon Property Group	421,966	0.75
6,563	Spirit Realty Capital	71,274	0.13
944	STAG Industrial	22,533	0.04
1,510	Store Capital	37,312	0.07
795	Summit Hotel Properties	12,744	0.02
535	Sun Communities	40,986	0.07
700	Tanger Factory Outlet Centers	25,046	0.04
417	Taubman Centers	30,829	0.05
286	Terreno Realty	8,148	0.01
469	Tier REIT	8,156	0.01
1,926	UDR	70,261	0.13
424	UMH Properties	6,381	0.01
142	Universal Health Realty Income Trust	9,314	0.02
706	Urban Edge Properties	19,422	0.03
282	Urstadt Biddle Properties	6,799	0.01
3,505	Ventas	219,133	0.39
13,200	Vereit	111,672	0.20
3,686	Washington Prime Group	38,371	0.07
606	Washington Real Estate Investment Trust	19,810	0.04
1,102	Weingarten Realty Investors	39,441	0.07
4,004	Welltower	267,988	0.48
5,991	Weyerhaeuser	180,269	0.32
564	Whitestone REIT	8,110	0.01
1,452	WP Carey	85,799	0.15
1,277	Xenia Hotels & Resorts	24,799	0.04
		6,994,934	12.43
<b>Restaurants &amp; Bars (1.31%) (2015: 1.62%)</b>			
137	Cracker Barrel Old Country Store	22,876	0.04
747	Darden Restaurants	54,322	0.10
5,437	McDonald's	661,792	1.17
		738,990	1.31
<b>Retail (4.17%) (2015: 4.50%)</b>			
703	Abercrombie & Fitch	8,436	0.02
1,073	American Eagle Outfitters	16,277	0.03
711	Barnes & Noble	7,928	0.01
142	Big 5 Sporting Goods	2,464	0.00
373	Buckle	8,504	0.02
187	Cato	5,625	0.01
2,082	Coach	72,912	0.13
558	DSW	12,639	0.02
193	Essendant	4,034	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (4.17%) (2015: 4.50%) (continued)</b>			
1,235	GameStop	31,196	0.06
2,978	Gap	66,826	0.12
752	GNC Holdings	8,302	0.02
1,135	Guess?	13,734	0.02
394	HSN	13,514	0.02
1,325	Kohl's	65,429	0.12
1,903	L Brands	125,294	0.22
2,320	Macy's	83,079	0.15
326	Nu Skin Enterprises	15,576	0.03
190	PetMed Express	4,383	0.01
804	Pier 1 Imports	6,866	0.01
6,578	Staples	59,531	0.11
380	Stein Mart	2,082	0.00
277	Tailored Brands	7,077	0.01
3,682	Target	265,951	0.47
18,586	Wal-Mart Stores	1,284,664	2.28
2,399	Yum! Brands	151,929	0.27
		2,344,252	4.17
<b>Savings &amp; Loans (0.16%) (2015: 0.25%)</b>			
230	Bank of California	3,990	0.01
281	Dime Community Bancshares	5,648	0.01
143	Flushing Financial	4,203	0.01
678	Northwest Bancshares	12,224	0.02
424	Oritani Financial	7,950	0.01
2,253	People's United Financial	43,618	0.08
359	Provident Financial Services	10,160	0.02
		87,793	0.16
<b>Semiconductors (3.30%) (2015: 1.78%)</b>			
2,457	Cypress Semiconductor	28,108	0.05
28,927	Intel	1,049,182	1.86
923	KLA Tencor	72,622	0.13
2,009	Maxim Integrated Products	77,487	0.14
9,649	QUALCOMM	629,115	1.12
		1,856,514	3.30
<b>Software (0.49%) (2015: 0.60%)</b>			
234	American Software	2,417	0.00
2,849	CA	90,513	0.16
138	Computer Programs & Systems	3,257	0.01
2,416	Navient	39,695	0.07
2,332	Paychex	141,972	0.25
		277,854	0.49



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Technology Hardware &amp; Equipment (0.15%) (2015: 0.07%)</b>		
1,836	Pitney Bowes	27,889	0.05
6,681	Xerox	58,325	0.10
		86,214	0.15
	<b>Telecommunications (11.07%) (2015: 11.90%)</b>		
62,780	AT&T	2,670,033	4.74
10,307	CenturyLink	245,100	0.43
36,459	Cisco Systems	1,101,791	1.96
515	Comtech Telecommunications	6,103	0.01
607	Consolidated Communications Holdings	16,298	0.03
729	EarthLink Holdings	4,112	0.01
27,938	Frontier Communications	94,430	0.17
178	IDT	3,300	0.01
202	Inteliquent	4,630	0.01
38,530	Verizon Communications	2,056,731	3.65
627	West	15,525	0.03
1,593	Windstream Holdings	11,677	0.02
		6,229,730	11.07
	<b>Toys, Games &amp; Hobbies (0.18%) (2015: 0.23%)</b>		
3,725	Mattel	102,624	0.18
	<b>Transportation (0.00%) (2015: 0.02%)</b>		
	<b>Utilities — Electric (8.66%) (2015: 9.33%)</b>		
5,160	AES	59,959	0.11
335	ALLETE	21,504	0.04
1,535	Alliant Energy	58,161	0.10
1,781	Ameren	93,431	0.17
4,016	American Electric Power	252,847	0.45
2,953	Avangrid	111,860	0.20
444	Avista	17,756	0.03
311	Black Hills	19,077	0.03
1,782	CMS Energy	74,167	0.13
2,416	Consolidated Edison	178,011	0.32
4,960	Dominion Resources	379,886	0.68
1,284	DTE Energy	126,487	0.22
6,560	Duke Energy	509,187	0.90
1,841	Edison International	132,534	0.24
225	El Paso Electric	10,462	0.02
285	Empire District Electric	9,716	0.02
1,858	Entergy	136,507	0.24
2,211	Eversource Energy	122,114	0.22
7,133	Exelon	253,150	0.45
4,154	FirstEnergy	128,649	0.23
1,807	Great Plains Energy	49,421	0.09
877	Hawaiian Electric Industries	29,002	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities — Electric (8.66%) (2015: 9.33%) (continued)</b>		
293	IDACORP	23,601	0.04
1,096	MDU Resources Group	31,532	0.06
3,017	NextEra Energy	360,411	0.64
372	NorthWester	21,156	0.04
519	NRG Yield	7,972	0.01
1,545	OGE Energy	51,680	0.09
252	Otter Tail	10,282	0.02
3,522	PG&E	214,032	0.38
810	Pinnacle West Capital	63,204	0.11
420	PNM Resources	14,406	0.03
563	Portland General Electric	24,395	0.04
6,479	PPL	220,610	0.39
4,103	Public Service Enterprise Group	180,040	0.32
958	SCANA	70,202	0.12
9,633	Southern	473,847	0.84
94	Unitil	4,262	0.01
2,308	WEC Energy Group	135,364	0.24
801	Westar Energy	45,136	0.08
3,660	Xcel Energy	148,962	0.26
		4,874,982	8.66
	<b>Utilities — Electric &amp; Gas (0.75%) (2015: 0.76%)</b>		
3,871	CenterPoint Energy	95,381	0.17
507	National Fuel Gas	28,717	0.05
521	New Jersey Resources	18,496	0.03
2,064	NiSource	45,697	0.08
189	Northwest Natural Gas	11,302	0.02
1,550	Sempra Energy	155,992	0.28
541	South Jersey Industries	18,226	0.03
575	Vectren	29,986	0.05
272	WGL Holdings	20,748	0.04
		424,545	0.75
	<b>Water (0.00%) (2015: 0.02%)</b>		
50	Artesian Resources	1,597	0.00
	<b>Total Equities</b>	56,038,294	99.60
	<b>Total Transferable Securities (99.60%) (2015: 99.87%)</b>	56,038,294	99.60

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Equity Income UCITS ETF (continued)

#### Financial Derivative Instruments ((0.04)%) (2015: 0.00%)

#### Open Forward Foreign Currency Exchange Contracts ((0.04)%) (2015: 0.00%)

<i>Settlement Date</i>		<i>Amount Bought</i>		<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2017	EUR	500,629	USD	532,169	(4,091)	(0.01)
05/01/2017	EUR	500,646	USD	532,168	(4,073)	(0.01)
05/01/2017	GBP	503,838	USD	630,125	(7,535)	(0.01)
05/01/2017	GBP	321,419	USD	402,106	(4,929)	(0.01)
05/01/2017	GBP	47,712	USD	59,690	(732)	—
05/01/2017	USD	14,043	EUR	13,211	107	—
Unrealised gain on open forward foreign currency exchange contracts					107	—
Unrealised loss on open forward foreign currency exchange contracts					(21,360)	(0.04)
Net unrealised loss on open forward foreign currency exchange contracts					(21,253)	(0.04)
<b>Total Financial Derivative Instruments</b>					(21,253)	(0.04)
<b>Total Investments (99.56%) (2015: 99.87%)</b>					56,017,041	99.56
<b>Other Net Assets (0.44%) (2015: 0.13%)</b>					249,022	0.44
<b>Net Assets (100.00%) (2015: 100.00%)</b>					<b>56,266,063</b>	<b>100.00</b>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.53
Other assets	0.47
	<b>100.00</b>

#### Abbreviations used:

REIT – Real Estate Investment Trust

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.72%) (2015: 99.81%)</b>		
	<b>Equities (99.72%) (2015: 99.81%)</b>		
	<b>United States (99.72%) (2015: 99.81%)</b>		
	<b>Aerospace &amp; Defense (0.40%) (2015: 0.47%)</b>		
372	AAR	12,295	0.07
196	Cubic	9,398	0.06
523	Kaman	25,590	0.15
92	National Presto Industries	9,789	0.06
364	Triumph Group	9,646	0.06
		66,718	0.40
	<b>Agriculture (2.26%) (2015: 0.53%)</b>		
90	Alico	2,444	0.01
560	Andersons	25,032	0.15
13	Griffin Industrial Realty	412	0.00
194	Limoneira	4,173	0.03
38	MGP Ingredients	1,899	0.01
1,094	Universal	69,743	0.42
12,052	Vector Group	274,063	1.64
		377,766	2.26
	<b>Airlines (0.44%) (2015: 0.06%)</b>		
357	Allegiant Trave	59,405	0.36
365	SkyWest	13,304	0.08
		72,709	0.44
	<b>Auto Manufacturers (0.11%) (2015: 0.10%)</b>		
287	Hyster-Yale Materials Handling	18,302	0.11
	<b>Auto Parts &amp; Equipment (1.35%) (2015: 1.18%)</b>		
780	Cooper Tire & Rubber	30,303	0.18
2,394	Dana	45,438	0.27
865	Douglas Dynamics	29,108	0.17
1,516	Metaldyne Performance Group	34,792	0.21
366	Miller Industries	9,681	0.06
537	Spartan Motors	4,967	0.03
387	Standard Motor Products	20,596	0.12
64	Strattec Security	2,579	0.02
920	Superior Industries International	24,242	0.14
187	Supreme Industries	2,936	0.02
134	Titan International	1,502	0.01
427	Tower International	12,106	0.07
542	Unique Fabricating	7,913	0.05
		226,163	1.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (5.94%) (2015: 6.49%)</b>		
37	1st Constitution Bancorp	692	0.00
183	1st Source	8,173	0.05
115	Access National	3,192	0.02
120	American National Bankshares	4,176	0.02
122	Ameris Bancorp	5,319	0.03
142	Arrow Financial	5,751	0.03
112	BancFirst	10,422	0.06
647	BancorpSouth	20,089	0.12
73	Bank of Commerce Holdings	694	0.00
28	Bankwell Financial Group	910	0.01
237	Banner	13,227	0.08
67	Bar Harbor Bankshares	3,171	0.02
50	Blue Hills Bancorp	938	0.01
870	Boston Private Financial Holdings	14,398	0.09
218	Bridge Bancorp	8,262	0.05
149	Bryn Mawr Bank	6,280	0.04
39	C&F Financial	1,944	0.01
125	Camden National	5,556	0.03
131	Capital Bank Financial	5,142	0.03
64	Capital City Bank Group	1,311	0.01
194	Cardinal Financial	6,361	0.04
195	Cass Information Systems	14,346	0.09
127	CenterState Banks	3,197	0.02
264	Central Pacific Financial	8,295	0.05
14	Century Bancorp	840	0.01
58	Chemung Financial	2,108	0.01
161	City Holding	10,884	0.07
164	CNB Financial	4,385	0.03
207	CoBiz Financial	3,496	0.02
61	Codorus Valley Bancorp	1,745	0.01
843	Columbia Banking System	37,665	0.23
392	Community Bank System	24,222	0.14
211	Community Trust Bancorp	10,466	0.06
179	ConnectOne Bancorp	4,645	0.03
23	County Bancorp	620	0.00
961	CVB Financial	22,036	0.13
67	Eastern Virginia Bankshares	700	0.00
82	Enterprise Bancorp	3,080	0.02
91	Enterprise Financial Services	3,913	0.02
40	Evans Bancorp	1,262	0.01
32	Farmers Capital Bank	1,346	0.01
220	Fidelity Southern	5,207	0.03
153	Financial Institutions	5,233	0.03
135	First Bancorp	4,468	0.03
120	First Bancorp/Southern Pines NC	3,257	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (5.94%) (2015: 6.49%) (continued)</b>		
31	First Bank/Hamilton NJ	360	0.00
364	First Busey	11,204	0.07
74	First Business Financial Services	1,755	0.01
777	First Commonwealth Financial	11,018	0.07
148	First Community Bancshares	4,461	0.03
79	First Connecticut Bancorp/Farmington CT	1,789	0.01
582	First Financial Bancorp	16,558	0.10
104	First Financial Corp	5,491	0.03
19	First Internet Bancorp	608	0.00
193	First Interstate BancSystem	8,212	0.05
259	First Merchants	9,751	0.06
49	First Mid-Illinois Bancshares	1,666	0.01
504	First Midwest Bancorp	12,716	0.08
101	German American Bancorp	5,314	0.03
694	Glacier Bancorp	25,144	0.15
93	Great Southern Bancorp	5,082	0.03
404	Great Western Bancorp	17,610	0.11
234	Guaranty Bancorp	5,663	0.03
303	Hanmi Financial	10,575	0.06
91	Heartland Financial USA	4,368	0.03
412	Heritage Commerce	5,945	0.04
240	Heritage Financial	6,180	0.04
1,247	Hope Bancorp	27,297	0.16
141	Horizon Bancorp	3,948	0.02
49	Independent Bank Group	3,058	0.02
170	Independent Bank/MI	3,689	0.02
185	Independent Bank/Rockland MA	13,033	0.08
419	International Bancshares	17,095	0.10
182	Kearny Financial	2,830	0.02
378	Lakeland Bancorp	7,371	0.04
174	Lakeland Financial	8,241	0.05
287	LegacyTexas Financial Group	12,358	0.07
53	Live Oak Bancshares	981	0.01
182	Macatawa Bank	1,895	0.01
197	MainSource Financial Group	6,777	0.04
154	MBT Financial	1,748	0.01
143	Mercantile Bank	5,391	0.03
61	Merchants Bancshares	3,306	0.02
141	Midland States Bancorp	5,101	0.03
143	MidSouth Bancorp	1,945	0.01
91	MidWestOne Financial Group	3,422	0.02
408	NBT Bancorp	17,087	0.10
66	Northrim BanCorp	2,086	0.01
1,614	Old National Bancorp	29,294	0.18
48	Old Second Bancorp	530	0.00
367	Opus Bank	11,028	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (5.94%) (2015: 6.49%) (continued)</b>		
211	Pacific Continental	4,610	0.03
204	Park National	24,411	0.15
313	Park Sterling	3,377	0.02
53	Peapack Gladstone Financial	1,637	0.01
75	Penns Woods Bancorp	3,787	0.02
171	Peoples Bancorp	5,551	0.03
89	Peoples Financial Services	4,334	0.03
68	Preferred Bank	3,565	0.02
125	Premier Financial Bancorp	2,512	0.01
15	QCR Holdings	650	0.00
286	Renasant	12,075	0.07
174	Republic Bancorp	6,880	0.04
326	S&T Bancorp	12,727	0.08
269	Sandy Spring Bancorp	10,757	0.06
100	ServisFirst Bancshares	3,744	0.02
63	Shore Bancshares	961	0.01
117	Sierra Bancorp	3,111	0.02
191	Simmons First National	11,871	0.07
140	South State	12,236	0.07
103	Southern National Bancorp of Virginia	1,683	0.01
292	Southside Bancshares	11,000	0.07
101	Southwest Bancorp	2,929	0.02
161	Stock Yards Bancorp	7,559	0.05
37	Stonegate Bank	1,544	0.01
47	Suffolk Bancorp	2,013	0.01
12	Sun Bancorp	312	0.00
125	Tompkins Financial	11,817	0.07
402	Towne Bank	13,366	0.08
156	Trico Bancshares	5,332	0.03
1,215	TrustCo Bank NY	10,631	0.06
731	Trustmark	26,060	0.16
415	Union Bankshares	14,832	0.09
45	Union Bankshares/Morrisville VT	2,045	0.01
315	United Community Banks	9,330	0.06
564	United Financial Bancorp	10,242	0.06
49	Unity Bancorp	769	0.00
291	Univest of Pennsylvania	8,992	0.05
187	Washington Trust Bancorp	10,481	0.06
414	WesBanco	17,827	0.11
184	West Bancorporation	4,545	0.03
261	Westamerica Bancorporation	16,425	0.10
130	Western New England Bancorp	1,216	0.01
247	Yadkin Financial	8,462	0.05
		992,613	5.94

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.06%) (2015: 0.06%)</b>		
58	Coca-Cola Bottling Consolidated	10,373	0.06
	<b>Building &amp; Construction Materials (0.80%) (2015: 0.66%)</b>		
549	AAON	18,144	0.11
383	Apogee Enterprises	20,514	0.12
575	Griffon	15,065	0.09
668	LSI Industries	6,506	0.04
328	Quanex Building Products	6,658	0.04
972	Simpson Manufacturing	42,525	0.26
236	Universal Forest Products	24,115	0.14
		133,527	0.80
	<b>Chemicals (2.21%) (2015: 2.40%)</b>		
871	A Schulman	29,135	0.17
492	Aceto	10,809	0.06
79	American Vanguard	1,513	0.01
167	Balchem	14,015	0.08
750	Calgon Carbon	12,750	0.08
233	Hawkins	12,570	0.08
751	HB Fuller	36,281	0.22
915	Innophos Holdings	47,818	0.29
307	Innospec	21,029	0.13
54	KMG Chemicals	2,100	0.01
7,826	Kronos Worldwide	93,442	0.56
149	Oil-Dri Corp of America	5,693	0.03
190	Quaker Chemical	24,309	0.15
1,084	Rayonier Advanced Materials	16,759	0.10
294	Stepan	23,955	0.14
4,998	Valhi	17,293	0.10
		369,471	2.21
	<b>Coal (1.12%) (2015: 1.13%)</b>		
9,814	Pattern Energy Group	186,368	1.12
	<b>Commercial Services (5.00%) (2015: 4.13%)</b>		
336	Aaron's	10,749	0.06
1,172	ABM Industries	47,864	0.29
147	B. Riley Financial	2,712	0.02
145	Barrett Business Services	9,294	0.05
746	BG Staffing	11,638	0.07
666	Brink's	27,472	0.16
276	Capella Education	24,233	0.14
155	Carriage Services	4,439	0.03
1,206	CEB	73,083	0.44
794	Collectors Universe	16,857	0.10
3,785	CPI Card Group	15,708	0.09



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (5.00%) (2015: 4.13%) (continued)</b>			
170	CRA International	6,222	0.04
963	DeVry Education Group	30,046	0.18
1,421	Ennis	24,654	0.15
429	Forrester Research	18,425	0.11
437	G&K Services	42,149	0.25
58	Graham Holdings	29,693	0.18
555	Hackett Group	9,801	0.06
544	Heidrick & Struggles International	13,138	0.08
404	Insperty	28,664	0.17
1,158	Interface	21,481	0.13
627	Kelly Services	14,371	0.09
740	Kforce	17,094	0.10
999	Korn/Ferry International	29,400	0.17
276	Landauer	13,276	0.08
859	Liberty Tax	11,511	0.07
388	Matthews International	29,818	0.18
857	McGrath Rent	33,586	0.20
386	Medifast	16,069	0.10
516	Monro Muffler Brake	29,515	0.18
61	Multi-Color	4,734	0.03
2,344	Quad/Graphics	63,007	0.38
2,003	Rent-A-Center	22,534	0.13
1,185	Resources Connection	22,811	0.14
2,992	RR Donnelley & Sons	48,829	0.29
238	Viad	10,496	0.06
		835,373	5.00
<b>Computers (1.17%) (2015: 2.27%)</b>			
1,823	Convergys	44,773	0.27
1,694	Diebold Nixdorf	42,604	0.25
112	DMC Global	1,775	0.01
478	MTS Systems	27,103	0.16
821	TeleTech Holdings	25,040	0.15
1,236	Tessera Holding	54,631	0.33
		195,926	1.17
<b>Consumer Durables &amp; Apparels (0.43%) (2015: 0.39%)</b>			
390	Oxford Industries	23,451	0.14
334	Superior Uniform Group	6,553	0.04
404	Weyco Group	12,645	0.08
1,302	Wolverine World Wide	28,579	0.17
		71,228	0.43
<b>Cosmetics &amp; Personal Care (0.16%) (2015: 0.26%)</b>			
800	Inter Parfums	26,200	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (0.50%) (2015: 0.43%)</b>			
560	Core-Mark Holding	24,119	0.15
2,248	H&E Equipment Services	52,266	0.31
808	Systemax	7,086	0.04
		83,471	0.50
<b>Diversified Financial Services (2.37%) (2015: 2.00%)</b>			
1,120	Arlington Asset Investment	16,598	0.10
1,346	Artisan Partners Asset Management	40,043	0.24
15	Associated Capital Group	493	0.00
6,359	BGC Partners	65,053	0.39
716	Calamos Asset Management	6,122	0.04
1,196	Capitol Federal Financial	19,686	0.12
542	Cohen & Steers	18,211	0.11
318	Evercore Partners	21,847	0.13
63	Federal Agricultural Mortgage	3,608	0.02
193	Financial Engines	7,093	0.04
778	Gain Capital Holdings	5,119	0.03
15	GAMCO Investors	463	0.00
803	Greenhill	22,243	0.13
138	Houlihan Lokey	4,295	0.03
283	Interactive Brokers Group	10,332	0.06
223	Investment Technology Group	4,402	0.03
2,332	Janus Capital Group	30,946	0.19
513	Manning & Napier	3,873	0.02
147	Marlin Business Services	3,072	0.02
368	Moelis	12,475	0.08
138	Nelnet	7,003	0.04
129	Oppenheimer Holdings	2,399	0.01
48	PJT Partners	1,482	0.01
65	Pzena Investment Management	722	0.00
130	Silvercrest Asset Management Group	1,710	0.01
1,008	Virtu Financial	16,078	0.10
36	Virtus Investment Partners	4,250	0.03
2,903	Waddell & Reed Financial	56,638	0.34
144	Westwood Holdings Group	8,639	0.05
		394,895	2.37
<b>Electrical Components &amp; Equipment (0.43%) (2015: 1.16%)</b>			
41	Encore Wire	1,777	0.01
2,455	General Cable	46,768	0.28
211	Graham	4,674	0.03
80	Insteel Industries	2,851	0.02
412	Powell Industries	16,068	0.09
		72,138	0.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (1.70%) (2015: 1.68%)</b>		
40	Allied Motion Technologies	856	0.01
5,656	AVX	88,403	0.53
471	Badger Meter	17,403	0.10
118	Bel Fuse	3,646	0.02
1,354	Brady	50,843	0.30
321	CTS	7,190	0.04
195	ESCO Technologies	11,047	0.07
23	Mesa Laboratories	2,823	0.02
427	Method Electronics	17,657	0.11
182	MOCON	3,549	0.02
544	Park Electrochemical	10,146	0.06
2,835	Vishay Intertechnology	45,927	0.27
386	Watts Water Technologies	25,167	0.15
		284,657	1.70
	<b>Energy — Alternate Sources (0.23%) (2015: 0.74%)</b>		
878	FutureFuel	12,204	0.08
911	Green Plains	25,372	0.15
		37,576	0.23
	<b>Engineering &amp; Construction (0.83%) (2015: 0.42%)</b>		
207	Argan	14,604	0.09
409	Comfort Systems USA	13,620	0.08
387	Exponent	23,336	0.14
467	Granite Construction	25,685	0.15
3,452	KBR	57,614	0.35
78	VSE	3,029	0.02
		137,888	0.83
	<b>Entertainment (1.65%) (2015: 2.66%)</b>		
724	AMC Entertainment Holdings	24,363	0.14
188	Churchill Downs	28,285	0.17
924	Dolby Laboratories	41,755	0.25
359	International Speedway	13,211	0.08
504	Marriott Vacations Worldwide	42,764	0.26
4,721	National CineMedia	69,540	0.42
106	RCI Hospitality Holdings	1,813	0.01
1,383	Red Rock Resorts	32,072	0.19
1,015	Speedway Motorsports	21,995	0.13
		275,798	1.65
	<b>Environmental Control (1.92%) (2015: 1.71%)</b>		
880	Ceco Environmental	12,276	0.07
12,165	Covanta Holding	189,774	1.14
995	MSA Safety	68,983	0.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (1.92%) (2015: 1.71%) (continued)</b>		
644	Tetra Tech	27,789	0.17
454	US Ecology	22,314	0.13
		321,136	1.92
	<b>Food (2.11%) (2015: 3.23%)</b>		
2,119	AdvancePierre Foods Holdings	63,104	0.38
362	Calavo Growers	22,227	0.13
2,106	Dean Foods	45,869	0.27
255	Ingles Markets	12,265	0.07
294	J&J Snack Foods	39,228	0.24
771	Nutrisystem	26,715	0.16
328	Sanderson Farms	30,911	0.19
803	SpartanNash	31,751	0.19
453	Tootsie Roll Industries	18,008	0.11
404	Village Super Market	12,484	0.07
742	Weis Markets	49,595	0.30
		352,157	2.11
	<b>Forest Products &amp; Paper (1.78%) (2015: 0.88%)</b>		
91	Deltic Timber	7,013	0.04
3,417	Domtar	133,366	0.80
375	Neenah Paper	31,950	0.19
734	Orchids Paper Products	19,216	0.12
1,273	PH Glatfelter	30,412	0.18
1,669	Schweitzer-Mauduit International	75,990	0.45
		297,947	1.78
	<b>Full Line Insurance (1.38%) (2015: 1.23%)</b>		
382	American Equity Investment Life Holding	8,610	0.05
91	AMERISAFE	5,674	0.03
220	Baldwin & Lyons	5,544	0.03
369	Crawford – Class A	3,495	0.02
166	Crawford – Class B	2,085	0.01
339	Donegal Group	5,926	0.04
247	EMC Insurance Group	7,413	0.05
129	Employers Holdings	5,108	0.03
214	FBL Financial Group	16,724	0.10
97	Federated National Holding	1,813	0.01
266	Fidelity & Guaranty Life	6,304	0.04
157	HCI Group	6,198	0.04
196	Heritage Insurance Holdings	3,071	0.02
419	Horace Mann Educators	17,933	0.11
39	Independence Holding	763	0.01
108	Infinity Property & Casualty	9,493	0.06
3	Investors Title	475	0.00
460	Kemper	20,378	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Full Line Insurance (1.38%) (2015: 1.23%) (continued)</b>			
56	Kinsale Capital Group	1,905	0.01
288	National General Holdings	7,197	0.04
1	National Western Life Group	311	0.00
19	Navigators Group	2,237	0.01
234	RLI	14,772	0.09
249	Safety Insurance Group	18,351	0.11
387	Selective Insurance Group	16,660	0.10
271	State Auto Financial	7,266	0.04
313	State National	4,338	0.03
259	Stewart Information Services	11,935	0.07
214	United Fire Group	10,522	0.06
301	Universal Insurance Holdings	8,548	0.05
		231,049	1.38
<b>Hand &amp; Machine Tools (0.14%) (2015: 0.48%)</b>			
598	Franklin Electric	23,262	0.13
78	Hardinge	864	0.01
		24,126	0.14
<b>Health Care Services (0.87%) (2015: 0.58%)</b>			
145	Chemed	23,259	0.14
485	Ensign Group	10,772	0.07
7,086	Kindred Healthcare	55,625	0.33
493	National HealthCare	37,365	0.22
370	National Research	7,030	0.04
169	US Physical Therapy	11,864	0.07
		145,915	0.87
<b>Healthcare Products (0.73%) (2015: 0.74%)</b>			
315	Abaxis	16,623	0.10
82	Analogic	6,802	0.04
21	Atrion	10,651	0.06
659	CONMED	29,108	0.18
167	Invacare	2,179	0.01
219	LeMaitre Vascular	5,550	0.03
2,526	Meridian Bioscience	44,710	0.27
79	Utah Medical Products	5,747	0.04
		121,370	0.73
<b>Holding Companies — Diversified Operations (Nil) (2015: 0.02%)</b>			
<b>Home Builders (0.52%) (2015: 0.53%)</b>			
675	KB Home	10,672	0.06
2,449	MDC Holdings	62,843	0.38
424	Winnebago Industries	13,420	0.08
		86,935	0.52

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Home Furnishings (0.64%) (2015: 0.54%)</b>			
184	Bassett Furniture Industries	5,594	0.03
1,602	Daktronics	17,141	0.10
763	Ethan Allen Interiors	28,117	0.17
135	Flexsteel Industries	8,325	0.05
219	Hooker Furniture	8,311	0.05
704	Kimball International	12,362	0.07
895	La-Z-Boy	27,790	0.17
		107,640	0.64
<b>Household Products (0.26%) (2015: 0.21%)</b>			
338	CSS Industries	9,150	0.06
288	WD-40	33,667	0.20
		42,817	0.26
<b>Internet (0.68%) (2015: 0.53%)</b>			
2,518	Cogent Communications Holdings	104,119	0.62
455	Reis	10,124	0.06
		114,243	0.68
<b>Iron &amp; Steel (0.82%) (2015: 1.85%)</b>			
1,149	Carpenter Technology	41,559	0.25
3,229	Commercial Metals	70,328	0.42
960	Schnitzer Steel Industries	24,672	0.15
		136,559	0.82
<b>Leisure Time (1.79%) (2015: 2.55%)</b>			
676	Bob Evans Farms	35,970	0.21
425	Callaway Golf	4,658	0.03
2,978	ClubCorp Holdings	42,734	0.26
1,089	DineEquity	83,853	0.50
574	Escalade	7,577	0.04
99	Johnson Outdoors	3,930	0.02
599	LCI Industries	64,542	0.39
915	Marine Products	12,691	0.08
621	Ruth's Hospitality Group	11,364	0.07
1,210	Sonic	32,077	0.19
		299,396	1.79
<b>Lodging (0.57%) (2015: 0.06%)</b>			
4,611	ILG	83,782	0.50
369	Marcus	11,623	0.07
		95,405	0.57
<b>Machinery — Diversified (1.25%) (2015: 1.22%)</b>			
81	Alamo Group	6,164	0.04
548	Albany International	25,372	0.15
535	Altra Industrial Motion	19,742	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery — Diversified (1.25%) (2015: 1.22%) (continued)</b>			
963	Applied Industrial Technologies	57,202	0.34
1,459	Briggs & Stratton	32,477	0.19
192	Columbus McKinnon	5,192	0.03
500	Gorman-Rupp	15,475	0.09
95	Hurco	3,145	0.02
182	Kadant	11,138	0.07
195	Lindsay	14,549	0.09
260	Tennant	18,512	0.11
		208,968	1.25
<b>Machinery, Construction &amp; Mining (0.12%) (2015: 0.86%)</b>			
185	Astec Industries	12,480	0.08
249	Joy Global	6,972	0.04
		19,452	0.12
<b>Media (3.80%) (2015: 3.77%)</b>			
1,366	AH Belo	8,674	0.05
833	Entercom Communications	12,745	0.08
1,617	Entravision Communications	11,319	0.07
9,789	Gannett	95,051	0.57
1,813	Meredith	107,239	0.64
6,107	New Media Investment Group	97,651	0.58
2,460	New York Times	32,718	0.20
613	Nexstar Broadcasting Group	38,803	0.23
167	Saga Communications	8,400	0.05
1,163	Salem Media Group	7,269	0.04
582	Scholastic	27,639	0.17
1,859	Sinclair Broadcast Group	61,998	0.37
5,739	Time	102,441	0.61
1,234	World Wrestling Entertainment	22,705	0.14
		634,652	3.80
<b>Mining (1.12%) (2015: 0.87%)</b>			
28	A-Mark Precious Metals	546	0.01
1,597	Compass Minerals International	125,125	0.75
504	Gold Resource	2,192	0.01
962	Hecla Mining	5,041	0.03
510	Kaiser Aluminum	39,622	0.24
256	Materion	10,138	0.06
50	United States Lime & Minerals	3,787	0.02
		186,451	1.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (2.13%) (2015: 1.89%)</b>			
119	Actuant	3,088	0.02
886	American Railcar Industries	40,127	0.24
375	AZZ	23,963	0.14
791	Barnes Group	37,509	0.23
104	Chase	8,689	0.05
366	EnPro Industries	24,654	0.15
1,392	Federal Signal	21,729	0.13
372	FreightCar America	5,554	0.03
1,853	Hillenbrand	71,063	0.43
181	John Bean Technologies	15,557	0.09
194	Park-Ohio Holdings	8,264	0.05
988	Raven Industries	24,898	0.15
114	Standex International	10,015	0.06
805	Sturm Ruger	42,423	0.25
787	Tredegar	18,888	0.11
		356,421	2.13
<b>Office &amp; Business Equipment (1.34%) (2015: 0.97%)</b>			
1,601	Herman Miller	54,754	0.33
1,207	HNI	67,496	0.40
1,458	Knoll	40,722	0.24
3,430	Steelcase	61,397	0.37
		224,369	1.34
<b>Oil &amp; Gas (3.50%) (2015: 1.59%)</b>			
118	Adams Resources & Energy	4,679	0.03
5,015	Alon USA Energy	57,071	0.34
3,329	Archrock	43,943	0.26
10,090	CVR Energy	256,185	1.53
2,065	Delek US Holdings	49,704	0.30
1,327	Evolution Petroleum	13,270	0.08
143	Panhandle Oil and Gas	3,368	0.02
5,612	PBF Energy	156,462	0.94
		584,682	3.50
<b>Oil &amp; Gas Services (0.55%) (2015: 2.35%)</b>			
730	Bristow Group	14,950	0.09
102	Gulf Island Fabrication	1,214	0.01
2,681	Oceanenergy International	75,631	0.45
		91,795	0.55
<b>Other Consumer, Cyclical (0.42%) (2015: 0.36%)</b>			
686	Libbey	13,350	0.08
171	Lifetime Brands	3,035	0.02
1,525	Mobile Mini	46,131	0.28
83	NACCO Industries	7,516	0.04
		70,032	0.42



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Finance (Nil) (2015: 0.14%)</b>		
	<b>Other Industrial (1.50%) (2015: 1.75%)</b>		
834	Advanced Drainage Systems	17,180	0.10
366	Ampco-Pittsburgh	6,130	0.04
52	CIRCOR International	3,374	0.02
169	Eastern	3,532	0.02
1,416	GATX	87,197	0.52
153	Global Brass & Copper Holdings	5,248	0.03
772	Greenbrier	32,077	0.19
321	Haynes International	13,800	0.08
133	LB Foster	1,809	0.01
777	Mueller Industries	31,049	0.19
1,869	Mueller Water Products	24,876	0.15
562	NN	10,706	0.06
49	Olympic Steel	1,187	0.01
314	Sun Hydraulics	12,551	0.08
		250,716	1.50
	<b>Packaging &amp; Containers (0.78%) (2015: 0.67%)</b>		
57	AEP Industries	6,618	0.04
2,396	KapStone Paper and Packaging	52,832	0.32
1,420	Myers Industries	20,306	0.12
969	Silgan Holdings	49,593	0.30
		129,349	0.78
	<b>Pharmaceuticals (0.57%) (2015: 2.05%)</b>		
2,403	Owens & Minor	84,802	0.51
364	Phibro Animal Health	10,665	0.06
		95,467	0.57
	<b>Pipelines (1.11%) (2015: 0.70%)</b>		
635	Primoris Services	14,465	0.09
4,086	SemGroup	170,591	1.02
		185,056	1.11
	<b>Real Estate (0.24%) (2015: 0.40%)</b>		
133	Alexander & Baldwin	5,968	0.04
6	Consolidated-Tomoka Land	320	0.00
179	Jernigan Capital	3,768	0.02
1,214	Kennedy-Wilson Holdings	24,887	0.15
76	RE/MAX Holdings	4,256	0.03
		39,199	0.24
	<b>Real Estate Investment Trusts (14.33%) (2015: 13.73%)</b>		
1,037	Acadia Realty Trust	33,889	0.20
460	Agree Realty	21,183	0.13
78	Alexander's	33,296	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (14.33%) (2015: 13.73%) (continued)</b>		
459	American Assets Trust	19,774	0.12
259	American Farmland	2,064	0.01
742	Armada Hoffler Properties	10,811	0.06
339	Ashford Hospitality Prime	4,627	0.03
2,513	Ashford Hospitality Trust	19,501	0.12
725	Bluerock Residential Growth	9,947	0.06
2,970	Brandywine Realty Trust	49,035	0.29
3,204	Care Capital Properties	80,100	0.48
1,193	CareTrust	18,277	0.11
789	CatchMark Timber Trust	8,884	0.05
6,227	CBL & Associates Properties	71,610	0.43
1,098	Cedar Realty Trust	7,170	0.04
1,001	Chatham Lodging Trust	20,570	0.12
1,560	Chesapeake Lodging Trust	40,342	0.24
2,830	Columbia Property Trust	61,128	0.37
369	Community Healthcare	8,498	0.05
4,319	CoreCivic	105,643	0.63
445	CorEnergy Infrastructure	15,522	0.09
400	CoreSite Realty	31,748	0.19
1,485	Corporate Office Properties Trust	46,362	0.28
3,688	DiamondRock Hospitality	42,523	0.25
702	Easterly Government Properties	14,054	0.08
468	EastGroup Properties	34,557	0.21
266	Farmland Partners	2,969	0.02
1,672	FelCor Lodging Trust	13,393	0.08
949	First Potomac Realty Trust	10,410	0.06
1,213	Four Corners Property Trust	24,891	0.15
2,657	Franklin Street Properties	34,435	0.21
2,357	Geo Group	84,687	0.51
642	Getty Realty	16,365	0.10
782	Gladstone Commercial	15,718	0.09
191	Gladstone Land	2,147	0.01
680	Global Medical	6,066	0.04
6,385	Global Net Lease	49,994	0.30
2,625	Government Properties Income Trust	50,046	0.30
899	Hersha Hospitality Trust	19,328	0.12
2,375	Independence Realty Trust	21,185	0.13
1,042	Infra	18,662	0.11
4,094	Investors Real Estate Trust	29,190	0.18
1,700	Kite Realty Group Trust	39,916	0.24
6,425	Lexington Realty Trust	69,390	0.42
793	LTC Properties	37,255	0.22
791	Mack-Cali Realty	22,955	0.14
1,328	Monmouth Real Estate Investment	20,239	0.12
1,955	Monogram Residential Trust	21,153	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (14.33%)</b>			
<b>(2015: 13.73%) (continued)</b>			
675	National Storage Affiliates Trust	14,897	0.09
3,620	New Senior Investment Group	35,440	0.21
387	NexPoint Residential Trust	8,646	0.05
1,117	NorthStar Realty Europe	14,041	0.08
7,874	Northstar Realty Finance	119,291	0.71
478	One Liberty Properties	12,007	0.07
1,456	Pebblebrook Hotel Trust	43,316	0.26
1,221	Pennsylvania Real Estate Investment Trust	23,150	0.14
2,686	Physicians Realty Trust	50,927	0.31
600	Potlatch	24,990	0.15
643	Preferred Apartment Communities	9,587	0.06
580	QTS Realty Trust	28,797	0.17
1,698	Ramco-Gershenson Properties Trust	28,153	0.17
1,551	Retail Opportunity Investments	32,773	0.20
654	Rexford Industrial Realty	15,166	0.09
1,879	Sabra Health Care	45,885	0.27
253	Saul Centers	16,852	0.10
3,008	Select Income	75,802	0.45
233	Seritage Growth Properties	9,951	0.06
428	Silver Bay Realty Trust	7,336	0.04
1,876	STAG Industrial	44,780	0.27
1,564	Summit Hotel Properties	25,071	0.15
532	Terreno Realty	15,157	0.09
854	Tier	14,851	0.09
660	UMH Properties	9,933	0.06
233	Universal Health Realty Income Trust	15,282	0.09
1,314	Urban Edge Properties	36,148	0.22
556	Urstadt Biddle Properties	13,405	0.08
7,512	Washington Prime Group	78,200	0.47
1,157	Washington Real Estate Investment Trust	37,822	0.23
1,014	Whitestone	14,581	0.09
2,526	Xenia Hotels & Resorts	49,055	0.29
		2,392,801	14.33
<b>Retail (8.29%) (2015: 5.74%)</b>			
4,605	Abercrombie & Fitch	55,260	0.33
4,563	Barnes & Noble	50,877	0.31
965	Big 5 Sporting Goods	16,743	0.10
930	Big Lots	46,695	0.28
2,055	Bloomin' Brands	37,052	0.22
1,730	Brinker International	85,687	0.51
2,538	Buckle	57,866	0.35
458	Caleres	15,032	0.09
1,423	Cato	42,804	0.26
3,396	Chico's FAS	48,868	0.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (8.29%) (2015: 5.74%) (continued)</b>			
181	Children's Place	18,272	0.11
247	Citi Trends	4,654	0.03
156	Dillard's	9,780	0.06
3,179	DSW	72,004	0.43
1,312	Essendant	27,421	0.16
915	Finish Line	17,211	0.10
315	FirstCash	14,805	0.09
1,111	Fred's	20,620	0.12
8,065	GameStop	203,722	1.22
5,096	GNC Holdings	56,260	0.34
327	Group 1 Automotive	25,486	0.15
7,357	Guess?	89,020	0.53
524	Haverty Furniture	12,419	0.08
2,718	HSN	93,227	0.56
310	Lithia Motors	30,017	0.18
360	Movado Group	10,350	0.06
13,762	Office Depot	62,204	0.37
939	PetMed Express	21,663	0.13
4,631	Pier 1 Imports	39,549	0.24
244	Shoe Carnival	6,583	0.04
387	Sonic Automotive	8,862	0.05
3,637	Stage Stores	15,894	0.10
3,573	Stein Mart	19,580	0.12
1,793	Tailored Brands	45,811	0.27
18	Winmark	2,271	0.01
		1,384,569	8.29
<b>Savings &amp; Loans (1.18%) (2015: 1.25%)</b>			
365	Astoria Financial	6,807	0.04
606	Banc of California	10,514	0.06
417	Bank Mutual	3,941	0.02
130	BankFinancial	1,927	0.01
149	Bear State Financial	1,512	0.01
394	Beneficial Bancorp	7,249	0.04
289	Berkshire Hills Bancorp	10,650	0.06
665	Brookline Bancorp	10,906	0.07
154	Clifton Bancorp	2,606	0.02
468	Dime Community Bancshares	9,407	0.06
101	ESSA Bancorp	1,588	0.01
691	EverBank Financial	13,440	0.08
66	First Defiance Financial	3,349	0.02
90	First Financial Northwest	1,777	0.01
282	Flushing Financial	8,288	0.05
10	Hingham Institution for Savings	1,968	0.01
42	Home Bancorp	1,622	0.01
80	Lake Sunapee Bank Group	1,887	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Savings &amp; Loans (1.18%) (2015: 1.25%) (continued)</b>		
158	Meridian Bancorp	2,986	0.02
21	Meta Financial Group	2,161	0.01
53	MutualFirst Financial	1,754	0.01
298	Northfield Bancorp	5,951	0.04
1,354	Northwest Bancshares	24,413	0.15
242	OceanFirst Financial	7,267	0.04
734	Oritani Financial	13,762	0.08
79	Provident Financial Holdings	1,597	0.01
714	Provident Financial Services	20,206	0.12
26	Prudential Bancorp	445	0.00
104	Riverview Bancorp	728	0.00
51	SI Financial Group	785	0.01
37	Southern Missouri Bancorp	1,309	0.01
90	Territorial Bancorp	2,956	0.02
50	Timberland Bancorp	1,033	0.01
287	United Community Financial	2,566	0.02
204	Waterstone Financial	3,754	0.02
78	WSFS Financial	3,615	0.02
		196,726	1.18
	<b>Semiconductors (0.59%) (2015: 1.35%)</b>		
2,256	Brooks Automation	38,510	0.23
378	Cabot Microelectronics	23,878	0.14
659	Cohu	9,160	0.06
573	IXYS	6,819	0.04
299	Power Integrations	20,287	0.12
		98,654	0.59
	<b>Software (0.99%) (2015: 1.32%)</b>		
1,442	American Software	14,896	0.09
692	Computer Programs & Systems	16,331	0.10
676	CSG Systems International	32,719	0.19
227	Ebix	12,950	0.08
638	ManTech International	26,956	0.16
1,185	Monotype Imaging Holdings	23,522	0.14
1,025	Progress Software	32,728	0.20
195	QAD	5,928	0.03
		166,030	0.99
	<b>Special Purpose Acquisition Company (0.02%) (2015: 0.02%)</b>		
105	National Bank Holdings	3,348	0.02
	<b>Technology hardware &amp; Equipment (1.09%) (2015: Nil)</b>		
11,996	Pitney Bowes	182,219	1.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Telecommunications (3.49%) (2015: 3.05%)</b>			
1,063	ADTRAN	23,758	0.14
377	ATN International	30,209	0.18
604	Black Box	9,211	0.05
3,412	Comtech Telecommunications	40,432	0.24
3,895	Consolidated Communications Holdings	104,581	0.63
4,968	EarthLink Holdings	28,019	0.17
1,153	IDT	21,377	0.13
1,290	Inteliquent	29,567	0.18
657	InterDigital	60,017	0.36
489	Plantronics	26,778	0.16
96	Preformed Line Products	5,579	0.03
537	Shenandoah Telecommunications	14,660	0.09
672	Spok Holdings	13,944	0.08
4,018	West	99,486	0.60
10,189	Windstream Holdings	74,685	0.45
		582,303	3.49
<b>Textile (0.05%) (2015: 0.04%)</b>			
126	Culp	4,681	0.03
23	UniFirst	3,304	0.02
		7,985	0.05
<b>Transportation (0.72%) (2015: 1.11%)</b>			
348	ArcBest	9,622	0.06
331	Celadon Group	2,367	0.01
498	Forward Air	23,595	0.14
420	Heartland Express	8,551	0.05
172	Marten Transport	4,008	0.02
1,119	Matson	39,601	0.24
568	Universal Logistics Holdings	9,287	0.06
844	Werner Enterprises	22,746	0.14
		119,777	0.72
<b>Utilities — Electric (4.73%) (2015: 4.90%)</b>			
2,833	Avista	113,292	0.68
1,440	El Paso Electric	66,960	0.40
1,825	Empire District Electric	62,214	0.37
906	MGE Energy	59,162	0.36
2,323	NorthWestern	132,109	0.79
3,065	NRG Yield	47,078	0.28
5,298	NRG Yield Class C	83,708	0.50
375	Ormat Technologies	20,108	0.12
1,616	Otter Tail	65,933	0.40
2,874	PNM Resources	98,578	0.59
452	Spark Energy	13,696	0.08
600	Unitil	27,204	0.16
		790,042	4.73

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities — Electric &amp; Gas (1.37%) (2015: 2.25%)</b>		
396	Chesapeake Utilities	26,512	0.16
286	Delta Natural Gas	8,388	0.05
333	Gas Natural	4,179	0.03
1,212	Northwest Natural Gas	72,478	0.43
3,463	South Jersey Industries	116,669	0.70
		228,226	1.37
	<b>Water (1.07%) (2015: 0.93%)</b>		
1,052	American States Water	47,929	0.29
309	Artesian Resources	9,869	0.06
1,300	California Water Service Group	44,070	0.26
304	Connecticut Water Service	16,978	0.10
807	Global Water Resources	7,344	0.04
438	Middlesex Water	18,808	0.11
409	SJW Group	22,896	0.14
291	York Water	11,116	0.07
		179,010	1.07
		16,654,154	99.72
	<b>Total Equities</b>	16,654,154	99.72
	<b>Total Transferable Securities (99.72%) (2015: 99.81%)</b>	16,654,154	99.72
	<b>Total Investments (99.72%) (2015: 99.81%)</b>	16,654,154	99.72
	<b>Other Net Assets (0.28%) (2015: 0.19%)</b>	47,058	0.28
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	16,701,212	100.00
			<i>% of Gross Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.69
	Other assets		0.31
			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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities(99.57%) (2015: 99.70%)</b>		
	<b>Equities (99.42%) (2015: 99.70%)</b>		
	<b>Austria (0.46%) (2015: 0.66%)</b>		
	<b>Full Line Insurance (0.06%) (2015: 0.16%)</b>		
2,953	UNIQA Insurance Group	21,261	0.06
	<b>Miscellaneous Manufacturers (0.02%) (2015: 0.00%)</b>		
332	RHI	8,051	0.02
	<b>Oil &amp; Gas (0.26%) (2015: 0.35%)</b>		
2,712	OMV	91,015	0.26
	<b>Transportation (0.08%) (2015: 0.08%)</b>		
854	Oesterreichische Post	27,234	0.08
	<b>Utilities – Electric (0.04%) (2015: 0.07%)</b>		
1,374	EVN	15,396	0.04
		162,957	0.46
	<b>Belgium (0.69%) (2015: 1.13%)</b>		
	<b>Electronics (0.00%) (2015: 0.02%)</b>		
	<b>Full Line Insurance (0.14%) (2015: 0.28%)</b>		
1,300	Ageas	48,893	0.14
	<b>Real Estate Investment Trusts (0.03%) (2015: 0.13%)</b>		
120	Warehouses De Pauw	10,187	0.03
	<b>Telecommunications (0.28%) (2015: 0.40%)</b>		
3,709	Proximus	101,478	0.28
	<b>Transportation (0.24%) (2015: 0.21%)</b>		
2,279	bpost	51,277	0.15
3,931	Euronav	29,793	0.08
527	Exmar	4,063	0.01
		85,133	0.24
	<b>Utilities – Electric (0.00%) (2015: 0.09%)</b>		
		245,691	0.69
	<b>Denmark (0.58%) (2015: 0.32%)</b>		
	<b>Banks (0.48%) (2015: 0.00%)</b>		
5,218	Danske Bank	150,319	0.42
804	Spar Nord Bank	8,758	0.03
390	Sydbank	11,497	0.03
		170,574	0.48
	<b>Full Line Insurance (0.08%) (2015: 0.15%)</b>		
1,751	Tryg	30,072	0.08
	<b>Retail (0.02%) (2015: 0.02%)</b>		
426	Matas	5,529	0.02



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Telecommunications (0.00%) (2015: 0.15%)</b>	206,175	0.58
	<b>Finland (3.15%) (2015: 2.96%)</b>		
	<b>Auto Parts &amp; Equipment (0.13%) (2015: 0.18%)</b>		
1,324	Nokian Renkaat	46,896	0.13
	<b>Banks (0.00%) (2015: 0.01%)</b>		
	<b>Chemicals (0.08%) (2015: 0.09%)</b>		
1,638	Kemira	19,869	0.06
481	Tikkurila	9,048	0.02
		28,917	0.08
	<b>Commercial Services (0.03%) (2015: 0.04%)</b>		
1,360	Ramirent	10,050	0.03
	<b>Computers (0.05%) (2015: 0.07%)</b>		
721	Tieto	18,688	0.05
	<b>Environmental Control (0.02%) (2015: 0.04%)</b>		
408	Lassila & Tikanoja	7,834	0.02
	<b>Food (0.12%) (2015: 0.09%)</b>		
918	Kesko	43,587	0.12
	<b>Forest Products &amp; Paper (0.47%) (2015: 0.34%)</b>		
5,462	Stora Enso	55,767	0.15
4,878	UPM-Kymmene	113,853	0.32
		169,620	0.47
	<b>Full Line Insurance (0.44%) (2015: 0.77%)</b>		
3,704	Sampo	157,753	0.44
	<b>Hand &amp; Machine Tools (0.06%) (2015: 0.05%)</b>		
586	Konecranes	19,795	0.06
	<b>Home Builders (0.02%) (2015: 0.00%)</b>		
1,088	Caverion	8,617	0.02
	<b>Machinery – Diversified (0.12%) (2015: 0.11%)</b>		
1,552	Metso	42,059	0.12
	<b>Media (0.00%) (2015: 0.02%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2015: 0.05%)</b>		
	<b>Pharmaceuticals (0.10%) (2015: 0.12%)</b>		
839	Orion	35,481	0.10
	<b>Real Estate (0.01%) (2015: 0.07%)</b>		
1,129	Technopolis	3,534	0.01
	<b>Telecommunications (0.92%) (2015: 0.23%)</b>		
1,362	Elisa	42,127	0.12
61,869	Nokia	283,855	0.79

