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30 June 2023

Dear Security Holder

**Re: WisdomTree Hedged Commodity Securities Limited (the “Company”)  
Accounting period ended 31 December 2022  
UK Reporting Fund – Information to Security Holders**

The Securities of the Company set out below have been approved as “Reporting Funds” by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the “Regulations”).

Pursuant to the Company’s prospectus, the Company invests only in swap transactions with counterparties. Such swap transactions do not generate any income required to be disclosed or reported under the Reporting Fund regime, nor do we anticipate Security Holders will receive income from an investment in Securities.

It is not envisaged that this investment policy will change, and as such reporting for “Excess of reportable income over amount actually distributed” and “Amount actually distributed” will show “Nil” for each accounting period of the Company.

This letter constitutes the report to Security Holders for the Securities set out below for the purpose of the Regulations in respect of the accounting period ended 31 December 2022.

| HMRC Class Ref | Securities   | ISIN         | Excess of reportable income over amount actually distributed | Dates of distribution | Fund distribution date for reporting fund purposes | Amount actually distributed |
|----------------|--|--------------|--|-----------------------|--|-----------------------------|
| W0074-0019     | WisdomTree Agriculture - EUR Daily Hedged                    | JE00B78NPY84 | Nil  | Nil                   | Nil  | Nil                         |
| W0074-0017     | WisdomTree Aluminium - EUR Daily Hedged                      | JE00B6VG2P72 | Nil  | Nil                   | Nil  | Nil                         |
| W0074-0029     | WisdomTree Brent Crude Oil - EUR Daily Hedged                | JE00B7305Z55 | Nil  | Nil                   | Nil  | Nil                         |
| W0074-0027     | WisdomTree Brent Crude Oil - GBP Daily Hedged                | JE00B766LB87 | Nil  | Nil                   | Nil  | Nil                         |
| W0074-0022     | WisdomTree Broad Commodities - EUR Daily Hedged              | JE00B78NNS84 | Nil  | Nil                   | Nil  | Nil                         |
| W0074-0013     | WisdomTree Broad Commodities Longer Dated - EUR Daily Hedged | JE00B460QR00 | Nil  | Nil                   | Nil  | Nil                         |

|            |  |              |     |     |     |     |
|------------|--|--------------|-----|-----|-----|-----|
| W0074-0018 | WisdomTree<br>Coffee - EUR<br>Daily Hedged               | JE00B6TK3K31 | Nil | Nil | Nil | Nil |
| W0074-0016 | WisdomTree<br>Copper - EUR<br>Daily Hedged               | JE00B4PDKD43 | Nil | Nil | Nil | Nil |
| W0074-0001 | WisdomTree<br>Corn - EUR<br>Daily Hedged                 | JE00B3ZQRP79 | Nil | Nil | Nil | Nil |
| W0074-0009 | WisdomTree<br>Cotton - EUR<br>Daily Hedged               | JE00B70DCH80 | Nil | Nil | Nil | Nil |
| W0074-0038 | WisdomTree<br>Energy - EUR<br>Daily Hedged               | JE00B78NNV14 | Nil | Nil | Nil | Nil |
| W0074-0004 | WisdomTree<br>Gold - EUR<br>Daily Hedged                 | JE00B4RKQV36 | Nil | Nil | Nil | Nil |
| W0074-0008 | WisdomTree<br>Industrial<br>Metals - EUR<br>Daily Hedged | JE00B78NPW60 | Nil | Nil | Nil | Nil |
| W0074-0026 | WisdomTree<br>Industrial<br>Metals - GBP<br>Daily Hedged | JE00B63MJ075 | Nil | Nil | Nil | Nil |
| W0074-0011 | WisdomTree<br>Natural Gas -<br>EUR Daily<br>Hedged       | JE00B6XF0923 | Nil | Nil | Nil | Nil |
| W0074-0015 | WisdomTree<br>Nickel - EUR<br>Daily Hedged               | JE00B6XL6W59 | Nil | Nil | Nil | Nil |
| W0074-0002 | WisdomTree<br>Precious Metals<br>- EUR Daily<br>Hedged   | JE00B78NPQ01 | Nil | Nil | Nil | Nil |
| W0074-0036 | WisdomTree<br>Silver - EUR<br>Daily Hedged               | JE00B5SV2703 | Nil | Nil | Nil | Nil |
| W0074-0006 | WisdomTree<br>Soybeans -<br>EUR Daily<br>Hedged          | JE00B6SLJ210 | Nil | Nil | Nil | Nil |
| W0074-0007 | WisdomTree<br>Sugar - EUR<br>Daily Hedged                | JE00B6X05031 | Nil | Nil | Nil | Nil |
| W0074-0037 | WisdomTree<br>Wheat - EUR<br>Daily Hedged                | JE00B78NNK09 | Nil | Nil | Nil | Nil |
| W0074-0035 | WisdomTree<br>WTI Crude Oil -<br>EUR Daily<br>Hedged     | JE00B44F1611 | Nil | Nil | Nil | Nil |
| W0074-0010 | WisdomTree<br>WTI Crude Oil -<br>GBP Daily<br>Hedged     | JE00B6RV6N28 | Nil | Nil | Nil | Nil |

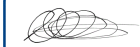
|            |  |              |     |     |     |     |
|------------|--|--------------|-----|-----|-----|-----|
| W0074-0014 | WisdomTree<br>Zinc - EUR<br>Daily Hedged | JE00B78NNM23 | Nil | Nil | Nil | Nil |
|------------|--|--------------|-----|-----|-----|-----|

All of the Securities listed above remain Reporting Funds at the date of this letter.

In April 2014 the financial services firm KPMG launched an Offshore Reporting Funds Repository which provides access to reporting information for a significant proportion of the Reporting Funds universe. It is our understanding that this is freely available to private persons, but that the funds industry and accounting institutions are required to subscribe, for payment. The information provided in this letter is also available online at [www.kpmgreportingfunds.co.uk](http://www.kpmgreportingfunds.co.uk).

Yours faithfully

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**Chris Foulds**

**Director**

**WisdomTree Hedged Commodity Securities Limited**