

**THIS CIRCULAR IS SENT TO YOU AS A SHAREHOLDER IN WISDOMTREE UK EQUITY INCOME UCITS ETF
ISIN: IE00BYPGTJ26**

IT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. IF YOU ARE IN ANY DOUBT AS TO THE ACTION TO BE TAKEN, YOU SHOULD IMMEDIATELY CONSULT YOUR STOCKBROKER, BANK MANAGER, SOLICITOR OR ATTORNEY OR OTHER PROFESSIONAL ADVISOR.

If you have transferred your holding in WisdomTree UK Equity Income UCITS ETF, please send this document and the accompanying proxy form to the stockbroker, bank manager, or other agent through whom the transfer was effected for transmission to the transferee.

Unless otherwise indicated, all defined terms in this Circular shall have the same meaning as described in the Prospectus for the ICAV dated 27 May 2024 (the **Prospectus**).

WisdomTree Issuer ICAV
(the **ICAV**)

(an open-ended umbrella fund with segregated liability between sub-funds)

PROPOSED MERGER

OF

WisdomTree UK Equity Income UCITS ETF
(the **Merging Fund**, a sub-fund of the ICAV)

INTO

WisdomTree UK Quality Dividend Growth UCITS ETF
(the **Receiving Fund**, another sub-fund of the ICAV)

THE ACTION REQUIRED TO BE TAKEN IS SET OUT ON PAGE 13

You are particularly requested to complete and return the enclosed proxy form in accordance with the instructions printed thereon as soon as possible but in any event so that it arrives **24 hours in advance** of the start of the Meeting.

Notice of a Meeting of Shareholders to be held on 11 October 2024 is set out in **Appendix I** of this document.

Dated: 13 September 2024

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KEY DATES FOR THE MERGER

Date of dispatch of circular	13 September 2024
Last date for receipt of proxy forms in relation to the Meeting	24 hours in advance of the Meeting
Record date for Meeting	10 October 2024
Time and Date of Meeting	10am on 11 October 2024
Date of dispatch of notification of outcome of Meeting	14 October 2024
<i>Last date for receipt of proxy forms in relation to the adjourned meeting (if required)</i>	<i>24 hours in advance of adjourned meeting</i>
<i>Record date for adjourned meeting (if required)</i>	17 October 2024
<i>Date of adjourned meeting (if required)</i>	18 October 2024
<i>Date of dispatch of notification of outcome of adjourned meeting (if required)</i>	21 October 2024
Merger Dealing Deadline	2:00pm on 22 October 2024
Effective Date	25 October 2024
The date of issue of Shares in the Receiving Fund	25 October 2024
First Dealing Day for dealing in Shares in the Receiving Fund	25 October 2024
Date of despatch of letters confirming Shareholding in the Receiving Fund	within 21 days of the Effective Date

The merger is subject to the approval of Shareholders in the Merging Fund. Save where otherwise mentioned, times referred to above are to Irish time.

DEFINITIONS

Administrator	the administrator to the ICAV, as defined in the Prospectus;
Auditor	Deloitte Ireland LLP, or any successor auditor duly appointed to the ICAV;
Business Day	a day on which commercial banks are generally open for business in London;
Central Bank	the Central Bank of Ireland or any successor regulatory authority with responsibility for authorising and supervising the ICAV and the Receiving Fund;
Central Bank UCITS Regulations	the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (S.I. No. 230 of 2019) and related guidance issued by the Central Bank as amended, supplemented or replaced from time to time;
Circular	the circular to be issued to Shareholders in relation to the Merger;
Depository	the depository to the ICAV, as defined in the Prospectus;
Directors	the directors of the ICAV;
Effective Date	25 October 2024;
Instrument of Incorporation	the Instrument of Incorporation of the ICAV as amended from time to time;
Manager	WisdomTree Management Limited, the UCITS management company of the ICAV;
Meeting	the extraordinary general meeting of the Merging Fund to be held on 11 October 2024 at 10 am;
Merger	the proposed merger of the Merging Fund with the Receiving Fund as more particularly described in the Circular;
Merger Dealing Deadline	the last time for dealing in Shares and to submit redemption requests of Merging Fund Shares is 2:00pm on 22 October 2024;
Merging Fund	WisdomTree UK Equity Income UCITS ETF, a sub-fund of the ICAV;
Merging Fund Shares	shares held in the Merging Fund;
Prospectus	the prospectus of the ICAV dated 27 May 2024;
Receiving Fund	WisdomTree UK Quality Dividend Growth UCITS ETF, another sub-fund of the ICAV;
Regulations	European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 as amended by the European Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations 2016;
Shareholder(s)	a holder of Merging Fund Shares and/or Shares, as the context requires;
Shares	shares in the Receiving Fund to be issued under the Merger in exchange for their holding of Merging Fund Shares;
Supplement	the supplement for the Receiving Fund dated 27 May 2024; and
UCITS	an undertaking for collective investment in transferable securities authorised pursuant to the Regulations.

Proposed Merger of
WisdomTree UK Equity Income UCITS ETF, a sub-fund of the ICAV
with
WisdomTree UK Quality Dividend Growth UCITS ETF, another sub-fund of the ICAV

Dear Shareholder

We are writing to you as a Shareholder in **WisdomTree UK Equity Income UCITS ETF** (the **Merging Fund**).

The purpose of this Circular is to describe the proposal to merge the Merging Fund with **WisdomTree UK Quality Dividend Growth UCITS ETF**, another sub-fund of the ICAV (the **Receiving Fund**).

To be effective, the proposal requires Shareholders of the Merging Fund to pass the Resolution set out in the Notice of Extraordinary General Meeting (**EGM**) contained in **Appendix I** attached to this Circular approving the proposed Merger in accordance with the Instrument of Incorporation. A proxy form is enclosed to enable you to vote at the Meeting and you are urged to complete and return it as soon as possible and in any event by no later than 24 hours before the start of the Meeting.

1. Background to and Rationale for the Proposed Merger

The investment objective of the Merging Fund is to track the price and yield performance, before fees and expenses, of WisdomTree UK Equity Income Index, an index that measures the performance of UK securities (the **Investment Objective**).

As an alternative to the potential closure of the Merging Fund, the Directors wish to present the Merger to the Shareholders as an opportunity to retain exposure to a portfolio with a similar investment objective.

Since the Merging Fund's inception in 2015, the Merging Fund has failed to gather sufficient assets and an improvement is not expected in the short to medium term.

The Receiving Fund, by leaning on the track record of the 'Quality Dividend Growth' family, is expected to have higher chances for future success.

Therefore, it is no longer viable to maintain the Merging Fund and a decision has been made to seek a merger with the Receiving Fund. The Directors of the ICAV believe that a merger with the Receiving Fund provides investors with a viable alternative.

The differences in the investment objectives and policies of the Merging Fund and the Receiving Fund are included in **Appendix III**. The fees of the Merging Fund and Receiving Fund are provided under the '**Fees and Expenses**' section in **Appendix III**.

The purpose of this Circular is to describe in detail the proposed Merger as this affects you, since it will involve the exchange of Merging Fund Shares for Shares in the Receiving Fund. The Merger will need to be approved by Shareholders and you will find in **Appendix I** to this document a Notice convening an EGM of Shareholders for the purpose of considering and, if thought fit, approving the Merger. The Merger will not become effective without it being approved by the requisite majority of Shareholders at the Meeting.

2. The Proposed Merger and the impact on Shareholders

(a) Type of merger

The type of merger proposed is that set out in sub-section (a) of the definition of Merger in Part 1, section 3(1) of the Regulations, being a merger whereby one or more UCITS or sub-funds thereof (merging UCITS), on being dissolved without going into liquidation, transfer all of their assets and liabilities in exchange for the issue to their shareholders of Shares in the receiving UCITS.

(b) *Transfer of assets and liabilities*

The proposed Merger will involve the delivery and/or transfer of all of the assets and liabilities of the Merging Fund to the Receiving Fund in exchange for the issue of Shares in the Receiving Fund to Shareholders of the Merging Fund on the Effective Date.

(c) *Accrued Income*

Any income of the Merging Fund accrued but not yet paid out by the Merging Fund as at the Effective Date will form part of the assets transferred to the Receiving Fund and will be treated as part of the Net Asset Value of the Receiving Fund.

(d) *Impact on Shareholding and Shareholder Rights, Issue of Shares and Exchange Ratio*

As at the Effective Date, Shareholders of the Merging Fund Shares will receive Shares in the relevant class of the Receiving Fund as set out in the table below.

Merging Fund Shares	Receiving Fund Shares
WisdomTree UK Equity Income UCITS ETF	WisdomTree UK Quality Dividend Growth UCITS ETF
IE00BYPGTJ26	IE0003UH9270

Under the terms of the Merger, Shareholders in the Merging Fund will become Shareholders in the Receiving Fund and the total value of their holding will correspond to the total value of shares of the Merging Fund as of the last Net Asset Value calculated for the Merging Fund. As the value of the Shares which a Shareholder will receive in the Receiving Fund will be equal to the value of a Shareholder's holding of Merging Shares immediately prior to the Effective Date, the exact number of Shares to be issued in exchange for Merging Shares will not be known until the Effective Date.

No cash payment will be made to Shareholders under the Merger.

(e) *Rights of Shareholders*

It should be noted that the ICAV has adopted the International Central Securities Depository (ICSD) settlement structure for the settlement of trading in the shares of its sub-funds. Under the ICSD settlement structure, the aggregate holdings of all investors will be evidenced by a global share certificate and the sole registered holder of all shares in the Receiving Fund will be a nominee of the common depository. Under the ICSD settlement structure, investors who are not participants in the ICSD will need to use a broker, nominee, custodian bank or other intermediary which is a participant in the ICSD settlement structure to trade and settle shares.

As the Merging Fund and Receiving Fund are both sub-funds of the ICAV, the chain of beneficial ownership in the ICSD settlement structure is the same for the Receiving Fund as the existing nominee arrangements under the settlement model adopted in respect of the Merging Fund.

A guide to the material differences between the Merging Fund and the Receiving Fund are set out in **Appendix III**. The base currencies of the Merging Fund and the Receiving Fund are the same, and the base currencies are denominated in Sterling.

(f) *Entitlement to attend and vote*

Please note that you are only entitled to attend and vote at the Meeting (or any adjournment thereof) if you are a registered shareholder. As the Merging Fund uses the ICSD model of settlement and the common depository is the sole registered shareholder of shares in the Merging Fund under the ICSD settlement model (the **Registered Shareholder**), investors in the Merging Fund should submit their voting instructions through the relevant ICSD or the relevant participant in an ICSD (such as a local central securities depository, broker or nominee). If any investor has invested in the Merging Fund through a broker/dealer/other intermediary, the investor should contact this entity to provide voting instructions.

(g) *Valuation*

The valuation methodology which applies to the Merging Fund is the same as that which applies to the Receiving Fund.

(h) *Impact on performance*

The Merging Fund seeks to achieve its investment objective by tracking the price and yield performance, before fees and expenses, of WisdomTree UK Equity Income Index, an index that measures the performance of UK securities.

The Receiving Fund seeks to achieve its investment objective by tracking the price and yield performance, before fees and expenses, of WisdomTree UK Quality Dividend Growth Index, an index that measures the performance of dividend-paying UK companies with quality and growth characteristics.

Details of the investment objective and indices tracked by the Merging Fund and the Receiving Fund are set out in **Appendix III**. Other than the different indices tracked by the Merging Fund and the Receiving Fund, the investment policies are similar.

The fees of the Merging Fund and Receiving Fund are summarised under the **Fees and Expenses** section in **Appendix III**.

Having regard to the comparative features of the investment policies of the Merging Fund and the Receiving Fund, the merger of the Merging Fund with the Receiving Fund is not expected to have a negative impact in performance for investors in the Merging Fund, as there is no significant difference in asset type, credit quality, borrowing limits or risk profile of the relevant UCITS.

(i) *Selling Down the Portfolio of the Merging Fund*

The portfolio of investments of the Merging Fund will be sold down before the Effective Date and, as a result, only cash will remain in the Merging Fund and be transferred to the Receiving Fund at the Effective Date.

3. **The Comparative Features and Material Differences**

The comparative features and material differences of the Merging Fund and the Receiving Fund are included in Appendix III.

Copies of the Key Investor Information Document (**KIID**) and the key information document for packaged retail and insurance-based investment products (**PRIPs KID**) of the Receiving Fund are included at **Appendix IV and Appendix V respectively**.

