

**WISDOMTREE ISSUER ICAV**  
(formerly WisdomTree Issuer Plc)

**ANNUAL REPORT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**WisdomTree Issuer ICAV**  
**Annual Report**  
**For the financial year ended 31 December 2020**

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# WisdomTree Issuer ICAV

## Directors and Other Information

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### Directors\*

Vincent Dodd (Ireland)\*\*  
Denise Kinsella (Ireland)\*\*  
Amit Muni (US)  
Peter Ziemba (US) (Chairperson)  
Bryan Governey (Ireland)  
Alexis Marinof (UK)  
Nadia Samuels (UK) (appointed on 18 February 2021)

### Investment Managers\*\*\*

Irish Life Investment Managers Limited  
Beresford Court  
Beresford Place  
Dublin 1  
Ireland

Assenagon Asset Management SA  
Aerogolf Center  
1B Heienhaff  
Senningerberg, 1736  
Luxembourg

### Administrator, Registrar and Transfer Agent

State Street Fund Services (Ireland) Limited  
78 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Depositary

State Street Custodial Services (Ireland) Limited  
78 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Currency Manager (As to the provision of foreign currency hedging services)

Irish Life Investment Managers Limited  
Beresford Court  
Beresford Place  
Dublin 1  
Ireland

Assenagon Asset Management SA  
Aerogolf Center  
1B Heienhaff  
Senningerberg, 1736  
Luxembourg

### Registered Office

25-28 North Wall Quay  
Dublin 1  
Ireland

### Manager

WisdomTree Management Limited  
25-28 North Wall Quay  
Dublin 1  
Ireland

### Promoter

WisdomTree Asset Management Inc.  
245 Park Avenue  
35th Floor  
New York  
NY 10167  
United States

### Secretary

Goodbody Secretarial Limited  
International Financial Services Centre  
North Wall Quay  
Dublin 1  
Ireland

### Legal Advisers (as to Irish law)

A&L Goodbody  
International Financial Services Centre  
North Wall Quay  
Dublin 1  
Ireland

### Listing Sponsor

Davy  
Davy House  
49 Dawson Street  
Dublin 2  
Ireland

### EU Marketing Agent

WisdomTree Ireland Limited  
25-28 North Wall Quay  
Dublin 1  
Ireland

### UK Facilities Agent and Marketing Agent

WisdomTree UK Limited  
3 Lombard Street  
31-41 Worship Street  
London EC3V 9AA  
United Kingdom

*From 01 February 2021:*

1 King William Street  
London EC4N 7AF  
United Kingdom

### Auditors

Ernst & Young  
Ernst & Young Building  
Harcourt Centre  
Harcourt Street  
Dublin 2  
Ireland

### Swiss Representative and Paying Agent

Société Générale  
Zurich Branch  
Talacker 50  
PO Box 1928  
8021 Zurich  
Switzerland

\* All Directors are non-executive Directors.

\*\* Independent Non-Executive Directors, as defined by the Irish Funds ("IF") Corporate Governance Code.

\*\*\* Irish Life Investment Managers Limited is acting as Investment Manager for all funds apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree S&P 500 PutWrite UCITS ETF for which Assenagon Asset Management SA is the Investment Manager.

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# WisdomTree Issuer ICAV

## Directors' Report For the financial year ended 31 December 2020

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The Directors present to the shareholders the annual report together with the audited financial statements for the financial year (“year”) ended 31 December 2020 of WisdomTree Issuer ICAV (the “ICAV”).

### Review of the development of the business

WisdomTree Issuer ICAV is an Irish collective asset-management vehicle constituted as an umbrella fund with segregated liability between sub-funds with registration number C132923. It was established on 20 September 2011 as a Public Limited Company (“PLC”) and on 6 May 2020 it was changed to an ICAV. The ICAV has been authorised by the Central Bank of Ireland (“Central Bank”) as an Undertaking for Collective Investment in Transferable Securities (“UCITS”) pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (as amended) (together the “UCITS Regulations”). References to statutes, regulations and laws shall include any amendments thereto. All capitalised terms used but not defined herein shall have the meaning ascribed thereto in the ICAV’s Prospectus dated 6 May 2020 (the “Prospectus”). WisdomTree Asset Management, Inc acts as promoter of the ICAV. The promoter is authorised by the Securities and Exchange Commission (“SEC”) and is registered as an investment adviser under the Investment Advisers Act, 1940, as amended.

As a result of Brexit, CREST UK and Ireland has lost equivalence and can no longer be the domestic central securities depository (“CSD”) for securities issued by Irish domiciled issuers. The sub-funds have migrated the current settlement model to the International CSD model. To facilitate this, on 27 March 2020, the Directors approved the conversion of WisdomTree Issuer, formerly a Public Limited Company, to an Irish Collective Asset-management Vehicle (“ICAV”). The conversion took effect on 6 May 2020. The sub-funds changed their current settlement model to International CSD model on 10 August 2020.

As at 31 December 2020, the ICAV comprised 19 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2019: 26 active sub-funds). The names and initial launch dates of the active Sub-Funds are as follows:

### Active Sub-Funds, share classes and launch dates

#### WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DHS”)	21 October 2014	USD
USD Acc (“DHSA”)	03 November 2016	USD
GBP Hedged Acc (“DHSG”)	01 November 2016	GBP
EUR Hedged Acc (“DHSE”)	07 November 2016	EUR

#### WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR (“EEI”)	21 October 2014	EUR
EUR Acc (“EEIA”)	03 September 2016	EUR

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR (“DFE”)	21 October 2014	EUR
EUR Acc (“DFEA”)	03 September 2016	EUR

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DEM")	14 November 2014	USD
USD Acc ("DEMUR")	02 November 2016	USD

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DGSE")	14 November 2014	USD

### WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged ("DXJ")	18 May 2015	USD
USD Hedged Acc ("DXJA")	09 March 2017	USD
GBP Hedged ("DXJP")	02 November 2015	GBP
CHF Hedged Acc ("DXJD")	02 February 2016	CHF
EUR Hedged Acc ("DXJF")	03 November 2015	EUR
JPY Acc ("DXJZ")	02 November 2015	JPY

### WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged ("HEDJ")	18 May 2015	USD
USD Hedged Acc ("HEDK")	01 November 2016	USD
GBP Hedged ("HEDP")	02 November 2015	GBP
CHF Hedged Acc ("HEDD")	02 February 2016	CHF
EUR Acc ("HEDF")	02 November 2015	EUR

### WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP ("WUKD")	28 September 2015	GBP

### WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("WCOG")	27 April 2016	USD
USD Acc ("WCOA")	27 April 2016	USD
GBP Hedged Acc ("WCOM")	14 August 2018	GBP
EUR Hedged Acc ("WCOE")	14 August 2018	EUR
CHF Hedged Acc ("COMS")	11 December 2019	CHF

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DGRW")	03 November 2016	USD
USD Acc ("DGRA")	03 June 2016	USD

### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("GGRW")	02 November 2016	USD
USD Acc ("GGRA")	03 June 2016	USD

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("EGRW")	03 November 2016	EUR
EUR Acc ("EGRA")	29 June 2016	EUR

### WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("CCBO")	14 May 2018	USD
USD Acc ("COCB")	14 May 2018	USD
USD Hedged ("CODO")	21 August 2018	USD
EUR Hedged ("COBO")	21 August 2018	EUR
GBP Hedged ("COGO")	21 August 2018	GBP

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("YLD")	02 July 2018	EUR
EUR Acc ("EYLD")	02 July 2018	EUR

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("GOVE")	02 July 2018	EUR
EUR Acc ("WGOV")	02 July 2018	EUR

### WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WTAI")	30 November 2018	USD

### WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("USFR")	21 March 2019	USD
USD Acc ("TFRN")	21 March 2019	USD

### WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WCLD")	03 September 2019	USD

### WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("VOLT")	26 February 2020	USD

# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

### Country Stock Exchange listing status

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree US Equity Income UCITS ETF - USD (DHS)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree US Equity Income UCITS ETF - USD Acc (DHSA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc (DHSG)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc (DHSF)	November 9, 2016	N/A	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Europe Equity Income UCITS ETF - EUR (EEI)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF - EUR Acc (EEIA)	November 7, 2016	November 8, 2016	November 22, 2016	N/A	December 8, 2016
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR (DFE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc (DFEA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets Equity Income UCITS ETF - USD (DEM)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD (DGSE)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged (DXJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged Acc (DXJA)	May 20, 2015	March 15, 2017	N/A	N/A	N/A
WisdomTree Japan Equity UCITS ETF - GBP Hedged (DXJP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc (DXJD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc (DXJF)	November 4, 2015	N/A	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF - JPY Acc (DXJZ)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Europe Equity UCITS ETF - USD Hedged (HEDJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Europe Equity UCITS ETF - USD Hedged Acc (HEDK)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree Europe Equity UCITS ETF - GBP Hedged (HEDP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc (HEDD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - EUR Acc (HEDF)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree UK Equity Income UCITS ETF - GBP (WUKD)	October 7, 2015	October 8, 2015	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD (WCOG)	May 3, 2016	May 4, 2016	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD Acc (WCOA)	May 3, 2016	May 4, 2016	June 9, 2016	June 9, 2016	N/A
WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc (WCOM)	August 16, 2018	August 17, 2018	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc (WCOE)	August 16, 2018	N/A	August 17, 2018	August 17, 2018	N/A

# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

### Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc (COMS)	N/A	N/A	N/A	N/A	December 16, 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD (DGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc (DGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (GGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc (GGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR (EGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc (EGRA)	July 4, 2016	July 5, 2016	July 14, 2016	July 14, 2016	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD (CCBO)	May 16, 2018	May 17, 2018	June 7, 2018	May 30, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc (COCB)	May 16, 2018	May 17, 2018	June 7, 2018	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged (CODO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged (COBO)	August 23, 2018	N/A	August 24, 2018	August 24, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged (COGO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR (YLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR Acc (EYLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR (GOVE)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR Acc (WGOV)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree Artificial Intelligence UCITS ETF - USD Acc (WTAI)	November 30, 2018	December 5, 2018	December 11, 2018	January 11, 2019	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD (USFR)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc (TFRN)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree Cloud Computing UCITS ETF - USD Acc (WCLD)	September 3, 2019	September 6, 2019	October 4, 2019	October 4, 2019	N/A
WisdomTree Battery Solutions UCITS ETF - USD Acc (VOLT)	N/A	March 2, 2020	March 4, 2020	March 4, 2020	N/A

The Sub-Funds are listed on the following exchanges in each of the above countries:

- Euronext Dublin – Ireland
- London Stock Exchange – United Kingdom
- Borsa Italiana – Italy
- Deutsche Borse – Germany
- SIX Stock Exchange – Switzerland

Euronext Dublin is the primary exchange where all trade list and exchanges are disclosed.



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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives

Each of the below indices are referred to as “benchmark” in relation to the report presented in the financial statements.

#### *WisdomTree US Equity Income UCITS ETF*

##### **DHS**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHS).

##### **DHSA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHSA).

##### **DHSG**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US GBP Hedged Equity Income Index (Index Bloomberg Code: WTHYEHBT, Sub-Fund Ticker Symbol: DHSG).

##### **DHSF**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US EUR Hedged Equity Income Index (Index Bloomberg Code: WTHYEHET, Sub-Fund Ticker Symbol: DHSF).

#### *WisdomTree Europe Equity Income UCITS ETF*

##### **E EI**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEI).

##### **EEIA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEIA).

#### *WisdomTree Europe SmallCap Dividend UCITS ETF*

##### **DFE**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFE).

##### **DFEA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFEA).

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives (continued)

#### *WisdomTree Emerging Markets Equity Income UCITS ETF*

##### **DEM**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets High Dividend Index (formerly WisdomTree Emerging Markets Equity Income Index) (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEM).

##### **DEMR**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Equity Income Index (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEMR).

#### *WisdomTree Emerging Markets SmallCap Dividend UCITS ETF*

##### **DGSE**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets SmallCap Dividend Index (Index Bloomberg Code: WTEMSUHT, Sub-Fund Ticker Symbol: DGSE).

#### *WisdomTree Japan Equity UCITS ETF*

##### **DXJ**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan USD Hedged Equity Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJ).

##### **DXJP**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan GBP Hedged Equity Index (Index Bloomberg Code: WTIDJHBT, Sub-Fund Ticker Symbol: DXJP).

##### **DXJZ**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Dividend Index (Index Bloomberg Code: WTIDJUHT, Sub-Fund Ticker Symbol: DXJZ).

##### **DXJD**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan CHF Hedged Equity Index (Index Bloomberg Code: WTIDJHFT, Sub-Fund Ticker Symbol: DXJD).

##### **DXJF**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan EUR Hedged Equity Index (Index Bloomberg Code: WTIDJHET, Sub-Fund Ticker Symbol: DXJF).

##### **DXJA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan USD Hedged Equity Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJA)

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives (continued)

#### *WisdomTree Europe Equity UCITS ETF*

##### ***HEDJ***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe USD Hedged Equity Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDJ).

##### ***HEDF***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Index EUR (Index Bloomberg Code: WTEHIET, Sub-Fund Ticker Symbol: HEDF).

##### ***HEDD***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Index CHF Hedged ACC (Index Bloomberg Code: WTEHITF, Sub-Fund Ticker Symbol: HEDD).

##### ***HEDP***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe GBP Hedged Equity Index (Index Bloomberg Code: WTEHITB, Sub-Fund Ticker Symbol: HEDP).

##### ***HEDK***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree USD Hedged Europe Equity Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDK).

#### *WisdomTree UK Equity Income UCITS ETF*

##### ***WUKD***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Equity Income Index (Index Bloomberg Code: WTUKEBT, Sub-Fund Ticker symbol: WUKD).

#### *WisdomTree Enhanced Commodity UCITS ETF*

##### ***WCOG***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOG).

##### ***WCOA***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOA).

##### ***WCOM***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTTGT, Sub-Fund Ticker symbol: WCOM).

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives (continued)

#### *WisdomTree Enhanced Commodity UCITS ETF (continued)*

##### **WCOE**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTET, Sub-Fund Ticker symbol: WCOE).

##### **COMS**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Monthly CHF-Hedged Total Return Index (Index Bloomberg Code: EBCIWTCT, Sub-Fund Ticker symbol: COMS).

#### *WisdomTree US Quality Dividend Growth UCITS ETF*

##### **DGRA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRA).

##### **DGRW**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRW).

#### *WisdomTree Global Quality Dividend Growth UCITS ETF*

##### **GGRA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRA).

##### **GGRW**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRW).

#### *WisdomTree Eurozone Quality Dividend Growth UCITS ETF*

##### **EGRA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRA).

##### **EGRW**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRW).

#### *WisdomTree AT1 CoCo Bond UCITS ETF*

##### **CCBO**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: CCBO).

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives (continued)

#### *WisdomTree AT1 CoCo Bond UCITS ETF (continued)*

##### **COCB**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: COCB).

##### **CODO**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index USD Hedged (Index Bloomberg Code: IBXXCCL2, Sub-Fund Ticker Symbol: CODO).

##### **COBO**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index EUR Hedged (Index Bloomberg Code: IBXXCCL7, Sub-Fund Ticker Symbol: COBO).

##### **COGO**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index GBP Hedged (Index Bloomberg Code: IBXXCCD2, Sub-Fund Ticker Symbol: COGO).

#### *WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF*

##### **YLD**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Aggregate Enhanced Yield Bond Index (Index Bloomberg Code: I33852EU, Sub-Fund Ticker Symbol: YLD).

##### **EYLD**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Aggregate Enhanced Yield Bond Index (Index Bloomberg Code: I33852EU, Sub-Fund Ticker Symbol: EYLD).

#### *WisdomTree EUR Government Bond Enhanced Yield UCITS ETF*

##### **GOVE**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Treasury Enhanced Yield Bond Index (Index Bloomberg Code: I33855EU, Sub-Fund Ticker Symbol: GOVE).

##### **WGOV**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays Euro Treasury Enhanced Yield Bond Index (Index Bloomberg Code: I33855EU, Sub-Fund Ticker Symbol: WGOV).

#### *WisdomTree Artificial Intelligence UCITS ETF*

##### **WTAI**

The Share Class seeks to track NASDAQ CTA Artificial Intelligence Index (Index Bloomberg Code: NQAIT, Sub-Fund Ticker Symbol: WTAI).

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Investment policies and objectives (continued)

#### *WisdomTree USD Floating Rate Treasury Bond UCITS ETF*

##### **USFR**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: USFR).

##### **TFRN**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: TFRN).

#### *WisdomTree Cloud Computing UCITS ETF*

##### **WCLD**

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the BVP Ndaq Emerging Cloud Index (Index Bloomberg Code: EMCLOUDN, Sub-Fund Ticker Symbol: WCLD).

#### *WisdomTree Battery Solutions UCITS ETF*

##### **VOLT**

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the WisdomTree Battery Solutions Index (Index Bloomberg Code: WTBSIN, Sub-Fund Ticker Symbol: VOLT).

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Results and activities

The results of operations are detailed in the Statement of Comprehensive Income and Statement of Changes in Net Assets. A detailed review of the ICAV's activities and future developments is contained in the Investment Managers' Reports on pages 23 to 42.

### Directors

The Directors who held office during the financial year are detailed below:

Vincent Dodd\* (Ireland)  
Denise Kinsella\* (Ireland)  
Amit Muni (US)  
Peter Ziembra (US) (Chairperson)  
Bryan Governey (Ireland)  
Alexis Marinof (UK)  
Nadia Samuels\*\* (UK)

\* Independent Non-Executive Directors, as defined by the IF Corporate Governance Code.

\*\* Appointed as a Director on 18 February 2021.

All Directors are non-executive Directors.

### Going Concern

The Directors' report summarises the ICAV's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 11 to these financial statements summarises the ICAV's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that the ICAV has adequate resources to continue in operational existence for the foreseeable future. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon the ICAV's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts with the exception of WisdomTree US Small Cap Dividend UCITS ETF, WisdomTree ISEQ 20® UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree Japan SmallCap Dividend UCITS ETF and WisdomTree US Multifactor UCITS ETF which were terminated during the financial year. The liquidation basis of accounting for the terminated Sub-Funds was applied by selling off all investments that remained on closure date as part of compulsory redemption order. The management company pre-funded the receivables to ensure full cash value of final NAV was provided to investors. As cash was received after the Sub-Fund's closure, this was repatriated back to the management company to repay the pre-funding. There were no closure costs applied to the NAV of the terminated Sub-Funds.

### Future developments

The ICAV will look to add new sub-funds over the course of the financial year based on market opportunities.

### Directors' and ICAV Secretary's interests

The Directors and Goodbody Secretarial Limited (the "Secretary") who held office at 31 December 2020 and their families had no interests in the share capital or debentures of the ICAV. At 31 December 2020, the subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. Please refer to Note 8 for Directors' Remuneration and related party transactions with the Directors.

### Distributions

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing shares. Distributions shall be payable in the local currency of the share class on each Sub-Fund to shareholders. Quarterly distributions will normally be

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Distributions (continued)

declared with a view to being paid in March, June, September, and December. Please refer to Note 10 for distributions paid during the year and Note 24 for distributions declared prior to the year end but paid subsequent to the year end.

### Adequate accounting records

The Directors comply with the ICAV's obligations to keep adequate accounting records by appointing competent persons to be responsible for them. The accounting records are kept by State Street Fund Services (Ireland) Limited, at 78 Sir John Rogerson's Quay, Dublin 2, Ireland.

### Connected parties

Regulation 43(1) of the UCITS Regulations "Restrictions of transactions with connected persons" states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the unit-holders of the UCITS". As required under UCITS Regulation 81(4), the Manager, as a responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected party; and all transactions with connected parties that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

The Directors or connected persons do not have any interest in the shares issued by the Sub-Funds.

The following table details the types of transactions entered into with counterparties that are connected parties:

<i>Types of transactions</i>	<i>Counterparties</i>
Administration, registry and transfer agency services	State Street Fund Services (Ireland) Limited
Custody and trustee services	State Street Custodial Services (Ireland) Limited
Foreign currency hedging services	Assenagon Asset Management SA Irish Life Investment Managers Limited
Facilities agency and marketing services	WisdomTree Ireland Limited WisdomTree UK Limited
Promoter and index provider	WisdomTree Asset Management Inc.
Management services	WisdomTree Management Limited
Investment management services	Assenagon Asset Management SA Irish Life Investment Managers Limited

### Employees

The ICAV/Company had no employees during the financial year ended 31 December 2020 and 31 December 2019.

### Significant events during the financial year

See Note 23 in Notes to the Financial Statements.

### Significant events after the financial year end

See Note 24 in Notes to the Financial Statements.

### Risk management objective and policies

The main risks arising from the ICAV's financial instruments are market price, interest rate, foreign currency, liquidity and credit risk. For further information on risk management objectives and policies, please see Note 11 of these financial statements.



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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Publication of Financial Statements

The Directors are responsible for ensuring the ICAV's audited financial statements are published on the ICAV's website and have delegated this responsibility to the Manager. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Corporate Governance Statement

The ICAV is subject to corporate governance practices imposed by:

- (i) The ICAV Act 2015 which is available for inspection at the registered office of the ICAV and may also be obtained at [www.irishstatutebook.ie](http://www.irishstatutebook.ie).
- (ii) The Instrument of Incorporation of the ICAV which are available for inspection at the registered office of the ICAV and at the Companies Registration Office in Ireland.
- (iii) The European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019), which can be obtained from the Central Bank's website at [www.centralbank.ie](http://www.centralbank.ie) and are available for inspection at the registered office of the ICAV.

The ICAV (previously the Company) has assessed the measures included in the Irish Funds Corporate Governance Code which may be adopted on a voluntary basis by Irish authorised collective investment schemes. The Directors adopted the corporate governance practices and procedures in the IF Code with effect from 10 December 2014. The IF Code is available for inspection at the registered office of the ICAV and may also be obtained at [www.irishfunds.ie](http://www.irishfunds.ie).

### *Internal Control and Risk Management Systems in Relation to Financial Reporting*

The Board is responsible for establishing and maintaining adequate internal control and risk management systems of the ICAV in relation to the financial reporting process. Such systems are designed to manage rather than eliminate the risk of error or fraud in achieving the ICAV's financial reporting objectives and can only provide reasonable and not absolute assurance against material misstatement or loss and relies on the operating controls of the service providers.

