

3 Dublin Landings, North Wall Quay
Dublin, D01 C4E0, Ireland

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UK Reporting Fund - Report to Participants

10 July 2024

Dear Participant,

WisdomTree Issuer ICAV (“the Company”)

Accounting period ended 31 December 2023

The Share Classes of the Company under the Sub-Funds set out below have been approved as “Reporting Funds” by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the “Regulations”). This letter constitutes the report to Participants for the purposes of the Regulations in respect of the accounts period ended 31 December 2023.

Please note that under Regulation 72 of the Regulations, investors in ETFs are not permitted to deduct from their reportable income equalisation on shares purchased through the secondary market in the year of subscription, as this does not meet the definition of “Initial Purchase” in this Regulation.

We confirm that the Share Classes set out in the attached remain reporting funds under the Regulations at the date of this report.

If you have any questions about the future web reports, please forward them to WisdomTree Management Limited, 3 Dublin Landings, North Wall Quay Dublin, D01 C4E0, Ireland.

Yours faithfully,

A handwritten signature in cursive script, appearing to read "Peter Ziemba".

WisdomTree Issuer ICAV

Directors: Anne-Marie King (Ireland), Feargal Dempsey (Ireland), Bryan Governey (Ireland, resident in Italy), Alexis Marinof (Belgium, resident in the UK) and Peter Ziemba (U.S.)

WisdomTree Issuer ICAV is registered in Ireland as an open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with variable capital and having segregated liability between its sub-funds and is authorised and regulated by the Central Bank of Ireland: 3 Dublin Landings, North Wall Quay, Dublin 1, Ireland
CBI Reference Number: C132923. VAT registration number: 3316739AH

