

**WisdomTree Issuer plc**  
**UK Reporting Fund Status**  
**Reporting period: 1 January 2018 - 31 December 2018**

ISIN	Fund Name	Share Class Name	Share Class Type	Bond Fund ?	Share Class Currency	UK reportable income for the year (A)	Number of shares outstanding as of 31/12/2018 (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 (inflow date: 30/06/2019) (C - D)	Equalisation per new unit (average basis), contained in reportable income
									Ex Date 29/03/2018	Ex Date 28/06/2018	Ex Date 27/09/2018	Ex Date 03/01/2019			
IE00BDVPNG13	WisdomTree Artificial Intelligence UCITS ETF	Class: USD Acc	Accumulating	No	USD	0	40,000	0.0000					0.0000	0.0000	0.0000
IE00BFNND236	WisdomTree AT1 CoCo Bond UCITS ETF	Class: EUR Hedged	Semi-annually Distributing	Yes	EUR	45,035	20,828	2.1622				1.8100	1.8100	0.3522	0.0000
IE00BFNND459	WisdomTree AT1 CoCo Bond UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	Yes	GBP	45,302	20,740	2.1843				1.8383	1.8383	0.3460	0.0000
IE00BZ0XVF52	WisdomTree AT1 CoCo Bond UCITS ETF	Class: USD	Semi-annually Distributing	Yes	USD	1,056,963	290,054	3.6440	0.4241			2.8622	3.2863	0.3577	0.0000
IE00BZ0XVG69	WisdomTree AT1 CoCo Bond UCITS ETF	Class: USD Acc	Accumulating	Yes	USD	25,575	7,000	3.6536					0.0000	3.6536	0.0000
IE00BFNND012	WisdomTree AT1 CoCo Bond UCITS ETF	Class: USD Hedged	Semi-annually Distributing	Yes	USD	45,336	20,962	2.1628				1.8016	1.8016	0.3612	0.0000
IE00BD49R243	WisdomTree CBOE S&P 500 PutWrite UCITS ETF	Class: USD Acc	Accumulating	Yes	USD	813,211	1,630,000	0.4989					0.0000	0.4989	0.0000
IE00BYPGT035	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD	Semi-annually Distributing	No	USD	513,407	1,125,000	0.4564	0.1272			0.2998	0.4270	0.0294	0.0000
IE00BYSQH629	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD Acc	Accumulating	No	USD	0	0	0.0000					0.0000	0.0000	0.0000
IE00BQQ3Q067	WisdomTree Emerging Markets Equity Income UCITS ETF		Semi-annually Distributing	No	USD	1,224,662	1,792,097	0.6834	0.2221			0.4590	0.6811	0.0023	0.0000
IE00BDF12W49	WisdomTree Emerging Markets Equity Income UCITS ETF	Class: Acc	Accumulating	No	USD	93,062	108,242	0.8598					0.0000	0.8598	0.0000
IE00BQZJBM26	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF		Semi-annually Distributing	No	USD	912,993	1,500,000	0.6087	0.2335			0.3280	0.5615	0.0472	0.0000
IE00BG88WG77	WisdomTree Enhanced Commodity UCITS ETF	Class: EUR Hedged Acc	Accumulating	Yes	EUR	1,731	25,000	0.0692					0.0000	0.0692	0.0000
IE00BG88WH84	WisdomTree Enhanced Commodity UCITS ETF	Class: GBP Hedged Acc	Accumulating	Yes	GBP	100,522	1,425,000	0.0705					0.0000	0.0705	0.0000
IE00BDFY4092	WisdomTree Enhanced Commodity UCITS ETF	Class: Inst	Accumulating	Yes	USD	0	0	0.0000					0.0000	0.0000	0.0000
IE00BZ1GHD37	WisdomTree Enhanced Commodity UCITS ETF	Class: USD	Annually Distributing	Yes	USD	79,654	500,000	0.1593				0.1623	0.1623	0.0000	0.0000
IE00BYMLZY74	WisdomTree Enhanced Commodity UCITS ETF	Class: USD Acc	Accumulating	Yes	USD	3,708,003	23,150,000	0.1602					0.0000	0.1602	0.0000
IE00BD49R912	WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	Class: EUR	Semi-annually Distributing	Yes	EUR	9,482	30,000	0.3161				0.2764	0.2764	0.0397	0.0000