The Board has procedures in place which are designed to ensure that all relevant adequate accounting records are properly maintained and are readily available, including production of annual and half yearly financial statements. The Board has appointed State Street Fund Services (Ireland) Limited, (the "Administrator") to maintain the books and records of the ICAV. The Administrator is authorised and regulated by the Central Bank and must comply with the rules imposed by the Central Bank. From time to time, the Board of Directors examines and evaluates the Administrator's financial accounting and reporting routines. The annual financial statements of the ICAV are produced by the Administrator. They are required to be approved by the Board and the annual and half yearly financial statements of the ICAV are required to be filed with the Central Bank.

The Board is responsible for the review and approval of the annual financial statements as set out in the Statement of Directors' Responsibilities. The statutory financial statements are required to be audited by independent auditors who report annually to the Board on their findings.

The Board periodically considers the independent auditors' performance, qualifications and independence. As part of its review procedures, the Board receives presentations and reports on the audit process. The Board evaluates and discusses significant accounting and reporting issues as the need arises.

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Corporate Governance Statement (continued)

#### *Dealings with Shareholders*

The convening and conduct of shareholders' meetings are governed by the Instrument of Incorporation of the ICAV and the ICAV Act. Although the Directors may convene an extraordinary general meeting of the ICAV at any time, the Directors were required to convene the first annual general meeting of the ICAV within eighteen months of incorporation and fifteen months of the date of the previous annual general meeting thereafter, provided that an annual general meeting is held once in each year within six months of the end of each accounting period of the ICAV.

At least twenty-one clear days' notice of every annual general meeting and any meeting convened for the passing of a special resolution must be given to shareholders and fourteen days' notice must be given in the case of any other general meeting, unless the auditors of the ICAV and all the shareholders of the ICAV entitled to attend and vote agree to shorter notice. Two shareholders present either in person or by proxy constitutes a quorum at a general meeting. To every separate general meeting of a Fund or Class the provisions of these Articles relating to general meetings shall apply but so that the necessary quorum at any such meeting other than an adjourned meeting shall be two persons holding or representing by proxy participating shares of the Fund or Class in question and, at an adjourned meeting, one person holding participating shares of the Fund or Class in question or his proxy. Any holder of participating shares of the Fund or Class in question present in person or by proxy may demand a poll.

Every holder of participating shares or non-participating shares present, in person or by proxy who votes on a show of hands is entitled to one vote. On a poll, every holder of participating shares present, in person or by proxy, is entitled to one vote in respect of each share held by him, and every holder of non-participating shares is entitled to one vote in respect of all non-participating shares held by him. At any general meeting, a resolution put to the vote of the meeting is decided on a show of hands unless, before or upon the declaration of the result of the show of hands, a poll is demanded by the Chairman or by any shareholder present, in person or by proxy. Unless a poll is so demanded, a declaration by the Chairman that a resolution has been carried, or carried unanimously, or by a particular majority, or lost, or not carried by a particular majority and an entry to that effect in the minutes of the meeting shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such a resolution. The demand for a poll may be withdrawn before the poll is taken but only with the consent of the Chairman, and a demand so withdrawn shall not be taken to have invalidated the result of a show of hands declared before the demand was made.

Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting. Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the ICAV, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the ICAV duly convened and held. An ordinary resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a simple majority of the votes cast by the shareholders voting, in person or by proxy, at the meeting at which the resolution is proposed. A special resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a majority of not less than 75% of shareholders present, in person or by proxy, and voting in general meeting in order to pass a special resolution including a resolution to amend the Instrument of Incorporation.

#### *Board composition and activities*

In accordance with the ICAV Act and the Instrument of Incorporation, unless otherwise determined by an ordinary resolution of the ICAV in general meeting, the number of Directors may not be less than two. Currently the Board comprises 6 non-executive Directors of whom 2 are independent. Details of the current Directors are set out above, under the heading "Directors".

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Corporate Governance Statement (continued)

#### *Board composition and activities (continued)*

The business of the ICAV is managed by the Directors, who exercise all such powers of the ICAV as are not by the ICAV Act or by the Instrument of Incorporation of the ICAV required to be exercised by the ICAV in general meeting.

The Board is responsible for the ICAV's overall direction and strategy and to this end it reserves the decision making power on issues such as the determination of medium and long term goals, review of delegates performance, organisational structure and capital needs and commitments to achieve the ICAV's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the ICAV, address matters of strategic importance and to receive reports from the Administrator, Depositary and the Investment Managers. However, a Director may, and the Secretary on the requisition of a Director will, at any time summon a meeting of the Directors and ad hoc meetings, in addition to the four meetings, which are convened as required.

Questions arising at any meeting of the Directors are determined by the Chairman. In the case of an equality of votes, the Chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote. The quorum necessary for the transaction of business at a meeting of the Directors is two.

There were no sub-committees of the Board in operation during the financial year or at the financial year end.

#### *Diversity Report*

The Board is conscious of the importance of diversity to enhance its operation. During the Director selection process, the Board is committed to selecting those with diversity of business skills, experience and gender and candidates for appointment are considered based on these attributes. The Board's principle is that each member of the Board must have the skills, experience, knowledge and overall suitability that will enable each director to contribute individually, and as part of the Board team, to the effectiveness of the Board. Subject to that overriding principle, the Board believes that diversity of experience and approach, including educational and professional background, gender, age and geographical provenance, amongst board members is of great value when considering overall board balance in making new appointments to the Board. In consideration of the nature, scale and complexity of the ICAV, the Board's objective is to ensure that it delivers the business strategy while (i) it maintains a balance of skills, knowledge, experience and diversity at Board member level, (ii) all selection decisions and succession planning for appointments to the Board are based on merit, skills, knowledge, experience and independence, (iii) recruitment is fair and non-discriminatory. The current Board composition reflects diverse age, gender, educational and professional backgrounds. The ICAV's policy in regards to diversity is to take into consideration the above factors when considering new appointments to the Board.

#### **Uncertainty regarding United Kingdom's exit from the EU**

The United Kingdom ("U.K.") left the European Union ("EU") on 31 January 2020, referred to as Brexit, subject to transitional arrangements which ended on 31 December 2020. The transition period ended with arrangements in place between the U.K. and the Member States of the EU. Such an exit from the EU is unprecedented and the medium to long-term consequences for our business remain uncertain. Among other things, the U.K.'s departure from the EU could lead to instability, including volatility, in the foreign exchange markets. Deteriorating business, consumer or investor confidence could lead to (i) reduced levels of business activity, (ii) higher levels of default rates and impairment and (iii) mark to market losses in trading portfolios resulting from changes in credit ratings, share prices and solvency of counterparties. This uncertainty also could impact the broader global economy, including by reducing

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Uncertainty regarding United Kingdom's exit from the EU (continued)

investor confidence and driving volatility. No assurance can be given that such matters would not adversely affect the market value and/or the liquidity of the securities of the Sub-Funds in the secondary market and/or the ability of the Sub-Funds to satisfy its obligations.

### COVID-19

The COVID-19 pandemic continues to persist and the ultimate duration of the pandemic and its short-term and long-term impact on the global economy is unknown. National governments and supranational organisations in multiple states continue taking steps designed to protect their populations from COVID-19, including requiring or encouraging home working, the cancellation of sporting, cultural and other events and restricting or discouraging gatherings of people. COVID-19 has created market turmoil and increased market volatility generally. Mutations in the virus, a setback in vaccine distribution and negative global economic consequences arising from the pandemic, amongst other factors, could have a future adverse impact on the global financial markets. The steps outlined above, and public sentiment, may affect both the volatility and prices of all asset classes, resulting in an impact to the Net Asset Values of the Sub-Funds. Increased market turmoil could also lead to investor redemptions in the Sub-Funds.

The directors and the Company's delegates continue to monitor the advice and developments relating to the spread of the of COVID-19, which is fluid and rapidly changing. The WisdomTree group has, and continues to implement measures to maintain the ongoing safety and well-being of employees, whilst continuing to operate business as usual.

### Relevant audit information

As at the date this Directors' Report was approved and signed each Director is satisfied that:

- (a) there is no relevant audit information of which the ICAV/Company's statutory auditors are unaware; and
- (b) he/she has taken all the steps that he or she ought to have taken as a director in order to make herself or himself aware of any relevant audit information and to establish that the ICAV/Company's statutory auditors are aware of that information; and
- (c) where "relevant audit information" means information needed by the ICAV/Company's statutory auditors in connection with preparing their report.

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (as amended) (the "UCITS Regulations").

Irish law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS").

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the ICAV's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the ICAV for the financial year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with IFRS and ensure that they contain the additional information required by the Companies Act 2014 to 5 May 2020 and ICAV Act from 6 May 2020; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the ICAV will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the ICAV;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the ICAV to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act before conversion to ICAV and ICAV Act 2015 after conversion to ICAV and enable those financial statements to be audited.

In this regard State Street Fund Services (Ireland) Limited (the "Administrator") has been appointed for the purpose of maintaining adequate accounting records. Accordingly, the accounting records are kept at the following address:

State Street Fund Services (Ireland) Limited  
78 Sir John Rogerson's Quay  
Dublin 2  
Ireland

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# WisdomTree Issuer ICAV

## Directors' Report (continued) For the financial year ended 31 December 2020

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### Statement of Directors' Responsibilities (continued)

The Directors are responsible for safeguarding the assets of the ICAV, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In this regard they have entrusted the assets of the ICAV to State Street Custodial Services (Ireland) Limited (the "Depository"), at the below address, who has been appointed as Depository to the ICAV pursuant to the terms of a Depository Agreement.

State Street Fund Services (Ireland) Limited  
78 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Independent auditor

The auditors, Ernst & Young, were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 8 years. Ernst & Young will continue in office in accordance with Section 125 (2) of the ICAV Act 2015.

### On behalf of the Directors:

DocuSigned by:  
  
B9A406DC27EF43C...  
**Denise Kinsella**  
**Date: 6 April 2021**

DocuSigned by:  
  
015123250CA542F...  
**Vincent Dodd**

**WisdomTree Issuer ICAV**  
**Investment Manager's Report**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference**

Tracking difference is defined as the difference in returns between a fund and its benchmark index.

The investment management approach is to buy a portfolio of securities that as far as practicable consist of the securities or a sample thereof that make up the benchmark index, in similar proportion to the weights represented in the index.

Transaction costs from rebalancing and cash management can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking differences.

In addition to the above, the Sub-Funds may also show a tracking difference due to the withholding tax rate suffered by the Sub-Funds on any income received from their investments. The level and quantum of tracking difference arising due to withholding taxes depends on various factors such as any reclaims filed on behalf of the Sub-Funds with the various tax authorities and any benefits obtained by the Sub-Funds under a tax treaty.

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the financial year ended 31 December 2020. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided:

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019</i> %	<i>Fund return for the year ended 31/12/2020</i> %	<i>Benchmark return for the period ended 31/12/2020</i> %	<i>Tracking difference Net of TER</i> %	<i>TER (Annual or pro rata since Inception)</i> %	<i>Tracking difference Gross of TER</i> %	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHS	20.94	(5.75)	(6.26)	0.51	(0.29)	0.80	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree US Equity Income UCITS ETF - DHS A	21.64	(5.78)	(6.26)	0.51	(0.29)	0.80	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree US Equity Income UCITS ETF - DHS G	18.80	(7.91)	(8.49)	0.63	(0.35)	0.98	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark, and to a lesser extent, by hedge impacts.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHSF	18.00	(7.19)	(8.12)	1.02	(0.35)	1.37	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. There were also positive contributions from hedge impacts and cash drag from currency forwards which were closed out following large redemptions at the start of June 2020.
WisdomTree US SmallCap Dividend UCITS ETF - DESE**	18.96	(20.82)	(23.27)	3.18	(0.26)	3.44	Outperformance is driven by cash drag and differences in tax treatment between the Sub-Fund and the benchmark. Fund closed on 8 September 2020.
WisdomTree Europe Equity Income UCITS ETF - EEI	19.54	(18.25)	(18.42)	0.17	(0.29)	0.46	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Europe Equity Income UCITS ETF - EEIA	20.53	(18.28)	(18.42)	0.18	(0.29)	0.47	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.



**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	28.19	(4.63)	(4.48)	(0.17)	(0.38)	0.21	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and an issue with S&P index files at close of 7 April 2020. This was offset by trading costs, much of which was associated with the Sub-Fund rebalance on the 6 November 2020. Cash drag was another offsetting factor.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	29.30	(4.64)	(4.48)	(0.17)	(0.38)	0.21	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and an issue with S&P index files at close of 7 April 2020. This was offset by trading costs, much of which was associated with the Sub-Fund rebalance on the 6 November 2020. Cash drag was another offsetting factor.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	18.69	(6.80)	(6.19)	(0.68)	(0.46)	(0.22)	Underperformance is driven by trading costs, cash drag and misc impacts, which was offset by the differences in tax treatment between the Sub-Fund and benchmark.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	19.59	(6.83)	(6.19)	(0.68)	(0.45)	(0.23)	Underperformance is driven by trading costs, cash drag and misc impacts, which was offset by the differences in tax treatment between the Sub-Fund and benchmark.
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	16.69	4.87	5.75	(0.85)	(0.54)	(0.31)	Underperformance is driven by trading costs and cash drag, which was offset by the differences in tax treatment between the Sub-Fund and benchmark.
WisdomTree ISEQ 20* UCITS ETF - ISEQ**	32.70	(7.06)	(6.95)	(0.12)	(0.34)	0.22	Outperformance is driven by cash drag. This was somewhat offset by trading costs. Fund closed on 8 September 2020.
WisdomTree Germany Equity UCITS ETF - DXGP**	21.00	(8.12)	(8.21)	0.06	(0.24)	0.30	Outperformance due hedging impacts. This was offset by cash drag and costs associated with fund closing on 8 September 2020 and active positions taken to avoid UCITS 5/40 Rule breach.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Germany Equity UCITS ETF - DXGD**	21.00	(8.78)	(7.75)	(1.12)	(0.24)	(0.88)	Underperformance due to cash drag and costs associated with fund closing on 8 September 2020. This was offset by hedge impacts and active positions taken to avoid UCITS 5/40 Rule breach.
WisdomTree Germany Equity UCITS ETF - DXGE**	24.14	(7.83)	(6.50)	(1.45)	(0.33)	(1.12)	Underperformance due to cash drag, hedge impacts, costs associated with fund closing on 8 September 2020 and active positions taken to avoid UCITS 5/40 Rule breach.
WisdomTree Germany Equity UCITS ETF - DXGY**	21.13	(8.78)	(7.66)	(1.22)	(0.22)	(1.00)	Underperformance due to cash drag and costs associated with fund closing on 8 September 2020. Active positions taken to avoid UCITS 5/40 Rule breach were also a factor in underperformance.
WisdomTree Japan Equity UCITS ETF - DXJ	18.08	2.82	3.30	(0.47)	(0.48)	0.01	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJA	18.49	2.81	3.30	(0.48)	(0.48)	-	Performance is in line with the benchmark.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF - DXJP	14.99	1.44	1.83	(0.40)	(0.45)	0.05	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJD	14.80	1.36	1.59	(0.22)	(0.45)	0.23	Outperformance is driven by hedge impacts and by differences in the tax treatment, between fund and benchmark. This was somewhat offset cash drag.
WisdomTree Japan Equity UCITS ETF - DXJF	14.86	0.77	1.59	(0.81)	(0.45)	(0.36)	Underperformance is driven by hedge impacts. This was somewhat offset by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJZ	17.16	7.42	7.79	(0.35)	(0.40)	0.05	Performance is in line with the benchmark.
WisdomTree Europe Equity UCITS ETF - HEDJ	26.65	(2.59)	(2.27)	(0.35)	(0.58)	0.23	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by hedge impacts and cash drag.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe Equity UCITS ETF - HEDK	27.26	(2.50)	(2.27)	(0.23)	(0.58)	0.35	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by hedge impacts and cash drag.
WisdomTree Europe Equity UCITS ETF - HEDP	23.94	(4.34)	(4.37)	-	(0.35)	0.35	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by hedge impacts and cash drag.
WisdomTree Europe Equity UCITS ETF - HEDD	23.55	(4.06)	(4.06)	0.01	(0.35)	0.36	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by hedge impacts and cash drag.
WisdomTree Europe Equity UCITS ETF - HEDF	23.88	(4.01)	(4.08)	0.08	(0.32)	0.40	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree UK Equity Income UCITS ETF - WUKD	20.40	(21.33)	(21.03)	(0.38)	(0.29)	(0.09)	Performance is in line with the benchmark.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Emerging Asia Equity Income UCITS ETF - DEMA**	11.68	(11.12)	(10.10)	(1.16)	(0.37)	(0.79)	Underperformance is driven by cash drag and costs associated with fund closing on 8 September 2020.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	28.48	13.34	13.28	0.04	(0.33)	0.37	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	29.06	13.32	13.28	0.03	(0.33)	0.36	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	32.43	16.29	16.51	(0.19)	(0.38)	0.19	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	33.17	16.27	16.51	(0.21)	(0.38)	0.17	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	32.05	5.86	5.89	(0.04)	(0.29)	0.25	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by trading costs much of which was associated with fund rebalance on the 6 November 2020.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	32.65	5.85	5.89	(0.04)	(0.29)	0.25	Outperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. This is somewhat offset by trading costs much of which was associated with fund rebalance on the 6 November 2020.
WisdomTree India Quality UCITS ETF - EPIQ**	0.18	3.41	2.75	0.65	(0.50)	1.15	Outperformance is driven by cash drag. This was somewhat offset by trading costs. Fund closed on 8 September 2020.
WisdomTree India Quality UCITS ETF - EPIE**	0.19	3.38	2.75	0.62	(0.50)	1.12	Outperformance is driven by cash drag. This was somewhat offset by trading costs. Fund closed on 8 September 2020.

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - YLD	8.93	4.78	4.43	0.34	(0.18)	0.52	Outperformance is driven by the optimized nature of the Sub-Fund.
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EYLD	9.04	4.78	4.43	0.34	(0.18)	0.52	Outperformance is driven by the optimized nature of the Sub-Fund.
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - GOVE	9.11	6.32	6.49	(0.17)	(0.16)	(0.01)	Performance is in line with the benchmark.
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - WGOV	9.19	6.31	6.49	(0.17)	(0.16)	(0.01)	Performance is in line with the benchmark.
WisdomTree Japan SmallCap Dividend UCITS ETF - DFJ**	16.49	(9.04)	(7.42)	(1.75)	(0.33)	(1.42)	Underperformance is driven by cash drag. Fund closed on 8 September 2020.
WisdomTree Japan SmallCap Dividend UCITS ETF - DFJA**	16.76	(9.04)	(7.42)	(1.76)	(0.33)	(1.43)	Underperformance is driven by cash drag. Fund closed on 8 September 2020.
WisdomTree US Multifactor UCITS ETF - USMF**	23.26	(0.50)	(3.16)	2.73	(0.21)	2.94	Outperformance is driven by cash drag. Fund closed on 8 September 2020.



**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2019 %</i>	<i>Fund return for the year ended 31/12/2020 %</i>	<i>Benchmark return for the period ended 31/12/2020 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Multifactor UCITS ETF - FCTR**	23.62	(0.51)	(3.16)	2.73	(0.21)	2.94	Outperformance is driven by cash drag. Fund closed on 8 September 2020.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	47.71	74.93	75.89	(0.54)	(0.30)	(0.24)	Underperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark. Cash drag also played a part in underperformance.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	1.55	0.41	0.61	(0.20)	(0.15)	(0.05)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	1.56	0.42	0.61	(0.19)	(0.15)	(0.04)	Performance is in line with the benchmark.
WisdomTree Cloud Computing UCITS ETF - WCLD	2.31	109.08	109.96	(0.42)	(0.40)	(0.02)	Performance is in line with the benchmark.
WisdomTree Battery Solutions UCITS ETF - VOLT*	-	77.36	78.36	(0.56)	(0.34)	(0.22)	Underperformance is driven by differences in tax treatment between the Sub-Fund and the benchmark and cash drag.

\* From 26 February 2020 (date of inception).

\*\* To 8 September 2020 (date of termination).

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Error**

The Tracking Error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the financial year ended 31 December 2020.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2020.

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE 1Y (annualized)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.25%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSA	up to 2%	0.25%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSG	up to 2%	0.51%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSF	up to 2%	1.02%	Within tolerance
WisdomTree US SmallCap Dividend UCITS ETF - DESE**	up to 2%	0.27%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.28%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.28%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	up to 2%	0.30%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	up to 2%	0.30%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	up to 2%	0.57%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	0.57%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.43%	Within tolerance
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF - ISEQ**	up to 2%	0.32%	Within tolerance
WisdomTree Germany Equity UCITS ETF - DXGP**	up to 2%	1.31%	Within tolerance
WisdomTree Germany Equity UCITS ETF - DXGD**	up to 2%	1.29%	Within tolerance
WisdomTree Germany Equity UCITS ETF - DXGE**	up to 2%	1.29%	Within tolerance
WisdomTree Germany Equity UCITS ETF - DXGY**	up to 2%	1.32%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.33%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.33%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.39%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.22%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.24%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.25%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.20%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDF	up to 2%	0.18%	Within tolerance
WisdomTree UK Equity Income UCITS ETF - WUKD	up to 2%	0.47%	Within tolerance
WisdomTree Emerging Asia Equity Income UCITS ETF - DEMA**	up to 2%	0.45%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	0.14%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	0.14%	Within tolerance

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

**Tracking Error (continued)**

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE 1Y (annualized)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.15%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.15%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	up to 2%	0.15%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	up to 2%	0.15%	Within tolerance
WisdomTree India Quality UCITS ETF - EPIQ**	up to 2%	1.90%	Within tolerance
WisdomTree India Quality UCITS ETF - EPIE**	up to 2%	1.90%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - YLD	up to 2%	0.34%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EYLD	up to 2%	0.34%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - GOVE	up to 2%	0.25%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF -WGOV	up to 2%	0.25%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF - DFJ**	up to 2%	0.45%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF - DFJA**	up to 2%	0.45%	Within tolerance
WisdomTree US Multifactor UCITS ETF - USMF**	up to 1%	1.02%	The Sub-Fund deviated from its benchmark increasing TE due to liquidation of the portfolio prior to final closure date.
WisdomTree US Multifactor UCITS ETF - FCTR**	up to 1%	1.02%	The Sub-Fund deviated from its benchmark increasing TE due to liquidation of the portfolio prior to final closure date.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	up to 2%	0.54%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.19%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	up to 2%	0.19%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.10%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT*	up to 2%	0.73%	Within tolerance

\* From 26 February 2020 (date of inception).

