



## **BENCHMARK STATEMENT**

### **WISDOMTREE EQUITY INDICES**

To be read in conjunction with the Benchmark Methodology and Benchmark Administration Governance documents.

**Date of Publication – December 2021; Date of Last update – January 2024**

## **Introduction**

This benchmark statement (this “**Statement**”) is provided by WisdomTree, Inc. (“**WT**” and with its affiliates “**WisdomTree**”) as the Benchmark Administrator for WisdomTree Equity Indices (the “**Indices**”).

The purpose of this document is to outline the information required in Article 27 of Regulation (EU) 2016/1011, the EU regulation on indices used as financial benchmarks (“**BMR**”), Commission Delegated Regulation (EU) 2018/1643 (“**RTS**”) specifying further the contents of, and cases where updates are required to, the benchmark statement to be published by the administrator of a benchmark and the supplementary regulatory technical standards and the retained EU law in the UK (The Benchmarks (Amendment and Transitional Provision) (EU Exit) Regulations 2019). The document includes clear definitions of the market or economic reality measured by the benchmarks and the circumstances in which such measurement may become unreliable, outlines rules around exercise of judgement or discretion and provides some additional information about the benchmarks.

WT Ireland Limited (WTIE) has appointed the WisdomTree Benchmark Oversight Committee (BOC) for oversight of the management and provision of benchmarks administered by WisdomTree, Inc. (WT or the Benchmark Administrator) for use by its European exchange traded products. The members of the BOC are drawn from management and staff of WTIE and the WisdomTree group and includes members with specialist expertise in the areas of benchmark methodology, benchmark management and the underlying market, who are drawn from the Benchmark Administrator. Where any BOC members are directly involved in the provision of an index, he/she may sit on the BOC in a non-voting capacity, to ensure that they do not hold undue influence over the decisions of BOC.

WT has grouped the benchmarks that it administers into several “families” for the purposes of applying certain provisions of the BMR. This document constitutes the “Benchmark Statement” under Article 27 of the BMR in respect of WT’s “equities” family of benchmarks (each benchmark in such family, a “Equities Benchmark”) and provides the information required by the BMR to be included in such statement.

This Statement should be read in conjunction with the relevant index methodology documents (“**Index Methodologies**”), WisdomTree website data and any other associated policies. These are available on the WisdomTree website (<https://www.wisdomtree.eu>) or on request.

<b>Ref</b>	<b>Regulatory Requirement</b>	<b>WisdomTree Measures</b>
<b>General Information</b>		
1.1 Date of publication and last update  RTS Article 1, 1(a)	The benchmark statement shall state the date of publication of the statement and, where applicable, the date of its last update	<b>First published:</b> December 2021 <b>Last updated:</b> January 2024
1.2 Use of ISINs  RTS Article 1, 1(b)	Where available, the international securities identification number (ISIN) of the benchmark or benchmarks; alternatively, for a family of benchmarks, the statement may provide details of where the ISINs are publicly accessible free of charge;	WT does not currently assign ISINs to its benchmarks for which it is the administrator.
1.3 Use of contributions of input data  RTS Article 1, 1€	whether the benchmark, or any benchmark in the family of benchmarks, is determined using contributions of input data;	WT does not use contributions of input data for any of its benchmarks.
1.4 Significant and non-significant benchmarks  RTS Article 1, 1(d)	whether the benchmark or any benchmark in the family of benchmarks qualifies as one of the types of benchmarks listed under Title III of Regulation (EU) 2016/1011, including the specific provision by virtue of which the benchmark qualifies as that type.	All of WT's benchmarks are non-significant benchmarks and whether or not each is a regulated-data benchmark is set out in Appendix 2.  For WT benchmarks that are regulated-data benchmarks, all input data is contributed entirely and directly from a trading venue (via a calculation agent) as defined in Article 4(1)(24) of Directive 2014/65/EU