APPENDIX I

WisdomTree Issuer ICAV

UK Reporting Fund Status

Report to Participants for Accounts Year Ended 31 December 2023

ISIN	Share Class	Sub Fund Ref	UKR CALC REF	FS Order	Reportable Income	Currency	Excess Reportable Income per unit*	Amount distributed per unit Ex-date 06/04/2023	Amount distributed per unit Ex-date 06/07/2023	Amount distributed per unit Ex-date 05/10/2023	Amount distributed per unit Ex-date 04/01/2024	Fund "Distribution Date"	Equalisation per Share**
IE00BQZJBO63	WisdomTree US Equity Income UCITS ETF	WISF	ERI - WISF	1	0.7937	USD	0.0188	0.2073	0.2003	0.1747	0.1926	30-Jun-24	0
IE00BD6RZZ53	WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc	WISF	ERI - WISF	1	0.8013	USD	0.8013	-	-	-	-	30-Jun-24	0
IE00BD6RT93	WisdomTree US Equity Income UCITS ETF Acc	WISF	ERI - WISF	1	0.9122	USD	0.9122	-	-	-	-	30-Jun-24	0
IE00BD6RZW23	WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc	WISF	ERI - WISF	1	0.7592	USD	0.7592	-	-	-	-	30-Jun-24	0
IE00BQZJBJ31	WisdomTree Europe Equity Income UCITS ETF	WISH	ERI - WISH	2	0.7073	EUR	0.0067	-	0.5108	-	0.1898	30-Jun-24	0
IE00BDF16007	WisdomTree Europe Equity Income UCITS ETF Acc	WISH	ERI - WISH	2	1.0003	EUR	1.0003	-	-	-	-	30-Jun-24	0
IE00BQZJJC527	WisdomTree Europe Small Cap Dividend UCITS ETF	WISI	ERI - WISI	3	0.7955	EUR	-	-	0.5253	-	0.2757	30-Jun-24	0
IE00BDF16114	WisdomTree Europe Small Cap Dividend UCITS ETF Acc	WISI	ERI - WISI	3	0.7977	EUR	0.7977	-	-	-	-	30-Jun-24	0
IE00BQQ3Q067	WisdomTree Emerging Markets Equity Income UCITS ETF	WISD	ERI - WISD	4	0.7708	USD	0.0001	-	0.2937	-	0.4770	30-Jun-24	0
IE00BDF12W49	WisdomTree Emerging Markets Equity Income UCITS ETF Acc	WISD	ERI - WISD	4	1.2649	USD	1.2649	-	-	-	-	30-Jun-24	0
IE00BQZJBM26	WisdomTree Emerging Markets Small Cap Dividend UCITS ETF	WISE	ERI - WISE	5	0.6463	USD	-	-	0.2809	-	0.3731	30-Jun-24	0
IE00BVXC4854	WisdomTree Japan Equity UCITS ETF - USD Hedged	WISR	ERI - WISR	6	0.5439	USD	0.0100	-	0.2913	-	0.2426	30-Jun-24	0
IE00BYQCZN58	WisdomTree Japan Equity UCITS ETF - JPY Acc	WISR	ERI - WISR	6	0.5599	USD	0.5599	-	-	-	-	30-Jun-24	0
IE00BYQCZF74	WisdomTree Japan Equity UCITS ETF - GBP Hedged	WISR	ERI - WISR	6	0.4076	USD	-	-	0.2234	-	0.1875	30-Jun-24	0
IE00BYQCZD50	WisdomTree Japan Equity UCITS ETF - USD Hedged Acc	WISR	ERI - WISR	6	0.6576	USD	0.6576	-	-	-	-	30-Jun-24	0
IE00BYQCZJ13	WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc	WISR	ERI - WISR	6	0.6074	USD	0.6074	-	-	-	-	30-Jun-24	0
IE00BYQCZL35	WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc	WISR	ERI - WISR	6	0.6998	USD	0.6998	-	-	-	-	30-Jun-24	0
IE00BVXBH163	WisdomTree Europe Equity UCITS ETF - USD Hedged	WISU	ERI - WISU	7	0.6778	USD	-	-	0.6262	-	0.0525	30-Jun-24	0
IE00BYQCZX56	WisdomTree Europe Equity UCITS ETF - EUR Acc	WISU	ERI - WISU	7	0.7765	USD	0.7765	-	-	-	-	30-Jun-24	0
IE00BYQCZQ89	WisdomTree Europe Equity UCITS ETF - GBP Hedged	WISU	ERI - WISU	7	0.5312	USD	0.0004	-	0.4788	-	0.0520	30-Jun-24	0
IE00BYQCZP72	WisdomTree Europe Equity UCITS ETF - USD Hedged Acc	WISU	ERI - WISU	7	0.8341	USD	0.8341	-	-	-	-	30-Jun-24	0
IE00BYQCZT11	WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc	WISU	ERI - WISU	7	0.7577	USD	0.7577	-	-	-	-	30-Jun-24	0