\*\* To 8 September 2020 (date of termination).

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**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
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**Performance**

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned 74.93% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted from its position in Information Technology which contributed 64.72%, with the U.S. adding most to performance.

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 16.27% from the time period of 1 January 2020 through 31 December 2020. The fund's top performing sector was Information Technology which contributed 8.97%. Most sectors were positive contributors. The USA added most to performance.

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned (6.83%) from the time period of 1 January 2020 through 31 December 2020. The biggest detractor to performance was Energy which contributed (7.75%). Most sectors were performance detractors. The fund's top performing sector was Information Technology which contributed 2.58%.

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD returned 4.87% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Information Technology which contributed 6.01%. Most sectors gave a positive contribution. The biggest detractors to performance were Real Estate which contributed (1.72%) and Consumer Discretionary which contributed (1.42%). Taiwan was the best performing country.

The WisdomTree US Equity Income UCITS ETF - USD Acc returned (5.78%) from the time period of 1 January 2020 through 31 December 2020. Most sectors were performance detractors. The biggest detractors to performance were Energy which contributed (3.12%) and Real Estate which contributed (2.70%). The fund benefitted most from its position in Information Technology which contributed 3.24%.

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned (18.28%) from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Materials which contributed 2.41%. This was the only positively performing sector. The biggest detractors to performance were Energy which contributed (7.79%), Financials which contributed (5.32%) and Health Care which contributed (1.85%).

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned (4.64%) from the time period of 1 January 2020 through 31 December 2020. Most sectors were detractors from performance. The biggest detractors to performance were Consumer Discretionary and Industrials which both contributed (2.95%). The UK was the biggest drag on performance.

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned 7.42% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Information Technology which contributed 2.30%. Industrials and Communication Services were the next most significant performing sectors. The biggest detractors to performance were Financials which contributed (0.98%). There were more positively performing sectors than detractors.

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned (4.01%) from the time period of 1 January 2020 through 31 December 2020. The biggest detractors to performance were Financials which contributed (5.60%). The fund benefitted most from its position in Information Technology which contributed 2.18%. Spain provided the biggest drag on performance.

The WisdomTree UK Equity Income UCITS ETF returned (21.33%) from the time period of 1 January 2020 through 31 December 2020. All sectors except for Materials were performance detractors. The biggest detractors to performance were Consumer Discretionary which contributed (4.94%), followed by Industrials at (4.00%) and Energy at (3.54%).

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**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

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**Performance (continued)**

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned 5.85% from the time period of 1 January 2020 through 31 December 2020. Most sectors contributed positively to performance. The fund benefitted most from its position in Information Technology which contributed 4.21%. Meanwhile the biggest detractors to performance were Industrials which contributed (4.39%). Finland and the Netherlands were the best performing countries.

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 13.32% from the time period of 1 January 2020 through 31 December 2020. Most sectors provided a positive contribution to performance. The fund benefitted most from its position in Information Technology which contributed 9.04%. The biggest detractors to performance were Consumer Discretionary which contributed (1.34%).

The WisdomTree Cloud Computing UCIT ETF - USD Acc returned 109.08% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Information Technology which contributed 107.65%, with the USA adding most to performance.

**Closed Funds**

The WisdomTree Japan SmallCap Dividend UCITS ETF - USD Acc returned (9.04%) from the time period of 1 January 2020 through 8 September 2020. Most sectors were performance detractors. The biggest detractors to performance were Consumer Discretionary which contributed (3.15%). The next largest detractor was Industrials which contributed (3.11%).

The WisdomTree US Multifactor UCITS ETF -USD Acc returned (0.51%) from the time period of 1 January 2020 through 8 September 2020. Most sectors were performance detractors. The biggest detractors to performance were Financials which contributed (3.45%). The fund benefitted from its position in Information Technology which was the best performing sector and contributed 2.76%.

The WisdomTree India Quality UCITS ETF - USD Acc returned 3.38% from the time period of 1 January 2020 through 8 September 2020. The fund benefitted from its position in Information Technology, the fund's top sector, which contributed 3.68%, while the biggest detractors to performance were Energy which contributed (1.58%). There was an even split of positive and negatively performing sectors.

The WisdomTree US SmallCap Dividend UCITS ETF - USD returned (20.82%) from the time period of 1 January 2020 through 8 September 2020. Most sectors were performance detractors. The biggest detractors were Financials which contributed (5.74%). Real Estate and Consumer Discretionary were significant detractors.

The WisdomTree Emerging Asia Equity Income UCITS ETF - USD returned (11.12%) from the time period of 1 January 2020 through 8 September 2020. Most sectors were performance detractors. The biggest drag on performance was Financials which contributed (5.41%), followed by Energy and Materials. The fund benefitted from its positions in Information Technology which contributed 0.48%. China gave the biggest drag on performance.

The WisdomTree Germany Equity UCITS ETF - EUR Acc returned (8.78%) from the time period of 1 January 2020 through 8 September 2020. Most sectors were performance detractors. The biggest detractors to performance were Consumer Discretionary which contributed (4.05%), followed by Financials which contributed (2.31%). The fund benefitted most from its position in Information Technology which contributed 0.90%.

The WisdomTree ISEQ 20<sup>®</sup> UCITS ETF - EUR returned (7.06%) from the time period of 1 January 2020 through 8 September 2020. The fund benefitted from its position in Consumer Discretionary which contributed 1.44%. This was the only positive contribution. The biggest detractors to performance were Financials which contributed (5.29%). The next biggest detractor was Industrials at (1.57%).

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**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2020**

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**Performance (continued)**

**Fund Launched in 2020**

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned 77.36% from the time period of 26 February 2020 through 31 December 2020. The fund benefitted most from its position in Industrials which contributed 36.41%, followed by Materials which contributed 23.32%. The USA and China contributed strongly to the positive performance of the fund.

**Bonds**

The WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR Acc returned 4.78% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Italy which contributed 1.79%, followed by France which contributed 0.83% and Spain which contributed 0.59%. The positions held in the USA were the fund's biggest detractors at (0.08%).

The WisdomTree EUR Govt Bond Enhanced Yield UCITS ETF - EUR Acc returned 6.31% from the time period of 1 January 2020 through 31 December 2020. The fund benefitted most from its position in Italy which contributed 2.43%, followed by France which contributed 1.64% and Spain which contributed 0.90%. There were no detractors to performance.

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned 0.42% from the time period of 21 March 2020 through 31 December 2020. The Fund is fully invested in U.S. Floating Rate Notes.

**Irish Life Investment Managers Limited**  
**Beresford Court**  
**Beresford Place**  
**Dublin 1**  
**Ireland**

**January 2021**

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2020**

**Reporting period: 1 January 2020 – 31 December 2020**

**Tracking Difference**

Tracking difference is defined as the difference in returns between a fund and its benchmark index. Among others, management fees (TER), investment fees like swap fees and transaction costs, replication accuracy and other factors can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking difference.

**Tracking Error**

The tracking error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period from 1 January 2020 until 31 December 2020. During the reporting period, the actual annualised tracking errors for all Fund's share classes were within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (up to 2%).

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the abovementioned period. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided as well. The table also shows the annualised tracking error for the period from 1 January 2020 until 31 December 2020.

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2019</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Benchmark return for the year ended 31/12/2020</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF - WCOG	7.12%	1.77%	2.27%	(0.50%)	0.35%	(0.85%)	0.18%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOA	7.12%	1.76%	2.27%	(0.51%)	0.35%	(0.86%)	0.18%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOM	4.66%	(0.07%)	0.53%	(0.60%)	0.35%	(0.95%)	0.34%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOE	3.68%	(0.52%)	0.19%	(0.71%)	0.35%	(1.06%)	0.25%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Currency Hedge Impact.	up to 2%	Within tolerance

**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2020**

**Tracking Error (continued)**

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2019</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Benchmark return for the year ended 31/12/2020</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF - COMS	1.44%	(0.73%)	(0.81%)	-	0.35%	(0.35%)	0.22%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - CCBO	17.42%	9.35%	10.65%	(1.29%)	0.50%	(1.79%)	0.63%	Management and Investment related fees. Different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COCB	17.43%	9.35%	10.65%	(1.29%)	0.50%	(1.79%)	0.63%	Management and Investment related fees. Different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - CODO	19.02%	6.87%	8.08%	(1.21%)	0.50%	(1.71%)	0.63%	Management and Investment related fees. Different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences, Currency Hedge Impact.	up to 2%	Within tolerance



**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2020**

**Tracking Error (continued)**

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2019</i>	<i>Fund return for the year ended 31/12/2020</i>	<i>Benchmark return for the year ended 31/12/2020</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree AT1 CoCo Bond UCITS ETF - COBO	15.47%	4.79%	6.35%	(1.56%)	0.50%	(2.06%)	0.63%	Management and Investment related fees. Different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences, Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COGO	16.57%	4.72%	6.39%	(1.66%)	0.50%	(2.16%)	0.67%	Management and Investment related fees. Different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences, Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree CBOE S&P 500 PutWrite UCITS ETF - PUTW*	12.98%	(7.62%)	(7.48%)	(0.77%)	0.38%	(1.15%)	0.39%	Management and Investment related fees, and difference of the T-Bill rate in the underlying index and US T-Bill portfolio return. Fund option portfolio Index rebalancing may be executed at a different rate than within the index.	up to 2%	Within tolerance

\* To 11 September 2020 (date of termination).

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**WisdomTree Issuer ICAV**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2020**

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**Performance**

- During the reporting period the commodity markets exhibited positive returns with industrial metals (Bloomberg Industrial Metals Index) and agriculture (Bloomberg Agriculture Index) increasing by 16.30% and 16.50%, respectively. Energy (Bloomberg Energy Index) commodity markets showed negative performance of (42.70%). The **WisdomTree Enhanced Commodity UCITS ETF** has been affected by the above stated market conditions and net asset value ("NAV") returned 1.76% for the period from 1 January 2020 until 31 December 2020.
- During the period from 1 January 2020 until 31 December 2020 the CoCo markets showed positive returns with the BofA Merrill Lynch Contingent Capital Index gaining 10.20%. This affected the **WisdomTree AT1 CoCo Bond UCITS ETF** whose net asset value ("NAV") returned 9.35%.
- The **WisdomTree CBOE S&P 500 PutWrite UCITS ETF** net asset value ("NAV") returned (3.43%) for the period from fund inception until fund closure (11 September 2020). The Sub-Fund's benchmark index (PUT Index) stayed behind the S&P 500 Index (Return: 7.50% vs. 37.90%).

**Assenagon Asset Management S.A.**  
**Aerogolf Center**  
**1B, Heienhaff**  
**1736 Senningerberg**  
**Luxembourg**  
**January 2021**

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# WisdomTree Issuer ICAV

## Depository Report For the financial year ended 31 December 2020

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We have enquired into the conduct of WisdomTree Issuer ICAV (the “ICAV”) for the financial year ended 31 December 2020, in our capacity as Depository to the ICAV.

This report including the opinion has been prepared for and solely for the shareholders in the ICAV as a body, in accordance with Regulation 34, (1), (3) and (4) in Part 5 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, (‘the UCITS Regulations’), and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown.

### Responsibilities of the Depository

Our duties and responsibilities are outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the ICAV in each annual accounting period and report thereon to the shareholders.

Our report shall state whether, in our opinion, the ICAV has been managed in that period in accordance with the provisions of the Instrument of Incorporation and the UCITS Regulations. It is the overall responsibility of the ICAV to comply with these provisions. If the ICAV has not so complied, we as Depository must state why this is the case and outline the steps which we have taken to rectify the situation.

### Basis of Depository Opinion

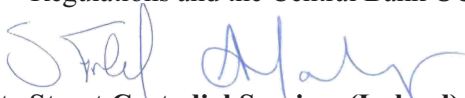
The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the ICAV has been managed:

- (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the ICAV’s Instrument of Incorporation and the UCITS Regulations; and
- (ii) otherwise in accordance with the ICAV’s constitutional documentation and the appropriate regulations.

### Opinion

In our opinion, the ICAV has been managed during the financial year ended 31 December 2020, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the ICAV by the Instrument of Incorporation, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Instrument of Incorporation, the UCITS Regulations and the Central Bank UCITS Regulations.



**State Street Custodial Services (Ireland) Limited**  
**78 Sir John Rogerson’s Quay**  
**Dublin 2, Ireland**

**Date: 7 April 2021**



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY  
WISDOMTREE ISSUER PLC)**

**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of WisdomTree Issuer ICAV (formerly WisdomTree Issuer plc) ('the ICAV') for the financial year ended 31 December 2020, which comprise the financial statements of WisdomTree US Equity Income UCITS ETF, WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree ISEQ 20® UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree UK Equity Income UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree CBOE S&P 500 S&P 500 PutWrite UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF, WisdomTree Japan SmallCap Dividend UCITS ETF, WisdomTree Multifactor UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, and WisdomTree Battery Solutions UCITS ETF (each individually a "Fund" and collectively the "Funds").

The financial statement of the Funds comprise of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, Statement of Cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and International Financial Reporting Standards (IFRS) as adopted by the European Union.

In our opinion the financial statements:

- ▶ give a true and fair view of the assets, liabilities and financial position of the Funds as at 31 December 2020 and of their profit/loss for the year then ended;
- ▶ have been properly prepared in accordance with IFRS as adopted by the European Union; and
- ▶ have been properly prepared in accordance with the requirements of the Irish Collective Asset-management Vehicles Act 2015, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended), and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the ICAV in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard as applied to public interest entities issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY WISDOMTREE ISSUER PLC) (CONTINUED)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of matter - financial statements prepared on a basis other than a going concern**

We draw attention to note 3 to the financial statements which explains that the Directors intend to liquidate WisdomTree US Small Cap Dividend UCITS ETF, WisdomTree ISEQ 20® UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree Japan SmallCap Dividend UCITS ETF and WisdomTree US Multifactor UCITS ETF and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements of these Funds. Accordingly, the financial statements have been prepared on a liquidation basis for these Funds as described in note 3. Our opinion is not modified in respect of this matter.

**Conclusions relating to going concern**

In auditing the financial statements of the Funds, other than the Funds noted in the preceding paragraph, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the directors' assessment of the Funds' ability to continue to adopt the going concern basis of accounting included:

- Confirming our understanding of management's Going Concern assessment process and also engaged with management to understand the key factors which were considered in their assessment;
- Obtaining management's going concern assessment, which covers a year from the date of approval of the financial statements;
- Reviewing and evaluating the reasonability of the key factors considered by management in making their assessment of going concern including consideration of future capital activity in the Funds and the availability of liquid assets to meet ongoing operational costs. In assessing these, we obtained and reviewed the liquidity terms which the Funds offer to investors together with reviewing post year-end capital activity and corroborated through enquiry of management as to whether there are any subsequent events, including fund performance, that might give rise to conditions which could lead management to discontinue the operations of the Funds.
- Reviewing the Funds' going concern disclosures included in the annual report in order to assess that the disclosures were appropriate and in conformity with the reporting standards.

**Conclusion**

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Funds' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Funds' ability to continue as a going concern.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY WISDOMTREE ISSUER PLC) (CONTINUED)**

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) that we identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p><b>Valuation of financial assets and financial liabilities at fair value through profit or loss</b></p> <p>We have considered valuation of financial assets at fair value through profit or loss (with a combined fair value of EUR 1,366,293,618 (2019: EUR 1,148,724,489)) and financial liabilities at fair value through profit or loss (with a combined fair value of (EUR1, 847,369) (2019: (EUR 2,501,990))) as a key audit matter as it is a key driver of the Funds' performance and net asset value.</p> <p>Please refer to Note 3.1 - Financial assets at fair value through profit or loss, Note 4 - Net gain / (loss) on investment activities and Note 12 - Fair Value disclosures in the financial statements.</p> <p>Please refer to Note 16. - Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and liabilities at fair value through profit or loss as at 31 December 2020 from the Administrator</p> <p>We assessed the reasonableness of the valuation for all financial assets and financial liabilities at fair value through profit or loss including total return swaps and options by:</p> <ul style="list-style-type: none"> <li>▶ obtaining an understanding and evaluating the key controls that have been implemented over the valuation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment valuation process;</li> <li>▶ comparing values to quoted prices or vendor prices; or</li> <li>▶ recalculating fair value using industry standard models, assessing the reasonableness of the assumptions and data inputs used by the Directors to value these financial assets and financial liabilities at fair value through profit or loss.</li> </ul>	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY WISDOMTREE ISSUER PLC) (CONTINUED)**

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p><b>Existence of financial assets and financial liabilities at fair value through profit or loss held outside of the custody network</b></p> <p>We have considered existence of financial assets at fair value through profit or loss (with a combined fair value of EUR6,863,260 (2019: EUR 14,110,868)) and financial liabilities at fair value through profit or loss (with a combined fair value of (EUR129,478) (2019: (EUR 2,501,990))) as a key audit matter as it is a key driver of the Funds' performance and net asset value.</p> <p>Please refer to Note 3.1 - Financial assets at fair value through profit or loss, Note 4 - Net (loss) / gain on investment activities and Note 12 - Fair Value disclosures in the financial statements.</p> <p>Please refer to Note 16. - Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and liabilities at fair value through profit or loss as at 31 December 2020 from the Administrator</p> <p>We assessed the reasonableness of the existence for all financial assets and financial liabilities at fair value through profit or loss held outside of the custody network by:</p> <ul style="list-style-type: none"> <li>▶ obtaining an understanding and evaluating the key controls that have been implemented over the reconciliation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment reconciliation process</li> <li>▶ obtaining independent confirmations directly from the counterparty of each of the financial assets and financial liabilities at fair value through profit or loss held at year-end and investigating any material differences identified to confirm the existence of these financial assets and financial liabilities at fair value through profit or loss.</li> </ul>	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>

**Our application of materiality**

We apply the concept of materiality in planning and performing the audit, in evaluating the effect of identified misstatements on the audit and in forming our audit opinion.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY  
WISDOMTREE ISSUER PLC) (CONTINUED)**

**Materiality**

The magnitude of an omission or misstatement that, individually or in the aggregate, could reasonably be expected to influence the economic decisions of the users of the financial statements. Materiality provides a basis for determining the nature and extent of our audit procedures.

We determined materiality for the ICAV to be 0.5% of each Fund's Net Asset Value (2019: 0.5%). We believe that Net Asset Value provides us with appropriate measurement basis since the users of the financial statements may focus more on this than on earnings.

During the course of our audit, we reassessed initial materiality and made no changes to it.

**Performance materiality**

The application of materiality at the individual account or balance level. It is set at an amount to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality.

On the basis of our risk assessments, together with our assessment of the Funds' overall control environment, our judgement was that performance materiality was 75% (2019: 75%) of our planning materiality. We have set performance materiality at this percentage due to our knowledge of the Funds and their industry, our past history with the entity, the effectiveness of its control environment and our assessment of the risks associated with the engagement.

**Reporting threshold**

An amount below which identified misstatements are considered as being clearly trivial.

We agreed with the Board of Directors that we would report to them all uncorrected audit differences in excess of 5% (2019: 5%) of our defined materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations in forming our opinion.

**An overview of the scope of our audit report**

**Tailoring the scope**

Our assessment of audit risk, our evaluation of materiality and our allocation of performance materiality determine our audit scope for the ICAV. This enables us to form an opinion on the financial statements. We take into account size, risk profile, the organisation of the ICAV and effectiveness of controls, including controls and changes in the business environment when assessing the level of work to be performed. All audit work was performed directly by the audit engagement team.





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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY  
WISDOMTREE ISSUER PLC) (CONTINUED)**

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement set out on page 21, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Funds' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Funds or to cease operations, or has no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The objectives of our audit, in respect to fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

Our approach was as follows:



**Building a better  
working world**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY WISDOMTREE ISSUER PLC) (CONTINUED)**

We obtained an understanding of the legal and regulatory frameworks that are applicable to the ICAV and determined that the most significant are the Irish Collective Asset-management Vehicles Act 2015, the Undertaking for Collective Investment in Transferable Securities pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 and the Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.

We understood how the Funds are complying with those frameworks by updating our understanding of the adequate system of internal control in place. We also considered the existence of independence service providers, proper segregation of duties and the regulated environment in which the Funds operate, which may reduce opportunities for fraud to take place.

We assessed the susceptibility of the Funds' financial statements to material misstatement, including how fraud might occur by management override of controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries to those charged with governance into possible instances of non-compliance with laws and regulations, review of board meeting minutes during the year and obtaining representation from the management.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf).

This description forms part of our auditor's report.

**Other matters which we are required to address**

We were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 9 years.

The non-audit services prohibited by IAASA's Ethical Standard were not provided to the ICAV and we remain independent of the ICAV in conducting our audit.

Our audit opinion is consistent with the additional report to the Board of Directors.



Building a better  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV (FORMERLY  
WISDOMTREE ISSUER PLC) (CONTINUED)**

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the ICAV's members, as a body, in accordance with section 120 of the Irish Collective Asset management Vehicles Act 2015. Our audit work has been undertaken so that we might state to the ICAV's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the ICAV and the ICAV's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads 'Ernst &amp; Young' in a cursive, script font.