Investors should note that the synthetic risk and reward indicator for both the Merging Fund for the Receiving Fund is 6

The annual accounting date of the ICAV is 31 December.

4. **Service Providers**

The entities providing administration and custody services will remain the same.

5. **Risk**

Shareholders should note that the investment objective and policy of the Receiving Fund differs to that of the Merging Fund as referred to above and detailed in the table included in **Appendix III**.

The Directors are of the opinion that, having regard to the comparative features of the investment policies of the Merging Fund and the Receiving Fund, the merger of the Merging Fund with the Receiving Fund will not involve a significant change in risk profile.

6. Taxation

Impact on tax status

The below summary is only intended as a general guide to some of the main aspects of current Irish tax law and practice applicable to the Merger and may not apply to certain categories of investor. It is not intended to provide specific advice and no action should be taken or omitted to be taken in reliance upon it. If Shareholders are in any doubt about their personal tax position in relation to the Merger, they should seek independent advice immediately from their professional adviser.

Shareholders should be aware that, depending on their individual circumstances, there may be some impact in respect of taxation arising from the Merger. Shareholders should carefully consider their position in this regard. Non-Irish tax resident investors should in particular consider obtaining appropriate professional advice regarding their position under the proposed Merger.

Irish Taxation

If the Merger is approved by the Shareholders of the Merging Fund, the exchange and cancellation of the Merging Fund Shares in return for the issue of Shares in proportion to the Shareholders holding of the Merging Fund Shares shall not be a 'chargeable event' under Irish tax law. Accordingly, no Irish tax liability will arise for the Shareholders of the Merging Fund on the exchange of their Merging Fund Shares and the acquisition of Shares under the Merger. In the event that Shares are subsequently disposed of by the Shareholders of the Merging Fund, Irish tax legislation would deem such Shares to have been acquired at the date and at the price that the Merging Fund Shares were originally acquired. If Shareholders of the Merging Fund redeem their Merging Fund Shares this would constitute a chargeable event for Irish tax purposes and would be subject to the same tax consequences as any disposal of Merging Fund Shares.

A disposal of Shares will be a chargeable event for Irish tax purposes. However, no tax should arise where the Shareholders are Irish tax resident exempt investors or non-Irish tax resident investors and the appropriate declarations have in each case been filed with the Receiving Fund prior to the chargeable event arising. Existing subscription forms (containing the relevant declarations) signed by Shareholders have been transferred to the Receiving Fund in lieu of Shareholders being required to sign new declarations.

No stamp, documentary, transfer or registration tax would be payable in Ireland by the Shareholders of the Merging Fund on the cancellation of their Merging Fund Shares or on the issue of Shares.

Following the Effective Date, there should be no difference in principle in the manner in which the Shareholders are taxed in relation to their holding of Shares from the Irish taxation treatment currently applied in relation to the holding of Merging Fund Shares.

UK Taxation

Shareholders should be aware that, depending on their individual circumstances, there may be some impact in respect of taxation arising from the Merger. Shareholders should carefully consider their position in this regard. Non-UK tax resident investors should in particular consider obtaining appropriate professional advice regarding their position under the proposed Merger. If the Merger is approved by Shareholders of the Merging Fund, the exchange of the Merging Fund Shares in return for the issue of Shares shall not be a taxable event under UK tax law. Accordingly, no UK tax liability will arise for Shareholders of the Merging Fund on the exchange of their Merging Fund Shares and the acquisition of Shares under the Merger. In the event that Shares are subsequently disposed of by Shareholders of the Merging Fund, UK tax legislation would deem such Shares to have been acquired at the date and at the price that the Merging Fund Shares were originally acquired. If Shareholders of the Merging Fund redeem their Merging Fund Shares this would constitute a taxable event for UK tax purposes and would be subject to the same tax consequences as any disposal of Merging Fund Shares as more specifically disclosed in the taxation section of the Prospectus. No stamp, documentary, transfer or registration tax would be payable in the UK by the Shareholders of the Merging Fund on the disposal of their Merging Fund Shares or on the issue of Shares.

Following the Effective Date, there will be no difference in principle in the manner in which Shareholders of the Merging Fund are taxed in relation to their holding of Shares from the taxation treatment currently applied in relation to their holding of Merging Fund Shares.

7. Conditions applying to the Merger

The Merger is conditional upon: -

- (i) the passing of the resolution by Shareholders of the Merging Fund to approve the Merger (by way of a majority consisting of 75% or more of the total number of votes cast by Shareholders of the Merging Fund present in person or by proxy at the Meeting); and
- (ii) clearance and approval of the Merger by the Central Bank.

8. Basis of the Merger

An EGM of Shareholders is being convened for 11 October 2024 at 10 am. The Notice of the Meeting is set out in **Appendix I** hereto and contains the text of the resolution required to give effect to the Merger.

The merger of the Merging Fund into the Receiving Fund may not take place without the approval of the Shareholders of the Merging Fund. In order to be passed, the resolution requires the support of at least 75% of the total number of votes cast for and against it. If the resolution is passed, it will be binding on all Shareholders irrespective of how (or whether) they voted.

The quorum for the Meeting is one Shareholder present (in person or by proxy) entitled to vote upon the business to be transacted. If a quorum is not present within half an hour of the time appointed for the Meeting, or if during the Meeting a quorum ceases to be present, it will be necessary to adjourn it. In that event, the Meeting will stand adjourned to the same day in the next week, at the same time and place or to such other day, time and place as the Directors may determine without any further notice to Shareholders. The quorum at the adjourned meeting shall be those Shareholders present at the adjourned meeting (in person or by proxy), and one person entitled to be counted in a quorum at any such adjourned meeting shall constitute the necessary quorum. The resolution will be proposed at the adjourned meeting in the same manner as described above.

Shareholders will be notified promptly of the outcome of the Meeting via the website www.wisdomtree.eu.

Should the Merger be approved, Shareholders who do not wish to take part in the Merger can exit their positions in the Merging Fund by selling their shares on the relevant stock exchange by the Merger Dealing Deadline as specified on page 2 above. Otherwise, such Merging Fund Shares will automatically form part of the Merger, in the event that the Merger proceeds.

If the resolution to approve the Merger is passed, no further dealings in the Merging Fund Shares will take place from the latest time for dealing in such Merging Fund Shares, the register will be closed and the Merging Fund Shares shall cease to be of any value or effect (subject to the terms of the Merger) at the Effective Date. **Shareholders who have not disposed of their Merging Fund Shares prior to the latest time for dealing in such Merging Fund Shares as set out on page 2 above will be issued with Shares under the Merger without any further action on their part. Such Shareholders will be deemed to have accepted that, as and from the Effective Date, their investment in the Receiving Fund will be governed by the terms of the Instrument of Incorporation.**

In the event that redemption requests are received for the Merging Fund after the Merger Dealing Deadline such requests will be refused, as Shareholders who do not request a redemption of their Merging Fund Shares by the Merger Dealing Deadline will automatically form part of the Merger. Shareholders who form part of the Merger and receive Shares in exchange for their Merging Fund Shares will be able to exercise their rights as Shareholders in the Receiving Fund as and from the first dealing day for dealing in such Receiving Fund Shares as set out on page 2 above.

In the event that Shareholders do not pass the requisite resolution, dealings in the Merging Fund Shares in the Merging Fund will continue on and after the Meeting. The Directors will consider the options available to them at that time in relation to the viability of continuing to operate the Merging Fund. Such options include a compulsory redemption of Shares and subsequent closure of the Merging Fund.

In the event that Shareholders pass the requisite resolution, the proposed Merger will involve the delivery and/or transfer to the Depositary of the Receiving Fund of the assets and liabilities of the Merging Fund in exchange for the issue of Shares to Shareholders.

There will be no initial charge in respect of the issue of Shares under the Merger.

9. Expenses of the Merger

All legal, advisory and administrative costs and expenses including any foreign tax payable or incurred by the Merging Fund, which arise from or are incidental to the implementation of the Merger, will be borne by the Manager.

The current total expense ratio (**TER**) for the Receiving Fund Shares and the TER for the Merging Fund Shares are the same, as set out in the table below:

TER - Merging Fund Shares	TER - Receiving Fund Shares
0.29%	0.29%

All transaction costs (including costs associated with selling down the portfolio) and other fees and expenses incurred and otherwise arising in connection with realignment of the Merging Fund prior to the Merger will be borne by the Merging Fund.

10. Review by the Auditor

In accordance with regulation 59 of the Regulations, the Depositary has provided verification of certain particulars of the merger to the Central Bank.

In accordance with regulation 60 of the Regulations, the Auditor, will validate the following:

- the criteria adopted for the valuation of the assets and, where applicable, the liabilities of the Merging Fund on the date for calculating the exchange ratio; and
- the calculation method of the exchange ratio as well as the actual exchange ratio as at the date for calculating that ratio.

Following the Effective Date, the Auditor will prepare a report with details of its findings in relation to the above which will be available to Shareholders free of charge upon request to the Administrator. A copy of this report will also be available to the Central Bank.

11. Additional Information and Documents available for inspection

The following documents are available on request, or are available for inspection at the registered office of the ICAV during usual business hours on any Business Day from the date of this Circular up to and including the date of the Meeting and, if the resolution is passed, up to and including the Effective Date:

- the Instrument of Incorporation;
- the Prospectus;
- the Supplement;

- the KIID relating to the Receiving Fund;
- the PRIIPs KID relating to the Receiving Fund;
- the latest annual report of the ICAV;
- the Regulations; and
- the Central Bank UCITS Regulations.

In addition, Shareholders will be entitled to obtain a copy of the Auditor's report as outlined above.

Shareholders who submit subscription requests will be provided with a copy of this Circular, the KIID and the PRIIPs KID of the Receiving Fund and shareholders who request to receive copies of any of the above documents during the period from the date of this Circular to the Effective Date will be provided with a copy of same.

12. **Amendments**

In circumstances where it becomes necessary or advisable to do so, alterations to the terms and method of implementation of the Merger may be made in accordance with the requirements of the Central Bank provided that any such alterations are, in the opinion of the Directors, and in consultation with the Depositary and the Auditor, of a non-material nature. Shareholders of the Merging Fund will be notified, as soon as possible, where any such amendment involves changes to the proposed timetable.

13. **Action to be Taken**

We would draw your attention to the Notice of Meeting, which contains the resolution, set out in **Appendix I** to this Circular and the documents available for inspection including the KIID and PRIIPs KID of the Receiving Fund which Shareholders are advised to read in advance of voting on the Merger.

In summary therefore, in order to implement the Merger, the following actions must be completed: -

- the receipt of all necessary regulatory or other approvals and clearances;
- the passing of the resolution by Shareholders to approve the Merger;
- the implementation of the transfer of the assets and liabilities of the Merging Fund to the Receiving Fund; and
- the issue of Shares to Shareholders of the Merging Fund.

14. **Appointment of proxies**

If you are holding shares of the ICAV through the relevant ICSD or the relevant participant in an ICSD (such as a local central securities depository, broker or nominee), the proxy form, including an indication as to how the proxy should vote, must be returned to the relevant ICSD or the relevant participant in an ICSD in good time in advance of the time for holding the Meeting so it may complete and transmit the proxy form to the Registered Shareholder.

The Registered Shareholder should complete the proxy form and return it (and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy thereof) so it is received 24 hours before the time appointed for the Meeting or any adjournment thereof, at the registered offices of the secretary of the ICAV, Goodbody Secretarial Limited, 3 Dublin Landings, North Wall Quay, Dublin 1, D01 C4E0 or by email to gslfunds@algoodbody.com for the attention of Ellen-Sarah Beattie.

15. **Recommendation and next steps**

In the opinion of the Directors, the Merger is fair and reasonable and in the best interests of Shareholders as a whole.

The Directors recommend that you **vote in favour** of the resolution to be proposed at the Meeting.

Should you have any questions in relation to the above, please do not hesitate to contact WisdomTree UK Limited / WisdomTree Ireland Limited at europesupport@wisdomtree.com.

The Directors accept responsibility for the information contained in this Circular.

We thank you for your continuing support of the ICAV.

Yours faithfully

A handwritten signature in black ink, consisting of a stylized 'A' followed by a horizontal line and a few additional strokes.