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		<p>or from a trading venue deemed equivalent but located in a third country.</p> <p>Those WT benchmarks that are not deemed regulated-data-benchmarks use constituent prices sources from venues other than those specified in Article 3(1)(24)(a) of EU BMR.</p>
<b>Content</b>		
<p>2.1 Market or economic reality</p> <p>BMR Article 27(1)(a)</p>	<p>The benchmark statement shall clearly and unambiguously define the market or economic reality measured by the benchmark and the circumstances in which such measurement may become unreliable;</p>	<p>Each Equity Benchmark is designed to measure the performance of an investment strategy that provides exposure to a notional portfolio comprised of equities systematically rebalanced in accordance with predefined rules. Refer to Appendix 2 for details of the objective of each WT benchmark and the market or economic reality measured.</p> <p>Whilst all benchmarks described in this document apply ESG filters as described more fully in the Benchmark Methodology document and none take into account ESG factors. Companies that are non-compliant with the Global Standards Screening (GSS) or are involved in Controversial Weapons, or are significantly involved in Thermal Coal, Tobacco, and unconventional Oil &amp; Gas, are excluded from the eligible investment universe.</p> <p>Each benchmark uses as input data official closing prices sourced via vendors from eligible stock</p>

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		exchanges. The measurement of the underlying economic reality might become unreliable if one or more of the eligible stock exchanges ceased to operate but the constituent securities continued to trade elsewhere, either over-the-counter or on other venues.
2.2 Use of discretion  BMR Article 27(1)(b)	The benchmark statement shall lay down technical specifications that clearly and unambiguously identify the elements of the calculation of the benchmark in relation to which discretion may be exercised, the criteria applicable to the exercise of such discretion and the position of the persons that can exercise discretion, and how such discretion may be subsequently evaluated;	<p>The Benchmark Methodology document which underpins each benchmark sets out pre-defined rules to determine each benchmark’s composition and valuation such that the need for judgement or discretion to be exercised is eliminated to the extent possible.</p> <p>In circumstances where a future event is not addressed by the methodology documents, or where a decision to recalculate or correct a benchmark calculation issue is not clear, the Benchmark Administration Governance document sets out the procedures that will be followed to determine the appropriate treatment. This treatment shall be applied to all benchmarks consistently whilst minimising the potential for conflicts of interest. Discretion can be exercised by the Benchmark Administrator or the Index Committee where one has been established.</p>
2.3 Factors necessitating changes to or cessation of benchmark	The benchmark statement shall provide notice of the possibility that factors, including external factors beyond the control of the benchmark	It is possible that circumstances, including external events beyond the control of WT, may necessitate changes to, or cessation of the benchmark. Any such

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BMR Article 27(1)€	administrator, may necessitate changes to, or the cessation of, the benchmark;	decisions to change or cease a benchmark shall be taken in accordance with the Benchmark Administrator’s written policies.
2.4 Implications of changes to / cessation of benchmark  BMR Article 27(1)(d)	The benchmark statement shall advise users that changes to, or the cessation of, the benchmark may have an impact upon the financial contracts and financial instruments that reference the benchmark or the measurement of the performance of investment funds.	Changes to, or the cessation of a WT benchmark may have an impact upon financial contracts and financial instruments that reference the benchmark or the measurement of the performance of investment funds. Any financial contracts or other financial instruments that reference a WT benchmark to measure their performance should be able to withstand, or otherwise address the possibility of changes to, or cessation of, the benchmark.
2.5 Definitions  BMR Article 27(2)(a)	The benchmark statement shall contain at least the definitions for all key terms relating to the benchmark;	Refer to Appendix 3 for the definitions for all key terms.
2.6 Rationale for methodology and procedures  BMR Article 27(2)(b)	The benchmark statement shall contain at least the rationale for adopting the benchmark methodology and procedures for the review and approval of the methodology;	The Benchmark Methodology for each benchmark is designed to reflect that portion of the market it was originally intended to, and deliver the outcomes one would expect from the benchmark’s exposures.  The approval of each benchmark follows the governance process set out in the Benchmark Methodology and Benchmark Administration Governance documents. These documents are subject to regular review (at least once a year) by WT,

