

WisdomTree Issuer plc
UK Reporting Fund Status
Reporting period: 1 January 2017 - 31 December 2017

ISIN	Sub-fund Name	Share Class Name	Share Class Type	Share Class Currency	UK reportable income for the year (A)	Number of shares outstanding as of 31/12/2017 (B)	Reportable income per share (C = A / B)	Cash distributions per share in relation to the reporting period (in share class currency - see Notes)				Total (D)	Excess reportable income (ERI) (Inflow date: 30/06/2018) (C - D)	Equalisation per new unit (average basis), contained in reportable income
								Ex Date 30/03/2017	Ex Date 29/06/2017	Ex Date 28/09/2017	Ex Date 04/01/2018			
IE00BYPGT035	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD	Semi-annually Distributing	USD	427,036.21	1,125,000	0.3796		0.0904		0.2890	0.3794	0.0002	0.0000
IE00BYSQH629	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD Acc	Accumulating	USD	0.00	0	0.0000					0.0000	0.0000	0.0000
IE00BQQ3Q067	WisdomTree Emerging Markets Equity Income UCITS ETF		Semi-annually Distributing	USD	1,183,980.01	1,965,000	0.6025		0.1595		0.4276	0.5871	0.0154	0.0000
IE00BDF12W49	WisdomTree Emerging Markets Equity Income UCITS ETF	Class: Acc	Accumulating	USD	32,036.26	45,152	0.7095					0.0000	0.7095	0.0000
IE00BQZJBM26	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF		Semi-annually Distributing	USD	420,703.98	875,000	0.4808		0.1916		0.2769	0.4685	0.0123	0.0000
IE00BDFY4092	WisdomTree Enhanced Commodity UCITS ETF	Class: Inst	Accumulating	USD	0.00	0	0.0000					0.0000	0.0000	0.0000
IE00BZ1GHD37	WisdomTree Enhanced Commodity UCITS ETF	Class: USD	Annually Distributing	USD	12,009.46	450,000	0.0267				0.0484	0.0484	0.0000	0.0000
IE00BYMLZ74	WisdomTree Enhanced Commodity UCITS ETF	Class: USD Acc	Accumulating	USD	150,496.86	5,800,000	0.0259					0.0000	0.0259	0.0000
IE00BQZJJB31	WisdomTree Europe Equity Income UCITS ETF		Semi-annually Distributing	EUR	2,014,050.25	3,485,000	0.5779		0.3844		0.1876	0.5720	0.0059	0.0000
IE00BDF16007	WisdomTree Europe Equity Income UCITS ETF	Class: Acc	Accumulating	EUR	13,003.28	21,000	0.6192					0.0000	0.6192	0.0000
IE00BYQCZ56	WisdomTree Europe Equity UCITS ETF	Class: EUR Acc	Accumulating	EUR	284,894.38	841,000	0.3388					0.0000	0.3388	0.0000
IE00BYQCZQ89	WisdomTree Europe Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	GBP	71,330.74	280,010	0.2547		0.4732		0.1460	0.6192	0.0000	0.0000
IE00BVXBH163	WisdomTree Europe Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	USD	1,237,778.26	3,640,000	0.3400		0.3733			0.3733	0.0000	0.0000
IE00BYQCZP72	WisdomTree Europe Equity UCITS ETF	Class: USD Hedged Acc	Accumulating	USD	775,188.95	2,100,000	0.3691					0.0000	0.3691	0.0000
IE00BQZJC527	WisdomTree Europe SmallCap Dividend UCITS ETF		Semi-annually Distributing	EUR	1,592,265.77	3,230,000	0.4930		0.3606		0.1383	0.4989	0.0000	0.0000
IE00BDF16114	WisdomTree Europe SmallCap Dividend UCITS ETF	Class: Acc	Accumulating	EUR	182,178.12	446,000	0.4085					0.0000	0.4085	0.0000
IE00BZ56SY76	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	Class: EUR	Semi-annually Distributing	EUR	63,818.58	270,000	0.2364		0.2088		0.0106	0.2194	0.0170	0.0000
IE00BZ56TQ67	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	Class: EUR Acc	Accumulating	EUR	42,079.84	166,000	0.2535					0.0000	0.2535	0.0000
IE00BYQCZC44	WisdomTree Germany Equity UCITS ETF	Class: EUR Acc	Accumulating	EUR	88,411.73	281,000	0.3146					0.0000	0.3146	0.0000
IE00BVXBGY20	WisdomTree Germany Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	GBP	388,696.36	1,820,000	0.2136		0.2347			0.2347	0.0000	0.0000