Director
for and on behalf of
WisdomTree Issuer ICAV

APPENDIX I
NOTICE OF EXTRAORDINARY GENERAL MEETING
OF THE SHAREHOLDERS OF
WISDOMTREE UK EQUITY INCOME UCITS ETF
ISIN: IE00BYPGTJ26
(the Fund)

NOTICE IS HEREBY GIVEN that an extraordinary general meeting of the Fund will be held at 3 Dublin Landings, North Wall Quay, Dublin 1, D01 C4E0 on 11 October 2024 at 10 am and at any adjournment thereof, to consider and, if thought fit, to pass the following resolution of the ICAV:

By Special Resolution:

- That the Merger, the terms of which are set out in a circular dated 13 September 2024 (the **Circular**) produced to the Meeting to provide for the transfer of the assets and liabilities of the Merging Fund to the Receiving Fund in consideration of Shareholders of the Merging Fund on the register of Shareholders of the Merging Fund on the date of implementation of the Merger being issued Shares in the Receiving Fund in accordance with the terms of the Circular, be and is hereby approved on the terms set out in the Circular (including the terms as to the deemed redemption of Merging Fund Shares and deemed issue of Shares in the Receiving Fund), and that the Directors of the ICAV be and are hereby authorised, on behalf of the Merging Fund, to do any act or thing, requisite or desirable, in the opinion of the Directors, for the purpose of carrying the Merger into effect.

And to transact any other business which may properly be brought before the meeting.

By Order of the Board



For and on behalf of
WisdomTree Issuer ICAV

APPENDIX II

FORM OF PROXY

WisdomTree Issuer

ICAV

(the ICAV)

FOR EXTRAORDINARY GENERAL MEETING OF THE SHAREHOLDERS OF

WISDOMTREE UK EQUITY INCOME UCITS ETF

ISIN: IE00BYPGTJ26

(the Fund)

I/We of being a shareholder/shareholders of the above named Fund hereby appoint the Chairman of the Meeting (or any individual nominated by the Chairman or any employees of A&L Goodbody LLP or Goodbody Secretarial Limited), or failing any of these any representatives,

..... of or

..... of or

as my / our proxy to vote for me / us on my / our behalf at an extraordinary general meeting of the Fund to be held on 11 October 2024 at 3 Dublin Landings, North Wall Quay, Dublin 1, D01 C4E0 at 10 am and at any adjournment thereof.

Signed this day of 20.....

PLEASE INDICATE WITH AN 'X' IN THE SPACES BELOW HOW YOU WISH YOUR VOTE TO BE CAST

Number or description of resolution:	No. of Shares Held	In Favour	Abstain	Against
As a Special Resolution:				
The Merger, the terms of which are set out in a circular dated 13 September 2024 (the Circular) produced to the Meeting to provide for the transfer of the assets and liabilities of the Merging Fund to the Receiving Fund in consideration of Shareholders of the Merging Fund on the register of Shareholders of the Merging Fund on the date of implementation of the Merger being issued Shares in the Receiving Fund in accordance with the terms of the Circular, be and is hereby approved on the terms set out in the Circular (including the terms as to the deemed redemption of the Merging Fund Shares and deemed issue of Shares in the Receiving Fund), and that the Directors of the ICAV be and are hereby authorised, on behalf of the Merging Fund, to do any act or thing, requisite or desirable, in the opinion of the Directors, for the purpose of carrying the Merger into effect.				
Unless otherwise instructed the proxy will vote as he or she thinks fit.				
Signature of Shareholder..... Dated:.....				

Notes:

- 1 **The Registered Shareholder should complete the proxy form and return it (and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy thereof) so it is received 24 hours before the time appointed for the Meeting or any adjournment thereof, at the registered offices of the secretary of the ICAV, Goodbody Secretarial Limited, 3 Dublin Landings, North Wall Quay, Dublin 1, D01 C4E0 or by email to gslfunds@algoodbody.com for the attention of Ellen-Sarah Beattie.**

- 2 **If you are holding shares of the ICAV through the relevant ICSD or the relevant participant in an ICSD (such as a local central securities depository, broker or nominee), the proxy form including an indication as to how the proxy should vote, must be returned to the relevant ICSD or the relevant participant in an ICSD in good time in advance of the time for holding the Meeting so it may complete and transmit the proxy form to the Registered Shareholder.**

- 3 Please insert your name(s) and address in **BOLD TYPE** and sign and date the form.

- 4 If any amendments are made they should be initialled.

- 5 If you wish to appoint as your proxy some person other than the Chairman of the Meeting insert in block capitals the full name of the person of your choice. A proxy need not be a Shareholder of the ICAV.

- 6 The proxy will exercise his/her discretion as to how he/she votes or whether he/she abstains from voting on the resolution if no instruction is given in respect of each resolution, and on any business or resolution considered at the Meeting other than the resolutions referred to in the Notice of the Meeting.

- 7 If the appointer is a corporation, this proxy form must be executed under the seal or under the hand of an officer of same, or an attorney duly authorised on its behalf. In the case of joint Shareholders, any one Shareholder may sign, but the names of all the joint holders should be stated. In the event of more than one joint holder tendering votes, the vote of the shareholder whose name first appears in the Register of Members will be accepted to the exclusion of all others.

- 8 The completion and return of the proxy form will not preclude Shareholders from attending and voting at the said Meeting should they decide to do so.

APPENDIX III

GUIDE TO THE COMPARATIVE FEATURES AND MATERIAL DIFFERENCES

Merging Fund	Receiving Fund
<p>Investment Objective</p> <p>The Merging Fund seeks to track the price and yield performance, before fees and expenses, of WisdomTree UK Equity Income Index, an index that measures the performance of UK securities (the Merging Fund Index).</p>	<p>Investment Objective</p> <p>The Receiving Fund seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Quality Dividend Growth Index (the Receiving Fund Index).</p>
<p>Investment Policy</p> <p>The Merging Fund employs a "passive management" (or indexing) investment approach and invests in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Merging Fund Index.</p> <p>The use of a representative sampling strategy means that, while the Merging Fund will seek to invest all, or substantially all, of its assets in securities that are constituents of the Merging Fund Index, it may invest in a sample of index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Merging Fund Index as a whole. The Merging Fund may also hold some securities which are not underlying constituents of the Merging Fund Index whose risk, return and other characteristics resemble the risk, return and other characteristics of the Merging Fund Index as a whole.</p> <p>Where consistent with its investment policy, the Merging Fund may from time to time invest in equity or equity-related securities listed or traded on a Regulated Market (such as large, medium or small cap equities, common or preferred stocks and Depositary Receipts), other transferable securities (for example, medium term notes) and open-ended collective investment undertakings. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Merging Fund may invest in other sub-funds of the ICAV. The collective investment schemes may be UCITS or AIFs, open-ended and established in Ireland, other member states of the EEA, the United States, Guernsey, Jersey, or the Isle of Man, provided the requirements of the Central Bank are met.</p> <p>The Merging Fund will invest at least 90% of its assets in equities or equity-equivalent securities. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Merging Fund may invest in other sub-funds of the ICAV.</p> <p>The Merging Fund may enter into repurchase/reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus.</p>	<p>Investment Policy</p> <p>The Receiving Fund employs a "passive management" (or indexing) investment approach and invests in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Receiving Fund Index.</p> <p>The use of a representative sampling strategy means that, while the Receiving Fund will seek to invest all, or substantially all, of its assets in securities that are constituents of the Receiving Fund Index, it may invest in a sample of index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Receiving Fund Index as a whole. Therefore, while the Receiving Fund may from time to time invest in all constituents of the Receiving Fund Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Receiving Fund Index.</p> <p>Where consistent with its investment policy, the Receiving Fund may from time to time invest in equity or equity-related securities listed or traded on a Regulated Market (such as large, medium or small cap equities, common or preferred stocks and Depositary Receipts), other transferable securities (for example, medium term notes) and open-ended collective investment schemes. The collective investment schemes may be UCITS or AIFs, open ended and established in Ireland, other member states of the EEA, the United States, Jersey, Guernsey or the Isle of Man, provided that the requirements of the Central Bank are met.</p> <p>The Receiving Fund will invest at least 90% of its assets in equities or equity-equivalent securities. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Receiving Fund may invest in other sub-funds of the ICAV.</p> <p>The Receiving Fund may enter into repurchase/reverse repurchase agreements and securities lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. A list of techniques and instruments which may be used by the Receiving Fund for efficient portfolio management</p>

The Merging Fund may hold ancillary liquid assets from time to time, for example, as dividends are collected. In such circumstances the Merging Fund may seek to implement an effective cash management policy.

In pursuit of this policy the Merging Fund may invest in collective investment schemes, transferable securities (for example, medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which, where relevant, will be of investment grade at the time of acquisition). Therefore, while the Merging Fund may from time to time invest in all constituents of the Merging Fund Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Merging Fund Index. Where the Merging Fund invests in securities which are not constituents of the Merging Fund Index, it will do so where it is consistent with its investment objective and policy and where the risk, return and other characteristics of such securities resemble the risk, return and other characteristics of the Merging Fund Index as a whole and where the Investment Manager believes investment in such securities will aid the objective of tracking the return of the Merging Fund Index.

The Merging Fund promotes, among other characteristics, environmental and social characteristics by seeking to track, before fees and expenses, the return performance of the Merging Fund Index, and qualifies as a financial product subject to Article 8(1) of SFDR.

purposes is set out in Appendix II of the Prospectus. The maximum proportion of the Net Asset Value of the Receiving Fund that can be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 50%. The expected proportion of the Net Asset Value of the Receiving Fund that will be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 0%.

The Investment Manager conducts credit assessments of counterparties to a repurchase/reverse repurchase agreement or securities lending arrangement. Where a counterparty is subject to a credit rating by an agency registered and supervised by the ESMA that rating shall be taken into account in the credit assessment process and where the counterparty is downgraded by the credit rating agency to A-2 or below (or comparable rating), a new credit assessment of the counterparty is conducted by the Investment Manager without delay. Another criterion used when selecting counterparties includes country of origin. For example, the counterparty may be a body corporate located in an EEA member state.

The Receiving Fund may hold ancillary liquid assets from time to time, for example, as dividends are collected. In such circumstances the Receiving Fund may seek to implement an effective cash management policy. In pursuit of this policy the Receiving Fund may invest in collective investment schemes, transferable securities (for example, medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which, where relevant, will be of investment grade at the time of acquisition). The Receiving Fund may not invest more than 10% of its net assets in aggregate in collective investment schemes. Therefore, while the Receiving Fund may from time to time invest in all constituents of the Receiving Fund Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Receiving Fund Index.

Where the Receiving Fund invests in instruments described above which are not constituents of the Index, it will do so where it is consistent with its investment objective and policy and where the risk, return and other characteristics of such securities resemble the risk, return and other characteristics of the Receiving Fund Index as a whole and where the Investment Manager believes investment in such securities will aid the objective of tracking the return of the Receiving Fund Index.

The Receiving Fund promotes, among other characteristics, environmental and social characteristics by seeking to track, before fees and expenses, the return performance of the Receiving Fund Index, and qualifies as a financial product subject to Article 8(1) of SFDR.