Ernst & Young Chartered Accountants  
Office: Dublin

12 April 2021

**WisdomTree Issuer ICAV**  
**Statement of Comprehensive Income**  
**For the financial year ended 31 December 2020**

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF* USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20* UCITS ETF* EUR
<b>Income/(Loss)</b>								
Dividend income		2,503,708	261,002	1,454,421	839,184	2,309,378	1,236,250	136,764
Interest income		112	22	–	–	48	21	–
Net loss on investment activities	4	(6,548,579)	(2,287,608)	(10,355,264)	(4,119,925)	(6,092,978)	(480,664)	(1,443,445)
<b>Total (loss)/income</b>		<b>(4,044,759)</b>	<b>(2,026,584)</b>	<b>(8,900,843)</b>	<b>(3,280,741)</b>	<b>(3,783,552)</b>	<b>755,607</b>	<b>(1,306,681)</b>
<b>Expenses</b>								
Management fees	6	(156,091)	(21,774)	(89,699)	(130,400)	(189,860)	(147,393)	(48,844)
<b>Total operating expenses</b>		<b>(156,091)</b>	<b>(21,774)</b>	<b>(89,699)</b>	<b>(130,400)</b>	<b>(189,860)</b>	<b>(147,393)</b>	<b>(48,844)</b>
<b>Net investment (loss)/income for the financial year</b>		<b>(4,200,850)</b>	<b>(2,048,358)</b>	<b>(8,990,542)</b>	<b>(3,411,141)</b>	<b>(3,973,412)</b>	<b>608,214</b>	<b>(1,355,525)</b>
<b>Finance costs</b>								
Distributions	10	(986,880)	(248,303)	(1,127,803)	(663,445)	(1,707,861)	(943,330)	(228,540)
Interest expense		(150)	–	(810)	(739)	(562)	(975)	(4,638)
<b>Total finance costs</b>		<b>(987,030)</b>	<b>(248,303)</b>	<b>(1,128,613)</b>	<b>(664,184)</b>	<b>(1,708,423)</b>	<b>(944,305)</b>	<b>(233,178)</b>
<b>Loss before taxation</b>		<b>(5,187,880)</b>	<b>(2,296,661)</b>	<b>(10,119,155)</b>	<b>(4,075,325)</b>	<b>(5,681,835)</b>	<b>(336,091)</b>	<b>(1,588,703)</b>
<b>Taxation</b>								
Capital gains tax	7	–	–	–	–	–	–	–
Withholding tax	7	(382,958)	(30,727)	(103,011)	(66,925)	(294,070)	(171,074)	(138)
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<b>(5,570,838)</b>	<b>(2,327,388)</b>	<b>(10,222,166)</b>	<b>(4,142,250)</b>	<b>(5,975,905)</b>	<b>(507,165)</b>	<b>(1,588,841)</b>

\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## WisdomTree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2020

	Note	WisdomTree Germany Equity UCITS ETF**	GBP	WisdomTree Japan Equity UCITS ETF	USD	WisdomTree Europe Equity UCITS ETF	USD	WisdomTree UK Equity Income UCITS ETF	GBP	WisdomTree Emerging Asia Equity Income UCITS ETF*	USD	WisdomTree Enhanced Commodity UCITS ETF	USD	WisdomTree US Quality Dividend Growth UCITS ETF	USD
<b>Income/(Loss)</b>															
Dividend income		195,257		1,395,495		2,672,410		394,290		411,548		–		1,338,007	
Interest income		–		126		44		–		17		2,672		43	
Net (loss)/gain on investment activities	4	(392,490)		(16,489,619)		(9,523,653)		(2,788,307)		(1,513,232)		(32,563,262)		8,807,127	
<b>Total (loss)/income</b>		(197,233)		(15,093,998)		(6,851,199)		(2,394,017)		(1,101,667)		(32,560,590)		10,145,177	
<b>Expenses</b>															
Management fees	6	(14,479)		(362,002)		(559,605)		(24,259)		(33,634)		(573,973)		(180,541)	
<b>Total operating expenses</b>		(14,479)		(362,002)		(559,605)		(24,259)		(33,634)		(573,973)		(180,541)	
<b>Net investment (loss)/income for the financial year</b>		(211,712)		(15,456,000)		(7,410,804)		(2,418,276)		(1,135,301)		(33,134,563)		9,964,636	
<b>Finance costs</b>															
Distributions	10	(125,302)		(2,208,105)		(464,759)		(441,168)		(424,852)		(83,738)		(117,477)	
Interest expense		(965)		(1,062)		(1,161)		(30)		(60)		(17,915)		(53)	
<b>Total finance costs</b>		(126,267)		(2,209,167)		(465,920)		(441,198)		(424,912)		(101,653)		(117,530)	
<b>Loss/profit before taxation</b>		(337,979)		(17,665,167)		(7,876,724)		(2,859,474)		(1,560,213)		(33,236,216)		9,847,106	
<b>Taxation</b>															
Capital gains tax	7	–		–		–		–		–		–		–	
Withholding tax	7	(29,158)		(209,324)		(238,300)		(964)		(57,043)		–		(200,814)	
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		(367,137)		(17,874,491)		(8,115,024)		(2,860,438)		(1,617,256)		(33,236,216)		9,646,292	

\* Terminated 8 September 2020.

\*\* The Sub-Fund's last valuation date was 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## Wisdom Tree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2020

	Note	Wisdom Tree Global Quality Dividend Growth UCITS ETF USD	Wisdom Tree Eurozone Quality Dividend Growth UCITS ETF EUR	Wisdom Tree India Quality UCITS ETF** USD	Wisdom Tree CoCo Bond UCITS ETF USD	Wisdom Tree CBOE S&P 500 PutWrite UCITS ETF** USD	Wisdom Tree EUR Aggregate Bond Enhanced Yield UCITS ETF EUR	Wisdom Tree EUR Government Bond Enhanced Yield UCITS ETF EUR
<b>Income/(Loss)</b>								
Dividend income		1,160,025	438,524	84,496	–	–	–	–
Interest income		396	–	–	235	7	–	–
Net gain/(loss) on investment activities	4	4,771,634	1,385,294	530,138	14,404,074	(43,410)	309,644	211,629
<b>Total income/(loss)</b>		<b>5,932,055</b>	<b>1,823,818</b>	<b>614,634</b>	<b>14,404,309</b>	<b>(43,403)</b>	<b>309,644</b>	<b>211,629</b>
<b>Expenses</b>								
Management fees	6	(195,673)	(65,891)	(27,398)	(381,840)	(1,771)	(11,860)	(5,433)
<b>Total operating expenses</b>		<b>(195,673)</b>	<b>(65,891)</b>	<b>(27,398)</b>	<b>(381,840)</b>	<b>(1,771)</b>	<b>(11,860)</b>	<b>(5,433)</b>
<b>Net investment income/(loss) for the financial year</b>		<b>5,736,382</b>	<b>1,757,927</b>	<b>587,236</b>	<b>14,022,469</b>	<b>(45,174)</b>	<b>297,784</b>	<b>206,196</b>
<b>Finance costs</b>								
Distributions	10	(53,068)	(84,988)	(20,003)	(3,901,257)	–	(28,826)	(10,670)
Interest expense		(40)	(262)	(501)	(2,842)	–	(180)	–
<b>Total finance costs</b>		<b>(53,108)</b>	<b>(85,250)</b>	<b>(20,504)</b>	<b>(3,904,099)</b>	<b>–</b>	<b>(29,006)</b>	<b>(10,670)</b>
<b>Profit/loss before taxation</b>		<b>5,683,274</b>	<b>1,672,677</b>	<b>566,732</b>	<b>10,118,370</b>	<b>(45,174)</b>	<b>268,778</b>	<b>195,526</b>
<b>Taxation</b>								
Capital gains tax	7	–	–	–	–	–	–	–
Withholding tax	7	(140,636)	(30,754)	(11,351)	(2,814)	–	–	–
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<b>5,542,638</b>	<b>1,641,923</b>	<b>555,381</b>	<b>10,115,556</b>	<b>(45,174)</b>	<b>268,778</b>	<b>195,526</b>

\* Terminated 8 September 2020.

\*\* Terminated 11 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## Wisdom Tree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2020

	<i>Wisdom Tree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>Wisdom Tree US Multifactor UCITS ETF** USD</i>	<i>Wisdom Tree Artificial Intelligence UCITS ETF USD</i>	<i>Wisdom Tree Floating Rate Treasury Bond UCITS ETF USD</i>	<i>Wisdom Tree Cloud Computing UCITS ETF USD</i>	<i>Wisdom Tree Battery Solutions UCITS ETF* USD</i>
<b>Income/(Loss)</b>						
Dividend income	30,860	28,202	982,274	–	–	219,735
Interest income	1	3	215	29	52	27
Net (loss)/gain on investment activities	(202,992)	(31,935)	85,900,034	71,729	127,785,167	30,445,173
<b>Total (loss)/income</b>	<u>(172,131)</u>	<u>(3,730)</u>	<u>86,882,523</u>	<u>71,758</u>	<u>127,785,219</u>	<u>30,664,935</u>
<b>Expenses</b>						
Management fees	(5,812)	(4,257)	(460,888)	(23,400)	(677,193)	(83,636)
<b>Total operating expenses</b>	<u>(5,812)</u>	<u>(4,257)</u>	<u>(460,888)</u>	<u>(23,400)</u>	<u>(677,193)</u>	<u>(83,636)</u>
<b>Net investment (loss)/income for the financial year</b>	<u>(177,943)</u>	<u>(7,987)</u>	<u>86,421,635</u>	<u>48,358</u>	<u>127,108,026</u>	<u>30,581,299</u>
<b>Finance costs</b>						
Distributions	(18,098)	(5,861)	–	(9,489)	–	–
Interest expense	–	–	(1,043)	(45)	(17)	(1,893)
<b>Total finance costs</b>	<u>(18,098)</u>	<u>(5,861)</u>	<u>(1,043)</u>	<u>(9,534)</u>	<u>(17)</u>	<u>(1,893)</u>
<b>Loss/profit before taxation</b>	<u>(196,041)</u>	<u>(13,848)</u>	<u>86,420,592</u>	<u>38,824</u>	<u>127,108,009</u>	<u>30,579,406</u>
<b>Taxation</b>						
Capital gains tax	–	–	–	–	–	–
Withholding tax	(4,714)	(4,304)	(163,273)	–	–	(35,020)
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<u>(200,755)</u>	<u>(18,152)</u>	<u>86,257,319</u>	<u>38,824</u>	<u>127,108,009</u>	<u>30,544,386</u>

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## WisdomTree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2019

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR
<b>Income/(Loss)</b>							
Dividend income	1,932,334	471,946	1,910,079	1,902,060	2,553,658	1,606,724	348,332
Interest income	716	212	24	44	567	483	–
Net gain on investment activities	7,124,973	1,631,423	6,117,092	9,910,955	5,143,137	3,300,566	4,810,384
<b>Total income</b>	<u>9,058,023</u>	<u>2,103,581</u>	<u>8,027,195</u>	<u>11,813,059</u>	<u>7,697,362</u>	<u>4,907,773</u>	<u>5,158,716</u>
<b>Expenses</b>							
Management fees	(132,727)	(44,377)	(107,975)	(167,493)	(186,068)	(172,030)	(87,857)
<b>Total operating expenses</b>	<u>(132,727)</u>	<u>(44,377)</u>	<u>(107,975)</u>	<u>(167,493)</u>	<u>(186,068)</u>	<u>(172,030)</u>	<u>(87,857)</u>
<b>Net investment income for the financial year</b>	<u>8,925,296</u>	<u>2,059,204</u>	<u>7,919,220</u>	<u>11,645,566</u>	<u>7,511,294</u>	<u>4,735,743</u>	<u>5,070,859</u>
<b>Finance costs</b>							
Distributions	(984,932)	(392,665)	(1,750,622)	(1,461,948)	(1,381,691)	(1,027,725)	(207,220)
Interest expense	(34)	(41)	(686)	(662)	(812)	(1,098)	(147)
<b>Total finance costs</b>	<u>(984,966)</u>	<u>(392,706)</u>	<u>(1,751,308)</u>	<u>(1,462,610)</u>	<u>(1,382,503)</u>	<u>(1,028,823)</u>	<u>(207,367)</u>
<b>Profit before taxation</b>	<u>7,940,330</u>	<u>1,666,498</u>	<u>6,167,912</u>	<u>10,182,956</u>	<u>6,128,791</u>	<u>3,706,920</u>	<u>4,863,492</u>
<b>Taxation</b>							
Capital gains tax	–	–	–	–	(89,088)	(155,921)	–
Withholding tax	(319,115)	(64,714)	(103,100)	(116,232)	(317,911)	(208,396)	–
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<u>7,621,215</u>	<u>1,601,784</u>	<u>6,064,812</u>	<u>10,066,724</u>	<u>5,721,792</u>	<u>3,342,603</u>	<u>4,863,492</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.



## WisdomTree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2019

	Note	WisdomTree Germany Equity UCITS ETF GBP	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD
<b>Income/(Loss)</b>								
Dividend income		344,825	9,439,153	4,129,543	429,691	541,788	–	877,097
Interest income		16	2,216	369	11	144	13,437	376
Net gain on investment activities	4	1,309,412	29,251,298	28,031,918	903,711	925,273	19,924,173	7,970,837
<b>Total income</b>		<u>1,654,253</u>	<u>38,692,667</u>	<u>32,161,830</u>	<u>1,333,413</u>	<u>1,467,205</u>	<u>19,937,610</u>	<u>8,848,310</u>
<b>Expenses</b>								
Management fees	6	(30,981)	(1,344,419)	(705,813)	(18,808)	(60,938)	(932,726)	(107,781)
<b>Total operating expenses</b>		<u>(30,981)</u>	<u>(1,344,419)</u>	<u>(705,813)</u>	<u>(18,808)</u>	<u>(60,938)</u>	<u>(932,726)</u>	<u>(107,781)</u>
<b>Net investment income for the financial year</b>		<u>1,623,272</u>	<u>37,348,248</u>	<u>31,456,017</u>	<u>1,314,605</u>	<u>1,406,267</u>	<u>19,004,884</u>	<u>8,740,529</u>
<b>Finance costs</b>								
Distributions	10	(141,189)	(5,467,764)	(1,084,103)	(346,962)	(463,815)	(81,150)	(18,468)
Interest expense		(59)	(3,623)	(1,268)	–	(196)	(45,905)	–
<b>Total finance costs</b>		<u>(141,248)</u>	<u>(5,471,387)</u>	<u>(1,085,371)</u>	<u>(346,962)</u>	<u>(464,011)</u>	<u>(127,055)</u>	<u>(18,468)</u>
<b>Profit before taxation</b>		<u>1,482,024</u>	<u>31,876,861</u>	<u>30,370,646</u>	<u>967,643</u>	<u>942,256</u>	<u>18,877,829</u>	<u>8,722,061</u>
<b>Taxation</b>								
Capital gains tax	7	–	–	–	–	–	–	–
Withholding tax	7	(44,521)	(1,415,873)	(321,508)	(2,379)	(70,416)	–	(127,876)
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<u>1,437,503</u>	<u>30,460,988</u>	<u>30,049,138</u>	<u>965,264</u>	<u>871,840</u>	<u>18,877,829</u>	<u>8,594,185</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## Wisdom Tree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2019

	Note	Wisdom Tree Global Quality Dividend Growth UCITS ETF USD	Wisdom Tree Eurozone Quality Dividend Growth UCITS ETF EUR	Wisdom Tree India Quality UCITS ETF USD	Wisdom Tree CoCo Bond UCITS ETF USD	Wisdom Tree CBOE S&P 500 PutWrite UCITS ETF USD	Wisdom Tree EUR Aggregate Bond Enhanced Yield UCITS ETF EUR	Wisdom Tree EUR Government Bond Enhanced Yield UCITS ETF EUR
<b>Income/(Loss)</b>								
Dividend income		516,865	458,903	85,353	–	–	–	–
Interest income		109	–	49	1,006	2,920	–	–
Net gain/(loss) on investment activities	4	5,718,926	5,258,786	(249)	6,841,332	3,905,865	226,807	281,607
<b>Total income</b>		<u>6,235,900</u>	<u>5,717,689</u>	<u>85,153</u>	<u>6,842,338</u>	<u>3,908,785</u>	<u>226,807</u>	<u>281,607</u>
<b>Expenses</b>								
Management fees	6	(75,461)	(58,428)	(37,682)	(199,572)	(67,908)	(7,164)	(5,147)
<b>Total operating expenses</b>		<u>(75,461)</u>	<u>(58,428)</u>	<u>(37,682)</u>	<u>(199,572)</u>	<u>(67,908)</u>	<u>(7,164)</u>	<u>(5,147)</u>
<b>Net investment income for the financial year</b>		<u>6,160,439</u>	<u>5,659,261</u>	<u>47,471</u>	<u>6,642,766</u>	<u>3,840,877</u>	<u>219,643</u>	<u>276,460</u>
<b>Finance costs</b>								
Distributions	10	(28,487)	(70,710)	(14,046)	(2,047,574)	–	(17,928)	(14,472)
Interest expense		–	(422)	(185)	(1,831)	–	(67)	–
<b>Total finance costs</b>		<u>(28,487)</u>	<u>(71,132)</u>	<u>(14,231)</u>	<u>(2,049,405)</u>	<u>–</u>	<u>(17,995)</u>	<u>(14,472)</u>
<b>Profit before taxation</b>		<u>6,131,952</u>	<u>5,588,129</u>	<u>33,240</u>	<u>4,593,361</u>	<u>3,840,877</u>	<u>201,648</u>	<u>261,988</u>
<b>Taxation</b>								
Capital gains tax	7	–	–	40,237	–	–	–	–
Withholding tax	7	(61,776)	(38,852)	–	–	–	–	–
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<u>6,070,176</u>	<u>5,549,277</u>	<u>73,477</u>	<u>4,593,361</u>	<u>3,840,877</u>	<u>201,648</u>	<u>261,988</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

## Wisdom Tree Issuer ICAV

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2019

	Note	Wisdom Tree Japan SmallCap Dividend UCITS ETF USD	Wisdom Tree US Multifactor UCITS ETF USD	Wisdom Tree Artificial Intelligence UCITS ETF USD	Wisdom Tree Floating Rate Treasury Bond UCITS ETF** USD	Wisdom Tree Cloud Computing UCITS ETF** USD	Company Total EUR
<b>Income/(Loss)</b>							
Dividend income		51,607	29,767	199,374	–	291	25,544,749
Interest income		9	17	1,026	73	4	21,300
Net gain on investment activities	4	255,764	244,779	4,441,797	70,088	86,623	140,678,081
<b>Total income</b>		<u>307,380</u>	<u>274,563</u>	<u>4,642,197</u>	<u>70,161</u>	<u>86,918</u>	<u>166,244,130</u>
<b>Expenses</b>							
Management fees	6	(8,809)	(4,564)	(67,955)	(4,966)	(4,617)	(4,205,682)
<b>Total operating expenses</b>		<u>(8,809)</u>	<u>(4,564)</u>	<u>(67,955)</u>	<u>(4,966)</u>	<u>(4,617)</u>	<u>(4,205,682)</u>
<b>Net investment income for the financial year</b>		<u>298,571</u>	<u>269,999</u>	<u>4,574,242</u>	<u>65,195</u>	<u>82,301</u>	<u>162,038,448</u>
<b>Finance costs</b>							
Distributions	10	(14,952)	(7,436)	–	(8,410)	–	(15,713,493)
Interest expense		–	–	(365)	(452)	–	(51,908)
<b>Total finance costs</b>		<u>(14,952)</u>	<u>(7,436)</u>	<u>(365)</u>	<u>(8,862)</u>	<u>–</u>	<u>(15,765,401)</u>
<b>Profit before taxation</b>		<u>283,619</u>	<u>262,563</u>	<u>4,573,877</u>	<u>56,333</u>	<u>82,301</u>	<u>146,273,047</u>
<b>Taxation</b>							
Capital gains tax	7	–	–	–	–	–	(182,931)
Withholding tax	7	(7,732)	(4,805)	(34,969)	–	(44)	(2,951,577)
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<u>275,887</u>	<u>257,758</u>	<u>4,538,908</u>	<u>56,333</u>	<u>82,257</u>	<u>143,138,539</u>

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

# Wisdom Tree Issuer ICAV

## Statement of Financial Position As at 31 December 2020

	Note	Wisdom Tree US Equity Income UCITS ETF USD	Wisdom Tree US SmallCap Dividend UCITS ETF* USD	Wisdom Tree Europe Equity Income UCITS ETF EUR	Wisdom Tree Europe SmallCap Dividend UCITS ETF EUR	Wisdom Tree Emerging Markets Equity Income UCITS ETF USD	Wisdom Tree Emerging Markets SmallCap Dividend UCITS ETF USD	Wisdom Tree ISEQ 20® UCITS ETF* EUR
<b>Assets</b>								
Financial assets at fair value through profit or loss	12	50,870,695	–	22,506,737	31,013,280	41,276,376	29,272,238	–
– Transferable securities		175,574	–	–	–	–	–	–
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	–	–	–	–
– Unrealised gain on total return swaps		–	–	–	–	–	–	–
Debtors		–	–	–	–	–	–	–
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–
– Receivable for investments sold		–	–	382,473	215,921	911,904	295,966	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		55,410	–	214,415	311,339	147,873	126,431	–
– Other receivables	64	64	–	–	–	–	–	–
Cash and cash equivalents		32,504	–	33,083	25,911	297,161	238,031	–
<b>Total Assets</b>		<b>51,134,247</b>	<b>–</b>	<b>23,136,708</b>	<b>31,566,451</b>	<b>42,633,314</b>	<b>29,932,666</b>	<b>–</b>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	12	–	–	–	–	–	–	–
– Options written		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	–	–
Creditors – amounts falling due within one year		–	–	–	–	–	–	–
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–
– Payable for investments purchased		(40)	–	–	–	–	–	–
– Capital gains tax payable		–	–	–	–	(21,284)	(40,882)	–
– Management fees payable		(13,712)	–	(6,096)	(10,398)	(2,398)	(22,197)	–
– Payable to Management Company	6	–	–	–	–	(16,399)	(12,620)	–
Bank overdraft		–	–	(8,529)	(8,423)	(54)	–	–
<b>Total Liabilities</b>		<b>(13,752)</b>	<b>–</b>	<b>(14,625)</b>	<b>(18,821)</b>	<b>(40,135)</b>	<b>(75,699)</b>	<b>–</b>
<b>Net assets attributable to holders of redeemable participating shares</b>		<b>51,120,495</b>	<b>–</b>	<b>23,122,083</b>	<b>31,547,630</b>	<b>42,593,179</b>	<b>29,856,967</b>	<b>–</b>

\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.  
The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2020

	Note	Wisdom Tree Germany Equity UCITS ETF**	GBP	Wisdom Tree Japan Equity UCITS ETF	USD	Wisdom Tree Europe Equity UCITS ETF	USD	Wisdom Tree UK Equity Income UCITS ETF	GBP	Wisdom Tree Emerging Asia Equity Income UCITS ETF*	USD	Wisdom Tree Enhanced Commodity UCITS ETF	USD	Wisdom Tree US Quality Dividend Growth UCITS ETF	USD
<b>Assets</b>															
Financial assets at fair value through profit or loss	12														
– Transferable securities															
– Unrealised gain on open forward foreign currency exchange contracts															
– Unrealised gain on total return swaps															
Debtors															
– Receivable from holders of redeemable participating shares															
– Receivable for investments sold															
– Interest receivable															
– Dividends receivable															
– Other receivables															
Cash and cash equivalents															
<b>Total Assets</b>															
<b>Liabilities</b>															
Financial liabilities at fair value through profit or loss	12														
– Options written															
– Unrealised loss on open forward foreign currency exchange contracts															
– Payable to holders of redeemable participating shares															
– Payable for investments purchased															
– Capital gains tax payable															
– Management fees payable															
– Payable to Management Company															
Bank overdraft															
<b>Total Liabilities</b>															
<b>Net assets attributable to holders of redeemable participating shares</b>															

\* Terminated 8 September 2020.