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		via its governance process, to ensure that it continues to best reflect the aims of each benchmark.
<p>2.7 Criteria and procedures used including input data</p> <p>BMR Article 27(2)€</p>	<p>The benchmark statement shall contain at least the criteria and procedures used to determine the benchmark, including a description of the input data, the priority given to different types of input data, the minimum data needed to determine a benchmark, the use of any models or methods of extrapolation and any procedure for rebalancing the constituents of a benchmark's index;</p>	<p>Input data for each benchmark consists of relevant prices (being last trade, auction, VWAP or official close depending on the trading venue) sourced via vendors from eligible stock exchanges as set out in the Benchmark Methodology. WT considers such input data to be readily available data. The criteria and procedures used to determine and rebalance each benchmark can be found in the Benchmark Methodology. For instance, exchange rates are sourced from WM/Refinitiv for indices for which S&amp;P or Refinitiv or Morningstar is the calculation agent – refer to appendix 2 for details of the calculation agent for each benchmark.</p>
<p>2.8 Controls and rules governing use of judgements / discretion</p> <p>BMR Article 27(2)(d)</p> <p>RTS 1(4)</p>	<p>The benchmark statement shall contain at least the controls and rules that govern any exercise of judgement or discretion by the administrator or any contributors, to ensure consistency in the use of such judgement or discretion;</p> <p>In specifying the controls and rules that govern any exercise of judgement or discretion by the administrator or any contributors in calculating the benchmark or benchmarks, the benchmark statement shall include an outline of each step of the process for any ex-post evaluation of the use of discretion, together with a clear indication of the position of any person(s) responsible for carrying out the evaluations.</p>	<p>The circumstances in which judgement and/or discretion may be exercised are set out in response 2.2 above.</p> <p>The Benchmark Administration Governance document further sets out the requirements to keep records of the exercise of expert judgement, and for the instances of such exercise to be reviewed and approved by the BOC.</p>

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<p>2.9 Procedures in periods of stress or when input data is unreliable</p> <p>BMR Article 27(2)€</p>	<p>The benchmark statement shall contain at least the procedures which govern the determination of the benchmark in periods of stress or periods where transaction data sources may be insufficient, inaccurate or unreliable and the potential limitations of the benchmark in such periods;</p>	<p>External events can on occasion make it difficult for investors to trade securities on certain markets. Such events include: the temporary closure of a stock exchange; government, central bank or monetary authority imposed restrictions on the repatriation of foreign capital; and the imposition of sanctions preventing new investment in a country.</p> <p>In such circumstances, WT will follow the Benchmark Administration Governance document in the event of trading halts; market closures; changes to liquidity; insufficient, inaccurate or unreliable Input Data; etc.</p> <p>The Benchmark Administration Governance document also sets out the procedures to be followed in periods of stress or when input data is unreliable. If index constituents continue to trade on venues that are not eligible for use by a particular benchmark, or if they trade over-the-counter, the benchmark may cease to provide an accurate representation of the underlying economic reality.</p> <p>In such circumstances, the relevant index committee, or if such a committee has not been established, the Benchmark Administrator, under the oversight of the BOC, may decide or approve the decision to (i) suspend or delay the calculation and publication of the benchmark or (ii) determine the benchmark on</p>

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		the basis of estimated or adjusted data or (iii) supplement, amend (in whole or in part), revise, rebalance or withdraw the benchmark.
2.10 Procedures for dealing with errors in input data  BMR Article 27(2)(f)	The benchmark statement shall contain at least the procedures for dealing with errors in input data or in the determination of the benchmark, including when a redetermination of the benchmark is required;	Each benchmark is recalculated whenever errors or distortions occur that are deemed to be significant. Further details can be found in the Benchmark Administration Governance document. Any restatements resulting from material errors and decisions not to restate for material errors are subject to the approval of the BOC.  Users of each benchmark affected are notified of any decisions to recalculate and/or restate a benchmark through appropriate media.
2.11 Potential limitations  BMR Article 27(2)(g)	The benchmark statement shall contain at least the identification of potential limitations of the benchmark, including its operation in illiquid or fragmented markets and the possible concentration of inputs.	The potential limitations of each benchmark include circumstances where a significant proportion of the relevant prices of constituents of the benchmarks are unavailable, for example because a contributing stock exchange experiences an unexpected outage or closure, or an eligible market imposes restrictions on the repatriation of capital, or an eligible market is subject to sanctions from the USA or the European Union.
2.12 Environmental, Societal and Governance (ESG)  BMR Article 27(2a)	By 30 April 2020, for each of the requirements referred to in paragraph 2, the benchmark statement shall contain an explanation of how ESG factors are reflected in each benchmark or family of benchmarks provided and published. For those benchmarks or families of benchmarks that do not pursue ESG objectives, it shall be sufficient for benchmark	None of the benchmarks pursue ESG objectives nor do they take into account ESG factors. None of the benchmarks use any temperature scenario, do not align with the target of carbon emission reductions and do not attain the objectives of the Paris