<p>Index Description</p> <p>The Merging Fund Index is rule-based and fundamentally weighted and is comprised of the highest dividend yielding UK companies, selected based on a composite risk score ("CRS") screening which is described below.</p> <p>Eligibility requirements for inclusion in the Merging Fund Index include: (i) incorporation in the United Kingdom and listing on the London Stock exchange; (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index also excludes companies based on environmental, social and governance ("ESG") criteria. The ESG criteria seeks to exclude from the eligible investment universe companies that (i) violate, certain commonly accepted international norms and standards, such as United Nations and OECD guidelines, (ii) are involved in controversial weapons such as anti-personnel mines and cluster munitions, (iii) are significantly involved in the tobacco industry, (iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, (v) are significantly involved in unconventional oil and gas exploration/production, such as oil sands, Arctic oil and gas or shale energy, and (vi) do not meet such other ESG criteria such as significant involvement in small arms, as detailed in the index methodology.</p> <p>As of the annual index screening date, each company from the eligible universe is assigned a CRS, which is made up of the following two factors, each carrying an equal weighting:</p> <ul style="list-style-type: none"> • Quality Factor – determined by return on equity, return on assets, gross profits over assets and cash flows over assets. • Momentum Factor – determined by the stocks' risk adjusted total returns over historical periods (i.e., 6 and 12 months). <p>Companies within the eligible universe are ranked by dividend yield and CRS, respectively. Companies ranking in the highest 33% by dividend yield and which do not fall in the bottom 10% of the CRS are selected for inclusion within the Merging Fund Index.</p> <p>Furthermore, a selected company might be removed from the Merging Fund Index if it is ranked in the top 5% based on dividend yield but falls in the bottom 50% of the CRS. The weight of each component company in the Merging Fund Index is calculated based on the aggregate cash dividends (the "Dividend Stream") and its CRS. The component companies</p>	<p>Index Description</p> <p>The Receiving Fund Index is rule based and fundamentally weighted and is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a composite risk score ("CRS") screening which is described below.</p> <p>Eligibility requirements for the Receiving Fund Index include (i) a company being classified as a UK company and listing its shares on the London Stock Exchange; (ii) paying regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meeting minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Receiving Fund Index also excludes companies based on environmental, social and governance ("ESG") criteria. The ESG criteria seeks to exclude from the eligible investment universe companies that (i) violate, certain commonly accepted international norms and standards, such as United Nations and OECD guidelines, (ii) are involved in controversial weapons such as anti-personnel mines and cluster munitions, (iii) are significantly involved in the tobacco industry, (iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, (v) are significantly involved in unconventional oil and gas exploration/production, such as oil sands, Arctic oil and gas or shale energy, and (vi) do not meet such other ESG criteria such as significant involvement in small arms, as detailed in the index methodology.</p> <p>As of the annual index screening date, each company from the eligible universe is assigned a CRS, which is made up of the following two factors, each carrying an equal weighting:</p> <ul style="list-style-type: none"> • Quality Factor – determined by return on equity, return on assets, gross profits over assets and cash flows over assets. • Momentum Factor – determined by the stocks' risk adjusted total returns over historical periods (i.e., 6 and 12 months). <p>Companies from the eligible universe are ranked based on a combination of quality and growth factors, including (i) medium-term estimated earnings growth, EBITDA (earnings before interest, taxes, depreciation, and amortisation) growth, and sales growth (ii) historical three-year average return on equity and return on assets. The top 100 companies which do not fall in the bottom 10% of the CRS are selected for inclusion within the Receiving Fund Index.</p> <p>Furthermore, a selected company might be removed from the Receiving Fund Index if it is ranked in the top 5% based on</p>

<p>with the top 20% CRS will have their Dividend Stream adjusted by 1.5x (the "Adjusted Dividend Stream").</p> <p>Component companies are then weighted annually in the Merging Fund Index to reflect their proportionate share of the Adjusted Dividend Stream. Companies which pay more dividends and have higher a CRS are more heavily weighted.</p>	<p>dividend yield but falls in the bottom 50% of the CRS. The weight of each component company in the Receiving Fund Index is calculated based on the aggregate cash dividends (the "Dividend Stream").</p> <p>Component companies are then weighted annually in the Receiving Fund Index to reflect their proportionate share of the Dividend Stream. Companies that pay more dividends are more heavily weighted.</p>
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Index Provider

The Index Provider of the indices tracked by the Merging Fund and the Receiving Fund is WisdomTree, Inc.

Profile of a Typical Investor

The Receiving Fund and the Merging Fund are both suitable for investors seeking capital growth over the long term.

<p>Fees and Expenses</p> <p>The Total Expense Ratio or TER, a percentage of the Net Asset Value of the relevant Class of Shares (plus VAT, if any), of 0.29% % is payable by the ICAV out of the Merging Fund's Assets to the Manager.</p>	<p>Fees and Expenses</p> <p>Identical</p>
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<p>SFDR Classification</p> <p>The Merging Fund discloses under Article 8 of the SFDR.</p>	<p>SFDR Classification</p> <p>Identical</p>
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Dividend Policy

Both the Merging Fund and Receiving Fund may issue Distributing Shares and Accumulating Shares. Where any Distributing Shares are issued, the Directors may declare dividends semi -annually to the Shareholders of such Shares out of the net income attributable to the Distributing Shares, in accordance with the terms of the Prospectus. The profits attributable to the Accumulating Shares are retained within the fund and will be reflected in the Net Asset Value of the Accumulating Shares.

Risks

The general risk factors set out in the section entitled Risk Factors in the Prospectus apply to the Merging Fund.

The risk factors set out in the section entitled Risk Factors in the supplements apply to both the Merging Fund and the Receiving Fund. However, the following risks relate specifically to the Merging Fund:

FDI Risk. Forward exchange contracts entered into in respect of a Hedged Share Class may be executed either on an exchange or OTC. The use of FDI may not always be effective in enhancing returns or mitigating risk. The Merging Fund's investment in OTC derivatives is subject to the risk of counterparty default. In addition, a fund may have to transact with counterparties on standard terms which it may not be able to negotiate and may bear the risk of loss because a counterparty does not have the legal capacity to enter into a transaction, or if the transaction becomes unenforceable due to relevant legislation and regulation. To the extent that the Merging Fund invests in forward exchange contracts, the Merging Fund may take a credit risk with regard to parties with whom it trades and may also bear the risk of settlement default.

Counterparty Risk. The Merging Fund is subject to credit risk with respect to the counterparties with which the ICAV, on behalf of the Merging Fund, enters into FDI and other transactions such as repurchase agreements and securities lending transactions. If a counterparty becomes insolvent or otherwise fails to perform its obligations, a fund may experience significant delays in obtaining any recovery in an insolvency, bankruptcy, or other re-organisation proceeding and may obtain only a limited recovery or may obtain no recovery.

Consumer Goods Sector Risk. The Merging Fund may invest a significant portion of its assets in companies in the consumer goods sector. This sector can be significantly affected by, among other things, changes in price and availability of underlying commodities, rising energy prices and global and economic conditions.

Energy Sector Risk. This sector can be significantly affected by, among other things: economic growth, worldwide demand, political instability in the Middle East, Eastern Europe or other oil or gas producing regions and volatile oil prices.

Risks

The same general risk factors apply, as set out in the Prospectus.

The following risk factors which apply to the Receiving Fund do not apply to the Merging Fund:

Consumer Discretionary Sector Risk. The Receiving Fund currently invests a significant portion of its assets in the consumer discretionary sector. This sector consists of, for example, automobile, media and retail companies. The consumer discretionary sector of the economy can be significantly affected by, among other things, economic growth, worldwide demand and consumers' disposable income levels and propensity to spend.

Industrial Sector Risk. This sector can be significantly affected by, among other things, worldwide economic growth, supply and demand for specific products and services, rapid technological developments, international political and economic developments, environmental issues, and tax and governmental regulatory policies.

Dealing

In general, each Business Day will be a Dealing Day. The Dealing Days for the funds are available from the Administrator.

The Dealing Deadline for cash subscriptions and redemptions is 2 pm (Irish time) on the relevant Dealing Day.

The Dealing Deadline for in-kind subscriptions and redemptions, 3.30 p.m. (Irish time) on each Dealing Day.

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Dealing

In general, each Business Day will be a Dealing Day. The Dealing Days for the funds are available from the Administrator.

The Dealing Deadline for Cash (in Kind) subscriptions and redemptions is 2 pm (Irish time) on the relevant Dealing Day.

Base Currency

The base currency for the Merging Fund and for the Receiving Fund is Sterling.

APPENDIX IV
KEY INVESTOR INFORMATION DOCUMENT
OF THE RECEIVING FUND

Please see attached KIID

Key Investor Information



This document provides you with key investor information about this fund. It is not marketing material. The information is required by law to help you understand the nature and the risks of investing in this fund. You are advised to read it so you can make an informed decision about whether to invest.

WisdomTree UK Quality Dividend Growth UCITS ETF – GBP

ISIN: IE0003UH9270

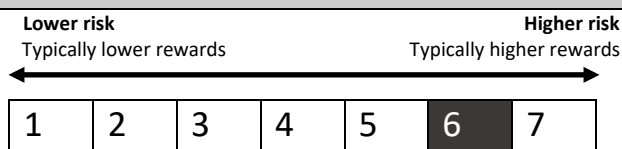
a share class of WisdomTree UK Quality Dividend Growth UCITS ETF (the “Fund”)

which is a sub-fund of WisdomTree Issuer ICAV. Managed by WisdomTree Management Limited.

Objectives and Investment Policy

- The WisdomTree UK Quality Dividend Growth UCITS ETF (the “Fund”) seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Quality Dividend Growth Index (the “Index”).
- The Index aims to deliver an exposure to high quality, dividend growing companies from the UK markets which meet WisdomTree’s ESG (environmental, social and governance) criteria.
- The Index is rules based, fundamentally weighted and is comprised of high quality dividend paying companies from UK markets, risk filtered using a composite risk score (“CRS”) screening, which is made up of two factors (quality and momentum), each carrying an equal weighting. The index excludes companies which do not meet WisdomTree’s ESG criteria.
- To be included in the Index, companies must meet certain risk management criteria, as well as minimum liquidity requirements and WisdomTree’s ESG screen.
- The Index on rebalancing date is comprised of the top 100 companies in the eligible universe based on the combination of growth and quality characteristics. The component companies are then weighted annually in the Index based on dividends paid over the prior annual cycle. Companies that pay more dividends are more heavily weighted.
- The Index is rebalanced on an annual basis.
- In order to achieve its objective, the Fund will employ a “passive management” (or indexing) investment approach and will invest in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Index.
- As it may be difficult, expensive or otherwise inefficient to purchase all the securities in the Index, the Fund may also hold shares or other securities which produce a similar investment return to securities in the Index or may invest in collective investment schemes.
- The Fund may enter into repurchase/reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the prospectus for WisdomTree Issuer ICAV (the “Prospectus”).
- Shares of the Fund (“Shares”) are listed on one or more stock exchanges. Typically, only Authorised Participants (i.e. brokers) can purchase Shares from or sell Shares back to the Fund. Other investors can purchase and sell Shares on exchange on each day the relevant stock exchange is open.
- Distribution policy: Dividends will be distributed quarterly to shareholders in respect of the shares of this class.
- Recommendation: This Fund may not be appropriate for short-term investment.
- Currency: The base currency of the Fund is the British pound. The currency of denomination of this share class is the British pound.
- For full investment objectives and policy details, please refer to the supplement to the Prospectus for the Fund (the “Supplement”).

Risk and Reward Profile



- The categorisation above is not guaranteed to remain unchanged and may shift over time.
- The lowest category (1) does not imply a risk-free investment.
- The risk indicator was calculated incorporating simulated historical data and may not be a reliable indication of the future risk profile of the Fund.
- The SRRI categorisation above (6) is due to the nature of the Fund’s investments and risk associated with those investments, including:
 - The value of equities and equity-related securities can be affected by daily stock market movements. Other influential factors include political, economic news, company earnings and significant corporate events.
 - There is no assurance that any appreciation in the value of investments will occur, or that the investment objective of the Fund will be achieved.
 - Investment risk may be concentrated in specific sectors, countries, currencies or companies. This means the Fund is more sensitive to any localised economic, market, political or regulatory events.
- Risks not covered by the indicator, but which are materially relevant to the Fund include:
 - Tracking error risk: The Fund's performance may not exactly track the Index. This can result from market fluctuations, changes in the composition of the Index, transaction costs, the costs of making changes to the Fund's portfolio and other Fund expenses.
 - There can be no certainty that Shares can always be bought or sold on a stock exchange or that the market price will reflect the NAV of the Fund.
 - It may be difficult for the Fund to buy or sell certain investments in some market conditions. Consequently, the price obtained when the Fund buys or sells securities may compare adversely to the price under normal market conditions.
 - Counterparty Risk: The Fund is subject to the risk that third parties with which the Fund may transact may go bankrupt or fail to pay money due to the Fund or return property belonging to the Fund.
- For a complete overview of all risks attached to this Fund, refer to the section entitled “Risk Factors” in the Supplement and the Prospectus

Charges

The charges you pay are used to pay the costs of running the Fund, including the costs of marketing and distributing it. These charges reduce the potential growth of your investment.

One-off charges taken before or after you invest	
Entry charge	None*
Exit charge	None*
Charges taken from the Fund over a year	
Ongoing charges	0.29% **
Charges taken from the Fund under certain specific conditions	
Performance fee	None

* These are the maximum fees and charges which are currently payable by authorised participants dealing directly with WisdomTree Issuer ICAV. The Fund has the right to charge authorised participants an entry charge up to a maximum of 3% and an exit charge up to a maximum of 3%. The Fund is currently not exercising its entitlement to apply entry and exit charges.

* Entry and exit charges are not applicable to secondary market investors. As the Fund is an ETF, secondary market investors will not typically be able to deal directly with WisdomTree Issuer ICAV. Investors buying Shares on exchange will do so at market prices which will reflect broker fees and/or other charges.