\*\* The Sub-Fund's last valuation date was 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2020

	Note	Wisdom Tree Global Quality Dividend Growth UCITS ETF USD	Wisdom Tree Eurozone Quality Dividend Growth UCITS ETF EUR	Wisdom Tree India Quality UCITS ETF** USD	Wisdom Tree CoCo Bond AT1 UCITS ETF USD	Wisdom Tree CBOE S&P 500 PutWrite UCITS ETF** USD	Wisdom Tree EUR Aggregate Bond Enhanced Yield UCITS ETF EUR	Wisdom Tree EUR Government Bond Enhanced Yield UCITS ETF EUR
<b>Assets</b>								
Financial assets at fair value through profit or loss	12							
– Transferable securities		57,373,118	24,507,220	–	98,533,758	–	15,007,824	3,436,357
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	474,244	–	–	–
– Unrealised gain on total return swaps		–	–	–	–	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–
– Receivable for investments sold		–	–	–	–	–	–	–
– Interest receivable		–	–	–	1,465,235	–	22,779	–
– Dividends receivable		65,750	51,009	–	–	–	84,680	31,709
– Other receivables		–	–	–	–	–	–	–
Cash and cash equivalents		127,911	368,393	–	1,230,395	–	9,477	3,329
<b>Total Assets</b>		<b>57,566,779</b>	<b>24,926,622</b>	<b>–</b>	<b>101,703,632</b>	<b>–</b>	<b>15,124,760</b>	<b>3,471,395</b>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	12							
– Options written		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	(28,958)	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	(281,801)	–	–	–	–	–
– Payable for investments purchased		–	–	–	(1,567,572)	–	–	–
– Capital gains tax payable		–	–	–	–	–	–	–
– Management fees payable	6	(17,595)	(6,323)	–	(40,979)	–	(1,958)	(470)
– Payable to Management Company		–	–	–	–	–	–	–
Bank overdraft		–	–	–	–	–	–	–
<b>Total Liabilities</b>		<b>(17,595)</b>	<b>(288,124)</b>	<b>–</b>	<b>(1,637,509)</b>	<b>–</b>	<b>(1,958)</b>	<b>(470)</b>
<b>Net assets attributable to holders of redeemable participating shares</b>		<b>57,549,184</b>	<b>24,638,498</b>	<b>–</b>	<b>100,066,123</b>	<b>–</b>	<b>15,122,802</b>	<b>3,470,925</b>

\* Terminated 8 September 2020.

\*\* Terminated 11 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## WisdomTree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2020

	Note	WisdomTree Japan SmallCap Dividend UCITS ETF** USD	WisdomTree US MultiFactor UCITS ETF** USD	WisdomTree Artificial Intelligence UCITS ETF USD	WisdomTree Floating Rate Treasury Bond UCITS ETF USD	WisdomTree Cloud Computing UCITS ETF USD	WisdomTree Battery Solutions UCITS ETF* USD
<b>Assets</b>							
Financial assets at fair value through profit or loss	12						
– Transferable securities				268,997,341	19,311,606	481,876,631	193,339,710
– Unrealised gain on open forward foreign currency exchange contracts							
– Unrealised gain on total return swaps							
<b>Debtors</b>							
– Receivable from holders of redeemable participating shares				1,188,535			5,210,837
– Receivable for investments sold					862,748		
– Interest receivable					8,306		
– Dividends receivable				75,708			99,531
– Other receivables							1,798
Cash and cash equivalents				204,639	24,473	14,710,254	23,099,256
<b>Total Assets</b>				270,466,223	20,207,133	496,586,885	221,751,132
<b>Liabilities</b>							
Financial liabilities at fair value through profit or loss	12						
– Options written							
– Unrealised loss on open forward foreign currency exchange contracts							
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares						(4,019,752)	
– Payable for investments purchased				(1,189,742)	(857,921)	(10,537,787)	(4,713,702)
– Capital gains tax payable							
– Management fees payable	6			(83,764)	(2,427)	(155,233)	(43,951)
– Payable to Management Company				(43,449)			
Bank overdraft							
<b>Total Liabilities</b>				(1,316,955)	(860,348)	(14,712,772)	(23,038,260)
<b>Net assets attributable to holders of redeemable participating shares</b>				269,149,268	19,346,785	481,874,113	193,955,219

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.  
The accompanying notes are an integral part of these financial statements.**For and on behalf of the Board**

DocuSigned by:  
  
 Denise Kinsella  
 Vincent Dodd

Date: 6 April 2021

## Wisdom Tree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2019

	Note	Wisdom Tree US Equity Income UCITS ETF USD	Wisdom Tree US SmallCap Dividend UCITS ETF USD	Wisdom Tree Europe Equity Income UCITS ETF EUR	Wisdom Tree Europe SmallCap Dividend UCITS ETF EUR	Wisdom Tree Emerging Markets Equity Income UCITS ETF USD	Wisdom Tree Emerging Markets SmallCap Dividend UCITS ETF USD	Wisdom Tree ISEQ 20 <sup>®</sup> UCITS ETF EUR
<b>Assets</b>								
Financial assets at fair value through profit or loss	12							
– Transferable securities		61,737,930	11,182,893	42,871,686	46,179,392	50,259,889	35,929,786	19,023,730
– Unrealised gain on open forward foreign currency exchange contracts		73,251	–	–	–	–	–	–
– Unrealised gain on total return swaps		–	–	–	–	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–
– Receivable for investments sold		–	–	35,077	–	3,952	34,247	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		109,850	21,241	262,537	354,979	189,654	113,750	359
– Other receivables		64	–	–	–	–	–	–
Cash and cash equivalents		198,315	36,064	176,662	62,808	209,466	149,607	11,480
<b>Total Assets</b>		<u>62,119,410</u>	<u>11,240,198</u>	<u>43,345,962</u>	<u>46,597,179</u>	<u>50,662,961</u>	<u>36,227,390</u>	<u>19,035,569</u>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	12							
– Options written		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–
– Payable for investments purchased		–	–	–	–	–	–	–
– Capital gains tax payable		(16,134)	(4,112)	(11,021)	(15,628)	(47,090)	(69,000)	–
– Management fees payable		(16,134)	(4,112)	(11,021)	(15,628)	(20,070)	(16,684)	(8,807)
<b>Total Liabilities</b>	6	<u>62,103,276</u>	<u>11,236,086</u>	<u>43,334,941</u>	<u>46,581,551</u>	<u>50,595,801</u>	<u>36,037,247</u>	<u>19,026,762</u>
<b>Net assets attributable to holders of redeemable participating shares</b>								

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.



## Wisdom Tree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2019

	Note	Wisdom Tree Germany Equity UCITS ETF GBP	Wisdom Tree Japan Equity UCITS ETF USD	Wisdom Tree Europe Equity UCITS ETF USD	Wisdom Tree UK Equity Income UCITS ETF GBP	Wisdom Tree Emerging Asia Equity Income UCITS ETF USD	Wisdom Tree Enhanced Commodity UCITS ETF USD	Wisdom Tree US Quality Dividend Growth UCITS ETF USD
<b>Assets</b>								
Financial assets at fair value through profit or loss	12							
– Transferable securities		6,426,380	261,814,291	128,840,985	9,378,063	12,763,184	305,267,957	40,124,622
– Unrealised gain on open forward foreign currency exchange contracts		29,907	210,441	47,955	–	–	176,719	–
– Unrealised gain on total return swaps		–	–	–	–	–	15,196,402	–
<b>Debtors</b>								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–
– Receivable for investments sold		842,854	–	1,152,161	–	1,494	56,352,269	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		133,322	693,713	447,536	44,893	34,196	–	55,841
– Other receivables		–	1,825	3,024	–	–	–	–
Cash and cash equivalents		8,072	196,152	89,563	45,124	48,318	1,619,350	22,006
<b>Total Assets</b>		<u>7,440,535</u>	<u>262,916,422</u>	<u>130,581,224</u>	<u>9,468,080</u>	<u>12,847,192</u>	<u>378,612,697</u>	<u>40,202,469</u>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	12							
– Options written		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		(17,876)	(1,042,230)	(1,720,326)	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–
– Payable for investments purchased		(749,890)	–	(8,544)	–	–	(57,347,043)	–
– Capital gains tax payable		–	–	–	–	–	–	–
– Management fees payable	6	(2,566)	(110,617)	(60,989)	(2,315)	(6,097)	(90,865)	(17,159)
<b>Total Liabilities</b>		<u>(770,332)</u>	<u>(1,152,847)</u>	<u>(1,789,859)</u>	<u>(2,315)</u>	<u>(6,097)</u>	<u>(57,437,908)</u>	<u>(17,159)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>6,670,203</u>	<u>261,763,575</u>	<u>128,791,365</u>	<u>9,465,765</u>	<u>12,841,095</u>	<u>321,174,789</u>	<u>40,185,310</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2019

	Note	Wisdom Tree Global Quality Dividend Growth UCITS ETF USD	Wisdom Tree Eurozone Quality Dividend Growth UCITS ETF EUR	Wisdom Tree India Quality UCITS ETF USD	Wisdom Tree CoCo Bond UCITS ETF USD	Wisdom Tree CBOE S&P 500 PutWrite UCITS ETF USD	Wisdom Tree EUR Aggregate Bond Enhanced Yield UCITS ETF EUR	Wisdom Tree Government Bond Enhanced Yield UCITS ETF EUR
<b>Assets</b>								
Financial assets at fair value through profit or loss	12							
– Transferable securities		65,894,430	23,235,492	4,897,987	57,430,364	774,871	5,590,736	3,212,171
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	95,061	–	–	–
– Unrealised gain on total return swaps		–	–	–	–	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		3,216,713	–	176,106	–	–	–	–
– Receivable for investments sold		–	–	–	–	–	–	–
– Interest receivable		–	–	19	827,087	–	10,455	97,516
– Dividends receivable		86,228	35,296	–	–	–	51,563	32,749
– Other receivables		2,283	–	–	–	–	–	–
Cash and cash equivalents		265,125	44,700	15,051	655,168	15,943	5,355	15,408
<b>Total Assets</b>		<u>69,464,779</u>	<u>23,315,488</u>	<u>5,089,163</u>	<u>59,007,680</u>	<u>790,814</u>	<u>5,658,109</u>	<u>3,357,844</u>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	12							
– Options written		–	–	–	–	(6,212)	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	(16,034)	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	(176,105)	(122,077)	–	–	–
– Payable for investments purchased		(3,223,808)	–	(17,721)	–	–	–	(81,983)
– Capital gains tax payable		–	–	(3,249)	(25,181)	(583)	(896)	(462)
– Management fees payable	6	(18,280)	(5,893)	(197,075)	(163,292)	(6,795)	(896)	(82,445)
<b>Total Liabilities</b>		<u>(3,242,088)</u>	<u>(5,893)</u>	<u>(197,075)</u>	<u>(163,292)</u>	<u>(6,795)</u>	<u>(896)</u>	<u>(82,445)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>66,222,691</u>	<u>23,309,595</u>	<u>4,892,088</u>	<u>58,844,388</u>	<u>784,019</u>	<u>5,657,213</u>	<u>3,275,399</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## WisdomTree Issuer ICAV

### Statement of Financial Position (continued) As at 31 December 2019

	Note	WisdomTree Japan SmallCap Dividend UCITS ETF USD	WisdomTree US Multifactor UCITS ETF USD	WisdomTree Artificial Intelligence UCITS ETF USD	WisdomTree Floating Rate Treasury Bond UCITS ETF* USD	WisdomTree Cloud Computing UCITS ETF** USD	Company Total EUR
<b>Assets</b>							
Financial assets at fair value through profit or loss	12	2,013,464	2,185,855	38,138,349	8,440,333	7,691,855	1,134,613,621
– Transferable securities		–	–	–	–	–	572,871
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	–	–	13,537,997
– Unrealised gain on total return swaps		–	–	–	–	–	–
<b>Debtors</b>							
– Receivable from holders of redeemable participating shares		–	–	–	–	–	3,022,556
– Receivable for investments sold		1,061	–	–	317,399	–	52,685,759
– Interest receivable		–	–	–	25,319	–	843,711
– Dividends receivable		3,587	2,185	23,049	–	–	2,449,989
– Other receivables		–	–	–	–	–	6,411
Cash and cash equivalents		4,128	6,433	73,449	20,396	9,629	3,616,758
<b>Total Assets</b>		<u>2,022,240</u>	<u>2,194,473</u>	<u>38,234,847</u>	<u>8,803,447</u>	<u>7,701,484</u>	<u>1,211,349,673</u>
<b>Liabilities</b>							
Financial liabilities at fair value through profit or loss	12	–	–	–	–	–	(5,534)
– Options written		–	–	–	–	–	(2,496,456)
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	–
Creditors – amounts falling due within one year		–	–	–	–	–	–
– Payable to holders of redeemable participating shares		–	–	–	–	–	(156,886)
– Payable for investments purchased		–	–	–	(320,506)	–	(55,391,052)
– Capital gains tax payable		–	–	–	–	–	(150,797)
– Management fees payable	6	(846)	(572)	(12,176)	(1,065)	(2,385)	(411,108)
<b>Total Liabilities</b>		<u>(846)</u>	<u>(572)</u>	<u>(12,176)</u>	<u>(321,571)</u>	<u>(2,385)</u>	<u>(58,611,833)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>2,021,394</u>	<u>2,193,901</u>	<u>38,222,671</u>	<u>8,481,876</u>	<u>7,699,099</u>	<u>1,152,737,840</u>

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

**For and on behalf of the Board**

DocuSigned by:  
  
 Denise Kinisella  
 Vincent Dodd

Date: 6 April 2021

## WisdomTree Issuer ICAV

### Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2020

	<i>WisdomTree US Equity Income</i>	<i>WisdomTree US SmallCap Dividend</i>	<i>WisdomTree Europe Equity Income</i>	<i>WisdomTree Europe SmallCap Dividend</i>	<i>WisdomTree Emerging Markets Equity Income</i>	<i>WisdomTree Emerging Markets Dividend</i>	<i>WisdomTree ISEQ 20<sup>®</sup> UCITS ETF*</i>
<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>							
Proceeds from redeemable participating shares issued	62,103,276	11,236,086	43,334,941	46,581,551	50,595,801	36,037,247	19,026,762
Payments for redeemable participating shares redeemed	37,870,052 (43,281,995)	1,818,792 (10,727,490)	4,590,190 (14,580,882)	17,957,721 (28,849,392)	6,557,522 (8,584,239)	3,864,386 (9,537,501)	– (17,437,921)
<b>Net decrease from share transactions</b>	(5,411,943)	(8,908,698)	(9,990,692)	(10,891,671)	(2,026,717)	(5,673,115)	(17,437,921)
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(5,570,838)	(2,327,388)	(10,222,166)	(4,142,250)	(5,975,905)	(507,165)	(1,588,841)
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	51,120,495	–	23,122,083	31,547,630	42,593,179	29,856,967	–

\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.  
The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2020

	<i>Wisdom Tree Germany Equity UCITS ETF**</i>	<i>Wisdom Tree Japan Equity UCITS ETF</i>	<i>Wisdom Tree Europe Equity UCITS ETF</i>	<i>Wisdom Tree UK Equity Income UCITS ETF</i>	<i>Wisdom Tree Emerging Asia Equity Income UCITS ETF*</i>	<i>Wisdom Tree Enhanced Commodity UCITS ETF</i>	<i>Wisdom Tree US Quality Dividend Growth UCITS ETF</i>
Note	<i>GBP</i>	<i>USD</i>	<i>USD</i>	<i>GBP</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>							
Proceeds from redeemable participating shares issued	6,670,203	261,763,575	128,791,365	9,465,765	12,841,095	321,174,789	40,185,310
Payments for redeemable participating shares redeemed	1,725,976	23,426,281	12,865,639	2,668,105	2,065,820	124,524,260	50,277,448
	(8,029,042)	(229,588,731)	(42,395,005)	(1,672,599)	(13,289,659)	(278,210,345)	(30,024,369)
<b>Net (decrease)/increase from share transactions</b>	(6,303,066)	(206,162,450)	(29,529,366)	995,506	(11,223,839)	(153,686,085)	20,253,079
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(367,137)	(17,874,491)	(8,115,024)	(2,860,438)	(1,617,256)	(33,236,216)	9,646,292
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	–	37,726,634	91,146,975	7,600,833	–	134,252,488	70,084,681

\* Terminated 8 September 2020.

\*\* The Sub-Fund's last valuation date was 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## WisdomTree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2020

	Note	WisdomTree Global Quality Dividend Growth		WisdomTree Eurozone Quality Dividend Growth		WisdomTree India Quality UCITS ETF*		WisdomTree ATI CoCo Bond UCITS ETF		WisdomTree CBOE S&P 500 PutWrite UCITS ETF**		WisdomTree EUR Aggregate Bond Enhanced Yield		WisdomTree EUR Government Bond Enhanced Yield	
		UCITS ETF	USD	UCITS ETF	EUR	UCITS ETF*	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	EUR	UCITS ETF	EUR
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		66,222,691		23,309,595		4,892,088		58,844,388		784,019		5,657,213		3,275,399	
Proceeds from redeemable participating shares issued	5	58,342,327		10,862,860		1,862,957		65,877,226		228,904		11,052,434		–	
Payments for redeemable participating shares redeemed	5	(72,558,472)		(11,175,880)		(7,310,426)		(34,771,047)		(967,749)		(1,855,623)		–	
<b>Net (decrease)/increase from share transactions</b>		(14,216,145)		(313,020)		(5,447,469)		31,106,179		(738,845)		9,196,811		–	
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		5,542,638		1,641,923		555,381		10,115,556		(45,174)		268,778		195,526	
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		57,549,184		24,638,498		–		100,066,123		–		15,122,802		3,470,925	

\* Terminated 8 September 2020.

\*\* Terminated 11 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2020

	<i>Wisdom Tree</i> <i>Japan SmallCap</i> <i>Dividend</i> <i>UCITS ETF**</i> <i>USD</i>	<i>Wisdom Tree</i> <i>US Multifactor</i> <i>UCITS ETF**</i> <i>USD</i>	<i>Wisdom Tree</i> <i>Artificial</i> <i>Intelligence</i> <i>UCITS ETF</i> <i>USD</i>	<i>Wisdom Tree</i> <i>Floating Rate</i> <i>Treasury Bond</i> <i>UCITS ETF</i> <i>USD</i>	<i>Wisdom Tree</i> <i>Cloud Computing</i> <i>UCITS ETF</i> <i>USD</i>	<i>Wisdom Tree</i> <i>Battery</i> <i>Solutions</i> <i>UCITS ETF*</i> <i>USD</i>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>						
Proceeds from redeemable participating shares issued	2,021,394	2,193,901	38,222,671	8,481,876	7,699,099	–
Payments for redeemable participating shares redeemed	–	–	184,628,826	19,942,310	443,740,930	163,410,833
	(1,820,639)	(2,175,749)	(39,959,548)	(9,116,225)	(96,673,925)	–
<b>Net (decrease)/increase from share transactions (Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(1,820,639)	(2,175,749)	144,669,278	10,826,085	347,067,005	163,410,833
	(200,755)	(18,152)	86,257,319	38,824	127,108,009	30,544,386
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	–	–	269,149,268	19,346,785	481,874,113	193,955,219

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2019

	<i>Wisdom Tree US Equity Income UCITS ETF USD</i>	<i>Wisdom Tree US SmallCap Dividend UCITS ETF USD</i>	<i>Wisdom Tree Europe Equity Income UCITS ETF EUR</i>	<i>Wisdom Tree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>Wisdom Tree Emerging Markets Equity Income UCITS ETF USD</i>	<i>Wisdom Tree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>Wisdom Tree ISEQ 20® UCITS ETF EUR</i>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>	34,880,886	10,243,121	43,332,604	56,243,486	28,346,501	23,855,612	14,493,502
Proceeds from redeemable participating shares issued	25,929,573	2,508,394	12,974,896	10,501,241	21,795,596	12,882,937	2,347,003
Payments for redeemable participating shares redeemed	(6,328,398)	(3,117,213)	(19,037,371)	(30,229,900)	(5,268,088)	(4,043,905)	(2,677,235)
<b>Net increase/(decrease) from share transactions</b>	19,601,175	(608,819)	(6,062,475)	(19,728,659)	16,527,508	8,839,032	(330,232)
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	7,621,215	1,601,784	6,064,812	10,066,724	5,721,792	3,342,603	4,863,492
Foreign currency translation adjustment	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	62,103,276	11,236,086	43,334,941	46,581,551	50,595,801	36,037,247	19,026,762

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.