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Telecommunications (0.92%) (2015: 0.23%) (continued)</b>		
193	PKC Group	3,051	0.01
		329,033	0.92
	<b>Utilities – Electric (0.58%) (2015: 0.68%)</b>		
14,198	Fortum	206,865	0.58
		1,128,729	3.15
	<b>France (18.84%) (2015: 18.22%)</b>		
	<b>Banks (3.30%) (2015: 0.00%)</b>		
7,703	BNP Paribas	466,417	1.31
22,849	Credit Agricole	269,161	0.75
32,109	Natixis	172,104	0.48
5,833	Societe Generale	272,664	0.76
		1,180,346	3.30
	<b>Commercial Services (0.12%) (2015: 0.14%)</b>		
2,288	Edenred	43,094	0.12
	<b>Distribution &amp; Wholesale (0.00%) (2015: 0.16%)</b>		
	<b>Diversified Financial Services (0.13%) (2015: 0.01%)</b>		
952	Amundi	47,338	0.13
	<b>Engineering &amp; Construction (0.46%) (2015: 1.50%)</b>		
4,092	Bouygues	139,312	0.39
658	Gaztransport Et Technigaz	27,041	0.07
		166,353	0.46
	<b>Food (0.18%) (2015: 0.16%)</b>		
1,389	Casino Guichard Perrachon	63,324	0.18
	<b>Full Line Insurance (1.47%) (2015: 2.08%)</b>		
15,611	AXA	374,430	1.05
4,357	CNP Assurances	76,683	0.21
1,325	Coface	8,215	0.02
322	Euler Hermes Group	26,887	0.08
1,252	SCOR	41,103	0.11
		527,318	1.47
	<b>Household Products (0.18%) (2015: 0.00%)</b>		
492	Societe BIC	63,542	0.18
	<b>Media (0.20%) (2015: 0.23%)</b>		
1,753	Lagardere	46,271	0.13
1,426	Metropole Television	25,197	0.07
		71,468	0.20
	<b>Oil &amp; Gas (3.92%) (2015: 4.44%)</b>		
28,775	Total	1,401,918	3.92

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Oil &amp; Gas Services (0.23%) (2015: 0.06%)</b>		
1,308	Bourbon	16,023	0.05
969	Technip	65,708	0.18
		81,731	0.23
	<b>Other Industrial (0.00%) (2015: 0.04%)</b>		
	<b>Pharmaceuticals (2.41%) (2015: 2.74%)</b>		
11,196	Sanofi	860,972	2.41
	<b>Real Estate (0.04%) (2015: 0.08%)</b>		
319	Nexity	14,183	0.04
	<b>Real Estate Investment Trusts (0.64%) (2015: 0.00%)</b>		
419	Fonciere Des Regions	34,752	0.10
491	ICADE	33,285	0.09
1,510	Klepierre	56,391	0.16
467	Unibail-Rodamco	105,892	0.29
		230,320	0.64
	<b>Retail (0.06%) (2015: 0.04%)</b>		
1,152	Rallye	21,220	0.06
	<b>Technology hardware &amp; Equipment (0.07%) (2015: 0.06%)</b>		
896	Neopost	26,629	0.07
	<b>Telecommunications (2.97%) (2015: 2.57%)</b>		
3,207	Eutelsat Communications	58,993	0.17
22,146	Orange	319,678	0.89
37,862	Vivendi	683,598	1.91
		1,062,269	2.97
	<b>Utilities – Electric (2.26%) (2015: 3.16%)</b>		
237	Albioma	3,920	0.01
38,972	Electricite de France	377,249	1.05
35,400	Engie	429,048	1.20
		810,217	2.26
	<b>Utilities – Electric &amp; Gas (0.00%) (2015: 0.08%)</b>		
	<b>Water (0.20%) (2015: 0.67%)</b>		
5,025	Suez	70,425	0.20
		6,742,667	18.84
	<b>Germany (10.48%) (2015: 10.57%)</b>		
	<b>Airlines (0.14%) (2015: 0.00%)</b>		
4,121	Deutsche Lufthansa	50,565	0.14
	<b>Auto Manufacturers (3.86%) (2015: 0.00%)</b>		
5,642	Bayerische Motoren Werke	500,727	1.40
12,466	Daimler	881,596	2.46
		1,382,323	3.86

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Banks (0.06%) (2015: 0.04%)</b>		
368	Aareal Bank	13,162	0.04
747	comdirect bank	7,195	0.02
		20,357	0.06
	<b>Chemicals (2.48%) (2015: 0.00%)</b>		
8,105	BASF	715,752	2.00
4,295	Evonik Industries	121,892	0.34
2,149	K & S	48,761	0.14
		886,405	2.48
	<b>Diversified Financial Services (0.00%) (2015: 0.01%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2015: 0.08%)</b>		
	<b>Food (0.00%) (2015: 0.10%)</b>		
	<b>Full Line Insurance (2.14%) (2015: 3.68%)</b>		
2,939	Allianz	461,423	1.29
707	Hannover Rueck	72,680	0.20
1,056	Muenchener Rueckversicherungs-Gesellschaft	189,710	0.53
1,347	Talanx	42,794	0.12
		766,607	2.14
	<b>Leisure Time (0.20%) (2015: 0.00%)</b>		
5,306	TUI	70,649	0.20
	<b>Machinery, Construction &amp; Mining (0.02%) (2015: 0.03%)</b>		
164	Aurelius	9,122	0.02
	<b>Media (0.19%) (2015: 0.47%)</b>		
1,900	ProSiebenSat.1 Media	69,559	0.19
	<b>Miscellaneous Manufacturers (0.00%) (2015: 2.29%)</b>		
	<b>Pharmaceuticals (0.12%) (2015: 0.00%)</b>		
1,729	Celesio	44,427	0.12
	<b>Real Estate Investment Trusts (0.03%) (2015: 0.05%)</b>		
792	alstria office REIT-AG	9,433	0.03
	<b>Retail (0.16%) (2015: 0.16%)</b>		
973	Hugo Boss	56,560	0.16
	<b>Telecommunications (0.63%) (2015: 2.83%)</b>		
561	Drillisch	22,942	0.06
1,707	Freenet	45,680	0.13
38,418	Telefonica Deutschland Holding	156,361	0.44
		224,983	0.63
	<b>Utilities – Electric (0.45%) (2015: 0.86%)</b>		
24,226	E.ON	162,314	0.45
		3,753,304	10.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Italy (5.21%) (2015: 6.22%)</b>		
	<b>Banks (0.15%) (2015: 0.12%)</b>		
701	Banca Generali	15,885	0.04
3,767	Banca Mediolanum	25,728	0.07
28,211	Banca Popolare di Milano Scarl	10,108	0.03
7,589	Credito Valtellinese	2,827	0.01
		<u>54,548</u>	<u>0.15</u>
	<b>Commercial Services (0.43%) (2015: 0.66%)</b>		
784	ASTM	8,114	0.02
6,514	Atlantia	145,002	0.41
		<u>153,116</u>	<u>0.43</u>
	<b>Distribution &amp; Wholesale (0.02%) (2015: 0.04%)</b>		
525	MARR	9,109	0.02
	<b>Diversified Financial Services (0.00%) (2015: 0.04%)</b>		
	<b>Energy – Alternate Sources (0.01%) (2015: 0.01%)</b>		
4,198	Falck Renewables	3,877	0.01
	<b>Engineering &amp; Construction (0.02%) (2015: 0.00%)</b>		
997	Astaldi	5,384	0.02
1,705	Trevi Finanziaria Industriale	1,672	0.00
		<u>7,056</u>	<u>0.02</u>
	<b>Financial Services (0.03%) (2015: 0.00%)</b>		
1,773	Anima Holding	9,149	0.03
	<b>Full Line Insurance (0.80%) (2015: 0.73%)</b>		
10,765	Assicurazioni Generali	152,002	0.43
7,509	Poste Italiane	47,344	0.13
1,279	Societa Cattolica di Assicurazioni SCRL	7,124	0.02
5,250	Unipol Gruppo Finanziario	17,976	0.05
30,622	UnipolSai	62,163	0.17
		<u>286,609</u>	<u>0.80</u>
	<b>Holding Companies – Diversified Operations (0.02%) (2015: 0.00%)</b>		
6,449	CIR-Compagnie Industriali Riunite	6,662	0.02
	<b>Media (0.01%) (2015: 0.03%)</b>		
772	Cairo Communication	2,941	0.01
	<b>Oil &amp; Gas (2.02%) (2015: 2.97%)</b>		
43,550	Eni	673,718	1.88
1,490	ERG	15,198	0.04
20,665	Saras	35,544	0.10
		<u>724,460</u>	<u>2.02</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.00%) (2015: 0.02%)</b>		
	<b>Real Estate Investment Trusts (0.01%) (2015: 0.02%)</b>		
5,139	Immobiliare Grande Distribuzione	3,721	0.01
	<b>Utilities – Electric (1.26%) (2015: 0.76%)</b>		
1,912	ACEA	22,084	0.06
84,614	Enel	354,363	0.99
17,031	Terna Rete Elettrica Nazionale	74,119	0.21
		450,566	1.26
	<b>Utilities – Electric &amp; Gas (0.43%) (2015: 0.82%)</b>		
2,916	Ascopiave	7,943	0.02
37,116	Snam	145,272	0.41
		153,215	0.43
		1,865,029	5.21
	<b>Netherlands (2.16%) (2015: 0.56%)</b>		
	<b>Banks (1.08%) (2015: 0.00%)</b>		
28,953	ING Groep	387,102	1.08
	<b>Closed End Investment Company (0.02%) (2015: 0.00%)</b>		
271	Flow Traders	8,871	0.02
	<b>Commercial Services (0.05%) (2015: 0.03%)</b>		
792	BinckBank	4,355	0.01
854	Brunel International	13,143	0.04
		17,498	0.05
	<b>Diversified Financial Services (0.00%) (2015: 0.02%)</b>		
	<b>Engineering &amp; Construction (0.16%) (2015: 0.13%)</b>		
727	Arcadis	9,691	0.03
1,397	Boskalis Westminster	46,087	0.13
		55,778	0.16
	<b>Food (0.00%) (2015: 0.02%)</b>		
	<b>Full Line Insurance (0.43%) (2015: 0.05%)</b>		
15,755	Aegon	82,367	0.23
2,216	NN Group	71,344	0.20
		153,711	0.43
	<b>Leisure Time (0.01%) (2015: 0.02%)</b>		
162	Accell Group	3,549	0.01
	<b>Real Estate Investment Trusts (0.00%) (2015: 0.02%)</b>		
	<b>Retail (0.01%) (2015: 0.00%)</b>		
190	Beter Bed Holding	3,211	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Semiconductors (0.40%) (2015: 0.27%)</b>		
419	BE Semiconductor Industries	13,257	0.04
12,140	STMicroelectronics	131,112	0.36
		144,369	0.40
		774,089	2.16
	<b>Norway (3.78%)(2015: 3.41%)</b>		
	<b>Banks (0.37%) (2015: 0.03%)</b>		
8,299	DNB ASA	117,369	0.33
622	SpareBank 1 Nord Norge	3,580	0.01
691	SpareBank 1 SMN	4,928	0.01
1,145	SpareBank 1 SR-Bank ASA	7,661	0.02
		133,538	0.37
	<b>Chemicals (0.31%) (2015: 0.33%)</b>		
2,992	Yara International ASA	112,048	0.31
	<b>Engineering &amp; Construction (0.04%) (2015: 0.05%)</b>		
1,088	Veidekke ASA	14,800	0.04
	<b>Food (0.37%) (2015: 0.72%)</b>		
3,974	Austevoll Seafood ASA	36,658	0.10
3,871	Marine Harvest ASA	66,386	0.19
962	Salmar ASA	27,348	0.08
		130,392	0.37
	<b>Full Line Insurance (0.11%) (2015: 0.23%)</b>		
2,590	Gjensidige Forsikring ASA	39,083	0.11
	<b>Holding Companies – Diversified Operations (0.05%) (2015: 0.04%)</b>		
475	Aker ASA	16,899	0.05
	<b>Home Furnishings (0.00%) (2015: 0.01%)</b>		
	<b>Internet (0.05%) (2015: 0.05%)</b>		
1,869	Atea ASA	16,366	0.05
	<b>Oil &amp; Gas (1.70%) (2015: 1.74%)</b>		
34,928	Statoil ASA	609,386	1.70
	<b>Oil &amp; Gas Services (0.00%) (2015: 0.05%)</b>		
	<b>Other Finance (0.01%) (2015: 0.02%)</b>		
6,464	ABG Sundal Collier Holding ASA	3,517	0.01
	<b>Real Estate (0.02%) (2015: 0.04%)</b>		
838	Entra ASA	7,915	0.02
	<b>Telecommunications (0.70%) (2015: 0.00%)</b>		
17,524	Telenor ASA	248,992	0.70

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.05%) (2015: 0.10%)</b>		
2,716	Ocean Yield ASA	19,445	0.05
		<u>1,352,381</u>	<u>3.78</u>
	<b>Portugal (0.59%) (2015: 0.79%)</b>		
	<b>Commercial Services (0.03%) (2015: 0.06%)</b>		
1,849	CTT-Correios de Portugal	11,917	0.03
	<b>Forest Products &amp; Paper (0.14%) (2015: 0.13%)</b>		
3,260	Altri SGPS	12,596	0.04
11,298	Navigator	36,888	0.10
		<u>49,484</u>	<u>0.14</u>
	<b>Utilities – Electric (0.42%) (2015: 0.60%)</b>		
47,872	EDP – Energias de Portugal	138,542	0.39
4,417	REN – Redes Energeticas Nacionais SGPS	11,917	0.03
		<u>150,459</u>	<u>0.42</u>
		<u>211,860</u>	<u>0.59</u>
	<b>Spain (9.75%) (2015: 10.67%)</b>		
	<b>Banks (2.91%) (2015: 4.85%)</b>		
51,441	Banco Bilbao Vizcaya Argentaria	329,942	0.92
29,892	Banco de Sabadell	39,547	0.11
87,740	Banco Santander	435,103	1.22
83,093	Bankia	80,683	0.22
49,892	CaixaBank	156,661	0.44
		<u>1,041,936</u>	<u>2.91</u>
	<b>Commercial Services (0.37%) (2015: 0.48%)</b>		
10,107	Abertis Infraestructuras	134,373	0.37
	<b>Computers (0.00%) (2015: 0.04%)</b>		
	<b>Diversified Financial Services (0.06%) (2015: 0.08%)</b>		
738	Bolsas y Mercados Espanoles	20,660	0.06
	<b>Energy – Alternate Sources (0.05%) (2015: 0.00%)</b>		
3,047	Ence Energia y Celulosa	7,648	0.02
1,258	Saeta Yield	10,229	0.03
		<u>17,877</u>	<u>0.05</u>
	<b>Engineering &amp; Construction (0.57%) (2015: 0.76%)</b>		
2,690	ACS Actividades de Construccion y Servicios	80,754	0.23
5,936	Ferrovial	100,882	0.28
580	Tecnicas Reunidas	22,600	0.06
		<u>204,236</u>	<u>0.57</u>
	<b>Food (0.00%) (2015: 0.08%)</b>		
	<b>Full Line Insurance (0.19%) (2015: 0.20%)</b>		
23,257	Mapfre	67,445	0.19



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.09%) (2015: 0.00%)</b>		
2,483	Acerinox	31,298	0.09
	<b>Machinery, Construction &amp; Mining (0.01%) (2015: 0.01%)</b>		
1,923	Duro Felguera	2,154	0.01
	<b>Media (0.10%) (2015: 0.00%)</b>		
3,313	Mediaset Espana Comunicacion	36,940	0.10
	<b>Oil &amp; Gas (0.73%) (2015: 0.64%)</b>		
19,391	Repsol	260,227	0.73
	<b>Pharmaceuticals (0.00%) (2015: 0.02%)</b>		
	<b>Telecommunications (2.16%) (2015: 2.29%)</b>		
87,862	Telefonica	774,943	2.16
	<b>Utilities – Electric (1.80%) (2015: 0.31%)</b>		
9,637	Endesa	193,944	0.54
59,913	Iberdrola	373,498	1.04
4,358	Red Electrica	78,117	0.22
		645,559	1.80
	<b>Utilities – Electric &amp; Gas (0.71%) (2015: 0.91%)</b>		
2,435	Enagas	58,745	0.17
10,842	Gas Natural SDG	194,180	0.54
		252,925	0.71
		3,490,573	9.75
	<b>Sweden (4.23%) (2015: 5.55%)</b>		
	<b>Banks (2.51%) (2015: 2.24%)</b>		
239	Nolato	6,560	0.02
37,354	Nordea Bank	394,903	1.10
17,903	Skandinaviska Enskilda Banken	178,526	0.50
9,938	Svenska Handelsbanken	131,304	0.37
8,196	Swedbank	188,435	0.52
		899,728	2.51
	<b>Commercial Services (0.01%) (2015: 0.00%)</b>		
923	Coor Service Management Holding	4,889	0.01
	<b>Computers (0.02%) (2015: 0.02%)</b>		
1,465	Acando	3,960	0.01
836	HIQ International	5,366	0.01
		9,326	0.02
	<b>Diversified Financial Services (0.01%) (2015: 0.00%)</b>		
1,022	Nordnet	3,978	0.01
	<b>Electronics (0.04%) (2015: 0.00%)</b>		
1,275	Mycronic	13,040	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.27%) (2015: 0.40%)</b>		
2,215	Peab	16,713	0.05
3,553	Skanska	79,759	0.22
		<u>96,472</u>	<u>0.27</u>
	<b>Entertainment (0.03%) (2015: 0.00%)</b>		
1,094	Betsson	10,036	0.03
	<b>Food (0.00%) (2015: 0.27%)</b>		
	<b>Forest Products &amp; Paper (0.05%) (2015: 0.06%)</b>		
503	Holmen	17,155	0.05
	<b>Hand &amp; Machine Tools (0.00%) (2015: 0.28%)</b>		
	<b>Holding Companies – Diversified Operations (0.00%) (2015: 0.06%)</b>		
	<b>Home Furnishings (0.03%) (2015: 0.05%)</b>		
2,204	Ratos	9,923	0.03
	<b>Internet (0.01%) (2015: 0.00%)</b>		
91	IAR Systems Group	1,956	0.01
	<b>Media (0.05%) (2015: 0.05%)</b>		
661	Modern Times Group MTG	18,626	0.05
	<b>Mining (0.01%) (2015: 0.01%)</b>		
198	Bulten	1,839	0.01
	<b>Miscellaneous Manufacturers (0.00%) (2015: 0.03%)</b>		
	<b>Other Consumer, Cyclical (0.02%) (2015: 0.02%)</b>		
495	Duni	6,457	0.02
	<b>Real Estate (0.00%) (2015: 0.05%)</b>		
	<b>Retail (0.02%) (2015: 0.06%)</b>		
428	Bilia	9,358	0.02
	<b>Telecommunications (1.13%) (2015: 1.95%)</b>		
7,279	Tele2	55,493	0.16
38,147	Telefonaktiebolaget LM Ericsson	212,990	0.59
35,804	Telia	137,170	0.38
		<u>405,653</u>	<u>1.13</u>
	<b>Transportation (0.02%) (2015: 0.00%)</b>		
1,132	Nobina	5,996	0.02
		<u>1,514,432</u>	<u>4.23</u>
	<b>Switzerland (4.39%) (2015: 5.61%)</b>		
	<b>Banks (1.68%) (2015: 0.06%)</b>		
13,231	Credit Suisse Group	180,323	0.50
27,333	UBS Group	406,682	1.14
298	Vontobel Holding	14,858	0.04
		<u>601,863</u>	<u>1.68</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Commercial Services (0.29%) (2015: 0.50%)</b>		
1,444	Adecco Group	89,779	0.25
183	Cembra Money Bank AG	12,667	0.04
		102,446	0.29
	<b>Diversified Financial Services (0.03%) (2015: 0.00%)</b>		
1,004	GAM Holding	11,051	0.03
	<b>Full Line Insurance (1.63%) (2015: 3.41%)</b>		
263	Baloise Holding	31,477	0.09
2,363	Swiss Re	212,715	0.59
1,300	Zurich Insurance Group	340,039	0.95
		584,231	1.63
	<b>Miscellaneous Manufacturers (0.07%) (2015: 0.00%)</b>		
275	Sulzer	26,936	0.07
	<b>Real Estate (0.00%) (2015: 0.05%)</b>		
	<b>Specialty Retailers (0.09%) (2015: 0.01%)</b>		
348	Mobilezone Holding	4,707	0.01
433	Sunrise Communications Group	27,063	0.08
		31,770	0.09
	<b>Telecommunications (0.60%) (2015: 0.83%)</b>		
504	Swisscom	214,436	0.60
	<b>Transportation (0.00%) (2015: 0.68%)</b>		
	<b>Utilities – Electric (0.00%) (2015: 0.07%)</b>		
		1,572,733	4.39
	<b>United Kingdom (35.11%) (2015: 33.03%)</b>		
	<b>Aerospace &amp; Defense (0.75%) (2015: 0.70%)</b>		
30,021	BAE Systems	208,030	0.58
7,537	BBA Aviation	25,014	0.07
19,387	Cobham	37,180	0.10
		270,224	0.75
	<b>Agriculture (3.15%) (2015: 3.93%)</b>		
14,650	British American Tobacco	793,170	2.22
8,026	Imperial Brands	333,085	0.93
		1,126,255	3.15
	<b>Banks (3.85%) (2015: 2.97%)</b>		
179,302	HSBC Holdings	1,379,845	3.85
	<b>Beverages (0.03%) (2015: 0.04%)</b>		
5,720	Marston's	9,113	0.03
	<b>Brewers (0.00%) (2015: 0.05%)</b>		
	<b>Building &amp; Construction Materials (0.03%) (2015: 0.00%)</b>		
1,896	James Halstead	10,767	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Chemicals (0.04%) (2015: 0.05%)</b>		
4,896	Elementis	15,911	0.04
	<b>Commercial Services (0.29%) (2015: 0.21%)</b>		
982	De La Rue	7,075	0.02
15,316	G4S	42,166	0.12
2,190	Interserve	8,768	0.02
1,950	ITE Group	3,524	0.01
999	Lavendon Group	3,090	0.01
4,594	Pagegroup	21,016	0.06
3,172	Redde	6,076	0.02
2,214	RPS Group	5,771	0.01
2,156	St Ives	3,220	0.01
923	SThree	3,353	0.01
		104,059	0.29
	<b>Distribution &amp; Wholesale (0.00%) (2015: 0.01%)</b>		
	<b>Diversified Financial Services (0.64%) (2015: 0.74%)</b>		
10,892	Aberdeen Asset Management	32,832	0.09
4,749	Ashmore Group	15,728	0.04
1,566	Brewin Dolphin Holdings	5,597	0.02
692	Close Brothers Group	11,714	0.03
3,020	Investec	18,964	0.05
3,068	Jupiter Fund Management	15,944	0.04
10,116	Man Group	14,020	0.04
2,224	NEX Group	12,102	0.03
726	Numis	2,090	0.01
28,035	Old Mutual	68,084	0.19
492	PayPoint	5,798	0.02
818	Polar Capital Holdings	2,875	0.01
278	Schroders	7,289	0.02
3,297	Tullett Prebon	16,736	0.05
		229,773	0.64
	<b>Electronics (0.06%) (2015: 0.05%)</b>		
3,653	Electrocomponents	20,401	0.06
	<b>Engineering &amp; Construction (0.09%) (2015: 0.10%)</b>		
5,828	Carillion	16,120	0.05
914	Kier Group	14,701	0.04
		30,821	0.09
	<b>Entertainment (0.08%) (2015: 0.14%)</b>		
7,389	William Hill	25,121	0.07
123	Zeal Network	4,537	0.01
		29,658	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Environmental Control (0.10%) (2015: 0.10%)</b>		
3,120	Pennon Group	30,228	0.09
3,723	Shanks Group	4,012	0.01
		<u>34,240</u>	<u>0.10</u>
	<b>Food (0.27%) (2015: 1.47%)</b>		
1,084	Dairy Crest Group	7,867	0.02
18,720	J Sainsbury	54,673	0.15
4,154	Tate & Lyle	34,430	0.10
		<u>96,970</u>	<u>0.27</u>
	<b>Full Line Insurance (1.05%) (2015: 0.82%)</b>		
1,886	Admiral Group	40,367	0.11
22,814	Aviva	129,999	0.36
4,632	Beazley	21,028	0.06
1,254	Chesnara	5,366	0.02
2,081	esure Group	4,912	0.01
40,476	Legal & General Group	117,407	0.33
12,930	Standard Life	56,349	0.16
		<u>375,428</u>	<u>1.05</u>
	<b>Holding Companies – Diversified Operations (0.02%) (2015: 0.03%)</b>		
3,200	Mitie Group	8,412	0.02
	<b>Home Builders (0.55%) (2015: 0.75%)</b>		
9,330	Barratt Developments	50,541	0.14
1,610	Berkeley Group Holdings	52,963	0.15
1,111	Bovis Homes Group	10,673	0.03
932	Galliford Try	14,096	0.04
3,318	Persimmon	69,034	0.19
		<u>197,307</u>	<u>0.55</u>
	<b>Insurance Brokers (0.07%) (2015: 0.13%)</b>		
6,238	Direct Line Insurance Group	26,995	0.07
	<b>Iron &amp; Steel (0.00%) (2015: 0.01%)</b>		
	<b>Media (0.71%) (2015: 0.67%)</b>		
62,132	ITV	150,235	0.42
10,578	Pearson	101,431	0.28
1,651	Trinity Mirror	2,050	0.01
		<u>253,716</u>	<u>0.71</u>
	<b>Mining (3.41%) (2015: 1.81%)</b>		
27,218	BHP Billiton	416,592	1.16
13,313	Pan African Resources	2,417	0.01
20,567	Rio Tinto	761,023	2.13
3,891	Vedanta Resources	40,091	0.11
		<u>1,220,123</u>	<u>3.41</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Miscellaneous Manufacturers (0.21%) (2015: 0.16%)</b>		
2,854	Fenner	7,882	0.02
2,549	Morgan Advanced Materials	8,523	0.02
2,797	Smiths Group	46,398	0.13
2,665	Vesuvius	12,342	0.04
		75,145	0.21
	<b>Oil &amp; Gas (9.13%) (2015: 6.22%)</b>		
294,278	BP	1,756,843	4.91
57,530	Royal Dutch Shell	1,511,376	4.22
		3,268,219	9.13
	<b>Oil &amp; Gas Services (0.08%) (2015: 0.08%)</b>		
5,107	Amec Foster Wheele	28,120	0.08
	<b>Other Finance (0.06%) (2015: 0.07%)</b>		
8,734	Melrose Industries	20,234	0.06
	<b>Other Industrial (0.04%) (2015: 0.04%)</b>		
1,683	Bodycote	12,697	0.04
	<b>Packaging &amp; Containers (0.00%) (2015: 0.10%)</b>		
	<b>Pharmaceuticals (4.89%) (2015: 5.23%)</b>		
12,102	AstraZeneca	629,131	1.76
60,123	GlaxoSmithKline	1,100,189	3.07
5,703	Indivior	19,790	0.06
		1,749,110	4.89
	<b>Real Estate (0.02%) (2015: 0.01%)</b>		
1,067	Countrywide	2,203	0.01
2,195	Foxtons Group	2,623	0.01
489	LSL Property Services	1,321	0.00
1,014	U & I Group	2,019	0.00
		8,166	0.02
	<b>Real Estate Investment Trusts (0.16%) (2015: 0.30%)</b>		
4,523	British Land	33,356	0.09
7,060	Intu Properties	23,266	0.07
		56,622	0.16
	<b>Restaurants &amp; Bars (0.02%) (2015: 0.00%)</b>		
1,894	Restaurant Group	7,200	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.68%) (2015: 0.26%)</b>		
4,407	Card Factory	13,062	0.04
12,550	Debenhams	8,425	0.02
1,793	DFS Furniture	4,768	0.01
2,327	Dunelm Group	21,931	0.06
1,621	Halfords Group	6,941	0.02
16,474	Marks & Spencer Group	67,548	0.19
3,520	N Brown Group	9,175	0.03
1,912	Next	111,616	0.31
		<u>243,466</u>	<u>0.68</u>
	<b>Software (0.00%) (2015: 0.02%)</b>		
	<b>Telecommunications (2.21%) (2015: 2.71%)</b>		
4,423	Inmarsat	38,940	0.11
5,449	Kcom Group	6,049	0.02
1,888	Laird	3,384	0.01
11,723	TalkTalk Telecom Group	23,237	0.06
694	Telecom Plus	9,561	0.02
304,070	Vodafone Group	711,907	1.99
		<u>793,078</u>	<u>2.21</u>
	<b>Textile (0.00%) (2015: 0.01%)</b>		
	<b>Transportation (0.15%) (2015: 0.20%)</b>		
7,896	Royal Mail	42,745	0.12
4,821	Stagecoach Group	12,211	0.03
		<u>54,956</u>	<u>0.15</u>
	<b>Utilities – Electric (0.58%) (2015: 0.63%)</b>		
11,372	SSE	206,897	0.58
	<b>Utilities – Electric &amp; Gas (1.53%) (2015: 1.86%)</b>		
59,634	Centrica	163,546	0.45
34,627	National Grid	386,025	1.08
		<u>549,571</u>	<u>1.53</u>
	<b>Water (0.16%) (2015: 0.35%)</b>		
5,320	United Utilities Group	56,154	0.16
		<u>12,569,653</u>	<u>35.11</u>
	<b>Total Equities</b>	<u>35,590,273</u>	<u>99.42</u>
	<b>Preferred Stock (0.15%) (2015: 0.00%)</b>		
	<b>Italy (0.15%) (2015: 0.00%)</b>		
	<b>Banks (0.05%) (2015: 0.00%)</b>		
8,181	Intesa Sanpaolo	18,276	0.05
	<b>Telecommunications (0.10%) (2015: 0.00%)</b>		
50,152	Telecom Italia	34,455	0.10
		<u>52,731</u>	<u>0.15</u>
	<b>Total Preferred Stock</b>	<u>52,731</u>	<u>0.15</u>

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Rights (0.00%) (2015: 0.00%)</b>		
	<b>Italy (0.00%) (2015: 0.00%)</b>		
	<b>Banks (0.00%) (2015: 0.00%)</b>		
7,589	Credito Valtellinese	—	0.00
	<b>Total Rights</b>	<u>0.00</u>	<u>0.00</u>
	<b>Total Transferable Securities (99.57%) (2015: 99.70%)</b>	<u>35,643,004</u>	<u>99.57</u>
	<b>Total Investments (99.57%) (2015: 99.70%)</b>	<u>35,643,004</u>	<u>99.57</u>
	<b>Other Net Assets (0.43%) (2015: 0.30%)</b>	<u>154,401</u>	<u>0.43</u>
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	<u><u>35,797,405</u></u>	<u><u>100.00</u></u>

#### *Analysis of Total Assets*

	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.52
Other transferable securities of the type referred to in Regulation 68(1)(a), (b) and (c)	0.03
Other assets	<u>0.45</u>
	<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.56%) (2015: 99.67%) Equities (99.55%) (2015: 99.67%) Austria (1.64%) (2015: 1.78%) Auto Parts &amp; Equipment (0.00%) (2015: 0.07%) Building &amp; Construction Materials (0.25%) (2015: 0.23%)</b>		
6,282	Wienerberger	103,622	0.25
	<b>Chemicals (0.00%) (2015: 0.37%) Electrical Components &amp; Equipment (0.13%) (2015: 0.08%)</b>		
3,187	Zumtobel Group	54,147	0.13
5,325	<b>Electronics (0.12%) (2015: 0.10%) Austria Technologie &amp; Systemtechnik</b>	49,576	0.12
	<b>Industrial Suppliers (0.00%) (2015: 0.20%) Miscellaneous Manufacturers (0.42%) (2015: 0.28%)</b>		
7,138	RHI	173,096	0.42
602	<b>Oil &amp; Gas Services (0.11%) (2015: 0.29%) Schoeller-Bleckmann Oilfield Equipment</b>	46,071	0.11
6,873	<b>Real Estate (0.17%) (2015: 0.16%) S IMMO</b>	68,730	0.17
6,786	<b>Semiconductors (0.44%) (2015: 0.00%) Ams</b>	182,944	0.44
		678,186	1.64
	<b>Belgium (2.95%) (2015: 5.01%) Chemicals (0.07%) (2015: 0.10%)</b>		
4,210	Recticel	27,912	0.07
6,794	<b>Computers (0.23%) (2015: 0.24%) Econocom Group</b>	94,708	0.23
	<b>Electrical Components &amp; Equipment (0.00%) (2015: 0.68%) Electronic (0.00%) (2015: 0.53%) Entertainment (0.00%) (2015: 0.27%) Healthcare Products (0.44%) (2015: 0.08%)</b>		
4,424	Ion Beam Applications	184,215	0.44
14,257	<b>Lodging (0.13%) (2015: 0.05%) Rezidor Hotel Group</b>	52,820	0.13
	<b>Pharmaceuticals (0.00%) (2015: 0.07%) Real Estate Investment Trusts (0.52%) (2015: 2.40%)</b>		
2,524	Warehouses De Pauw	214,263	0.52

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (1.56%) (2015: 0.59%)</b>		
79,972	Euronav	606,108	1.47
5,101	Exmar	39,324	0.09
		645,432	1.56
		1,219,350	2.95
	<b>Denmark (2.81%) (2015: 3.27%)</b>		
	<b>Banks (0.51%) (2015: 0.23%)</b>		
19,306	Spar Nord Bank	210,313	0.51
	<b>Beverages (0.00%) (2015: 0.74%)</b>		
	<b>Building &amp; Construction Materials (0.16%) (2015: 0.18%)</b>		
405	Rockwool International	67,868	0.16
	<b>Engineering &amp; Construction (0.11%) (2015: 0.00%)</b>		
1,833	Per Aarseleff Holding	43,387	0.11
	<b>Full Line Insurance (0.33%) (2015: 0.16%)</b>		
18,748	Alm Brand	136,156	0.33
	<b>Healthcare Products (0.06%) (2015: 0.08%)</b>		
633	Ambu	24,135	0.06
	<b>Holding Companies – Diversified Operations (0.50%) (2015: 0.37%)</b>		
2,903	Schouw & Co	205,363	0.50
	<b>Machinery – Diversified (0.32%) (2015: 0.00%)</b>		
3,404	FLSmidth & Co	134,136	0.32
	<b>Miscellaneous Manufacturers (0.18%) (2015: 0.13%)</b>		
1,098	NKT Holding	73,672	0.18
	<b>Pharmaceuticals (0.05%) (2015: 0.00%)</b>		
176	ALK-Abello	21,777	0.05
	<b>Retail (0.28%) (2015: 0.34%)</b>		
8,826	Matas	114,546	0.28
	<b>Software (0.31%) (2015: 0.50%)</b>		
2,775	SimCorp	128,459	0.31
	<b>Transportation (0.00%) (2015: 0.54%)</b>		
		1,159,812	2.81
	<b>Finland (6.99%) (2015: 6.94%)</b>		
	<b>Chemicals (1.02%) (2015: 1.39%)</b>		
29,319	Kemira	355,639	0.86
3,550	Tikkurila	66,776	0.16
		422,415	1.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Commercial Services (0.80%) (2015: 0.72%)</b>		
6,065	Cramo	144,286	0.35
25,450	Ramirent	188,076	0.45
		332,362	0.80
	<b>Computers (1.05%) (2015: 1.20%)</b>		
15,283	F-Secure	53,185	0.13
14,599	Tieto	378,406	0.92
		431,591	1.05
	<b>Engineering &amp; Construction (0.30%) (2015: 0.21%)</b>		
16,431	YIT	124,711	0.30
	<b>Food (0.52%) (2015: 0.64%)</b>		
8,294	HKScan	26,458	0.06
12,400	Raisio	44,268	0.11
8,632	Uponor	142,514	0.35
		213,240	0.52
	<b>Forest Products &amp; Paper (0.79%) (2015: 0.58%)</b>		
47,868	Metsa Board	325,263	0.79
	<b>Hand &amp; Machine Tools (0.91%) (2015: 0.64%)</b>		
11,100	Konecranes	374,958	0.91
	<b>Healthcare Products (0.06%) (2015: 0.00%)</b>		
5,721	Suominen	23,685	0.06
	<b>Home Builders (0.41%) (2015: 0.31%)</b>		
21,450	Caverion	169,884	0.41
	<b>Machinery – Diversified (0.65%) (2015: 0.38%)</b>		
19,104	Valmet	267,074	0.65
	<b>Machinery, Construction &amp; Mining (0.00%) (2015: 0.11%)</b>		
	<b>Media (0.25%) (2015: 0.28%)</b>		
12,745	Sanoma	105,083	0.25
	<b>Miscellaneous Manufactures (0.00%) (2015: 0.07%)</b>		
	<b>Real Estate (0.09%) (2015: 0.17%)</b>		
11,532	Technopolis	36,095	0.09
	<b>Telecommunications (0.14%) (2015: 0.24%)</b>		
3,705	PKC Group	58,576	0.14
		2,884,937	6.99
	<b>France (4.71%) (2015: 3.90%)</b>		
	<b>Advertising (0.39%) (2015: 0.34%)</b>		
5,413	IPSOS	161,551	0.39

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.00%) (2015: 0.15%)</b>		
	<b>Building &amp; Construction Materials (0.26%) (2015: 0.41%)</b>		
3,126	Tarkett	106,565	0.26
	<b>Commercial Services (0.00%) (2015: 0.13%)</b>		
	<b>Computers (0.42%) (2015: 1.32%)</b>		
2,614	Alten	174,406	0.42
	<b>Consumer Durables &amp; Apparels (0.11%) (2015: 0.00%)</b>		
2,952	Chargeurs	47,114	0.11
	<b>Distribution &amp; Wholesale (0.12%) (2015: 0.13%)</b>		
2,447	Jacquet Metal Service	48,475	0.12
	<b>Electrical Components &amp; Equipment (0.00%) (2015: 0.18%)</b>		
	<b>Engineering &amp; Construction (1.06%) (2015: 0.00%)</b>		
10,705	Gaztransport Et Technigaz	439,922	1.06
	<b>Environmental Control (0.13%) (2015: 0.00%)</b>		
12,381	Derichebourg	52,013	0.13
	<b>Leisure Time (0.08%) (2015: 0.00%)</b>		
2,405	Beneteau	33,069	0.08
	<b>Machinery – Diversified (0.00%) (2015: 0.06%)</b>		
	<b>Miscellaneous Manufacturers (0.06%) (2015: 0.00%)</b>		
3,307	Oeneo	26,191	0.06
	<b>Retail (0.63%) (2015: 0.00%)</b>		
14,138	Rallye	260,422	0.63
	<b>Software (0.00%) (2015: 0.09%)</b>		
	<b>Technology hardware &amp; Equipment (1.33%) (2015: 0.92%)</b>		
18,427	Neopost	547,650	1.33
	<b>Utilities – Electric (0.12%) (2015: 0.17%)</b>		
2,972	Albioma	49,157	0.12
		1,946,535	4.71
	<b>Germany (7.25%) (2015: 9.52%)</b>		
	<b>Advertising (0.00%) (2015: 0.35%)</b>		
	<b>Agriculture (0.25%) (2015: 0.28%)</b>		
3,387	BayWa	104,286	0.25
	<b>Auto Parts &amp; Equipment (0.99%) (2015: 1.10%)</b>		
1,023	Bertrandt	98,904	0.24
7,875	ElringKlinger	125,016	0.30
947	Grammer	45,030	0.11
2,632	Norma Group	106,727	0.26
998	SHW	32,600	0.08
		408,277	0.99

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Commercial Services (0.71%) (2015: 0.64%)</b>		
5,851	Hamburger Hafen und Logistik	103,563	0.25
3,689	Sixt	187,954	0.46
		291,517	0.71
	<b>Computers (0.08%) (2015: 0.52%)</b>		
738	CANCOM SE	33,221	0.08
	<b>Consumer Durables &amp; Apparels (0.18%) (2015: 0.27%)</b>		
6,784	Gerry Weber International	74,556	0.18
	<b>Diversified Financial Services (0.15%) (2015: 0.12%)</b>		
15,076	MLP	62,942	0.15
	<b>Electrical Components &amp; Equipment (0.43%) (2015: 0.00%)</b>		
4,873	Leoni	164,927	0.40
450	SMA Solar Technology	11,302	0.03
		176,229	0.43
	<b>Energy – Alternate Sources (0.29%) (2015: 0.00%)</b>		
13,511	Capital Stage	85,795	0.21
4,761	VERBIO Vereinigte BioEnergie	34,517	0.08
		120,312	0.29
	<b>Engineering &amp; Construction (0.00%) (2015: 1.20%)</b>		
	<b>Entertainment (0.06%) (2015: 0.13%)</b>		
4,364	Borussia Dortmund GmbH & Co KGaA	22,959	0.06
	<b>Healthcare Products (0.00%) (2015: 0.51%)</b>		
	<b>Iron &amp; Steel (0.19%) (2015: 0.00%)</b>		
2,362	Salzgitter	79,245	0.19
	<b>Machinery – Diversified (0.42%) (2015: 0.40%)</b>		
8,059	Deutz	43,075	0.11
1,456	Pfeiffer Vacuum Technology	129,322	0.31
		172,397	0.42
	<b>Machinery, Construction &amp; Mining (1.18%) (2015: 0.62%)</b>		
6,130	Aurelius	340,950	0.83
9,457	Wacker Neuson	145,780	0.35
		486,730	1.18
	<b>Miscellaneous Manufacturers (0.47%) (2015: 0.51%)</b>		
2,550	Indus Holding	131,682	0.32
3,897	Jenoptik	64,008	0.15
		195,690	0.47

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Other Industrial (0.00%) (2015: 0.23%)</b>		
	<b>Packaging &amp; Containers (0.00%) (2015: 0.40%)</b>		
	<b>Real Estate (0.48%) (2015: 0.22%)</b>		
11,096	TLG Immobilien	198,619	0.48
	<b>Real Estate Investment Trusts (0.80%) (2015: 0.81%)</b>		
27,718	alstria office REIT-AG	330,121	0.80
	<b>Retail (0.15%) (2015: 0.35%)</b>		
2,830	Takkt	60,873	0.15
	<b>Semiconductors (0.08%) (2015: 0.07%)</b>		
2,477	Elmos Semiconductor	35,248	0.08
	<b>Software (0.20%) (2015: 0.47%)</b>		
1,729	GFT Technologies	35,436	0.09
3,790	RIB Software	47,204	0.11
		82,640	0.20
	<b>Telecommunications (0.00%) (2015: 0.12%)</b>		
	<b>Transportation (0.14%) (2015: 0.20%)</b>		
1,985	VTG	56,384	0.14
		2,992,246	7.25
	<b>Ireland (1.78%) (2015: 2.32%)</b>		
	<b>Agriculture (0.30%) (2015: 0.29%)</b>		
20,322	Origin Enterprises	125,610	0.30
	<b>Beverages (0.45%) (2015: 0.52%)</b>		
48,848	C&C Group	188,065	0.45
	<b>Diversified Financial Services (0.00%) (2015: 0.08%)</b>		
	<b>Food (0.55%) (2015: 0.66%)</b>		
23,301	Fyffes	52,660	0.13
43,936	Greencore Group	126,877	0.30
24,697	Total Produce	48,530	0.12
		228,067	0.55
	<b>Pharmaceuticals (0.31%) (2015: 0.33%)</b>		
16,167	UDG Healthcare	126,613	0.31
	<b>Real Estate Investment Trusts (0.00%) (2015: 0.15%)</b>		
	<b>Transportation (0.17%) (2015: 0.29%)</b>		
15,214	Irish Continental Group	68,463	0.17
		736,818	1.78
	<b>Italy (11.49%) (2015: 10.10%)</b>		
	<b>Banks (1.10%) (2015: 0.42%)</b>		
53,207	Banca Popolare di Sondrio SCARL	166,431	0.40
80,304	Banco Popolare	184,057	0.45
279,825	Credito Valtellinese	104,235	0.25
		454,723	1.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.11%) (2015: 0.32%)</b>		
9,860	Cementir Holding	41,431	0.10
129	Italmobiliare	5,760	0.01
		47,191	0.11
	<b>Commercial Services (0.65%) (2015: 0.37%)</b>		
9,779	ASTM	101,213	0.24
21,207	Cerved Information Solutions	167,323	0.41
		268,536	0.65
	<b>Consumer Durables &amp; Apparels (1.06%) (2015: 0.10%)</b>		
4,825	BasicNet	16,173	0.04
2,253	Brunello Cucinelli	45,826	0.11
22,288	Geox	49,257	0.12
5,291	Tod's	326,984	0.79
		438,240	1.06
	<b>Distribution &amp; Wholesale (0.31%) (2015: 0.68%)</b>		
5,539	Esprinet	39,216	0.10
5,114	MARR	88,728	0.21
		127,944	0.31
	<b>Diversified Financial Services (0.51%) (2015: 0.67%)</b>		
8,050	Banca IFIS	209,300	0.51
	<b>Electronics (0.19%) (2015: 0.17%)</b>		
4,285	Datalogic	80,087	0.19
	<b>Energy – Alternate Sources (0.12%) (2015: 0.21%)</b>		
53,512	Falck Renewables	49,418	0.12
	<b>Engineering &amp; Construction (0.53%) (2015: 0.24%)</b>		
19,762	Astaldi	106,715	0.26
26,148	Salini Impregilo	78,496	0.19
32,895	Trevi Finanziaria Industriale	32,270	0.08
		217,481	0.53
	<b>Entertainment (0.07%) (2015: 0.45%)</b>		
8,559	RAI Way	30,641	0.07
	<b>Financial services (0.83%) (2015: 0.00%)</b>		
66,218	Anima Holding	341,685	0.83
	<b>Food (0.07%) (2015: 0.00%)</b>		
3,110	La Doria	27,897	0.07
	<b>Full Line Insurance (0.61%) (2015: 0.94%)</b>		
45,452	Societa Cattolica di Assicurazioni SCRL	253,168	0.61

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Hand &amp; Machine Tools (0.00%) (2015: 0.62%)</b>		
	<b>Holding Companies – Diversified Operations (0.26%) (2015: 0.00%)</b>		
82,266	CIR-Compagnie Industriali Riunite	84,981	0.21
59,859	Cofide	22,806	0.05
		107,787	0.26
	<b>Internet (0.07%) (2015: 0.00%)</b>		
3,327	Gruppo MutuiOnline	28,113	0.07
	<b>Leisure Time (0.18%) (2015: 0.00%)</b>		
45,723	Piaggio & C	72,517	0.18
	<b>Machinery – Diversified (0.43%) (2015: 0.33%)</b>		
3,260	Biesse	62,397	0.15
5,671	Interpump Group	88,184	0.22
2,098	SAES Getters	25,029	0.06
		175,610	0.43
	<b>Machinery, Construction &amp; Mining (0.05%) (2015: 0.26%)</b>		
1,485	Danieli & C Officine Meccaniche	22,483	0.05
	<b>Media (0.10%) (2015: 0.28%)</b>		
10,450	Cairo Communication	39,814	0.10
	<b>Oil &amp; Gas (2.60%) (2015: 1.08%)</b>		
30,472	ERG	310,814	0.75
443,245	Saras	762,382	1.85
		1,073,196	2.60
	<b>Oil &amp; Gas Services (0.15%) (2015: 0.00%)</b>		
23,804	Maire Tecnimont	61,414	0.15
	<b>Real Estate Investment Trusts (0.25%) (2015: 0.39%)</b>		
143,868	Immobiliare Grande Distribuzione	104,160	0.25
	<b>Retail (0.40%) (2015: 0.24%)</b>		
5,062	Amplifon	45,811	0.11
25,410	OVS	121,460	0.29
		167,271	0.40
	<b>Telecommunications (0.00%) (2015: 0.42%)</b>		
	<b>Transportation (0.00%) (2015: 0.35%)</b>		
	<b>Utilities – Electric (0.65%) (2015: 0.97%)</b>		
172,906	Iren	269,042	0.65
	<b>Utilities – Electric &amp; Gas (0.19%) (2015: 0.34%)</b>		
28,756	Ascopiave	78,331	0.19
		4,746,049	11.49



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Netherlands (4.80%) (2015: 3.75%)</b>		
	<b>Beverages (0.29%) (2015: 0.00%)</b>		
8,233	Refosco Group	118,802	0.29
	<b>Chemicals (0.86%) (2015: 0.32%)</b>		
9,946	Corbion	252,927	0.62
2,471	IMCD Group	100,051	0.24
		352,978	0.86
	<b>Closed End Investment Company (0.75%) (2015: 0.00%)</b>		
9,453	Flow Traders	309,444	0.75
	<b>Commercial Services (0.80%) (2015: 0.57%)</b>		
23,016	BinckBank	126,542	0.30
13,327	Brunel International	205,102	0.50
		331,644	0.80
	<b>Diversified Financial Services (0.00%) (2015: 0.45%)</b>		
	<b>Electrical components &amp; equipment (0.51%) (2015: 0.50%)</b>		
5,611	TKH Group	210,917	0.51
	<b>Engineering &amp; Construction (0.52%) (2015: 0.00%)</b>		
14,247	Arcadis		
		189,913	0.46
5,685	Koninklijke BAM Groep	24,957	0.06
		214,870	0.52
	<b>Food (0.13%) (2015: 0.11%)</b>		
3,903	Koninklijke Wessanen	51,949	0.13
	<b>Leisure Time (0.11%) (2015: 0.20%)</b>		
2,114	Accell Group	46,318	0.11
	<b>Machinery – Diversified (0.00%) (2015: 0.11%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2015: 0.21%)</b>		
	<b>Oil &amp; Gas (0.00%) (2015: 0.21%)</b>		
	<b>Other Industrial (0.07%) (2015: 0.00%)</b>		
1,979	AMG Advanced Metallurgical Group	29,250	0.07
	<b>Real Estate Investment Trusts (0.00%) (2015: 0.31%)</b>		
	<b>Retail (0.12%) (2015: 18%)</b>		
3,002	Beter Bed Holding	50,734	0.12
	<b>Semiconductors (0.64%) (2015: 0.58%)</b>		
8,383	BE Semiconductor Industries	265,238	0.64
		1,982,144	4.80

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Norway (4.42%) (2015: 5.60%)</b>		
	<b>Banks (0.68%) (2015: 0.83%)</b>		
10,395	SpareBank 1 Nord Norge	59,824	0.15
19,176	SpareBank 1 SMN	136,760	0.33
12,281	SpareBank 1 SR-Bank ASA	82,176	0.20
		278,760	0.68
	<b>Chemicals (0.22%) (2015: 0.14%)</b>		
9,912	Borregaard ASA	92,253	0.22
	<b>Energy – Alternate Sources (0.07%) (2015: 0.00%)</b>		
7,059	Scatec Solar ASA	29,934	0.07
	<b>Engineering &amp; Construction (0.36%) (2015: 0.47%)</b>		
11,018	Veidekke ASA	149,876	0.36
	<b>Environmental Control (0.26%) (2015: 0.38%)</b>		
10,730	Tomra Systems ASA	106,958	0.26
	<b>Food (0.99%) (2015: 1.40%)</b>		
34,172	Austevoll Seafood ASA	315,224	0.77
4,695	Grieg Seafood ASA	42,249	0.10
2,138	Norway Royal Salmon ASA	48,746	0.12
		406,219	0.99
	<b>Full Line Insurance (0.19%) (2015: 0.24%)</b>		
10,425	Protector Forsikring ASA	78,943	0.19
	<b>Home Furnishings (0.00%) (2015: 0.11%)</b>		
	<b>Oil &amp; Gas Services (0.44%) (2015: 0.55%)</b>		
8,627	TGS Nopec Geophysical ASA	182,157	0.44
	<b>Other Finance (0.14%) (2015: 0.27%)</b>		
105,002	ABG Sundal Collier Holding ASA	57,133	0.14
	<b>Other Industrial (0.00%) (2015: 0.09%)</b>		
	<b>Pharmaceuticals (0.05%) (2015: 0.00%)</b>		
7,634	Weifa ASA	21,442	0.05
	<b>Real Estate (0.41%) (2015: 0.62%)</b>		
13,534	Entra ASA	127,827	0.31
9,632	Selvaag Bolig ASA	42,437	0.10
		170,264	0.41
	<b>Retail (0.28%) (2015: 0.00%)</b>		
27,996	Europris ASA	113,785	0.28
	<b>Specialty retailers (0.33%) (2015: 0.43%)</b>		
12,521	XXL ASA	135,154	0.33
	<b>Transportation (0.00%) (2015: 0.07%)</b>		
		1,822,878	4.42