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	<p>administrators to clearly state in the benchmark statement that they do not pursue such objectives.</p> <p>Where no EU Climate Transition Benchmark or EU Paris-aligned Benchmark is available in the portfolio of that individual benchmark administrator, or the individual benchmark administrator has no benchmarks that pursue ESG objectives or take into account ESG factors, this shall be stated in the benchmark statements of all benchmarks provided by that administrator. For significant equity and bond benchmarks, as well as for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks, benchmark administrators shall disclose in their benchmark statements details on whether or not and to what extent a degree of overall alignment with the target of reducing carbon emissions or the attainment of the objectives of the Paris Agreement is ensured in accordance with the disclosure rules for financial products in Article 9(3) of Regulation (EU) 2019/2088 of the European Parliament and of the Council.</p> <p>By 31 December 2021, benchmark administrators shall, for each benchmark or, where applicable, each family of benchmarks, with the exception of interest rate and foreign exchange benchmarks, include in their benchmark statement an explanation of how their methodology aligns with the target of carbon emission reductions or attains the objectives of the Paris Agreement.</p>	<p>Agreement or of an EU Climate Transition Benchmark.</p>
2.13 Definition of the market or economic reality	<p>In defining the market or economic reality, the benchmark statement shall include at least the following information</p> <p>(a) a general description of the market or economic reality;</p>	<p>(a) A description of the market/ economic reality for each benchmark is included in Appendix 2.</p>

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RTS Article 1, 2(a) and 2(b)	(b) the geographical boundaries, if any, of the market or economic reality;	(b) Geographical boundaries  The geographical boundaries of the market measured by each Benchmark are determined by the eligibility criteria set out in the Benchmark Methodology.
2.14 Potential limitations of the benchmark  RTS Article 1, 3(a)	In defining the potential limitations of the benchmark and the circumstances in which the measurement of the market or economic reality may become unreliable, the benchmark statement shall include at least a description of the circumstances in which the administrator would lack sufficient input data to determine the benchmark in accordance with the methodology;	For the purposes of determining each benchmark, the Benchmark Methodology specifies that the relevant price from the eligible stock exchanges (being last trade, auction, VWAP or official close depending on the trading venue) of the affected constituents will be used. However, if the affected constituents continue to trade over-the-counter or on other venues, the benchmark may cease to provide an accurate representation of the underlying economic reality.
2.15 Inclusion of additional information  RTS Article 1, 8	Administrators may include additional information at the end of their benchmark statements provided that, if this is done by referring to a published document containing the information, the document shall be one that is accessible free of charge.	WTI's Benchmark Administration Governance and Benchmark Methodology documents are published and accessible free of charge on its website.
<b>Updates</b>		
3.1 Review of benchmark statement  BMR Article 27(1)	The administrator shall review and, where necessary, update the benchmark statement for each benchmark or family of benchmarks in the event of any changes to the information to be provided under this Article and at least every two years.	The Benchmark Administrator will review this benchmark statement regularly (at least annually) or whenever there are material changes to the information provided.

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		Prior to methodology changes being approved by the Benchmark Administrator and the Benchmark Oversight Committee (BOC) and announced publicly, analysis of the impact or expected benefits is completed by the Benchmark Administrator or by each index committee, where one is established.
3.2 Updates  RTS Article 6	In addition to the cases referred to in the third subparagraph of Article 27(1) of Regulation (EU) 2016/1011 (see above), an update of the benchmark statement shall be required whenever the information contained in the statement ceases to be correct or sufficiently precise, and including in any event in the following cases: (a) whenever there is a change in the type of the benchmark; (b) whenever there is a material change in the methodology used for determining the benchmark or, if the benchmark statement is for a family of benchmarks, in the methodology used for determining any benchmark within the family of benchmarks.	This benchmark statement is subject to regular review (at least annually) or whenever there are material changes to the methodology by WT to ensure that the benchmark statement is correct and sufficiently precise.
<b>Disclosures</b>		
4.1 Specific disclosure requirements for regulated-data benchmarks  RTS Article 2	In addition to the information to be included pursuant to Article 1, for a regulated-data benchmark or, where applicable, family of regulated-data benchmarks, the benchmark statement shall state at least the following in its description of the input data: (a) the sources of the input data used; (b) for each source, the relevant type, as listed in Article 3(1)(24) of Regulation (EU) 2016/1011.	A list of regulated data benchmarks are denoted in Appendix 2. All sources of the input data for such benchmarks are from a trading venue as defined in point (24) of Article 4(1) of Directive 2014/65/EU or a trading venue in a third country for which the Commission has adopted an implementing decision that the legal and supervisory framework of that country is considered to have equivalent effect.