## Wisdom Tree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2019

	<i>Wisdom Tree Germany Equity</i>	<i>Wisdom Tree Japan Equity UCITS ETF</i>	<i>Wisdom Tree Europe Equity UCITS ETF</i>	<i>Wisdom Tree UK Equity Income UCITS ETF</i>	<i>Wisdom Tree Emerging Asia Equity Income UCITS ETF</i>	<i>Wisdom Tree Enhanced Commodity UCITS ETF</i>	<i>Wisdom Tree US Quality Dividend Growth UCITS ETF</i>
<i>Note</i>	<i>GBP</i>	<i>USD</i>	<i>USD</i>	<i>GBP</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>							
Proceeds from redeemable participating shares issued	8,453,909	254,761,059	130,204,609	4,146,576	11,938,492	249,722,885	14,833,299
Payments for redeemable participating shares redeemed	2,202,925	102,716,878	15,967,059	4,353,925	2,417,264	128,674,360	44,921,220
	(5,424,134)	(126,175,350)	(47,429,441)	–	(2,386,501)	(76,100,285)	(28,163,394)
<b>Net (decrease)/increase from share transactions</b>	(3,221,209)	(23,458,472)	(31,462,382)	4,353,925	30,763	52,574,075	16,757,826
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	1,437,503	30,460,988	30,049,138	965,264	871,840	18,877,829	8,594,185
Foreign currency translation adjustment	–	–	–	–	–	–	–
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	6,670,203	261,763,575	128,791,365	9,465,765	12,841,095	321,174,789	40,185,310

The information contained in this Statement is at a Sub-Fund Level.  
The accompanying notes are an integral part of these financial statements.

## WisdomTree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2019

	Note	WisdomTree Global Quality Dividend Growth		WisdomTree Eurozone Quality Dividend Growth		WisdomTree India Quality UCITS ETF		WisdomTree CoCo Bond UCITS ETF		WisdomTree CBOE S&P 500 PutWrite UCITS ETF		WisdomTree EUR Aggregate Bond Enhanced Yield		WisdomTree EUR Government Bond Enhanced Yield	
		USD	EUR	USD	EUR	USD	USD	USD	EUR	EUR	EUR	EUR	EUR		
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		12,406,530	17,649,203	6,598,445	34,520,014	75,406,828	2,988,430	3,013,385							
Proceeds from redeemable participating shares issued	5	49,931,333	5,530,452	2,303,700	35,427,890	489,136	4,328,298	553,539							
Payments for redeemable participating shares redeemed	5	(2,185,348)	(5,419,337)	(4,083,534)	(15,696,877)	(78,952,822)	(1,861,163)	(553,513)							
<b>Net increase/(decrease) from share transactions</b>		47,745,985	111,115	(1,779,834)	19,731,013	(78,463,686)	2,467,135	26							
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		6,070,176	5,549,277	73,477	4,593,361	3,840,877	201,648	261,988							
Foreign currency translation adjustment		—	—	—	—	—	—	—							
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		66,222,691	23,309,595	4,892,088	58,844,388	784,019	5,657,213	3,275,399							

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

## Wisdom Tree Issuer ICAV

### Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2019

	Note	Wisdom Tree Japan SmallCap Dividend		Wisdom Tree US Multifactor		Wisdom Tree Artificial Intelligence		Wisdom Tree Floating Rate Treasury Bond		Wisdom Tree Cloud Computing UCITS ETF**		Company Total EUR
		UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF*	USD	UCITS ETF**	USD	
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>												
Proceeds from redeemable participating shares issued	5	1,745,507	–	890,737	919,244	32,764,519	13,349,292	–	7,616,842	–	–	931,457,445
Payments for redeemable participating shares redeemed	5	–	–	1,045,406	–	–	(4,923,749)	–	–	–	–	491,040,354
<b>Net increase from share transactions</b>												
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>												
Foreign currency translation adjustment		275,887	–	257,758	4,538,908	–	56,333	–	82,257	–	–	63,407,025
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>												
		2,021,394	–	2,193,901	38,222,671	–	8,481,876	–	7,699,099	–	–	1,152,737,840

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

# WisdomTree Issuer ICAV

## Statement of Cash Flows

### For the financial year ended 31 December 2020

	Note	WisdomTree		WisdomTree		WisdomTree		WisdomTree		WisdomTree		WisdomTree		WisdomTree			
		US Equity	Income	US SmallCap	Dividend	Europe Equity	Income	Europe SmallCap	Dividend	Emerging Markets	Income	Emerging Markets	SmallCap	Dividend	UCITS ETF	UCITS ETF*	
		USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR
<b>Operating activities</b>																	
Decrease in net assets attributable to holders of redeemable participating shares from operations		(5,570,838)		(2,327,388)		(10,222,166)		(4,142,250)		(5,975,905)		(507,165)		(1,588,841)			
Adjustments for:																	
Net decrease in transferable securities		10,867,235		11,182,893		20,364,949		15,166,112		8,983,513		6,657,548		19,023,730			
Options written		–		–		–		–		–		–		–			
Unrealised loss on open forward foreign currency exchange contracts		–		–		–		–		–		–		–			
Unrealised gain on total return swaps		–		–		–		–		–		–		–			
Increase/(Increase) in debtors		54,440		21,241		(299,274)		(172,281)		(866,171)		(274,400)		359			
Decrease in creditors		(2,382)		(4,112)		(4,925)		(5,230)		(27,079)		(114,444)		(8,807)			
<b>Net cash provided by operating activities</b>		<u>5,246,132</u>		<u>8,872,634</u>		<u>9,838,584</u>		<u>10,846,351</u>		<u>2,114,358</u>		<u>5,761,539</u>		<u>17,426,441</u>			
<b>Financing activities</b>																	
Amounts received on issue of redeemable participating shares	5	37,870,052		1,818,792		4,590,190		17,957,721		6,557,522		3,864,386		–			
Payments for redeemable participating shares redeemed	5	(43,281,995)		(10,727,490)		(14,580,882)		(28,849,392)		(8,584,239)		(9,537,501)		(17,437,921)			
<b>Net cash flows used in financing activities</b>		<u>(5,411,943)</u>		<u>(8,908,698)</u>		<u>(9,990,692)</u>		<u>(10,891,671)</u>		<u>(2,026,717)</u>		<u>(5,673,115)</u>		<u>(17,437,921)</u>			
<b>Net (decrease)/increase in cash and cash equivalents</b>		<u>(165,811)</u>		<u>(36,064)</u>		<u>(152,108)</u>		<u>(45,320)</u>		<u>87,641</u>		<u>88,424</u>		<u>(11,480)</u>			
<b>Reconciliation of cash movement during the year</b>																	
Cash and cash equivalents at beginning of the year		198,315		36,064		176,662		62,808		209,466		149,607		11,480			
Bank overdraft at beginning of the year		–		–		–		–		–		–		–			
<b>Bank overdraft at end of the year</b>		<u>198,315</u>		<u>36,064</u>		<u>176,662</u>		<u>62,808</u>		<u>209,466</u>		<u>149,607</u>		<u>11,480</u>			
<b>Cash and cash equivalents at end of the year</b>		<u>–</u>		<u>–</u>		<u>(8,529)</u>		<u>(8,423)</u>		<u>(54)</u>		<u>–</u>		<u>–</u>			
		32,504		33,083		297,161		25,911		297,161		238,031		–			
		<u>32,504</u>		<u>24,554</u>		<u>24,554</u>		<u>17,488</u>		<u>297,107</u>		<u>238,031</u>		<u>–</u>			
<b>Supplementary information on cash flow from operating activities:</b>																	
Interest received		112		22		–		–		48		21		–			
Dividend received		2,558,148		282,243		1,502,543		882,824		2,351,159		1,223,569		137,123			
Taxation paid		(382,958)		(30,727)		(103,011)		(66,925)		(338,762)		(253,336)		(138)			
Interest paid		(150)		–		(810)		(739)		(562)		(975)		(4,638)			

\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2020

	<i>WisdomTree</i> <b>Germany</b> <i>Equity</i> <b>UCITS ETF**</b>	<i>WisdomTree</i> <b>Japan</b> <i>Equity</i> <b>UCITS ETF</b>	<i>WisdomTree</i> <b>Europe</b> <i>Equity</i> <b>UCITS ETF</b>	<i>WisdomTree</i> <b>UK</b> <i>Equity</i> <b>Income</b> <b>UCITS ETF</b>	<i>WisdomTree</i> <b>Emerging</b> <i>Asia</i> <b>Equity</b> <b>Income</b> <b>UCITS ETF*</b>	<i>WisdomTree</i> <b>Enhanced</b> <i>Commodity</i> <b>UCITS ETF</b>	<i>WisdomTree</i> <b>US</b> <i>Quality</i> <b>Dividend</b> <b>Growth</b> <b>UCITS ETF</b>
<b>Note</b>	<b>GBP</b>	<b>USD</b>	<b>USD</b>	<b>GBP</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Operating activities</b>							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(367,137)	(17,874,491)	(8,115,024)	(2,860,438)	(1,617,256)	(33,236,216)	9,646,292
Adjustments for:							
Net decrease/(increase) in transferable securities	6,426,380	224,161,159	38,428,535	1,992,397	12,763,184	178,656,224	(29,826,996)
Options written	12,031	(623,796)	220,224	—	—	(523,507)	—
Unrealised gain/(loss) on open forward foreign currency exchange contracts	—	—	—	—	—	9,569,083	—
Decrease/(Increase) in debtors	900,177	449,901	(869,104)	(156,837)	35,690	36,243,086	(7,155)
(Decrease)/Increase in creditors	(676,457)	155,187	(24,841)	(494)	(6,097)	(37,072,385)	1,925
<b>Net cash provided by/(used in) operating activities</b>	<b>6,294,994</b>	<b>206,267,960</b>	<b>29,639,790</b>	<b>(1,025,372)</b>	<b>11,175,521</b>	<b>153,636,285</b>	<b>(20,185,934)</b>
<b>Financing activities</b>							
Amounts received on issue of redeemable participating shares	1,725,976	23,426,281	12,865,639	2,668,105	2,065,820	124,524,260	50,277,448
Payments for redeemable participating shares redeemed	(8,029,042)	(229,588,731)	(42,395,005)	(1,672,599)	(13,289,659)	(278,210,345)	(30,024,369)
<b>Net cash flows (used in)/provided by financing activities</b>	<b>(6,303,066)</b>	<b>(206,162,450)</b>	<b>(29,529,366)</b>	<b>995,506</b>	<b>(11,223,839)</b>	<b>(153,686,085)</b>	<b>20,253,079</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(8,072)</b>	<b>105,510</b>	<b>110,424</b>	<b>(29,866)</b>	<b>(48,318)</b>	<b>(49,800)</b>	<b>67,145</b>
<b>Reconciliation of cash movement during the year</b>							
Cash and cash equivalents at beginning of the year	8,072	196,152	89,563	45,124	48,318	1,619,350	22,006
Bank overdraft at beginning of the year	—	—	—	—	—	—	—
<b>Bank overdraft at end of the year</b>	<b>8,072</b>	<b>196,152</b>	<b>89,563</b>	<b>45,124</b>	<b>48,318</b>	<b>1,619,350</b>	<b>22,006</b>
<b>Cash and cash equivalents at end of the year</b>	<b>—</b>	<b>301,662</b>	<b>(348)</b>	<b>15,258</b>	<b>—</b>	<b>1,569,550</b>	<b>89,151</b>
		<b>301,662</b>	<b>199,987</b>	<b>15,258</b>	<b>—</b>	<b>1,569,550</b>	<b>89,151</b>
<b>Supplementary information on cash flow from operating activities:</b>							
Interest received	—	86	44	—	17	1,497,592	43
Dividend received	252,580	2,026,685	2,745,133	409,758	445,744	—	1,330,852
Taxation paid	(29,158)	(209,324)	(238,300)	(964)	(57,043)	—	(200,814)
Interest paid	(965)	(1,062)	(1,161)	(30)	(60)	(17,915)	(53)

\* Terminated 8 September 2020.

\*\* The Sub-Fund's last valuation date was 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2020

	Note	WisdomTree Global Quality Dividend Growth		WisdomTree Eurozone Quality Dividend Growth		WisdomTree India Quality UCITS ETF*		WisdomTree CoCo Bond UCITS ETF		WisdomTree CBOE S&P 500 PutWrite UCITS ETF**		WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF		WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	
		USD	EUR	USD	EUR	USD	USD	USD	USD	EUR	EUR	EUR	EUR		
<b>Operating activities</b>															
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		5,542,638	1,641,923	555,381		4,897,987		10,115,556		(45,174)		268,778		195,526	
Adjustments for:															
Net decrease/(increase) in transferable securities		8,521,312	(1,271,728)	4,897,987				(41,103,394)		774,871		(9,417,088)		(224,186)	
Options written		–	–	–		–		(366,259)		(6,212)		–		–	
Unrealised loss on open forward foreign currency exchange contracts		–	–	–		–		–		–		–		–	
Unrealised gain on total return swaps		3,239,474	(15,713)	176,125		(638,148)		(638,148)		–		(45,441)		98,556	
Decrease/(increase) in debtors		(3,224,493)	282,231	(197,075)		(197,075)		1,461,293		(583)		1,062		(81,975)	
(Decrease)/Increase in creditors		14,078,931	636,713	5,432,418				(30,530,952)		722,902		(9,192,689)		(12,079)	
<b>Net cash provided by/(used in) operating activities</b>															
<b>Financing activities</b>															
Amounts received on issue of redeemable participating shares	5	58,342,327	10,862,860	1,862,957		1,862,957		65,877,226		228,904		11,052,434		–	
Payments for redeemable participating shares redeemed	5	(72,558,472)	(11,175,880)	(7,310,426)		(7,310,426)		(34,771,047)		(967,749)		(1,855,623)		–	
<b>Net cash flows (used in)/provided by financing activities</b>															
		(14,216,145)	(313,020)	(5,447,469)		(5,447,469)		31,106,179		(738,845)		9,196,811		–	
<b>Net (decrease)/increase in cash and cash equivalents</b>															
		(137,214)	323,693	(15,051)		(15,051)		575,227		(15,943)		4,122		(12,079)	
<b>Reconciliation of cash movement during the year</b>															
Cash and cash equivalents at beginning of the year		265,125	44,700	15,051		15,051		655,168		15,943		5,355		15,408	
Bank overdraft at beginning of the year		–	–	–		–		–		–		–		–	
<b>Bank overdraft at end of the year</b>															
<b>Cash and cash equivalents at end of the year</b>															
		127,911	368,393	–		–		1,230,395		–		9,477		3,329	
		127,911	368,393	–		–		1,230,395		–		9,477		3,329	
<b>Supplementary information on cash flow from operating activities:</b>															
Interest received		396	–	19		19		4,151,373		530		19,624		37,021	
Dividend received		1,180,503	422,811	84,496		84,496		–		–		–		–	
Taxation paid		(140,636)	(30,754)	(29,072)		(29,072)		(2,814)		–		–		–	
Interest paid		(40)	(262)	(501)		(501)		(2,842)		–		(180)		–	

\* Terminated 8 September 2020.

\*\* Terminated 11 September 2020.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2020

	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>	<i>WisdomTree</i>
	<i>Japan SmallCap</i>	<i>US Multifactor</i>	<i>Artificial Intelligence</i>	<i>Floating Rate Treasury Bond</i>	<i>Cloud Computing</i>	<i>Battery Solutions</i>			
	<i>UCITS ETF**</i>	<i>UCITS ETF**</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF</i>	<i>UCITS ETF*</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Operating activities</b>									
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(200,755)	(18,152)	86,257,319	38,824	127,108,009	30,544,386			
Adjustments for:									
Net decrease/(increase) in transferable securities	2,013,464	2,185,855	(230,858,992)	(10,871,273)	(474,184,776)	(193,339,710)			
Options written	–	–	–	–	–	–			
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	–	–	–			
Unrealised gain on total return swaps	4,648	2,185	(1,241,194)	(528,336)	–	(5,312,166)			
(Decrease)/(increase) in debtors	(846)	(572)	1,261,330	538,777	14,710,387	4,757,653			
(Decrease)/(increase) in creditors	1,816,511	2,169,316	(144,581,537)	(10,822,008)	(332,366,380)	(163,349,837)			
<b>Net cash provided by/(used in) operating activities</b>	<u>1,816,511</u>	<u>2,169,316</u>	<u>(144,581,537)</u>	<u>(10,822,008)</u>	<u>(332,366,380)</u>	<u>(163,349,837)</u>			
<b>Financing activities</b>									
Amounts received on issue of redeemable participating shares	–	–	184,628,826	19,942,310	443,740,930	163,410,833			
Payments for redeemable participating shares redeemed	(1,820,639)	(2,175,749)	(39,959,548)	(9,116,225)	(96,673,925)	–			
<b>Net cash flows (used in)/provided by financing activities</b>	<u>(1,820,639)</u>	<u>(2,175,749)</u>	<u>144,669,278</u>	<u>10,826,085</u>	<u>347,067,005</u>	<u>163,410,833</u>			
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(4,128)</u>	<u>(6,433)</u>	<u>87,741</u>	<u>4,077</u>	<u>14,700,625</u>	<u>60,996</u>			
<b>Reconciliation of cash movement during the year</b>									
Cash and cash equivalents at beginning of the year	4,128	6,433	73,449	20,396	9,629	–			
Bank overdraft at beginning of the year	–	–	–	–	–	–			
	4,128	6,433	73,449	20,396	9,629	–			
<b>Bank overdraft at end of the year</b>	<u>–</u>	<u>–</u>	<u>(43,449)</u>	<u>–</u>	<u>–</u>	<u>–</u>			
<b>Cash and cash equivalents at end of the year</b>	<u>–</u>	<u>–</u>	<u>204,639</u>	<u>24,473</u>	<u>14,710,254</u>	<u>23,099,256</u>			
<b>Supplementary information on cash flow from operating activities:</b>									
Interest received	1	3	215	75,406	52	27			
Dividend received	34,447	30,387	929,615	–	–	120,204			
Taxation paid	(4,714)	(4,304)	(163,273)	–	–	(35,020)			
Interest paid	–	–	(1,043)	(45)	(17)	(95)			

\* Launched 26 February 2020.  
\*\* Terminated 8 September 2020.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2019

	Note	WisdomTree US Equity Income		WisdomTree US SmallCap Dividend		WisdomTree Europe Equity Income		WisdomTree Europe SmallCap Dividend		WisdomTree Emerging Markets Equity Income		WisdomTree Emerging Markets Dividend		WisdomTree ISEQ 20® UCITS ETF	
		USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR
<b>Operating activities</b>															
Increase in net assets attributable to holders of redeemable participating shares from operations		7,621,215	6,064,812	1,601,784	10,066,724	6,064,812	10,066,724	113,181	9,303,720	5,721,792	3,342,603	4,863,492			
Adjustments for:															
Net (increase)/decrease in transferable securities		(27,011,493)	(1,005,362)	(1,005,362)	(82,889)	(82,889)	(82,889)	—	—	(22,102,313)	(12,315,396)	(4,526,552)			
Options written		—	—	—	—	—	—	—	—	—	—	—			
Unrealised loss on open forward foreign currency exchange contracts		—	—	—	—	—	—	—	—	—	—	—			
Unrealised gain on total return swaps		(22,141)	(33,727)	31,448	(40,743)	(33,727)	(40,743)	—	—	(98,097)	(94,494)	2,227			
(Increase)/Decrease in debtors		6,619	(152)	429	(3,637)	(152)	(3,637)	—	—	29,379	158,612	2,402			
Increase/(Decrease) in creditors		(19,488,689)	6,144,114	628,299	19,326,064	6,144,114	19,326,064	—	—	(16,449,239)	(8,908,675)	341,569			
<b>Net cash (used in)/provided by operating activities</b>															
<b>Financing activities</b>															
Amounts received on issue of redeemable participating shares	5	25,929,573	12,974,896	2,508,394	10,501,241	12,974,896	10,501,241	—	—	21,795,596	12,882,937	2,347,003			
Payments for redeemable participating shares redeemed	5	(6,328,398)	(19,037,371)	(3,117,213)	(30,229,900)	(19,037,371)	(30,229,900)	—	—	(5,268,088)	(4,043,905)	(2,677,235)			
<b>Net cash flows provided by/(used in) financing activities</b>															
Foreign currency translation adjustment		19,601,175	(6,062,475)	(608,819)	(19,728,659)	(6,062,475)	(19,728,659)	—	—	16,527,508	8,839,032	(330,232)			
<b>Net increase/(decrease) in cash and cash equivalents</b>															
<b>Reconciliation of cash movement during the year</b>															
Cash and cash equivalents at beginning of the year		85,829	81,639	16,584	465,403	95,023	465,403	—	—	131,197	219,250	143			
<b>Cash and cash equivalents at end of the year</b>		<u>198,315</u>	<u>176,662</u>	<u>36,064</u>	<u>62,808</u>	<u>176,662</u>	<u>62,808</u>	<u>24</u>	<u>44</u>	<u>209,466</u>	<u>149,607</u>	<u>11,480</u>			
<b>Supplementary information on cash flow from operating activities:</b>															
Interest received		716	24	212	44	24	44	—	—	567	483	—			
Dividend received		1,895,609	1,911,429	477,075	1,861,317	1,911,429	1,861,317	—	—	2,426,356	1,546,477	350,559			
Taxation paid		(319,115)	(103,100)	(64,714)	(116,232)	(103,100)	(116,232)	—	—	(449,999)	(364,317)	—			
Interest paid		(34)	(686)	(41)	(662)	(686)	(662)	—	—	(812)	(1,098)	(147)			

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements



# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2019

	<i>WisdomTree</i> <i>Germany</i> <i>Equity</i> <i>UCITS ETF</i> <i>GBP</i>	<i>WisdomTree</i> <i>Japan Equity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Europe Equity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>UK Equity</i> <i>Income</i> <i>UCITS ETF</i> <i>GBP</i>	<i>WisdomTree</i> <i>Emerging Asia</i> <i>Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Enhanced</i> <i>Commodity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>US Quality</i> <i>Dividend Growth</i> <i>UCITS ETF</i> <i>USD</i>
<b>Operating activities</b>							
Increase in net assets attributable to holders of redeemable participating shares from operations	1,437,503	30,460,988	30,049,138	965,264	871,840	18,877,829	8,594,185
Adjustments for:							
Net decrease/(increase) in transferable securities	1,906,189	(5,593,934)	1,123,492	(5,275,425)	(882,015)	(54,704,851)	(25,314,980)
Options written	(62,227)	(6,692,831)	810,485	—	—	(240,688)	—
Unrealised (loss)/gain on open forward foreign currency exchange contracts	—	—	—	—	—	(22,487,348)	—
Unrealised loss on total return swaps	(835,240)	5,368,723	(633,277)	(21,175)	(11,501)	(40,534,458)	(39,097)
(Increase)/Decrease in debtors	749,698	1,703	6,060	1,245	400	41,715,344	12,865
Increase in creditors	—	—	—	—	—	—	—
<b>Net cash provided by/(used in) operating activities</b>	3,195,923	23,544,649	31,355,898	(4,330,091)	(21,276)	(57,374,172)	(16,747,027)
<b>Financing activities</b>							
Amounts received on issue of redeemable participating shares	2,202,925	102,716,878	15,967,059	4,353,925	2,417,264	128,674,360	44,921,220
Payments for redeemable participating shares redeemed	(5,424,134)	(126,175,350)	(47,429,441)	—	(2,386,501)	(76,100,285)	(28,163,394)
<b>Net cash flows (used in)/provided by financing activities</b>	(3,221,209)	(23,458,472)	(31,462,382)	4,353,925	30,763	52,574,075	16,757,826
Foreign currency translation adjustment	—	—	—	—	—	—	—
<b>Net (decrease)/increase in cash and cash equivalents</b>	(25,286)	86,177	(106,484)	23,834	9,487	(4,800,097)	10,799
<b>Reconciliation of cash movement during the year</b>							
Cash and cash equivalents at beginning of the year	33,358	109,975	196,047	21,290	38,831	6,419,447	11,207
<b>Cash and cash equivalents at end of the year</b>	8,072	196,152	89,563	45,124	48,318	1,619,350	22,006
<b>Supplementary information on cash flow from operating activities:</b>							
Interest received	16	2,216	369	11	144	13,437	376
Dividend received	352,439	9,512,322	4,088,911	408,516	530,008	—	838,000
Taxation paid	(44,521)	(1,415,873)	(321,508)	(2,379)	(70,416)	—	(127,876)
Interest paid	(59)	(3,623)	(1,268)	—	(196)	(45,905)	—