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Portugal (2.42%) (2015: 2.19%)</b>		
	<b>Commercial Services (0.55%) (2015: 0.72%)</b>		
35,342	CTT-Correios de Portugal	227,779	0.55
	<b>Engineering &amp; Construction (0.11%) (2015: 0.00%)</b>		
28,980	Mota-Engil SGPS	46,658	0.11
	<b>Forest Products &amp; Paper (0.84%) (2015: 0.73%)</b>		
70,012	Altri SGPS	270,527	0.66
5,570	Semapa-Sociedade de Investimento e Gestao	74,638	0.18
		345,165	0.84
	<b>Industrial Suppliers (0.10%) (2015: 0.00%)</b>		
55,701	SONAE CAPITAL SGPS	41,664	0.10
	<b>Telecommunications (0.23%) (2015: 0.00%)</b>		
461,360	Portugal Telecom SGPS	95,502	0.23
	<b>Utilities – Electric (0.59%) (2015: 0.74%)</b>		
90,433	REN – Redes Energeticas Nacionais SGPS	243,988	0.59
		1,000,756	2.42
	<b>Spain (3.51%) (2015: 2.40%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2015: 0.32%)</b>		
	<b>Computers (0.00%) (2015: 0.67%)</b>		
	<b>Commercial Services (0.19%) (2015: 0.00%)</b>		
8,043	Applus Services	77,615	0.19
	<b>Energy – Alternate Sources (0.93%) (2015: 0.36%)</b>		
65,519	Ence Energia y Celulosa	164,453	0.40
26,996	Saeta Yield	219,504	0.53
		383,957	0.93
	<b>Engineering &amp; Construction (1.77%) (2015: 0.24%)</b>		
31,675	Obrascon Huarte Lain	104,369	0.25
65,491	Sacyr	145,390	0.35
12,378	Tecnicas Reunidas	482,309	1.17
		732,068	1.77
	<b>Environmental Control (0.05%) (2015: 0.00%)</b>		
4,856	Fluidra	20,978	0.05
	<b>Forest Products &amp; Paper (0.13%) (2015: 0.18%)</b>		
9,868	Papeles y Cartones de Europa	51,807	0.13
	<b>Machinery, Construction &amp; Mining (0.10%) (2015: 0.16%)</b>		
36,169	Duro Felguera	40,509	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Other Industrial (0.00%) (2015: 0.05%)</b>		
	<b>Pharmaceuticals (0.34%) (2015: 0.42%)</b>		
32,516	Faes Farma	109,254	0.26
2,641	Laboratorios Farmaceuticos Rovi	32,564	0.08
		141,818	0.34
		1,448,752	3.51
	<b>Sweden (15.08%) (2015: 13.78%)</b>		
	<b>Auto Parts &amp; Equipment (0.39%) (2015: 0.37%)</b>		
4,455	Haldex	54,165	0.13
5,882	Mekonomen	105,277	0.26
		159,442	0.39
	<b>Banks (0.28%) (2015: 0.65%)</b>		
2,953	Nolato	81,052	0.20
6,028	Nordax Group	32,556	0.08
		113,608	0.28
	<b>Building &amp; Construction Materials (0.37%) (2015: 0.25%)</b>		
4,174	Alimak Group	56,303	0.14
5,685	Inwido	56,067	0.13
5,532	Lindab International	42,174	0.10
		154,544	0.37
	<b>Commercial Services (1.24%) (2015: 0.68%)</b>		
15,279	Bravida Holding	88,099	0.21
18,243	Coor Service Management Holding	96,622	0.24
6,749	ITAB Shop Concept – B -	57,228	0.14
9,492	Loomis	268,554	0.65
		510,503	1.24
	<b>Computers (0.47%) (2015: 0.39%)</b>		
25,194	Acando	68,099	0.17
13,070	HIQ International	83,887	0.20
4,538	KNOW IT	42,506	0.10
		194,492	0.47
	<b>Consumer Durables &amp; Apparels (0.08%) (2015: 0.07%)</b>		
5,410	New Wave Group	31,194	0.08
	<b>Distribution &amp; Wholesale (0.17%) (2015: 0.25%)</b>		
2,402	AddTech	35,722	0.09
4,288	Bufab Holding	34,793	0.08
		70,515	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.74%) (2015: 0.55%)</b>		
4,110	Avanza Bank Holding	158,275	0.38
38,332	Nordnet	149,216	0.36
		307,491	0.74
	<b>Electronics (0.82%) (2015: 0.25%)</b>		
6,400	Gunnebo	25,782	0.06
3,867	Lagercrantz Group	33,698	0.08
27,281	Mycronic	279,017	0.68
		338,497	0.82
	<b>Engineering &amp; Construction (1.11%) (2015: 1.24%)</b>		
6,115	AF	106,576	0.26
5,909	Eltel	38,542	0.09
41,493	Peab	313,082	0.76
		458,200	1.11
	<b>Entertainment (0.73%) (2015: 0.46%)</b>		
23,532	Betsson	215,870	0.52
1,752	Evolution Gaming Group	47,448	0.12
2,300	SkiStar	36,605	0.09
		299,923	0.73
	<b>Environmental Control (0.33%) (2015: 0.00%)</b>		
7,153	Sweco	134,520	0.33
	<b>Food (0.28%) (2015: 0.10%)</b>		
22,479	Cloetta	67,329	0.17
7,795	Scandi Standard	46,370	0.11
		113,699	0.28
	<b>Forest Products &amp; Paper (0.94%) (2015: 0.88%)</b>		
10,223	Holmen	348,662	0.84
47,094	Rottneros	39,565	0.10
		388,227	0.94
	<b>Hand &amp; Machine Tools (0.12%) (2015: 0.11%)</b>		
2,531	B&B Tools	50,451	0.12
	<b>Health Care Services (0.18%) (2015: 0.00%)</b>		
4,757	Attendo	39,095	0.10
6,740	Capio	33,834	0.08
		72,929	0.18
	<b>Health Care Products (0.00%) (2015: 0.37%)</b>		
	<b>Home Furnishings (1.32%) (2015: 1.40%)</b>		
22,038	Nobia	195,150	0.47
78,087	Ratos	351,563	0.85
		546,713	1.32

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Internet (0.53%) (2015: 0.28%)</b>		
18,645	Com Hem Holding	169,094	0.41
2,375	IAR Systems Group	51,059	0.12
		220,153	0.53
	<b>Leisure Time (0.28%) (2015: 0.16%)</b>		
7,900	Thule Group	117,486	0.28
	<b>Machinery – Diversified (0.15%) (2015: 0.23%)</b>		
5,287	Concentric	62,763	0.15
	<b>Media (0.93%) (2015: 0.82%)</b>		
13,635	Modern Times Group MTG	384,206	0.93
	<b>Mining (0.08%) (2015: 0.08%)</b>		
3,566	Bulten	33,122	0.08
	<b>Miscellaneous Manufacturers (0.00%) (2015: 0.64%)</b>		
	<b>Other Consumer, Cyclical (0.22%) (2015: 0.19%)</b>		
7,022	Duni	91,604	0.22
	<b>Other Industrial (0.21%) (2015: 0.16%)</b>		
9,793	Granges	87,894	0.21
	<b>Pharmaceuticals (0.11%) (2015: 0.04%)</b>		
1,951	Recipharm	24,637	0.06
543	Vitrolife	21,931	0.05
		46,568	0.11
	<b>Real Estate (1.47%) (2015: 1.39%)</b>		
21,509	Hemfosa Fastigheter	190,802	0.46
27,943	Kungsleden	168,411	0.41
6,879	NP3 Fastigheter	33,024	0.08
8,097	Platzer Fastigheter Holding	39,040	0.09
10,011	Wihlborgs Fastigheter	176,985	0.43
		608,262	1.47
	<b>Retail (1.20%) (2015: 1.37%)</b>		
8,687	Bilia	189,932	0.46
9,236	Byggmax Group	60,725	0.15
7,612	Clas Ohlson	106,451	0.26
9,790	Dustin Group	65,389	0.16
8,352	KappAhl	44,018	0.10
7,448	MQ Holding	28,138	0.07
		494,653	1.20
	<b>Software (0.00%) (2015: 0.40%)</b>		
	<b>Textile (0.04%) (2015: 0.00%)</b>		
4,216	Bjorn Borg	14,828	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.29%) (2015: 0.00%)</b>		
22,359	Nobina	118,422	0.29
		6,224,909	15.08
	<b>Switzerland (4.20%) (2015: 3.08%)</b>		
	<b>Banks (0.98%) (2015: 0.34%)</b>		
36,474	EFG International	209,590	0.51
2,054	Valiant Holding	194,288	0.47
		403,878	0.98
	<b>Commercial Services (1.08%) (2015: 1.18%)</b>		
6,427	Cembra Money Bank AG	444,856	1.08
	<b>Diversified Financial Services (1.00%) (2015: 0.09%)</b>		
37,559	GAM Holding	413,431	1.00
	<b>Engineering &amp; Construction (0.35%) (2015: 0.30%)</b>		
2,032	Implenia	142,639	0.35
	<b>Healthcare Products (0.21%) (2015: 0.26%)</b>		
585	Tecan Group	86,713	0.21
	<b>Specialty retailers (0.16%) (2015: 0.21%)</b>		
4,941	Mobilezone Holding	66,833	0.16
	<b>Telecommunications (0.42%) (2015: 0.51%)</b>		
4,254	Ascom Holding	63,493	0.15
3,767	Kudelski	62,022	0.15
281	U-Blox	50,119	0.12
		175,634	0.42
	<b>Transportation (0.00%) (2015: 0.19%)</b>		
		1,733,984	4.20
	<b>United Arab Emirates (0.03%) (2015: 0.04%)</b>		
	<b>Commercial Services (0.03%) (2015: 0.04%)</b>		
23,659	Gulf Marine Services	13,581	0.03
	<b>United Kingdom (25.47%) (2015: 25.98%)</b>		
	<b>Advertising (0.11%) (2015: 0.04%)</b>		
31,563	Huntsworth	14,051	0.03
4,098	M&C Saatchi	18,243	0.05
8,534	NAHL Group	13,397	0.03
		45,691	0.11
	<b>Aerospace &amp; Defense (0.24%) (2015: 0.37%)</b>		
4,287	Ultra Electronics Holdings	97,482	0.24
	<b>Agriculture (0.10%) (2015: 0.12%)</b>		
1,995	Genus	41,975	0.10
	<b>Airlines (0.03%) (2015: 0.05%)</b>		
1,836	Dart Group	10,668	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Banks (0.42%) (2015: 0.35%)</b>		
3,043	Bank of Georgia Holdings	106,377	0.26
17,418	OneSavings Bank	68,970	0.16
		<u>175,347</u>	<u>0.42</u>
	<b>Beverages (0.49%) (2015: 0.58%)</b>		
7,400	A.G.BARR	43,476	0.10
1,169	Fevertree Drinks	15,599	0.04
72,659	Marston's	115,764	0.28
13,747	Stock Spirits Group	29,109	0.07
		<u>203,948</u>	<u>0.49</u>
	<b>Building &amp; Construction Materials (0.62%) (2015: 0.54%)</b>		
12,615	Epwin Group	15,111	0.04
22,804	Ibstock	49,770	0.12
9,583	James Halstead	54,421	0.13
14,500	Marshalls	49,687	0.12
11,377	Polypipe Group	43,170	0.10
13,660	Tyman	44,088	0.11
		<u>256,247</u>	<u>0.62</u>
	<b>Chemicals (1.11%) (2015: 0.45%)</b>		
63,105	Elementis	205,077	0.50
20,480	Synthomer	91,795	0.22
7,061	Victrex	159,733	0.39
		<u>456,605</u>	<u>1.11</u>
	<b>Commercial Services (3.42%) (2015: 2.93%)</b>		
22,341	BCA Marketplace	48,812	0.12
10,810	De La Rue	77,884	0.19
1,037	Dignity	30,019	0.07
10,514	Exova Group	23,403	0.06
18,271	HomeServe	132,709	0.32
25,903	Interserve	103,706	0.25
28,908	ITE Group	52,238	0.13
16,825	Johnson Service Group	22,618	0.05
15,793	Lavendon Group	48,844	0.12
6,872	Mears Group	36,711	0.09
12,268	Northgate	70,854	0.17
54,784	Pagegroup	250,623	0.61
36,828	Redde	70,541	0.17
4,202	Robert Walters	16,817	0.04
25,567	RPS Group	66,643	0.16
10,160	RWS Holdings	41,540	0.10
12,163	Savills	99,815	0.24
21,055	Speedy Hire	12,580	0.03
24,370	St Ives	36,401	0.09



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Commercial Services (3.42%) (2015: 2.93%) (continued)</b>			
9,832	SThree	35,721	0.09
6,342	Wilmington	20,181	0.05
6,645	WS Atkins	113,500	0.27
		1,412,160	3.42
<b>Computers (0.42%) (2015: 0.57%)</b>			
8,055	Computacenter	75,492	0.18
9,115	FDM Group Holdings	60,332	0.15
9,689	NCC Group	20,517	0.05
3,948	Xaar	18,501	0.04
		174,842	0.42
<b>Consumer Durables &amp; Apparels (0.37%) (2015: 0.19%)</b>			
27,409	Mitchells & Butlers	80,564	0.19
2,253	Ted Baker	74,273	0.18
		154,837	0.37
<b>Distribution &amp; Wholesale (0.54%) (2015: 0.51%)</b>			
6,313	Diploma	76,842	0.18
8,842	Headlam Group	50,523	0.12
5,733	John Menzies	40,029	0.10
46,480	SIG	56,194	0.14
		223,588	0.54
<b>Diversified Financial Services (1.14%) (2015: 1.54%)</b>			
34,801	Brewin Dolphin Holdings	124,388	0.30
15,295	Numis	44,034	0.11
6,643	PayPoint	78,290	0.19
12,016	Polar Capital Holdings	42,231	0.10
34,113	Tullett Prebon	173,163	0.42
3,883	Urban & Civic	10,269	0.02
		472,375	1.14
<b>Electronics (0.74%) (2015: 0.91%)</b>			
45,558	Electrocomponents	254,422	0.62
2,653	Oxford Instruments	22,751	0.05
15,968	TT electronics	30,492	0.07
		307,665	0.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (1.18%) (2015: 0.77%)</b>		
67,822	Carillion	187,591	0.45
7,385	Costain Group	30,605	0.07
5,031	Keller Group	49,744	0.12
10,707	Kier Group	172,221	0.42
3,039	MJ Gleeson	19,403	0.05
2,385	Ricardo	26,893	0.07
		486,457	1.18
	<b>Entertainment (0.81%) (2015: 1.54%)</b>		
20,676	Cineworld Group	136,855	0.33
62,367	Ladbroke	84,754	0.21
24,057	Rank Group	54,957	0.13
1,606	Zeal Network	59,245	0.14
		335,811	0.81
	<b>Environmental Control (0.14%) (2015: 0.11%)</b>		
38,610	Shanks Group	41,614	0.10
6,603	Utilitywise	15,432	0.04
		57,046	0.14
	<b>Food (0.63%) (2015: 1.06%)</b>		
1,992	Cranswick	54,677	0.13
13,377	Dairy Crest Group	97,084	0.24
13,750	Devro	30,565	0.07
6,748	Greggs	76,682	0.19
		259,008	0.63
	<b>Full Line Insurance (0.88%) (2015: 1.04%)</b>		
3,783	Charles Taylor	10,753	0.02
17,309	Chesnara	74,064	0.18
45,240	esure Group	106,793	0.26
20,130	Hastings Group Holdings	58,249	0.14
39,615	Just Retirement Group	69,382	0.17
5,488	Novae Group	44,201	0.11
		363,442	0.88
	<b>Health Care Services (0.11%) (2015: 0.29%)</b>		
10,993	Spire Healthcare Group	43,490	0.11
	<b>Healthcare Products (0.10%) (2015: 0.09%)</b>		
1,743	Clinigen Healthcare	14,498	0.03
2,278	Consort Medical	28,288	0.07
		42,786	0.10
	<b>Holding Companies – Diversified Operations (0.24%) (2015: 0.38%)</b>		
37,006	Mitie Group	97,284	0.24

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Home Builders (1.05%) (2015: 1.18%)</b>		
14,188	Bovis Homes Group	136,295	0.33
21,700	Crest Nicholson Holdings	115,161	0.28
10,934	Galliford Try	165,368	0.40
7,934	Henry Boot	18,729	0.04
		435,553	1.05
	<b>Home Furnishings (0.00%) (2015: 0.15%)</b>		
	<b>Household Products (0.05%) (2015: 0.13%)</b>		
8,954	McBride	18,986	0.05
	<b>Internet (0.12%) (2015: 0.08%)</b>		
13,406	Zoopla Property Group	50,147	0.12
	<b>Iron &amp; Steel (0.00%) (2015: 0.07%)</b>		
	<b>Leisure Time (0.03%) (2015: 0.05%)</b>		
15,068	GAME Digital	10,415	0.03
	<b>Media (0.23%) (2015: 0.19%)</b>		
6,765	Bloomsbury Publishing	13,453	0.03
24,156	Smiths News	43,227	0.11
29,615	Trinity Mirror	36,776	0.09
		93,456	0.23
	<b>Mining (1.42%) (2015: 0.24%)</b>		
8,591	African Barrick Gold	37,621	0.09
156,991	Pan African Resources	28,507	0.07
50,297	Vedanta Resources	518,231	1.26
		584,359	1.42
	<b>Miscellaneous Manufacturers (1.22%) (2015: 1.09%)</b>		
36,448	Fenner	100,663	0.24
4,450	Hill & Smith Holdings	62,506	0.15
29,581	Morgan Advanced Materials	98,904	0.24
31,362	Photo-Me International	60,255	0.15
26,197	Senior	59,631	0.14
26,736	Vesuvius	123,814	0.30
		505,773	1.22
	<b>Oil &amp; Gas (0.06%) (2015: 0.28%)</b>		
12,873	Soco International	24,054	0.06
	<b>Oil &amp; Gas Services (0.00%) (2015: 0.15%)</b>		
	<b>Other Consumer, Cyclical (0.14%) (2015: 0.18%)</b>		
14,261	Safestore Holdings	58,474	0.14
	<b>Other Finance (0.69%) (2015: 0.00%)</b>		
19,070	John Laing Group	60,499	0.15
96,761	Melrose Industries	224,162	0.54
		284,661	0.69

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Other Industrial (0.35%) (2015: 0.46%)</b>		
19,280	Bodycote	145,458	0.35
	<b>Pharmaceuticals (0.89%) (2015: 0.36%)</b>		
6,405	Abcam	57,552	0.14
3,481	Dechra Pharmaceuticals	54,849	0.13
73,757	Indivior	255,938	0.62
		368,339	0.89
	<b>Real Estate (0.82%) (2015: 0.93%)</b>		
23,599	Countrywide	48,727	0.12
49,387	Foxtons Group	59,014	0.14
5,686	Helical Bar	19,634	0.05
10,542	LSL Property Services	28,467	0.07
5,563	McCarthy & Stone	10,493	0.03
9,840	ST Modwen Properties	35,032	0.08
22,664	U & I Group	45,137	0.11
12,765	UNITE Group	90,623	0.22
		337,127	0.82
	<b>Real Estate Investment Trusts (0.46%) (2015: 0.60%)</b>		
124,848	Assura	83,369	0.20
11,413	Big Yellow Group	91,654	0.22
7,581	McKay Securities	15,453	0.04
		190,476	0.46
	<b>Restaurants &amp; Bars (0.35%) (2015: 0.83%)</b>		
4,960	J D Wetherspoon	51,599	0.12
24,661	Restaurant Group	93,750	0.23
		145,349	0.35
	<b>Retail (1.63%) (2015: 1.94%)</b>		
36,090	Card Factory	106,968	0.26
158,636	Debenhams	106,488	0.26
22,745	DFS Furniture	60,486	0.15
20,409	Halfords Group	87,389	0.21
23,272	Lookers	31,966	0.08
44,554	N Brown Group	116,135	0.28
123,972	Pendragon	45,386	0.11
28,741	Pets at Home Group	80,472	0.19
810	SuperGroup	15,638	0.04
10,332	Topps Tiles	10,591	0.02
21,357	Vertu Motors	10,884	0.03
		672,403	1.63

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Semiconductors (0.15%) (2015: 0.09%)</b>		
13,980	E2V Technologies	44,711	0.11
5,076	Telit Communications	16,353	0.04
		61,064	0.15
	<b>Software (0.52%) (2015: 0.61%)</b>		
3,399	AVEVA Group	74,821	0.18
3,414	EMIS Group	38,576	0.10
3,420	Fidessa Group	91,710	0.22
2,562	Servelec Group	8,164	0.02
		213,271	0.52
	<b>Specialty Retailers (0.00%) (2015: 0.26%)</b>		
	<b>Telecommunications (0.73%) (2015: 1.04%)</b>		
3,158	Gamma Communications	17,259	0.04
56,602	Kcom Group	62,828	0.15
26,813	Laird	48,060	0.11
52,432	Spirent Communications	60,657	0.15
8,288	Telecom Plus	114,183	0.28
		302,987	0.73
	<b>Textile (0.06%) (2015: 0.08%)</b>		
31,438	Low & Bonar	24,124	0.06
	<b>Transportation (0.45%) (2015: 0.56%)</b>		
1,943	Clarkson	49,463	0.12
3,666	Go-Ahead Group	96,245	0.23
2,222	James Fisher & Sons	40,608	0.10
		186,316	0.45
	<b>Utilities – Electric (0.21%) (2015: 0.00%)</b>		
19,323	Drax Group	85,546	0.21
		10,517,092	25.47
	<b>Total Equities</b>	41,108,029	99.55
	<b>Rights (0.01%) (2015: 0.01%)</b>		
	<b>Italy (0.00%) (2015: 0.00%)</b>		
279,825	Credito Valtellinese – Rights	—	0.00
	<b>Spain (0.01%) (2015: 0.01%)</b>		
32,516	Faes Farma – Rights	2,959	0.01
	<b>Total Rights</b>	2,959	0.01
	<b>Total Transferable Securities (99.56%) (2015: 99.67%)</b>	41,110,988	99.56
	<b>Total Investments (99.56%) (2015: 99.67%)</b>	41,110,988	99.56
	<b>Other Net Assets (100.00%) (2015: 0.33%)</b>	177,828	0.44
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	41,288,816	100.00

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# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

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### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to official stock exchange listing	98.97
Other transferable securities of the type referred to in Regulation 68(1)(a), (b) and (c)	0.57
Other assets	0.46
	<hr/>
	100.00
	<hr/>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities(99.97%) (2015: 99.72%)</b>		
	<b>Equities (99.97%) (2015: 99.72%)</b>		
	<b>Brazil (4.97%) (2015: 6.74%)</b>		
	<b>Advertising (0.31%) (2015: 0.32%)</b>		
4,713	Multiplus	48,945	0.18
2,597	Smiles	35,691	0.13
		84,636	0.31
	<b>Auto Parts &amp; Equipment (0.09%) (2015: 0.16%)</b>		
3,828	Mahle-Metal Leve Industria e Comercio	24,417	0.09
	<b>Banks (1.65%) (2015: 1.71%)</b>		
23,426	Banco do Brasil	202,180	0.74
28,047	Banco Santander Brasil	254,472	0.91
		456,652	1.65
	<b>Commercial Services (0.68%) (2015: 0.71%)</b>		
33,060	CCR	162,116	0.59
4,300	Qualicorp	25,432	0.09
		187,548	0.68
	<b>Consumer Durables &amp; Apparels (0.12%) (2015: 0.09%)</b>		
6,076	Grendene	32,819	0.12
	<b>Cosmetics &amp; Personal Care (0.00%) (2015: 0.29%)</b>		
	<b>Diversified Financial Services (0.36%) (2015: 0.28%)</b>		
12,268	BM & F Bovespa	62,194	0.23
2,705	CETIP – Mercados Organizados	37,067	0.13
		99,261	0.36
	<b>Full Line Insurance (0.70%) (2015: 0.78%)</b>		
19,624	BB Seguridade Participacoes	170,633	0.62
2,842	Porto Seguro	23,489	0.08
		194,122	0.70
	<b>Health Care Services (0.00%) (2015: 0.05%)</b>		
	<b>Home Builders (0.00%) (2015: 0.10%)</b>		
	<b>Iron &amp; Steel (0.00%) (2015: 1.53%)</b>		
	<b>Real Estate (0.09%) (2015: 0.14%)</b>		
5,270	Ez Tec Empreendimentos e Participacoes	25,340	0.09
	<b>Retail (0.00%) (2015: 0.06%)</b>		
	<b>Textile (0.06%) (2015: 0.07%)</b>		
3,857	Cia Hering	17,918	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.91%) (2015: 1.04%)</b>		
4,189	Alupar Invsetimento	22,009	0.08
11,287	Engie Brasil Energia	121,377	0.44
16,855	Transmissora Alianca de Energia Eletrica	107,405	0.39
		250,791	0.91
		1,373,504	4.97
	<b>Chile (2.08%) (2015: 1.73%)</b>		
	<b>Banks (0.72%) (2015: 0.85%)</b>		
821,374	Banco de Chile	96,267	0.35
1,863,809	Banco Santander Chile	103,683	0.37
		199,950	0.72
	<b>Holding Companies - Diversified Operations (0.04%) (2015: 0.07%)</b>		
866	Inversiones La Construccion	11,313	0.04
	<b>Iron &amp; Steel (0.00%) (2015: 0.04%)</b>		
	<b>Retail (0.00%) (2015: 0.11%)</b>		
	<b>Utilities – Electric (0.97%) (2015: 0.25%)</b>		
277,139	AES Gener	98,978	0.36
23,577	E.CL	37,313	0.14
803,877	Enel Americas	130,666	0.47
		266,957	0.97
	<b>Water (0.35%) (2015: 0.41%)</b>		
124,555	Aguas Andinas	64,851	0.24
21,221	Inversiones Aguas Metropolitanas	30,609	0.11
		95,460	0.35
		573,680	2.08
	<b>Czech Republic (1.74%) (2015: 2.01%)</b>		
	<b>Banks (0.33%) (2015: 0.39%)</b>		
2,601	Komercni Banka	89,854	0.33
	<b>Telecommunications (0.27%) (2015: 0.32%)</b>		
7,347	O2 Czech Republic	74,508	0.27
	<b>Utilities – Electric (1.14%) (2015: 1.30%)</b>		
18,899	CEZ	317,222	1.14
		481,584	1.74
	<b>Hong Kong (2.96%) (2015: 2.62%)</b>		
	<b>Agriculture (0.18%) (2015: 0.16%)</b>		
398,000	CP Pokphand	49,281	0.18
	<b>Auto Parts &amp; Equipment (0.21%) (2015: 0.15%)</b>		
70,000	Xinyi Glass Holdings	57,241	0.21



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.12%)</b>		
	<b>Chemicals (0.10%) (2015: 0.33%)</b>		
75,253	Yingde Gases Group	27,857	0.10
	<b>Commercial Services (0.08%) (2015: 0.15%)</b>		
34,000	Yuexiu Transport Infrastructure	21,313	0.08
	<b>Computers (0.49%) (2015: 0.00%)</b>		
34,000	Ju Teng International Holdings	10,525	0.04
208,000	Lenovo Group	126,090	0.45
		136,615	0.49
	<b>Electronics (0.05%) (2015: 0.00%)</b>		
24,000	Wasion Group Holdings	12,908	0.05
	<b>Home Furnishings (0.11%) (2015: 0.00%)</b>		
52,000	Skyworth Digital Holdings	29,645	0.11
	<b>Real Estate (0.56%) (2015: 1.01%)</b>		
16,000	Shanghai Industrial Holdings	43,337	0.16
84,000	Shenzhen Investment	33,695	0.12
44,500	Shimao Property Holdings	58,199	0.21
146,000	Yuexiu Property	19,961	0.07
		155,192	0.56
	<b>Telecommunications (0.06%) (2015: 0.00%)</b>		
58,000	CITIC Telecom International Holdings	17,430	0.06
	<b>Transportation (0.16%) (2015: 0.09%)</b>		
71,000	SITC International Holdings	43,224	0.16
	<b>Utilities – Electric (0.96%) (2015: 0.55%)</b>		
250,000	China Power International Development	90,608	0.33
112,000	China Resources Power Holdings	177,972	0.63
		268,580	0.96
		819,286	2.96
	<b>Hungary (0.00%) (2015: 0.32%)</b>		
	<b>Oil &amp; Gas (0.00%) (2015: 0.32%)</b>		
	<b>Indonesia (0.75%) (2015: 1.82%)</b>		
	<b>Agriculture (0.52%) (2015: 0.00%)</b>		
30,400	Gudang Garam	144,187	0.52
	<b>Banks (0.10%) (2015: 0.00%)</b>		
113,500	Bank Pembangunan Daerah Jawa Barat Dan Banten	28,559	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.62%)</b>		
	<b>Coal (0.13%) (2015: 0.25%)</b>		
27,800	Indo Tambangraya Megah	34,821	0.13
	<b>Machinery, Construction &amp; Mining (0.00%) (2015: 0.30%)</b>		
	<b>Media (0.00%) (2015: 0.16%)</b>		
	<b>Mining (0.00%) (2015: 0.12%)</b>		
	<b>Utilities – Electric &amp; Gas (0.00%) (2015: 0.37%)</b>		
		207,567	0.75
	<b>Malaysia (3.38%) (2015: 5.57%)</b>		
	<b>Agriculture (0.23%) (2015: 0.54%)</b>		
6,300	British American Tobacco Malaysia	62,635	0.23
	<b>Auto Manufacturers (0.07%) (2015: 0.19%)</b>		
43,300	BerMaz Motor	20,559	0.07
	<b>Banks (0.94%) (2015: 1.21%)</b>		
29,900	AMMB Holdings	28,727	0.10
126,600	Malayan Banking	231,413	0.84
		260,140	0.94
	<b>Beverages (0.08%) (2015: 0.10%)</b>		
7,300	Carlsberg Brewery Malaysia	22,652	0.08
	<b>Entertainment (0.08%) (2015: 0.11%)</b>		
35,628	Berjaya Sports Toto	23,508	0.08
	<b>Food (0.00%) (2015: 0.15%)</b>		
	<b>Holding Companies - Diversified Operations (0.29%) (2015: 1.14%)</b>		
231,100	YTL	79,850	0.29
	<b>Media (0.20%) (2015: 0.06%)</b>		
95,400	Astro Malaysia Holdings	55,292	0.20
	<b>Minning (0.00%) (2015: 0.05%)</b>		
	<b>Real Estate (0.18%) (2015: 0.00%)</b>		
34,100	SP Setia Group	23,793	0.09
19,100	UEM Edgenta	14,689	0.05
22,409	UOA Development	11,739	0.04
		50,221	0.18
	<b>Retail (0.00%) (2015: 0.06%)</b>		
	<b>Telecommunications (0.53%) (2015: 1.71%)</b>		
135,000	DiGi.Com	145,352	0.53
	<b>Transportation (0.46%) (2015: 0.00%)</b>		
76,900	MISC	125,995	0.46

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.32%) (2015: 0.25%)</b>		
91,260	Malakoff	27,870	0.10
178,800	YTL Power International	59,388	0.22
		87,258	0.32
		933,462	3.38
	<b>Mexico (0.19%) (2015: 0.18%)</b>		
	<b>Holding Companies - Diversified Operations (0.03%) (2015: 0.00%)</b>		
2,000	Grupo Financiero Interacciones de CV	7,903	0.03
	<b>Real Estate Investment Trusts (0.16%) (2015: 0.18%)</b>		
16,296	Concentradora Fibra Danhos de CV	24,830	0.09
18,857	Mexico Real Estate Management	19,551	0.07
		44,381	0.16
		52,284	0.19
	<b>People's Republic of China (16.10%) (2015: 20.16%)</b>		
	<b>Agriculture (0.03%) (2015: 0.00%)</b>		
19,000	China Greenfresh Group	9,214	0.03
	<b>Auto Manufacturers (0.00%) (2015: 0.37%)</b>		
	<b>Auto Parts &amp; Equipment (0.07%) (2015: 0.00%)</b>		
7,200	Fuyao Glass Industry Group	22,334	0.07
	<b>Banks (8.54%) (2015: 9.16%)</b>		
313,000	Agricultural Bank of China	128,379	0.47
856,000	Bank of China	379,799	1.38
324,000	Bank of Communications	234,439	0.85
126,000	China Citic Bank	80,120	0.29
1,082,000	China Construction Bank	833,150	3.01
75,000	China Everbright Bank	34,147	0.12
34,500	China Merchants Bank	80,897	0.29
57,000	China Minsheng Banking	60,947	0.22
859,000	Industrial & Commercial Bank of China	515,191	1.87
11,500	Shengjing Bank	11,718	0.04
		2,358,787	8.54
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.10%)</b>		
	<b>Coal (0.00%) (2015: 0.47%)</b>		
	<b>Commercial Services (0.23%) (2015: 0.23%)</b>		
20,000	Jiangsu Expressway	25,280	0.09
16,000	Shenzhen Expressway	13,682	0.05
26,000	Zhejiang Expressway	24,816	0.09
		63,778	0.23

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.42%) (2015: 0.00%)</b>		
23,000	Central China Securities	12,578	0.05
34,500	China Galaxy Securities	31,104	0.11
16,000	GF Securities	33,391	0.12
23,200	Haitong Securities	39,798	0.14
		116,871	0.42
	<b>Electrical Components &amp; Equipment (0.13%) (2015: 0.00%)</b>		
22,000	Tianneng Power International	20,203	0.07
9,000	Xinjiang Goldwind Science & Technology	15,207	0.06
		35,410	0.13
	<b>Energy – Alternate Sources (0.13%) (2015: 0.00%)</b>		
110,000	Xinyi Solar Holdings	35,753	0.13
	<b>Full Line Insurance (0.25%) (2015: 0.00%)</b>		
19,400	China Pacific Insurance Group	67,685	0.25
	<b>Home Furnishings (0.04%) (2015: 0.00%)</b>		
11,800	Red Star Macalline Group	12,176	0.04
	<b>Machinery, Construction &amp; Mining (0.20%) (2015: 0.05%)</b>		
94,800	China Zhongwang Holdings	40,350	0.15
31,800	Zoomlion Heavy Industry Science and Technology	13,986	0.05
		54,336	0.20
	<b>Minning (0.00%) (2015: 0.45%)</b>		
	<b>Oil &amp; Gas (2.62%) (2015: 4.92%)</b>		
580,000	CNOOC	725,640	2.62
	<b>Oil &amp; Gas Services (0.08%) (2015: 0.23%)</b>		
25,000	Sinopec Engineering Group	20,863	0.08
	<b>Other Industrial (0.00%) (2015: 0.25%)</b>		
	<b>Packaging &amp; Containers (0.05%) (2015: 0.05%)</b>		
29,000	Greatview Aseptic Packaging	14,887	0.05
	<b>Pharmaceuticals (0.31%) (2015: 0.08%)</b>		
25,000	China Shineway Pharmaceutical Group	28,375	0.10
201,000	Sihuan Pharmaceutical Holdings Group	55,998	0.21
		84,373	0.31
	<b>Real Estate (1.49%) (2015: 2.29%)</b>		
193,000	China Evergrande Group	120,234	0.43
9,900	China Vanke	22,601	0.08
90,000	CIFI Holdings Group	24,261	0.09
151,000	Country Garden Holdings	84,526	0.31
54,000	Future Land Development Holdings	11,074	0.04
24,000	Guangzhou R&F Properties	29,036	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (1.49%) (2015: 2.29%) (continued)</b>		
48,000	KWG Property Holding	27,240	0.10
50,000	Logan Property Holdings	18,896	0.07
56,500	Sino-Ocean Group Holding	25,287	0.09
32,000	Sunac China Holdings	26,621	0.10
61,000	Yuzhou Properties	21,243	0.08
		411,019	1.49
	<b>Retail (0.57%) (2015: 1.06%)</b>		
38,000	361 Degrees International	14,704	0.05
146,000	Belle International Holdings	82,104	0.30
48,000	China Lilang	27,055	0.10
43,000	China ZhengTong Auto Services Holdings	12,534	0.05
53,500	XTEP International Holdings	22,495	0.07
		158,892	0.57
	<b>Telecommunications (0.27%) (2015: 0.08%)</b>		
238,000	FIH Mobile	75,208	0.27
	<b>Utilities – Electric (0.67%) (2015: 0.37%)</b>		
112,000	Datang International Power Generation	29,325	0.11
64,000	Huadian Power International	28,974	0.10
190,000	Huaneng Power International	125,962	0.46
		184,261	0.67
		4,451,487	16.10
	<b>Philippines (0.94%) (2015: 1.38%)</b>		
	<b>Mining (0.00%) (2015: 0.09%)</b>		
	<b>Telecommunications (0.82%) (2015: 1.08%)</b>		
2,465	Globe Telecom	74,824	0.27
5,565	PLDT	152,803	0.55
		227,627	0.82
	<b>Utilities – Electric (0.12%) (2015: 0.21%)</b>		
322,400	Energy Development	33,399	0.12
		261,026	0.94
	<b>Poland (1.45%) (2015: 2.87%)</b>		
	<b>Banks (0.71%) (2015: 0.70%)</b>		
1,577	Bank Handlowy w Warszawie	28,859	0.11
3,572	Bank Pekao	107,649	0.39
771	Bank Zachodni WBK	58,366	0.21
		194,874	0.71
	<b>Chemicals (0.05%) (2015: 0.14%)</b>		
1,020	Ciech	14,248	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Coal (0.00%) (2015: 0.03%)</b>		
	<b>Computers (0.09%) (2015: 0.12%)</b>		
1,885	Asseco Poland	24,367	0.09
	<b>Full Line Insurance (0.40%) (2015: 0.47%)</b>		
14,012	Powszechny Zaklad Ubezpieczen	111,477	0.40
	<b>Minning (0.00%) (2015: 0.23%)</b>		
	<b>Telecommunications (0.11%) (2015: 0.33%)</b>		
23,794	Orange Polska	31,408	0.11
	<b>Utilities – Electric (0.09%) (2015: 0.85%)</b>		
10,674	Energa	23,269	0.09
		399,643	1.45
	<b>Republic of South Korea (3.47%) (2015: 1.41%)</b>		
	<b>Banks (0.00%) (2015: 0.37%)</b>		
	<b>Beverages (0.10%) (2015: 0.11%)</b>		
1,499	Hite Jinro	26,187	0.10
	<b>Iron &amp; Steel (0.00%) (2015: 0.93%)</b>		
	<b>Diversified Financial Services (0.20%) (2015: 0.00%)</b>		
6,541	Meritz Securities	18,738	0.07
2,888	Mirae Asset Daewoo	17,312	0.06
2,385	NH Investment & Securities	19,055	0.07
		55,105	0.20
	<b>Full Line Insurance (0.05%) (2015: 0.00%)</b>		
1,355	Tongyang Life Insurance	14,248	0.05
	<b>Holding Companies – Diversified Operations (0.04%) (2015: 0.00%)</b>		
1,720	Golfzon	11,051	0.04
	<b>Telecommunications (1.01%) (2015: 0.00%)</b>		
1,499	SK Telecom	278,006	1.01
	<b>Utilities – Electric (2.07%) (2015: 0.00%)</b>		
15,759	Korea Electric Power	574,751	2.07
		959,348	3.47
	<b>Russian Federation (17.29%) (2015: 12.14%)</b>		
	<b>Chemicals (0.76%) (2015: 0.00%)</b>		
13,694	PhosAgro PJSC - GDR	208,833	0.76
	<b>Iron &amp; Steel (2.58%) (2015: 1.18%)</b>		
17,590	Novolipetsk Steel GDR	327,174	1.19
25,323	Severstal PAO GDR	384,910	1.39
		712,084	2.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mining (2.18%) (2015: 3.31%)</b>		
35,996	MMC Norilsk Nickel PJSC ADR	604,373	2.18
	<b>Oil &amp; Gas (8.94%) (2015: 6.33%)</b>		
273,889	Gazprom - ADR	1,383,140	5.00
19,363	Lukoil PJSC ADR	1,086,264	3.94
		2,469,404	8.94
	<b>Other Industrial (0.00%) (2015: 0.08%)</b>		
	<b>Real Estate (0.12%) (2015: 0.10%)</b>		
9,319	LSR Group GDR	32,151	0.12
	<b>Telecommunications (2.71%) (2015: 1.14%)</b>		
29,178	MegaFon OAO GDR	275,732	1.00
44,031	Mobile Telesystems ADR	401,122	1.44
8,267	Sistema	74,403	0.27
		751,257	2.71
		4,778,102	17.29
	<b>South Africa (9.96%) (2015: 7.55%)</b>		
	<b>Agriculture (0.06%) (2015: 0.03%)</b>		
1,694	Astral Foods	16,011	0.06
	<b>Auto Parts &amp; Equipment (0.03%) (2015: 0.04%)</b>		
835	Hudaco Industries	6,976	0.03
	<b>Banks (2.23%) (2015: 1.56%)</b>		
11,052	Barclays Africa Group	136,334	0.49
55,509	FirstRand	215,825	0.78
5,071	Nedbank Group	88,304	0.32
15,852	Standard Bank Group	175,908	0.64
		616,371	2.23
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.06%)</b>		
	<b>Coal (0.00%) (2015: 0.07%)</b>		
	<b>Computers (0.06%) (2015: 0.00%)</b>		
4,882	DataTec	17,664	0.06
	<b>Diversified Financial Services (0.46%) (2015: 0.30%)</b>		
4,574	Coronation Fund Managers	23,577	0.09
3,482	Investec	23,107	0.08
5,529	Peregrine Holdings	12,134	0.04
13,940	RMB Holdings	67,687	0.25
		126,505	0.46
	<b>Food (0.29%) (2015: 0.00%)</b>		
6,005	Bidvest Group	79,591	0.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Full Line Insurance (0.35%) (2015: 0.21%)</b>		
3,709	Liberty Holdings	30,106	0.11
21,994	MMI Holdings/South Africa	37,940	0.14
1,665	Santam	28,491	0.10
		96,537	0.35
	<b>Holding Companies – Diversified Operations (0.31%) (2015: 0.17%)</b>		
3,405	Barloworld	29,357	0.11
4,122	Imperial Holdings	54,992	0.20
		84,349	0.31
	<b>Mining (0.20%) (2015: 0.19%)</b>		
2,502	Assore	43,347	0.16
19,477	DRDGOLD	10,554	0.04
		53,901	0.20
	<b>Oil &amp; Gas (1.04%) (2015: 1.18%)</b>		
9,828	Sasol	286,683	1.04
	<b>Packaging &amp; Containers (0.00%) (2015: 0.12%)</b>		
	<b>Real Estate Investment Trusts (0.20%) (2015: 0.08%)</b>		
3,233	Hyprop Investments	27,734	0.10
3,454	Resilient REIT	28,897	0.10
		56,631	0.20
	<b>Retail (0.68%) (2015: 0.36%)</b>		
4,618	Foschini Group	53,738	0.20
5,480	Lewis Group	16,907	0.06
4,515	Mr Price Group	52,678	0.19
11,300	Truworths International	65,833	0.23
		189,156	0.68
	<b>Technology Hardware &amp; Equipment (0.10%) (2015: 0.08%)</b>		
5,612	Reunert	27,943	0.10
	<b>Telecommunications (3.95%) (2015: 3.10%)</b>		
73,143	MTN Group	674,841	2.44
10,034	Telkom SOC	54,290	0.19
32,651	Vodacom Group	363,877	1.32
		1,093,008	3.95
		2,751,326	9.96
	<b>Taiwan (24.84%) (2015: 24.07%)</b>		
	<b>Airlines (0.11%) (2015: 0.00%)</b>		
102,000	China Airlines	29,433	0.11



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Auto Manufacturers (0.60%) (2015: 0.48%)</b>		
62,000	Cheng Shin Rubber Industry	116,963	0.42
8,000	Yulon Nissan Motor	48,776	0.18
		165,739	0.60
	<b>Auto Parts &amp; Equipment (0.08%) (2015: 0.53%)</b>		
15,440	Kenda Rubber Industrial	23,283	0.08
	<b>Banks (0.00%) (2015: 0.07%)</b>		
	<b>Building &amp; Construction Materials (0.39%) (2015: 0.65%)</b>		
57,000	Asia Cement	46,603	0.17
56,000	Taiwan Cement	61,075	0.22
		107,678	0.39
	<b>Chemicals (3.97%) (2015: 0.62%)</b>		
7,000	China Steel Chemical	25,846	0.09
27,160	Eternal Materials	27,768	0.10
94,000	Formosa Chemicals & Fibre	280,871	1.02
114,000	Formosa Plastics	315,517	1.15
27,000	Grand Pacific Petrochemical	17,593	0.06
166,000	Nan Ya Plastics	366,726	1.32
27,000	Nantex Industry	18,305	0.07
24,000	Taiwan Fertilizer	29,899	0.11
14,000	TSRC	14,378	0.05
		1,096,903	3.97
	<b>Commercial Services (0.10%) (2015: 0.15%)</b>		
10,000	Taiwan Secom	27,491	0.10
	<b>Computers (2.52%) (2015: 3.32%)</b>		
16,000	Asustek Computer	131,559	0.47
16,165	Chicony Electronics	37,617	0.14
100,000	Compal Electronics	57,247	0.21
51,000	Elitegroup Computer Systems	24,686	0.09
6,000	Flytech Technology	17,518	0.06
20,000	Getac Technology	23,612	0.08
20,000	Gigabyte Technology	26,746	0.10
79,000	Inventec	54,172	0.19
47,640	Lite-On Technology	71,839	0.26
12,000	Primax Electronics	16,420	0.06
52,000	Qisda	24,282	0.09
91,000	Quanta Computer	170,260	0.62
54,017	Wistron	41,817	0.15
		697,775	2.52

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.45%) (2015: 0.38%)</b>		
11,000	De Licacy Industrial	8,823	0.03
43,000	Far Eastern Department Stores	21,347	0.08
95,040	Far Eastern New Century	71,363	0.26
6,000	Makalot Industrial	23,085	0.08
		124,618	0.45
	<b>Distribution &amp; Wholesale (0.00%) (2015: 0.07%)</b>		
	<b>Diversified Financial Services (1.85%) (2015: 1.74%)</b>		
211,000	China Development Financial Holding	52,768	0.19
167,000	CTBC Financial Holding	91,456	0.33
141,000	First Financial Holding	75,249	0.27
84,000	Fubon Financial Holding	132,924	0.48
180,793	Mega Financial Holding	129,022	0.47
105,000	SinoPac Financial Holdings	29,582	0.11
		511,001	1.85
	<b>Electrical Components &amp; Equipment (0.00%) (2015: 0.89%)</b>		
	<b>Electronics (4.10%) (2015: 2.36%)</b>		
3,000	Chang Wah Electromaterials	12,473	0.04
13,000	Cheng Uei Precision Industry	14,763	0.05
9,000	Chin-Poon Industrial	16,951	0.06
39,000	Compeq Manufacturing	18,817	0.07
4,000	Elite Advanced Laser	16,011	0.06
8,000	Elite Material	22,340	0.08
309,000	Hon Hai Precision Industry	807,279	2.92
11,000	Kinsus Interconnect Technology	24,301	0.09
11,000	MIN AIK Technology	10,273	0.04
20,000	Radiant Opto-Electronics	34,875	0.13
31,500	Synnex Technology International	31,765	0.11
16,000	Test Research	18,964	0.07
11,000	Tripod Technology	24,847	0.09
47,000	WPG Holdings	55,416	0.20
18,335	WT Microelectronics	24,463	0.09
		1,133,538	4.10
	<b>Engineering &amp; Construction (0.11%) (2015: 0.14%)</b>		
20,000	CTCI	30,221	0.11
	<b>Entertainment (0.00%) (2015: 0.06%)</b>		
	<b>Environmental Control (0.07%) (2015: 0.07%)</b>		
4,000	Cleanaway	20,416	0.07
	<b>Food (0.07%) (2015: 0.07%)</b>		
27,706	Lien Hwa Industrial	18,956	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.07%) (2015: 0.06%)</b>		
36,091	Long Chen Paper	18,309	0.07
	<b>Full Line Insurance (0.65%) (2015: 0.66%)</b>		
119,000	Cathay Financial Holding	177,970	0.65
	<b>Home Furnishings (0.00%) (2015: 0.07%)</b>		
	<b>Iron &amp; Steel (0.23%) (2015: 0.87%)</b>		
16,000	China Metal Products	15,837	0.06
20,000	Feng Hsin Steel	28,080	0.10
32,000	Tung Ho Steel Enterprise	21,000	0.07
		64,917	0.23
	<b>Lodging (0.08%) (2015: 0.00%)</b>		
4,000	Formosa International Hotels	20,975	0.08
	<b>Machinery – Diversified (0.21%) (2015: 0.29%)</b>		
15,000	Rechi Precision	14,707	0.05
13,000	Syncmold Enterprise	25,412	0.09
13,000	Yungtay Engineering	18,091	0.07
		58,210	0.21
	<b>Office &amp; Business Equipment (0.04%) (2015: 0.00%)</b>		
9,000	Taiwan FU Hsing Industrial	11,673	0.04
	<b>Oil &amp; Gas (1.93%) (2015: 0.00%)</b>		
153,000	Formosa Petrochemical	531,695	1.93
	<b>Real Estate (0.29%) (2015: 0.46%)</b>		
23,000	Farglory Land Development	26,369	0.10
26,000	Highwealth Construction	36,625	0.13
16,000	Run Long Construction	16,085	0.06
		79,079	0.29
	<b>Retail (0.00%) (2015: 0.30%)</b>		
	<b>Semiconductors (3.07%) (2015: 5.71%)</b>		
133,000	Advanced Semiconductor Engineering	136,388	0.50
17,000	Everlight Electronics	24,317	0.09
17,000	Greatek Electronics	20,571	0.07
29,000	MediaTek	194,809	0.71
78,373	Nanya Technology	117,454	0.43
19,000	Novatek Microelectronics	62,785	0.23
46,000	OptoTech	19,911	0.07
74,000	Siliconware Precision Industries	109,867	0.40
4,000	Tong Hsing Electronic Industries	13,652	0.05
16,000	Transcend Information	42,297	0.15
260,000	United Microelectronics	91,967	0.33
8,000	Visual Photonics Epitaxy	12,287	0.04
		846,305	3.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.00%) (2015: 0.07%)</b>		
	<b>Telecommunications (3.17%) (2015: 3.63%)</b>		
11,000	Accton Technology	17,372	0.06
153,000	Chunghwa Telecom	481,849	1.75
56,000	Far EasTone Telecommunications	125,973	0.46
8,000	Sercomm	19,138	0.07
68,000	Taiwan Mobile	219,430	0.79
11,000	Zinwell	11,417	0.04
		875,179	3.17
	<b>Transportation (0.13%) (2015: 0.27%)</b>		
78,000	Wan Hai Lines	39,449	0.13
	<b>Utilities – Electric (0.55%) (2015: 0.08%)</b>		
64,000	Pegatron	152,906	0.55
		6,863,719	24.84
	<b>Thailand (6.24%) (2015: 6.48%)</b>		
	<b>Banks (0.78%) (2015: 0.84%)</b>		
17,300	Kiatnakin Bank	28,503	0.10
121,900	Krung Thai Bank	60,251	0.22
24,500	Siam Commercial Bank	104,334	0.38
18,700	Thanachart Capital	22,977	0.08
		216,065	0.78
	<b>Beverages (0.00%) (2015: 0.05%)</b>		
	<b>Building &amp; Construction Materials (0.19%) (2015: 0.14%)</b>		
4,620	Siam City Cement	35,092	0.13
33,700	Tipco Asphalt	17,880	0.06
		52,972	0.19
	<b>Chemicals (0.65%) (2015: 0.45%)</b>		
380,700	IRPC	51,029	0.19
72,900	PTT Global Chemical	128,250	0.46
		179,279	0.65
	<b>Coal (0.11%) (2015: 0.10%)</b>		
54,872	Banpu	29,420	0.11
	<b>Commercial Services (0.00%) (2015: 0.12%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2015: 0.04%)</b>		
	<b>Diversified Financial Services (0.07%) (2015: 0.04%)</b>		
11,200	Tisco Financial Group	18,844	0.07
	<b>Electronics (0.09%) (2015: 0.10%)</b>		
22,300	Hana Microelectronics	24,597	0.09
	<b>Energy - Alternate Sources (0.06%) (2015: 0.00%)</b>		
29,430	SPCG	17,587	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.12%) (2015: 0.00%)</b>		
29,470	Thai Vegetable Oil	33,329	0.12
	<b>Home Builders (0.19%) (2015: 0.22%)</b>		
185,800	Land & Houses	50,847	0.19
	<b>Iron &amp; Steel (0.05%) (2015: 0.00%)</b>		
95,596	BJC Heavy Industries	13,614	0.05
	<b>Media (0.10%) (2015: 0.13%)</b>		
56,528	BEC World	26,204	0.10
	<b>Oil &amp; Gas (0.55%) (2015: 1.42%)</b>		
35,700	Bangchak Petroleum	33,397	0.12
111,464	Star Petroleum Refining	38,596	0.14
39,800	Thai Oil	80,299	0.29
		152,292	0.55
	<b>Real Estate (0.15%) (2015: 0.20%)</b>		
35,300	Prukha Holding	22,179	0.08
433,000	Sansiri	20,072	0.07
		42,251	0.15
	<b>Telecommunications (2.32%) (2015: 1.93%)</b>		
94,300	Advanced Info Service	387,096	1.40
110,100	Intouch Holdings	152,957	0.54
220,800	Jasmine International	48,710	0.18
52,100	Total Access Communication	54,922	0.20
		643,685	2.32
	<b>Transportation (0.35%) (2015: 0.30%)</b>		
405,100	BTS Group Holdings	96,720	0.35
	<b>Utilities – Electric (0.36%) (2015: 0.28%)</b>		
26,500	Glow Energy	58,460	0.21
28,500	Ratchaburi Electricity Generating Holding	39,793	0.15
		98,253	0.36
	<b>Water (0.10%) (2015: 0.12%)</b>		
91,800	TTW	27,429	0.10
		1,723,388	6.24
	<b>Turkey (3.40%) (2015: 2.08%)</b>		
	<b>Auto Manufacturers (0.23%) (2015: 0.07%)</b>		
7,467	Ford Otomotiv Sanayi	64,914	0.23
	<b>Auto Parts &amp; Equipment (0.10%) (2015: 0.09%)</b>		
10,937	Brisa Bridgestone Sabanci Sanayi ve Ticaret	19,215	0.07
8,158	Goodyear Lastikleri TAS	8,140	0.03
		27,355	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.22%) (2015: 0.12%)</b>		
1,379	Aslan Cimento	15,767	0.06
8,414	Bolu Cimento Sanayii	14,950	0.05
6,481	Cimsa Cimento Sanayi VE Ticaret	29,092	0.11
		59,809	0.22
	<b>Chemicals (0.38%) (2015: 0.00%)</b>		
7,491	Aksa Akrilik Kimya Sanayii	19,550	0.07
45,905	Petkim Petrokimya Holding	48,285	0.18
24,096	Soda Sanayii	36,237	0.13
		104,072	0.38
	<b>Engineering &amp; Construction (0.52%) (2015: 0.00%)</b>		
65,316	Enka Insaat ve Sanayi	99,898	0.36
10,951	TAV Havalimanlari Holding	43,678	0.16
		143,576	0.52
	<b>Home Furnishings (0.05%) (2015: 0.07%)</b>		
4,160	Vestel Beyaz Esya Sanayi ve Ticaret	14,215	0.05
	<b>Iron &amp; Steel (0.52%) (2015: 0.59%)</b>		
99,050	Eregli Demir ve Celik Fabrikalari	144,734	0.52
	<b>Machinery – Diversified (0.12%) (2015: 0.12%)</b>		
1,533	Turk Traktor ve Ziraat Makineleri	32,686	0.12
	<b>Mining (0.00%) (2015: 0.05%)</b>		
	<b>Oil &amp; Gas (0.82%) (2015: 0.00%)</b>		
11,320	Tupras Turkiye Petrol Rafinerileri	227,681	0.82
	<b>Retail (0.10%) (2015: 0.10%)</b>		
11,169	Dogus Otomotiv Servis ve Ticaret	27,878	0.10
	<b>Telecommunications (0.34%) (2015: 0.87%)</b>		
62,577	Turk Telekomunikasyon	93,930	0.34
		940,850	3.40
	<b>Total Equities</b>	27,570,256	99.76
	<b>Total Transferable Securities (99.76%) (2015: 99.72%)</b>	27,570,256	99.76
	<b>Total Investments (99.76%) (2015: 99.72%)</b>	27,570,256	99.76
	<b>Other Net Assets (0.24%) (2015: 0.28%)</b>	66,040	0.24
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	27,636,296	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing or traded on a regulated market		99.62
	Other assets		0.38
			100.00