IE00BYPGTJ26	WisdomTree UK Equity Income UCITS ETF	WISV	ERI - WISV	8	0.2308	GBP	0.0010	-	0.1122	-	0.1176	30-Jun-24	0
IE00BZ1GHD37	WisdomTree Enhanced Commodity UCITS ETF - USD	WISX	ERI - WISX	9	0.6203	USD	0.0076	-	-	-	0.6127	30-Jun-24	0
IE00BYMLZY74	WisdomTree Enhanced Commodity UCITS ETF - USD Acc	WISX	ERI - WISX	9	0.6495	USD	0.6495	-	-	-	-	30-Jun-24	0
IE00BG88WH84	WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc	WISX	ERI - WISX	9	0.7112	USD	0.7112	-	-	-	-	30-Jun-24	0
IE00BG88WG77	WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc	WISX	ERI - WISX	9	0.5975	USD	0.5975	-	-	-	-	30-Jun-24	0
IE00BG88WL21	WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc	WISX	ERI - WISX	9	0.6417	USD	0.6417	-	-	-	-	30-Jun-24	0
IE00BZ56RD98	WisdomTree US Quality Dividend Growth UCITS ETF - USD	WISZ	ERI - WISZ	10	0.4697	USD	0.0021	0.1097	0.1185	0.1123	0.1271	30-Jun-24	0
IE00BZ56RG20	WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc	WISZ	ERI - WISZ	10	0.5248	USD	0.5248	-	-	-	-	30-Jun-24	0
IE0001GMB3E1	WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged	WISZ	ERI - WISZ	10	0.1140	USD	0.0098	-	-	-	0.1042	30-Jun-24	0
IE000CXV0X01	WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc	WISZ	ERI - WISZ	10	0.0977	USD	0.0977	-	-	-	-	30-Jun-24	0
IE00BZ56RN96	WisdomTree Global Quality Dividend Growth UCITS ETF - USD	WIS3	ERI - WIS3	11	0.4804	USD	0.0084	-	0.2894	-	0.1826	30-Jun-24	0
IE00BZ56SW52	WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc	WIS3	ERI - WIS3	11	0.5688	USD	0.5688	-	-	-	-	30-Jun-24	0
IE000LRRPK60	WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged	WIS3	ERI - WIS3	11	0.2471	USD	0.0119	-	0.1184	-	0.1168	30-Jun-24	0
IE0007M3MLF3	WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc	WIS3	ERI - WIS3	11	0.2148	USD	0.2148	-	-	-	-	30-Jun-24	0
IE00BZ56SY76	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR	WISY	ERI - WISY	12	0.4180	EUR	0.0120	-	0.3285	-	0.0775	30-Jun-24	0
IE00BZ56TQ67	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc	WISY	ERI - WISY	12	0.4994	EUR	0.4994	-	-	-	-	30-Jun-24	0
IE00BZ0XVF52	WisdomTree AT1 CoCo Bond UCITS ETF - USD	WIMD	ERI - WIMD	13	4.1718	USD	-	-	2.1244	-	2.0482	30-Jun-24	0
IE00BZ0XVG69	WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc	WIMD	ERI - WIMD	13	4.9569	USD	4.9569	-	-	-	-	30-Jun-24	0
IE00BFNND012	WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged	WIMD	ERI - WIMD	13	4.6984	USD	0.0045	-	2.3884	-	2.3055	30-Jun-24	0
IE00BFNND236	WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged	WIMD	ERI - WIMD	13	4.5648	USD	0.0782	-	2.3077	-	2.1789	30-Jun-24	0
IE00BFNND459	WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged	WIMD	ERI - WIMD	13	4.8032	USD	-	-	2.7338	-	2.6105	30-Jun-24	0
IE00BD49R912	WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR	WIMA	ERI - WIMA	14	-	EUR	-	-	0.3174	-	-	30-Jun-24	0
IE00BD49RB39	WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR Acc	WIMA	ERI - WIMA	14	-	EUR	-	-	-	-	-	30-Jun-24	0
IE00BD49RJ15	WisdomTree EUR Government Bond Advanced Yield UCITS ETF - EUR	WIMB	ERI - WIMB	15	-	EUR	-	-	0.2620	-	-	30-Jun-24	0
IE00BD49RK20	WisdomTree EUR Government Bond Advanced Yield UCITS ETF - EUR Acc	WIMB	ERI - WIMB	15	-	EUR	-	-	-	-	-	30-Jun-24	0