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2019

	Note	WisdomTree Global Quality Dividend Growth		WisdomTree Eurozone Quality Dividend Growth		WisdomTree India Quality UCITS ETF		WisdomTree CoCo Bond UCITS ETF		WisdomTree CBOE S&P 500 PutWrite UCITS ETF		WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF		WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	
		USD	EUR	USD	EUR	USD	USD	USD	USD	EUR	EUR	EUR	EUR		
<b>Operating activities</b>															
Increase in net assets attributable to holders of redeemable participating shares from operations		6,070,176	5,549,277	73,477	4,593,361	3,840,877	201,648	261,988							
Adjustments for:															
Net (increase)/decrease in transferable securities		(53,572,716)	(5,658,289)	1,759,536	(24,059,731)	73,881,417	(2,647,915)	(240,552)							
Options written		—	—	—	(86,687)	(1,239,864)	—	—							
Unrealised gain on open forward foreign currency exchange contracts (increase)/Decrease in debtors		(3,287,447)	(17,778)	(160,760)	(302,889)	2,077,836	30,045	(20,860)							
Increase/(Decrease) in creditors		3,238,096	1,301	106,233	132,825	(8,239,446)	(50,794)	3,108							
<b>Net cash (used in)/provided by operating activities</b>		<b>(47,551,891)</b>	<b>(125,489)</b>	<b>1,778,486</b>	<b>(19,723,121)</b>	<b>70,320,820</b>	<b>(2,467,016)</b>	<b>3,684</b>							
<b>Financing activities</b>															
Amounts received on issue of redeemable participating shares	5	49,931,333	5,530,452	2,303,700	35,427,890	489,136	4,328,298	553,539							
Payments for redeemable participating shares redeemed	5	(2,185,348)	(5,419,337)	(4,083,534)	(15,696,877)	(78,952,822)	(1,861,163)	(553,513)							
<b>Net cash flows provided by/(used in) financing activities</b>		<b>47,745,985</b>	<b>111,115</b>	<b>(1,779,834)</b>	<b>19,731,013</b>	<b>(78,463,686)</b>	<b>2,467,135</b>	<b>26</b>							
Foreign currency translation adjustment		—	—	—	—	—	—	—							
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>194,094</b>	<b>(14,374)</b>	<b>(1,348)</b>	<b>7,892</b>	<b>(8,142,866)</b>	<b>119</b>	<b>3,710</b>							
<b>Reconciliation of cash movement during the year</b>															
Cash and cash equivalents at beginning of the year		71,031	59,074	16,399	647,276	8,158,809	5,236	11,698							
<b>Cash and cash equivalents at end of the year</b>		<b>265,125</b>	<b>44,700</b>	<b>15,051</b>	<b>655,168</b>	<b>15,943</b>	<b>5,355</b>	<b>15,408</b>							
<b>Supplementary information on cash flow from operating activities:</b>															
Interest received		109	—	49	1,006	2,920	—	—							
Dividend received		448,414	441,125	90,179	—	—	—	—							
Taxation paid		(61,776)	(38,852)	(19,757)	—	—	—	—							
Interest paid		—	(422)	(185)	(1,831)	—	(67)	—							

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

# WisdomTree Issuer ICAV

## Statement of Cash Flows (continued)

### For the financial year ended 31 December 2019

	Note	WisdomTree Japan SmallCap Dividend		WisdomTree US Multifactor UCITS ETF		WisdomTree Artificial Intelligence UCITS ETF		WisdomTree Floating Rate Treasury Bond UCITS ETF**		WisdomTree Cloud Computing UCITS ETF**		Company Total	
		USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	EUR	EUR
<b>Operating activities</b>													
Increase in net assets attributable to holders of redeemable participating shares from operations		275,887	257,758	4,538,908	56,333	82,257	143,138,539						
Adjustments for:													
Net increase in transferable securities		(286,492)	(1,297,287)	(37,219,003)	(8,440,333)	(7,691,855)	(190,392,889)						
Options written		–	–	–	–	–	(1,107,615)						
Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	(5,692,351)						
Unrealised loss on total return swaps		(1,489)	(1,273)	(23,000)	(342,718)	–	(20,088,751)						
Increase in debtors		116	338	11,846	321,571	2,385	(35,070,572)						
Increase in creditors		(11,978)	(1,040,464)	(32,691,249)	(8,405,147)	(7,607,213)	34,313,188						
<b>Net cash used in operating activities</b>							(74,900,451)						
<b>Financing activities</b>													
Amounts received on issue of redeemable participating shares	5	–	1,045,406	32,764,519	13,349,292	7,616,842	491,040,354						
Payments for redeemable participating shares redeemed	5	–	–	–	(4,923,749)	–	(427,633,329)						
<b>Net cash flows provided by financing activities</b>													
Foreign currency translation adjustment		–	1,045,406	32,764,519	8,425,543	7,616,842	63,407,025						
<b>Net (decrease)/increase in cash and cash equivalents</b>													
<b>Reconciliation of cash movement during the year</b>													
Cash and cash equivalents at beginning of the year		16,106	1,491	179	–	–	293,524						
<b>Cash and cash equivalents at end of the year</b>		4,128	6,433	73,449	20,396	9,629	(11,493,426)						
<b>Supplementary information on cash flow from operating activities:</b>													
Interest received		9	17	1,026	73	4	21,300						
Dividend received		51,179	28,494	176,374	–	291	25,149,296						
Taxation paid		(7,732)	(4,805)	(34,969)	–	(44)	(3,188,102)						
Interest paid		–	–	(365)	(452)	–	(51,908)						

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

The information contained in this Statement is at a Sub-Fund Level. The accompanying notes are an integral part of these financial statements

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements For the financial year ended 31 December 2020

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### 1. General Information

WisdomTree Issuer ICAV (“ICAV”) is an open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923. The ICAV’s registered office is 25-28 North Wall Quay, Dublin 1, Ireland. The ICAV was authorised and regulated by the Central Bank under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”), together with the listing rules of the Euronext Dublin.

WisdomTree Management Limited (the “Manager”) and WisdomTree Ireland Limited are wholly owned subsidiaries of WisdomTree Europe Holdings Limited. WisdomTree UK Limited is a wholly owned subsidiary of WisdomTree International Holdings Limited.

For Swiss investors, the Prospectus, the articles, the document containing key information for investors (“KIID”), the annual and semi-annual report, and the list of all purchases and sales made during the period under consideration for the ICAV may be obtained free of charge from the Representative for Switzerland, Société Générale, Paris, Zurich Branch, Talacker 50, PO Box 1928, CH – 8021 Zurich, Switzerland. All Sub-Funds are listed on Euronext Dublin.

As a result of Brexit, CREST UK and Ireland lost equivalence and can no longer be the domestic central securities depository (“CSD”) for securities issued by Irish domiciled issuers. The Sub-Funds have therefore migrated the current settlement model to the International CSD model. To facilitate this, on 27 March 2020, the Directors approved the conversion of WisdomTree Issuer, formerly a Public Limited Company, to an Irish Collective Asset-management Vehicle (“ICAV”). The conversion took effect on 6 May 2020.

At 31 December 2020, the ICAV comprised 19 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2019: 26 active sub-funds).

### 2. Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (the “IASB”) and adopted by the European Union (the “EU”), and Irish statute comprising the ICAV Act 2015 and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”).

The financial statements have been prepared under the historical cost convention except for financial assets and financial liabilities at fair value through profit or loss. The financial statements of each Sub-Fund are presented in the currency that it is primarily exposed to (USD, EUR and GBP) with the total Company financial statements for the year end 31 December 2019 being presented in Euro. There is no requirement to disclose a combined total for the ICAV.

The conversion from PLC to ICAV did not have any material impact on the recognition, measurement, presentation and disclosure of the ICAV’s financial performance and financial position during the financial year.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 2. Basis of Preparation (continued)

#### *New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2020*

In September 2019, the IASB issued amendments to IFRS 9, IAS 39 Financial Instruments: Recognition and Measurement and IFRS 7 Financial Instruments: Disclosures, which concludes phase one of its work to respond to the effects of Interbank Offered Rates (“IBOR”) reform on financial reporting and is effective for accounting periods beginning on or after 1 January 2020. The application of the amendments to IFRS 9, IAS 39 and IFRS 7 did not have any impact on the ICAV’s financial position, performance or disclosures in its financial statements.

#### *New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2020 and not early adopted.*

IFRS 17 “Insurance Contracts” was issued in May 2017 and will become effective for accounting periods beginning on or after 1 January 2023. It applies to: insurance contracts, including reinsurance contracts, issued by an entity; reinsurance contracts held by an entity; and investment contracts with discretionary participation features issued by an entity that issues insurance contracts. An insurance contract is defined as ‘a contract under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder’. The new standard is not expected to have any impact on the ICAV’s financial position, performance or disclosures in its financial statements.

There are no other standards, interpretations or amendments to existing standards that are not yet effective or that would be expected to have a significant impact on the ICAV.

### 3. Accounting Policies

#### 3.1 *Financial assets and financial liabilities*

##### (a) *Classification*

In accordance with IFRS 9, the ICAV (previously the Company) classifies its financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

In applying that classification, a financial asset or financial liability is considered to be held for trading if:

- (a) It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term  
or
- (b) On initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which, there is evidence of a recent actual pattern of short-term profit-taking  
or
- (c) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument)

##### **Financial assets**

The ICAV classifies its financial assets as subsequently measured at amortised cost or measured at fair value through profit or loss on the basis of both:

- The entity’s business model for managing the financial assets
- The contractual cash flow characteristics of the financial asset

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.1 Financial assets and financial liabilities (continued)

##### (a) Classification (continued)

###### **Financial assets measured at amortised cost**

A debt instrument is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The ICAV includes in this category short-term non-financing receivables, accrued income and other receivables.

###### **Financial assets measured at fair value through profit or loss (FVPL)**

A financial asset is measured at fair value through profit or loss if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding  
or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell  
or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The objective to the ICAV is to track the returns of a specified index, and not to collect contractual cash flows. As such, all investments held meet category (b) above and are categorised as financial assets measured at fair value through profit or loss. The ICAV includes in this category equity investments, debt securities and derivative financial instruments and measured at FVPL.

###### **Financial liabilities**

###### **Financial liabilities measured at fair value through profit or loss (FVPL)**

A financial liability is measured at FVPL if it meets the definition of held for trading.

The ICAV includes in this category derivative financial instruments.

###### **Financial liabilities measured at amortised cost**

This category includes all financial liabilities, other than those measured at fair value through profit or loss.

##### (b) Recognition

All regular purchases and sales of investments are recognised on the trade date – the date on which the ICAV commits to purchase or sell the investment. Realised gains and losses arising from the sale of financial assets and financial liabilities at fair value through profit or loss are presented in the Statement of Comprehensive Income within net gain/(loss) on investment activities and are calculated on a weighted average cost basis.

##### (c) Initial measurement

Financial assets and financial liabilities at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed as incurred in the Statement of Comprehensive Income (see Note 3.7).

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.1 Financial assets and financial liabilities (continued)

(c) *Initial measurement (continued)*

Financial assets and financial liabilities at amortised cost are recognised on the date on which they originated and initially measured at fair value plus transaction costs that are directly attributable to their acquisition or issue.

(d) *Subsequent measurement*

Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. Subsequent changes in the fair value of financial assets at fair value through profit or loss are recognised in the Statement of Comprehensive Income as part of net gain/(loss) on investment activities.

Financial assets and financial liabilities at amortised cost are measured using the effective interest method.

*Expected Credit Loss*

The Sub-Funds hold only receivables with no financing component and which have maturities of less than 12 months at amortised cost and, as such, has chosen to apply an approach similar to the simplified approach for expected credit losses (ECL) under IFRS 9 to all its receivables. Therefore, the Sub-Funds do not track changes in credit risk, but instead, recognises a loss allowance based on lifetime ECLs at each reporting date.

The Sub-Funds' approach to ECL reflects a probability weighted outcome, the time value of money and reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

The Sub-Funds use the provision matrix as a practical expedient to measuring ECLs on trade receivables, based on past days due for groupings of receivables with similar loss patterns. Receivables are grouped based on their nature. The provision matrix is based on historical observed loss rates over the expected life of the receivables and is adjusted for forward-looking estimates.

(e) *Derecognition*

Financial assets are derecognised when the contractual rights to receive cash flows from the investment have expired or the ICAV has transferred substantially all risks and rewards of ownership.

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expired.

(f) *Fair value estimation*

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly observable or estimated using another valuation technique.

*Listed Equities, Preferred Stock, Rights and Bonds*

The fair value of financial assets traded in active markets, which includes listed equities, preferred stock, rights and bonds, are based on quoted market prices at the Statement of Financial Position date. The quoted market prices used for these financial assets held by the Sub-Funds are the current last traded prices.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.1 *Financial assets and financial liabilities (continued)*

(f) *Fair value estimation (continued)*

##### Un-listed Equity

If a quoted market price is not available on a recognised stock exchange or from a broker/dealer for non-exchange traded financial instruments, the fair value of the instrument is estimated using valuation techniques, including use of recent arm's length market transactions, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on the Board of Directors (the "Board") best estimates and the latest available weighted average cost of capital for the ICAV at the Statement of Financial Position date.

##### Exchange Traded Funds ("ETFs")

The fair value of investments in ETF's, shall be valued at market value based on the last traded price of the ETF.

##### Forward Foreign Currency Exchange Contracts

The fair value of open forward foreign currency exchange contracts is calculated as the difference between the contracted rate and the current forward rate that would close out the contract on the Statement of Financial Position date. Gains or losses on open forward foreign currency exchange contracts are included in the unrealised gain or loss on open forward foreign currency exchange contracts, as appropriate, on the Statement of Financial Position.

##### Total Return Swaps

A swap is an agreement in which one party makes payments based on a set rate, either fixed or variable, while the other party makes payments based on the return of an underlying asset, which includes both the income it generates and any capital gains. In total return swaps, the underlying asset, referred to as the reference asset, is usually an equity index, loan, or bond. The fair value of the swaps is determined based on the mark to market valuation provided by the counterparty and validated by the Administrator. In determining the mark to market valuation, the counterparty makes assumptions that are based on market conditions existing on each Statement of Financial Position date. Unrealised gains and losses on total return swaps are included in the unrealised gain or loss on total return swaps in the Statement of Financial Position.

##### Options

The premium on written call options exercised is added to the proceeds from the sale of the underlying security or foreign currency in determining the realised gain or loss. The premium on written put options exercised is included in determining initial fair value of the securities or foreign currencies purchased. Premiums received from written options which expire unexercised are treated as realised gains. The option is subsequently marked to market to reflect the fair value of the option written, which is reported in the Statement of Financial Position.

Unless stated elsewhere in the financial statements there have been no changes to the valuation policies applied for the year ended 31 December 2020 and 31 December 2019.

#### 3.2 *Foreign Currency*

(a) *Functional and presentation currency*

The combined financial statements of the Company for the year ended 31 December 2019 are presented in Euro. For the purpose of producing the combined Statement of Financial Position of the Company, the Statements of Financial Position of the individual Sub-Funds



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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.2 Foreign Currency (continued)

##### (a) Functional and presentation currency (continued)

which are presented in US Dollar and British Pound Sterling (“GBP”) are translated into Euro using the exchange rate as at Statement of Financial Position date. For the purpose of producing the combined Statement of Comprehensive Income and the combined Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares from the financial statements of the individual Sub-Funds, average exchange rates are used. The difference arising from translation of the primary financial statements at different exchange rates, for the purpose of producing the financial statements of the Company, is included as a foreign currency translation adjustment in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. This notional adjustment is not attributable to any particular Sub-Fund. For the financial year ended 31 December 2019, this adjustment amounted to EUR 14,734,978. This notional adjustment is not required for an ICAV.

##### (b) Transactions and balances

Transactions during the financial year, including purchases and sales of securities, income and expenses, are translated into the functional currency of each Sub-Fund using the exchange rates prevailing at the dates of the transactions.

Proceeds from subscriptions and amounts paid on redemption of redeemable participating shares are translated at average rates, which approximate the rates prevailing at the dates of the transactions.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

All foreign currency transaction gains and losses are reported as part of the “net gain/(loss) on investment activities” in the Statement of Comprehensive Income.

Foreign currency monetary assets and liabilities are translated into the functional currency of the Sub-Funds using the exchange rate prevailing at the Statement of Financial Position date.

#### 3.3 Interest income and expense

Interest income and expense, which relates to financial instruments held at fair value through profit or loss, is recognised in the Statement of Comprehensive Income as it accrues in net gain/(loss) on investment activities, using the coupon rate of the instrument and the period of time held.

Interest income, which relates to interest income from cash and cash equivalents, is recognised on a time proportionate basis using the effective interest method.

#### 3.4 Dividend income

Dividend income is recognised in the Statement of Comprehensive Income when the relevant Sub-Fund’s right to receive the payment has been established, normally being the ex-dividend date. Dividend income is shown gross of any withholding taxes, which are disclosed separately in the Statement of Comprehensive Income, and net of any tax credits.

#### 3.5 Expenses

Expenses are accounted for on an accruals basis. Expenses are charged to the Statement of Comprehensive Income. Expenses arising on the disposal of investments are deducted from the disposal proceeds.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.6 *Cash and cash equivalents*

Cash and cash equivalents include cash in hand and on demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investments or other purposes.

#### 3.7 *Transaction costs*

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset. An incremental cost is one that would not have been incurred if a Sub-Fund of the ICAV had not acquired, issued or disposed of the financial asset.

Transaction costs on purchases and sales of financial instruments are included in “net gain/(loss) on investment activities” in the Statement of Comprehensive Income for each Sub-Fund. Separately identifiable transaction costs incurred by Sub-Funds of the ICAV during the financial year are disclosed in Note 6.

#### 3.8 *Redeemable participating shares*

Each Sub-Fund issues redeemable participating shares, which are redeemable at the holder’s option and are classified as financial liabilities as there are multiple share classes in issue without identical features, in accordance with IAS 32.

The redeemable participating share is carried at the redemption amount that is payable at the Statement of Financial Position date.

Redeemable participating shares are issued and redeemed at the holder’s option at prices based on the Sub-Fund’s Net Asset Value (“NAV”) per share at the time of issue or redemption, and accounted for on the day the trade transaction takes place. The Sub-Fund’s NAV per share is calculated by dividing the net assets attributable to the holders of redeemable participating shares by the total number of outstanding redeemable participating shares. Net assets are valued for dealing purposes in accordance with the provisions of the ICAV (previously the Company’s) regulations.

#### 3.9 *Distributions*

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing share classes. Distributions shall be payable in the currency of denomination of a Sub-Fund’s distributing share class to shareholders.

Distributions with an ex-date during the financial period under review are included as a finance cost in the Statement of Comprehensive Income. The reinvestment of the deemed distribution if applicable, being the portion of the total distribution reinvested, is included as a share transaction in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

#### 3.10 *Debtors and Creditors*

All debtors and creditors fall due within one year. Trade and other creditors are payable at various dates in accordance with the suppliers usual and customary credit terms.

#### 3.11 *Significant Accounting Estimates and Judgements*

The preparation of financial statements in conformity with IFRS requires management to make certain accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the ICAV (previously the Company’s) accounting policies. Actual results may differ from those estimates and assumptions. The Directors believe that the estimates used in preparing the financial statements are reasonable and prudent.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 3. Accounting Policies (continued)

#### 3.11 *Significant Accounting Estimates and Judgements (continued)*

Uncertainties exist with respect to the interpretation of complex tax regulations and changes in tax laws on foreign withholding tax. Given the wide range of international investments, differences arising between the actual investment income and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax expense already recorded. The ICAV establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it invests. The amounts of such provisions are based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective investment's domicile. As the ICAV assesses the probability for cash outflow with respect to taxes as remote, no liability has been recognised.

#### 3.12 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that the ICAV has adequate resources to continue in operational existence for the foreseeable future. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon the ICAV's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts with the exception of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree Japan SmallCap Dividend UCITS ETF and WisdomTree US Multifactor UCITS ETF which were terminated during the financial year. The liquidation basis of accounting for the terminated Sub-Funds was applied by selling off all investments that remained on closure date as part of compulsory redemption order. The management company pre-funded the receivables to ensure full cash value of final NAV was provided to investors. As cash was received after the Sub-Fund's closure, this was repatriated back to the management company to repay the pre-funding. There were no closure costs applied to the NAV of the terminated Sub-Funds.

#### 3.13 *Offsetting financial instruments*

Financial assets and financial liabilities are offset and the net amounts reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously. Although there is a legally enforceable right to offset the recognised amounts, the full criteria have not been met, and no financial assets or financial liabilities have been offset in the Statement of Financial Position.