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.75%) (2015: 99.68%)</b>		
	<b>Equities (99.75%) (2015: 99.68%)</b>		
	<b>Brazil (6.85%) (2015: 7.53%)</b>		
	<b>Advertising (0.94%) (2015: 0.91%)</b>		
4,746	Multiplus	49,287	0.54
2,655	Smiles	36,488	0.40
		85,775	0.94
	<b>Agriculture (0.10%) (2015: 0.00%)</b>		
2,121	SLC Agricola	9,430	0.10
	<b>Auto Parts &amp; Equipment (0.33%) (2015: 0.38%)</b>		
3,854	Mahle-Metal Leve Industria e Comercio	24,583	0.27
1,563	Tupy	5,767	0.06
		30,350	0.33
	<b>Building &amp; Construction Materials (0.19%) (2015: 0.14%)</b>		
8,309	Duratex	17,360	0.19
	<b>Commercial Services (0.58%) (2015: 0.97%)</b>		
2,520	Estacio Participacoes	12,233	0.13
1,394	Localiza Rent a Car	14,657	0.16
4,396	Qualicorp	26,000	0.29
		52,890	0.58
	<b>Consumer Durables &amp; Apparels (0.42%) (2015: 0.36%)</b>		
6,292	Grendene	33,986	0.37
256	Guararapes Confecoos	4,782	0.05
		38,768	0.42
	<b>Diversified Financial Services (0.09%) (2015: 0.07%)</b>		
1,046	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao	7,916	0.09
	<b>Engineering &amp; Construction (0.00%) (2015: 0.18%)</b>		
	<b>Food (0.08%) (2015: (0.07%))</b>		
1,266	Sao Martinho	7,585	0.08
	<b>Full Line Insurance (0.67%) (2015: 0.45%)</b>		
3,743	FPC Par Corretora de Seguros	15,479	0.17
6,779	Odontoprev	26,244	0.28
3,611	Sul America	19,971	0.22
		61,694	0.67
	<b>Health Care Services (0.08%) (2015: 0.15%)</b>		
653	Fleury	7,152	0.08

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Builders (0.28%) (2015: 0.35%)</b>		
5,682	Even Construtora e Incorporadora	6,459	0.07
5,585	MRV Engenharia e Participacoes	18,773	0.21
		25,232	0.28
	<b>Iron &amp; Steel (0.00%) (2015: 0.51%)</b>		
	<b>Leisure Time (0.15%) (2015: 0.13%)</b>		
1,941	CVC Brasil Operadora e Agencia de Viagens	14,134	0.15
	<b>Real Estate (0.43%) (2015: 0.85%)</b>		
4,476	Cyrela Brazil Realty Empreendimentos e Participacoes	14,124	0.15
3,993	Direcional Engenharia	5,594	0.06
4,150	Ez Tec Empreendimentos e Participacoes	19,955	0.22
		39,673	0.43
	<b>Retail (0.11%) (2015: 0.27%)</b>		
1,261	Arezzo Industria e Comercio	9,709	0.11
	<b>Software (0.17%) (2015: 0.19%)</b>		
2,100	TOTVS	15,511	0.17
	<b>Textile (0.17%) (2015: 0.19%)</b>		
3,284	Cia Hering	15,256	0.17
	<b>Utilities – Electric (1.97%) (2015: 1.36%)</b>		
5,151	Aes Tiete Energia Unit	22,157	0.24
3,993	Alupar Invsetimento	20,979	0.23
7,947	EDP – Energias do Brasil	32,719	0.36
16,424	Transmissora Alianca de Energia Eletrica	104,659	1.14
		180,514	1.97
	<b>Water (0.09%) (2015: 0.00%)</b>		
749	Cia de Saneamento de Minas Gerais	8,400	0.09
		627,349	6.85
	<b>Chile (1.53%) (2015: 1.18%)</b>		
	<b>Beverages (0.15%) (2015: 0.12%)</b>		
8,673	Vina Concha y Toro	13,919	0.15
	<b>Computers (0.14%) (2015: 0.18%)</b>		
7,427	SONDA	13,186	0.14
	<b>Consumer Durables &amp; Apparels (0.09%) (2015: 0.11%)</b>		
2,486	Forus	8,370	0.09
	<b>Holding Companies – Diversified Operations (0.19%) (2015: 0.10%)</b>		
1,349	Inversiones La Construccion	17,622	0.19
	<b>Iron &amp; Steel (0.06%) (2015: 0.13%)</b>		
826	CAP	5,879	0.06



## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.19%) (2015: 0.16%)</b>		
7,489	Parque Arauco	17,102	0.19
	<b>Retail (0.16%) (2015: 0.16%)</b>		
24,470	Ripley	14,589	0.16
	<b>Utilities – Electric (0.39%) (2015: 0.11%)</b>		
22,437	E.CL	35,509	0.39
	<b>Water (0.16%) (2015: 0.11%)</b>		
9,804	Inversiones Aguas Metropolitanas	14,141	0.16
		140,317	1.53
	<b>Hong Kong (4.65%) (2015: 7.04%)</b>		
	<b>Auto Manufacturers (0.13%) (2015: 0.19%)</b>		
30,000	Dah Chong Hong Holdings	11,453	0.13
	<b>Auto Parts &amp; Equipment (0.00%) (2015: 0.51%)</b>		
	<b>Beverages (0.09%) (2015: 0.14%)</b>		
19,000	Tibet 5100 Water Resources Holdings	8,210	0.09
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.09%)</b>		
	<b>Chemicals (0.79%) (2015: 1.00%)</b>		
43,000	Kingboard Laminates Holdings	42,261	0.46
80,500	Yingde Gases Group	29,799	0.33
		72,060	0.79
	<b>Coal (0.15%) (2015: 0.16%)</b>		
72,000	Shougang Fushan Resources Group	14,116	0.15
	<b>Commercial Services (0.19%) (2015: 0.41%)</b>		
28,000	Yuexiu Transport Infrastructure	17,552	0.19
	<b>Computers (0.10%) (2015: 0.12%)</b>		
30,000	Ju Teng International Holdings	9,287	0.10
	<b>Cosmetics &amp; Personal Care (0.08%) (2015: 0.12%)</b>		
4,000	Vinda International Holdings	7,481	0.08
	<b>Distribution &amp; Wholesale (0.00%) (2015: 0.21%)</b>		
	<b>Diversified Financial Services (0.23%) (2015: 0.33%)</b>		
69,000	Guotai Junan International Holdings	21,270	0.23
	<b>Electrical components &amp; equipment (0.26%) (2015: 0.00%)</b>		
20,000	China High Speed Transmission Equipment Group	23,345	0.26
	<b>Electronics (0.13%) (2015: 0.13%)</b>		
22,000	Wasion Group Holdings	11,833	0.13
	<b>Energy – Alternate Sources (0.07%) (2015: 0.07%)</b>		
120,000	Concord New Energy Group	6,268	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.09%) (2015: 0.06%)</b>		
12,000	China Water Affairs Group	7,847	0.09
	<b>Food (0.00%) (2015: 0.17%)</b>		
	<b>Holding Companies (0.00%) (2015: 0.14%)</b>		
	<b>Home Furnishings (0.36%) (2015: 0.32%)</b>		
58,000	Skyworth Digital Holdings	33,065	0.36
	<b>Hotels (0.22%) (2015: 0.14%)</b>		
72,000	China Travel International Investment Hong Kong	19,780	0.22
	<b>Oil &amp; Gas Services (0.24%) (2015: 0.46%)</b>		
28,000	CIMC Enric Holdings	13,182	0.14
20,000	Sinopec Kantons Holdings	9,132	0.10
		22,314	0.24
	<b>Other Industrial (0.00%) (2015: 0.07%)</b>		
	<b>Pharmaceuticals (0.24%) (2015: 0.10%)</b>		
6,000	Beijing Tong Ren Tang Chinese Medicine	8,110	0.09
16,000	Dawnrays Pharmaceutical Holdings	9,617	0.10
64,000	Hua Han Bio-Pharmaceutical Holdings	4,375	0.05
		22,102	0.24
	<b>Real Estate (0.69%) (2015: 1.04%)</b>		
104,000	China South City Holdings	21,731	0.24
62,000	Joy City Property	7,837	0.08
248,000	Yuexiu Property	33,906	0.37
		63,474	0.69
	<b>Retail (0.11%) (2015: 0.14%)</b>		
118,000	Bosideng International Holdings	10,197	0.11
	<b>Telecommunications (0.13%) (2015: 0.38%)</b>		
41,000	CITIC Telecom International Holdings	12,321	0.13
	<b>Textile (0.00%) (2015: 0.08%)</b>		
	<b>Transportation (0.35%) (2015: 0.34%)</b>		
35,000	SITC International Holdings	21,307	0.23
70,000	Tianjin Port Development Holdings	10,744	0.12
		32,051	0.35
	<b>Utilities – Electric (0.00%) (2015: 0.12%)</b>		
		426,026	4.65
	<b>Hungary (0.27%) (2015: 0.00%)</b>		
	<b>Telecommunications (0.27%) (2015: 0.00%)</b>		
14,802	Magyar Telekom Telecommunications	25,173	0.27
	<b>India (0.39%) (2015: 0.66%)</b>		
	<b>Banks (0.08%) (2015: 0.18%)</b>		
7,180	Federal Bank	7,072	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.07%) (2015: 0.00%)</b>		
2,122	IRB Infrastructure Developers	6,128	0.07
	<b>Software (0.09%) (2015: 0.20%)</b>		
2,882	Hexaware Technologies	8,794	0.09
	<b>Utilities – Electric (0.15%) (2015: 0.28%)</b>		
6,508	JSW Energy	5,835	0.06
1,114	Reliance Infrastructure	7,669	0.09
		13,504	0.15
		35,498	0.39
	<b>Indonesia (2.92%) (2015: 2.98%)</b>		
	<b>Agriculture (0.32%) (2015: 0.54%)</b>		
6,144	Astra Agro Lestari	7,650	0.09
43,000	Japfa Comfeed Indonesia	4,644	0.05
78,900	Perusahaan Perkebunan London Sumatra Indonesia	10,190	0.11
64,500	Sawit Sumbermas Sarana	6,703	0.07
		29,187	0.32
	<b>Banks (0.70%) (2015: 0.11%)</b>		
203,800	Bank Pembangunan Daerah Jawa Barat Dan Banten	51,281	0.56
97,800	Bank Tabungan Negara Persero	12,631	0.14
		63,912	0.70
	<b>Coal (0.87%) (2015: 0.47%)</b>		
286,400	Adaro Energy	36,033	0.40
17,000	Indo Tambangraya Megah	21,293	0.23
23,600	Tambang Batubara Bukit Asam Persero	21,896	0.24
		79,222	0.87
	<b>Distribution &amp; Wholesale (0.12%) (2015: 0.23%)</b>		
25,700	AKR Corporindo	11,446	0.12
	<b>Engineering &amp; Construction (0.06%) (2015: 0.00%)</b>		
101,900	Total Bangun Persada	5,786	0.06
	<b>Home Builders (0.10%) (2015: 0.00%)</b>		
46,900	Waskita Karya Persero	8,877	0.10
	<b>Media (0.18%) (2015: 0.41%)</b>		
128,800	Media Nusantara Citra	16,778	0.18
	<b>Real Estate (0.07%) (2015: 0.69%)</b>		
160,300	Pakuwon Jati	6,723	0.07
	<b>Retail (0.24%) (2015: 0.16%)</b>		
151,600	Ace Hardware Indonesia	9,396	0.10
43,200	Matahari Putra Prima	4,746	0.05
87,300	Ramayana Lestari Sentosa	7,743	0.09
		21,885	0.24

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (0.19%) (2015: 0.00%)</b>		
46,200	Tower Bersama Infrastructure	17,077	0.19
	<b>Transportation (0.07%) (2015: 0.00%)</b>		
27,700	Blue Bird	6,168	0.07
		267,061	2.92
	<b>Malaysia (5.21%) (2015: 5.00%)</b>		
	<b>Agriculture (0.10%) (2015: 0.09%)</b>		
26,800	Felda Global Ventures Holdings	9,260	0.10
	<b>Airlines (0.10%) (2015: 0.10%)</b>		
17,300	AirAsia	8,831	0.10
	<b>Auto Manufacturers (0.29%) (2015: 0.00%)</b>		
39,700	BerMaz Motor	18,850	0.21
15,800	DRB-Hicom	4,050	0.04
3,600	UMW Holdings	3,668	0.04
		26,568	0.29
	<b>Banks (0.32%) (2015: 0.27%)</b>		
19,200	Alliance Financial Group	15,921	0.18
14,000	BIMB Holdings	13,170	0.14
		29,091	0.32
	<b>Beverages (0.24%) (2015: 0.00%)</b>		
4,200	Fraser & Neave Holdings	21,983	0.24
	<b>Building &amp; Construction Materials (0.11%) (2015: 0.24%)</b>		
6,400	Lafarge Malaysia	10,258	0.11
	<b>Building Materials &amp; Fixtures (0.00%) (2015: 0.00%)</b>		
	<b>Chemicals (0.20%) (2015: 0.24%)</b>		
15,000	Top Glove	17,889	0.20
	<b>Computers (0.06%) (2015: 0.20%)</b>		
7,200	Globetronics Technology	5,585	0.06
	<b>Diversified Financial Services (0.21%) (2015: 0.20%)</b>		
9,500	Bursa Malaysia	18,742	0.21
	<b>Electronics (0.05%) (2015: 0.00%)</b>		
18,600	Datasonic Group	5,017	0.05
	<b>Engineering &amp; Construction (0.23%) (2015: 0.00%)</b>		
7,900	Lingkar Trans Kota Holdings	10,355	0.11
29,300	Sunway Construction Group	11,103	0.12
		21,458	0.23

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Entertainment (0.14%) (2015: 0.16%)</b>		
18,800	Berjaya Sports Toto	12,405	0.14
	<b>Food (0.16%) (2015: 0.64%)</b>		
1,200	Dutch Lady Milk Industries	14,862	0.16
	<b>Full Line Insurance (0.00%) (2015: 0.16%)</b>		
	<b>Health Care Services (0.12%) (2015: 0.12%)</b>		
11,600	KPJ Healthcare	10,809	0.12
	<b>Healthcare Products (0.29%) (2015: 0.29%)</b>		
12,700	Hartalega Holdings	13,674	0.15
5,500	Kossan Rubber Industries	8,079	0.09
10,400	Supermax	4,892	0.05
		26,645	0.29
	<b>Holding Companies – Diversified Operations (0.13%) (2015: 0.10%)</b>		
23,100	MMC	11,998	0.13
	<b>Media (0.00%) (2015: 0.10%)</b>		
	<b>Mining (0.13%) (2015: 0.14%)</b>		
33,200	Press Metal	11,767	0.13
	<b>Miscellaneous Manufacturers (0.07%) (2015: 0.13%)</b>		
21,700	VS Industry	6,821	0.07
	<b>Oil &amp; Gas Services (0.16%) (2015: 0.14%)</b>		
42,800	Dialog Group	14,693	0.16
	<b>Real Estate (1.47%) (2015: 0.91%)</b>		
59,300	IOI Properties Group	27,760	0.30
43,512	Mah Sing Group	13,870	0.15
57,900	SP Setia Group	40,398	0.44
28,300	Sunway	19,115	0.21
10,200	UEM Edgenta	7,845	0.09
29,800	UEM Sunrise	6,975	0.08
35,600	UOA Development	18,649	0.20
		134,612	1.47
	<b>Retail (0.07%) (2015: 0.35%)</b>		
11,900	Padini Holdings	6,764	0.07
	<b>Semiconductors (0.18%) (2015: 0.21%)</b>		
11,450	Inari Amertron	8,474	0.09
15,600	Unisem M	8,207	0.09
		16,681	0.18
	<b>Transportation (0.07%) (2015: 0.21%)</b>		
7,000	Pos Malaysia	6,101	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.31%) (2015: 0.00%)</b>		
92,600	Malakoff	28,279	0.31
		477,119	5.21
	<b>Mexico (1.51%) (2015: 1.29%)</b>		
	<b>Auto Parts &amp; Equipment (0.10%) (2015: 0.00%)</b>		
5,116	Rassini	9,526	0.10
	<b>Banks (0.11%) (2015: 0.10%)</b>		
1,761	Banregio Grupo Financiero	9,870	0.11
	<b>Diversified Financial Services (0.36%) (2015: 0.16%)</b>		
8,964	Bolsa Mexicana de Valores	11,874	0.13
11,854	Concentradora Hipotecaria	13,372	0.15
2,870	Unifin Financiera	7,161	0.08
		32,407	0.36
	<b>Engineering &amp; Construction (0.19%) (2015: 0.27%)</b>		
4,044	Grupo Aeroportuario del Centro Norte	17,545	0.19
	<b>Food (0.09%) (2015: 0.16%)</b>		
4,541	Grupo Herdez	8,301	0.09
	<b>Holding Companies – Diversified Operations (0.26%) (2015: 0.11%)</b>		
6,003	Grupo Financiero Interacciones	23,722	0.26
	<b>Media (0.00%) (2015: 0.09%)</b>		
	<b>Real Estate (0.13%) (2015: 0.10%)</b>		
9,911	Corp Inmobiliaria Vesta	11,988	0.13
	<b>Real Estate Investment Trusts (0.27%) (2015: 0.30%)</b>		
23,646	Mexico Real Estate Management	24,517	0.27
		137,876	1.51
	<b>People's Republic of China (16.11%) (2015: 17.33%)</b>		
	<b>Advertising (0.00%) (2015: 0.17%)</b>		
	<b>Agriculture (0.08%) (2015: 0.00%)</b>		
16,000	China Greenfresh Group	7,759	0.08
	<b>Airlines (0.14%) (2015: 0.10%)</b>		
24,000	China Southern Airlines	12,475	0.14
	<b>Auto Manufacturers (0.45%) (2015: 0.75%)</b>		
19,500	BAIC Motor	17,354	0.19
20,000	Guangzhou Automobile Group	24,197	0.26
		41,551	0.45

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.41%) (2015: 0.45%)</b>		
7,600	Fuyao Glass Industry Group	23,575	0.26
9,000	Weichai Power	13,860	0.15
		37,435	0.41
	<b>Banks (0.66%) (2015: 1.08%)</b>		
12,000	Bank of Jinzhou	15,091	0.16
51,000	Chongqing Rural Commercial Bank	29,930	0.33
30,000	Huishang Bank	15,284	0.17
		60,305	0.66
	<b>Building &amp; Construction Materials (0.32%) (2015: 0.36%)</b>		
30,000	China Lesso Group Holdings	19,463	0.21
20,000	China National Building Material	9,725	0.11
		29,188	0.32
	<b>Chemicals (0.50%) (2015: 0.26%)</b>		
52,000	China BlueChemical	14,420	0.16
8,000	Dongyue Group	1,413	0.02
14,000	Fufeng Group	6,880	0.07
42,000	Sinopec Shanghai Petrochemical	22,752	0.25
		45,465	0.50
	<b>Coal (0.00%) (2015: 0.07%)</b>		
	<b>Commercial Services (1.13%) (2015: 1.14%)</b>		
10,000	China Maple Leaf Educational Systems	6,630	0.07
60,000	Dalian Port PDA	10,602	0.12
25,000	Goldpac Group	6,642	0.07
22,000	Jiangsu Expressway	27,808	0.31
12,000	Qingdao Port International	5,711	0.06
30,500	Qinhuangdao Port	7,002	0.08
14,000	Shenzhen Expressway	11,972	0.13
28,000	Zhejiang Expressway	26,725	0.29
		103,092	1.13
	<b>Consumer Durables &amp; Apparels (0.23%) (2015: 0.23%)</b>		
12,000	Best Pacific International Holdings	9,225	0.10
30,000	Cosmo Lady China Holdings	11,608	0.13
		20,833	0.23
	<b>Diversified Financial Services (0.40%) (2015: 0.27%)</b>		
47,000	Central China Securities	25,703	0.28
20,500	Guolian Securities	10,920	0.12
		36,623	0.40

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.48%) (2015: 0.53%)</b>		
8,000	Chaowei Power Holdings	6,841	0.08
22,000	Tianneng Power International	20,203	0.22
9,800	Xinjiang Goldwind Science & Technology	16,559	0.18
		43,603	0.48
	<b>Electronics (0.00%) (2015: 0.12%)</b>		
	<b>Energy – Alternate Sources (0.13%) (2015: 0.09%)</b>		
38,000	Beijing Jingneng Clean Energy	11,812	0.13
	<b>Engineering &amp; Construction (0.47%) (2015: 0.40%)</b>		
18,000	Beijing Capital International Airport	18,202	0.20
21,000	China Machinery Engineering	13,326	0.15
29,000	Metallurgical of China	11,296	0.12
		42,824	0.47
	<b>Environmental Control (0.09%) (2015: 0.00%)</b>		
40,000	CT Environmental Group	8,048	0.09
	<b>Food (0.00%) (2015: 0.22%)</b>		
	<b>Forest Products &amp; Paper (0.08%) (2015: 0.00%)</b>		
7,500	Shandong Chenming Paper Holdings	7,729	0.08
	<b>Full Line Insurance (0.21%) (2015: 0.00%)</b>		
80,000	China Reinsurance Group	18,986	0.21
	<b>Healthcare Products (0.12%) (2015: 0.17%)</b>		
16,000	Shandong Weigao Group Medical Polymer	10,690	0.12
	<b>Home Furnishings (0.39%) (2015: 0.00%)</b>		
6,000	Hisense Kelon Electrical Holdings	4,899	0.05
30,200	Red Star Macalline Group	31,161	0.34
		36,060	0.39
	<b>Internet (0.00%) (2015: 0.11%)</b>		
	<b>Iron &amp; Steel (0.12%) (2015: 0.14%)</b>		
24,000	Xingda International Holdings	10,865	0.12
	<b>Lodging (0.06%) (2015: 0.00%)</b>		
22,000	Shanghai Jin Jiang International Hotels Group	5,817	0.06
	<b>Machinery – Diversified (0.00%) (2015: 0.20%)</b>		
	<b>Machinery, Construction &amp; Mining (0.16%) (2015: 0.14%)</b>		
34,400	Zoomlion Heavy Industry Science and Technology	15,130	0.16



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mining (0.38%) (2015: 0.64%)</b>		
8,000	Jiangxi Copper	11,165	0.12
72,000	Zijin Mining Group	23,216	0.26
		34,381	0.38
	<b>Miscellaneous Manufacturers (0.31%) (2015: 0.00%)</b>		
19,700	China International Marine Containers Group	28,458	0.31
	<b>Oil &amp; Gas Services (0.34%) (2015: 0.77%)</b>		
10,000	China Oilfield Services	9,287	0.10
26,000	Sinopec Engineering Group	21,697	0.24
		30,984	0.34
	<b>Packaging &amp; Containers (0.25%) (2015: 0.17%)</b>		
30,000	Greatview Aseptic Packaging	15,400	0.17
82,000	Sheen Tai Holdings Grp	7,615	0.08
		23,015	0.25
	<b>Pharmaceuticals (1.07%) (2015: 0.56%)</b>		
13,000	China Shineway Pharmaceutical Group	14,755	0.16
16,000	Consun Pharmaceutical Group	7,966	0.09
12,000	Luye Pharma Group	7,120	0.08
3,000	Shanghai Fosun Pharmaceutical Group	9,190	0.10
212,000	Sihuan Pharmaceutical Holdings Group	59,062	0.64
		98,093	1.07
	<b>Real Estate (4.10%) (2015: 4.48%)</b>		
32,000	Beijing Capital Land	12,011	0.13
71,000	China Aoyuan Property Group	16,301	0.18
182,000	CIFI Holdings Group	49,061	0.54
90,000	Fantasia Holdings Group	11,492	0.13
102,000	Future Land Development Holdings	20,918	0.23
52,400	Guangzhou R&F Properties	63,395	0.69
41,000	Guorui Properties	12,850	0.14
88,500	KWG Property Holding	50,225	0.55
62,000	Powerlong Real Estate Holdings	18,233	0.20
78,000	Shui On Land	16,801	0.18
60,000	Sunac China Holdings	49,915	0.54
40,000	Times Property Holdings	19,553	0.21
99,000	Yuzhou Properties	34,476	0.38
		375,231	4.10
	<b>Retail (1.24%) (2015: 2.07%)</b>		
35,000	361 Degrees International	13,543	0.15
22,500	China Harmony New Energy Auto Holding	8,068	0.09
25,000	China Lilang	14,091	0.15
20,500	China Yongda Automobiles Services Holdings	10,312	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (1.24%) (2015: 2.07%) (continued)</b>		
42,000	China ZhengTong Auto Services Holdings	12,243	0.13
9,000	Golden Eagle Retail Group	12,815	0.14
6,100	Shanghai Pharmaceuticals Holding	13,989	0.15
56,000	XTEP International Holdings	23,546	0.26
6,000	Zhongsheng Group Holdings	5,363	0.06
		113,970	1.24
	<b>Software (0.16%) (2015: 0.10%)</b>		
7,000	Tian Ge Interactive Holdings	4,334	0.05
5,000	TravelSky Technology	10,512	0.11
		14,846	0.16
	<b>Telecommunications (0.45%) (2015: 0.65%)</b>		
13,000	BYD Electronic International	10,228	0.11
24,000	China Communications Services	15,292	0.17
8,800	ZTE	15,300	0.17
		40,820	0.45
	<b>Transportation (0.32%) (2015: 0.23%)</b>		
14,000	COSCO SHIPPING Energy Transportation	7,819	0.08
14,000	Guangshen Railway	8,451	0.09
30,000	Sinotrans	13,388	0.15
		29,658	0.32
	<b>Utilities – Electric (0.86%) (2015: 0.66%)</b>		
124,000	Datang International Power Generation	32,467	0.35
30,000	Huadian Fuxin Energy	6,655	0.07
70,000	Huadian Power International	31,690	0.35
24,000	Huaneng Renewables	7,801	0.09
		78,613	0.86
		1,474,359	16.11
	<b>Philippines (1.41%) (2015: 1.73%)</b>		
	<b>Airlines (0.11%) (2015: 0.11%)</b>		
5,350	Cebu Air	10,008	0.11
	<b>Banks (0.00%) (2015: 0.15%)</b>		
	<b>Food (0.15%) (2015: 0.07%)</b>		
59,300	D&L Industries	13,599	0.15
	<b>Holding Companies – Diversified Operations (0.07%) (2015: 0.05%)</b>		
288,000	Premium Leisure	6,778	0.07
	<b>Media (0.10%) (2015: 0.00%)</b>		
55,800	Lopez Holdings	8,755	0.10
	<b>Mining (0.07%) (2015: 0.18%)</b>		
40,400	Nickel Asia	6,485	0.07

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.09%) (2015: 0.00%)</b>		
39,100	Petron	7,826	0.09
	<b>Real Estate (0.41%) (2015: 0.43%)</b>		
373,000	Filinvest Land	11,480	0.13
24,100	Robinsons Land	12,605	0.14
132,300	Vista Land & Lifescapes	13,173	0.14
		37,258	0.41
	<b>Retail (0.19%) (2015: 0.19%)</b>		
10,700	Puregold Price Club	8,394	0.09
6,330	Robinsons Retail Holdings	9,455	0.10
		17,849	0.19
	<b>Utilities – Electric (0.22%) (2015: 0.38%)</b>		
25,300	First Gen	11,197	0.12
6,550	First Philippine Holdings	8,946	0.10
		20,143	0.22
		128,701	1.41
	<b>Poland (1.52%) (2015: 2.19%)</b>		
	<b>Chemicals (0.25%) (2015: 0.21%)</b>		
966	Ciech	13,494	0.15
611	Grupa Azoty	9,173	0.10
		22,667	0.25
	<b>Coal (0.00%) (2015: 0.09%)</b>		
	<b>Computers (0.29%) (2015: 0.30%)</b>		
2,044	Asseco Poland	26,422	0.29
	<b>Diversified Financial Services (0.12%) (2015: 0.11%)</b>		
1,129	Warsaw Stock Exchange	10,800	0.12
	<b>Food (0.15%) (2015: 0.15%)</b>		
1,444	Eurocash	13,609	0.15
	<b>Retail (0.10%) (2015: 0.13%)</b>		
196	CCC	9,557	0.10
	<b>Telecommunications (0.34%) (2015: 0.00%)</b>		
23,373	Orange Polska	30,852	0.34
	<b>Transportation (0.00%) (0.15%)</b>		
	<b>Utilities – Electric (0.27%) (2015: 1.05%)</b>		
11,490	Energa	25,048	0.27
		138,955	1.52

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Republic of South Korea (8.49%) (2015: 6.89%)</b>		
	<b>Advertising (0.22%) (2015: 0.00%)</b>		
1,017	Cheil Worldwide	13,262	0.14
153	Innocean Worldwide	7,233	0.08
		20,495	0.22
	<b>Aerospace &amp; Defense (0.10%) (2015: 0.00%)</b>		
135	LIG Nex1	8,998	0.10
	<b>Airlines (0.05%) (2015: 0.00%)</b>		
198	Jeju Air	4,115	0.05
	<b>Auto Parts &amp; Equipment (0.47%) (2015: 0.26%)</b>		
111	Halla Holdings	5,569	0.06
172	Hyundai Wia	10,396	0.12
81	Mando	15,726	0.17
276	S & T Motiv	11,163	0.12
		42,854	0.47
	<b>Beverages (0.27%) (2015: 0.32%)</b>		
1,436	Hite Jinro	25,087	0.27
	<b>Building &amp; Construction Materials (0.15%) (2015: 0.00%)</b>		
136	IS Dongseo	5,016	0.06
3,423	Tongyang	8,460	0.09
		13,476	0.15
	<b>Chemicals (0.62%) (2015: 0.45%)</b>		
477	Huchems Fine Chemical	8,570	0.09
109	Kolon Industries	6,678	0.07
47	Korea Petrochemical Ind	10,721	0.12
162	Kumho Petrochemical	10,998	0.12
96	LG Hausys	7,607	0.08
291	LOTTE Fine Chemical	7,385	0.08
610	SAMHWA Paints Industrial	5,005	0.06
		56,964	0.62
	<b>Consumer Durables &amp; Apparels (0.16%) (2015: 0.09%)</b>		
253	Hansae	5,373	0.06
522	LF	9,314	0.10
		14,687	0.16
	<b>Distribution &amp; Wholesale (0.27%) (2015: 0.39%)</b>		
492	Hanwha	14,278	0.15
1,894	SK Networks	10,851	0.12
		25,129	0.27

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Diversified Financial Services (1.60%) (2015: 0.92%)</b>		
1,173	Daishin Securities	10,100	0.11
2,555	DGB Financial Group	20,668	0.22
134	KIWOOM Securities	7,988	0.09
630	Korea Investment Holdings	21,855	0.24
1,096	Meritz Financial Group	10,072	0.11
13,441	Meritz Securities	38,505	0.42
4,687	NH Investment & Securities	37,448	0.41
		146,636	1.60
	<b>Electrical components &amp; equipment (0.13%) (2015: 0.20%)</b>		
356	LS Industrial Systems	11,716	0.13
	<b>Electronics (0.18%) (2015: 0.09%)</b>		
1,472	Daeduck Electronics	9,945	0.11
188	LEENO Industrial	6,748	0.07
		16,693	0.18
	<b>Engineering &amp; Construction (0.00%) (2015: 0.14%)</b>		
	<b>Entertainment (0.12%) (2015: 0.11%)</b>		
1,044	Paradise	10,502	0.12
	<b>Food (0.35%) (2015: 0.28%)</b>		
148	Binggrae	7,818	0.09
284	Daesang	6,208	0.07
46	NongShim	12,663	0.14
50	Samyang Holdings	4,947	0.05
		31,636	0.35
	<b>Forest Products &amp; Paper (0.08%) (2015: 0.08%)</b>		
2,217	Moorim P&P	7,434	0.08
	<b>Full Line Insurance (0.84%) (2015: 0.76%)</b>		
1,843	Korean Reinsurance	17,395	0.19
494	LIG Insurance	10,696	0.12
1,838	Meritz Fire & Marine Insurance	23,283	0.26
2,386	Tongyang Life Insurance	25,089	0.27
		76,463	0.84
	<b>Holding Companies – Diversified Operations (0.47%) (2015: 0.45%)</b>		
1,575	Golfzon	10,119	0.11
348	Green Cross Holdings	6,857	0.07
626	Hankook Tire Worldwide	10,755	0.12
317	LS	15,564	0.17
		43,295	0.47

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (0.07%) (2015: 0.09%)</b>		
689	iMarketKorea	5,933	0.07
	<b>Iron &amp; Steel (0.17%) (2015: 0.15%)</b>		
754	Seah Besteel	15,950	0.17
	<b>Leisure Time (0.08%) (2015: 0.08%)</b>		
135	Hana Tour Service	7,388	0.08
	<b>Lodging (0.18%) (2015: 0.19%)</b>		
966	Grand Korea Leisure	16,356	0.18
	<b>Machinery – Diversified (0.37%) (2015: 0.43%)</b>		
1,521	Doosan Heavy Industries & Construction	34,253	0.37
	<b>Media (0.09%) (2015: 0.09%)</b>		
554	KT Skylife	7,935	0.09
	<b>Mining (0.11%) (2015: 0.10%)</b>		
306	Poongsan	10,261	0.11
	<b>Miscellaneous Manufacturers (0.29%) (2015: 0.19%)</b>		
85	SK Materials	12,625	0.14
510	SKC	13,935	0.15
		<u>26,560</u>	<u>0.29</u>
	<b>Packaging &amp; Containers (0.00%) (2015: 0.08%)</b>		
	<b>Pharmaceuticals (0.39%) (2015: 0.37%)</b>		
576	Bukwang Pharmaceutical	12,590	0.14
70	Green Cross	9,100	0.10
266	ILDong Holdings	5,682	0.06
52	Yuhan	8,589	0.09
		<u>35,961</u>	<u>0.39</u>
	<b>Real Estate (0.07%) (2015: 0.00%)</b>		
2,558	Korea Real Estate Investment & Trust	6,047	0.07
	<b>Retail (0.28%) (2015: 0.18%)</b>		
137	Hotel Shilla	5,461	0.06
100	Hyundai Home Shopping Network	9,232	0.10
171	It's Skin	6,088	0.06
36	Shinsegae	5,246	0.06
		<u>26,027</u>	<u>0.28</u>
	<b>Semiconductors (0.17%) (2015: 0.03%)</b>		
600	Hanmi Semiconductor	7,675	0.09
333	Silicon Works	7,665	0.08
		<u>15,340</u>	<u>0.17</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Shipping (0.00%) (2015: 0.11%)</b>		
	<b>Software (0.06%) (2015: 0.09%)</b>		
412	Hancom	5,645	0.06
	<b>Telecommunications (0.08%) (2015: 0.08%)</b>		
880	Partron	7,541	0.08
		777,377	8.49
	<b>Utilities – Electric &amp; Gas (0.00%) (2015: 0.09%)</b>		
	<b>Russian Federation (0.00%) (2015: 0.14%)</b>		
	<b>Other Industrial (0.00%) (2015: 0.14%)</b>		
	<b>South Africa (9.35%) (2015: 6.92%)</b>		
	<b>Agriculture (0.15%) (2015: 0.08%)</b>		
1,504	Astral Foods	14,215	0.15
	<b>Auto Parts &amp; Equipment (0.08%) (2015: 0.18%)</b>		
851	Hudaco Industries	7,109	0.08
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.17%)</b>		
	<b>Chemicals (0.11%) (2015: 0.11%)</b>		
764	Omnia Holdings	10,336	0.11
	<b>Coal (0.19%) (2015: 0.21%)</b>		
2,688	Exxaro Resources	17,592	0.19
	<b>Commercial Services (0.15%) (2015: 0.13%)</b>		
24,432	KAP Industrial Holdings	13,364	0.15
	<b>Computers (0.18%) (2015: 0.12%)</b>		
4,633	DataTec	16,764	0.18
	<b>Diversified Financial Services (1.55%) (2015: 1.03%)</b>		
26,129	Alexander Forbes Group Holdings	15,190	0.17
9,523	Coronation Fund Managers	49,088	0.54
6,916	Investec	45,896	0.50
1,542	JSE	18,523	0.20
5,816	Peregrine Holdings	12,763	0.14
		141,460	1.55
	<b>Engineering &amp; Construction (0.21%) (2015: 0.13%)</b>		
10,052	Murray & Roberts Holdings	8,468	0.09
971	Wilson Bayly Holmes-Ovcon	10,935	0.12
		19,403	0.21
	<b>Food (0.61%) (2015: 0.45%)</b>		
1,971	Oceana Group	17,296	0.19
2,630	SPAR Group	38,191	0.42
		55,487	0.61

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.38%) (2015: 0.22%)</b>		
1,699	Mondi	34,786	0.38
	<b>Full Line Insurance (0.36%) (2015: 0.23%)</b>		
1,925	Santam	32,940	0.36
	<b>Holding Companies – Diversified Operations (0.89%) (2015: 0.59%)</b>		
5,777	AVI	38,595	0.42
3,744	Barloworld	32,279	0.35
1,135	Tongaat Hulett	10,856	0.12
		81,730	0.89
	<b>Lodging (0.50%) (2015: 0.37%)</b>		
826	City Lodge Hotels	8,932	0.10
1,432	Sun International	9,110	0.10
13,655	Tsogo Sun Holdings	27,560	0.30
		45,602	0.50
	<b>Mining (0.63%) (2015: 0.48%)</b>		
2,442	African Rainbow Minerals	17,590	0.19
1,380	Assore	23,909	0.26
20,840	Drdgold	11,292	0.12
2,321	Harmony Gold Mining	5,351	0.06
		58,142	0.63
	<b>Miscellaneous Manufacturers (0.17%) (2015: 0.15%)</b>		
2,091	Aeci	15,459	0.17
	<b>Packaging &amp; Containers (0.07%) (2015: 0.41%)</b>		
2,916	Mpact	6,024	0.07
	<b>Real Estate Investment Trusts (0.51%) (2015: 0.00%)</b>		
5,474	Hyprop Investments	46,958	0.51
	<b>Restaurants &amp; Bars (0.00%) (2015: 0.12%)</b>		
	<b>Retail (2.24%) (2015: 1.25%)</b>		
318	Cashbuild	7,999	0.09
2,303	Clicks Group	19,451	0.21
4,734	Foschini Group	55,088	0.60
5,052	Lewis Group	15,586	0.17
1,666	Massmart Holdings	15,370	0.17
4,865	Pick n Pay Stores	22,669	0.25
11,861	Truworths International	69,102	0.75
		205,265	2.24



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Technology Hardware &amp; Equipment (0.29%) (2015: 0.23%)</b>		
5,275	Reunert	26,265	0.29
	<b>Telecommunications (0.08%) (2015: 0.09%)</b>		
5,405	Blue Label Telecoms	7,194	0.08
	<b>Transportation (0.00%) (2015: 0.18%)</b>		
		856,095	9.35
	<b>Taiwan (23.57%) (2015: 27.74%)</b>		
	<b>Aerospace &amp; Defense (0.18%) (2015: 0.15%)</b>		
14,000	Aerospace Industrial Development	16,594	0.18
	<b>Agriculture (0.10%) (2015: 0.16%)</b>		
10,000	Great Wall Enterprise	9,029	0.10
	<b>Airlines (0.52%) (2015: 0.00%)</b>		
110,000	China Airlines	31,742	0.35
34,000	Eva Airways	15,402	0.17
		47,144	0.52
	<b>Auto Manufacturers (0.20%) (2015: 0.17%)</b>		
22,000	Yulon Motor	18,294	0.20
	<b>Auto Parts &amp; Equipment (0.69%) (2015: 0.71%)</b>		
1,000	Cub Elecparts	7,804	0.09
1,000	Global PMX	4,127	0.04
2,000	Hota Industrial Manufacturing	7,757	0.08
17,242	Kenda Rubber Industrial	26,000	0.28
5,000	Tong Yang Industry	9,851	0.11
7,000	TYC Brother Industrial	7,819	0.09
		63,358	0.69
	<b>Banks (0.54%) (2015: 0.37%)</b>		
65,082	Far Eastern International Bank	18,376	0.20
11,000	King's Town Bank	9,608	0.11
75,000	Taichung Commercial Bank	21,363	0.23
		49,347	0.54
	<b>Beverages (0.06%) (2015: 0.00%)</b>		
1,000	Grape King Bio	5,802	0.06
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.19%)</b>		
	<b>Chemicals (1.80%) (2015: 1.44%)</b>		
10,000	China General Plastics	7,431	0.08
5,000	China Steel Chemical	18,462	0.20
16,180	China Synthetic Rubber	14,333	0.16
20,560	Eternal Materials	21,020	0.23
21,000	Grand Pacific Petrochemical	13,683	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (1.80%) (2015: 1.44%) (continued)</b>			
15,000	LCY Chemical	20,711	0.23
16,000	Nantex Industry	10,848	0.12
21,000	Taiwan Fertilizer	26,161	0.29
17,000	Taiwan Styrene Monomer	10,523	0.11
12,000	TSRC	12,324	0.13
19,000	USI	9,344	0.10
		164,840	1.80
<b>Commercial Services (0.15%) (2015: 0.33%)</b>			
5,000	Taiwan Secom	13,745	0.15
<b>Computers (3.19%) (2015: 3.66%)</b>			
4,000	Adlink Technology	7,583	0.08
5,000	Aten International	12,442	0.14
15,060	Chicony Electronics	35,046	0.38
14,000	Clevo	12,076	0.13
40,000	Elitegroup Computer Systems	19,361	0.21
4,049	Flytech Technology	11,822	0.13
14,000	Getac Technology	16,529	0.18
16,000	Gigabyte Technology	21,397	0.24
7,000	IEI Integration	9,709	0.11
79,000	Inventec	54,172	0.59
1,000	King Slide Works	12,939	0.14
1,034	Posiflex Technology	5,679	0.06
10,000	Primax Electronics	13,683	0.15
39,000	Qisda	18,212	0.20
53,515	Wistron	41,428	0.45
		292,078	3.19
<b>Consumer Durables &amp; Apparels (0.49%) (2015: 0.69%)</b>			
10,000	De Licacy Industrial	8,021	0.09
35,000	Far Eastern Department Stores	17,376	0.19
5,105	Makalot Industrial	19,641	0.21
		45,038	0.49
<b>Distribution &amp; Wholesale (0.00%) (2015: 0.08%)</b>			
<b>Diversified Financial Services (0.15%) (2015: 0.59%)</b>			
35,000	China Bills Finance	14,118	0.15
<b>Electrical Components &amp; Equipment (0.59%) (2015: 0.36%)</b>			
12,000	AcBel Polytech	8,955	0.10
2,000	Kung Long Batteries Industrial	9,774	0.11
10,000	Sunonwealth Electric Machine Industry	8,502	0.09
1,000	Voltronic Power Technology	13,823	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.59%) (2015:0.36%) (continued)</b>		
36,000	Walsin Lihwa	13,236	0.14
		54,290	0.59
	<b>Electronics (4.74%) (2015: 5.04%)</b>		
2,000	Chang Wah Electromaterials	8,315	0.09
1,000	Chaun-Choung Technology	4,142	0.05
12,000	Cheng Uei Precision Industry	13,627	0.15
3,000	Chilisin Electronics	6,609	0.07
21,000	Chimei Materials Technology	8,894	0.10
7,000	Chin-Poon Industrial	13,184	0.14
5,000	Chroma ATE	11,698	0.13
32,000	Compeq Manufacturing	15,440	0.17
2,000	CyberPower Systems	6,175	0.07
2,000	Elite Advanced Laser	8,005	0.09
7,000	Elite Material	19,548	0.21
4,242	FLEXium Interconnect	11,161	0.12
9,000	ITEQ	9,299	0.10
9,000	Kinsus Interconnect Technology	19,883	0.22
3,000	Lotes	8,862	0.10
2,000	Merry Electronics	7,540	0.08
11,000	Micro-Star International	25,120	0.27
9,000	MIN AIK Technology	8,405	0.09
19,000	Radiant Opto-Electronics	33,132	0.36
5,109	Sinbon Electronics	11,128	0.12
28,750	Synnex Technology International	28,992	0.32
6,000	Systemx	10,816	0.12
10,000	Taiwan PCB Techvest	9,324	0.10
9,000	Test Research	10,667	0.12
4,090	Topco Scientific	10,711	0.12
10,000	Tripod Technology	22,588	0.25
9,000	TXC	11,379	0.12
44,000	WPG Holdings	51,879	0.57
11,881	WT Microelectronics	15,852	0.17
6,201	Yageo	11,275	0.12
		433,650	4.74
	<b>Engineering &amp; Construction (0.28%) (2015: 0.36%)</b>		
17,000	CTCI	25,688	0.28
	<b>Entertainment (0.12%) (2015: 0.10%)</b>		
7,000	Holiday Entertainment	11,120	0.12
	<b>Environmental Control (0.24%) (2015: 0.33%)</b>		
3,000	Cleanaway	15,312	0.17
2,000	Sunny Friend Environmental Technology	7,013	0.07
		22,325	0.24

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.55%) (2015: 0.38%)</b>		
6,000	Charoen Pokphand Enterprise	8,349	0.09
22,405	Lien Hwa Industrial	15,329	0.17
6,000	Namchow Chemical Industrial	11,375	0.12
6,551	Standard Foods	15,570	0.17
		50,623	0.55
	<b>Forest Products &amp; Paper (0.16%) (2015: 0.22%)</b>		
29,298	Long Chen Paper	14,863	0.16
	<b>Hand &amp; Machine Tools (0.13%) (2015: 0.10%)</b>		
6,000	Kinik	11,989	0.13
	<b>Home Furnishings (0.22%) (2015: 0.09%)</b>		
18,000	Sampo	10,221	0.11
2,000	Zeng Hsing Industrial	9,960	0.11
		20,181	0.22
	<b>Internet (0.13%) (2015: 0.00%)</b>		
2,000	momo.com	12,039	0.13
	<b>Iron &amp; Steel (0.45%) (2015: 0.19%)</b>		
12,000	China Metal Products	11,877	0.13
8,000	Feng Hsin Steel	11,232	0.12
27,000	Tung Ho Steel Enterprise	17,719	0.20
		40,828	0.45
	<b>Leisure Time (0.24%) (2015: 0.43%)</b>		
5,000	Merida Industry	22,340	0.24
	<b>Lodging (0.17%) (2015: 0.00%)</b>		
3,000	Formosa International Hotels	15,731	0.17
	<b>Machinery – Diversified (0.75%) (2015: 0.79%)</b>		
6,000	Mirle Automation	6,953	0.08
10,000	Rechi Precision	9,805	0.11
7,000	Syncmold Enterprise	13,683	0.15
26,000	Teco Electric and Machinery	22,508	0.24
11,000	Yungtay Engineering	15,308	0.17
		68,257	0.75
	<b>Mining (0.10%) (2015: 0.12%)</b>		
21,000	Ton Yi Industrial	9,025	0.10
	<b>Miscellaneous Manufacturers (0.10%) (2015: 0.00%)</b>		
2,000	Hiwin Technologies	9,184	0.10
	<b>Office &amp; Business Equipment (0.09%) (2015: 0.08%)</b>		
6,000	Taiwan FU Hsing Industrial	7,782	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Industrial (0.06%) (2015: 0.38%)</b>		
1,000	Iron Force Industrial	5,042	0.06
	<b>Packaging &amp; Containers (0.11%) (2015: 0.10%)</b>		
6,153	Taiwan Hon Chuan Enterprise	10,061	0.11
	<b>Pharmaceuticals (0.00%) (2015: 0.10%)</b>		
	<b>Real Estate (1.96%) (2015: 2.27%)</b>		
5,100	Chong Hong Construction	10,064	0.11
31,000	Farglory Land Development	35,541	0.39
56,600	Highwealth Construction	79,731	0.87
10,000	Huaku Development	18,772	0.20
15,000	Hung Poo Real Estate Development	11,961	0.13
19,000	Kindom Construction	11,525	0.13
12,000	Run Long Construction	12,064	0.13
		179,658	1.96
	<b>Retail (0.15%) (2015: 0.97%)</b>		
8,000	Ruentex Industries	13,330	0.15
	<b>Semiconductors (2.77%) (2015: 4.77%)</b>		
10,000	Elan Microelectronics	10,751	0.12
12,000	Everlight Electronics	17,165	0.19
8,200	Faraday Technology	7,722	0.08
2,000	Foxsemicon Integrated Technology	5,325	0.06
11,000	Greatek Electronics	13,311	0.14
7,000	Holtek Semiconductor	10,740	0.12
19,000	Novatek Microelectronics	62,785	0.69
6,000	Nuvoton Technology	7,205	0.08
26,000	OptoTech	11,254	0.12
10,000	Powertech Technology	26,994	0.29
6,000	Realtek Semiconductor	18,989	0.21
3,000	Sitronix Technology	9,541	0.10
4,000	Tong Hsing Electronic Industries	13,652	0.15
11,000	Transcend Information	29,080	0.32
5,750	Visual Photonics Epitaxy	8,831	0.10
		253,345	2.77
	<b>Telecommunications (0.75%) (2015: 0.78%)</b>		
10,000	Accton Technology	15,793	0.17
2,000	Arcadyan Technology	3,537	0.04
11,000	CyberTAN Technology	6,587	0.07
7,000	Sercomm	16,746	0.19
6,110	Wistron NeWeb	16,361	0.18
9,000	Zinwell	9,341	0.10
		68,365	0.75