**Appendix 1 – Consideration of ESG Factors**

Item 1	Name of the benchmark administrator.	WisdomTree, Inc.
Item 2	Type of benchmark or family of benchmarks.	Equity
Item 3	Name of the benchmark or family of benchmarks.	WisdomTree Equity benchmarks
Item 4	Are there in the portfolio of the benchmark administrator any EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks, benchmarks that pursue ESG objectives or benchmarks that take into account ESG factors?	There are no EU Climate Transition Benchmarks or EU Paris-aligned Benchmarks nor are there any benchmarks that pursues ESG objectives or take into account ESG factors.
Item 5	Does the benchmark or family of benchmarks pursue ESG objectives?	No.
Item 6	Where ESG objectives are pursued, include details (score) in relation to each ESG factor listed in Annex II of Delegated Regulation 2020/1816 for each family of benchmarks at an aggregated level (disclosed at an aggregated weighted average value at the level of the family of benchmarks): (a) Combined ESG factors (b) Environmental factors (c) Social factors (d) Governance factors	Not applicable as none of the benchmarks pursue ESG objectives.
Item 7	Where ESG objectives are pursued, include details (score) in relation to the ESG factors listed in Annex II of Delegated Regulation 2020/1816, depending on the underlying assets, in relation to each ESG factor for each benchmark at an aggregated weighted average value of the benchmark: (a) Combined ESG factors (b) Environmental factors (c) Social factors (d) Governance factors  Alternatively the above information can be provided by way of a hyperlink to a website of Benchmark Administrator.	Not applicable as none of the benchmarks pursue ESG objectives.

Item 8	<p>Description of data sources used to provide information on the ESG factors in the benchmark statement.</p> <p>List the reference standards used for the reporting under item 6 and/or item 7.</p>	Not applicable as none of the benchmarks pursue ESG objectives nor do they take into account ESG factors.
Item 9	<p>Where a benchmark is labelled as ‘EU Climate Transition Benchmark’ or ‘EU Paris-aligned Benchmark’, benchmark administrators shall also disclose the following information:</p> <p>(a) forward-looking year-on-year decarbonisation trajectory;</p> <p>(b) degree to which the IPCC decarbonisation trajectory (1,5 °C with no or limited overshoot) has been achieved on average per year since creation;</p> <p>(c) overlap between those benchmarks and their investable universe, as defined in Article 1, point (c), of Commission Delegated Regulation (EU) 2020/1818, using the active share at asset level.</p>	Not applicable as none of the benchmarks in the family of benchmarks are labelled as a EU Climate Transition Benchmark or EU Paris-aligned Benchmark.
Item 10	<p>By 31 December 2021, benchmark administrators shall; for significant equity and bond benchmarks, EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks; for each benchmark or family of benchmarks, disclose the following information:</p> <p>(a) Does the benchmark align with the target of reducing carbon emissions or the attainment of the objectives of the Paris Agreement;</p> <p>(b) the temperature scenario, in accordance with international standards, used for the alignment with the target of reducing GHG emissions or attaining of the objectives of the Paris Agreement;</p> <p>(c) the name of the provider of the temperature scenario used for the alignment with the target of reducing GHG emissions or the attainment of the objectives of the Paris Agreement;</p> <p>(d) the methodology used for the measurement of the alignment with the temperature scenario;</p> <p>(e) the hyperlink to the website of the temperature scenario used.</p>	<p>No</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
	Date on which information has last been updated and reason for the update:	September 2023, inclusion of more detail in responses.