* Authorised participants dealing directly with the Fund will pay related transaction costs.

* For authorised participants dealing directly with the Fund, switching between sub-funds may incur a maximum switching charge of 3%. The Fund is currently not exercising its entitlement to apply switching charges.

** The ongoing charges may vary year on year. The ongoing charges figure excludes portfolio transaction costs (except in the case of an entry/exit charge paid by the Fund when buying or selling units in another investment fund).

Please see "Fees and Expenses" section of the Prospectus and "Fees" and "Share Dealing" ("Subscriptions following the initial offer period" and "Redemptions" sub-sections) sections of the Supplement for further information about charges.

Past Performance

There is insufficient data to provide a useful indication of past performance to the investor.

Practical Information

Depository: State Street Custodial Services (Ireland) Limited.

Administrator: State Street Fund Services (Ireland) Limited.

Further information: Copies of the Prospectus documentation and the latest financial statements are available free of charge from the Administrator. The Prospectus and financial statements are prepared for WisdomTree Issuer ICAV rather than separately for the Fund.

Remuneration Policy: Details of WisdomTree Management Limited's remuneration policy, including a description of how remuneration and benefits are calculated and the identities of the persons responsible for awarding such remuneration/benefits, can be accessed from the following website: www.wisdomtree.eu. A paper copy of these policy details is also available free of charge from WisdomTree Management Limited upon request.

Pricing information: The net asset value of the share class will be available during normal business hours every business day at the office of the Administrator and will be published daily on <https://www.wisdomtree.eu/>

Switching: Switching of Shares between sub-funds of WisdomTree Issuer ICAV is not possible for investors who purchase shares on exchange. Switching may be available to authorised participants who deal directly with the Fund.

Segregated liability: The Fund is a sub-fund of WisdomTree Issuer ICAV, an umbrella Irish collective asset-management vehicle. Under Irish law the assets and liabilities of the Fund are segregated from other sub-funds within WisdomTree Issuer ICAV and the assets of the Fund will not be available to satisfy the liabilities of another sub-fund of WisdomTree Issuer ICAV.

Taxation: WisdomTree Issuer ICAV is resident in Ireland for taxation purposes. Irish taxation legislation may impact on the personal tax position of an investor.

Liability statement: WisdomTree Management Limited may be held liable solely on the basis of any statement contained in this document that is misleading, inaccurate or inconsistent with the relevant parts of the Prospectus.

This Fund is authorised in Ireland and regulated by the Central Bank of Ireland. WisdomTree Management Limited is authorised in Ireland and regulated by the Central Bank of Ireland. This key investor information is accurate as at 27 May 2024.

APPENDIX V

PRIIPs KID OF THE RECEIVING FUND

Please see attached PRIIPs KID

WisdomTree UK Quality Dividend Growth UCITS ETF - GBP

Key Information Document



Purpose

This document provides you with key information about this investment product. It is not marketing material. The information is required by law to help you understand the nature, risks, costs, potential gains and losses of this product and to help you compare it with other products.

Product

Product:	WisdomTree UK Quality Dividend Growth UCITS ETF - GBP	PRIIP Manufacturer:	WisdomTree UK Limited
ISIN:	IE0003UH9270	Competent Authority of PRIIP manufacturer:	EU: Central Bank of Ireland UK: Financial Conduct Authority
Date of Document or Latest Revision:	27/05/2024	Website of the PRIIP Manufacturer:	https://www.wisdomtree.eu
Issuer:	WisdomTree Issuer ICAV	Phone number of the PRIIP Manufacturer:	+44 (0) 207 448 4330
Jurisdiction:	Ireland	Group of which the PRIIP Manufacturer is a part:	WisdomTree

WisdomTree Issuer ICAV is authorised in Ireland and regulated by the Central Bank of Ireland and is managed by WisdomTree Management Limited.

WisdomTree Management Limited is authorised in Ireland and regulated by the Central Bank of Ireland

What is this product?

Type

The product is an exchange traded fund, which is a share class of a sub-fund of WisdomTree Issuer ICAV, an umbrella Irish collective asset-management vehicle. Under Irish law the assets and liabilities of the product are segregated from other sub-funds within WisdomTree Issuer ICAV

Objectives

The WisdomTree UK Quality Dividend Growth UCITS ETF (the "Fund") seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Quality Dividend Growth Index (the "Index"). The index aims to deliver an exposure to high quality, dividend growing companies from the UK markets which meet WisdomTree's ESG (environmental, social and governance) criteria.

The index is rules based, fundamentally weighted and is comprised of high quality dividend paying companies from UK markets, risk filtered using a composite risk score ("CRS") screening, which is made up of two factors (quality and momentum), each carrying an equal weighting. The index excludes companies which do not meet WisdomTree's ESG (environmental, social and governance) criteria. To be included in the index, companies must meet certain risk management criteria, as well as minimum liquidity requirements and WisdomTree's ESG screen and have paid dividends over the prior annual cycle. The index on rebalancing date is comprised of the top 100 companies in the eligible universe based on the combination of growth and quality characteristics. The component companies are then weighted annually in the index based on dividends paid over the prior annual cycle. Companies that pay more dividends are more heavily weighted.

The risk of not achieving the objective increases if the product is not held for the recommended holding period specified below.

In order to achieve its objective, the Fund will employ a "passive management" (or indexing) investment approach and will invest in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Index.

As it may be difficult, expensive or otherwise inefficient to purchase all the securities in the Index, the Fund may also hold shares or other securities which produce a similar investment return to securities in the Index or may invest in collective investment schemes.

The Fund may enter into repurchase/reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the prospectus for WisdomTree Issuer ICAV (the "Prospectus").

Income received by the Fund's investments will normally be distributed quarterly in respect of the Shares of this class.

Typically, only Authorised Participants (i.e. brokers) can purchase Shares from or sell Shares back to the Fund. You may trade this product on various stock exchanges at your own discretion.

Further information: Copies of the Prospectus documentation and the latest annual and interim financial statements are available in English free of charge from www.wisdomtree.eu. The Prospectus and financial statements are prepared for WisdomTree Issuer ICAV rather than separately for the product.

Switching and redemptions: Switching of shares between and redemptions of shares in sub-funds of WisdomTree Issuer ICAV is not possible for investors who purchase shares on exchange. Switching and redemptions may be available to authorised participants who deal directly with the Issuer.

Intended Retail Investor

This product is intended for basic retail investors who: (i) can bear loss of capital, are not seeking to preserve capital and who are not looking for capital guarantee; (ii) have specific knowledge or experience of investing in similar products and in financial markets; and (iii) seek a product offering exposure to the performance of the underlying asset(s) and have an investment horizon in line with the recommended holding period stated below.

Term

This product does not have a fixed term. The term will depend on how long you choose to hold the product. The Issuer is entitled to terminate this product unilaterally.

WisdomTree UK Quality Dividend Growth UCITS ETF - GBP

Key Information Document



What are the risks and what could I get in return?

Lower Risk

1

2

3

4

5

6

7

Higher Risk

The risk indicator assumes you keep the product for 5 years. **The actual risk can be significantly higher if you cash in at an early or later stage and you may get back less.**

The summary risk indicator is a guide to the level of risk of this product compared to other products. It shows how likely it is that the product will lose money because of movements in the markets or because we are not able to pay you.

We have classified this product as 4 out of 7, which is a medium risk class.

This rates the potential losses from future performance at a medium level.

Be aware of currency risk. If the trading currency is different to the base currency, you will receive payments in a different currency, so the final return you will get will depend on the exchange rate between the two currencies. This risk is not considered in the indicator shown above.

The Issuer may terminate this product unilaterally, and in certain compulsory redemption events may do so on very short notice as set out in the prospectus.

This product does not include any protection from future market performance so you could lose some or all of your investment.

Factors affecting the return of the product at the end of the recommended holding period

Your return on the product at the end of the recommended holding period will principally be affected by the performance of the underlying[s] over the recommended holding period and of the exchange rate between the product currency and the currency in which you bought the product.

What could affect my return positively?

+ An increase in the level of the WisdomTree U.K. Quality Dividend Growth Index (NTR).

What could affect my return negatively?

+ A decrease in the level of the WisdomTree U.K. Quality Dividend Growth Index (NTR).

The factors listed above provide general guidance on how changes in the level of the WisdomTree U.K. Quality Dividend Growth Index (NTR) may affect your return. The precise impact will depend on the timing and magnitude of these changes, and the above list should not be viewed as guaranteeing a particular outcome. See "What is this product?" for a discussion of the payments you receive during the life of the product and of what you will receive when you exit the product.

In severely adverse market conditions you may lose your entire investment.

What happens if WisdomTree Issuer ICAV is unable to pay out?

Segregated liability: The product is a sub-fund of WisdomTree Issuer ICAV, an umbrella Irish collective asset-management vehicle. Under Irish law the assets and liabilities of the product are segregated from other sub-funds within WisdomTree Issuer ICAV and the assets of the product will not be available to satisfy the liabilities of another sub-fund of WisdomTree Issuer ICAV. In case of a default by the Issuer, any claims made against the Issuer will be satisfied purely out of the assets of the relevant sub-fund and in these circumstances you may suffer a loss if you cannot realise the full value of your investment.

The product is not protected by an investor compensation or guarantee scheme.

WisdomTree UK Quality Dividend Growth UCITS ETF - GBP

Key Information Document



What are the costs?

The person selling you or advising you about this product may charge you other costs. If so, this person will provide you with information about these costs and how they impact your investment.

Costs over time

The tables show the amounts that are taken from your investment to cover different types of costs. These amounts depend on how much you invest, how long you hold the product and how well the product does (where applicable). The amounts shown here are illustrations based on an example investment amount and different possible investment periods:

We have assumed:

1. In the first year you would get back the amount that you invested (0 % annual return). For the other holding periods we have assumed the product performs as shown in a moderate scenario
2. 10,000 is invested (GBP)

Investment £10,000	If you exit after 1 year	If you exit after 5 years
Total costs	£34.21	£217.73
Annual Cost impact(*)	-0.34%	-0.34%

(*)This illustrates how costs reduce your return each year over the holding period. For example it shows that if you exit at the end of the recommended holding period your average return per year is projected to be 5.43% before costs and 5.09% after costs.

Composition of Costs

The table below shows:

1. The impact each year of the different types of costs on the investment return you might get at the end of the recommended holding period.
2. The meaning of the different cost categories

One-off costs upon entry or exit		If you exit after 1 year
Entry costs	We do not charge an entry fee when purchased on exchange.	£0.00
Exit costs	We do not charge an exit fee when sold on exchange.	£0.00
Ongoing costs taken each year		If you exit after 1 year
Management fees and other administrative or operating costs	0.29% of the value of your investment per year. This is an estimate based on actual costs over the last year.	£29.00
Transaction costs	0.05% of the value of your investment per year. This is an estimate of the costs incurred when we buy and sell the underlying investments for the product. The actual amount will vary depending on how much we buy and sell.	£5.21
Incidental costs taken under specific conditions		If you exit after 1 year
Performance fees	There is no performance fee for this product	£0.00

How long should I hold it and can I take money out early?

Recommended holding period: 5 years. You will be able to sell this product at any time on the stock exchanges where it is listed; however, there is no cooling off period or cancellation period. Exiting prior to the recommended holding period will not give rise to an exit charge or penalties or contingent fees, however it will cause the risk and the performance profile of the product to be different to what is indicated in this document.

How can I complain?

In case of any unexpected problems in the understanding, trading or handling of this product, please feel free to directly contact WisdomTree.

- + Postal address: WisdomTree UK Limited, 16 Dufour's Place, London W1F 7SP, United Kingdom
- + Website: <https://www.wisdomtree.eu>
- + Email: europesupport@wisdomtree.com

WisdomTree will handle your request and provide you with feedback as soon as possible.

Other relevant information

The risks set out in this document highlight some, but not all, of the risks of investing in this product. Prior to making any investment decision, you should satisfy yourself that you fully understand the risks relating to this product and seek professional advice as necessary. The full terms and conditions of the product are set out in Prospectus relating to the issue of the product as supplemented and amended from time to time. The Prospectus can be found here: <https://www.wisdomtree.eu>
This document may be updated from time to time. The latest Key Information Document is available online at <https://regdocs.wisdomtree.eu>.
Information about past performance for the product is available at <https://www.wisdomtree.eu>. The past performance data is presented for up to the last 10 years subject to sufficient information being available. The performance scenario calculations for this product are available at <https://www.wisdomtree.eu>.