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.07%) (2015: 0.26%)</b>		
2,000	Taiwan Paiho	5,920	0.07
	<b>Transportation (0.57%) (2015: 0.68%)</b>		
20,000	U-Ming Marine Transport	15,576	0.17
72,000	Wan Hai Lines	36,414	0.40
		51,990	0.57
	<b>Utilities – Electric (0.00%) (2015: 0.17%)</b>		
		2,157,013	23.57
	<b>Thailand (12.21%) (2015: 8.05%)</b>		
	<b>Advertising (0.13%) (2015: 0.12%)</b>		
75,000	VGI Global Media	11,728	0.13
	<b>Airlines (0.00%) (2015: 0.17%)</b>		
	<b>Banks (0.74%) (2015: 0.48%)</b>		
21,800	Kiatnakin Bank	35,917	0.39
189,900	LH Financial Group	9,121	0.10
18,800	Thanachart Capital	23,099	0.25
		68,137	0.74
	<b>Beverages (0.28%) (2015: 0.25%)</b>		
6,700	Carabao Group	14,266	0.16
38,700	Ichitan Group	11,023	0.12
		25,289	0.28
	<b>Building &amp; Construction Materials (0.63%) (2015: 0.33%)</b>		
3,000	Siam City Cement	22,787	0.25
33,600	Tipco Asphalt	17,827	0.20
94,300	TPI Polene	6,478	0.07
26,000	Vanachai Group	10,382	0.11
		57,474	0.63
	<b>Chemicals (0.83%) (2015: 0.26%)</b>		
31,900	IRPC	4,276	0.05
353,900	IRPC NVDR	47,436	0.52
20,000	Siamgas & Petrochemicals	6,814	0.07
26,600	Sri Trang Agro-Industry	17,084	0.19
		75,610	0.83
	<b>Coal (0.33%) (2015: 0.30%)</b>		
55,841	Banpu	29,940	0.33
	<b>Commercial Services (0.10%) (2015: 0.31%)</b>		
9,000	Bangkok Aviation Fuel Services	9,110	0.10
	<b>Consumer Durables &amp; Apparels (0.07%) (2015: 0.08%)</b>		
15,700	MC Group	6,620	0.07

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Cosmetics &amp; Personal Care (0.10%) (2015: 0.00%)</b>		
27,900	Beauty Community	9,116	0.10
	<b>Distribution &amp; Wholesale (0.00%) (0.13%)</b>		
	<b>Diversified Financial Services (0.33%) (2015: 0.36%)</b>		
56,500	Asia Plus Group Holdings	5,743	0.06
14,300	Tisco Financial Group	24,059	0.27
		29,802	0.33
	<b>Electronics (0.38%) (2015: 0.34%)</b>		
21,300	Hana Microelectronics	23,495	0.26
3,400	KCE Electronics	11,583	0.12
		35,078	0.38
	<b>Energy –Alternate Sources (0.00%) (2015: 0.07%)</b>		
	<b>Engineering &amp; Construction (0.24%) (2015: 0.26%)</b>		
12,400	CH Karnchang	10,734	0.12
8,600	Sino-Thai Engineering & Construction	6,664	0.07
9,000	Toyo-Thai	4,901	0.05
		22,299	0.24
	<b>Entertainment (0.15%) (2015:0.16%)</b>		
15,100	Major Cineplex Group NVDR	13,810	0.15
	<b>Food (0.91%) (2015: 0.66%)</b>		
7,900	MK Restaurants Group	12,906	0.14
8,618	Taokaenoi Food & Marketing	6,738	0.07
49,900	Thai Union Frozen Products	29,262	0.32
11,600	Thai Union Group A	6,803	0.08
24,100	Thai Vegetable Oil	27,256	0.30
		82,965	0.91
	<b>Full Line Insurance (0.32%) (2015: 0.00%)</b>		
10,200	Bangkok Life Assurance	15,096	0.16
10,408	Dhipaya Insurance	14,605	0.16
		29,701	0.32
	<b>Health Care Services (0.15%) (2015: 0.09%)</b>		
76,200	Chularat Hospital	6,085	0.07
94,600	Vibhavadi Medical Center	7,714	0.08
		13,799	0.15
	<b>Home Builders (0.40%) (2015: 0.23%)</b>		
13,300	AP Thailand	2,786	0.03
53,700	AP Thailand NVDR	11,247	0.12
19,867	Quality Houses	1,431	0.02
292,400	Quality Houses NVDR	21,066	0.23
		36,530	0.40

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.11%) (2015: 0.00%)</b>		
67,600	BJC Heavy Industries	9,627	0.11
	<b>Lodging (0.12%) (2015: 0.11%)</b>		
9,500	Central Plaza Hotel	10,545	0.12
	<b>Media (0.25%) (2015: 0.30%)</b>		
49,700	BEC World	23,039	0.25
	<b>Miscellaneous Manufacturers (0.09%) (2015: 0.00%)</b>		
23,300	Eastern Polymer Group	8,393	0.09
	<b>Oil &amp; Gas (0.78%) (2015: 0.26%)</b>		
4,100	Bangchak Petroleum	3,836	0.04
30,700	Bangchak Petroleum NVDR	28,719	0.31
112,999	Star Petroleum Refining	39,128	0.43
		71,683	0.78
	<b>Other Industrial (0.13%) (2015: 0.08%)</b>		
3,080	STP & I	955	0.01
35,780	STP & I NVDR	11,090	0.12
		12,045	0.13
	<b>Packaging &amp; Containers (0.05%) (2015: 0.00%)</b>		
10,079	Sahamitr Pressure Container	4,419	0.05
	<b>Real Estate (1.80%) (2015: 1.44%)</b>		
33,900	Amata	10,886	0.12
412,400	Bangkok Land	19,808	0.21
5,900	LPN Development	1,993	0.02
49,000	LPN Development NVDR	16,557	0.18
39,700	Platinum Group	8,037	0.09
34,400	Pruksa Holding	21,614	0.23
22,800	Pruksa Holding A	14,325	0.16
53,000	Sansiri	2,457	0.03
547,400	Sansiri	25,375	0.28
124,800	SC Asset	11,919	0.13
32,900	Supalai	22,968	0.25
19,993	TICON Industrial Connection	9,268	0.10
		165,207	1.80
	<b>Retail (0.34%) (2015: 0.16%)</b>		
20,000	Jay Mart	8,098	0.09
8,900	PTG Energy	8,139	0.09
8,600	Robinson Department Store	15,250	0.16
		31,487	0.34
	<b>Telecommunications (1.28%) (2015: 0.28%)</b>		
14,300	Jasmine International	3,155	0.03
209,900	Jasmine International NVDR	46,305	0.51



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (1.28%) (2015: 0.28%) (continued)</b>		
20,600	Thaicom – NVDR -	11,160	0.12
53,400	Total Access Communication	56,292	0.62
		116,912	1.28
	<b>Utilities – Electric (0.87%) (2015: 0.58%)</b>		
21,500	Global Power Synergy – NVDR -	22,364	0.24
2,900	Ratchaburi Electricity Generating Holding	4,049	0.04
26,300	Ratchaburi Electricity Generating Holding NVDR	36,721	0.40
28,400	SPCG	16,972	0.19
		80,106	0.87
	<b>Water (0.30%) (2015: 0.24%)</b>		
12,200	TTW	3,646	0.04
78,600	TTW NVDR	23,485	0.26
		27,131	0.30
		1,117,602	12.21
	<b>Turkey (3.76%) (2015: 3.01%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2015: 0.16%)</b>		
	<b>Auto Manufacturers (0.14%) (2015: 0.17%)</b>		
343	Otokar Otomotiv Ve Savunma Sanayi	13,008	0.14
	<b>Auto Parts &amp; Equipment (0.24%) (2015: 0.24%)</b>		
4,449	Brisa Bridgestone Sabanci Sanayi ve Ticaret	7,817	0.09
100	EGE Endustri VE Ticaret	6,379	0.07
7,498	Goodyear Lastikleri TAS	7,482	0.08
		21,678	0.24
	<b>Banks (0.10%) (2015: 0.00%)</b>		
27,725	Albaraka Turk Katilim Bankasi	9,379	0.10
	<b>Building &amp; Construction Materials (0.38%) (2015: 0.33%)</b>		
1,212	Aslan Cimento	13,858	0.15
4,947	Bolu Cimento Sanayii	8,790	0.10
2,615	Cimsa Cimento Sanayi VE Ticaret	11,738	0.13
		34,386	0.38
	<b>Chemicals (0.67%) (2015: 0.21%)</b>		
7,053	Aksa Akrilik Kimya Sanayii	18,406	0.20
4,157	Kordsa Global Endustriyel Iplik ve Kord Bezi Sanayi ve Ticaret	7,634	0.08
23,438	Soda Sanayii	35,248	0.39
		61,288	0.67

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.55%) (2015: 0.10%)</b>		
11,025	TAV Havalimanlari Holding	43,974	0.48
5,642	Torunlar Gayrimenkul Yatirim Ortakligi	6,656	0.07
		50,630	0.55
	<b>Food (0.10%) (2015: 0.16%)</b>		
1,965	Ulker Biskuvi Sanayi	9,027	0.10
	<b>Full Line Insurance (0.00%) (2015: 0.09%) Holding Companies – Diversified Operations (0.08%) (2015: 0.00%)</b>		
3,777	Tekfen Holding	6,936	0.08
	<b>Home Furnishings (0.15%) (2015: 0.20%)</b>		
4,157	Vestel Beyaz Esya Sanayi ve Ticaret	14,205	0.15
	<b>Machinery – Diversified (0.31%) (2015: 0.32%)</b>		
1,334	Turk Traktor ve Ziraat Makineleri	28,443	0.31
	<b>Mining (0.00%) (2015: 0.16%) Miscellaneous Manufacturers (0.16%) (2015: 0.09%)</b>		
18,153	Trakya Cam Sanayii	14,656	0.16
	<b>Other Consumer, Cyclical (0.40%) (2015: 0.21%)</b>		
33,609	Turkiye Sise ve Cam Fabrikalari	36,594	0.40
	<b>Pharmaceuticals (0.07%) (2015: 0.00%)</b>		
7,170	Selcuk Ecza Deposu Ticaret ve Sanayi	6,258	0.07
	<b>Real Estate Investment Trusts (0.00%) (2015: 0.19%)</b>		
	<b>Retail (0.30%) (2015: 0.27%)</b>		
10,908	Dogus Otomotiv Servis ve Ticaret	27,227	0.30
	<b>Transportation (0.00%) (2015: 0.11%) Utilities – Electric (0.11%) (2015: 0.00%)</b>		
8,311	Alarko Holding	10,230	0.11
		343,945	3.76
	<b>Total Equities</b>	9,130,466	99.75
	<b>Total Transferable Securities (99.75%) (2015: 99.68%)</b>	9,130,466	99.75
	<b>Total Investments (99.75%) (2015: 99.68%)</b>	9,130,466	99.75
	<b>Other Net Assets (0.25%) (2015: 0.32%)</b>	22,613	0.25
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	9,153,079	100.00

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# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

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### 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	99.71
Other assets	0.29
	<hr/>
	100.00
	<hr/> <hr/>

#### **Abbreviations used:**

NVDR – Non-voting Depository Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree ISEQ 20® UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.96%) (2015: 100.02%)</b>		
	<b>Equities (99.96%) (2015: 100.02%)</b>		
	<b>Ireland (95.35%) (2015: 95.00%)</b>		
	<b>Agriculture (0.98%) (2015: 1.14%)</b>		
45,320	Origin Enterprises	280,123	0.98
	<b>Airlines (19.04%) (2015: 19.89%)</b>		
374,341	Ryanair Holdings	5,429,816	19.04
	<b>Banks (8.41%) (2015: 11.71%)</b>		
9,703,712	Bank of Ireland	2,270,669	7.96
45,825	Permanent TSB Group Holdings	126,477	0.45
		2,397,146	8.41
	<b>Beverages (1.48%) (2015: 1.49%)</b>		
109,866	C&C Group	422,984	1.48
	<b>Building &amp; Construction Materials (24.91%) (2015: 23.97%)</b>		
174,483	CRH	5,750,087	20.16
52,487	Kingspan Group	1,354,165	4.75
		7,104,252	24.91
	<b>Entertainment (10.63%) (2015: 5.85%)</b>		
29,864	Paddy Power Betfair	3,031,196	10.63
	<b>Food (18.24%) (2015: 18.90%)</b>		
104,036	Fyffes	235,121	0.83
66,814	Glanbia	1,054,325	3.70
54,637	Kerry Group	3,709,852	13.01
102,002	Total Produce	200,434	0.70
		5,199,732	18.24
	<b>Forest Products &amp; Paper (6.38%) (2015: 6.56%)</b>		
83,448	Smurfit Kappa Group	1,818,749	6.38
	<b>Full Line Insurance (0.24%) (2015: 0.22%)</b>		
9,809	FBD Holdings	67,584	0.24
	<b>Lodging (1.10%) (2015: 1.21%)</b>		
71,475	Dalata Hotel Group	314,133	1.10
	<b>Real Estate Investment Trusts (2.95%) (2015: 3.00%)</b>		
259,839	Green REIT	356,499	1.25
259,229	Hibernia REIT	319,111	1.12
142,310	Irish Residential Properties REIT	166,503	0.58
		842,113	2.95
	<b>Transportation (0.99%) (2015: 1.06%)</b>		
62,787	Irish Continental Group	282,541	0.99
		27,190,369	95.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Switzerland (4.61%) (2015: 5.02%)</b>		
	<b>Food (4.61%) (2015: 5.02%)</b>		
30,695	Aryzta AG (Quoted in Ireland)	1,272,308	4.46
1,022	Aryzta AG (Quoted in U.K.)	42,924	0.15
		1,315,232	4.61
	<b>Total Equities</b>	28,505,601	99.96
	<b>Total Transferable Securities (99.96%) (2015: 100.02%)</b>	28,505,601	99.96
	<b>Total Investments (99.96%) (2015: 100.02%)</b>	28,505,601	99.96
	<b>Other Net Assets (0.04%) (2015: (0.02)%)</b>	10,529	0.04
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	28,516,130	100.00
			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.91
Other assets			0.09
			100.00

**Abbreviations 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 Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Germany Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (99.88%) (2015: 100.35%)</b>		
	<b>Equities (99.88%) (2015: 100.35%)</b>		
	<b>Germany (99.88%) (2015: 100.35%)</b>		
	<b>Advertising (0.00%) (2015: 0.09%)</b>		
	<b>Aerospace &amp; Defense (0.74%) (2015: 0.59%)</b>		
1,649	MTU Aero Engines	154,553	0.74
	<b>Agriculture (0.08%) (2015: 0.09%)</b>		
610	BayWa	16,032	0.08
	<b>Airlines (0.99%) (2015: 0.00%)</b>		
19,590	Deutsche Lufthansa	205,179	0.99
	<b>Auto Manufacturers (11.71%) (2015: 14.68%)</b>		
12,950	Bayerische Motoren Werke	981,053	4.72
23,277	Daimler	1,405,153	6.76
410	Volkswagen	47,859	0.23
		2,434,065	11.71
	<b>Auto Parts &amp; Equipment (3.91%) (2015: 2.75%)</b>		
3,190	Continental	500,212	2.41
2,320	ElringKlinger	31,438	0.15
5,061	Hella KGaA Hueck & Co	154,853	0.74
470	Norma Group	16,268	0.08
2,007	Rheinmetall	109,472	0.53
		812,243	3.91
	<b>Banks (1.71%) (2015: 0.47%)</b>		
4,589	Aareal Bank	140,098	0.67
34,908	Commerzbank	215,912	1.04
		356,010	1.71
	<b>Building &amp; Construction Materials (1.15%) (2015: 0.83%)</b>		
3,155	HeidelbergCement	238,690	1.15
	<b>Chemicals (15.87%) (2015: 11.39%)</b>		
18,102	BASF	1,364,554	6.56
3,890	Brenntag	175,322	0.84
4,217	Covestro	234,624	1.13
15,247	Evonik Industries	369,361	1.78
1,567	Fuchs Petrolub	49,424	0.24
10,445	K & S	202,301	0.97
2,887	Lanxess	153,652	0.74
3,573	Linde	476,091	2.29
2,556	Symrise	126,173	0.61
1,758	Wacker Chemie	148,337	0.71
		3,299,839	15.87

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Commercial Services (0.27%) (2015: 0.29%)</b>		
1,653	Hamburger Hafen und Logistik	24,975	0.12
548	Sixt	23,833	0.11
212	Wirecard	7,399	0.04
		56,207	0.27
	<b>Computers (0.05%) (2015: 0.12%)</b>		
121	Bechtle	10,207	0.05
	<b>Consumer Durables &amp; Apparels (1.49%) (2015: 1.73%)</b>		
2,417	Adidas	309,782	1.49
	<b>Cosmetics &amp; Personal Care (0.74%) (2015: 0.99%)</b>		
2,241	Beiersdorf	154,181	0.74
	<b>Diversified Financial Services (1.31%) (2015: 1.78%)</b>		
4,112	Deutsche Boerse	272,166	1.31
	<b>Electrical Components &amp; Equipment (0.76%) (2015: 0.60%)</b>		
979	Leoni	28,283	0.14
2,987	Osram Licht	127,039	0.61
152	SMA Solar Technology	3,259	0.01
		158,581	0.76
	<b>Engineering &amp; Construction (0.79%) (2015: 1.60%)</b>		
1,445	Hochtief	164,111	0.79
	<b>Food (1.84%) (2015: 1.95%)</b>		
9,634	Metro	259,742	1.25
6,295	Suedzucker	121,922	0.59
		381,664	1.84
	<b>Full Line Insurance (13.29%) (2015: 15.50%)</b>		
9,447	Allianz	1,266,041	6.09
4,339	Hannover Rueck	380,748	1.83
5,680	Muenchener Rueckversicherungs-Gesellschaft	871,023	4.19
9,043	Talanx	245,236	1.18
		2,763,048	13.29
	<b>Hand &amp; Machine Tools (0.47%) (2015: 0.20%)</b>		
2,451	DMG Mori	90,298	0.43
99	Kuka	7,483	0.04
		97,781	0.47
	<b>Health Care Services (2.25%) (2015: 2.56%)</b>		
4,047	Fresenius	256,533	1.23
3,070	Fresenius Medical Care	210,823	1.02
		467,356	2.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Healthcare Products (0.06%) (2015: 0.16%)</b>		
445	Carl Zeiss Meditec	13,295	0.06
	<b>Holding Companies – Diversified Operations (0.64%) (2015: 0.70%)</b>		
4,080	GEA Group	133,143	0.64
	<b>Household Products (1.31%) (2015: 1.37%)</b>		
3,237	Henkel	273,492	1.31
	<b>Iron &amp; Steel (0.75%) (2015: 0.49%)</b>		
426	Salzgitter	12,200	0.06
7,472	ThyssenKrupp	144,400	0.69
		156,600	0.75
	<b>Leisure Time (1.40%) (2015: 1.00%)</b>		
1,211	CTS Eventim	30,960	0.15
22,824	TUI	259,410	1.25
		290,370	1.40
	<b>Machinery – Diversified (2.57%) (2015: 2.75%)</b>		
1,902	Duerr	123,958	0.59
2,565	KION Group	115,736	0.56
285	Krones	21,141	0.10
3,402	MAN	273,929	1.32
		534,764	2.57
	<b>Machinery, Construction &amp; Mining (0.63%) (2015: 0.18%)</b>		
2,325	Aurelius	110,385	0.53
1,618	Wacker Neuson	21,290	0.10
		131,675	0.63
	<b>Media (0.86%) (2015: 0.95%)</b>		
4,523	Axel Springer	178,100	0.86
	<b>Miscellaneous Manufacturers (6.54%) (2015: 6.20%)</b>		
364	Indus Holding	16,045	0.08
13,481	Siemens	1,344,062	6.46
		1,360,107	6.54
	<b>Other Industrial (0.63%) (2015: 0.41%)</b>		
2,792	Aurubis	130,602	0.63
	<b>Packaging &amp; Containers (0.06%) (2015: 0.13%)</b>		
200	Gerresheimer	12,056	0.06



## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Pharmaceuticals (6.33%) (2015: 6.44%)</b>		
13,517	Bayer	1,143,772	5.50
1,758	Merck	148,787	0.72
538	Stada Arzneimittel	22,588	0.11
		1,315,147	6.33
	<b>Retail (1.86%) (2015: 1.69%)</b>		
2,655	Fielmann	142,211	0.68
4,466	Hugo Boss	221,602	1.07
1,291	Takkt	23,704	0.11
		387,517	1.86
	<b>Semiconductors (1.13%) (2015: 1.12%)</b>		
16,644	Infineon Technologies	234,563	1.13
	<b>Software (4.59%) (2015: 4.81%)</b>		
239	CompuGroup Medical	7,945	0.04
180	Nemetschek	8,490	0.04
12,949	SAP	915,321	4.40
797	Software	23,461	0.11
		955,217	4.59
	<b>Telecommunications (5.56%) (2015: 6.67%)</b>		
82,804	Deutsche Telekom	1,155,995	5.56
	<b>Transportation (3.37%) (2015: 3.44%)</b>		
26,256	Deutsche Post	700,042	3.37
	<b>Utilities – Electric (2.17%) (2015: 3.63%)</b>		
78,747	E.ON	450,363	2.17
	<b>Total Equities</b>	20,764,743	99.88
	<b>Total Transferable Securities (99.88%) (2015: 100.35%)</b>	20,764,743	99.88

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Germany Equity UCITS ETF (continued)

#### Financial Derivative Instruments ((0.28)%) (2015: (5.18)%)

#### Open Forward Foreign Currency Exchange Contracts ((0.28)%) (2015: (5.18)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) GBP</i>	<i>Fund %</i>
04/01/2017	CHF 571,042	EUR 528,628	3,467	0.02
04/01/2017	CHF 570,262	EUR 528,216	3,199	0.01
04/01/2017	CHF 2,145	EUR 1,987	12	—
04/01/2017	GBP 8,713,909	EUR 10,252,864	(37,932)	(0.18)
04/01/2017	GBP 6,318,370	EUR 7,436,526	(29,446)	(0.14)
04/01/2017	GBP 805,798	EUR 948,400	(3,755)	(0.02)
04/01/2017	USD 550,567	EUR 518,003	3,402	0.02
04/01/2017	USD 518,414	EUR 487,742	3,212	0.01
04/01/2017	USD 26,252	EUR 24,699	163	—
Unrealised gain on open forward foreign currency exchange contracts			13,455	0.06
Unrealised loss on open forward foreign currency exchange contracts			(71,133)	(0.34)
Net unrealised loss on open forward foreign currency exchange contracts			(57,678)	(0.28)
<b>Total Financial Derivative Instruments</b>			(57,678)	(0.28)
<b>Total Investments (99.60%) (2015: 95.17%)</b>			20,707,065	99.60
<b>Other Net Assets (0.40%) (2015: 4.83%)</b>			82,533	0.40
<b>Net Assets (100.00%) (2015: 100.00%)</b>			<u>20,789,598</u>	<u>100.00</u>

#### *Analysis of Total Assets*

	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.51
Over the counter financial derivative instruments	0.06
Other assets	0.43
	<u>100.00</u>

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.60%) (2015: 100.61%)</b>		
	<b>Equities (98.60%) (2015: 100.61%)</b>		
	<b>Japan (98.60%) (2015: 100.61%)</b>		
	<b>Advertising (0.30%) (2015: 0.35%)</b>		
3,000	Dentsu	141,467	0.30
	<b>Aerospace &amp; Defense (0.32%) (2015: 0.39%)</b>		
300	Jamco	6,196	0.01
46,000	Kawasaki Heavy Industries	144,744	0.31
		150,940	0.32
	<b>Agriculture (2.78%) (2015: 4.49%)</b>		
39,500	Japan Tobacco	1,301,830	2.76
300	Sakata Seed	8,501	0.02
		1,310,331	2.78
	<b>Airlines (0.56%) (2015: 0.86%)</b>		
9,000	Japan Airlines	263,515	0.56
	<b>Auto Manufacturers (14.00%) (2015: 14.47%)</b>		
21,100	Fuji Heavy Industries	863,292	1.83
14,900	Hino Motors	152,023	0.32
40,200	Honda Motor	1,177,041	2.50
15,100	Isuzu Motors	191,737	0.41
7,200	Mazda Motor	118,031	0.25
20,900	Mitsubishi Motors	119,343	0.25
131,500	Nissan Motor	1,325,327	2.82
2,000	Shinmaywa Industries	18,020	0.04
4,600	Suzuki Motor	162,254	0.35
41,726	Toyota Motor	2,460,611	5.23
		6,587,679	14.00
	<b>Auto Parts &amp; Equipment (7.02%) (2015: 7.46%)</b>		
1,700	Aisan Industry	14,590	0.03
4,900	Aisin Seiki	212,998	0.45
21,300	Bridgestone	769,570	1.64
2,000	Calsonic Kansei	30,677	0.07
19,800	Denso	859,503	1.83
1,200	Exedy	33,850	0.07
800	FCC	14,424	0.03
800	G-Tekt	15,584	0.03
400	Imasen Electric Industrial	3,436	0.01
8,300	JTEKT	133,074	0.28
800	Kasai Kogyo	9,513	0.02
1,300	Keihin	22,827	0.05
800	Koito Manufacturing	42,457	0.09
6,000	KYB	29,167	0.06
400	Mitsuba	6,506	0.01
400	Musashi Seimitsu Industry	10,426	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (7.02%) (2015: 7.46%) (continued)</b>			
4,000	NGK Insulators	77,748	0.17
3,700	NGK Spark Plug	82,417	0.17
4,200	NHK Spring	40,115	0.09
700	Nifco/Japan	37,030	0.08
1,400	Nissin Kogyo	22,194	0.05
3,600	NOK	73,029	0.16
1,200	Pacific Industrial	15,289	0.03
2,100	Press Kogyo	9,291	0.02
200	Riken	7,588	0.02
4,000	Sanden Holdings	12,758	0.03
1,500	Sanoh Industrial	10,649	0.02
1,900	Stanley Electric	52,047	0.11
13,000	Sumitomo Electric Industries	187,977	0.40
6,500	Sumitomo Rubber Industries	103,435	0.22
200	Tachi-S	3,364	0.01
600	Taiho Kogyo	8,421	0.02
2,400	Tokai Rika	48,253	0.10
600	Topre	15,052	0.03
3,200	Toyo Tire & Rubber	39,919	0.08
2,700	Toyoda Gosei	63,290	0.13
1,900	Toyota Boshoku	43,772	0.09
400	TPR	11,283	0.02
1,300	TS Tech	33,550	0.07
600	Unipres	11,971	0.03
4,200	Yokohama Rubber	75,477	0.16
700	Yorozu	10,094	0.02
		3,304,615	7.02
<b>Banks (11.82%) (2015: 8.07%)</b>			
358,000	Mitsubishi UFJ Financial Group	2,210,602	4.69
844,600	Mizuho Financial Group	1,519,256	3.23
48,000	Sumitomo Mitsui Financial Group	1,835,483	3.90
		5,565,341	11.82
<b>Beverages (0.78%) (2015: 1.12%)</b>			
600	Kagome	15,037	0.03
14,000	Kirin Holdings	228,242	0.48
3,000	Suntory Beverage & Food	124,877	0.27
		368,156	0.78
<b>Building &amp; Construction Materials (1.91%) (2015: 1.40%)</b>			
26,000	Asahi Glass	177,444	0.38
3,000	Central Glass	14,018	0.03
2,900	Daikin Industries	266,914	0.57
2,300	Fujitec	26,996	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (1.91%)</b>			
<b>(2015: 1.40%) (continued)</b>			
2,000	Krosaki Harima	5,264	0.01
7,400	LIXIL Group	168,385	0.36
600	Noritz	10,145	0.02
1,500	Okabe	12,359	0.02
300	Rinnai	24,255	0.05
4,600	Sanwa Holdings	43,975	0.09
300	Sinko Industries	3,598	0.01
21,000	Taiheiyo Cement	66,619	0.14
2,000	TOTO	79,308	0.17
		899,280	1.91
<b>Chemicals (6.43%) (2015: 6.09%)</b>			
1,600	ADEKA	21,812	0.05
800	Aica Kogyo	21,160	0.04
300	Arakawa Chemical Industries	4,805	0.01
29,000	Asahi Kasei	253,489	0.54
1,300	Chugoku Marine Paints	9,597	0.02
5,900	Daicel	65,255	0.14
2,000	Dainichiseika Color & Chemicals Manufacturing	10,803	0.02
8,000	Denki Kagaku Kogyo KK	35,392	0.07
2,300	DIC	70,005	0.15
400	Fujimi	7,500	0.02
600	Fuso Chemical	12,917	0.03
3,800	Hitachi Chemical	95,233	0.20
300	Ihara Chemical Industry	2,907	0.01
5,800	JSR	91,649	0.19
5,000	Kaneka	40,811	0.09
1,800	Kansai Paint	33,227	0.07
500	Kumiai Chemical Industry	3,052	0.01
8,000	Kuraray	120,445	0.26
400	Kureha	15,073	0.03
1,500	Lintec	32,834	0.07
31,200	Mitsubishi Chemical Holdings	202,768	0.43
4,600	Mitsubishi Gas Chemical	78,682	0.17
16,000	Mitsui Chemicals	72,020	0.15
1,500	Nihon Nohyaku	8,295	0.02
1,400	Nihon Parkerizing	16,457	0.03
1,000	Nippon Carbon	1,946	0.00
3,000	Nippon Kayaku	37,116	0.08
2,700	Nippon Paint Holdings	73,731	0.16
600	Nippon Shokubai	37,553	0.08
3,000	Nippon Soda	14,121	0.03
1,700	Nissan Chemical Industries	56,918	0.12
2,600	Nitto Denko	199,936	0.42
3,000	NOF	28,936	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (6.43%) (2015: 6.09%) (continued)</b>			
2,000	Osaka Soda	7,991	0.02
1,500	Riken Technos	6,893	0.01
800	Sakata INX	9,918	0.02
300	Sanyo Chemical Industries	12,861	0.03
1,000	Shikoku Chemicals	9,105	0.02
5,800	Shin-Etsu Chemical	450,886	0.96
2,800	Showa Denko KK	40,187	0.08
4,000	Sumitomo Bakelite	22,463	0.05
37,000	Sumitomo Chemical	176,381	0.37
200	Sumitomo Seika Chemicals	7,862	0.02
500	T Hasegawa	8,351	0.02
600	Taiyo Holdings	23,381	0.05
4,900	Taiyo Nippon Sanso	56,884	0.12
2,700	Teijin	54,841	0.12
3,000	Tokai Carbon	9,723	0.02
18,000	Toray Industries	146,026	0.31
14,000	Tosoh	99,268	0.21
7,000	Toyo Ink SC Holdings	32,109	0.07
21,000	Ube Industries	44,112	0.09
200	Yushiro Chemical Industry	2,464	0.01
3,000	Zeon	29,682	0.06
		3,027,833	6.43
<b>Commercial Services (0.52%) (2015: 0.52%)</b>			
2,000	Nissin	6,207	0.01
100	Outsourcing	3,125	0.01
5,700	Recruit Holdings	229,204	0.49
200	Weathernews	6,165	0.01
		244,701	0.52
<b>Computers (0.93%) (2015: 0.94%)</b>			
28,000	Fujitsu	155,923	0.33
2,700	NTT Data	130,794	0.28
200	Roland DG	5,239	0.01
1,900	TDK	130,974	0.28
4,800	Wacom	12,593	0.03
		435,523	0.93
<b>Consumer Durables &amp; Apparels (0.18%) (2015: 0.19%)</b>			
1,500	Asics	30,030	0.06
700	Descente	8,078	0.02
4,000	Gunze	13,341	0.03
3,000	Wacoal Holdings	35,058	0.07
		86,507	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Cosmetics &amp; Personal Care (0.90%) (2015: 1.34%)</b>			
4,900	Kao	232,787	0.49
1,000	Lion	16,462	0.04
300	Mandom	12,963	0.03
1,300	Pigeon	33,315	0.07
2,100	Shiseido	53,268	0.11
3,400	Unicharm	74,554	0.16
		423,349	0.90
<b>Distribution &amp; Wholesale (7.36%) (2015: 7.95%)</b>			
400	Ai Holdings	7,970	0.02
200	Alconix	2,860	0.01
500	Hakuto	4,458	0.01
2,200	Hitachi High-Technologies	88,936	0.19
1,500	Inabata	16,578	0.03
46,100	ITOCHU	613,431	1.30
3,000	Japan Pulp & Paper	9,466	0.02
54,800	Marubeni	311,413	0.66
30,800	Mitsubishi	657,544	1.40
65,900	Mitsui	907,978	1.93
2,500	Nagase	32,752	0.07
1,000	Ryoden Trading	6,327	0.01
300	Sanyo Trading	4,113	0.01
500	Satori Electric	3,125	0.01
28,200	Sojitz	68,666	0.14
44,000	Sumitomo	518,905	1.10
7,000	Toyota Tsusho	182,750	0.39
400	Vitec Holdings	4,277	0.01
2,600	Yamazaki	21,779	0.05
		3,463,328	7.36
<b>Diversified Financial Services (1.10%) (2015: 1.27%)</b>			
500	GCA Savvian	3,524	0.01
1,500	J Trust	15,201	0.03
84,600	Nomura Holdings	499,835	1.06
		518,560	1.10
<b>Electrical Components &amp; Equipment (1.12%) (2015: 1.06%)</b>			
6,200	Brother Industries	112,110	0.24
4,600	Casio Computer	65,193	0.14
4,200	Fujikura	22,866	0.05
800	Furukawa Electric	23,458	0.05
6,000	GS Yuasa	25,001	0.05
1,300	Mabuchi Motor	67,991	0.14
2,200	Nidec	190,227	0.40
1,000	Nissin Electric	11,060	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (1.12%) (2015: 1.06%) (continued)</b>			
1,800	Tatsuta Electric Wire and Cable	7,022	0.02
200	Tokyo Rope Manufacturing	3,368	0.01
		528,296	1.12
<b>Electronics (4.38%) (2015: 4.27%)</b>			
1,500	Alps Electric	36,345	0.08
4,100	Anritsu	22,146	0.05
700	Chiyoda Integre	14,133	0.03
3,400	Dexerials	32,387	0.07
1,000	Fujitsu General	21,211	0.05
1,500	Hamamatsu Photonics KK	39,547	0.08
500	Hirose Electric	62,117	0.13
1,200	Hitachi Maxell	20,536	0.04
400	Horiba	18,554	0.04
6,100	Hoya	256,847	0.55
2,700	Ibiden	36,414	0.08
1,500	Idec/Japan	14,044	0.03
100	Iriso Electronics	5,736	0.01
1,000	Japan Aviation Electronics Industry	14,112	0.03
1,000	Jeol	4,373	0.01
800	Kaga Electronics	13,005	0.03
100	Keyence	68,761	0.15
1,500	Koa	14,340	0.03
1,300	Kuroda Electric	25,758	0.05
5,200	Kyocera	259,121	0.55
1,500	Marubun	8,822	0.02
7,000	Minebea	65,778	0.14
2,800	Murata Manufacturing	375,702	0.80
45,000	NEC	119,605	0.25
13,000	Nippon Electric Glass	70,443	0.15
500	Nissha Printing	12,072	0.03
3,100	Omron	119,205	0.25
100	Optex	2,193	0.00
1,500	Panasonic Industrial Devices SUNX	10,263	0.02
1,400	Ryosan	42,372	0.09
1,400	Sanshin Electronics	13,540	0.03
2,000	Sanyo Denki	14,009	0.03
400	SCREEN Holdings	24,864	0.05
500	Shinko Shoji	5,320	0.01
200	Siix	6,765	0.01
2,000	SMK	7,133	0.02
500	Sodick	4,150	0.01
1,300	Star Micronics	17,744	0.04
500	Sumida	4,544	0.01
1,300	Tabuchi Electric	4,436	0.01



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (4.38%) (2015: 4.27%) (continued)</b>			
1,500	Taiyo Yuden	18,044	0.04
1,000	Tamura	3,790	0.01
700	Tokyo Seimitsu	20,796	0.04
200	UKC Holdings	3,596	0.01
2,700	Yaskawa Electric	42,085	0.09
4,300	Yokogawa Electric	62,417	0.13
		2,059,175	4.38
<b>Engineering &amp; Construction (0.75%) (2015: 0.18%)</b>			
5,100	JGC	92,874	0.20
14,000	Kajima	97,108	0.20
400	Nippon Koei	8,882	0.02
8,700	Obayashi	83,320	0.18
2,100	Penta-Ocean Construction	10,173	0.02
800	Sumitomo Densetsu	8,807	0.02
800	Taikisha	19,547	0.04
300	TOA	5,136	0.01
1,800	Toshiba Plant Systems & Services	23,767	0.05
1,000	Toyo Engineering	2,675	0.01
		352,289	0.75
<b>Environmental Control (0.11%) (2015: 0.12%)</b>			
2,700	Hitachi Zosen	14,144	0.03
1,700	Kurita Water Industries	37,518	0.08
		51,662	0.11
<b>Food (1.60%) (2015: 2.25%)</b>			
4,900	Ajinomoto	98,894	0.21
200	Ariake Japan	10,734	0.02
1,300	Fuji Oil/Osaka	25,591	0.05
1,000	Kikkoman	32,066	0.07
1,500	Nippon Suisan Kaisha	7,228	0.02
3,000	Nisshin Oillio Group	13,837	0.03
12,100	Seven & i Holdings	461,969	0.98
1,200	Toyo Suisan Kaisha	43,573	0.09
1,300	Yakult Honsha	60,412	0.13
		754,304	1.60
<b>Forest Products &amp; Paper (0.16%) (2015: 0.20%)</b>			
19,000	Oji Holdings	77,542	0.16
<b>Full Line Insurance (1.50%) (2015: 1.47%)</b>			
17,200	Tokio Marine Holdings	707,265	1.50

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Hand &amp; Machine Tools (1.20%) (2015: 1.21%)</b>			
1,400	Asahi Diamond Industrial	10,239	0.02
700	Disco	84,983	0.18
2,100	DMG Mori Seiki	25,531	0.05
14,000	Fuji Electric	72,741	0.16
3,400	Hitachi Koki	42,910	0.09
1,600	Makita	107,413	0.23
3,000	Meidensha	10,340	0.02
1,600	OSG	31,579	0.07
400	SMC/Japan	95,696	0.20
2,500	THK	55,430	0.12
300	Union Tool	7,819	0.02
1,400	Yamabiko	19,542	0.04
		564,223	1.20
<b>Health Care Services (0.10%) (2015: 0.11%)</b>			
1,000	Miraca Holdings	45,010	0.10
<b>Healthcare Products (0.71%) (2015: 0.90%)</b>			
200	Asahi Intecc	8,119	0.02
300	Mani	7,169	0.02
300	Nakanishi	11,626	0.02
800	Nihon Kohden	17,744	0.04
3,500	Nipro	38,351	0.08
1,000	Olympus	34,637	0.07
2,000	Shimadzu	31,929	0.07
1,200	Systemex	69,654	0.15
2,400	Terumo	88,790	0.19
1,600	Topcon	24,171	0.05
		332,190	0.71
<b>Holding Companies — Diversified Operations (0.04%) (2015: 0.05%)</b>			
5,000	Seiko Holdings	17,748	0.04
<b>Home Builders (0.27%) (2015: 0.30%)</b>			
8,000	Sekisui Chemical	127,853	0.27
<b>Home Furnishings (1.58%) (2015: 0.85%)</b>			
1,400	Alpine Electronics	18,281	0.04
1,200	Canon Electronics	18,129	0.04
2,000	Clarion	7,185	0.01
400	Foster Electric	7,589	0.02
300	Hoshizaki Electric	23,792	0.05
1,900	JVC Kenwood	5,197	0.01
47,200	Panasonic	481,371	1.02
6,100	Sony	171,284	0.36
400	Toa/Hyogo	3,601	0.01
700	Zojirushi	9,416	0.02
		745,845	1.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Household Products (0.03%) (2015: 0.05%)</b>		
200	Mitsubishi Pencil	10,546	0.02
100	Pilot	4,141	0.01
		14,687	0.03
	<b>Internet (0.33%) (2015: 0.49%)</b>		
2,700	Gree	14,283	0.03
500	M3	12,625	0.03
7,000	Monex Group	19,505	0.04
3,000	Trend Micro	106,873	0.23
		153,286	0.33
	<b>Iron &amp; Steel (1.59%) (2015: 1.86%)</b>		
300	Aichi Steel	12,629	0.03
600	Daido Metal	6,003	0.01
6,000	Daido Steel	24,898	0.05
7,000	Hitachi Metals	95,067	0.20
600	Japan Steel Works	10,659	0.02
9,300	JFE Holdings	141,931	0.30
1,200	Kyoei Steel	22,913	0.05
3,000	Mitsubishi Steel Manufacturing	5,864	0.01
15,200	Nippon Steel & Sumitomo Metal	339,750	0.72
2,400	Nisshin Steel	29,652	0.07
3,000	Sanyo Special Steel	14,250	0.03
400	Topy Industries	10,340	0.02
3,500	Toyo Kohan	11,103	0.03
800	Yamato Kogyo	22,463	0.05
		747,522	1.59
	<b>Leisure Time (0.70%) (2015: 0.75%)</b>		
2,000	Mizuno	9,757	0.02
700	Shimano	110,067	0.23
2,100	Yamaha	64,278	0.14
6,500	Yamaha Motor	143,448	0.31
		327,550	0.70
	<b>Machinery — Diversified (4.11%) (2015: 4.79%)</b>		
1,500	Aida Engineering	14,263	0.03
8,700	Amada Holdings	97,343	0.21
500	Anest Iwata	4,917	0.01
1,400	CKD	15,929	0.03
1,400	Daifuku	29,925	0.06
2,000	Daihen	12,381	0.03
300	Denyo	4,074	0.01
1,200	Eagle Industry	15,978	0.03
1,500	Ebara	42,826	0.09
4,500	FANUC	764,506	1.63

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery — Diversified (4.11%) (2015: 4.79%) (continued)</b>		
300	Harmonic Drive Systems	7,449	0.02
600	Hokuetsu Industries	4,095	0.01
1,000	Hosokawa Micron	6,465	0.01
500	Juki	4,531	0.01
17,300	Kubota	247,484	0.53
2,000	Makino Milling Machine	15,690	0.03
1,000	Max	12,243	0.03
70,000	Mitsubishi Heavy Industries	319,649	0.68
1,300	Mitsubishi Nichiyu Forklift	9,441	0.02
1,500	Nabtesco	34,968	0.07
1,400	Nippon Thompson	5,930	0.01
200	Nissei Asb Machine	4,043	0.01
400	Obara Group	17,868	0.04
3,000	OKUMA	28,679	0.06
300	Shibuya	6,299	0.01
600	Shima Seiki Manufacturing	20,344	0.04
15,000	Sumitomo Heavy Industries	96,842	0.21
4,000	Toshiba Machine	16,084	0.03
2,000	Toyo Kanetsu KK	5,401	0.01
1,300	Tsubaki Nakashima	18,971	0.04
4,000	Tsubakimoto Chain	32,580	0.07
2,000	Tsugami	11,506	0.03
200	Yushin Precision Equipment	4,961	0.01
		1,933,665	4.11
	<b>Machinery, Construction &amp; Mining (3.38%) (2015: 3.15%)</b>		
88,000	Hitachi	476,841	1.01
4,000	Hitachi Construction Machinery	86,801	0.18
400	Kato Works	10,408	0.02
200	Kitagawa Iron Works	3,910	0.01
21,900	Komatsu	497,111	1.06
33,200	Mitsubishi Electric	463,837	0.99
800	Modec	12,813	0.03
2,400	Tadano	30,290	0.06
500	Takeuchi Manufacturing	11,163	0.02
		1,593,174	3.38
	<b>Mining (0.71%) (2015: 0.72%)</b>		
12,000	Furukawa	21,915	0.05
3,500	Mitsubishi Materials	107,730	0.23
14,000	Mitsui Mining & Smelting	35,530	0.07
13,000	Sumitomo Metal Mining	167,971	0.36
		333,146	0.71

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (1.18%) (2015: 1.53%)</b>			
1,600	Amano	28,164	0.06
800	Bando Chemical Industries	7,113	0.01
5,900	FUJIFILM Holdings	224,347	0.48
800	Glory	25,310	0.05
400	JSP	9,325	0.02
900	Kito	9,760	0.02
12,600	Konica Minolta	125,423	0.27
1,000	Mitsuboshi Belting	8,548	0.02
1,300	Nikkiso	12,383	0.03
3,600	Nikon	56,083	0.12
400	Nippon Valqua Industries	5,271	0.01
500	Nitta	13,654	0.03
300	Shoei	5,391	0.01
1,500	Sumitomo Riko	14,764	0.03
700	Tamron	11,649	0.02
		557,185	1.18
<b>Oil &amp; Gas (0.50%) (2015: 0.38%)</b>			
2,500	Idemitsu Kosan	66,554	0.14
16,000	TonenGeneral Sekiyu KK	169,008	0.36
		235,562	0.50
<b>Other Consumer, Cyclical (0.06%) (2015: 0.06%)</b>			
200	Noritake/Nagoya Japan	4,882	0.01
4,000	Sumitomo Warehouse	21,194	0.05
		26,076	0.06
<b>Other Industrial (0.89%) (2015: 0.68%)</b>			
1,000	Daiichi Jitsugyo	5,736	0.01
5,000	Hanwa	32,793	0.07
1,800	Kitz	9,862	0.02
1,700	MISUMI Group	28,043	0.06
5,000	Nachi-Fujikoshi	21,734	0.05
1,000	Nippon Steel & Sumikin Bussan	38,752	0.08
15,900	NSK	184,581	0.39
13,000	NTN	52,721	0.11
800	Oiles	14,425	0.03
2,000	Ryobi	7,871	0.02
200	Shinsho	4,167	0.01
6,000	UACJ	16,513	0.04
		417,198	0.89
<b>Packaging &amp; Containers (0.02%) (2015: 0.03%)</b>			
400	Fuji Seal International	8,560	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (6.73%) (2015: 07.46%)</b>			
33,600	Astellas Pharma	467,699	0.99
6,400	Chugai Pharmaceutical	184,097	0.39
14,500	Daiichi Sankyo	297,313	0.63
5,200	Eisai	299,067	0.64
900	Hisamitsu Pharmaceutical	45,140	0.10
5,700	Kyowa Hakko Kirin	78,975	0.17
10,100	Mitsubishi Tanabe Pharma	198,564	0.42
8,600	Otsuka Holdings	375,532	0.80
800	Rohto Pharmaceutical	12,607	0.03
4,600	Santen Pharmaceutical	56,399	0.12
700	Seikagaku	10,395	0.02
2,700	Shionogi	129,613	0.28
3,100	Sumitomo Dainippon Pharma	53,422	0.11
23,100	Takeda Pharmaceutical	957,597	2.03
		3,166,420	6.73
<b>Retail (1.02%) (2015: 0.99%)</b>			
900	ABC-Mart	51,082	0.11
7,100	Citizen Holdings	42,551	0.09
900	Fast Retailing	322,769	0.69
300	Honeys	3,130	0.01
700	Ministop	12,254	0.03
200	Ryohin Keikaku	39,285	0.08
300	Saizeriya	6,760	0.01
		477,831	1.02
<b>Semiconductors (1.19%) (2015: 0.72%)</b>			
2,500	Advantest	42,183	0.09
300	Enplas	8,874	0.02
600	Lasertec	11,744	0.03
500	Megachips	11,090	0.02
1,200	Micronics Japan	11,913	0.03
2,000	Shindengen Electric Manufacturing	7,459	0.02
4,400	Shinko Electric Industries	29,803	0.06
5,900	Sumco	76,384	0.16
3,800	Tokyo Electron	359,853	0.76
		559,303	1.19
<b>Shipping (0.05%) (2015: 0.03%)</b>			
16,000	Mitsui Engineering & Shipbuilding	24,830	0.05
<b>Software (0.20%) (2015: 0.35%)</b>			
600	Capcom	14,146	0.03
500	Konami	20,234	0.04
1,900	Nexon	27,596	0.06
1,300	Square Enix Holdings	33,494	0.07
		95,470	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Technology Hardware &amp; Equipment (3.75%) (2015: 4.67%)</b>		
47,700	Canon	1,347,560	2.86
21,000	Ricoh	177,890	0.38
1,400	Riso Kagaku	23,707	0.05
700	Sato Holdings	14,049	0.03
9,400	Seiko Epson	199,468	0.43
		1,762,674	3.75
	<b>Telecommunications (1.12%) (2015: 1.02%)</b>		
1,900	Hitachi Kokusai Electric	39,797	0.08
600	Japan Radio	7,202	0.02
3,700	Nisshinbo Holdings	35,784	0.08
2,100	Oki Electric Industry	29,564	0.06
6,200	Softbank	412,770	0.88
		525,117	1.12
	<b>Textile (0.12%) (2015: 0.12%)</b>		
5,000	Kurabo Industries	9,817	0.02
3,000	Nitto Boseki	11,755	0.02
1,400	Seiren	17,249	0.04
13,000	Toyobo	19,394	0.04
		58,215	0.12
	<b>Toys, Games &amp; Hobbies (0.12%) (2015: 0.14%)</b>		
2,600	Sanrio	49,176	0.11
600	Tomy	6,384	0.01
		55,560	0.12
	<b>Transportation (0.37%) (2015: 0.74%)</b>		
300	AIT	2,806	0.01
1,600	Hitachi Transport System	32,553	0.07
1,900	Iino Kaiun Kaisha	7,510	0.01
1,200	Kintetsu World Express	16,678	0.03
19,000	Nippon Express	102,466	0.22
6,000	NS United Kaiun Kaisha	10,288	0.02
400	Yusen Logistics	4,174	0.01
		176,475	0.37
		46,404,033	98.60
	<b>Total Equities</b>	46,404,033	98.60
	<b>Total Transferable Securities (98.60%) (2015: 100.61%)</b>	46,404,033	98.60

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Japan Equity UCITS ETF (continued)

#### Open Forward Foreign Currency Exchange Contracts (1.38%) (2015: ((1.95%)%)

Settlement Date	Amount Bought	Amount Sold	Unrealised		Fund %
			Gain (Loss)	USD	
01/05/2017	CHF 1,124,065	JPY 125,787,031	27,600		0.06
01/05/2017	CHF 273,599	JPY 30,625,258	6,645		0.01
01/05/2017	CHF 1,099,400	JPY 123,061,295	26,700		0.06
01/05/2017	EUR 951,072	JPY 114,964,772	17,538		0.04
01/05/2017	EUR 218,426	JPY 26,403,084	4,028		0.01
01/05/2017	EUR 951,258	JPY 114,964,772	17,734		0.04
01/05/2017	GBP 608,899	JPY 86,625,599	9,707		0.02
01/05/2017	GBP 217,054	JPY 30,879,363	3,460		0.01
01/05/2017	GBP 614,883	JPY 87,428,690	10,216		0.02
01/05/2017	USD 9,987,471	JPY 1,135,766,175	249,689		0.53
01/05/2017	USD 2,955,553	JPY 336,102,813	73,889		0.15
01/05/2017	USD 10,205,825	JPY 1,160,366,526	257,126		0.54
01/05/2017	USD 4,068,521	JPY 478,588,275	(34,778)		(0.07)
01/05/2017	USD 2,034,261	JPY 239,294,137	(17,389)		(0.04)
Unrealised gain on open forward foreign currency exchange contracts			704,332		1.49
Unrealised loss on open forward foreign currency exchange contracts			(52,167)		(0.11)
<b>Net unrealised gain on open forward foreign currency exchange contracts</b>			<b>652,165</b>		<b>1.38</b>
<b>Total Financial Derivative Instruments</b>			<b>652,165</b>		<b>1.38</b>
<b>Total Investments (99.98%) (2015: 98.67%)</b>			<b>47,056,198</b>		<b>99.98</b>
<b>Other Net Assets (0.02%) (2015: 1.33%)</b>			<b>7,232</b>		<b>0.02</b>
<b>Net Assets (100.00%) (2015: 100.00%)</b>			<b>47,063,430</b>		<b>100.00</b>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	89.88
Over the counter financial derivative instruments	1.36
Other assets	8.76
	<u>100.00</u>