IE00BDVPNG13	WisdomTree Artificial Intelligence UCITS ETF - USD Acc	WIRE	ERI - WIRE	16	0.2149	USD	0.2149	-	-	-	-	30-Jun-24	0
IE00BJFN5P63	WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD	WIRG	ERI - WIRG	17	2.5687	USD	0.0345	0.5570	0.6390	0.6658	0.6724	30-Jun-24	0
IE00BJJYX67	WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc	WIRG	ERI - WIRG	17	2.7115	USD	2.7115	-	-	-	-	30-Jun-24	0
IE00BJGWQNT2	WisdomTree Cloud Computing UCITS ETF - USD Acc	WITX	ERI - WITX	18	-	USD	-	-	-	-	-	30-Jun-24	0
IE00BKLF1R75	WisdomTree Battery Solutions UCITS ETF - USD Acc	WIME	ERI - WIME	19	0.4582	USD	0.4582	-	-	-	-	30-Jun-24	0
IE00BLPK3577	WisdomTree Cybersecurity UCITS ETF - USD Acc	WICY	ERI - WICY	20	0.0276	USD	0.0276	-	-	-	-	30-Jun-24	0
IE00BMXXWRM76	WisdomTree European Union Bond UCITS ETF - EUR Acc	WIMF	ERI - WIMF	21	-	EUR	-	-	-	-	-	30-Jun-24	0
IE00BDVNPV63	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Hedge Acc	WIRF	ERI - WIRF	22	0.5046	USD	0.5046	-	-	-	-	30-Jun-24	0
IE00BDVPN535	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc	WIRF	ERI - WIRF	22	0.4929	USD	0.4929	-	-	-	-	30-Jun-24	0
IE00BM9TSP27	WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF - USD Acc	WIPA	ERI - WIPA	23	0.2896	USD	0.2896	-	-	-	-	30-Jun-24	0
IE00BKY4W127	WisdomTree Broad Commodities UCITS ETF - USD Acc	WIRX	ERI - WIRX	24	0.4149	USD	0.4149	-	-	-	-	30-Jun-24	0
IE00008KMPM1	WisdomTree BioRevolution UCITS ETF - USD Acc	WIPB	ERI - WIPB	25	0.0458	USD	0.0458	-	-	-	-	30-Jun-24	0
IE0000M2MB07	WisdomTree New Economy Real Estate UCITS ETF - USD Acc	WIRN	ERI - WIRN	26	0.4439	USD	0.4439	-	-	-	-	30-Jun-24	0
IE000X9TLGN8	WisdomTree New Economy Real Estate UCITS ETF - USD	WIRN	ERI - WIRN	26	0.4352	USD	0.0198	-	0.2653	-	0.1501	30-Jun-24	0
IE000L4J7E7	WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc	WIRI	ERI - WIRI	27	0.1125	USD	0.1125	-	-	-	-	30-Jun-24	0
IE000940RNE6	WisdomTree Blockchain UCITS ETF - USD Acc	WIRJ	ERI - WIRJ	28	-	USD	-	-	-	-	-	30-Jun-24	0
IE000T3YTV4	WisdomTree Global Automotive Innovators UCITS ETF - USD Acc	WIRP	ERI - WIRP	29	0.5467	USD	0.5467	-	-	-	-	30-Jun-24	0
IE000P3D0W60	WisdomTree Renewable Energy UCITS ETF - USD Acc	WIRQ	ERI - WIRQ	30	0.0910	USD	0.0910	-	-	-	-	30-Jun-24	0
IE000KF370H3	WisdomTree US Efficient Core UCITS ETF - USD Acc	WIRZ	ERI - WIRZ	32	0.0612	USD	0.0612	-	-	-	-	30-Jun-24	0
IE0000902GT6	WisdomTree Megatrends UCITS ETF - USD Acc	WIRY	ERI - WIRY	33	0.0093	USD	0.0093	-	-	-	-	30-Jun-24	0
IE0003UH9270	WisdomTree UK Quality Dividend Growth UCITS ETF - GBP	WIRW	ERI - WIRW	34	0.1071	GBP	0.0136	-	-	-	0.0935	30-Jun-24	0

We confirm that the Share Classes set out above remain reporting funds under the Regulations at the date of this report.

* "Excess Per Unit" is the excess treated as additional distributions per unit made to participants for the period for UK tax purposes under the UK Offshore Fund Regime

** Please note that under Regulation 72 of The Offshore Funds (Tax) Regulations 2009 (as amended), investors in ETFs are not permitted to deduct from their reportable income equalisation on shares purchased through the secondary market in the year of subscription, as this does not meet the definition of 'Initial Purchase' in this Regulation.