Appendix VI

SUPPLEMENT OF THE RECEIVING FUND

Please see attached supplement



This Supplement forms part of and should be read in conjunction with the general description of the ICAV contained in the current Prospectus dated 27 May 2024 together with the most recent annual report and audited financial statements and if published after such report, a copy of the latest half-yearly report and unaudited financial statements. If you are in any doubt about the contents of this Supplement, you should consult your stockbroker, bank manager, solicitor, accountant or other independent financial adviser.

WISDOMTREE UK QUALITY DIVIDEND GROWTH UCITS ETF

(a sub-fund of WisdomTree Issuer ICAV, an Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between its sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923)

SUPPLEMENT

This Supplement contains information relating to the WisdomTree UK Quality Dividend Growth UCITS ETF. To the extent there is any inconsistency between this Supplement and the Prospectus, this Supplement shall prevail. Capitalised terms used and not defined herein shall have the meaning attributed to them in the Prospectus.

Application has been made to the London Stock Exchange for the Shares of the WisdomTree UK Quality Dividend Growth UCITS ETF issued and available for issue to be admitted to trading on the Main Market of the London Stock Exchange.

The date of this Supplement No. 41 is 27 May 2024.

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1. WISDOMTREE UK QUALITY DIVIDEND GROWTH UCITS ETF

Fund: WisdomTree UK Quality Dividend Growth UCITS ETF
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Index: WisdomTree UK Quality Dividend Growth Index (the " Index ")
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1.1 Investment Objective

The WisdomTree UK Quality Dividend Growth UCITS ETF (the "**Fund**") seeks to track the price and yield performance, before fees and expenses, of the Index.

1.2 Investment Policy

In order to achieve this objective, the Fund will employ a "passive management" (or indexing) investment approach and will invest in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Index.

The use of a representative sampling strategy means that, while the Fund will seek to invest all, or substantially all, of its assets in securities that are constituents of the Index, it may invest in a sample of Index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Index as a whole. Therefore, while the Fund may from time to time invest in all constituents of the Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Index.

Where consistent with its investment policy, the Fund may from time to time invest in equity or equity-related securities listed or traded on a Regulated Market (such as large, medium or small cap equities, common or preferred stocks and Depositary Receipts), other transferable securities (for example, medium term notes) and open-ended collective investment schemes. The collective investment schemes may be UCITS or AIFs, open ended and established in Ireland, other member states of the EEA, the United States, Jersey, Guernsey or the Isle of Man, provided that the requirements of the Central Bank are met. The Fund will invest at least 90% of its assets in equities or equity-equivalent securities. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Fund may invest in other sub-funds of the ICAV.

The Fund may enter into repurchase/reverse repurchase agreements and securities lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. A list of techniques and instruments which may be used by the Fund for efficient portfolio management purposes is set out in Appendix II of the Prospectus. The maximum proportion of the Net Asset Value of the Fund that can be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 50%. The expected proportion of the Net Asset Value of the Fund that will be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 0%.

The Investment Manager conducts credit assessments of counterparties to a repurchase/reverse repurchase agreement or securities lending arrangement. Where a counterparty is subject to a credit rating by an agency registered and supervised by the ESMA that rating shall be taken into account in the credit assessment process and where the counterparty is downgraded by the credit rating agency to A-2 or below (or comparable rating), a new credit assessment of the counterparty is conducted by the Investment Manager without delay. Another criterion used when selecting counterparties includes country of origin. For example, the counterparty may be a body corporate located in an EEA member state.

The Fund may hold ancillary liquid assets from time to time, for example, as dividends are collected. In such circumstances the Fund may seek to implement an effective cash management policy. In pursuit of this policy the Fund may invest in collective investment schemes, transferable securities (for example, medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which, where relevant, will be of investment grade at the time of acquisition). The Fund may not invest more than 10% of its net assets in aggregate in collective investment schemes.

Therefore, while the Fund may from time to time invest in all constituents of the Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Index.

Where the Fund invests in instruments described above which are not constituents of the Index, it will do so where it is consistent with its investment objective and policy and where the risk, return and other characteristics of such securities resemble the risk, return and other characteristics of the Index as a whole and where the Investment Manager believes investment in such securities will aid the objective of tracking the return of the Index.

The Fund promotes, among other characteristics, environmental and social characteristics by seeking to track, before fees and expenses, the return performance of the Index, and qualifies as a financial product subject to Article 8(1) of SFDR. Information on how the Index is consistent with environmental and social characteristics is set out in "Index description" below. Please also refer to "ESG Screening Risk" and "ESG Data Risk" under "Risk Factors" below, the section entitled "Sustainability Disclosures" set out in the Prospectus and the further disclosures in relation to the application of SFDR set out in the Annex to this Supplement.

1.3 Share Classes

The Fund may have different classes of Shares as set out in Section 5. Share classes may be designated in the Base Currency or in currencies other than the Base Currency (the "**Share Class Currency**"). Furthermore, the Fund may also offer hedged share classes ("**Hedged Share Classes**") which will hedge the Share classes' exposure to the underlying portfolio currencies (the "**Portfolio Currency**" or "**Portfolio Currencies**") to a currency designated at the Hedged Share Class level (the "**Exposure Currency**"). Although the Exposure Currency and Share Class Currency of some Share classes of the Fund are the same, the Exposure Currency of any new Share class established in the future may differ from its Share Class Currency. The Share Class Currency for each Share class and Exposure Currency for each Hedged Share Class are disclosed in Section 5 below under the heading "Available Share Classes".

Hedged Share Classes

Hedged Share Classes will seek to mitigate or hedge the exposure of each of the Portfolio Currencies to the relevant Exposure Currency through the use of forward exchange contracts (a contract between the Fund and a counterparty to buy or to sell a specific currency in the future at a certain exchange rate) or unfunded foreign-exchange ("**FX**") swaps (in this context, a swap would be a contract between the Fund and a swap counterparty, under which the latter provides the required currency exposure(s) to the Fund in exchange for a fee).

The Hedged Share Class' foreign currency exposures ("**Hedge Positions**") are re-set at the end of each month. The Hedge Positions of the Hedged Share Class are proportionately adjusted for net subscription and redemptions during the month and may be adjusted during the month to account for price movements of the Fund's Investments, corporate events affecting such Investments, or additions, deletions or any other changes to the Index constituents (and thereby to the Fund's portfolio of Investments) to ensure compliance with the Prospectus. The Hedge Positions may also be adjusted during the month to avoid breaching the counterparty exposure limit.

Intra month, the notional amount of the Hedge Positions may not exactly offset the foreign currency exposure of a Hedged Share Class. Depending on whether the Index has appreciated or depreciated between each monthly Hedge Positions re-set, a Hedged Share Class' foreign currency exposure may be under-hedged or over-hedged respectively.

Any gains resulting from a Hedged Share Class' Hedge Positions shall be reinvested when the Hedge Positions are being re-set. In the event that the Hedge Positions provide exposure to the relevant Exposure Currency which is greater than the corresponding exposure to the Portfolio Currency prior to the month-end reset, the Hedged Share Class will have an exposure to the Exposure Currency in excess of the value of the corresponding Portfolio Currency-denominated investments. Conversely, in the event that the Hedge Position provides exposure to the relevant Exposure Currency which is less than the corresponding exposure to the Portfolio Currency prior to the month-end re-set, the Hedged Share class will have an exposure to the relevant Exposure Currency which is less than the value of its corresponding Portfolio Currency-denominated Investments. Any exposure difference will be re-set when the Hedge Positions are re- set. All hedging transactions will be clearly attributable to the specific Hedged Share Class and currency exposures of different classes will not be combined or offset.

1.4 Risk Management Process

In accordance with the requirements of the Central Bank, the Investment Manager, employs a risk management process to enable it to accurately calculate, monitor, measure and manage, the various risks associated with the use of Financial Derivative Instruments (“**FDI**”) by the Fund. The Investment Manager uses the “Commitment Approach” to measure the Fund’s incremental exposure and leverage generated through the use of FDI. The Commitment Approach seeks to manage and measure the global exposure and potential loss due to the use of FDI by the Fund. Where FDI are used for currency hedging purposes the exposure of the FDI is calculated and then netted against the assets being hedged.

1.5. Leverage and Global Exposure

The Fund’s global exposure will be calculated using the commitment approach. It is not the Investment Manager’s intention to leverage the Fund. However, the Fund may be leveraged from time to time due to the use of FDI as part of the Fund’s currency hedging. The Fund may therefore not be leveraged more than 100% of its Net Asset Value. That is, the total exposure associated with the Investments of the Fund, including investments in FDI, may amount to 200% of the Net Asset Value of the Fund.

2. WISDOMTREE UK QUALITY DIVIDEND GROWTH INDEX

2.1 Index Description

The Index is rule based and fundamentally weighted and is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a composite risk score (“**CRS**”) screening which is described below.

Eligibility requirements for the Index include (i) a company being classified as a UK company and listing its shares on the London Stock Exchange; (ii) paying regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meeting minimum market capitalisation and liquidity criteria as detailed in the index methodology.

The Index also excludes companies based on environmental, social and governance (“**ESG**”) criteria. The ESG criteria seeks to exclude from the eligible investment universe companies that (i) violate, certain commonly accepted international norms and standards, such as United Nations and OECD guidelines, (ii) are involved in controversial weapons such as anti-personnel mines and cluster munitions, (iii) are significantly involved in the tobacco industry, (iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, (v) are significantly involved in unconventional oil and gas exploration/production, such as oil sands, Arctic oil and gas or shale energy, and (vi) do not meet such other ESG criteria such as significant involvement in small arms, as detailed in the Index methodology.

As of the annual Index screening date, each company from the eligible universe is assigned a CRS, which is made up of the following two factors, each carrying an equal weighting:

- Quality Factor – determined by return on equity, return on assets, gross profits over assets and cash flows over assets
- Momentum Factor – determined by the stocks’ risk adjusted total returns over historical periods (i.e., 6 and 12 months)

Companies from the eligible universe are ranked based on a combination of quality and growth factors, including (i) medium-term estimated earnings growth, EBITDA (earnings before interest, taxes, depreciation, and amortisation) growth, and sales growth (ii) historical three-year average return on equity and return on assets. The top 100 companies which do not fall in the bottom 10% of the CRS are selected for inclusion within the Index. Furthermore, a selected company might be removed from the Index if it is ranked in the top 5% based on dividend yield but falls in the bottom 50% of the CRS.

The weight of each component company in the Index is calculated based on the aggregate cash dividends (the “**Dividend Stream**”). Component companies are then weighted annually in the Index to reflect their

proportionate share of the Dividend Stream. Companies that pay more dividends are more heavily weighted.

The Index is rebalanced on an annual basis.

Further details in relation to the Index are available at the following links:
www.wisdomtree.com/investments/index/wtukg

<https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

2.2 Index Calculation Agent

In order to minimise any potential for conflicts caused by the fact that WisdomTree, Inc (“WTI”) and its affiliates act as Index Provider and Promoter of the ICAV, WTI has retained an unaffiliated third party to calculate the Index (the “**Calculation Agent**”). The Calculation Agent, using the applicable rules-based methodology, will calculate, maintain and disseminate the Index on a daily basis. WTI will monitor the results produced by the Calculation Agent to help ensure that the Index is calculated in accordance with the applicable rules-based methodology. In addition, WTI has established policies and procedures designed to prevent non-public information about pending changes to the Index from being used or disseminated in an improper manner.

2.3 Portfolio Transparency

Information about the Investments of the Fund is made available on a daily basis. The Fund will disclose on www.wisdomtree.eu at the start of each Business Day the identities and quantities of the securities and other assets held by it. The portfolio holdings so disclosed will be based on information as of the close of business on the prior Business Day and/or trades that have been completed prior to the opening of business on that Business Day and that are expected to settle on that Business Day.

2.4 Anticipated Tracking Error

The Investment Manager aims to keep Tracking Error below or equal to 1.5% for each Share class. There is, however, no guarantee that this level of Tracking Error will be realised and neither the ICAV, the Manager nor the Investment Manager will be liable for any discrepancies between the Fund’s anticipated level of Tracking Error and the actual level of Tracking Error (as subsequently observed). The annual report of the ICAV will provide an explanation of any divergence between anticipated and realised Tracking Error for the relevant period. The annual and half-yearly reports will state the Fund’s Tracking Error at the end of the period under review.