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.91%) (2015:100.97%)</b>		
	<b>Equities (98.91%) (2015: 100.97%)</b>		
	<b>Austria (0.26%) (2015: 0.36%)</b>		
	<b>Chemicals (0.00%) (2015: 0.07%)</b>		
	<b>Machinery – Diversified (0.26%) (2015: 0.20%)</b>		
3,498	ANDRITZ	175,971	0.26
	<b>Miscellaneous Manufacturers (0.00%) (2015: 0.05%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2015: 0.04%)</b>		
	<b>Belgium (5.83%) (2015: 8.21%)</b>		
	<b>Beverages (4.49%) (2015: 6.47%)</b>		
28,401	Anheuser-Busch InBev	3,012,071	4.49
	<b>Chemicals (0.73%) (2015: 0.51%)</b>		
4,167	Solvay	489,399	0.73
	<b>Electrical components &amp; equipment (0.08%) (2015: 0.12%)</b>		
1,371	NV Bekaert	55,652	0.08
	<b>Food (0.00%) (2015: 0.42%)</b>		
	<b>Healthcare Products (0.07%) (2015: 0.00%)</b>		
1,090	Ion Beam Applications	47,873	0.07
	<b>Pharmaceuticals (0.32%) (2015: 0.60%)</b>		
3,333	UCB	214,128	0.32
	<b>Semiconductors (0.14%) (2015: 0.09%)</b>		
1,391	Melexis	93,384	0.14
		<u>3,912,507</u>	<u>5.83</u>
	<b>Finland (4.80%) (2015: 4.23%)</b>		
	<b>Chemicals (0.15%) (2015: 0.19%)</b>		
7,816	Kemira	99,999	0.15
	<b>Hand &amp; Machine Tools (0.15%) (2015: 0.13%)</b>		
2,822	Konecranes	100,546	0.15
	<b>Leisure Time (0.10%) (2015: 0.14%)</b>		
2,582	Amer Sports	68,847	0.10
	<b>Machinery – Diversified (1.51%) (2015: 1.80%)</b>		
16,022	Kone	719,399	1.07
7,766	Metso	221,981	0.33
4,837	Valmet	71,324	0.11
		<u>1,012,704</u>	<u>1.51</u>
	<b>Machinery, Construction &amp; Mining (0.00%) (2015: 0.02%)</b>		
	<b>Miscellaneous Manufacturers (0.44%) (2015: 0.52%)</b>		
6,551	Wartsila	294,905	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.11%) (2015: 0.17%)</b>		
1,963	Huhtamaki	73,046	0.11
	<b>Telecommunications (2.26%) (2015: 1.18%)</b>		
312,673	Nokia	1,513,085	2.26
	<b>Transportation (0.08%) (2015: 0.08%)</b>		
1,223	Cargotec	55,326	0.08
		3,218,458	4.80
	<b>France (24.88%) (2015: 24.50%)</b>		
	<b>Advertising (0.73%) (2015: 0.58%)</b>		
6,728	Havas	56,771	0.08
991	IPSOS	31,196	0.05
4,731	Publicis Groupe	327,096	0.49
713	Teleperformance	71,669	0.11
		486,732	0.73
	<b>Aerospace &amp; Defense (0.95%) (2015: 1.01%)</b>		
7,694	Safran	555,245	0.83
3,704	Zodiac Aerospace	85,227	0.12
		640,472	0.95
	<b>Auto Parts &amp; Equipment (1.14%) (2015: 1.01%)</b>		
4,627	Cie Generale des Etablissements Michelin	515,850	0.77
4,342	Valeo	250,099	0.37
		765,949	1.14
	<b>Beverages (0.77%) (2015: 0.87%)</b>		
4,086	Pernod-Ricard	443,685	0.66
821	Remy Cointreau	70,159	0.11
		513,844	0.77
	<b>Building &amp; Construction Materials (0.34%) (2015: 0.36%)</b>		
1,852	Imerys	140,781	0.21
720	Tarkett	25,889	0.04
963	Vicat	58,567	0.09
		225,237	0.34
	<b>Chemicals (1.57%) (2015: 1.61%)</b>		
7,999	Air Liquide	891,363	1.33
1,661	Arkema	162,825	0.24
		1,054,188	1.57
	<b>Commercial Services (0.54%) (2015: 0.61%)</b>		
9,152	Bureau Veritas	177,713	0.27
9,254	Edenred	183,842	0.27
		361,555	0.54

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (0.08%) (2015: 0.11%)</b>		
638	Ingenico Group	51,055	0.08
	<b>Consumer Durables &amp; Apparels (4.52%) (2015: 3.84%)</b>		
3,328	Christian Dior	699,409	1.04
883	Hermes International	363,224	0.54
10,285	LVMH Moet Hennessy Louis Vuitton	1,967,846	2.94
		3,030,479	4.52
	<b>Cosmetics &amp; Personal Care (2.35%) (2015: 2.46%)</b>		
8,626	L'Oreal	1,577,640	2.35
	<b>Electrical Components &amp; Equipment (2.22%) (2015: 2.14%)</b>		
5,145	Legrand	292,770	0.43
17,208	Schneider Electric	1,199,905	1.79
		1,492,675	2.22
	<b>Engineering &amp; Construction (0.17%) (2015: 0.12%)</b>		
2,591	Gaztransport Et Technigaz	112,307	0.17
	<b>Food (2.23%) (2015: 2.58%)</b>		
5,554	Casino Guichard Perrachon	267,070	0.40
13,826	Danone	877,895	1.31
3,041	Sodexo	350,258	0.52
		1,495,223	2.23
	<b>Full Line Insurance (0.43%) (2015: 0.51%)</b>		
8,388	SCOR SE	290,455	0.43
	<b>Health Care Services (0.06%) (2015: 0.08%)</b>		
279	BioMerieux	41,758	0.06
	<b>Healthcare Products (0.33%) (2015: 0.41%)</b>		
1,677	Essilor International	189,882	0.29
456	Sartorius Stedim Biotech	28,844	0.04
		218,726	0.33
	<b>Home Furnishings (0.14%) (2015: 0.04%)</b>		
556	SEB	75,504	0.11
3,196	Technicolor	17,327	0.03
		92,831	0.14
	<b>Household Products (0.40%) (2015: 0.24%)</b>		
1,972	Societe BIC	268,628	0.40
	<b>Oil &amp; Gas Services (0.42%) (2015: 0.43%)</b>		
3,913	Technip	279,868	0.42

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Industrial (0.00%) (2015: 0.08%)</b>		
	<b>Pharmaceuticals (4.27%) (2015: 4.15%)</b>		
35,357	Sanofi	2,867,816	4.27
	<b>Retail (0.91%) (2015: 0.94%)</b>		
2,700	Kering	607,441	0.91
	<b>Software (0.16%) (2015: 0.21%)</b>		
1,428	Dassault Systemes	109,033	0.16
	<b>Utilities – Electric &amp; Gas (0.15%) (2015: 0.16%)</b>		
1,222	Rubis	100,960	0.15
		16,684,872	24.88
	<b>Germany (26.02%) (2015: 26.62%)</b>		
	<b>Aerospace &amp; Defense (0.14%) (2015: 0.16%)</b>		
839	MTU Aero Engines	97,166	0.14
	<b>Auto Manufacturers (7.80%) (2015: 8.05%)</b>		
21,847	Bayerische Motoren Werke	2,045,077	3.05
42,677	Daimler	3,183,359	4.75
		5,228,436	7.80
	<b>Auto Parts &amp; Equipment (0.98%) (2015: 0.05%)</b>		
3,285	Continental	636,494	0.95
503	Norma Group	21,513	0.03
		658,007	0.98
	<b>Building &amp; Construction Materials (0.38%) (2015: 0.29%)</b>		
2,696	HeidelbergCement	252,029	0.38
	<b>Chemicals (2.96%) (2015: 1.84%)</b>		
2,775	Brenntag	154,542	0.23
2,914	Covestro	200,334	0.30
16,530	Evonik Industries	494,806	0.74
8,558	K & S	204,812	0.30
1,121	Lanxess	73,721	0.11
4,008	Linde	659,903	0.98
1,508	Symrise	91,982	0.14
1,019	Wacker Chemie	106,243	0.16
		1,986,343	2.96
	<b>Consumer Durables &amp; Apparels (0.53%) (2015: 0.78%)</b>		
2,253	Adidas	356,809	0.53

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.13%) (2015: 0.15%)</b>		
1,609	Osram Licht	84,558	0.13
80	SMA Solar Technology	2,119	0.00
		86,677	0.13
	<b>Engineering &amp; Construction (0.21%) (2015: 0.30%)</b>		
990	Hochtief	138,931	0.21
	<b>Full Line Insurance (0.77%) (2015: 0.85%)</b>		
4,776	Hannover Rueck	517,854	0.77
	<b>Hand &amp; Machine Tools (0.02%) (2015: 0.00%)</b>		
129	Kuka	12,048	0.02
	<b>Health Care Services (0.77%) (2015: 1.04%)</b>		
3,731	Fresenius	292,233	0.43
2,660	Fresenius Medical Care	225,714	0.34
		517,947	0.77
	<b>Holding Companies - Diversified Operations (0.17%) (2015: 0.25%)</b>		
2,912	GEA Group	117,421	0.17
	<b>Household Products (0.51%) (2015: 0.00%)</b>		
3,288	Henkel	343,264	0.51
	<b>Machinery – Diversified (0.14%) (2015: 0.19%)</b>		
786	Duerr	63,297	0.09
344	Krones	31,530	0.05
		94,827	0.14
	<b>Miscellaneous Manufacturers (4.84%) (2015: 5.05%)</b>		
26,338	Siemens	3,244,705	4.84
	<b>Pharmaceuticals (3.13%) (2015: 0.36%) (2015: 4.12%)</b>		
18,839	Bayer	1,969,756	2.94
1,243	Merck	129,991	0.19
		2,099,747	3.13
	<b>Semiconductors (0.36%) (2015: 0.46%)</b>		
13,779	Infineon Technologies	239,946	0.36
	<b>Software (2.18%) (2015: 3.04%)</b>		
16,271	SAP	1,421,172	2.12
1,043	Software	37,937	0.06
		1,459,109	2.18
		17,451,266	26.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Ireland (1.22%) (2015: 1.23%)</b>		
	<b>Building &amp; Construction Materials (1.05%) (2015: 1.16%)</b>		
20,185	CRH	701,616	1.05
	<b>Food (0.17%) (2015: 0.07%)</b>		
2,088	Glanbia	34,752	0.05
1,120	Kerry Group	80,212	0.12
		114,964	0.17
		816,580	1.22
	<b>Italy (1.42%) (2015: 2.13%)</b>		
	<b>Consumer Durables &amp; Apparels (0.08%) (2015: 0.06%)</b>		
438	Brunello Cucinelli	9,397	0.02
2,368	Moncler	41,286	0.06
		50,683	0.08
	<b>Engineering &amp; Construction (0.03%) (2015: 0.05%)</b>		
5,697	Salini Impregilo	18,039	0.03
	<b>Food (0.06%) (2015: 0.07%)</b>		
13,626	Parmalat	42,570	0.06
	<b>Hand &amp; Machine Tools (0.09%) (2015: 0.12%)</b>		
1,032	Industria Macchine Automatiche	62,698	0.09
	<b>Healthcare Products (0.06%) (2015: 0.08%)</b>		
699	DiaSorin	41,471	0.06
	<b>Leisure Time (0.00%) (2015: 0.04%)</b>		
	<b>Machinery – Diversified (0.04%) (2015: 0.04%)</b>		
1,438	Interpump Group	23,585	0.04
	<b>Retail (0.99%) (2015: 1.67%)</b>		
4,378	Autogrill	39,643	0.06
9,696	Luxottica Group	522,592	0.78
4,280	Salvatore Ferragamo	101,257	0.15
		663,492	0.99
	<b>Transportation (0.07%) (2015: 0.00%)</b>		
3,737	Ansaldo STS	46,668	0.07
		949,206	1.42
	<b>Netherlands (15.36%) (2015: 16.18%)</b>		
	<b>Aerospace &amp; Defense (1.99%) (2015: 2.18%)</b>		
20,118	Airbus Group	1,333,431	1.99

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (1.64%) (2015: 2.46%)</b>		
9,576	Heineken	719,746	1.08
5,410	Heineken Holding	377,408	0.56
		1,097,154	1.64
	<b>Chemicals (1.23%) (2015: 1.34%)</b>		
6,706	Akzo Nobel	420,075	0.62
2,425	Corbion	65,044	0.10
5,670	Koninklijke	340,645	0.51
		825,764	1.23
	<b>Computers (0.07%) (2015: 0.05%)</b>		
869	Gemalto	50,338	0.07
	<b>Cosmetics &amp; Personal Care (3.38%) (2015: 4.83%)</b>		
55,019	Unilever	2,269,894	3.38
	<b>Electronics (1.54%) (2015: 1.63%)</b>		
33,822	Koninklijke Philips	1,034,539	1.54
	<b>Engineering &amp; Construction (0.43%) (2015: 0.48%)</b>		
3,524	Arcadis	49,547	0.07
6,890	Boskalis Westminster	239,746	0.36
		289,293	0.43
	<b>Food (0.99%) (2015: 1.03%)</b>		
31,321	Koninklijke Ahold Delhaize	661,708	0.99
	<b>Full Line Insurance (1.12%) (2015: 0.00%)</b>		
135,808	Aegon	748,877	1.12
	<b>Media (0.37%) (2015: 0.54%)</b>		
6,851	Wolters Kluwer	248,722	0.37
	<b>Oil &amp; Gas Services (0.08%) (2015: 0.00%)</b>		
3,577	SBM Offshore	56,272	0.08
	<b>Other Finance (0.18%) (2015: 0.00%)</b>		
2,814	EXOR	121,631	0.18
	<b>Pipelines (0.21%) (2015: 0.23%)</b>		
2,929	Koninklijke Vopak	138,635	0.21
	<b>Semiconductors (2.13%) (2015: 1.41%)</b>		
1,271	ASM International	57,156	0.09
5,503	ASML Holding	619,028	0.92
2,023	BE Semiconductor Industries	67,512	0.10
60,151	STMicroelectronics	685,198	1.02
		1,428,894	2.13
		10,305,152	15.36

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Portugal (0.61%) (2015: 0.63%)</b>		
	<b>Oil &amp; Gas (0.61%) (2015: 0.63%)</b>		
27,370	Galp Energia	409,644	0.61
	<b>Spain (18.15%) (2015: 15.35%)</b>		
	<b>Banks (10.56%) (2015: 8.07%)</b>		
452,115	Banco Bilbao Vizcaya Argentaria	3,058,633	4.56
769,541	Banco Santander	4,025,088	6.00
		7,083,721	10.56
	<b>Commercial Services (0.15%) (2015: 0.12%)</b>		
1,790	Applus Services	18,219	0.03
12,863	Prosegur Cia de Seguridad	80,590	0.12
		98,809	0.15
	<b>Electrical Components &amp; Equipment (0.04%) (2015: 0.00%)</b>		
1,509	Gamesa Corp Tecnologica	30,670	0.04
	<b>Engineering &amp; Construction (0.87%) (2015: 1.00%)</b>		
13,608	ACS Actividades de Construccion y Servicios	430,878	0.64
7,709	Obrascon Huarte Lain	26,792	0.04
2,999	Tecnicas Reunidas	123,254	0.19
		580,924	0.87
	<b>Food (0.10%) (2015: 0.13%)</b>		
1,305	Viscofan	64,487	0.10
	<b>Full Line Insurance (0.92%) (2015: 0.71%)</b>		
202,195	Mapfre	618,469	0.92
	<b>Iron &amp; Steel (0.25%) (2015: 0.18%)</b>		
12,432	Acerinox	165,285	0.25
	<b>Pharmaceuticals (0.20%) (2015: 0.31%)</b>		
6,814	Grifols	135,692	0.20
	<b>Telecommunications (5.06%) (2015: 4.83%)</b>		
365,079	Telefonica	3,396,291	5.06
		12,174,348	18.15
	<b>United Kingdom (0.36%) (2015: 1.53%)</b>		
	<b>Machinery – Diversified (0.36%) (2015: 0.49%)</b>		
28,086	CNH Industrial	244,840	0.36
	<b>Media (0.00%) (2015: 1.04%)</b>		
	<b>Total Equities</b>	66,342,844	98.91
	<b>Total Transferable Securities (98.91%) (2015: 100.97%)</b>	66,342,844	98.91



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>		<i>Fair Value USD</i>	<i>Fund %</i>	
<b>Financial Derivative Instruments(0.66%) (2015: 1.37%)</b>					
<b>Open Forward Foreign Currency Exchange Contracts (0.67%) (2015: 1.37%)</b>					
<i>Settlement Date</i>		<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
01/04/2017	CHF	506,940	EUR 469,287	3,804	—
01/04/2017	CHF	506,643	EUR 469,288	3,511	—
01/04/2017	EUR	10,052	CHF 10,852	(75)	—
01/04/2017	EUR	1,908,780	USD 2,050,788	(37,502)	(0.06)
01/04/2017	EUR	2,913,135	USD 3,130,120	(57,491)	(0.09)
01/04/2017	EUR	1,928,766	USD 2,007,683	26,683	0.04
01/04/2017	GBP	27,201	EUR 32,014	(157)	—
01/04/2017	GBP	295,503	EUR 347,798	(1,702)	—
01/04/2017	GBP	367,059	EUR 431,885	(1,974)	—
01/04/2017	USD	16,692	EUR 15,704	128	—
01/04/2017	USD	543,987	EUR 511,802	4,165	0.01
01/04/2017	USD	32,267,209	EUR 30,358,080	247,025	0.37
01/04/2017	USD	784,543	EUR 738,140	5,990	0.01
01/04/2017	USD	32,549,491	EUR 30,624,295	248,517	0.38
01/04/2017	USD	548,552	EUR 516,107	4,188	0.01
Unrealised gain on open forward foreign currency exchange contracts				544,011	0.82
Unrealised loss on open forward foreign currency exchange contracts				(98,901)	(0.15)
<b>Net unrealized gain on open forward foreign currency exchange contracts</b>				<b>445,110</b>	<b>0.67</b>
<b>Total Financial Derivative Instruments</b>				<b>445,110</b>	<b>0.67</b>
<b>Total Investments (99.58%) (2015:99.60%)</b>				<b>66,787,954</b>	<b>99.58</b>
<b>Other Net Assets (0.42%) (2015: 0.40%)</b>				<b>284,059</b>	<b>0.42</b>
<b>Net Assets (100.00%) (2015: 100.00%)</b>				<b>67,072,013</b>	<b>100.00</b>

#### *Analysis of Total Assets*

	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	98.72
Exchange traded derivatives	0.81
Other assets	0.47
	<b>100.00</b>

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (99.57%) (2015: 99.68%)</b>		
	<b>Equities (99.57%) (2015: 99.68%)</b>		
	<b>Netherlands (0.00%) (2015: 2.90%)</b>		
	<b>Oil &amp; Gas (0.00%) (2015: 2.90%)</b>		
	<b>United Kingdom (99.57%) (2015: 96.78%)</b>		
	<b>Aerospace &amp; Defense (4.36%) (2015: 4.70%)</b>		
22,694	BAE Systems	134,235	3.40
23,088	Cobham	37,795	0.96
		<u>172,030</u>	<u>4.36</u>
	<b>Agriculture (2.67%) (2015: 7.78%)</b>		
2,967	Imperial Brands	105,106	2.67
	<b>Banks (3.85%) (2015: 2.81%)</b>		
23,108	HSBC Holdings	151,797	3.85
	<b>Beverages (0.23%) (2015: 0.27%)</b>		
6,752	Marston's	9,183	0.23
	<b>Brewers (0.00%) (2015: 0.46%)</b>		
	<b>Chemicals (0.41%) (2015: 0.00%)</b>		
5,817	Elementis	16,136	0.41
	<b>Commercial Services (2.87%) (2015: 1.07%)</b>		
1,134	De La Rue	6,974	0.18
18,304	G4S	43,015	1.09
2,571	Interserve	8,786	0.22
2,617	ITE Group	4,037	0.10
1,610	Lavendon Group	4,250	0.11
1,213	Northgate	5,980	0.15
5,571	Pagegroup	21,755	0.55
3,884	Redde	6,350	0.16
2,576	RPS Group	5,732	0.15
2,491	St Ives	3,176	0.08
986	SThree	3,058	0.08
		<u>113,113</u>	<u>2.87</u>
	<b>Distribution &amp; Wholesale (0.00%) (2015: 0.10%)</b>		
	<b>Diversified Financial Services (9.30%) (2015: 7.31%)</b>		
20,765	Aberdeen Asset Management	53,428	1.35
8,794	Ashmore Group	24,861	0.63
2,963	Brewin Dolphin Holdings	9,040	0.23
1,335	Close Brothers Group	19,291	0.49
5,936	Investec	31,817	0.81
5,932	Jupiter Fund Management	26,314	0.67
20,189	Man Group	23,884	0.61
4,281	NEX Group	19,885	0.50
1,310	Numis	3,219	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Diversified Financial Services (9.30%) (2015: 7.31%) (continued)</b>		
52,219	Old Mutual	108,250	2.75
665	PayPoint	6,690	0.17
1,225	Polar Capital Holdings	3,675	0.09
385	Schroders	8,616	0.22
6,384	Tullett Prebon	27,662	0.70
		366,632	9.30
	<b>Electronics (0.52%) (2015: 0.46%)</b>		
4,263	Electrocomponents	20,322	0.52
	<b>Engineering &amp; Construction (0.78%) (2015: 0.76%)</b>		
6,820	Carillion	16,102	0.41
1,072	Kier Group	14,719	0.37
		30,821	0.78
	<b>Entertainment (0.65%) (2015: 0.55%)</b>		
8,794	William Hill	25,520	0.65
	<b>Environmental Control (0.11%) (2015: 0.85%)</b>		
4,607	Shanks Group	4,239	0.11
	<b>Food (2.48%) (2015: 4.44%)</b>		
1,265	Dairy Crest Group	7,836	0.20
22,168	J Sainsbury	55,265	1.40
4,877	Tate & Lyle	34,505	0.88
		97,606	2.48
	<b>Full Line Insurance (11.00%) (2015: 11.52%)</b>		
3,595	Admiral Group	65,681	1.67
23,845	Aviva	115,982	2.94
8,956	Beazley	34,705	0.88
1,703	Chesnara	6,220	0.16
3,832	Esure Group	7,721	0.19
45,070	Legal & General Group	111,593	2.83
24,689	Standard Life	91,843	2.33
		433,745	11.00
	<b>Holding Companies – Diversified Operations (0.21%) (2015: 0.27%)</b>		
3,746	Mitie Group	8,406	0.21
	<b>Home Builders (5.07%) (2015: 4.08%)</b>		
11,240	Barratt Developments	51,974	1.32
1,898	Berkeley Group Holdings	53,296	1.35
1,299	Bovis Homes Group	10,652	0.27
1,094	Galliford Try	14,123	0.36

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Home Builders (5.07%) (2015: 4.08%) (continued)</b>		
3,930	Persimmon	69,797	1.77
		<u>199,842</u>	<u>5.07</u>
	<b>Insurance Brokers (0.00%) (2015: 1.25%)</b>		
	<b>Iron &amp; Steel (0.00%) (2015: 0.08%)</b>		
	<b>Media (5.44%) (2015: 5.50%)</b>		
53,014	ITV	109,421	2.78
12,453	Pearson	101,928	2.59
2,791	Trinity Mirror	2,958	0.07
		<u>214,307</u>	<u>5.44</u>
	<b>Mining (9.95%) (2015: 4.60%)</b>		
13,179	BHP Billiton	172,184	4.37
13,486	Pan African Resources	2,090	0.05
5,602	Rio Tinto	176,939	4.49
4,673	Vedanta Resources	41,099	1.04
		<u>392,312</u>	<u>9.95</u>
	<b>Miscellaneous Manufacturers (0.70%) (2015: 1.16%)</b>		
3,681	Fenner	8,678	0.22
2,963	Morgan Advanced Materials	8,456	0.22
2,619	Vesuvius	10,353	0.26
		<u>27,487</u>	<u>0.70</u>
	<b>Oil &amp; Gas (7.42%) (2015: 3.04%)</b>		
29,352	BP	149,578	3.79
6,075	Royal Dutch Shell	143,005	3.63
		<u>292,583</u>	<u>7.42</u>
	<b>Oil &amp; Gas Services (0.73%) (2015: 0.64%)</b>		
6,102	Amec Foster Wheeler	28,679	0.73
	<b>Other Finance (0.49%) (2015: 0.00%)</b>		
9,725	Melrose Industries	19,231	0.49
	<b>Other Industrial (0.31%) (2015: 0.00%)</b>		
1,914	Bodycote	12,326	0.31
	<b>Packaging &amp; Containers (0.00%) (2015: 0.86%)</b>		
	<b>Pharmaceuticals (6.76%) (2015: 7.41%)</b>		
2,832	AstraZeneca	125,670	3.19
7,718	GlaxoSmithKline	120,555	3.06
6,876	Indivior	20,367	0.51
		<u>266,592</u>	<u>6.76</u>
	<b>Real Estate (0.34%) (2015: 0.00%)</b>		
2,011	Countrywide	3,545	0.09
1,894	Development Securities	3,220	0.08
4,150	Foxtons Group	4,233	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Real Estate (0.34%) (2015: 0.00%) (continued)</b>		
975	LSL Property Services	2,247	0.06
		<u>13,245</u>	<u>0.34</u>
	<b>Real Estate Investment Trusts (0.96%) (2015: 1.54%)</b>		
13,386	Intu Properties	37,655	0.96
	<b>Restaurants &amp; bars (0.18%) (2015: 0.00%)</b>		
2,246	Restaurant Group	7,288	0.18
	<b>Retail (5.66%) (2015: 0.50%)</b>		
3,497	Card Factory	8,847	0.23
14,707	Debenhams	8,427	0.21
2,111	DFS Furniture	4,792	0.12
2,564	Dunelm Group	20,627	0.52
19,640	Marks & Spencer Group	68,740	1.74
4,127	N Brown Group	9,183	0.23
2,060	Next	102,650	2.61
		<u>223,266</u>	<u>5.66</u>
	<b>Software (0.00%) (2015: 1.62%)</b>		
	<b>Telecommunications (4.56%) (2015: 6.24%)</b>		
5,288	Inmarsat	39,739	1.01
5,681	Kcom Group	5,383	0.14
14,063	TalkTalk Telecom Group	23,794	0.60
788	Telecom Plus	9,267	0.24
50,790	Vodafone Group	101,504	2.57
		<u>179,687</u>	<u>4.56</u>
	<b>Textile (0.00%) (2015: 0.05%)</b>		
	<b>Transportation (1.42%) (2015: 1.73%)</b>		
9,421	Royal Mail	43,534	1.11
5,701	Stagecoach Group	12,326	0.31
		<u>55,860</u>	<u>1.42</u>
	<b>Utilities – Electric (2.80%) (2015: 3.39%)</b>		
7,111	SSE	110,434	2.80
	<b>Utilities – Electric &amp; Gas (5.88%) (2015: 6.80%)</b>		
53,767	Centrica	125,869	3.19
11,148	National Grid	106,084	2.69
		<u>231,953</u>	<u>5.88</u>

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Water (1.46%) (2015: 2.94%)</b>		
6,372	United Utilities Group	57,412	1.46
	<b>Total Equities</b>	3,924,815	99.57
	<b>Total Transferable Securities (99.57%) (2015: 99.68%)</b>	3,924,815	99.57
	<b>Total Investments (99.57%) (2015: 99.68%)</b>	3,924,815	99.57
	<b>Other Net Assets (0.43%) (2015: 0.32%)</b>	16,927	0.43
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	3,941,742	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.05
	Other assets		0.95
			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 Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.93%) (2015:99.88%)</b>		
	<b>Equities (99.93%) (2015:99.88%)</b>		
	<b>Hong Kong (4.10%) (2015: 4.86%)</b>		
	<b>Agriculture (0.24%) (2015:0.19%)</b>		
164,000	CP Pokphand	20,307	0.24
	<b>Auto Manufacturers (0.05%) (2015:0.10%)</b>		
11,000	Dah Chong Hong Holdings	4,200	0.05
	<b>Auto Parts &amp; Equipment (0.30%) (2015: 0.18%)</b>		
32,000	Xinyi Glass Holdings	26,167	0.30
	<b>Banks (0.25%) (2015: 0.00%)</b>		
47,000	China Everbright Bank	21,399	0.25
	<b>Building &amp; Construction Materials 0.00%</b> <b>(2015: 0.15%)</b>		
	<b>Chemicals (0.34%) (2015: 0.44%)</b>		
16,000	Kingboard Laminates Holdings	15,725	0.18
37,000	Yingde Gases Group	13,697	0.16
		29,422	0.34
	<b>Coal (0.00%) (2015: 0.08%)</b>		
	<b>Commercial Services (0.29%) (2015: 0.40%)</b>		
10,500	Shenzhen International Holdings	15,303	0.18
16,000	Yuexiu Transport Infrastructure	10,030	0.11
		25,333	0.29
	<b>Electronics (0.06%) (2015: 0.00%)</b>		
10,000	Wasion Group Holdings	5,378	0.06
	<b>Home Furnishings (0.15%) (2015: 0.00%)</b>		
22,000	Skyworth Digital Holdings	12,542	0.15
	<b>Hotels (0.00%) (2015: 0.04%)</b>		
	<b>Leisure Time (0.00%) (2015: 0.17%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2015: 0.12%)</b>		
	<b>Real Estate (0.84%) (2015: 1.92%)</b>		
6,000	Shanghai Industrial Holdings	16,251	0.19
46,000	Shenzhen Investment	18,452	0.21
23,500	Shimao Property Holdings	30,735	0.36
52,000	Yuexiu Property	7,109	0.08
		72,547	0.84
	<b>Telecommunications (0.09%) (2015: 0.10%)</b>		
25,000	CITIC Telecom International Holdings	7,513	0.09
	<b>Transportation (0.21%) (2015: 0.13%)</b>		
30,000	SITC International Holdings	18,264	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (1.28%) (2015: 0.84%)</b>		
104,000	China Power International Development	37,693	0.43
46,000	China Resources Power Holdings	73,095	0.85
		110,788	1.28
		353,860	4.10
	<b>Indonesia (1.48%) (2015: 2.61%)</b>		
	<b>Agriculture (0.98%) (2015: 0.00%)</b>		
17,900	Gudang Garam	84,900	0.98
	<b>Banks (0.26%) (2015: 0.00%)</b>		
88,800	Bank Pembangunan Daerah Jawa Barat Dan Banten	22,344	0.26
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.61%)</b>		
	<b>Coal (0.24%) (2015: 0.37%)</b>		
16,500	Indo Tambangraya Megah	20,667	0.24
	<b>Machinery, Construction &amp; Mining (0.00%) (2015: 0.53%)</b>		
	<b>Media (0.00%) (2015: 0.23%)</b>		
	<b>Mining (0.00%) (2015: 0.22%)</b>		
	<b>Utilities – Electric &amp; Gas (0.00%) (2015: 0.65%)</b>		
		127,911	1.48
	<b>Malaysia (7.66%) (2015: 10.51%)</b>		
	<b>Agriculture (0.39%) (2015: 0.89%)</b>		
3,400	British American Tobacco Malaysia	33,803	0.39
	<b>Auto Manufacturers (0.00%) (2015: 0.29%)</b>		
	<b>Banks (3.24%) (2015: 3.36%)</b>		
9,500	Alliance Financial Group	7,878	0.09
17,800	AMMB Holdings	17,102	0.20
58,900	CIMB Group Holdings	59,215	0.69
106,900	Malayan Banking	195,403	2.26
		279,598	3.24
	<b>Beverages (0.09%) (2015: 0.13%)</b>		
2,500	Carlsberg Brewery Malaysia	7,758	0.09
	<b>Computers (0.05%) (2015: 0.10%)</b>		
5,000	Globetronics Technology	3,879	0.05
	<b>Diversified Financial Services (0.05%) (2015: 0.13%)</b>		
2,200	Bursa Malaysia	4,340	0.05
	<b>Engineering &amp; Construction (0.05%) (2015: 0.00%)</b>		
12,100	Sunway Construction Group	4,585	0.05
	<b>Entertainment (0.17%) (2015: 0.19%)</b>		
21,835	Berjaya Sports Toto	14,407	0.17



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.00%) (2015: 0.25%)</b>		
	<b>Holding Companies – Diversified Operations (0.58%) (2015: 1.78%)</b>		
144,800	YTL	50,031	0.58
	<b>Media (0.21%) (2015: 0.46%)</b>		
31,200	Astro Malaysia Holdings	18,083	0.21
	<b>Mining (0.00%) (2015: 0.08%)</b>		
	<b>Miscellaneous Manufacturers (0.05%) (2015: 0.00%)</b>		
13,500	VS Industry	4,243	0.05
	<b>Pharmaceuticals (0.00%) (2015: 0.07%)</b>		
	<b>Real Estate (0.44%) (2015: 0.10%)</b>		
15,900	Mah Sing Group	5,069	0.06
26,700	SP Setia Group	18,629	0.22
8,400	UEM Edgenta	6,460	0.07
14,800	UOA Development	7,753	0.09
		37,911	0.44
	<b>Retail (0.19%) (2015: 0.09%)</b>		
25,000	BerMaz Motor	11,870	0.14
8,500	Padini Holdings	4,832	0.05
		16,702	0.19
	<b>Semiconductors (0.06%) (2015: 0.00%)</b>		
9,200	Unisem M	4,840	0.06
	<b>Telecommunications (0.88%) (2015: 2.35%)</b>		
70,200	DiGi.Com	75,583	0.88
	<b>Transportation (0.84%) (2015: 0.00%)</b>		
44,200	MISC	72,419	0.84
	<b>Utilities – Electric (0.37%) (2015: 0.24%)</b>		
48,200	Malakoff	14,720	0.17
52,800	YTL Power International	17,537	0.20
		32,257	0.37
		660,439	7.66
	<b>People’s Republic of China (26.74%) (2015: 28.39%)</b>		
	<b>Auto Manufacturers (0.00%) (2015: 0.47%)</b>		
	<b>Auto Parts &amp; Equipment (0.12%) (2015: 0.11%)</b>		
3,200	Fuyao Glass Industry Group	9,926	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (14.70%) (2015: 13.97%)</b>		
206,000	Agricultural Bank of China	84,492	0.98
543,000	Bank of China	240,924	2.79
6,500	Bank of Chongqing	5,508	0.06
208,000	Bank of Communications	150,504	1.75
80,000	China Citic Bank	50,870	0.59
386,000	China Construction Bank	297,224	3.45
21,500	China Merchants Bank	50,414	0.59
35,000	China Minsheng Banking	37,423	0.43
16,000	Chongqing Rural Commercial Bank	9,390	0.11
12,000	Huishang Bank	6,114	0.07
547,000	Industrial & Commercial Bank of China	328,067	3.80
7,000	Shengjing Bank	7,132	0.08
		1,268,062	14.70
	<b>Building &amp; Construction Materials (0.00%) (2015: 0.10%)</b>		
	<b>Coal (0.00%) (2015: 0.59%)</b>		
	<b>Commercial Services (0.33%) (2015: 0.25%)</b>		
8,000	Jiangsu Expressway	10,112	0.12
8,000	Shenzhen Expressway	6,841	0.08
12,000	Zhejiang Expressway	11,454	0.13
		28,407	0.33
	<b>Computers (0.60%) (2015: 0.47%)</b>		
86,000	Lenovo Group	52,134	0.60
	<b>Consumer Durables &amp; Apparels (0.00%) (2015: 0.04%)</b>		
	<b>Diversified Financial Services (0.81%) (2015: 0.08%)</b>		
12,000	Central China Securities	6,562	0.08
21,500	China Galaxy Securities	19,384	0.22
9,600	GF Securities	20,034	0.23
14,000	Haitong Securities	24,016	0.28
		69,996	0.81
	<b>Electrical Components &amp; Equipment (0.16%) (2015: 0.00%)</b>		
8,000	Tianneng Power International	7,347	0.09
3,800	Xinjiang Goldwind Science & Technology	6,420	0.07
		13,767	0.16
	<b>Electronics (0.00%) (2015: 0.06%)</b>		
	<b>Energy – Alternate Sources (0.16%) (2015: 0.00%)</b>		
42,000	Xinyi Solar Holdings	13,651	0.16
	<b>Forest Products &amp; Paper (0.06%) (2015: 0.00%)</b>		
5,000	Shandong Chenming Paper Holdings	5,153	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Full Line Insurance (0.49%) (2015: 0.00%)</b>		
12,000	China Pacific Insurance Group	41,867	0.49
	<b>Home Furnishings (0.08%) (2015: 0.00%)</b>		
7,000	Red Star Macalline Group	7,223	0.08
	<b>Internet (0.00%) (2015: 0.06%)</b>		
	<b>Machinery, Construction &amp; Mining (0.07%) (2015: 0.08%)</b>		
12,800	Zoomlion Heavy Industry Science and Technology	5,630	0.07
	<b>Mining (0.00%) (2015: 0.53%)</b>		
	<b>Oil &amp; Gas (3.48%) (2015: 4.78%)</b>		
240,000	CNOOC	300,265	3.48
	<b>Oil &amp; Gas Services (0.09%) (2015: 0.28%)</b>		
9,000	Sinopec Engineering Group	7,510	0.09
	<b>Other Industrial (0.19%) (2015: 0.30%)</b>		
38,800	China Zhongwang Holdings	16,515	0.19
	<b>Packaging &amp; Containers (0.06%) (2015: 0.04%)</b>		
10,000	Greatview Aseptic Packaging	5,133	0.06
	<b>Pharmaceuticals (0.29%) (2015: 0.16%)</b>		
4,000	China Shineway Pharmaceutical Group	4,540	0.05
75,000	Sihuan Pharmaceutical Holdings Group	20,895	0.24
		25,435	0.29
	<b>Real Estate (3.01%) (2015: 4.70%)</b>		
10,000	Beijing Capital Land	3,753	0.04
20,000	China Aoyuan Property Group	4,592	0.05
124,000	China Evergrande Group	77,249	0.90
6,100	China Vanke	13,926	0.16
52,000	CIFI Holdings Group	14,018	0.16
87,000	Country Garden Holdings	48,700	0.56
28,000	Future Land Development Holdings	5,742	0.07
15,600	Guangzhou R&F Properties	18,873	0.22
24,000	KWG Property Holding	13,620	0.16
24,000	Logan Property Holdings	9,070	0.11
19,000	Powerlong Real Estate Holdings	5,587	0.06
30,000	Sino-Ocean Group Holding	13,427	0.16
17,000	Sunac China Holdings	14,143	0.16
12,000	Times Property Holdings	5,866	0.07
32,000	Yuzhou Properties	11,144	0.13
		259,710	3.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.75%) (2015: 1.27%)</b>		
15,000	361 Degrees International	5,804	0.07
60,000	Belle International Holdings	33,741	0.39
18,000	China Lilang	10,146	0.12
17,500	China ZhengTong Auto Services Holdings	5,101	0.06
24,000	XTEP International Holdings	10,091	0.11
		<u>64,883</u>	<u>0.75</u>
	<b>Telecommunications (0.37%) (2015: 0.11%)</b>		
102,000	FIH Mobile	32,232	0.37
	<b>Utilities – Electric (0.92%) (2015: 0.41%)</b>		
48,000	Datang International Power Generation	12,568	0.14
28,000	Huadian Power International	12,676	0.15
82,000	Huaneng Power International	54,362	0.63
		<u>79,606</u>	<u>0.92</u>
		<u>2,307,105</u>	<u>26.74</u>
	<b>Philippines (2.15%) (2015: 2.18%)</b>		
	<b>Engineering &amp; Construction (0.35%) (2015: 0.00%)</b>		
114,900	DMCI Holdings	30,648	0.35
	<b>Mining (0.00%) (2015: 0.15%)</b>		
	<b>Telecommunications (1.57%) (2015: 1.67%)</b>		
1,480	Globe Telecom	44,925	0.52
3,295	PLDT	90,473	1.05
		<u>135,398</u>	<u>1.57</u>
	<b>Utilities – Electric (0.23%) (2015: 0.36%)</b>		
189,000	Energy Development	19,580	0.23
		<u>185,626</u>	<u>2.15</u>
	<b>Republic of South Korea (6.74%) (2015: 2.69%)</b>		
	<b>Banks (0.00%) (2015: 0.94%)</b>		
	<b>Beverages (0.16%) (2015: 0.20%)</b>		
808	Hite Jinro	14,116	0.16
	<b>Diversified Financial Services (0.59%) (2015: 0.00%)</b>		
578	Daishin Securities	4,977	0.06
5,646	Meritz Securities	16,174	0.19
2,475	Mirae Asset Daewoo	14,836	0.17
1,882	NH Investment & Securities	15,037	0.17
		<u>51,024</u>	<u>0.59</u>
	<b>Full Line Insurance (0.13%) (2015: 0.00%)</b>		
1,035	Tongyang Life Insurance	10,883	0.13
	<b>Iron &amp; Steel (0.08%) (2015: 1.50%)</b>		
311	Seah Besteel	6,579	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.07%) (2015: 0.05%)</b>		
1,010	Golfzon	6,489	0.07
	<b>Telecommunications (1.85%) (2015: 0.00%)</b>		
860	SK Telecom	159,497	1.85
	<b>Utilities – Electric (3.86%) (2015: 0.00%)</b>		
9,125	Korea Electric Power	332,800	3.86
		581,388	6.74
	<b>Taiwan (37.35%) (2015: 35.88%)</b>		
	<b>Airlines (0.17%) (2015: 0.00%)</b>		
51,000	China Airlines	14,717	0.17
	<b>Auto Manufacturers (0.14%) (2015: 0.43%)</b>		
2,000	Yulon Nissan Motor	12,194	0.14
	<b>Auto Parts &amp; Equipment (0.79%) (2015: 0.71%)</b>		
27,000	Cheng Shin Rubber Industry	50,936	0.59
7,220	Kenda Rubber Industrial	10,887	0.12
6,000	TYC Brother Industrial	6,702	0.08
		68,525	0.79
	<b>Banks (0.13%) (2015: 0.11%)</b>		
16,000	Far Eastern International Bank	4,518	0.05
22,000	Taichung Commercial Bank	6,266	0.08
		10,784	0.13
	<b>Building &amp; Construction Materials (0.57%) (2015: 0.87%)</b>		
27,000	Asia Cement	22,075	0.25
25,000	Taiwan Cement	27,266	0.32
		49,341	0.57
	<b>Chemicals (5.44%) (2015: 0.77%)</b>		
7,000	China Synthetic Rubber	6,201	0.07
6,960	Eternal Materials	7,116	0.08
41,000	Formosa Chemicals & Fibre	122,508	1.42
49,000	Formosa Plastics	135,617	1.57
9,800	Formosan Rubber Group	4,865	0.06
10,000	Grand Pacific Petrochemical	6,516	0.08
7,000	LCY Chemical	9,665	0.11
70,000	Nan Ya Plastics	154,643	1.79
8,000	Nantex Industry	5,424	0.07
9,000	Taiwan Fertilizer	11,212	0.13
5,000	TSRC	5,135	0.06
		468,902	5.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.06%) (2015: 0.15%)</b>		
2,000	Taiwan Secom	5,498	0.06
	<b>Computers (3.48%) (2015: 4.29%)</b>		
7,000	Asustek Computer	57,557	0.67
6,040	Chicony Electronics	14,056	0.16
5,000	Clevo	4,313	0.05
42,000	Compal Electronics	24,043	0.28
23,000	Elitegroup Computer Systems	11,133	0.13
7,000	Getac Technology	8,264	0.09
9,000	Gigabyte Technology	12,036	0.14
36,000	Inventec	24,686	0.29
21,124	Lite-On Technology	31,854	0.37
5,000	Primax Electronics	6,842	0.08
24,000	Qisda	11,207	0.13
40,000	Quanta Computer	74,839	0.87
24,867	Wistron	19,251	0.22
		300,081	3.48
	<b>Consumer Durables &amp; Apparels (0.57%) (2015: 0.46%)</b>		
16,000	Far Eastern Department Stores	7,943	0.09
40,000	Far Eastern New Century	30,035	0.35
3,000	Makalot Industrial	11,543	0.13
		49,521	0.57
	<b>Diversified Financial Services (4.04%) (2015: 3.83%)</b>		
125,000	China Development Financial Holding	31,261	0.36
107,000	CTBC Financial Holding	58,598	0.68
85,000	First Financial Holding	45,363	0.53
55,000	Fubon Financial Holding	87,034	1.01
41,472	Hua Nan Financial Holdings	20,910	0.24
123,192	Mega Financial Holding	87,915	1.02
60,200	SinoPac Financial Holdings	16,960	0.20
		348,041	4.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.00%) (2015: 1.11%)</b>		
	<b>Electronics (6.59%) (2015: 6.04%)</b>		
6,000	Cheng Uei Precision Industry	6,814	0.08
4,000	Chin-Poon Industrial	7,534	0.09
17,000	Compeq Manufacturing	8,202	0.10
1,000	Elite Advanced Laser	4,003	0.05
3,000	Elite Material	8,378	0.10
133,200	Hon Hai Precision Industry	347,992	4.03
4,000	Kinsus Interconnect Technology	8,837	0.10
4,000	MIN AIK Technology	3,736	0.04
28,000	Pegatron	66,896	0.78
9,000	Radiant Opto-Electronics	15,694	0.18
3,000	Sinbon Electronics	6,534	0.08
13,400	Synnex Technology International	13,513	0.16
3,000	Systemex	5,408	0.06
5,000	Taiwan PCB Techvest	4,662	0.05
5,000	Test Research	5,926	0.07
2,000	Topco Scientific	5,237	0.06
4,000	Tripod Technology	9,035	0.10
5,000	TXC	6,322	0.07
19,000	WPG Holdings	22,402	0.26
8,400	WT Microelectronics	11,207	0.13
		568,332	6.59
	<b>Engineering &amp; Construction (0.14%) (2015: 0.17%)</b>		
8,000	CTCI	12,088	0.14
	<b>Entertainment (0.00%) (2015: 0.16%)</b>		
	<b>Environmental Control (0.06%) (2015: 0.00%)</b>		
1,000	Cleanaway	5,104	0.06
	<b>Food (0.17%) (2015: 0.12%)</b>		
4,000	Charoen Pokphand Enterprise	5,566	0.06
13,400	Lien Hwa Industrial	9,168	0.11
		14,734	0.17
	<b>Forest Products &amp; Paper (0.11%) (2015: 0.08%)</b>		
19,298	Long Chen Paper	9,790	0.11
	<b>Full Line Insurance (1.37%) (2015: 1.34%)</b>		
79,000	Cathay Financial Holding	118,148	1.37
	<b>Hand &amp; Machine Tools (0.07%) (2015: 0.00%)</b>		
3,000	Kinik	5,995	0.07
	<b>Home Furnishings (0.12%) (2015: 0.00%)</b>		
9,000	Sampo	5,110	0.06
1,000	Zeng Hsing Industrial	4,980	0.06
		10,090	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.20%) (2015: 1.09%)</b>		
6,000	China Metal Products	5,939	0.07
4,000	Feng Hsin Steel	5,616	0.06
9,000	Tung Ho Steel Enterprise	5,906	0.07
		17,461	0.20
	<b>Machinery – Diversified (0.28%) (2015: 0.49%)</b>		
11,000	Chung Hsin Electric & Machinery Manufacturing	6,604	0.07
5,000	Rechi Precision	4,903	0.06
3,000	Syncmold Enterprise	5,864	0.07
5,000	Yungtay Engineering	6,958	0.08
		24,329	0.28
	<b>Office &amp; Business Equipment (0.06%) (2015: 0.00%)</b>		
4,000	Taiwan FU Hsing Industrial	5,188	0.06
	<b>Oil &amp; Gas (2.62%) (2015: 0.00%)</b>		
65,000	Formosa Petrochemical	225,883	2.62
	<b>Other Industrial (0.48%) (2015: 0.00%)</b>		
6,000	Catcher Technology	41,702	0.48
	<b>Real Estate (0.75%) (2015: 1.10%)</b>		
12,000	Farglory Land Development	13,758	0.16
18,000	Highwealth Construction	25,356	0.29
3,000	Huaku Development	5,632	0.07
8,000	Hung Poo Real Estate Development	6,379	0.07
24,000	Prince Housing & Development	7,819	0.09
6,000	Run Long Construction	6,032	0.07
		64,976	0.75
	<b>Retail (0.00%) (2015: 0.47%)</b>		
	<b>Semiconductors (4.20%) (2015: 7.09%)</b>		
58,000	Advanced Semiconductor Engineering	59,477	0.69
5,000	Everlight Electronics	7,152	0.08
4,000	Greatek Electronics	4,840	0.06
3,000	Holtek Semiconductor	4,603	0.05
13,000	MediaTek	87,328	1.01
33,527	Nanya Technology	50,245	0.58
8,000	Novatek Microelectronics	26,436	0.31
15,000	OptoTech	6,493	0.08
6,000	Sigurd Microelectronics	4,338	0.05
32,000	Siliconware Precision Industries	47,510	0.55
1,000	Sitronix Technology	3,180	0.04
2,000	Tong Hsing Electronic Industries	6,826	0.08
5,000	Transcend Information	13,218	0.15
115,000	United Microelectronics	40,678	0.47
		362,324	4.20



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.00%) (2015: 0.10%)</b>		
	<b>Telecommunications (4.50%) (2015: 4.45%)</b>		
5,000	Accton Technology	7,896	0.09
67,000	Chunghwa Telecom	211,006	2.45
24,000	Far EasTone Telecommunications	53,989	0.63
3,000	Sercomm	7,177	0.08
30,000	Taiwan Mobile	96,807	1.12
2,120	Wistron NeWeb	5,677	0.07
5,000	Zinwell	5,189	0.06
		387,741	4.50
	<b>Transportation (0.24%) (2015: 0.34%)</b>		
7,000	U-Ming Marine Transport	5,451	0.06
30,000	Wan Hai Lines	15,173	0.18
		20,624	0.24
	<b>Utilities – Electric (0.00%) (2015: 0.11%)</b>		
		3,222,113	37.35
	<b>Thailand (13.71%) (2015: 12.76%)</b>		
	<b>Banks (2.57%) (2015: 2.31%)</b>		
11,700	Bangkok Bank	52,112	0.61
11,300	Kiatnakin Bank	18,617	0.22
101,500	Krung Thai Bank	50,168	0.58
20,700	Siam Commercial Bank	88,152	1.02
10,100	Thanachart Capital	12,410	0.14
		221,459	2.57
	<b>Beverages (0.08%) (2015: 0.07%)</b>		
24,200	Ichitan Group	6,893	0.08
	<b>Building &amp; Construction Materials (0.32%) (2015: 0.37%)</b>		
2,300	Siam City Cement	17,470	0.20
19,800	Tipco Asphalt	10,505	0.12
		27,975	0.32
	<b>Chemicals (1.22%) (2015: 0.74%)</b>		
217,500	IRPC	29,154	0.34
43,200	PTT Global Chemical	76,000	0.88
		105,154	1.22
	<b>Coal (0.21%) (2015: 0.16%)</b>		
33,402	Banpu	17,909	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.00%) (2015: 0.22%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2015: 0.06%)</b>		
	<b>Diversified Financial Services (0.14%) (2015: 0.23%)</b>		
7,200	Tisco Financial Group	12,114	0.14
	<b>Electronics (0.43%) (2015: 0.15%)</b>		
10,300	Delta Electronics Thailand	23,441	0.27
12,400	Hana Microelectronics	13,678	0.16
		37,119	0.43
	<b>Food (0.19%) (2015: 0.00%)</b>		
14,200	Thai Vegetable Oil	16,060	0.19
	<b>Home Builders (0.63%) (2015: 0.50%)</b>		
25,800	AP Thailand	5,404	0.06
146,700	Land & Houses	40,146	0.47
118,300	Quality Houses	8,523	0.10
		54,073	0.63
	<b>Iron &amp; Steel (0.08%) (2015: 0.00%)</b>		
45,700	BJC Heavy Industries	6,508	0.08
	<b>Media (0.14%) (2015: 0.24%)</b>		
26,140	BEC World	12,117	0.14
	<b>Oil &amp; Gas (1.04%) (2015: 2.40%)</b>		
21,000	Bangchak Petroleum	19,645	0.23
67,381	Star Petroleum Refining	23,332	0.27
23,300	Thai Oil	47,009	0.54
		89,986	1.04
	<b>Other Industrial (0.09%) (2015: 0.00%)</b>		
24,900	STP & I	7,718	0.09
	<b>Real Estate (0.72%) (2015: 0.69%)</b>		
233,200	Bangkok Land	11,201	0.13
24,800	LPN Development	8,380	0.10
24,000	Pruksa Holding	15,079	0.18
286,600	Sansiri	13,285	0.15
56,800	SC Asset - NVDR -	5,424	0.06
12,900	Supalai	9,006	0.10
		62,375	0.72
	<b>Telecommunications (4.33%) (2015: 3.25%)</b>		
54,100	Advanced Info Service	222,077	2.57
64,900	Intouch Holdings	90,163	1.05
132,300	Jasmine International	29,186	0.34
30,200	Total Access Communication	31,836	0.37
		373,262	4.33