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## Appendix 2 – Details of Benchmarks

#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
<b>US Dividend Indexes</b>				
1	WisdomTree US Dividend Index	Yes	Refinitiv	Measures the performance of investable U.S.-based companies that pay regular cash dividends on shares of common stock (the “DI”).
2	WisdomTree US Equity Income UCITS Index	Yes	Refinitiv	Comprises high dividend yielding companies within the WisdomTree US Dividend Index.
3	WisdomTree US GBP Hedged Equity Income UCITS Index	Yes	Refinitiv	Comprises high dividend yielding companies within the WisdomTree US Dividend Index and designed to remove from index performance the impact of changes to the values of U.S. Dollar relative to Pound Sterling.
4	WisdomTree US EUR Hedged Equity Income UCITS Index	Yes	Refinitiv	Comprises high dividend yielding companies within the WisdomTree US Dividend Index and designed to remove from index performance the impact of changes to the values of U.S. Dollar relative to euro.
5	WisdomTree US Quality Dividend Growth UCITS Index	Yes	Refinitiv	Comprises dividend-paying stocks within the WisdomTree US Dividend Index with quality and growth characteristics.
<b>International Dividend Indexes</b>				
6	WisdomTree International Equity Index	Yes	S&P	Measures the stock performance of investable companies that pay regular cash dividends on shares of common stock and that are incorporated in Japan, the 15 European countries, Australia, Israel, New Zealand, Hong Kong and Singapore.

#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
7	WisdomTree Europe SmallCap Dividend UCITS Index	Yes	S&P	Comprises dividend-paying companies from the small-capitalization segment of the European companies in the WisdomTree International Equity Index
8	WisdomTree Europe Equity Income Index	Yes	S&P	Comprises European dividend paying companies included in the WisdomTree International Equity Index and measures the stock performance of investable companies incorporated in 15 industrialized European countries that pay regular cash dividends on shares of common stock.
9	WisdomTree Europe EUR Hedged Equity Income UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity Income Index and designed to remove from index performance the impact of changes to the values of foreign currencies relative to USD.
10	WisdomTree Europe GBP Hedged Equity Income UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity Income Index and designed to remove from index performance the impact of changes to the values of foreign currencies relative to GBP.
11	WisdomTree Europe CHF Hedged Equity Income UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity Income Index and designed to remove from index performance the impact of changes to the values of foreign currencies relative to CHF.
12	WisdomTree Europe USD Hedged Equity Income UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity Income Index and designed to remove from index performance the impact of changes to the values of foreign currencies relative to USD.
13	WisdomTree Europe Equity UCITS Index	Yes	S&P	Comprises of dividend paying companies included in the WisdomTree International Equity Index that are domiciled in Europe, traded in Euros and derive at least 50% of their revenue from countries outside of Europe.

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#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
14	WisdomTree Europe Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity UCITS Index and designed to remove from index performance the impact of changes to the value of Euro relative to USD.
15	WisdomTree Europe GBP-Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity UCITS Index and designed to remove from index performance the impact of changes to the value of Euro relative to Pounds Sterling.
16	WisdomTree Europe CHF-Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Europe Equity UCITS Index and designed to remove from index performance the impact of changes to the value of Euro relative to Swiss Franc.
17	WisdomTree Eurozone Quality Dividend Growth Index	Yes	S&P	Derived from the WisdomTree International Equity Index and is comprised of dividend paying companies with quality and growth factors from Eurozone and is calculated in U.S. dollars and Euros.
18	WisdomTree United Kingdom Equity Income Index	Yes	S&P	A fundamentally weighted index that measures the performance of high dividend yield stocks that are incorporated in the United Kingdom and included in the WisdomTree International Equity Index. The Index is calculated in British Pounds.
19	WisdomTree United Kingdom Quality Dividend Growth Index	Yes	Refinitiv	Comprises dividend paying companies with quality and growth factors from the United Kingdom and is calculated in British Pounds
20	WisdomTree Japan Dividend UCITS Index	Yes	S&P	Comprises of dividend-paying companies included in the WisdomTree International Equity Index that are listed and incorporated in Japan and derive less than 80% of their revenue from Japan. To be deleted from the Index, companies must derive more than 82% of their revenue from Japan.