IE00BYQCZ682	WisdomTree Germany Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	USD	25,774.08	70,010	0.3681		0.3906			0.3906	0.0000	0.0000
IE00BZ56RN96	WisdomTree Global Quality Dividend Growth UCITS ETF	Class: USD	Semi-annually Distributing	USD	37,246.95	106,000	0.3514		0.2871		0.1442	0.4313	0.0000	0.0000
IE00BZ56SW52	WisdomTree Global Quality Dividend Growth UCITS ETF	Class: USD Acc	Accumulating	USD	100,773.41	284,394	0.3543					0.0000	0.3543	0.0000
IE00BDGSKN96	WisdomTree India Quality UCITS ETF	Class: USD	Semi-annually Distributing	USD	25,532.82	187,500	0.1362					0.0000	0.1362	0.0000
IE00BDGSKL04	WisdomTree India Quality UCITS ETF	Class: USD Acc	Accumulating	USD	42,360.91	312,500	0.1356					0.0000	0.1356	0.0000
IE00BVF1H83	WisdomTree ISEQ 20® UCITS ETF		Annually Distributing	EUR	148,194.13	1,400,000	0.1059				0.1058	0.1058	0.0001	0.0000
IE00BYQCZF74	WisdomTree Japan Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	GBP	130,528.25	750,010	0.1740		0.0639		0.1026	0.1665	0.0075	0.0000
IE00BYQCZN58	WisdomTree Japan Equity UCITS ETF	Class: JPY Acc	Accumulating	USD	502,338.98	1,501,000	0.3347					0.0000	0.3347	0.0000
IE00BVXC4854	WisdomTree Japan Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	USD	3,714,577.05	13,932,000	0.2666		0.0586		0.1560	0.2146	0.0520	0.0000
IE00BYQCZD50	WisdomTree Japan Equity UCITS ETF	Class: USD Hedged Acc	Accumulating	USD	96,880.48	331,837	0.2920					0.0000	0.2920	0.0000
IE00BYPGTJ26	WisdomTree UK Equity Income UCITS ETF	Class: GBP	Semi-annually Distributing	GBP	329,214.89	1,120,000	0.2939		0.1547		0.1377	0.2924	0.0015	0.0000
IE00BYSQH405	WisdomTree UK Equity Income UCITS ETF	Class: GBP Acc	Accumulating	GBP	0.00	0	0.0000					0.0000	0.0000	0.0000
IE00BQZJJBQ63	WisdomTree US Equity Income UCITS ETF		Quarterly Distributing	USD	912,210.52	1,690,000	0.5398	0.1305	0.1299	0.1299	0.1450	0.5353	0.0045	0.0000
IE00BD6RZT93	WisdomTree US Equity Income UCITS ETF	Class: Acc	Accumulating	USD	41,378.33	81,000	0.5108					0.0000	0.5108	0.0000
IE00BD6RZW23	WisdomTree US Equity Income UCITS ETF	Class: EUR Hedged Acc	Accumulating	EUR	27,534.99	65,000	0.4236					0.0000	0.4236	0.0000
IE00BD6RZZ53	WisdomTree US Equity Income UCITS ETF	Class: GBP Hedged Acc	Accumulating	GBP	49,715.61	130,000	0.3824					0.0000	0.3824	0.0000
IE00BZ56RD98	WisdomTree US Quality Dividend Growth UCITS ETF	Class: USD	Quarterly Distributing	USD	4,952.71	16,000	0.3095	0.1228	0.0789	0.0768	0.0796	0.3581	0.0000	0.0000
IE00BZ56RG20	WisdomTree US Quality Dividend Growth UCITS ETF	Class: USD Acc	Accumulating	USD	81,091.74	260,000	0.3119					0.0000	0.3119	0.0000
IE00BQZJBT94	WisdomTree US SmallCap Dividend UCITS ETF		Quarterly Distributing	USD	478,568.94	845,000	0.5664	0.1304	0.1401	0.1227	0.1408	0.5340	0.0324	0.0000

Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds and share classes of WisdomTree Issuer plc (the "Fund") as at 31 December 2017.

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

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

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

The 'Excess reportable income' (ERI) is deemed to arise on 30 June 2018 (being the fund distribution date). The sub-funds / share classes operate full equalisation arrangements.

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

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

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

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