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (0.63%) (2015: 0.35%)</b>		
226,900	BTS Group Holdings	54,174	0.63
	<b>Utilities – Electric (0.72%) (2015: 0.81%)</b>		
15,300	Glow Energy	33,753	0.39
13,600	Ratchaburi Electricity Generating Holding	18,989	0.22
16,000	SPCG	9,561	0.11
		<u>62,303</u>	<u>0.72</u>
	<b>Water (0.17%) (2015: 0.21%)</b>		
50,400	TTW	15,059	0.17
		<u>1,182,258</u>	<u>13.71</u>
	<b>Total Equities</b>	<u>8,620,700</u>	<u>99.93</u>
	<b>Total Transferable Securities (99.93%) (2015: 99.88%)</b>	<u>8,620,700</u>	<u>99.93</u>
	<b>Total Investments (99.93%) (2015: 99.88%)</b>	<u>8,620,700</u>	<u>99.93</u>
	<b>Other Net Assets (0.07%) (2015: 0.12%)</b>	<u>6,141</u>	<u>0.07</u>
	<b>Net Assets (100.00%) (2015: 100.00%)</b>	<u><u>8,626,841</u></u>	<u><u>100.00</u></u>
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.88
Other assets			0.12
			<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (97.05%)</b>		
	<b>Bonds (96.35%)</b>		
	<b>United States (96.35%)</b>		
1,520,000	United States Treasury Bill Zero Coupon 05/01/2017	1,519,975	11.30
1,650,000	United States Treasury Bill Zero Coupon 12/01/2017	1,649,840	12.27
1,630,000	United States Treasury Bill Zero Coupon 19/01/2017	1,629,705	12.13
1,480,000	United States Treasury Bill Zero Coupon 26/01/2017	1,479,611	11.00
1,310,000	United States Treasury Bill Zero Coupon 02/02/2017	1,309,545	9.74
1,460,000	United States Treasury Bill Zero Coupon 09/02/2017	1,459,337	10.85
1,300,000	United States Treasury Bill Zero Coupon 16/02/2017	1,299,308	9.66
1,310,000	United States Treasury Bill Zero Coupon 23/02/2017	1,309,135	9.74
650,000	United States Treasury Bill Zero Coupon 02/03/2017	649,503	4.83
650,000	United States Treasury Bill Zero Coupon 09/03/2017	649,447	4.83
	<b>Total Bonds</b>	<b>12,955,406</b>	<b>96.35</b>
	<b>Total Transferable Securities (96.35%)</b>	<b>12,955,406</b>	<b>96.35</b>
	<b>Financial Derivative Instruments (0.70%)</b>		
	<b>Total Return Swaps (0.70%)</b>		
	<i>Notional</i>		
	<i>Amount</i>		
<i>Ccy</i>	<i>USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>
		<i>Termination Date</i>	<i>Fair Value USD</i>
			<i>Fund %</i>
USD	13,350,701	UST 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index
			27/04/2017
			94,147
			0.70
		<b>Total Return Swaps</b>	<b>94,147</b>
			<b>0.70</b>
	<b>Total Financial Derivative Instruments</b>	<b>94,147</b>	<b>0.70</b>
	<b>Total Transferable Securities (97.05%)</b>	<b>13,049,553</b>	<b>97.05</b>
	<b>Total Investments (97.05%)</b>	<b>13,049,553</b>	<b>97.05</b>
	<b>Other Net Assets (2.95%)</b>	<b>397,263</b>	<b>2.95</b>
	<b>Net Assets (100%)</b>	<b>13,446,816</b>	<b>100.00</b>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		94.52
	Over the counter financial derivative instruments		0.69
	Other assets		4.79
			<b>100.00</b>

The counterparty to total return swaps is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.89%)</b>		
	<b>Equities (99.89%)</b>		
	<b>United States (99.89%)</b>		
	<b>Aerospace &amp; Defense (6.52%)</b>		
57	B/E Aerospace	3,431	0.06
654	Boeing	101,815	1.75
201	General Dynamics	34,705	0.60
59	Harris	6,046	0.10
51	L-3 Communications Holdings	7,758	0.13
313	Lockheed Martin	78,231	1.34
102	Northrop Grumman	23,723	0.41
31	Orbital ATK	2,720	0.05
225	Raytheon	31,950	0.55
69	Rockwell Collins	6,400	0.11
754	United Technologies	82,653	1.42
		379,432	6.52
	<b>Agriculture (4.91%)</b>		
2,730	Altria Group	184,603	3.17
1,810	Reynolds American	101,432	1.74
		286,035	4.91
	<b>Airlines (0.16%)</b>		
185	Southwest Airlines	9,220	0.16
	<b>Auto Parts &amp; Equipment (0.21%)</b>		
5	Advance Auto Parts	846	0.01
116	Allison Transmission Holdings	3,908	0.07
107	BorgWarner	4,219	0.08
23	Lear	3,045	0.05
		12,018	0.21
	<b>Banks (0.12%)</b>		
54	Bank of the Ozarks	2,840	0.05
51	BOK Financial	4,235	0.07
		7,075	0.12
	<b>Beverages (3.47%)</b>		
96	Brown-Forman A	4,440	0.08
134	Brown-Forman B	6,019	0.10
71	Constellation Brands	10,885	0.19
163	Dr Pepper Snapple Group	14,779	0.25
1,586	PepsiCo	165,944	2.85
		202,067	3.47

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (0.27%)</b>			
6	Eagle Materials	591	0.01
63	Fortune Brands Home & Security	3,368	0.06
17	Lennox International	2,604	0.04
19	Martin Marietta Materials	4,209	0.08
9	Valmont Industries	1,268	0.02
30	Vulcan Materials	3,755	0.06
		15,795	0.27
<b>Chemicals (3.36%)</b>			
56	Albemarle	4,820	0.08
28	Chemours	619	0.01
128	Ecolab	15,004	0.26
672	EI du Pont de Nemours	49,325	0.85
62	FMC	3,507	0.06
62	International Flavors & Fragrances	7,305	0.13
4	Minerals Technologies	309	0.01
345	Monsanto	36,297	0.62
7	NewMarket	2,967	0.05
53	PolyOne	1,698	0.03
160	PPG Industries	15,162	0.26
265	Praxair	31,055	0.53
107	RPM International	5,760	0.10
43	Sherwin-Williams	11,556	0.20
43	Valspar	4,455	0.08
63	Westlake Chemical	3,527	0.06
23	WR Grace	1,556	0.03
		194,922	3.36
<b>Commercial Services (1.57%)</b>			
101	Aramark	3,608	0.06
242	Automatic Data Processing	24,872	0.44
56	Booz Allen Hamilton Holding	2,020	0.03
44	Cintas	5,085	0.09
32	Deluxe	2,292	0.04
52	Equifax	6,148	0.11
4	Global Payments	278	0.00
312	H&R Block	7,173	0.12
58	Healthcare Services Group	2,272	0.04
152	KAR Auction Services	6,478	0.11
17	Morningstar	1,251	0.02
89	Robert Half International	4,341	0.07
100	Rollins	3,378	0.06
126	S&P Global	13,549	0.23
32	Total System Services	1,569	0.03
333	Western Union	7,233	0.12
		91,547	1.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (5.71%)</b>		
1,747	Apple	202,338	3.48
27	Computer Sciences	1,604	0.03
10	DST Systems	1,072	0.02
732	International Business Machines	121,505	2.09
80	Leidos Holdings	4,091	0.07
10	MAXIMUS	558	0.01
14	Mentor Graphics	516	0.01
		331,684	5.71
	<b>Consumer Durables &amp; Apparels (1.27%)</b>		
25	Carter's	2,160	0.04
31	Columbia Sportswear	1,807	0.03
268	Hanesbrands	5,781	0.10
708	NIKE	35,987	0.61
38	Ralph Lauren	3,432	0.06
468	VF	24,968	0.43
		74,135	1.27
	<b>Cosmetics &amp; Personal Care (0.59%)</b>		
142	Becton Dickinson	23,508	0.40
142	Estee Lauders	10,862	0.19
		34,370	0.59
	<b>Distribution &amp; Wholesale (0.52%)</b>		
274	Fastenal	12,872	0.22
19	Pool	1,982	0.03
31	Watsco	4,592	0.08
47	WW Grainger	10,916	0.19
		30,362	0.52
	<b>Diversified Financial Services (4.24%)</b>		
11	Alliance Data Systems	2,514	0.04
598	American Express	44,300	0.76
146	BlackRock	55,558	0.96
42	CBOE Holdings	3,103	0.05
360	Charles Schwab	14,209	0.24
116	Eaton Vance	4,858	0.08
137	Federated Investors	3,874	0.07
374	Franklin Resources	14,803	0.25
89	LPL Financial Holdings	3,134	0.05
10	MarketAxess Holdings	1,469	0.03
178	MasterCard	18,379	0.32
115	Nasdaq	7,719	0.13
178	NorthStar Asset Management Group	2,656	0.05
67	Raymond James Financial	4,641	0.08
63	SEI Investments	3,110	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (4.24%) (continued)</b>			
263	T Rowe Price Group	19,793	0.34
338	TD Ameritrade Holding	14,737	0.25
357	Visa	27,853	0.49
		246,710	4.24
<b>Electrical Components &amp; Equipment (1.01%)</b>			
4	Acuity Brands	923	0.02
58	AMETEK	2,819	0.05
820	Emerson Electric	45,715	0.78
15	EnerSys	1,172	0.02
43	FLIR Systems	1,556	0.03
52	Hubbell	6,068	0.10
5	Littelfuse	759	0.01
		59,012	1.01
<b>Electronics (1.68%)</b>			
67	Amphenol	4,502	0.08
470	Corning	11,407	0.20
210	Gentex	4,135	0.07
665	Honeywell International	77,040	1.31
14	Woodward	967	0.02
		98,051	1.68
<b>Engineering &amp; Construction (0.01%)</b>			
11	Emcor Group	778	0.01
<b>Entertainment (0.08%)</b>			
121	Cinemark Holdings	4,642	0.08
<b>Food (3.81%)</b>			
278	Campbell Soup	16,811	0.29
682	General Mills	42,127	0.72
144	Hershey	14,894	0.26
46	Ingredion	5,748	0.10
379	Kellogg	27,936	0.48
490	Kroger	16,910	0.29
16	Lancaster Colony	2,262	0.04
89	McCormick	8,306	0.14
1,065	Mondelez International	47,212	0.80
56	Snyder's-Lance	2,147	0.04
502	Sysco	27,796	0.48
158	Tyson Foods	9,745	0.17
		221,894	3.81



## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Full Line Insurance (0.97%)</b>			
155	AmTrust Financial Services	4,244	0.07
43	Erie Indemnity	4,835	0.08
387	Marsh & McLennan	26,158	0.45
16	Primerica	1,106	0.02
566	Progressive	20,093	0.35
		56,436	0.97
<b>Hand &amp; Machine Tools (0.28%)</b>			
47	Lincoln Electric Holdings	3,603	0.06
111	Stanley Black & Decker	12,731	0.22
		16,334	0.28
<b>Health Care Services (1.98%)</b>			
106	Aetna	13,145	0.23
2	Cigna	267	0.00
81	HealthSouth	3,340	0.06
33	Humana	6,733	0.12
565	UnitedHealth Group	90,423	1.55
11	Universal Health Services	1,170	0.02
		115,078	1.98
<b>Healthcare Products (1.87%)</b>			
1,487	Abbott Laboratories	57,116	0.98
241	Baxter International	10,686	0.18
19	Bio-Techne	1,954	0.03
15	CR Bard	3,370	0.06
43	DENTSPLY SIRONA	2,482	0.04
115	ResMed	7,136	0.12
171	St Jude Medical	13,712	0.24
14	Teleflex	2,256	0.04
62	Thermo Fisher Scientific	8,748	0.15
19	West Pharmaceutical Services	1,612	0.03
		109,072	1.87
<b>Home Builders (0.24%)</b>			
17	CalAtlantic Group	578	0.01
194	DR Horton	5,302	0.09
26	Lennar	1,116	0.02
228	PulteGroup	4,191	0.07
27	Thor Industries	2,701	0.05
		13,888	0.24
<b>Home Furnishings (0.18%)</b>			
33	Harman International Industries	3,668	0.06
134	Leggett & Platt	6,550	0.12
		10,218	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Household Products (0.66%)</b>		
157	Church & Dwight	6,938	0.12
134	Clorox	16,082	0.28
27	Spectrum Brands Holdings	3,303	0.06
65	Whirlpool	11,815	0.20
		38,138	0.66
	<b>Internet (0.19%)</b>		
41	CDW	2,136	0.04
42	Expedia	4,757	0.08
165	Symantec	3,942	0.07
		10,835	0.19
	<b>Iron &amp; Steel (0.11%)</b>		
134	Steel Dynamics	4,768	0.09
30	Worthington Industries	1,423	0.02
		6,191	0.11
	<b>Leisure Time (0.35%)</b>		
39	Brunswick	2,127	0.04
25	Cheesecake Factory	1,497	0.03
157	Harley-Davidson	9,160	0.15
11	Papa John's International	941	0.02
62	Polaris Industries	5,108	0.08
37	Texas Roadhouse	1,785	0.03
		20,618	0.35
	<b>Lodging (0.14%)</b>		
104	Wyndham Worldwide	7,942	0.14
	<b>Machinery — Diversified (1.18%)</b>		
33	BWX Technologies	1,310	0.02
11	Cognex	700	0.01
275	Deere	28,336	0.50
74	Flowserve	3,556	0.06
33	Graco	2,742	0.05
43	IDEX	3,873	0.07
23	Nordson	2,577	0.04
109	Rockwell Automation	14,650	0.25
28	Roper Technologies	5,126	0.09
16	Wabtec	1,328	0.02
85	Xylem	4,209	0.07
		68,407	1.18
	<b>Machinery, Construction &amp; Mining (0.25%)</b>		
47	ITT	1,813	0.03
93	Parker Hannifin	13,020	0.22
		14,833	0.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Media (4.87%)</b>			
173	CBS	11,006	0.19
1,437	Comcast	99,226	1.70
19	FactSet Research Systems	3,105	0.05
52	Scripps Networks Interactive	3,711	0.06
497	Time Warner	47,975	0.83
506	Twenty First Century Fox A	14,188	0.24
385	Twenty First Century Fox B	10,491	0.18
901	Walt Disney	93,903	1.62
		283,605	4.87
<b>Miscellaneous Manufacturers (2.86%)</b>			
569	3M	101,606	1.76
53	AO Smith	2,510	0.04
41	AptarGroup	3,011	0.05
32	Carlisle	3,529	0.06
23	CLARCOR	1,897	0.03
36	Crane	2,596	0.04
85	Donaldson	3,577	0.06
139	Dover	10,415	0.18
26	Hexcel	1,337	0.02
275	Illinois Tool Works	33,677	0.58
93	Trinity Industries	2,582	0.04
		166,737	2.86
<b>Oil &amp; Gas (0.10%)</b>			
158	Western Refining	5,980	0.10
<b>Other Consumer, Cyclical (0.44%)</b>			
302	Newell Brands	13,484	0.24
51	Scotts Miracle-Gro	4,873	0.08
46	Toro	2,574	0.04
93	Tupperware Brands	4,894	0.08
		25,825	0.44
<b>Packaging &amp; Containers (0.21%)</b>			
266	Graphic Packaging Holding	3,320	0.06
106	Packaging of America	8,991	0.15
		12,311	0.21
<b>Pharmaceuticals (14.74%)</b>			
2,573	AbbVie	161,121	2.77
152	AmerisourceBergen	11,885	0.20
790	Amgen	115,506	1.98
1,695	Bristol-Myers Squibb	99,056	1.70
296	Cardinal Health	21,303	0.37
1,263	Eli Lilly	92,894	1.60
2,948	Johnson & Johnson	339,638	5.83

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (14.74%) (continued)</b>			
66	McKesson	9,270	0.16
136	Zoetis	7,280	0.13
		857,953	14.74
<b>Pipelines (0.40%)</b>			
749	Williams	23,324	0.40
<b>Real Estate (0.05%)</b>			
11	Jones Lang LaSalle	1,111	0.02
69	Realogy Holdings	1,776	0.03
		2,887	0.05
<b>Restaurants &amp; Bars (2.30%)</b>			
26	Cracker Barrel Old Country Store	4,341	0.07
137	Darden Restaurants	9,963	0.17
980	McDonald's	119,286	2.06
		133,590	2.30
<b>Retail (9.47%)</b>			
205	American Eagle Outfitters	3,110	0.05
57	Bed Bath & Beyond	2,316	0.04
271	Best Buy	11,564	0.20
10	Casey's General Stores	1,189	0.02
376	Coach	13,168	0.23
188	Costco Wholesale	30,101	0.52
861	CVS Health	67,942	1.17
35	Dick's Sporting Goods	1,859	0.03
136	Dollar General	10,074	0.17
72	Foot Locker	5,104	0.09
529	Gap	11,871	0.20
149	Genuine Parts	14,235	0.24
959	Home Depot	128,582	2.22
621	Lowe's	44,165	0.76
35	MSC Industrial Direct	3,234	0.06
163	Nordstrom	7,813	0.13
54	Nu Skin Enterprises	2,580	0.04
10	PriceSmart	835	0.01
120	Ross Stores	7,872	0.14
943	Starbucks	52,354	0.90
99	Tiffany	7,666	0.13
333	TJX	25,018	0.43
59	Tractor Supply	4,473	0.08
717	Walgreens Boots Alliance	59,338	1.02
171	Wendy's	2,312	0.04
86	Williams Sonoma	4,162	0.07
442	Yum! Brands	27,992	0.48
		550,929	9.47

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (5.22%)</b>		
165	Analog Devices	11,982	0.21
313	Applied Materials	10,101	0.17
3,156	Intel	114,467	1.98
101	KLA Tencor	7,947	0.14
63	Lam Research	6,661	0.11
116	Linear Technology	7,233	0.12
107	Microchip Technology	6,864	0.12
12	MKS Instruments	713	0.01
10	Monolithic Power Systems	819	0.01
78	NVIDIA	8,326	0.14
1,047	QUALCOMM	68,264	1.18
60	Skyworks Solutions	4,480	0.08
47	Teradyne	1,194	0.02
633	Texas Instruments	46,190	0.79
139	Xilinx	8,391	0.14
		303,632	5.22
	<b>Shipping (0.08%)</b>		
25	Huntington Ingalls Industries	4,605	0.08
	<b>Software (5.22%)</b>		
118	Activision Blizzard	4,261	0.07
10	Blackbaud	640	0.01
56	Broadridge Financial Solutions	3,713	0.06
30	CDK Global	1,791	0.03
105	Fidelity National Information Services	7,942	0.14
69	Intuit	7,908	0.14
20	j2 Global	1,636	0.03
22	Jack Henry & Associates	1,953	0.03
3,213	Microsoft	199,655	3.43
52	MSCI	4,097	0.07
1,394	Oracle	53,599	0.92
254	Paychex	15,464	0.27
38	SS&C Technologies Holdings	1,087	0.02
		303,746	5.22
	<b>Telecommunications (2.06%)</b>		
3,977	Cisco Systems	120,185	2.06
	<b>Toys, Games &amp; Hobbies (0.15%)</b>		
110	Hasbro	8,557	0.15
	<b>Transportation (3.81%)</b>		
121	CH Robinson Worldwide	8,864	0.15
100	Expeditors International of Washington	5,296	0.09
81	FedEx	15,082	0.26
41	JB Hunt Transport Services	3,980	0.07
64	Kansas City Southern	5,430	0.09

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Transportation (3.81%) (continued)</b>			
17	Knights Transportation	562	0.01
6	Landstar System	512	0.01
236	Norfolk Southern	25,505	0.44
41	Ryder System	3,052	0.05
724	Union Pacific	75,064	1.29
685	United Parcel Service	78,529	1.35
		221,876	3.81
		5,813,481	99.89
	<b>Total Equities</b>	5,813,481	99.89
	<b>Total Transferable Securities (99.89%)</b>	5,813,481	99.89
	<b>Total Investments (99.89%)</b>	5,813,481	99.89
	<b>Other Net Assets (0.11%)</b>	6,628	0.11
	<b>Net Assets (100.00%)</b>	5,820,109	100.00
<i>Analysis of Gross Assets</i>			<i>% of Gross Assets</i>
Transferable securities admitted to official stock exchange listing			99.73
Other transferable securities of the type referred to in Regulation 68(1)(a), (b) and (c)			0.13
Other assets			0.14
			100.00

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.78%)</b>		
	<b>Equities (99.78%)</b>		
	<b>Australia (1.84%)</b>		
	<b>Commercial Services (0.22%)</b>		
583	Brambles	5,235	0.22
	<b>Diversified Financial Services (0.21%)</b>		
183	BT Investment Management	1,409	0.06
91	Magellan Financial Group	1,566	0.07
510	Platinum Asset Management	1,950	0.08
		4,925	0.21
	<b>Health Care Services (0.11%)</b>		
50	Ramsay Health Care	2,473	0.11
	<b>Healthcare Products (0.07%)</b>		
18	Cochlear	1,597	0.07
	<b>Internet (0.09%)</b>		
97	Carsales.com	797	0.03
129	SEEK	1,390	0.06
		2,187	0.09
	<b>Iron &amp; Steel (0.27%)</b>		
1,461	Fortescue Metals Group	6,231	0.27
	<b>Lodging (0.18%)</b>		
514	Crown Resorts	4,310	0.18
	<b>Mining (0.02%)</b>		
208	Northern Star Resources	545	0.02
	<b>Pharmaceuticals (0.36%)</b>		
114	CSL	8,289	0.36
	<b>Real Estate (0.04%)</b>		
26	REA Group	1,040	0.04
	<b>Restaurants &amp; bars (0.03%)</b>		
14	Domino's Pizza Enterprises	659	0.03
	<b>Retail (0.19%)</b>		
869	Harvey Norman Holdings	3,234	0.14
55	JB Hi-Fi	1,117	0.05
		4,351	0.19
	<b>Telecommunications (0.05%)</b>		
251	TPG Telecom	1,239	0.05
		43,081	1.84
	<b>Austria (0.02%)</b>		
	<b>Semiconductors (0.02%)</b>		
19	Ams	540	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Belgium (0.06%)</b>		
	<b>Semiconductors (0.06%)</b>		
20	Melexis	1,343	0.06
	<b>Canada (2.41%)</b>		
	<b>Auto Parts &amp; Equipment (0.27%)</b>		
142	Magna International	6,173	0.27
	<b>Chemicals (0.43%)</b>		
100	Agrium	10,064	0.43
	<b>Diversified Financial Services (0.68%)</b>		
316	CI Financial	6,803	0.29
318	IGM Financial	9,058	0.39
		15,861	0.68
	<b>Food (0.30%)</b>		
200	Saputo	7,086	0.30
	<b>Transportation (0.73%)</b>		
231	Canadian National Railway	15,565	0.66
11	Canadian Pacific Railway	1,571	0.07
		17,136	0.73
		56,320	2.41
	<b>Denmark (2.08%)</b>		
	<b>Beverages (0.03%)</b>		
16	Royal Unibrew	619	0.03
	<b>Chemicals (0.07%)</b>		
50	Novozymes	1,727	0.07
	<b>Food (0.05%)</b>		
21	Chr Hansen Holding	1,165	0.05
	<b>Healthcare Products (0.01%)</b>		
7	Ambu	281	0.01
	<b>Pharmaceuticals (1.71%)</b>		
1,107	Novo Nordisk	39,996	1.71
	<b>Retail (0.15%)</b>		
26	Pandora	3,408	0.15
	<b>Software (0.02%)</b>		
10	SimCorp	488	0.02
	<b>Telecommunications (0.01%)</b>		
12	GN Store Nord	249	0.01
	<b>Transportation (0.03%)</b>		
17	DSV	758	0.03
		48,691	2.08



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Finland (0.09%)</b>		
	<b>Computers (0.05%)</b>		
48	Tieto	1,312	0.05
	<b>Leisure Time (0.04%)</b>		
33	Amer Sports	880	0.04
		2,192	0.09
	<b>France (2.64%)</b>		
	<b>Advertising (0.05%)</b>		
12	Teleperformance	1,206	0.05
	<b>Aerospace &amp; Defense (0.29%)</b>		
53	Thales	5,150	0.22
68	Zodiac Aerospace	1,565	0.07
		6,715	0.29
	<b>Auto Parts &amp; Equipment (0.22%)</b>		
32	Faurecia	1,243	0.05
20	Plastic Omnium	640	0.03
57	Valeo	3,283	0.14
		5,166	0.22
	<b>Building &amp; Construction Materials (0.03%)</b>		
18	Tarkett	647	0.03
	<b>Computers (0.25%)</b>		
24	Altran Technologies	351	0.01
43	Capgemini	3,635	0.16
18	Ingenico Group	1,441	0.06
4	Sopra Steria Group	455	0.02
		5,882	0.25
	<b>Consumer Durables &amp; Apparels (1.38%)</b>		
13	Hermes International	5,348	0.23
141	LVMH Moet Hennessy Louis Vuitton	26,978	1.15
		32,326	1.38
	<b>Health Care Services (0.03%)</b>		
5	BioMerieux	749	0.03
	<b>Healthcare Products (0.19%)</b>		
34	Essilor International	3,850	0.17
9	Sartorius Stedim Biotech	569	0.02
		4,419	0.19
	<b>Home Furnishings (0.05%)</b>		
9	SEB	1,222	0.05
	<b>Internet (0.02%)</b>		
2	Iliad	385	0.02

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Pharmaceuticals (0.06%)</b>		
18	Ipsen	1,304	0.06
	<b>Software (0.07%)</b>		
23	Dassault Systemes	1,756	0.07
		61,777	2.64
	<b>Germany (3.55%)</b>		
	<b>Advertising (0.02%)</b>		
13	Stroeer Media	572	0.02
	<b>Auto Parts &amp; Equipment (0.48%)</b>		
53	Continental	10,269	0.44
27	Hella KGaA Hueck & Co	1,021	0.04
		11,290	0.48
	<b>Chemicals (0.10%)</b>		
25	Fuchs Petrolub	974	0.04
24	Symrise	1,464	0.06
		2,438	0.10
	<b>Commercial Services (0.02%)</b>		
9	Wirecard	388	0.02
	<b>Computers (0.02%)</b>		
4	Bechtle	417	0.02
	<b>Consumer Durables &amp; Apparels (0.20%)</b>		
30	Adidas	4,751	0.20
	<b>Hand &amp; Machine Tools (0.02%)</b>		
5	Kuka	467	0.02
	<b>Health Care Services (0.03%)</b>		
23	RHOEN-KLINIKUM	622	0.03
	<b>Healthcare Products (0.03%)</b>		
17	Carl Zeiss Meditec	628	0.03
	<b>Household Products (0.26%)</b>		
58	Henkel	6,055	0.26
	<b>Leisure Time (0.03%)</b>		
21	CTS Eventim	663	0.03
	<b>Machinery – Diversified (0.05%)</b>		
22	KION Group	1,227	0.05
	<b>Packaging &amp; Containers (0.01%)</b>		
4	Gerresheimer	298	0.01
	<b>Retail (0.09%)</b>		
31	Fielmann	2,052	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (0.17%)</b>		
226	Infineon Technologies	3,936	0.17
	<b>Software (1.06%)</b>		
9	CompuGroup Medical	369	0.02
6	Nemetschek	350	0.01
276	SAP	24,107	1.03
		24,826	1.06
	<b>Telecommunications (0.14%)</b>		
118	Freenet	3,331	0.14
	<b>Transportation (0.82%)</b>		
578	Deutsche Post	19,042	0.82
		83,003	3.55
	<b>Hong Kong (1.29%)</b>		
	<b>Diversified Financial Services (0.40%)</b>		
400	Hong Kong Exchanges and Clearing	9,452	0.40
	<b>Hand &amp; Machine Tools (0.08%)</b>		
500	Techtronic Industries	1,793	0.08
	<b>Lodging (0.29%)</b>		
1,000	Galaxy Entertainment Group	4,359	0.19
3,000	SJM Holdings	2,353	0.10
		6,712	0.29
	<b>Telecommunications (0.14%)</b>		
6,000	PCCW	3,250	0.14
	<b>Utilities – Electric (0.38%)</b>		
1,000	Power Assets Holdings	8,816	0.38
		30,023	1.29
	<b>Ireland (0.09%)</b>		
	<b>Building &amp; Construction Materials (0.04%)</b>		
30	Kingspan Group	816	0.04
	<b>Food (0.05%)</b>		
17	Kerry Group	1,218	0.05
		2,034	0.09
	<b>Israel (0.00%)</b>		
	<b>Food (0.00%)</b>		
2	Frutarom Industries	102	0.00
	<b>Italy (0.70%)</b>		
	<b>Auto Parts &amp; Equipment (0.03%)</b>		
11	Brembo	667	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.03%)</b>		
70	Daive Campari-Milano	686	0.03
	<b>Consumer Durables &amp; Apparels (0.02%)</b>		
32	Moncler	558	0.02
	<b>Electrical components &amp; equipment (0.06%)</b>		
52	Prysmian	1,338	0.06
	<b>Hand &amp; Machine Tools (0.03%)</b>		
12	Industria Macchine Automatiche	729	0.03
	<b>Healthcare Products (0.02%)</b>		
9	DiaSorin	534	0.02
	<b>Home Furnishings (0.04%)</b>		
41	De' Longhi	976	0.04
	<b>Pharmaceuticals (0.09%)</b>		
73	Recordati	2,073	0.09
	<b>Retail (0.38%)</b>		
40	Amplifon	382	0.02
135	Luxottica Group	7,276	0.31
50	Salvatore Ferragamo	1,183	0.05
		8,841	0.38
		16,402	0.70
	<b>Japan (5.86%)</b>		
	<b>Auto Manufacturers (1.09%)</b>		
700	Honda Motor	20,496	0.87
400	Isuzu Motors	5,079	0.22
		25,575	1.09
	<b>Auto Parts &amp; Equipment (0.14%)</b>		
200	Sumitomo Rubber Industries	3,183	0.14
	<b>Building &amp; Construction Materials (0.56%)</b>		
100	Daikin Industries	9,204	0.39
100	TOTO	3,965	0.17
		13,169	0.56
	<b>Chemicals (0.12%)</b>		
100	Nippon Paint Holdings	2,731	0.12
	<b>Computers (0.19%)</b>		
100	Obic	4,381	0.19
	<b>Cosmetics &amp; Personal Care (0.09%)</b>		
100	Unicharm	2,193	0.09
	<b>Diversified Financial Services (0.11%)</b>		
700	Ichigo	2,599	0.11

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.29%)</b>		
50	Murata Manufacturing	6,709	0.29
	<b>Food (0.17%)</b>		
200	Ajinomoto	4,037	0.17
	<b>Hand &amp; Machine Tools (0.29%)</b>		
100	Makita	6,713	0.29
	<b>Home Builders (0.67%)</b>		
500	Daiwa House Industry	13,701	0.58
200	Haseko	2,039	0.09
		15,740	0.67
	<b>Internet (0.77%)</b>		
200	Kakaku.com	3,316	0.14
200	Rakuten	1,964	0.08
100	Trend Micro	3,563	0.15
2,400	Yahoo Japan	9,239	0.40
		18,082	0.77
	<b>Iron &amp; Steel (0.12%)</b>		
200	Hitachi Metals	2,716	0.12
	<b>Pharmaceuticals (0.39%)</b>		
200	Ono Pharmaceutical	4,382	0.19
100	Shionogi	4,800	0.20
		9,182	0.39
	<b>Real Estate (0.15%)</b>		
400	Hulic	3,563	0.15
	<b>Retail (0.14%)</b>		
200	USS	3,193	0.14
	<b>Software (0.10%)</b>		
1,100	GungHo Online Entertainment	2,348	0.10
	<b>Technology hardware &amp; Equipment (0.18%)</b>		
200	Seiko Epson	4,244	0.18
	<b>Telecommunications (0.29%)</b>		
100	Softbank	6,657	0.29
		137,015	5.86
	<b>Netherlands (3.98%)</b>		
	<b>Aerospace &amp; Defense (0.85%)</b>		
299	Airbus Group	19,818	0.85
	<b>Computers (0.03%)</b>		
13	Gemalto	753	0.03
	<b>Cosmetics &amp; Personal Care (1.49%)</b>		
844	Unilever	34,820	1.49

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.07%)</b>		
38	Euronext	1,571	0.07
	<b>Engineering &amp; Construction (0.14%)</b>		
94	Boskalis Westminster	3,271	0.14
	<b>Food (0.31%)</b>		
342	Koninklijke Ahold Delhaize	7,225	0.31
	<b>Machinery – Diversified (0.05%)</b>		
32	Aalberts Industries	1,040	0.05
	<b>Media (0.32%)</b>		
441	Reed Elsevier	7,438	0.32
	<b>Medical supplies (0.02%)</b>		
25	GrandVision	551	0.02
	<b>Pipelines (0.08%)</b>		
41	Koninklijke Vopak	1,941	0.08
	<b>Retail (0.25%)</b>		
1,134	Steinhoff International Holdings	5,866	0.25
	<b>Semiconductors (0.37%)</b>		
77	ASML Holding	8,662	0.37
		92,956	3.98
	<b>New Zealand (0.09%)</b>		
	<b>Health Care Services (0.04%)</b>		
151	Ryman Healthcare	854	0.04
	<b>Healthcare Products (0.05%)</b>		
206	Fisher & Paykel Healthcare	1,224	0.05
		2,078	0.09
	<b>Norway (0.36%)</b>		
	<b>Engineering &amp; Construction (0.04%)</b>		
60	Veidekke ASA	861	0.04
	<b>Food (0.32%)</b>		
25	Leroy Seafood Group ASA	1,397	0.06
214	Marine Harvest ASA	3,871	0.17
74	Salmar ASA	2,219	0.09
		7,487	0.32
		8,348	0.36
	<b>Portugal (0.11%)</b>		
	<b>Food (0.11%)</b>		
170	Jeronimo Martins SGPS	2,643	0.11

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Singapore (0.75%)</b>		
	<b>Agriculture (0.02%)</b>		
300	First Resources	395	0.02
	<b>Engineering &amp; Construction (0.31%)</b>		
600	SATS	2,015	0.09
2,300	Singapore Technologies Engineering	5,142	0.22
		7,157	0.31
	<b>Holding Companies – Diversified Operations (0.27%)</b>		
1,600	Keppel	6,412	0.27
	<b>Packaging &amp; Containers (0.07%)</b>		
1,600	Singapore Post	1,622	0.07
	<b>Shipping (0.08%)</b>		
3,500	Yangzijiang Shipbuilding Holdings	1,974	0.08
		17,560	0.75
	<b>Spain (2.01%)</b>		
	<b>Auto Parts &amp; Equipment (0.02%)</b>		
25	CIE Automotive	488	0.02
	<b>Commercial Services (0.05%)</b>		
162	Prosegur Cia de Seguridad	1,015	0.05
	<b>Electronics (0.24%)</b>		
123	Amadeus IT Holding	5,601	0.24
	<b>Engineering &amp; Construction (0.29%)</b>		
50	Aena	6,837	0.29
	<b>Machinery – Diversified (0.10%)</b>		
256	Zardoya Otis	2,168	0.10
	<b>Media (0.17%)</b>		
117	Atresmedia Corp de Medios de Comunicacion	1,282	0.05
234	Mediaset Espana Comunicacion	2,752	0.12
		4,034	0.17
	<b>Pharmaceuticals (0.10%)</b>		
30	Almirall	467	0.02
96	Grifols	1,912	0.08
		2,379	0.10
	<b>Textile (1.04%)</b>		
711	Industria de Diseno Textile	24,320	1.04
		46,842	2.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Sweden (2.70%)</b>		
	<b>Building &amp; Construction Materials (0.22%)</b>		
239	Assa Abloy	4,449	0.19
93	Nibe Industrier	735	0.03
		<u>5,184</u>	<u>0.22</u>
	<b>Commercial Services (0.14%)</b>		
30	Intrum Justitia	1,015	0.05
134	Securitas	2,115	0.09
		<u>3,130</u>	<u>0.14</u>
	<b>Environmental Control (0.03%)</b>		
38	Sweco	754	0.03
	<b>Food (0.10%)</b>		
5	AAK	330	0.02
123	Axfood	1,939	0.08
		<u>2,269</u>	<u>0.10</u>
	<b>Forest Products &amp; Paper (0.06%)</b>		
78	BillerudKorsnas	1,314	0.06
	<b>Hand &amp; Machine Tools (0.27%)</b>		
509	Sandvik	6,314	0.27
	<b>Healthcare Products (0.05%)</b>		
29	Elekta	257	0.01
52	Getinge	836	0.04
		<u>1,093</u>	<u>0.05</u>
	<b>Machinery – Diversified (0.05%)</b>		
150	Husqvarna	1,170	0.05
	<b>Machinery, Construction &amp; Mining (0.69%)</b>		
333	Atlas Copco A	10,172	0.43
153	Atlas Copco B	4,187	0.18
69	Boliden	1,807	0.08
		<u>16,166</u>	<u>0.69</u>
	<b>Miscellaneous Manufacturers (0.10%)</b>		
25	Indutrade	504	0.02
93	Trelleborg	1,835	0.08
		<u>2,339</u>	<u>0.10</u>
	<b>Real Estate (0.05%)</b>		
77	Fabege	1,262	0.05
	<b>Retail (0.87%)</b>		
729	Hennes & Mauritz	20,334	0.87



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Special Purpose Acquisition Company (0.07%)</b>		
44	Investment Latour	1,657	0.07
		<u>62,986</u>	<u>2.70</u>
	<b>Switzerland (6.42%)</b>		
	<b>Building &amp; Construction Materials (0.21%)</b>		
12	Geberit	4,820	0.21
	<b>Chemicals (0.55%)</b>		
11	EMS-Chemie Holding	5,601	0.24
4	Givaudan	7,344	0.31
		<u>12,945</u>	<u>0.55</u>
	<b>Commercial Services (0.35%)</b>		
4	SGS	8,155	0.35
	<b>Diversified Financial Services (0.18%)</b>		
9	Partners Group Holding	4,226	0.18
	<b>Hand &amp; Machine Tools (0.19%)</b>		
14	Schindler Holding	2,450	0.11
11	Schindler Holding (Participating)	1,944	0.08
		<u>4,394</u>	<u>0.19</u>
	<b>Healthcare Products (0.15%)</b>		
17	Sonova Holding	2,064	0.09
3	Straumann Holding	1,173	0.05
2	Tecan Group	313	0.01
		<u>3,550</u>	<u>0.15</u>
	<b>Pharmaceuticals (4.65%)</b>		
17	Actelion	3,688	0.16
80	Roche Holding	18,734	0.80
377	Roche Holding Genusschein	86,279	3.69
		<u>108,701</u>	<u>4.65</u>
	<b>Retail (0.11%)</b>		
40	Swatch Group	2,450	0.11
	<b>Software (0.03%)</b>		
10	Temenos Group	698	0.03
		<u>149,939</u>	<u>6.42</u>
	<b>United Kingdom (11.05%)</b>		
	<b>Agriculture (2.56%)</b>		
1,049	British American Tobacco	59,904	2.56
	<b>Airlines (0.21%)</b>		
394	easyJet	4,893	0.21

## WisdomTree Issuer Plc

### Schedule of Investments (continued)

As at 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (1.34%)</b>		
1,204	Diageo	31,391	1.34
	<b>Chemicals (0.18%)</b>		
41	Croda International	1,619	0.07
64	Johnson Matthey	2,517	0.11
		4,136	0.18
	<b>Commercial Services (0.60%)</b>		
141	Ashtead Group	2,753	0.12
58	Berendsen	624	0.03
512	Hays	944	0.04
117	HomeServe	896	0.04
446	RELX	7,985	0.34
42	WS Atkins	757	0.03
		13,959	0.60
	<b>Cosmetics &amp; Personal Care (0.02%)</b>		
133	PZ Cussons	549	0.02
	<b>Distribution &amp; Wholesale (0.09%)</b>		
78	Bunzl	2,033	0.09
	<b>Diversified Financial Services (0.19%)</b>		
209	Hargreaves Lansdown	3,132	0.14
197	IG Group Holdings	1,203	0.05
		4,335	0.19
	<b>Electronics (0.13%)</b>		
89	Halma	987	0.04
25	Renishaw	781	0.03
47	Spectris	1,343	0.06
		3,111	0.13
	<b>Entertainment (0.04%)</b>		
159	Merlin Entertainments	881	0.04
	<b>Food (1.59%)</b>		
1,270	Booker Group	2,754	0.12
457	Compass Group	8,476	0.36
265	Tate & Lyle	2,317	0.10
579	Unilever	23,556	1.01
		37,103	1.59
	<b>Full Line Insurance (0.12%)</b>		
608	Beazley	2,911	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Health Care Services (0.04%)</b>		
59	Al Noor Hospitals Group	562	0.02
24	NMC Health	458	0.02
		1,020	0.04
	<b>Healthcare Products (0.18%)</b>		
287	Smith & Nephew	4,330	0.18
	<b>Home Builders (0.73%)</b>		
519	Barratt Developments	2,966	0.13
62	Bellway	1,897	0.08
151	Berkeley Group Holdings	5,239	0.22
268	Persimmon	5,881	0.25
565	Taylor Wimpey	1,072	0.05
		17,055	0.73
	<b>Home Furnishings (0.05%)</b>		
232	Howden Joinery Group	1,100	0.05
	<b>Household Products (0.87%)</b>		
239	Reckitt Benckiser Group	20,336	0.87
	<b>Internet (0.08%)</b>		
266	Moneysupermarket.com Group	967	0.04
18	Rightmove	868	0.04
		1,835	0.08
	<b>Lodging (0.12%)</b>		
59	Whitbread	2,753	0.12
	<b>Machinery – Diversified (0.04%)</b>		
19	Spirax-Sarco Engineering	982	0.04
	<b>Media (0.48%)</b>		
911	British Sky Broadcasting Group	11,155	0.48
	<b>Mining (0.05%)</b>		
73	Fresnillo	1,102	0.05
	<b>Pharmaceuticals (0.08%)</b>		
75	Abcam	711	0.03
46	Hikma Pharmaceuticals	1,076	0.05
		1,787	0.08
	<b>Real Estate Investment Trusts (0.20%)</b>		
27	Derwent London	925	0.04
515	Hammerson	3,646	0.16
		4,571	0.20
	<b>Restaurants &amp; bars (0.03%)</b>		
156	Domino's Pizza Group	696	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.55%)</b>		
110	JD Sports Fashion	432	0.02
862	Kingfisher	3,731	0.16
127	Next	7,820	0.33
45	WH Smith	866	0.04
		12,849	0.55
	<b>Software (0.20%)</b>		
79	Micro Focus International	2,127	0.09
319	Sage Group	2,582	0.11
		4,709	0.20
	<b>Telecommunications (0.16%)</b>		
407	Inmarsat	3,779	0.16
	<b>Textile (0.12%)</b>		
151	Burberry Group	2,793	0.12
		258,058	11.05
	<b>United States (51.73%)</b>		
	<b>Advertising (0.20%)</b>		
59	Interpublic Group of Companies	1,381	0.06
39	Omnicom Group	3,319	0.14
		4,700	0.20
	<b>Aerospace &amp; Defense (2.64%)</b>		
14	B/E Aerospace	843	0.04
156	Boeing	24,286	1.04
66	Lockheed Martin	16,496	0.70
16	Rockwell Collins	1,484	0.06
170	United Technologies	18,635	0.80
		61,744	2.64
	<b>Agriculture (2.49%)</b>		
547	Altria Group	36,988	1.58
379	Reynolds American	21,239	0.91
		58,227	2.49
	<b>Airlines (0.29%)</b>		
3	Allegiant Travel	499	0.02
86	Delta Air Lines	4,231	0.18
42	Southwest Airlines	2,093	0.09
		6,823	0.29
	<b>Auto Manufacturers (1.27%)</b>		
1,184	Ford Motor	14,362	0.62
438	General Motors	15,260	0.65
		29,622	1.27

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (0.15%)</b>			
2	Advance Auto Parts	338	0.01
21	Allison Transmission Holdings	708	0.03
16	BorgWarner	631	0.03
11	Cooper Tire & Rubber	427	0.02
28	Dana Holding	531	0.02
13	Goodyear Tire & Rubber	401	0.02
4	Lear	530	0.02
		3,566	0.15
<b>Beverages (1.65%)</b>			
15	Brown-Forman A	694	0.03
24	Brown-Forman B	1,078	0.05
11	Constellation Brands A	1,686	0.07
2	Constellation Brands B	306	0.01
34	Dr Pepper Snapple Group	3,083	0.13
303	PepsiCo	31,703	1.36
		38,550	1.65
<b>Building &amp; Construction Materials (0.10%)</b>			
4	Eagle Materials	394	0.02
14	Fortune Brands Home & Security	748	0.03
4	Lennox International	613	0.02
9	Simpson Manufacturing	394	0.02
3	Universal Forest Products	307	0.01
		2,456	0.10
<b>Chemicals (2.10%)</b>			
14	Albemarle	1,205	0.05
21	Celanese	1,653	0.07
28	Eastman Chemical	2,106	0.09
23	Ecolab	2,696	0.11
257	Gilead Sciences	18,404	0.79
10	International Flavors & Fragrances	1,178	0.05
70	Monsanto	7,365	0.31
2	NewMarket	848	0.04
29	PPG Industries	2,748	0.12
51	Praxair	5,977	0.26
19	RPM International	1,023	0.04
8	Sherwin-Williams	2,150	0.09
6	Valspar	621	0.03
12	Westlake Chemical	672	0.03
6	WR Grace	406	0.02
		49,052	2.10
<b>Commercial Services (0.97%)</b>			
81	Automatic Data Processing	8,325	0.36
21	Booz Allen Hamilton Holding	758	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (0.97%) (continued)</b>			
11	Cintas	1,271	0.05
6	Deluxe	430	0.02
10	Equifax	1,182	0.05
2	Global Payments	139	0.01
54	H&R Block	1,241	0.05
17	Healthcare Services Group	666	0.03
11	ManpowerGroup	978	0.04
3	Morningstar	221	0.01
24	Robert Half International	1,171	0.05
27	Rollins	912	0.04
23	S&P Global	2,473	0.11
12	Total System Services	588	0.02
104	Western Union	2,259	0.10
		22,614	0.97
<b>Computers (3.85%)</b>			
757	Apple	87,676	3.75
3	DST Systems	321	0.01
2	MAXIMUS	112	0.01
52	NetApp	1,834	0.08
		89,943	3.85
<b>Consumer Durables &amp; Apparels (0.51%)</b>			
6	Carter's	518	0.02
5	Columbia Sportswear	291	0.01
46	Hanesbrands	992	0.04
108	NIKE	5,490	0.24
7	Ralph Lauren	632	0.03
73	VF	3,895	0.17
		11,818	0.51
<b>Cosmetics &amp; Personal Care (0.26%)</b>			
25	Becton Dickinson	4,139	0.18
24	Estee Lauders	1,836	0.08
		5,975	0.26
<b>Distribution &amp; Wholesale (0.32%)</b>			
66	Fastenal	3,101	0.13
10	Pool	1,043	0.05
5	Watsco	740	0.03
11	WW Grainger	2,555	0.11
		7,439	0.32
<b>Diversified Financial Services (1.51%)</b>			
33	Ameriprise Financial	3,661	0.16
9	CBOE Holdings	665	0.03
79	Charles Schwab	3,118	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (1.51%) (continued)</b>			
22	Eaton Vance	921	0.04
22	Federated Investors	622	0.03
85	Franklin Resources	3,364	0.14
23	LPL Financial Holdings	810	0.03
4	MarketAxess Holdings	588	0.03
58	MasterCard	5,988	0.26
13	SEI Investments	642	0.03
54	T Rowe Price Group	4,064	0.17
76	TD Ameritrade Holding	3,314	0.14
96	Visa	7,490	0.32
		35,247	1.51
<b>Electrical Components &amp; Equipment (0.56%)</b>			
2	Acuity Brands	462	0.02
13	AMETEK	632	0.03
183	Emerson Electric	10,202	0.44
6	EnerSys	469	0.02
17	FLIR Systems	615	0.02
7	Hubbell	817	0.03
		13,197	0.56
<b>Electronics (0.78%)</b>			
26	Agilent Technologies	1,185	0.05
27	Amphenol	1,814	0.08
40	Gentex	788	0.03
125	Honeywell International	14,481	0.62
		18,268	0.78
<b>Engineering &amp; Construction (0.03%)</b>			
12	Fluor	630	0.03
<b>Entertainment (0.03%)</b>			
21	Cinemark Holdings	806	0.03
<b>Environmental Control (0.02%)</b>			
7	MSA Safety	485	0.02
<b>Food (1.66%)</b>			
63	Flowers Foods	1,258	0.05
132	General Mills	8,154	0.35
30	Hershey	3,103	0.13
61	Hormel Foods	2,123	0.09
8	Ingredion	1,000	0.04
109	Kroger	3,762	0.16
7	Lancaster Colony	990	0.04
16	McCormick	1,493	0.07
195	Mondelez International	8,644	0.37
4	Sanderson Farms	377	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (1.66%) (continued)</b>		
117	Sysco	6,478	0.28
22	Tyson Foods	1,357	0.06
		38,739	1.66
	<b>Forest Products &amp; Paper (0.27%)</b>		
118	International Paper	6,261	0.27
	<b>Full Line Insurance (0.43%)</b>		
29	AmTrust Financial Services	794	0.03
76	Marsh & McLennan	5,137	0.22
115	Progressive	4,082	0.18
		10,013	0.43
	<b>Hand &amp; Machine Tools (0.04%)</b>		
6	Snap-on	1,028	0.04
	<b>Health Care Services (0.94%)</b>		
16	HealthSouth	660	0.03
8	Humana	1,632	0.07
121	UnitedHealth Group	19,365	0.83
3	Universal Health Services	319	0.01
		21,976	0.94
	<b>Healthcare Products (0.74%)</b>		
46	Baxter International	2,040	0.09
4	Bio-Techne	411	0.02
4	CR Bard	899	0.04
40	Danaher	3,114	0.13
22	ResMed	1,365	0.06
34	St Jude Medical	2,726	0.11
39	Stryker	4,673	0.20
12	Thermo Fisher Scientific	1,693	0.07
5	West Pharmaceutical Services	424	0.02
		17,345	0.74
	<b>Home Builders (0.09%)</b>		
12	CalAtlantic Group	408	0.02
20	DR Horton	547	0.03
41	PulteGroup	753	0.03
3	Thor Industries	300	0.01
		2,008	0.09
	<b>Home Furnishings (0.09%)</b>		
6	Harman International Industries	667	0.03
28	Leggett & Platt	1,369	0.06
		2,036	0.09