IE00BD49RB39	WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	Class: EUR Acc	Accumulating	Yes	EUR	9,483	30,000	0.3161					0.0000	0.3161	0.0000
IE00BD49RJ15	WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	Class: EUR	Semi-annually Distributing	Yes	EUR	7,245	30,000	0.2415				0.2096	0.2096	0.0319	0.0000
IE00BD49RK20	WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	Class: EUR Acc	Accumulating	Yes	EUR	7,246	30,000	0.2415					0.0000	0.2415	0.0000
IE00BQZJJBX31	WisdomTree Europe Equity Income UCITS ETF		Semi-annually Distributing	No	EUR	2,063,353	3,632,471	0.5680	0.3758			0.1864	0.5622	0.0058	0.0000
IE00BDF16007	WisdomTree Europe Equity Income UCITS ETF	Class: Acc	Accumulating	No	EUR	26,069	40,998	0.6359					0.0000	0.6359	0.0000
IE00BYQCZX56	WisdomTree Europe Equity UCITS ETF	Class: EUR Acc	Accumulating	No	EUR	235,668	540,306	0.4362					0.0000	0.4362	0.0000
IE00BYQCZQ89	WisdomTree Europe Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	No	GBP	99,957	342,454	0.2919	0.2263			0.0429	0.2692	0.0227	0.0000
IE00BVXBH163	WisdomTree Europe Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	No	USD	1,028,788	2,668,352	0.3856	0.3070			0.0442	0.3512	0.0344	0.0000
IE00BYQCZP72	WisdomTree Europe Equity UCITS ETF	Class: USD Hedged Acc	Accumulating	No	USD	1,818,297	4,249,312	0.4279					0.0000	0.4279	0.0000
IE00BQZJCS27	WisdomTree Europe SmallCap Dividend UCITS ETF		Semi-annually Distributing	No	EUR	1,922,244	3,230,006	0.5951	0.3924			0.1794	0.5718	0.0233	0.0000
IE00BDF16114	WisdomTree Europe SmallCap Dividend UCITS ETF	Class: Acc	Accumulating	No	EUR	356,923	702,168	0.5083					0.0000	0.5083	0.0000
IE00BZ56SY76	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	Class: EUR	Semi-annually Distributing	No	EUR	88,476	333,881	0.2650	0.2390			0.0346	0.2736	0.0000	0.0000
IE00BZ56TQ67	WisdomTree Eurozone Quality Dividend Growth UCITS ETF	Class: EUR Acc	Accumulating	No	EUR	271,441	938,013	0.2894					0.0000	0.2894	0.0000
IE00BYQCZC44	WisdomTree Germany Equity UCITS ETF	Class: EUR Acc	Accumulating	No	EUR	114,936	251,123	0.4577					0.0000	0.4577	0.0000
IE00BVXBGY20	WisdomTree Germany Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	No	GBP	149,884	507,894	0.2951	0.2551			0.0096	0.2647	0.0304	0.0000
IE00BYQCZ682	WisdomTree Germany Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	No	USD	7,920	17,536	0.4517	0.4052			0.0044	0.4096	0.0421	0.0000
IE00BZ56RN96	WisdomTree Global Quality Dividend Growth UCITS ETF	Class: USD	Semi-annually Distributing	No	USD	26,053	63,688	0.4091	0.2660			0.1785	0.4445	0.0000	0.0000
IE00BZ56SW52	WisdomTree Global Quality Dividend Growth UCITS ETF	Class: USD Acc	Accumulating	No	USD	244,839	579,761	0.4223					0.0000	0.4223	0.0000
IE00BDGSKN96	WisdomTree India Quality UCITS ETF	Class: USD	Semi-annually Distributing	No	USD	31,891	152,500	0.2091	0.0397			0.0776	0.1173	0.0918	0.0000
IE00BDGSKL04	WisdomTree India Quality UCITS ETF	Class: USD Acc	Accumulating	No	USD	46,598	222,500	0.2094					0.0000	0.2094	0.0000
IE00BVFBIH83	WisdomTree ISEQ 20® UCITS ETF		Annually Distributing	No	EUR	206,287	1,300,000	0.1587				0.1594	0.1594	0.0000	0.0000