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#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
21	WisdomTree Japan Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Japan Dividend UCITS Index and designed to remove from index performance the impact of changes to the value of Japanese Yen relative to USD.
22	WisdomTree Japan GBP-Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Japan Dividend UCITS Index and designed to remove from index performance the impact of changes to the value of Japanese Yen relative to Pound Sterling.
23	WisdomTree Japan EUR-Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Japan Dividend UCITS Index and designed to remove from index performance the impact of changes to the value of Japanese Yen relative to Euro.
24	WisdomTree Japan CHF-Hedged Equity UCITS Index	Yes	S&P	Comprises companies within the WisdomTree Japan Dividend UCITS Index and designed to remove from index performance the impact of changes to the value of Japanese Yen relative to Swiss Franc.
<b>Emerging Markets Dividend Indexes</b>				
25	WisdomTree Emerging Markets Dividend Index (the "EMDI")	No	S&P	Measures the stock performance of companies that pay regular cash dividends on shares of common stock, have positive earnings over the past year and are incorporated in 17 emerging market nations.
26	WisdomTree Emerging Markets Equity Income UCITS Index	No	S&P	A fundamentally weighted index that measures the performance of high dividend yield stocks comprised within the WisdomTree Emerging Markets Dividend Index.

#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
27	WisdomTree Emerging Markets SmallCap Dividend UCITS Index	No	S&P	A fundamentally weighted index that measures the performance of primarily small cap stocks selected from the WisdomTree Emerging Markets Dividend Index. Companies are weighted in the Index based on annual cash dividends paid.
<b>Global Dividend Indexes</b>				
28	WisdomTree Global Dividend Index	No	S&P	Comprises companies included in the WisdomTree US Dividend Index, which measures the performance of dividend paying companies in the United States and the WisdomTree Global ex-U.S. Dividend Index, which measures the performance of dividend-paying companies in developed and emerging markets outside the U.S. and is calculated in USD
29	WisdomTree Global ex-U.S. Dividend Index	No	S&P	Measures the performance of dividend-paying companies in developed and emerging markets outside the U.S. and is calculated in USD.
30	WisdomTree Global Developed Quality Dividend Growth Index	Yes	S&P	Derived from the WisdomTree Global Dividend Index and comprising the 600 securities with the best combined rank of growth and quality factors from global developed markets and is calculated in USD.
<b>Battery Solutions Index</b>				
31	WisdomTree Battery Solutions Index	No	Refinitiv	Designed to track the performance of companies primarily involved in the Battery and Energy Storage Solutions (“BESS”). BESS can be defined as technology that captures electrical energy in chemical form. These technologies are positioned to benefit from the fact that both, chemical and electrical energy, have an electron as the carrier, which limits the conversion loss.
<b>Cybersecurity Index</b>				

#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
32	WisdomTree Team8 Cybersecurity UCITS Index	No	Refinitiv	Designed to track the performance of companies primarily involved in providing cyber security-oriented products.
<b>Ex State Owned Enterprises Index</b>				
33	WisdomTree Emerging Markets Ex-State-Owned Enterprises ESG Screened Index	No	S&P	Comprised of emerging market stocks that are not state-owned enterprises. State owned enterprises are defined as government ownership of more than 20% of a company's shares outstanding.
<b>BioRevolution Index</b>				
34	WisdomTree Bio Revolution ESG Screened Index	Yes	Refinitiv	Designed to track the performance of companies that will be significantly transformed by advancements in genetics and biotechnology. These advancements include, but are not limited to, the application of genetic technologies to prevent and treat disease; the applications of human genetic technologies to new classes of consumer products personalized for each individual; the transformation of agriculture, aquaculture, and food production, creating healthier and more sustainable models for feeding the growing global population; biological re-engineering used to produce an increasing percentage of the physical inputs needed for manufacturing; and/or DNA as a storage solution.
<b>Blockchain Index</b>				
35	WisdomTree Blockchain UCITS Index	No	Refinitiv	Designed to track the performance of companies primarily involved in the investment theme of blockchain and cryptocurrency with a focus on Blockchain Enablers, companies that develop building block components for blockchain ecosystem, such as hardware and software