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Household Products (0.77%)</b>			
15	Avery Dennison	1,053	0.04
33	Church & Dwight	1,458	0.06
27	Clorox	3,241	0.14
83	Kimberly-Clark	9,472	0.41
6	Spectrum Brands Holdings	734	0.03
11	Whirlpool	2,000	0.09
		17,958	0.77
<b>Internet (0.04%)</b>			
8	Expedia	906	0.04
<b>Leisure Time (0.20%)</b>			
6	Brunswick	327	0.02
8	Cheesecake Factory	479	0.02
31	Harley-Davidson	1,808	0.08
5	Papa John's International	428	0.02
12	Polaris Industries	989	0.04
11	Texas Roadhouse	531	0.02
		4,562	0.20
<b>Lodging (0.18%)</b>			
75	Hilton Worldwide Holdings	2,040	0.09
24	ILG	436	0.02
22	Wyndham Worldwide	1,680	0.07
		4,156	0.18
<b>Machinery – Diversified (0.64%)</b>			
11	BWX Technologies	437	0.02
8	Cognex	509	0.02
42	Cummins	5,740	0.24
18	Flowserve	865	0.04
8	Graco	665	0.03
10	IDEX	901	0.04
5	Nordson	560	0.02
24	Rockwell Automation	3,226	0.14
5	Roper Technologies	915	0.04
2	Wabtec	166	0.01
18	Xylem	891	0.04
		14,875	0.64
<b>Machinery, Construction &amp; Mining (0.16%)</b>			
12	ITT	463	0.02
8	Oshkosh	517	0.02
20	Parker Hannifin	2,800	0.12
		3,780	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Media (2.42%)</b>			
35	CBS	2,227	0.09
253	Comcast	17,470	0.75
3	FactSet Research Systems	490	0.02
8	John Wiley & Sons	436	0.02
10	Scripps Networks Interactive	714	0.03
43	Tegna	920	0.04
99	Time Warner	9,556	0.41
106	Twenty First Century Fox A	2,972	0.13
53	Twenty First Century Fox B	1,444	0.06
86	Viacom A	3,018	0.13
10	Viacom B	385	0.02
162	Walt Disney	16,884	0.72
		56,516	2.42
<b>Mining (0.03%)</b>			
9	Compass Minerals International	705	0.03
<b>Miscellaneous Manufacturers (1.41%)</b>			
117	3M	20,893	0.90
13	AO Smith	616	0.03
6	AptarGroup	441	0.02
4	Carlisle	441	0.02
15	Donaldson	631	0.03
29	Dover	2,173	0.09
10	Hexcel	514	0.02
54	Illinois Tool Works	6,613	0.28
19	Trinity Industries	527	0.02
		32,849	1.41
<b>Oil &amp; Gas (0.53%)</b>			
156	Valero Energy	10,658	0.46
44	Western Refining	1,665	0.07
		12,323	0.53
<b>Other Consumer, Cyclical (0.17%)</b>			
36	Newell Brands	1,608	0.07
10	Scotts Miracle-Gro	956	0.04
12	Toro	671	0.03
15	Tupperware Brands	789	0.03
		4,024	0.17
<b>Packaging &amp; Containers (0.12%)</b>			
9	Ball	676	0.03
30	Graphic Packaging Holding	374	0.01
22	Packaging of America	1,866	0.08
		2,916	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (4.12%)</b>			
465	AbbVie	29,118	1.24
28	AmerisourceBergen	2,189	0.09
133	Amgen	19,446	0.83
387	Bristol-Myers Squibb	22,616	0.97
54	Cardinal Health	3,887	0.17
215	Eli Lilly	15,813	0.68
12	McKesson	1,686	0.07
30	Zoetis	1,606	0.07
		96,361	4.12
<b>Real Estate (0.03%)</b>			
4	Jones Lang LaSalle	404	0.01
16	Realogy Holdings	412	0.02
		816	0.03
<b>Restaurants &amp; Bars (0.97%)</b>			
5	Cracker Barrel Old Country Store	835	0.03
180	McDonald's	21,909	0.94
		22,744	0.97
<b>Retail (4.38%)</b>			
40	American Eagle Outfitters	607	0.03
10	Bed Bath & Beyond	406	0.02
61	Best Buy	2,603	0.11
6	Big Lots	301	0.01
5	Casey's General Stores	594	0.02
69	Coach	2,416	0.10
40	Costco Wholesale	6,404	0.27
154	CVS Health	12,152	0.52
11	Dick's Sporting Goods	584	0.02
29	Dollar General	2,148	0.09
16	Foot Locker	1,134	0.05
92	Gap	2,065	0.09
171	Home Depot	22,928	0.98
11	HSN	377	0.02
103	Lowe's	7,325	0.31
83	Macy's	2,972	0.13
9	MSC Industrial Direct	832	0.04
34	Nordstrom	1,630	0.07
12	Nu Skin Enterprises	573	0.02
5	PriceSmart	418	0.02
28	Ross Stores	1,837	0.08
138	Starbucks	7,662	0.33
21	Tiffany	1,626	0.07
58	TJX	4,358	0.19
15	Tractor Supply	1,137	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (4.38%) (continued)</b>			
155	Walgreens Boots Alliance	12,828	0.55
19	Williams Sonoma	920	0.04
55	Yum! Brands	3,483	0.15
		102,320	4.38
<b>Semiconductors (4.05%)</b>			
62	Analog Devices	4,502	0.19
126	Applied Materials	4,066	0.17
972	Intel	35,254	1.51
34	KLA Tencor	2,675	0.11
15	Lam Research	1,586	0.07
38	Linear Technology	2,369	0.10
8	MKS Instruments	475	0.02
5	Monolithic Power Systems	410	0.02
32	NVIDIA	3,416	0.15
353	QUALCOMM	23,016	0.99
19	Skyworks Solutions	1,419	0.06
171	Texas Instruments	12,478	0.53
50	Xilinx	3,018	0.13
		94,684	4.05
<b>Shipping (0.03%)</b>			
4	Huntington Ingalls Industries	737	0.03
<b>Software (5.32%)</b>			
34	Activision Blizzard	1,228	0.06
18	Broadridge Financial Solutions	1,193	0.05
8	CDK Global	478	0.02
22	Intuit	2,521	0.11
6	j2 Global	491	0.02
8	Jack Henry & Associates	710	0.03
1,504	Microsoft	93,459	4.00
9	MSCI	709	0.03
481	Oracle	18,494	0.79
81	Paychex	4,931	0.21
		124,214	5.32
<b>Technology hardware &amp; Equipment (0.04%)</b>			
59	Pitney Bowes	896	0.04
<b>Telecommunications (0.02%)</b>			
5	InterDigital	457	0.02
<b>Toys, Games &amp; Hobbies (0.07%)</b>			
22	Hasbro	1,711	0.07
<b>Transportation (1.99%)</b>			
28	CH Robinson Worldwide	2,051	0.09
21	Expeditors International of Washington	1,112	0.05

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Transportation (1.99%) (continued)</b>			
15	FedEx	2,793	0.12
10	JB Hunt Transport Services	971	0.04
12	Kansas City Southern	1,018	0.04
15	Knight Transportation	496	0.02
56	Norfolk Southern	6,052	0.26
147	Union Pacific	15,241	0.65
147	United Parcel Service	16,852	0.72
		46,586	1.99
		1,207,664	51.68
	<b>Total Equities</b>	2,331,597	99.78
	<b>Total Transferable Securities (99.78%)</b>	2,331,597	99.78
	<b>Total Investments (99.78%)</b>	2,331,597	99.78
	<b>Other Net Assets (0.22%)</b>	5,147	0.22
	<b>Net Assets (100.00%)</b>	2,336,744	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.75
Other assets			0.25
			100.00

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.88%)</b>		
	<b>Equities (99.88%)</b>		
	<b>Belgium (1.59%)</b>		
	<b>Computers (0.22%)</b>		
223	Econocom Group	3,109	0.22
	<b>Healthcare Products (0.44%)</b>		
151	Ion Beam Applications	6,288	0.44
	<b>Real Estate Investment Trusts (0.46%)</b>		
76	Warehouses De Pauw	6,452	0.46
	<b>Semiconductors (0.47%)</b>		
104	Melexis	6,620	0.47
		22,469	1.59
	<b>Finland (7.41%)</b>		
	<b>Food (0.18%)</b>		
156	Uponor	2,576	0.18
	<b>Forest Products &amp; Paper (0.88%)</b>		
1,839	Metsa Board	12,496	0.88
	<b>Leisure Time (0.27%)</b>		
153	Amer Sports	3,868	0.27
	<b>Machinery — Diversified (3.34%)</b>		
1,108	Kone	47,168	3.34
	<b>Packaging &amp; Containers (0.78%)</b>		
315	Huhtamaki	11,113	0.78
	<b>Pharmaceuticals (1.96%)</b>		
655	Orion	27,700	1.96
		104,921	7.41
	<b>France (21.18%)</b>		
	<b>Aerospace &amp; Defense (2.30%)</b>		
276	Thales	25,428	1.80
323	Zodiac Aerospace	7,046	0.50
		32,474	2.30
	<b>Auto Parts &amp; Equipment (1.52%)</b>		
131	Plastic Omnium	3,973	0.28
321	Valeo	17,530	1.24
		21,503	1.52
	<b>Building &amp; Construction Materials (0.14%)</b>		
57	Tarkett	1,943	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2016

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Computers (0.98%)</b>		
374	Altran Technologies	5,191	0.37
114	Ingenico Group	8,649	0.61
		<u>13,840</u>	<u>0.98</u>
	<b>Consumer Durables &amp; Apparels (5.98%)</b>		
65	Hermes International	25,350	1.79
327	LVMH Moet Hennessy Louis Vuitton	59,318	4.19
		<u>84,668</u>	<u>5.98</u>
	<b>Diversified Financial Services (1.44%)</b>		
367	Eurazeo	20,398	1.44
	<b>Engineering &amp; Construction (0.96%)</b>		
330	Gaztransport Et Technigaz	13,561	0.96
	<b>Health Care Services (0.57%)</b>		
57	BioMerieux	8,088	0.57
	<b>Healthcare Products (2.95%)</b>		
342	Essilor International	36,714	2.59
86	Sartorius Stedim Biotech	5,157	0.36
		<u>41,871</u>	<u>2.95</u>
	<b>Home Furnishings (0.38%)</b>		
42	SEB	5,408	0.38
	<b>Internet (0.26%)</b>		
20	Iliad	3,653	0.26
	<b>Pharmaceuticals (1.03%)</b>		
213	Ipsen	14,633	1.03
	<b>Software (1.28%)</b>		
251	Dassault Systemes	18,170	1.28
	<b>Utilities — Electric &amp; Gas (1.39%)</b>		
252	Rubis	19,739	1.39
		<u>299,949</u>	<u>21.18</u>
	<b>Germany (25.79%)</b>		
	<b>Advertising (0.11%)</b>		
36	Stroeer	1,501	0.11
	<b>Aerospace &amp; Defense (0.43%)</b>		
55	MTU Aero Engines	6,039	0.43
	<b>Auto Parts &amp; Equipment (2.44%)</b>		
13	Bertrandt	1,257	0.09
174	Continental	31,964	2.26
81	ElringKlinger	1,286	0.09
		<u>34,507</u>	<u>2.44</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Chemicals (3.08%)</b>		
420	Covestro	27,375	1.93
107	Fuchs Petrolub	3,954	0.28
214	Symrise	12,376	0.87
		<u>43,705</u>	<u>3.08</u>
	<b>Commercial Services (0.12%)</b>		
43	Wirecard	1,758	0.12
	<b>Computers (0.21%)</b>		
30	Bechtle	2,965	0.21
	<b>Consumer Durables &amp; Apparels (1.26%)</b>		
119	Adidas	17,868	1.26
	<b>Electrical components &amp; equipment (0.36%)</b>		
102	Osram Licht	5,082	0.36
	<b>Hand &amp; Machine Tools (0.06%)</b>		
10	Kuka	886	0.06
	<b>Health Care Services (0.43%)</b>		
240	RHOEN-KLINIKUM	6,158	0.43
	<b>Healthcare Products (0.26%)</b>		
107	Carl Zeiss Meditec	3,745	0.26
	<b>Holding Companies — Diversified Operations (0.49%)</b>		
182	GEA Group	6,958	0.49
	<b>Household Products (2.30%)</b>		
329	Henkel	32,564	2.30
	<b>Internet (0.94%)</b>		
360	United Internet	13,354	0.94
	<b>Leisure Time (0.14%)</b>		
65	CTS Eventim	1,947	0.14
	<b>Machinery — Diversified (0.29%)</b>		
77	KION Group	4,070	0.29
	<b>Media (1.01%)</b>		
389	ProSiebenSat.1 Media	14,241	1.01
	<b>Packaging &amp; Containers (0.22%)</b>		
45	Gerresheimer	3,178	0.22
	<b>Retail (0.39%)</b>		
89	Fielmann	5,585	0.39
	<b>Semiconductors (1.98%)</b>		
1,696	Infineon Technologies	28,001	1.98



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2016

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Software (5.93%)</b>		
57	CompuGroup Medical	2,220	0.16
36	Nemetschek	1,989	0.14
961	SAP	79,580	5.63
		<u>83,789</u>	<u>5.93</u>
	<b>Transportation (3.34%)</b>		
1,513	Deutsche Post	47,259	3.34
		<u>365,160</u>	<u>25.79</u>
	<b>Ireland (1.92%)</b>		
	<b>Building &amp; Construction Materials (0.24%)</b>		
131	Kingspan Group	3,380	0.24
	<b>Entertainment (0.32%)</b>		
45	Paddy Power Betfair	4,568	0.32
	<b>Food (1.27%)</b>		
344	Glanbia	5,428	0.38
185	Kerry Group	12,562	0.89
		<u>17,990</u>	<u>1.27</u>
	<b>Transportation (0.09%)</b>		
280	Irish Continental Group	1,260	0.09
		<u>27,198</u>	<u>1.92</u>
	<b>Italy (7.18%)</b>		
	<b>Auto Parts &amp; Equipment (0.25%)</b>		
62	Brembo	3,565	0.25
	<b>Banks (1.21%)</b>		
754	Banca Generali	17,086	1.21
	<b>Consumer Durables &amp; Apparels (0.22%)</b>		
34	Brunello Cucinelli	692	0.05
143	Moncler	2,363	0.17
		<u>3,055</u>	<u>0.22</u>
	<b>Electrical components &amp; equipment (0.53%)</b>		
308	Prysmian	7,515	0.53
	<b>Electronics (0.19%)</b>		
141	Datalogic	2,635	0.19
	<b>Engineering &amp; Construction (0.10%)</b>		
469	Salini Impregilo	1,408	0.10
	<b>Financial services (0.93%)</b>		
2,545	Anima Holding	13,132	0.93
	<b>Hand &amp; Machine Tools (0.29%)</b>		
72	Industria Macchine Automatiche	4,147	0.29

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Healthcare Products (0.44%)</b>		
110	DiaSorin	6,188	0.44
	<b>Home Furnishings (0.27%)</b>		
169	De' Longhi	3,816	0.27
	<b>Retail (2.54%)</b>		
193	Amplifon	1,747	0.12
563	Luxottica Group	28,769	2.03
247	Salvatore Ferragamo	5,540	0.39
		36,056	2.54
	<b>Transportation (0.21%)</b>		
257	Ansaldo STS	3,043	0.21
		101,646	7.18
	<b>Netherlands (19.45%)</b>		
	<b>Aerospace &amp; Defense (4.68%)</b>		
1,055	Airbus Group	66,296	4.68
	<b>Closed End Investment Company (0.67%)</b>		
291	Flow Traders	9,526	0.67
	<b>Computers (0.43%)</b>		
110	Gemalto	6,041	0.43
	<b>Cosmetics &amp; Personal Care (4.67%)</b>		
1,689	Unilever	66,065	4.67
	<b>Electrical components &amp; equipment (0.27%)</b>		
102	TKH Group	3,834	0.27
	<b>Engineering &amp; Construction (1.11%)</b>		
475	Boskalis Westminster	15,670	1.11
	<b>Machinery — Diversified (0.29%)</b>		
134	Aalberts Industries	4,130	0.29
	<b>Medical supplies (0.27%)</b>		
182	GrandVision	3,805	0.27
	<b>Pipelines (1.46%)</b>		
460	Koninklijke Vopak	20,643	1.46
	<b>Semiconductors (5.60%)</b>		
744	ASML Holding	79,348	5.60
		275,358	19.45
	<b>Portugal (2.38%)</b>		
	<b>Commercial Services (0.29%)</b>		
639	CTT-Correios de Portugal	4,118	0.29

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2016

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (2.09%)</b>		
2,010	Jeronimo Martins	29,627	2.09
		33,745	2.38
	<b>Spain (12.98%)</b>		
	<b>Auto Parts &amp; Equipment (0.17%)</b>		
127	CIE Automotive	2,351	0.17
	<b>Commercial Services (0.38%)</b>		
902	Prosegur Cia de Seguridad	5,358	0.38
	<b>Electrical components &amp; equipment (0.13%)</b>		
97	Gamesa Corp Tecnologica	1,869	0.13
	<b>Electronics (3.43%)</b>		
1,125	Amadeus IT Group	48,566	3.43
	<b>Machinery — Diversified (0.51%)</b>		
897	Zardoya Otis	7,203	0.51
	<b>Media (1.12%)</b>		
470	Atresmedia Corp de Medios de Comunicacion	4,883	0.34
989	Mediaset Espana Comunicacion	11,027	0.78
		15,910	1.12
	<b>Pharmaceuticals (1.89%)</b>		
400	Almirall	5,904	0.42
1,103	Grifols	20,825	1.47
		26,729	1.89
	<b>Textile (3.70%)</b>		
1,615	Industria de Diseno Textile	52,374	3.70
	<b>Transportation (1.65%)</b>		
4,551	International Consolidated Airlines Group	23,342	1.65
		183,702	12.98
	<b>Total Equities</b>	1,414,148	99.88
	<b>Total Transferable Securities (99.88%)</b>	1,414,148	99.88
	<b>Total Investments (99.88%)</b>	1,414,148	99.88
	<b>Other Net Assets (0.12%)</b>	1,756	0.12
	<b>Net Assets (100.00%)</b>	1,415,904	100.00
			<i>% of Gross Assets</i>
	<i>Analysis of Gross Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.85
	Other assets		0.15
			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 risk.

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) For the financial year ended 31 December 2016

#### WisdomTree US Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
AT&T	80,235	3,218,299
Exxon Mobil	35,837	3,186,843
Verizon Communications	48,398	2,538,521
Chevron	22,018	2,284,035
General Electric	67,574	2,102,406
Johnson & Johnson	16,295	1,888,346
Procter & Gamble	21,838	1,849,540
Wal-Mart Stores	24,934	1,772,576
Pfizer	52,636	1,768,756
Philip Morris International	17,264	1,679,390
Wells Fargo	28,063	1,553,077
Coca-Cola	32,923	1,443,158
Merck	23,264	1,376,902
International Business Machines	8,819	1,368,396
Kinder Morgan	64,335	1,295,914
Altria Group	18,444	1,207,829
Cisco Systems	39,738	1,180,537
Intel	28,927	1,050,412
AbbVie	16,276	1,010,435
PepsiCo	8,744	925,771
QUALCOMM	14,352	849,589
Kraft Heinz	9,446	802,785
McDonald's	6,638	800,123
ConocoPhillips	17,963	766,723
<b>Sales</b>		
Kinder Morgan	80,491	1,717,845
AT&T	37,542	1,557,036
Chevron	12,684	1,362,374
Exxon Mobil	15,361	1,323,557
Verizon Communications	21,988	1,154,045
ConocoPhillips	22,454	1,094,573
General Electric	30,562	937,612
Wal-Mart Stores	12,604	907,514
Procter & Gamble	9,418	815,374
Merck	11,240	689,689
International Business Machines	4,293	688,252
Philip Morris International	6,522	646,087
Pfizer	17,122	591,509
QUALCOMM	8,301	532,232
Altria Group	7,946	517,391
Williams	17,171	516,412
Coca-Cola	10,756	461,285
Cisco Systems	12,931	402,224
AbbVie	6,110	393,800
Kraft Heinz	4,452	386,408
Caterpillar	4,115	359,313
McDonald's	2,869	340,481
Las Vegas Sands	6,054	334,419

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree US SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Vector Group	12,052	271,940
CVR Energy	10,090	214,432
GameStop	8,065	205,344
Pitney Bowes	11,996	189,659
PBF Energy	5,612	150,992
Targa Resources	3,361	141,724
Domtar	3,417	134,914
Pattern Energy Group	6,793	134,068
NorthWestern	2,323	132,317
Compass Minerals International	1,597	125,541
NorthStar Realty Finance	7,874	119,213
Covanta Holding	7,354	110,728
CoreCivic	4,319	103,727
HSN	2,718	96,886
SemGroup	2,617	93,630
Brinker International	1,730	89,042
Oceaneering International	2,681	83,600
Gannett	7,588	79,888
Care Capital Properties	3,204	78,052
Guess?	5,408	73,197
<b>Sales</b>		
Targa Resources	7,047	383,818
Joy Global	6,191	173,215
ALLETE	1,980	127,401
Regal Entertainment Group	6,161	126,350
United States Steel	3,420	118,663
Black Hills	1,949	118,417
Nu Skin Enterprises	2,198	110,443
Cal-Maine Foods	2,581	109,986
Allegheny Technologies	5,958	108,477
Intersil	4,649	103,322
Patterson-UTI Energy	3,857	103,169
B&G Foods	2,271	99,570
Science Applications International	1,186	98,081
Royal Gold	1,561	95,190
Spire	1,483	95,148
Worthington Industries	1,727	95,078
Chemours	3,684	88,921
Innoviva	7,436	84,067
ONE Gas	1,284	81,084
Kennametal	2,512	79,116
Energizer Holdings	1,831	78,497
John Wiley & Sons	1,281	70,513
Texas Roadhouse	1,327	65,373
Greif	1,207	64,413
Quad/Graphics	2,309	60,627
Kronos Worldwide	5,272	57,909
MKS Instruments	976	57,077
National Health Investors	773	56,483
Cheesecake Factory	852	52,765
DuPont Fabros Technology	1,242	52,653

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Europe Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
<b>Purchases</b>		
Daimler	12,694	721,534
BP	141,939	691,390
Royal Dutch Shell	27,782	608,734
BASF	8,221	563,688
HSBC Holdings	90,803	549,550
Total	12,487	523,877
Vivendi	27,968	461,722
GlaxoSmithKline	23,264	438,610
Bayerische Motoren Werke	5,742	403,056
Vodafone Group	131,254	363,500
UBS Group	27,819	358,287
Iberdrola	60,959	356,534
Telefonica	38,416	353,688
Enel	86,103	346,269
BNP Paribas	7,840	345,245
Sanofi	4,396	323,101
British American Tobacco	6,085	321,947
Rio Tinto	12,099	319,231
Nokia	62,966	307,325
AstraZeneca	5,469	298,160
Eni	22,352	298,063
Banco Santander	65,980	264,806
ING Groep	25,194	250,924
Telenor ASA	17,827	248,546
Allianz	1,504	212,848
Electricite de France	18,663	212,638
Statoil ASA	15,532	210,263
Engie	14,496	207,048
<b>Sales</b>		
Siemens	7,650	704,804
Banco Santander	146,107	555,787
Deutsche Telekom	36,540	520,260
Total	9,610	400,137
Eni	26,587	365,850
Vinci	4,948	311,074
Swiss Re	4,070	304,589
Unilever	6,993	272,665
Allianz	1,703	222,620
Kuehne + Nagel International	1,582	195,503
Statoil ASA	11,567	165,810
British American Tobacco	2,911	153,649
SGS	76	144,877
Orange	9,881	141,636
Telia	34,906	135,332
AXA	6,334	124,650
Zurich Insurance Group	579	121,253
Muenchener Rueckversicherungs-Gesellschaft	664	100,119
Veolia Environnement	5,183	100,028
Swedbank	5,376	98,461
Sky	9,061	98,452
UniCredit	34,552	94,723
Snam	18,453	92,912
Sandvik	10,727	91,413

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Saras	575,171	937,467
Euronav	95,752	803,108
GAM Holding	48,564	423,389
Tecnicas Reunidas	16,005	414,766
Gaztransport Et Technigaz	13,825	403,026
Anima Holding	85,565	400,227
Cofinimmo	3,715	385,747
Tod's	6,835	372,554
Flow Traders	12,207	358,182
Vedanta Resources	64,949	343,414
Pagegroup	70,742	327,468
Saeta Yield	34,856	311,896
Banco Popolare	103,694	304,174
Aurelius	5,858	300,332
Cembra Money Bank	4,941	294,317
Carillion	87,674	292,085
Rallye	18,415	287,451
Melrose Industries	122,305	282,632
Indivior	95,169	274,344
Tieto	11,030	263,699
<b>Sales</b>		
Cofinimmo	10,373	1,088,904
Leroy Seafood Group ASA	17,060	714,355
NV Bekaert	14,532	567,944
Bilfinger	13,898	511,965
Royal Unibrew	11,926	451,983
Indra Sistemas	46,419	437,459
Ladbrokes	262,148	408,528
Industria Macchine Automatiche	7,734	405,953
Cembra Money Bank	6,242	391,959
Iren	238,504	366,936
Dfds	9,024	354,835
Carl Zeiss Meditec	10,844	353,208
Kemira	32,212	334,192
Tieto	13,619	325,228
BE Semiconductor Industries	11,164	281,949
Warehouses De Pauw	3,365	273,234
Holmen	9,224	269,267
Bechtle	2,786	260,925
Indutrade	14,040	259,945
Altran Technologies	20,935	259,843

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Gazprom – ADR	238,634	1,031,468
CNOOC	754,000	885,106
Hon Hai Precision Industry	309,000	823,928
Korea Electric Power	15,759	731,591
Lukoil PJSC ADR	17,494	709,352
MMC Norilsk Nickel PJSC ADR	50,744	701,521
China Construction Bank	913,000	594,206
MTN Group	64,562	564,682
Formosa Petrochemical	153,000	511,008
Chunghwa Telecom	132,000	446,350
Industrial & Commercial Bank of China	760,000	423,398
Advanced Info Service	86,100	423,308
Nan Ya Plastics	166,000	340,560
PTT	39,600	330,478
MediaTek	43,000	327,342
Vale	76,921	327,294
Formosa Plastics	114,000	306,326
Bank of China	740,000	305,766
Mobile TeleSystems ADR	37,575	305,702
SK Telecom	1,499	296,005
<b>Sales</b>		
CNOOC	716,000	918,152
Vale	133,531	799,837
MMC Norilsk Nickel PJSC ADR	51,982	795,752
PTT	65,309	643,298
Lukoil PJSC ADR	10,608	499,861
Posco	2,215	461,513
Banco do Brasil	56,867	455,430
Gazprom – ADR	100,306	418,409
China Petroleum & Chemical	534,000	390,271
MediaTek	46,000	347,938
China Construction Bank	442,000	335,299
Banco Santander Brasil	43,542	314,473
China Steel	447,000	311,123
Maxis	206,900	299,720
Delta Electronics	56,260	292,747
Industrial & Commercial Bank of China	446,000	282,479
Sime Darby	139,600	264,647
Chunghwa Telecom	71,000	251,741
China Shenhua Energy	105,500	212,333
Bank of China	419,000	194,700



## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Transmissora Alianca de Energia Eletrica	14,024	85,546
Highwealth Construction	51,000	76,847
Cia Siderurgica Nacional	26,387	71,528
Guangzhou R&F Properties	48,400	68,322
Inventec	100,000	67,920
Truworths International	11,861	61,149
Novatek Microelectronics	17,000	60,259
CIFI Holdings Group	192,000	53,215
Sihuan Pharmaceutical Holdings Group	212,000	51,678
Total Access Communication	53,400	49,148
IRPC	350,700	48,985
KWG Property Holding	72,500	46,623
TAV Havalimanlari Holding	11,025	46,545
Micro-Star International	24,000	46,511
Hyprop Investments	5,474	46,465
SP Setia Group	54,600	44,661
Synnex Technology International	43,000	44,498
Coronation Fund Managers	8,802	43,821
Multiplus	3,946	43,089
WPG Holdings	37,000	41,865
<b>Sales</b>		
Cia Siderurgica Nacional	34,487	111,444
EcoRodovias Infraestrutura e Logistica	19,312	55,742
Xinyi Glass Holdings	56,000	49,310
Micro-Star International	19,000	48,766
Minth Group	14,000	47,498
Kingboard Chemical Holdings	16,000	47,184
Vale Indonesia	203,100	42,122
Via Varejo	14,535	37,738
Inventec	47,000	37,135
Ruentex Industries	24,000	36,716
BR Malls Participacoes	7,877	33,573
Realtek Semiconductor	10,000	32,595
Adaro Energy	279,000	31,837
Sibanye Gold	10,131	31,450
China Oilfield Services	30,000	30,910
Felda Global Ventures Holdings	55,000	30,079
Synnex Technology International	27,000	28,936
Multiplan Empreendimentos Imobiliarios	1,345	27,456
Equatorial Energia	1,578	26,767
TCL Communication Technology Holdings	28,000	26,311

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Paddy Power Betfair	17,753	2,431,853
Ryanair Holdings	51,904	712,679
Kerry Group	5,272	382,679
CRH	9,379	273,619
Bank of Ireland	915,609	191,889
Smurfit Kappa Group	8,381	180,030
Kingspan Group	5,343	130,147
Aryzta	2,808	108,380
Glanbia	5,600	91,991
Green REIT	44,012	61,461
Hibernia REIT	39,955	52,600
Dalata Hotel Group	11,920	51,232
Irish Continental Group	10,786	48,658
Fyffes	20,704	37,396
Irish Residential Properties REIT	26,724	31,048
C&C Group	7,317	26,336
Origin Enterprises	4,738	25,759
Permanent TSB Group Holdings	8,524	21,473
Total Produce	12,410	20,811
FBD Holdings	2,254	14,501
<b>Sales</b>		
CRH	67,052	1,924,435
Ryanair Holdings	94,095	1,324,009
Kerry Group	8,424	616,857
Bank of Ireland	1,466,855	392,799
Paddy Power Betfair	2,838	308,798
Smurfit Kappa Group	12,519	258,566
Kingspan Group	7,817	181,125
Glanbia	10,484	178,187
Aryzta	4,355	176,576
C&C Group	23,611	85,537
Hibernia REIT	45,933	57,836
Green REIT	40,766	56,823
Irish Continental Group	9,235	45,359
Dalata Hotel Group	9,625	44,941
Origin Enterprises	6,698	43,568
Permanent TSB Group Holdings	9,703	33,775
Total Produce	19,617	29,019
Fyffes	20,563	28,259
Irish Residential Properties REIT	22,724	25,163
FBD Holdings	3,075	19,645

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

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#### WisdomTree Germany Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
Allianz	13,705	1,520,764
Daimler	29,885	1,422,063
Bayer	18,365	1,381,488
Bayerische Motoren Werke	20,056	1,201,470
Siemens	15,403	1,194,667
BASF	21,359	1,190,960
Deutsche Telekom	95,796	1,161,327
Muenchener Rueckversicherungs-Gesellschaft	6,557	877,115
SAP	13,740	816,437
Continental	3,930	582,847
E.ON	83,958	568,855
Deutsche Post	24,476	516,662
Linde	3,787	410,869
Hannover Rueck	5,208	409,185
Evonik Industries	16,370	368,672
Commerzbank	69,041	353,129
Talanx	14,342	325,308
TUI	32,153	324,953
Deutsche Lufthansa	36,182	322,829
Adidas	3,114	308,087
MAN	3,942	300,288
Hella KGaA Hueck & Co	10,553	279,068
Henkel AG & Co KGaA	3,608	274,416
Fresenius SE & Co KGaA	5,068	269,023
Hugo Boss	6,086	267,754
Covestro	7,568	254,105
Metro	11,365	252,278
Axel Springer	6,172	235,784
Infineon Technologies	21,928	235,579

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

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#### WisdomTree Germany Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
Allianz	16,179	1,832,439
Siemens	19,752	1,579,141
Deutsche Telekom	117,949	1,475,099
Bayerische Motoren Werke	22,608	1,435,119
Daimler	26,282	1,342,532
BASF	20,202	1,192,948
Bayer	15,183	1,187,447
Muenchener Rueckversicherungs-Gesellschaft	7,951	1,095,115
SAP	17,128	1,035,857
Volkswagen	7,409	751,796
Deutsche Post	33,011	717,566
Continental	3,668	552,012
Adidas	5,504	551,186
E.ON	75,529	500,501
Merck KGaA	6,376	445,236
Linde	3,598	420,447
Hannover Rueck	5,216	419,586
Talanx	17,793	401,720
MAN	5,077	386,502
Evonik Industries	15,122	355,089
Henkel AG & Co KGaA	4,446	342,166
Fresenius SE & Co KGaA	6,408	337,432
Hochtief	3,415	310,246
Infineon Technologies	27,007	299,240
Fresenius Medical Care AG & Co KGaA	4,639	287,583
Metro	12,293	274,952

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Japan Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Sumitomo Mitsui Financial Group	64,000	2,028,876
Toyota Motor	31,000	1,732,286
Mitsubishi UFJ Financial Group	269,700	1,431,887
Japan Tobacco	29,000	1,076,386
Mizuho Financial Group	622,400	1,032,398
Canon	34,100	968,058
Nissan Motor	91,100	883,009
Honda Motor	28,300	790,850
Fuji Heavy Industries	19,500	726,448
Takeda Pharmaceutical	16,700	722,911
Denso	15,300	609,989
Mitsui	46,800	594,724
FANUC	3,300	537,110
Bridgestone	14,900	524,576
Otsuka Holdings	11,600	514,474
Tokio Marine Holdings	11,800	449,816
Mitsubishi	23,400	447,830
Panasonic	44,300	413,271
ITOCHU	32,200	409,379
Seven & I Holdings	8,900	361,732
Astellas Pharma	24,500	356,315
<b>Sales</b>		
Japan Tobacco	33,000	1,287,875
Toyota Motor	19,300	1,043,896
Canon	30,000	855,005
Mitsubishi UFJ Financial Group	172,300	850,128
Mizuho Financial Group	411,000	646,160
Takeda Pharmaceutical	14,700	645,108
FANUC	4,100	633,257
Nissan Motor	66,800	633,138
Honda Motor	23,400	625,299
Mitsui	42,900	521,780
Mitsubishi	29,500	517,790
Sumitomo Mitsui Financial Group	16,000	516,680
Bridgestone	12,400	424,730
Denso	9,700	372,681
Astellas Pharma	25,400	370,662
ITOCHU	27,700	342,496
Seven & I Holdings	8,200	335,539
Fuji Heavy Industries	8,900	318,414
Tokio Marine Holdings	8,200	294,242
Daiichi Sankyo	12,900	289,901
Kao	5,200	279,489
Mitsubishi Electric	23,900	278,507
Sumitomo	24,600	256,876

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Europe Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Anheuser-Busch InBev	67,105	8,022,461
Telefonica	793,637	8,000,312
Banco Santander	1,689,079	7,280,908
Siemens	69,356	6,583,179
Daimler	92,824	6,488,580
Banco Bilbao Vizcaya Argentaria	989,176	6,347,595
Unilever	146,704	6,191,694
Sanofi	76,738	6,150,221
Bayer	40,528	4,389,315
Nokia	716,673	4,164,992
Bayerische Motoren Werke	46,547	3,974,206
SAP	48,837	3,781,068
LVMH Moet Hennessy Louis Vuitton	21,863	3,446,839
L'Oreal	19,727	3,348,716
Airbus Group	43,634	2,689,339
Danone	33,527	2,234,297
Heineken	25,391	2,121,172
Schneider Electric	37,874	2,108,986
Koninklijke Philips	84,158	2,094,762
Kone	44,567	1,865,001
Luxottica Group	30,195	1,795,653
Air Liquide	16,602	1,738,955
Continental	7,798	1,597,578
<b>Sales</b>		
Anheuser-Busch InBev	104,043	12,551,180
Siemens	108,765	11,213,245
Unilever	232,800	10,167,826
Telefonica	996,353	10,083,865
Banco Santander	2,023,107	8,607,332
Daimler	121,374	8,360,427
Sanofi	103,222	8,113,278
Banco Bilbao Vizcaya Argentaria	1,215,597	7,513,223
SAP	79,795	6,348,049
Bayer	55,092	5,830,612
Bayerische Motoren Werke	64,645	5,331,582
LVMH Moet Hennessy Louis Vuitton	31,972	5,329,403
L'Oreal	29,637	5,266,573
Airbus Group	64,627	3,903,155
Danone	52,049	3,605,094
Koninklijke Philips	134,267	3,533,769
Heineken	40,482	3,464,229
Schneider Electric	56,423	3,437,895
Nokia	614,533	3,420,375
Kone	71,713	3,286,335
Luxottica Group	50,355	2,675,601
Air Liquide	24,162	2,603,214
RELX	149,597	2,428,776
CRH	83,579	2,377,644
Adidas	17,922	2,233,334

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree UK Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
Next	2,092	109,340
Marks & Spencer Group	19,861	69,286
BHP Billiton	5,892	62,624
Barratt Developments	11,364	59,222
Rio Tinto	2,126	54,912
Pearson	6,631	53,969
HSBC Holdings	8,513	48,152
ITV	23,218	44,690
Standard Life	12,697	42,041
Old Mutual	19,236	35,492
G4S	18,538	34,840
Centrica	16,317	34,404
BAE Systems	5,697	33,388
Beazley	9,068	33,189
BP	7,251	32,922
Royal Dutch Shell	1,521	31,828
Aberdeen Asset Management	11,316	30,680
Aviva	6,496	29,758
AstraZeneca	711	29,379
GlaxoSmithKline	1,962	29,035
Persimmon	1,573	28,804
Imperial Brands	772	27,127
SSE	1,786	26,883
Legal & General Group	11,248	26,607
National Grid	2,858	26,536
William Hill	8,920	25,715
Vodafone Group	12,760	25,399
Jupiter Fund Management	6,022	25,131
Vedanta Resources	4,762	24,901
Dunelm Group	2,564	22,699
Pagegroup	5,571	20,515
Inmarsat	2,667	19,144
Melrose Industries	9,725	18,852
Cobham	10,817	17,169
Admiral Group	906	16,850
Indivior	6,876	16,757

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
British American Tobacco	3,100	127,536
Wm Morrison Supermarkets	34,494	61,869
Micro Focus International	2,702	41,489
Severn Trent	1,835	39,113
National Grid	3,660	35,345
Imperial Brands	933	33,708
Direct Line Insurance Group	9,229	31,915
Amlin	4,570	30,576
Smiths Group	2,658	28,886
Informa	4,433	28,803
Rexam	4,261	26,812
GlaxoSmithKline	1,690	23,711
Cable & Wireless Communications	29,357	21,912
Pennon Group	2,662	21,439
IG Group Holdings	2,586	20,523
BAE Systems	3,903	18,924
Segro	4,252	17,822
Ladbrokes Coral Group	13,522	16,831
SSE	1,093	16,229
Royal Dutch Shell	874	15,819
Greene King	1,459	12,401
Vodafone Group	5,605	12,013
AstraZeneca	306	11,907
Admiral Group	567	10,681
National Express Group	3,196	9,359
BBA Aviation	4,252	8,779



## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Korea Electric Power	9,125	424,047
CNOOC	219,000	267,465
Industrial & Commercial Bank of China	438,000	246,462
Hon Hai Precision Industry	95,000	236,579
Formosa Petrochemical	65,000	216,957
Advanced Info Service	45,200	201,314
Malayan Banking	89,800	199,883
China Construction Bank	304,000	196,969
Bank of China	469,000	194,625
Chunghwa Telecom	53,000	180,181
PTT	20,600	177,486
SK Telecom	860	169,870
Nan Ya Plastics	70,000	143,066
Posco	696	140,062
Formosa Plastics	49,000	131,307
MediaTek	18,000	125,786
Formosa Chemicals & Fibre	41,000	119,987
Bank of Communications	183,000	116,883
Evergrande Real Estate Group	138,000	98,860
Philippine Long Distance Telephone	2,410	93,364
<b>Sales</b>		
PTT	27,200	272,037
Posco	908	192,474
China Petroleum & Chemical	162,000	121,254
Sime Darby	56,000	106,608
Woori Bank	10,621	105,369
China Steel	136,000	95,082
Delta Electronics	17,210	89,969
Maxis	61,700	88,307
MediaTek	11,000	81,730
Country Garden Holdings	151,000	78,819
CNOOC	49,000	67,389
China Shenhua Energy	31,000	64,446
United Tractors	33,800	51,995
China Hongqiao Group	59,000	51,613
Perusahaan Gas Negara Persero	261,600	48,852
Fubon Financial Holding	34,000	48,076
China Evergrande Group	67,000	45,317
Belle International Holdings	60,000	41,913
Adaro Energy	366,700	41,262
Micro-Star International	16,000	41,066
Innolux	115,000	39,476
HAP Seng Consolidated	20,600	38,159
Indocement Tunggul Prakarsa	30,000	37,837

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

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#### WisdomTree Enhanced Commodity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 22/12/2016	1,884,000	1,883,127
United States Treasury Bill Zero Coupon 29/12/2016	1,659,000	1,658,141
United States Treasury Bill Zero Coupon 12/01/2017	1,650,000	1,649,132
United States Treasury Bill Zero Coupon 10/11/2016	1,635,000	1,634,441
United States Treasury Bill Zero Coupon 19/01/2017	1,630,000	1,628,734
United States Treasury Bill Zero Coupon 08/12/2016	1,605,000	1,604,625
United States Treasury Bill Zero Coupon 03/11/2016	1,530,000	1,529,237
United States Treasury Bill Zero Coupon 05/01/2017	1,520,000	1,519,254
United States Treasury Bill Zero Coupon 27/10/2016	1,518,000	1,517,306
United States Treasury Bill Zero Coupon 15/12/2016	1,500,000	1,499,278
United States Treasury Bill Zero Coupon 26/01/2017	1,480,000	1,478,975
United States Treasury Bill Zero Coupon 09/02/2017	1,460,000	1,458,945
United States Treasury Bill Zero Coupon 13/10/2016	1,396,000	1,395,501
United States Treasury Bill Zero Coupon 01/12/2016	1,393,000	1,392,385
United States Treasury Bill Zero Coupon 22/09/2016	1,323,000	1,322,406
United States Treasury Bill Zero Coupon 02/02/2017	1,310,000	1,309,054
United States Treasury Bill Zero Coupon 23/02/2017	1,310,000	1,308,986
United States Treasury Bill Zero Coupon 16/02/2017	1,300,000	1,299,042
United States Treasury Bill Zero Coupon 25/08/2016	1,273,000	1,272,592
United States Treasury Bill Zero Coupon 04/08/2016	1,271,000	1,270,748
United States Treasury Bill Zero Coupon 11/08/2016	1,271,000	1,270,702
United States Treasury Bill Zero Coupon 20/10/2016	1,271,000	1,270,392
United States Treasury Bill Zero Coupon 18/08/2016	1,270,000	1,269,650
United States Treasury Bill Zero Coupon 25/11/2016	1,254,000	1,253,343
United States Treasury Bill Zero Coupon 28/07/2016	1,251,000	1,250,812
United States Treasury Bill Zero Coupon 15/09/2016	1,251,000	1,250,432
United States Treasury Bill Zero Coupon 06/10/2016	1,250,000	1,249,426
United States Treasury Bill Zero Coupon 01/09/2016	1,227,000	1,226,537
United States Treasury Bill Zero Coupon 08/09/2016	1,227,000	1,226,512
United States Treasury Bill Zero Coupon 29/09/2016	1,224,000	1,223,350
United States Treasury Bill Zero Coupon 17/11/2016	1,219,000	1,218,388
United States Treasury Bill Zero Coupon 21/07/2016	1,215,000	1,214,864
United States Treasury Bill Zero Coupon 07/07/2016	839,000	838,956
United States Treasury Bill Zero Coupon 14/07/2016	839,000	838,936
United States Treasury Bill Zero Coupon 02/03/2017	650,000	649,494
United States Treasury Bill Zero Coupon 09/03/2017	650,000	649,469

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

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#### WisdomTree Enhanced Commodity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 22/12/2016	1,884,000	1,883,855
United States Treasury Bill Zero Coupon 29/12/2016	1,659,000	1,658,877
United States Treasury Bill Zero Coupon 10/11/2016	1,635,000	1,635,000
United States Treasury Bill Zero Coupon 08/12/2016	1,605,000	1,604,959
United States Treasury Bill Zero Coupon 03/11/2016	1,530,000	1,530,000
United States Treasury Bill Zero Coupon 27/10/2016	1,518,000	1,518,000
United States Treasury Bill Zero Coupon 15/12/2016	1,500,000	1,499,970
United States Treasury Bill Zero Coupon 13/10/2016	1,396,000	1,396,000
United States Treasury Bill Zero Coupon 01/12/2016	1,393,000	1,392,990
United States Treasury Bill Zero Coupon 22/09/2016	1,323,000	1,323,000
United States Treasury Bill Zero Coupon 25/08/2016	1,273,000	1,273,000
United States Treasury Bill Zero Coupon 20/10/2016	1,271,000	1,271,000
United States Treasury Bill Zero Coupon 11/08/2016	1,271,000	1,271,000
United States Treasury Bill Zero Coupon 04/08/2016	1,271,000	1,271,000
United States Treasury Bill Zero Coupon 18/08/2016	1,270,000	1,270,000
United States Treasury Bill Zero Coupon 25/11/2016	1,254,000	1,253,985
United States Treasury Bill Zero Coupon 15/09/2016	1,251,000	1,251,000
United States Treasury Bill Zero Coupon 28/07/2016	1,251,000	1,251,000
United States Treasury Bill Zero Coupon 06/10/2016	1,250,000	1,250,000
United States Treasury Bill Zero Coupon 08/09/2016	1,227,000	1,227,000
United States Treasury Bill Zero Coupon 01/09/2016	1,227,000	1,226,951
United States Treasury Bill Zero Coupon 29/09/2016	1,224,000	1,224,000
United States Treasury Bill Zero Coupon 17/11/2016	1,219,000	1,219,000
United States Treasury Bill Zero Coupon 21/07/2016	1,215,000	1,215,000
United States Treasury Bill Zero Coupon 14/07/2016	839,000	839,000
United States Treasury Bill Zero Coupon 07/07/2016	839,000	839,000

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Johnson & Johnson	2,948	341,305
Microsoft	3,440	201,790
Apple	1,747	189,721
Altria Group	2,880	183,909
Coca-Cola	4,100	172,566
PepsiCo	1,586	167,561
AbbVie	2,579	159,861
International Business Machines	840	133,625
Home Depot	960	125,595
Cisco Systems	3,977	121,402
McDonald's	980	117,728
Amgen	791	117,368
Intel	3,156	109,273
3M	602	103,906
Bristol-Myers Squibb	1,695	100,857
Reynolds American	1,810	97,203
Comcast	1,437	96,759
Boeing	655	95,387
Eli Lilly	1,263	94,900
United Technologies	877	93,020
Walt Disney	901	90,868
UnitedHealth Group	605	90,445
Lockheed Martin	341	87,380
QUALCOMM	1,334	85,826
United Parcel Service	759	84,640
Union Pacific	870	84,361
Honeywell International	690	78,379
Las Vegas Sands	1,323	73,758
Caterpillar	828	73,134
CVS Health	861	68,899
<b>Sales</b>		
Coca-Cola	4,100	171,120
Caterpillar	828	76,650
Las Vegas Sands	1,323	75,416
General Motors	1,699	61,787
Ford Motor	4,527	57,163
Gilead Sciences	747	55,348
Colgate-Palmolive	633	41,921
Kimberly-Clark	324	37,674
Cummins	238	32,212
Halliburton	501	27,047
Stryker	171	20,300
QUALCOMM	287	19,072
International Business Machines	108	18,006
Union Pacific	146	15,083
Ameriprise Financial	132	14,748
Microsoft	227	14,141
PACCAR	217	14,126
United Technologies	123	13,347
Viacom	353	12,432
Macy's	325	12,177
Intercontinental Exchange	204	11,815

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Microsoft	1,823	95,681
Roche Holding Genusschein	377	94,619
Apple	898	89,170
GlaxoSmithKline	3,599	76,613
British American Tobacco	1,049	63,399
Novo Nordisk	1,107	49,702
Altria Group	644	42,042
Unilever	844	37,616
Intel	1,175	37,510
International Business Machines	245	37,458
Diageo	1,204	32,122
PepsiCo	303	32,013
Telstra	6,881	28,181
AbbVie	465	28,140
McDonald's	230	27,704
Unilever	579	26,420
3M	152	25,587
Industria de Diseno Textil	711	24,640
QUALCOMM	437	24,609
LVMH Moet Hennessy Louis Vuitton	141	24,209
<b>Sales</b>		
GlaxoSmithKline	3,599	72,760
International Business Machines	245	36,657
Telstra	6,881	26,344
Daimler	304	21,345
Imperial Brands	408	19,721
Microsoft	319	19,030
Japan Tobacco	500	18,686
Bayer	172	16,882
Apple	141	16,440
Las Vegas Sands	261	14,917
TransCanada	301	14,180
Prudential	787	13,286
Fortum	701	11,928
Colgate-Palmolive	162	11,488
Williams	342	10,337
Mitsui	700	9,748
Teva Pharmaceutical Industries	218	9,409
Baxter International	183	8,816
American Express	117	7,880
Astellas Pharma	500	7,340

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2016

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
<b>Purchases</b>		
Unilever	1,692	68,336
SAP	964	66,969
ASML Holding	745	65,210
Airbus	1,057	54,928
Industria de Diseno Textil	1,618	48,645
LVMH Moet Hennessy Louis Vuitton	328	46,350
Kone	1,108	45,128
Amadeus IT Group	1,125	44,574
Essilor International	342	39,619
Deutsche Post	1,513	38,511
Henkel	330	31,732
Continental	174	29,393
Jeronimo Martins	2,010	28,484
Luxottica Group	563	25,761
Orion	655	23,300
Infineon Technologies	1,696	22,600
Hermes International	65	22,294
Grifols	1,103	21,273
Thales	276	21,232
International Consolidated Airlines Group	4,551	20,457
Koninklijke Vopak	460	20,421
Eurazeo	367	19,381
Rubis	252	17,901
Covestro	420	17,824
Dassault Systemes	251	17,041
Adidas	119	15,247
ProSiebenSat.1 Media	389	15,129
Boskalis Westminster	475	14,382
Kerry Group Plc	185	14,368
Banca Generali	754	13,852
Valeo	321	13,501
United Internet	360	13,161
Symrise	214	12,749
<b>Sales*</b>		
Warehouses De Pauw	8	626
SAP	3	232
LVMH Moet Hennessy Louis Vuitton	1	164
Unilever	3	113
Airbus	2	107
Henkel	1	96
ASML Holding	1	94
Industria de Diseno Textil	3	89

\* The above represents all the sale transactions during the year.

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# WisdomTree Issuer Plc

## Appendix I – Remuneration Policy (Unaudited)

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WisdomTree Issuer plc (the “Company”) is subject to 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 Company 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, and ensures that no individual will be involved in determining or approving their own remuneration. The Remuneration Policy will be reviewed annually.

Details of the up-to-date Remuneration Policy are available via [www.wisdomtree.eu](http://www.wisdomtree.eu). 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 Company, upon request.

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# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited)

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### 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 Company's annual and semi-annual reports published after 13 January 2017 detailing the Company'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”)

#### *WisdomTree Enhanced Commodity UCITS ETF*

#### 1. Below is the market value of assets engaged in securities financing transactions at 31 December 2016

Currency	USD 94,147
% of Net Assets	0.70%

#### 2. Market value of securities on loan as % of Total Lendable Assets

Currency	NA
% Total Lendable Assets	NA

#### 3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2016\*

3.1. Counterparty Name	BNP Paribas
Value of outstanding transactions	USD 94,147
Country of Establishment	France

\* The above is a complete list of counterparties.

#### 4. Settlement/clearing for each type of SFT:

Bi-Lateral

#### 5. Maturity tenor of the SFTs

Less than 1 day	—
1 day to 1 week	—
1 week to 1 month	—
1 to 3 months	—
3 months to 1 year	USD 94,147
Greater than 1 year	—
Open Maturity	—

#### 6. Type and Quality of Collateral

Collateral Type	Bond
-----------------	------

#### Collateral Quality/Rating:

Cash	—
Bonds	Aaa (Moody's)
Equities	—
Other	—



# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited) (continued)

### 7. Currency of Collateral

USD

### 8. Maturity tenor of the Collateral

Less than 1 day	—
1 day to 1 week	—
1 week to 1 month	—
1 to 3 months	—
3 months to 1 year	—
Greater than 1 year	Nominal Value USD 95,000
Open Maturity	—

### 9. Ten largest Collateral Issuers\*

9.1. Collateral Issuer	US Government
Volume of collateral received	Nominal Value USD 95,000

\* The above is a complete list of Collateral Issuers.

### 10. Re-investment of Collateral received

Stock Collateral re-invested	N/A
Permitted re-investment of Stock Collateral	N/A
Returns on Cash Collateral re-invested	N/A

### 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.

Number of Depositaries	1
Depositary	State Street Custodial Services (Ireland) Limited
Stock Collateral	Nominal Value USD 95,000
Cash Collateral	Nil

### 12. Safe-keeping of Collateral pledged

Included in the table below are details of the safe-keeping of the collateral pledged from the Sub-Fund to the relevant counterparties in relation to each of the SFTs held on the Sub-Funds.

Total Value of Collateral pledged	N/A
Counterparty	N/A
% held in segregated accounts	N/A
% held in pooled accounts	N/A
% held in other accounts	N/A
Total	N/A

### 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.