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IE00BYQCZF74	WisdomTree Japan Equity UCITS ETF	Class: GBP Hedged	Semi-annually Distributing	No	GBP	23,976	104,978	0.2284		0.1218		0.1075	0.2293	0.0000	0.0000
IE00BYQCZN58	WisdomTree Japan Equity UCITS ETF	Class: JPY Acc	Accumulating	No	USD	896,633	2,183,721	0.4106					0.0000	0.4106	0.0000
IE00BVXC4854	WisdomTree Japan Equity UCITS ETF	Class: USD Hedged	Semi-annually Distributing	No	USD	4,293,893	13,310,410	0.3226		0.1570		0.1536	0.3106	0.0120	0.0000
IE00BYQCZD50	WisdomTree Japan Equity UCITS ETF	Class: USD Hedged Acc	Accumulating	No	USD	251,110	717,932	0.3498					0.0000	0.3498	0.0000
IE00BFXYK923	WisdomTree Japan SmallCap Dividend UCITS ETF	Class: USD	Semi-annually Distributing	No	USD	6,141	20,000	0.3071				0.2551	0.2551	0.0520	0.0000
IE00BFXYKD63	WisdomTree Japan SmallCap Dividend UCITS ETF	Class: USD Acc	Accumulating	No	USD	6,142	20,000	0.3071					0.0000	0.3071	0.0000
IE00BYPGTJ26	WisdomTree UK Equity Income UCITS ETF	Class: GBP	Semi-annually Distributing	No	GBP	256,606	840,000	0.3055		0.1420		0.1588	0.3008	0.0047	0.0000
IE00BYSQH405	WisdomTree UK Equity Income UCITS ETF	Class: GBP Acc	Accumulating	No	GBP	0	0	0.0000					0.0000	0.0000	0.0000
IE00BQZJBQ63	WisdomTree US Equity Income UCITS ETF		Quarterly Distributing	No	USD	878,861	1,508,163	0.5827	0.1346	0.1501	0.1439	0.1369	0.5655	0.0172	0.0000
IE00BD6RZT93	WisdomTree US Equity Income UCITS ETF	Class: Acc	Accumulating	No	USD	153,179	270,041	0.5672					0.0000	0.5672	0.0000
IE00BD6RZW23	WisdomTree US Equity Income UCITS ETF	Class: EUR Hedged Acc	Accumulating	No	EUR	11,884	23,573	0.5041					0.0000	0.5041	0.0000
IE00BD6RZZ53	WisdomTree US Equity Income UCITS ETF	Class: GBP Hedged Acc	Accumulating	No	GBP	77,546	169,189	0.4583					0.0000	0.4583	0.0000
IE00BD8ZCY59	WisdomTree US Multifactor UCITS ETF	Class: USD	Quarterly Distributing	No	USD	2,490	10,000	0.2490				0.2032	0.2032	0.0458	0.0000
IE00BD8ZD313	WisdomTree US Multifactor UCITS ETF	Class: USD Acc	Accumulating	No	USD	2,490	10,000	0.2490					0.0000	0.2490	0.0000
IE00BZ56RD98	WisdomTree US Quality Dividend Growth UCITS ETF	Class: USD	Quarterly Distributing	No	USD	13,937	33,491	0.4161	0.0827	0.0919	0.1375	0.0964	0.4085	0.0076	0.0000
IE00BZ56RG20	WisdomTree US Quality Dividend Growth UCITS ETF	Class: USD Acc	Accumulating	No	USD	297,936	696,249	0.4279					0.0000	0.4279	0.0000
IE00BQZJBT94	WisdomTree US SmallCap Dividend UCITS ETF		Quarterly Distributing	No	USD	362,174	585,000	0.6191	0.1209	0.1673	0.1357	0.1595	0.5834	0.0357	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 2018.

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.

A fund marked with 'Yes' in the column 'Bond Fund ?' is a fund which holds more than 60% by market value of its investments in "qualifying investments" (as defined in section 494 of Corporation Tax Act 2009 ("CTA 2009"), broadly being investments which yield a return directly or indirectly in the form of interest). For such funds, distributions received by individual UK Shareholders from the Company will be taxed as interest income. This will be treated as savings income for UK resident individuals and will be subject to UK income tax. Distributions received by corporate UK Shareholders will instead be subject to tax under the loan relationship rules (contained in Chapters 5 and 6 of the CTA 2009), on a fair value accounting basis, and will be subject to UK corporation tax.

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 2019 (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.