3. RISK FACTORS

An investment in the Fund should not constitute a substantial proportion of an investment portfolio and may not be appropriate for all investors. Investors should consider the risk factors set out in the Prospectus together with the following risks:

Concentration Risk. A Fund may invest a relatively large percentage of its assets in issuers located in a single country, a small number of countries, or a particular geographic region. In these cases, the Fund’s performance will be closely tied to the market, currency, economic, political, or regulatory conditions and developments in that country or region or those countries, and could be more volatile than the performance of more geographically-diversified funds. In addition, a Fund may concentrate its investments in companies in a particular industry, market or economic sector. When a Fund concentrates its investments in a particular industry, market or economic sector, financial, economic, business, and other developments affecting issuers in that industry, market or sector will have a greater effect on the Fund than if it had not concentrated its assets in that industry, market or sector. Further, investors may buy or sell substantial amounts of a Fund’s shares in response to factors affecting or expected to affect a particular country, industry, market or sector in which the Fund concentrates its investments, resulting in abnormal inflows or outflows of cash into or out of the Fund. These abnormal inflows or outflows may cause the Fund’s cash position or cash requirements to exceed normal levels, and consequently, adversely affect the management of the Fund and thereby, its performance.

Country Risk. The value of the Fund's assets may be subject to uncertainties such as changes in a country's government policies, taxation, restrictions on foreign investment, currency decisions, applicable laws and regulations, or any natural disasters or political upheaval, which may weaken a country's securities markets.

Currency Risk. Where the Index constituents are denominated in currencies other than the Base Currency or the Share Class Currency, Investments of the Fund will be acquired in currencies which are not in the Fund's Base Currency or the Share Class Currency. The Fund will therefore be subject to exchange rate risk and the cost of acquiring Investments may be adversely or favourably affected by fluctuations in the exchange rate of the different currencies.

If an investor's currency of reference is different from the Fund's Base Currency or the Share Class Currency, adverse movements in exchange rates between those currencies can result in a decrease in return and a loss of capital for such investor.

Hedging techniques in the form of currency forwards or swaps will be used to mitigate the exposure of a Currency Hedged Class to the Portfolio Currencies.

Equity Risk. The market prices of equity securities owned by the Fund may go up or down, sometimes rapidly or unpredictably. The value of a security may decline for a number of reasons that may directly relate to the issuer (investors should also refer to "Issuer-Specific Risk"). The values of equity securities also may decline due to general market conditions that are not specifically related to a particular company, such as real or perceived adverse economic conditions, changes in the general outlook for corporate earnings, changes in interest or currency rates, or adverse investor sentiment generally. The Fund may continue to accept new subscriptions and to make additional investments in equity securities even under general market conditions that the Investment Manager views as unfavourable for equity securities. Equity securities generally fall into four broad categories – large-cap, mid-cap, small-cap and micro-cap. If the Fund invests primarily in one category, there is a risk that due to current market conditions, the Fund may perform less well than a fund that is invested in another category or across several categories.

Geographic Investment Risk. To the extent the Fund invests a significant portion of its assets in the securities of companies of a single country or region, it is more likely to be impacted by events or conditions affecting that country or region. For example, political and economic conditions and changes in regulatory, tax, or economic policy in a country could significantly affect the market in that country and in surrounding or related countries and have a negative impact on the Fund's performance. As per the Fund's investment objective, the Fund may invest all of its assets in companies organised in the UK.

ESG Screening Risk. The Fund seeks to track the performance of the Index which excludes securities based on ESG criteria. Investors should therefore make a personal ethical assessment of the extent of ESG exclusion undertaken by the Index prior to investing in the Fund.

Due to the ESG exclusion being applied to the investment universe to determine eligibility for inclusion in the Index, the Index will comprise a narrower universe of securities. This narrower universe of securities will not necessarily perform as well as those securities that do not meet the ESG criteria and this may adversely affect the performance of the Fund. Furthermore, investor sentiment towards companies which are perceived as being ESG conscious or attitudes towards ESG concepts generally may change over time which may affect the demand for ESG based investments such as the Fund and may also affect its performance.

ESG Data Risk. ESG information received from third-party data providers may be incomplete, inaccurate, or unavailable. As a result, there is a risk that the Index Provider or other data providers (as applicable) may incorrectly assess the ESG rating of or the involvement of a company in certain activities, resulting in the incorrect inclusion or exclusion of a security in/from the Index and therefore the portfolio of the Fund.

Hedging Methodology Risk. While the hedging methodology used by the Hedged Share Classes is designed to minimise the impact of currency fluctuations on Hedged Share Class returns, it does not necessarily eliminate the Hedged Share Class' exposure to the Portfolio Currency. The return of the forward currency contracts may not perfectly offset the actual fluctuations between the Portfolio Currency and the Exposure Currency.

Investment Risk. There is no assurance that any appreciation in the value of Investments will occur, or that the investment objective of the Fund will be achieved.

Issuer-Specific Risk. Changes in the financial condition of an issuer or counterparty, changes in the specific economic or political conditions that affect a particular type of security or issuer, and changes in the general economic or political conditions can affect a security's or instrument's value. The value of securities of smaller, less well-known issuers can be more volatile than that of larger issuers. Issuer-specific events can have a negative impact on the value of the Fund.

Market Risk. The trading price of equity securities, fixed income securities, commodities and other instruments fluctuates in response to a variety of factors. These factors include events impacting the entire market or specific market segments, such as political, market and economic developments, as well as events that impact specific issuers. The Net Asset Value of the Fund, like security and commodity prices generally, will fluctuate within a wide range in response to these and other factors. Possible continuing market turbulence may have an adverse effect on the Fund's performance. As a result, an investor could lose the value of its investment over short or even long periods.

Mid and Large Capitalisation Investing Risk. The Fund may invest a relatively large percentage of its assets in the securities of mid and large capitalisation companies. The securities of mid-capitalisation companies may be subject to more unpredictable price changes than securities of larger companies or the market as a whole. The securities of large-capitalisation companies may be relatively mature compared to smaller companies and therefore subject to slower growth during times of economic expansion.

Sectorial Investment Risk. To the extent the Fund invests a significant portion of its assets in the securities of companies of a particular sector, it is more likely to be impacted by events or conditions affecting that sector. The Fund may invest a relatively large percentage of its assets in sectors, including the consumer discretionary sector, the industrial sector and the information technology sector, which sectors have tended to form a relatively large percentage of the Index. Further details of the specific risks relevant to these sectors are set out below.

- **Consumer Discretionary Sector Risk.** The Fund currently invests a significant portion of its assets in the consumer discretionary sector. This sector consists of, for example, automobile, media and retail companies. The consumer discretionary sector of the economy can be significantly affected by, among other things, economic growth, worldwide demand and consumers' disposable income levels and propensity to spend.
- **Industrial Sector Risk.** This sector can be significantly affected by, among other things, worldwide economic growth, supply and demand for specific products and services, rapid technological developments, international political and economic developments, environmental issues, and tax and governmental regulatory policies.
- **Financial Sector Risk.** This sector can be significantly affected by changes in interest rates, government regulation, the rate of corporate and consumer debt defaulted, price, competition, and the availability and cost of capital.

Shares of the Fund May Trade at Prices Other Than NAV. As with all exchange traded funds, Shares may be bought and sold in the secondary market at market prices. Although it is expected that the market price of the Shares of the Fund will approximate the Fund's Net Asset Value, there may be times when the market price and the Net Asset Value vary significantly, including due to supply and demand of the Fund's Shares and/or during periods of market volatility. Thus, you may pay more (or less) than Net Asset Value intra-day when you buy Shares of the Fund in the secondary market, and you may receive more (or less) than Net Asset Value when you sell those Shares in the secondary market. If an investor purchases Shares at a time when the market price is at a premium to the Net Asset Value of the Shares or sells at a time when the market price is at a discount to the Net Asset Value of the Shares, an investor may sustain losses.

4. SHARE DEALING

Orders for Creation Units may be settled in cash, in-kind or in a combination of both, at the Manager's discretion. Investors are referred to the procedures for subscribing and redeeming Creation Units in the section entitled "Share Dealing" of the Prospectus.

Initial Offer Price	During the Initial Offer Period, the Shares Classes indicated with an asterix (*) in section 5, "Available Share Classes" below will be issued at the Initial Offer Price. The Initial Offer Period for the remaining share class(es) has now closed.
Initial Offer Period	The Initial Offer Period for the Share Classes indicated with an asterix (*) in section 5, "Available Share Classes" below will commence at 9.00am (Irish time) on 28 May 2024 and conclude upon the earlier of: 5.00pm (Irish time) on 22 November 2024 or such earlier or later time as the Directors may decide and notify the Central Bank.
Base Currency	Sterling
Business Day	A day on which commercial banks are generally open for business in London.
Creation Unit	10,000 Shares, unless determined otherwise by the Manager.
Dealing Day	Each Business Day. A list of the Fund's Dealing Days is available from the Administrator.
Dealing Deadline	On each Dealing Day, the time as set out in the table below.
Publication Time	8.00 a.m. (Irish time) on each Dealing Day.
Valuation Point	6:00 p.m. (Irish time) on each Dealing Day.
Dividend Policy	<p>Dividends will normally be declared in March, June, September and December.</p> <p>Share classes with an accumulating policy shall not distribute dividends to Shareholders. Income and other profits will be accumulated and reinvested on behalf of Shareholders.</p>
Subscriptions following the Initial Offer Period	<p>Creation Units may be subscribed for on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. Applicants for Shares must also remit the amount of cash and charges as set out in the Portfolio Composition File and pay Duties and Charges, if applicable.</p> <p>The Manager, at its discretion, may charge a Subscription Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit subscribed for.</p>
Settlement of subscriptions	<p>Settlement of subscriptions must be received by the Administrator:</p> <ul style="list-style-type: none"> (a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day; provided that if such day is not a day on which foreign exchange markets are open for settlement of payments in the Base Currency (a "Currency Day"), settlement will be postponed to the immediately following Currency Day; (b) in respect of in-kind subscriptions, by 3 p.m. (Irish time) on the first Business Day after the relevant Dealing Day or within such other period as the Directors may determine

(not exceeding 10 Business Days following the relevant Dealing Deadline).

Redemptions

Creation Units may be redeemed on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. A redeeming Shareholder will have deducted from redemption proceeds an appropriate amount of Duties and Charges, if applicable.

Shares which are the subject of the redemption must be received by the Fund by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day.

The Manager, at its discretion, may charge a Redemption Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit redeemed.

Settlement of redemptions

Redemption proceeds will be typically transferred within two Business Days of the relevant Dealing Day and, in any event, within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline), provided that all required documentation has been furnished to the Administrator and the relevant Shareholder has delivered, in the relevant Securities Settlement System, the Shares to be redeemed.

Valuation methodology

Investments of the Fund which are listed or traded on one Regulated Market for which quotations are readily available shall be valued at the last traded price on such Regulated Market for such Investment. Where Investments are quoted, listed or normally dealt in on more than one Regulated Market, the market which in the opinion of the Administrator, constitutes the main market for the relevant Investment or which provides the fairest criteria for valuing the relevant Investment shall be used. A particular or specific asset may be valued using an alternative method of valuation if the Directors deem it necessary and the alternative method has been approved by the Depositary.

Compulsory redemption threshold

£10 million.