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#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
				infrastructure and cryptocurrency mining and, Blockchain Engagers, companies that provide blockchain and cryptocurrency services and/or applications.
<b>Automotive Index</b>				
36	WisdomTree Berylls LeanVal Global Automotive Innovators Index	No	Refinitiv	Designed to track the performance of companies primarily involved in global automobility industry. Companies need to be classified under any of the following automobility segments to be included in the Index universe: Original Equipment Manufacturers (OEMs), Suppliers, Dealers & Aftermarkets, Infrastructure and Mobility Service Provider.
<b>Renewable Energy Index</b>				
37	WisdomTree Renewable Energy Index	No	Refinitiv	Designed to track the performance of companies primarily involved in the renewable energy value chain (REVC), including wind, solar, hydrogen and other renewable technologies and solutions which aim to develop a renewable energy market.
<b>Efficient Core Index</b>				
38	WisdomTree US Efficient Core UCITS Index	Yes	Refinitiv	Designed to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts.
<b>Megatrends Index</b>				
39	WisdomTree Global Megatrends Equity Index	No	Refinitiv	Designed to track the performance of global listed companies involved in global megatrends including, social, technological or geopolitical shifts, and environmental pressure, as defined in the WisdomTree Thematic Classification
<b>Energy Transition Metals Miners Index</b>				

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#	Benchmark Name	Regulated-Data Benchmark (Y/N)	Calculation Agent	Market or economic reality measured  (Refer to the Benchmark Methodology and Benchmark Administration Governance documents for details of the procedures which govern the determination of each benchmark)
40	WisdomTree Energy Transition Metals and Rare Earths Miners Index	No	Refinitiv	Designed to track the performance of companies primarily involved in the energy transition metals value chain
	<b>Quality Growth Index</b>			
41	WisdomTree US Quality Growth UCITS Index	Yes	Morningstar	Designed to track the performance of US listed, incorporated and headquartered mid- and large-cap companies that have quality and growth characteristics.

### **Appendix 3 – Key definitions**

<b>Term</b>	<b>Definition</b>
Benchmark	An index by reference to which the amount payable under a financial instrument or a financial contract, or the value of a financial instrument, is determined, or an index that is used to measure the performance of an investment fund with the purpose of tracking the return of such index or of defining the asset allocation of a portfolio or of computing the performance fees.
Benchmark Administrator	WisdomTree, Inc., being the legal person that has control over the provision of the benchmarks.
Benchmark Regulation (or BMR)	Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014.
Benchmark Statement	The benchmark statement that is required pursuant to article 27 BMR, focusing on providing the key information needed to users of the WT benchmarks in an easily accessible manner.
Contribution of input data	providing any not readily available to a benchmark administrator, or to another person for the purposes of passing to a benchmark administrator, that is required in connection with the determination of a benchmark, and is provided for that purpose;
Family of Benchmarks	Group of benchmarks (or indices) provided by the same administrator and determined from input data of the same nature which provides specific measures of the same or similar market or economic reality
Index	Figure that is published or made available to the public, that is regularly determined, entirely or partially by the application of a formula or any other method of calculation, or by an assessment, and on the basis of the value of one or more underlying assets or prices, including estimated prices, actual or estimated interest rates, quotes and committed quotes, or other values or surveys.
Input data	Data in respect of the value of one or more underlying assets, or prices, used by the administrator to determine a benchmark.

Non-significant Benchmark	A benchmark that is categorized as a non-significant benchmark as defined under article 3 (1)(27) BMR, as a consequence of which the administrator is subject to a less detailed regime under the BMR.
Benchmark Oversight Committee / BOC	Internal oversight function installed by the administrator providing oversight in respect of all aspects of the provision of indices, including but not limited to the design, development, approval and application of index methodologies.
“Expert Judgment”	Refers to the exercise of discretion by an administrator with respect to the use of data in determining a Commodities Benchmark. Expert Judgment includes extrapolating values from prior or related transactions, adjusting values for factors that might influence the quality of data, such as market events or impairment of a buyer or seller’s credit quality, or weighting firm bids or offers greater than a particular concluded transaction.
“Index Rules”	In respect of any Commodities Benchmark, the methodology or rule book for such Commodities Benchmark.



Users should be aware that factors, including external factors beyond the control of WT, may necessitate changes to, or the cessation of the Indices or components thereof. For example, markets measured by the Indices may undergo structural changes which may affect the liquidity of underlying constituents of the Indices. In addition, regulatory changes can adversely impact the effectiveness of methodology design.

**"The "UCITS" denomination of the index does not guarantee or imply compliance with the Directive 2009/65/EC (the UCITS Directive), as amended, and as such, licensees or other users of this index should carry out their own assessment to ensure compliance with the UCITS Directive, if relevant."**

Certain factors, including external factors beyond the control of WisdomTree or changes in information, data, market or liquidity events, may warrant changes to an Index and/or its constituents that are implemented by WisdomTree.

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