5. AVAILABLE SHARE CLASSES

Share Class Name	Index	ISIN	Share Class Currency	Exposure Currency	TER	Dividend Policy	Dealing Deadline for Cash (in Kind) Subscriptions /Redemptions, Irish time	Initial Offer Price (in Share Class Currency)
WisdomTree UK Quality Dividend Growth UCITS ETF – GBP	WisdomTree UK Quality Dividend Growth Index	IE0003UH9270	Sterling	n/a	up to 0.75%	Distributing	2.00p.m.	Initial Offer Period has closed
WisdomTree UK Quality Dividend Growth UCITS ETF – GBP Acc*	WisdomTree UK Quality Dividend Growth Index	IE000XIOSDR4	Sterling	n/a	up to 0.75%	Accumulating	2.00p.m.	25
WisdomTree UK Quality Dividend Growth UCITS ETF – EUR Hedged*	WisdomTree UK Quality Dividend Growth Index	IE0001ME5F53	Euro	Euro	up to 0.75%	Distributing	2.00p.m.	25
WisdomTree UK Quality Dividend Growth UCITS ETF– EUR Hedged Acc*	WisdomTree UK Quality Dividend Growth Index	IE000W453ZG8	Euro	Euro	up to 0.75%	Accumulating	2.00p.m.	25

WisdomTree UK Quality Dividend Growth UCITS ETF – USD Hedged*	WisdomTree UK Quality Dividend Growth Index	IE000KZ1L3E7	US Dollar	US Dollar	up to 0.75%	Distributing	2.00p.m.	25
WisdomTree UK Quality Dividend Growth UCITS ETF – USD Hedged Acc*	WisdomTree UK Quality Dividend Growth Index	IE000TFLFDD1	US Dollar	US Dollar	up to 0.75%	Accumulating	2.00p.m.	25
WisdomTree UK Quality Dividend Growth UCITS ETF – CHF Hedged*	WisdomTree UK Quality Dividend Growth Index	IE000436YR07	Swiss Franc	Swiss Franc	up to 0.75%	Distributing	2.00p.m.	25
WisdomTree UK Quality Dividend Growth UCITS ETF – CHF Hedged Acc*	WisdomTree UK Quality Dividend Growth Index	IE000QU5R6Y6	Swiss Franc	Swiss Franc	up to 0.75%	Accumulating	2.00p.m.	25

6. FEES

The Fund shall pay the following fees and expenses out of its assets:

- A. a TER (as set out in the table above);
- B. brokerage or other expenses of acquiring and disposing of Investments, as set out in further detail in the Prospectus; and
- C. extraordinary expenses (i.e. those unforeseen expenses falling outside of the general expenses payable by the Manager out of its fees, such as expenses related to any litigation, exercise of voting rights and corporate actions).

Investors are referred to the section of the Prospectus entitled "Operational costs and expenses".

Fees and expenses relating to establishment of the Fund will be borne by the Manager.

7. MISCELLANEOUS

Classification as an Equity Fund for German tax purposes

The Fund will be managed in such a way to ensure that it qualifies as an "Equity Fund", as such term is defined in the German Investment Tax Act 2018 (as amended), please see section headed "German Taxation" within the Prospectus.

8. DISCLAIMERS

Index

Neither the ICAV, the Manager, the Investment Manager, WTI nor their affiliates guarantee the accuracy or the completeness of the Index or any data, including any ESG data received from third-parties included therein and shall have no liability for any errors, omissions or interruptions therein. Such parties make no warranty, express or implied, to the owners of Shares of the Fund or to any other person or entity, as to the results to be obtained by the Fund from the use of the Index or any data included therein. Without limiting any of the foregoing, in no event shall such parties have any liability for any special, punitive, direct, indirect or consequential damages (including lost profits), even if notified of the possibility of such damages.

Index Provider website

The ICAV is required to provide details of WTI's website to enable Shareholders to obtain further details of the Index (including its constituents). Neither the ICAV, the Manager nor the Investment Manager has any responsibility for the contents of such website and are not involved in any way in sponsoring, endorsing or otherwise involved in the establishment, maintenance or contents of the website.

ANNEX

Product name: WisdomTree UK Quality Dividend Growth UCITS ETF **Legal entity identifier:** 213800ZZ65PK3PFOMK34

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

Yes

No

- It will make a minimum of **sustainable investments with an environmental objective:** ____%
- in economic activities that qualify as environmentally sustainable under the EU Taxonomy
 - in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

- It will make a minimum of **sustainable investments with a social objective:** ____%

- It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of ____% of sustainable investments
- with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
 - with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
 - with a social objective
- It promotes E/S characteristics, but **will not make any sustainable investments**

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

What environmental and/or social characteristics are promoted by this financial product? WisdomTree UK Quality Dividend Growth UCITS ETF (the **Fund**) promotes environmental and social characteristics, including the specific environmental characteristic of climate action by excluding companies significantly involved, as detailed in the Index methodology, in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved, as detailed in the Index methodology, in the tobacco industry and small arms sectors, companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology. The Fund also considers Principal Adverse Impacts (PAIs) on sustainability factors as described below.

WisdomTree UK Quality Dividend Growth Index (the **Index**) has been designated as a reference benchmark to determine whether the Fund is aligned with the environmental and/or social characteristics that it promotes.

- **What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?**

The Index applies exclusionary ESG screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index. The sustainability indicators to measure the attainment of each of the environmental and social characteristics promoted by the Fund are based on exclusionary screening applied by the Index methodology. Certain PAI indicators are considered in selecting the sustainability indicators for the Fund. The sustainability indicators are as follows:

Indicator	Metric
Exposure to controversial weapons	Share of investments in companies that are involved in, or own significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.
Exposure to small arms	Share of investments in companies which derive a certain proportion of revenue from activities connected to small arms. Such activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture, or being involved in the distribution of small arms.
Exposure to companies involved in tobacco	Share of investments in companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive a certain proportion of revenue from tobacco distribution as detailed in the Index methodology.
Coal exposure	Share of investments in companies which derive a certain proportion of revenue from thermal coal extraction, revenue from thermal coal-based power generation, revenue from tailor-made products and services that support thermal coal extraction as detailed in the Index methodology.
Exposure to companies involved in unconventional oil & gas exploration/production	Share of investments in companies which derive a certain proportion of revenue from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy as detailed in the Index methodology.
Violations of UNCG principles and OECD Guidelines	Share of investment in investee companies that violate commonly accepted international norms and standards, such as the United Nations Global Compact (UNGC) Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and their underlying conventions.

Further information regarding the exclusionary screening criteria can be found in the methodology for the Index.

- **What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?** The Fund does not make sustainable investments as defined in SFDR.

- **How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable**

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

investment objective? The Fund does not make sustainable investments as defined in SFDR.

--- How have the indicators for adverse impacts on sustainability factors been

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

taken into account? N/A

--- How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details: N/A



Does this financial product consider principal adverse impacts on sustainability factors?

X

Yes. PAIs of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. Threshold events are set for individual PAIs. If these thresholds are reached, the Manager may take action such as engagement and proxy voting to effect change or propose to exclude such security or securities from the eligible investable universe. Further information relating to PAIs will be made available in the annual report and audited financial statements of the ICAV.

No



What investment strategy does this financial product follow? The Fund follows a passive (or indexing) investment strategy and will invest in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Index. The Index is comprised of dividend-paying UK companies with quality and growth characteristics. Eligibility requirements for the Index are detailed in the Index methodology.

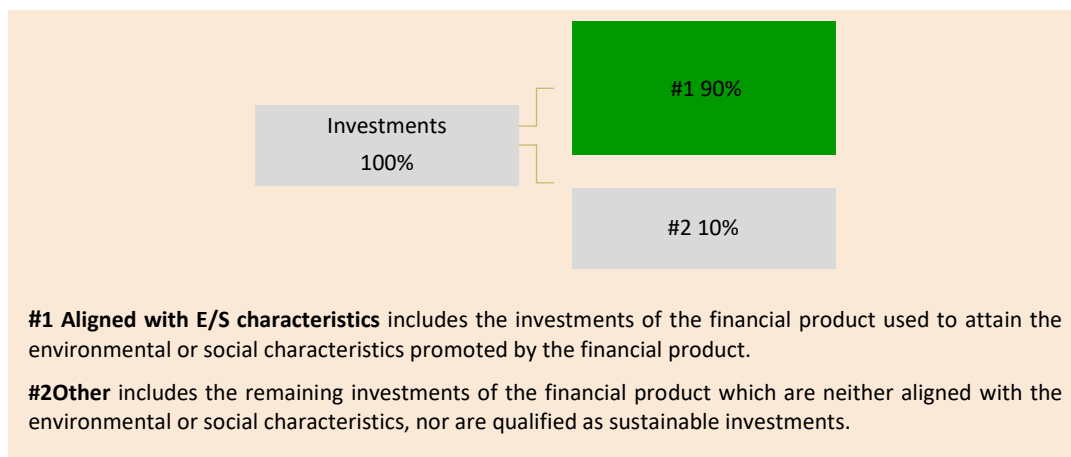
- **What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?** The Fund will seek to invest all, or substantially all, of its assets in the constituents of the Index. The Index excludes investee companies which do not satisfy ESG criteria as described above and set out in the Index methodology.
- **What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?** There is no committed minimum rate, rather an investment will always be excluded if it does not

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

meet specific criteria, including ESG criteria, built into the composition methodology of the Index.

- **What is the policy to assess good governance practices of the investee companies?** To be eligible for inclusion in the Index, a company must be listed on the London Stock Exchange and therefore has to comply with securities listing rules including relevant corporate governance codes. Companies will be excluded if they do not meet the GSS assessment which includes an assessment for satisfying governance issues. The GSS assessment identifies companies that violate certain commonly accepted international norms and standards, such as UNGCP, UNGPs and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions list are also excluded. In addition to the governance screening, the Fund, through its Investment Manager, adopts an active ownership policy to develop good governance practices in investee companies.

What is the asset allocation planned for this financial product? The Fund will invest all, or substantially all, of its assets in the constituents of the Index. The GSS process and ESG exclusion criteria factored into the Index construction means that companies who do not satisfy certain environmental and social criteria are excluded from the Index with the result that the investments held by the Fund are aligned with minimum environmental and social characteristics. As a result, at least 90% of the Fund's assets are aligned with the environmental and social characteristics promoted by the Fund (#Aligned with E/S characteristics). Up to 10% of the investments of the Fund are not aligned with these characteristics (#2 Other).



- **How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?** The Fund does not use derivatives to attain its environmental or social characteristics.



To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy? 0%. The Fund does not commit to a minimum extent of EU Taxonomy alignment for its investments because of the narrow scope for EU Taxonomy alignment. Some investments may be aligned with the EU Taxonomy.

Good governance practices include sound management structures, employee relations, remuneration of staff and tax compliance.



Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy¹?

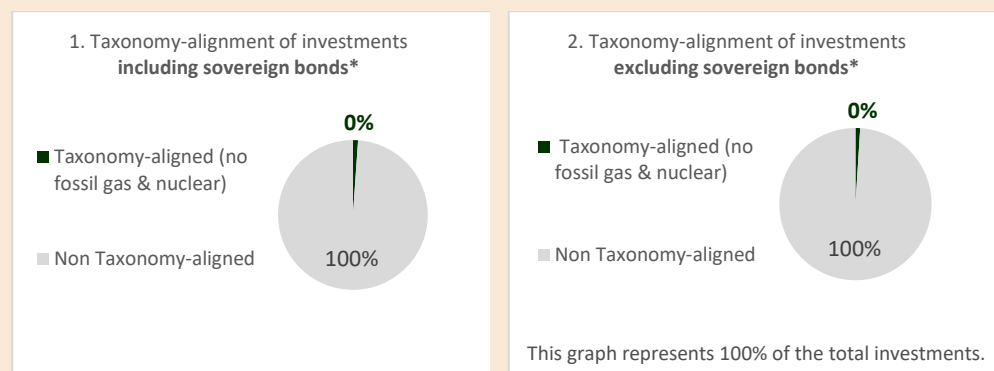
● **Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy²?**

Yes:

In fossil gas In nuclear energy

No

The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What is the minimum share of investments in transitional and enabling activities?** 0%

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy? The Fund does not make sustainable investments as defined in SFDR.

What is the minimum share of socially sustainable investments? 0%

What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards? The Fund invests in dividend-paying UK companies with quality and growth characteristics, which are eligible for inclusion in the Index. The Index’s ESG criteria screen provides minimum environmental and social safeguards. The Fund may also hold ancillary liquid assets,

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

² Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

for liquidity purposes in line with its obligations under the UCITS Regulations and in accordance with the limits permitted. There may be no minimum environmental or social safeguards in relation to these ancillary liquid assets. The Fund may also hold securities which no longer meet the environmental and/or social criteria described above but will not be removed from the Index until the next Index rebalance. Investments may also fall under #2 Other if insufficient ESG-related data is available to the Fund. This applies in particular to assets for which ESG factors are insufficiently defined at present or which are not yet covered by the Fund's ESG data provider.



Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes? Yes.

- **How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?** The Index excludes companies based on ESG criteria described above.
- **How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?** The Fund's investment strategy is to passively track the Index.
- **How does the designated index differ from a relevant broad market index?** The Index is a proprietary WisdomTree index and is aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, unconventional oil & gas exploration/production, small arms or thermal coal activities described in more detail above.
- **Where can the methodology used for the calculation of the designated index be found?** <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



Where can I find more product specific information online?

More product-specific information can be found on the website: <https://www.wisdomtree.eu/en-ie/products?esg=SFDR%20Article%208>