#### 3.14 *Equalisation*

Income equalisation arrangements apply to each Sub-Fund. The arrangements are intended to ensure that the income per Share which is distributed in respect of the distribution period is not affected by changes in the number of Shares in issue during the period. The arrangements have no effect on the Net Asset Value of any Share Class. The calculation of equalisation is based on total accumulated undistributed net income.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 3. Accounting Policies (continued)

#### 3.15 Unsettled trades

Trades for settlement comprise amounts due to/due from brokers. Amounts due from brokers are presented within Assets as “Receivable for investments sold” on the Statement of Financial Position and represent amounts receivable from the sale of securities. Amounts due to brokers are presented within Liabilities as “Payable for investments purchased” on the Statement of Financial Position and represent amounts payable on the purchase of securities.

### 4. Net gain/(loss) on investment activities

#### Financial year ended 31 December 2020

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(4,590,956)	(2,013,817)	(10,616,586)
Unrealised (loss)/gain on investment activities	(1,957,623)	(273,791)	261,322
	<u>(6,548,579)</u>	<u>(2,287,608)</u>	<u>(10,355,264)</u>

	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(5,983,877)	(5,858,129)	(2,504,821)
Unrealised gain/(loss) on investment activities	1,863,952	(234,849)	2,024,157
	<u>(4,119,925)</u>	<u>(6,092,978)</u>	<u>(480,664)</u>

	<i>WisdomTree ISEQ 20® UCITS ETF** EUR</i>	<i>WisdomTree Germany Equity UCITS ETF*** GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	3,740,045	(172,905)	(12,417,296)
Unrealised loss on investment activities	(5,183,490)	(219,585)	(4,072,323)
	<u>(1,443,445)</u>	<u>(392,490)</u>	<u>(16,489,619)</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2020 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF** USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(17,662,043)	(2,968,327)	(916,698)
Unrealised gain/(loss) on investment activities	8,138,390	180,020	(596,534)
	<u>(9,523,653)</u>	<u>(2,788,307)</u>	<u>(1,513,232)</u>
	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	1,494,920	—	—
Realised (loss)/gain on investment activities	(26,069,268)	3,706,933	1,487,588
Unrealised (loss)/gain on investment activities	(7,988,914)	5,100,194	3,284,046
	<u>(32,563,262)</u>	<u>8,807,127</u>	<u>4,771,634</u>
	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF** USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	4,789,286
Realised gain on investment activities	1,620,509	856,663	2,175,895
Unrealised (loss)/gain on investment activities	(235,215)	(326,525)	7,438,893
	<u>1,385,294</u>	<u>530,138</u>	<u>14,404,074</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 4. Net gain/(loss) on investment activities (continued)

*Financial year ended 31 December 2020 (continued)*

	<i>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF**** USD</i>	<i>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	523	52,741	35,981
Realised (loss)/gain on investment activities	(41,299)	28,928	48,125
Unrealised (loss)/gain on investment activities	(2,634)	227,975	127,523
	(43,410)	309,644	211,629

	<i>WisdomTree Japan SmallCap Dividend UCITS ETF** USD</i>	<i>WisdomTree US Multifactor UCITS ETF** USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(199,436)	96,359	12,115,795
Unrealised (loss)/gain on investment activities	(3,556)	(128,294)	73,784,239
	(202,992)	(31,935)	85,900,034

	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF* USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	58,364	—	—
Realised gain on investment activities	10,817	22,828,104	5,240,948
Unrealised gain on investment activities	2,548	104,957,063	25,204,225
	71,729	127,785,167	30,445,173

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

\*\*\* The Sub-Fund's last valuation date was 8 September 2020.

\*\*\*\* Terminated 11 September 2020.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2019

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	977,517	(107,327)	(12,444)
Unrealised gain on investment activities	6,147,456	1,738,750	6,129,536
	<u>7,124,973</u>	<u>1,631,423</u>	<u>6,117,092</u>
	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(5,620,811)	711,825	592,851
Unrealised gain on investment activities	15,531,766	4,431,312	2,707,715
	<u>9,910,955</u>	<u>5,143,137</u>	<u>3,300,566</u>
	<i>WisdomTree ISEQ 20® UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	1,247,412	415,253	(17,073,902)
Unrealised gain on investment activities	3,562,972	894,159	46,325,200
	<u>4,810,384</u>	<u>1,309,412</u>	<u>29,251,298</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 4. Net gain/(loss) on investment activities (continued)

*Financial year ended 31 December 2019 (continued)*

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	5,737,083	29,697	304,697
Unrealised gain on investment activities	22,294,835	874,014	620,576
	<u>28,031,918</u>	<u>903,711</u>	<u>925,273</u>
	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	5,864,602	—	—
Realised (loss)/gain on investment activities	(7,227,097)	4,126,066	532,513
Unrealised gain on investment activities	21,286,668	3,844,771	5,186,413
	<u>19,924,173</u>	<u>7,970,837</u>	<u>5,718,926</u>
	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	26	2,524,946
Realised loss on investment activities	(1,138,377)	(40,866)	(83,212)
Unrealised gain on investment activities	6,397,163	40,591	4,399,598
	<u>5,258,786</u>	<u>(249)</u>	<u>6,841,332</u>



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2019 (continued)

	<i>WisdomTree EUR CBOE S&amp;P 500 PutWrite UCITSETF USD</i>	<i>WisdomTree EUR Aggregate Bond Enhanced Yield UCITSETF EUR</i>	<i>WisdomTree EUR Government Bond Enhanced Yield UCITSETF EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	427,882	47,402	38,110
Realised gain on investment activities	4,308,538	66,723	73,860
Unrealised (loss)/gain on investment activities	(830,555)	112,682	169,637
	<u>3,905,865</u>	<u>226,807</u>	<u>281,607</u>
	<i>WisdomTree Japan SmallCap Dividend UCITSETF USD</i>	<i>WisdomTree US Multifactor UCITSETF USD</i>	<i>WisdomTree Artificial Intelligence UCITSETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(19,769)	69,347	337,597
Unrealised gain on investment activities	275,533	175,432	4,104,200
	<u>255,764</u>	<u>244,779</u>	<u>4,441,797</u>
	<i>WisdomTree USD Floating Rate Treasury Bond UCITSETF* USD</i>	<i>WisdomTree Cloud Computing UCITSETF** USD</i>	<i>Company Total EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Interest income from financial assets at fair value through profit or loss	64,531	—	8,020,108
Realised (loss)/gain on investment activities	(127)	35,562	(10,967,790)
Unrealised gain on investment activities	5,684	51,061	143,625,763
	<u>70,088</u>	<u>86,623</u>	<u>140,678,081</u>

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital

#### *Authorised*

The authorised share capital of the ICAV is EUR 2 divided into 2 subscriber shares of a par value of EUR 1 each and 500,000,000,000 redeemable shares of no par value. At 31 December 2020 and 31 December 2019, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. The holders of subscriber shares shall be entitled to one vote per share and shall not be entitled to any distributions whatsoever in respect of their holding of those shares. In the event of liquidation, the subscriber shares, after payment to the shareholders of each Sub-Fund, entitle the holders to receive the nominal amount paid thereof out of the assets of the ICAV not comprised within any Sub-Funds, with no recourse to the assets of each Sub-Fund should there be insufficient assets to enable the payment. The subscriber shares do not form part of the Net Asset Value of the ICAV and are thus only disclosed in the financial statements by way of this note.

#### *Redeemable participating shares*

The issued redeemable participating share capital for each Sub-Fund is at all times equal to the NAV of that Sub-Fund. Redeemable participating shares are redeemable at the Shareholders' option and are classified as financial liabilities. The redeemable participating shares may also be bought and sold in a secondary market where such a market exists. All issued share capital has been fully paid up except for amounts receivable from holders of redeemable participating shares as disclosed in the Statement of Financial Position. All shares shall rank pari passu and none of the Shareholders will have any different voting rights to other Shareholders.

#### *For the financial year ended 31 December 2020*

#### *WisdomTree US Equity Income UCITS ETF*

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,701,891	1,080,962	149,189	13,073	2,945,115
Shares issued	1,124,381	497,893	350,000	65,000	2,037,274
Shares redeemed	(2,086,378)	(123,754)	(120,000)	(70,000)	(2,400,132)
Balance at end of financial year	<u>739,894</u>	<u>1,455,101</u>	<u>379,189</u>	<u>8,073</u>	<u>2,582,257</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	20,533,268	9,822,492	6,647,217	867,075	37,870,052
Income Equalisation –					
Subscriptions	157,853	999,134	840,945	124,027	2,121,959
Proceeds from shares redeemed	(37,755,166)	(2,242,910)	(2,074,972)	(1,208,947)	(43,281,995)
Income Equalisation –					
Redemptions	<u>(292,508)</u>	<u>(286,670)</u>	<u>(251,928)</u>	<u>(143,486)</u>	<u>(974,592)</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree US SmallCap Dividend UCITS ETF*

	<i>DESE**</i>
Balance at beginning of financial year	555,000
Shares issued	130,000
Shares redeemed	(685,000)
Balance at end of financial year	—

*USD*

#### **Value of Share Transactions**

Proceeds from shares issued	1,818,792
Income Equalisation – Subscriptions	20,007
Proceeds from shares redeemed	(10,727,490)
Income Equalisation – Redemptions	(83,947)

#### *WisdomTree Europe Equity Income UCITS ETF*

	<i>EI</i>	<i>EIIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,923,537	235,475	3,159,012
Shares issued	50,000	268,000	318,000
Shares redeemed	(1,240,820)	(151,089)	(1,391,909)
Balance at end of financial year	1,732,717	352,386	2,085,103

*EUR*

*EUR*

*EUR*

#### **Value of Share Transactions**

Proceeds from shares issued	672,520	3,917,670	4,590,190
Income Equalisation – Subscriptions	1,245	556,484	557,729
Proceeds from shares redeemed	(12,561,140)	(2,019,742)	(14,580,882)
Income Equalisation – Redemptions	(187,470)	(352,643)	(540,113)

#### *WisdomTree Europe SmallCap Dividend UCITS ETF*

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,276,536	309,737	2,586,273
Shares issued	972,726	218,955	1,191,681
Shares redeemed	(1,640,000)	(266,501)	(1,906,501)
Balance at end of financial year	1,609,262	262,191	1,871,453

*EUR*

*EUR*

*EUR*

#### **Value of Share Transactions**

Proceeds from shares issued	14,948,497	3,009,224	17,957,721
Income Equalisation – Subscriptions	52,057	252,530	304,587
Proceeds from shares redeemed	(25,312,778)	(3,536,614)	(28,849,392)
Income Equalisation – Redemptions	(103,730)	(332,272)	(436,002)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree Emerging Markets Equity Income UCITS ETF*

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,504,119	386,943	2,891,062
Shares issued	179,072	197,290	376,362
Shares redeemed	(100,000)	(393,675)	(493,675)
Balance at end of financial year	<u>2,583,191</u>	<u>190,558</u>	<u>2,773,749</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,406,397	4,151,125	6,557,522
Income Equalisation – Subscriptions	41,643	574,105	615,748
Proceeds from shares redeemed	(1,339,780)	(7,244,459)	(8,584,239)
Income Equalisation – Redemptions	(29,400)	(1,218,547)	(1,247,947)
	<u></u>	<u></u>	<u></u>

#### *WisdomTree Emerging Markets SmallCap Dividend UCITS ETF*

	<i>DGSE</i>
Balance at beginning of financial year	2,000,000
Shares issued	250,000
Shares redeemed	(620,000)
Balance at end of financial year	<u>1,630,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	3,864,386
Income Equalisation – Subscriptions	47,638
Proceeds from shares redeemed	(9,537,501)
Income Equalisation – Redemptions	(116,652)
	<u></u>

#### *WisdomTree ISEQ 20® UCITS ETF*

	<i>ISEQ**</i>
Balance at beginning of financial year	1,300,000
Shares issued	—
Shares redeemed	(1,300,000)
Balance at end of financial year	<u>—</u>
	<i>EUR</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(17,437,921)
Income Equalisation – Redemptions	(80,090)
	<u></u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2020 (continued)

#### WisdomTree Germany Equity UCITS ETF

	<i>DXGP GBP Hedged***</i>	<i>DXGD CHF Hedged Acc***</i>	<i>DXGE USD Hedged***</i>	<i>DXGY EUR Acc***</i>	<i>Total</i>
Balance at beginning of financial year	288,156	45,884	79,345	127,102	540,487
Shares issued	—	—	—	140,000	140,000
Shares redeemed	(288,156)	(45,884)	(79,345)	(267,102)	(680,487)
Balance at end of financial year	—	—	—	—	—
	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	—	—	—	1,725,976	1,725,976
Income Equalisation – Subscriptions	—	—	—	180,278	180,278
Proceeds from shares redeemed	(2,721,669)	(670,260)	(1,036,985)	(3,600,128)	(8,029,042)
Income Equalisation – Redemptions	(24,375)	(64,022)	(10,990)	(371,487)	(470,874)

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	12,332,204	902,064	89,539	185,650	551,551	1,409,960	15,470,968
Shares issued	600,000	391,111	—	150,000	200,000	180,000	1,521,111
Shares redeemed	(11,763,095)	(907,500)	—	(250,000)	(550,000)	(1,400,000)	(14,870,595)
Balance at end of financial year	1,169,109	385,675	89,539	85,650	201,551	189,960	2,121,484
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>							
Proceeds from shares issued	7,771,821	6,667,017	—	2,280,245	3,429,800	3,277,398	23,426,281
Income Equalisation – Subscriptions	53,660	352,524	—	204,615	202,140	209,313	1,022,252
Proceeds from shares redeemed	(175,339,368)	(15,223,637)	—	(4,377,864)	(7,551,072)	(27,096,790)	(229,588,731)
Income Equalisation – Redemptions	(452,777)	(863,508)	—	(337,600)	(554,365)	(1,579,205)	(3,787,455)

#### WisdomTree Europe Equity UCITS ETF

	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,982,527	3,334,109	421,454	7,703	424,545	6,170,338
Shares issued	257,939	300,000	140,000	—	—	697,939
Shares redeemed	(1,128,451)	(775,586)	(430,000)	—	(155,000)	(2,489,037)
Balance at end of financial year	1,112,015	2,858,523	131,454	7,703	269,545	4,379,240
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	4,398,984	6,656,794	1,809,861	—	—	12,865,639
Income Equalisation – Subscriptions	21,659	342,422	6,748	—	—	370,829
Proceeds from shares redeemed	(18,061,059)	(15,756,037)	(5,773,572)	—	(2,804,337)	(42,395,005)
Income Equalisation – Redemptions	(118,792)	(1,019,641)	(58,020)	—	(200,462)	(1,396,915)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree UK Equity Income UCITS ETF*

	<i>WUKD</i>
Balance at beginning of financial year	1,680,000
Shares issued	560,000
Shares redeemed	(440,000)
Balance at end of financial year	<u>1,800,000</u>

*GBP*

#### **Value of Share Transactions**

Proceeds from shares issued	2,668,105
Income Equalisation – Subscriptions	26,880
Proceeds from shares redeemed	(1,672,599)
Income Equalisation – Redemptions	<u>(40,930)</u>

#### *WisdomTree Emerging Asia Equity Income UCITS ETF*

	<i>DEMA**</i>
Balance at beginning of financial year	1,125,000
Shares issued	225,000
Shares redeemed	(1,350,000)
Balance at end of financial year	<u>—</u>

*USD*

#### **Value of Share Transactions**

Proceeds from shares issued	2,065,820
Income Equalisation – Subscriptions	13,095
Proceeds from shares redeemed	(13,289,659)
Income Equalisation – Redemptions	<u>(250,408)</u>

#### *WisdomTree Enhanced Commodity UCITS ETF*

	<i>WCOG</i>	<i>WCOA Acc</i>	<i>WCOM GBP</i>	<i>WCOE EUR</i>	<i>COMS CHF</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>Hedged Acc</i>	<i>Hedged Acc</i>	<i>Hedged Acc</i>	
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Balance at beginning of financial year	525,000	28,875,000	100,000	925,000	25,000	30,450,000
Shares issued	825,000	8,600,000	1,450,000	1,150,000	135,000	12,160,000
Shares redeemed	(775,000)	(28,900,000)	(375,000)	(450,000)	—	(30,500,000)
Balance at end of financial year	<u>575,000</u>	<u>8,575,000</u>	<u>1,175,000</u>	<u>1,625,000</u>	<u>160,000</u>	<u>12,110,000</u>

*USD*                      *USD*                      *USD*                      *USD*                      *USD*                      *USD*

#### **Value of Share Transactions**

Proceeds from shares issued	8,025,723	86,436,672	17,382,735	11,309,377	1,369,753	124,524,260
Income Equalisation – Subscriptions	10,713	4,644,415	2,317,945	12,388	6,210	6,991,671
Proceeds from shares redeemed	(7,465,235)	(262,164,172)	(4,277,990)	(4,302,948)	—	(278,210,345)
Income Equalisation – Redemptions	<u>(15,265)</u>	<u>(5,514,758)</u>	<u>(426,010)</u>	<u>(6,168)</u>	<u>—</u>	<u>(5,962,201)</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree US Quality Dividend Growth UCITS ETF*

	<i>DGRW</i> <i>USD</i>	<i>DGRA</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	110,152	1,425,012	1,535,164
Shares issued	1,313,000	705,000	2,018,000
Shares redeemed	(987,121)	(182,169)	(1,169,290)
Balance at end of financial year	<u>436,031</u>	<u>1,947,843</u>	<u>2,383,874</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	33,489,824	16,787,624	50,277,448
Income Equalisation – Subscriptions	129,333	1,110,261	1,239,594
Proceeds from shares redeemed	(25,531,268)	(4,493,101)	(30,024,369)
Income Equalisation – Redemptions	(110,478)	(306,521)	(416,999)

#### *WisdomTree Global Quality Dividend Growth UCITS ETF*

	<i>GGRW</i> <i>USD</i>	<i>GGRA</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	85,517	2,489,140	2,574,657
Shares issued	311,750	1,993,788	2,305,538
Shares redeemed	(213,607)	(2,732,644)	(2,946,251)
Balance at end of financial year	<u>183,660</u>	<u>1,750,284</u>	<u>1,933,944</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	7,110,722	51,231,605	58,342,327
Income Equalisation – Subscriptions	34,266	2,440,682	2,474,948
Proceeds from shares redeemed	(5,046,678)	(67,511,794)	(72,558,472)
Income Equalisation – Redemptions	(28,056)	(3,254,197)	(3,282,253)

#### *WisdomTree Eurozone Quality Dividend Growth UCITS ETF*

	<i>EGRW</i> <i>EUR</i>	<i>EGRA</i> <i>EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	351,881	922,010	1,273,891
Shares issued	354,754	291,032	645,786
Shares redeemed	(47,819)	(559,000)	(606,819)
Balance at end of financial year	<u>658,816</u>	<u>654,042</u>	<u>1,312,858</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	5,289,377	5,573,483	10,862,860
Income Equalisation – Subscriptions	21,220	280,619	301,839
Proceeds from shares redeemed	(820,686)	(10,355,194)	(11,175,880)
Income Equalisation – Redemptions	(4,383)	(530,209)	(534,592)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree India Quality UCITS ETF*

	<i>EPIQ USD**</i>	<i>EPIE USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	74,370	200,083	274,453
Shares issued	130,179	—	130,179
Shares redeemed	(204,549)	(200,083)	(404,632)
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,862,957	—	1,862,957
Income Equalisation – Subscriptions	7,758	—	7,758
Proceeds from shares redeemed	(3,663,563)	(3,646,863)	(7,310,426)
Income Equalisation – Redemptions	(11,496)	(66,968)	(78,464)

#### *WisdomTree AT1 CoCo Bond UCITS ETF*

	<i>CCBO USD</i>	<i>COCB USD Acc</i>	<i>CODO USD Hedged</i>	<i>COBO EUR Hedged</i>	<i>COGO GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	457,396	7,435	17,006	62,509	12,040	556,386
Shares issued	381,685	35,028	16,000	216,527	22,600	671,840
Shares redeemed	(348,000)	—	(16,000)	—	—	(364,000)
Balance at end of financial year	<u>491,081</u>	<u>42,463</u>	<u>17,006</u>	<u>279,036</u>	<u>34,640</u>	<u>864,226</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	33,638,147	3,905,256	1,700,042	23,846,607	2,787,174	65,877,226
Income Equalisation – Subscriptions	611,983	492,951	33,720	435,540	51,414	1,625,608
Proceeds from shares redeemed	(33,054,985)	—	(1,716,062)	—	—	(34,771,047)
Income Equalisation – Redemptions	(496,715)	—	(21,915)	—	—	(518,630)

#### *WisdomTree CBOE S&P 500 PutWrite UCITS ETF*

	<i>PUTW USD Acc****</i>
Balance at beginning of financial year	15,000
Shares issued	5,000
Shares redeemed	(20,000)
Balance at end of financial year	<u>—</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	228,904
Income Equalisation – Subscriptions	7,792
Proceeds from shares redeemed	(967,749)
Income Equalisation – Redemptions	(30,726)



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree EUR Aggregate Bond EnhancedYield UCITS ETF*

	<i>YLD EUR</i>	<i>EYLD EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	64,506	40,399	104,905
Shares issued	162,243	36,000	198,243
Shares redeemed	(16,310)	(16,901)	(33,211)
Balance at end of financial year	<u>210,439</u>	<u>59,498</u>	<u>269,937</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	9,026,054	2,026,380	11,052,434
Income Equalisation – Subscriptions	25,619	42,271	67,890
Proceeds from shares redeemed	(905,689)	(949,934)	(1,855,623)
Income Equalisation – Redemptions	(2,410)	(19,945)	(22,355)

#### *WisdomTree EUR Government Bond EnhancedYield UCITS ETF*

	<i>GOVE EUR</i>	<i>WGOV EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	19,908	40,000	59,908
Shares issued	—	—	—
Shares redeemed	—	—	—
Balance at end of financial year	<u>19,908</u>	<u>40,000</u>	<u>59,908</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

#### *WisdomTree Japan SmallCap Dividend UCITS ETF*

	<i>DFJ USD**</i>	<i>DFJA USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	20,000	20,000	40,000
Shares issued	—	—	—
Shares redeemed	(20,000)	(20,000)	(40,000)
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(893,690)	(926,949)	(1,820,639)
Income Equalisation – Redemptions	(584)	(34,058)	(34,642)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree US Multifactor UCITS ETF*

	<i>USMF USD**</i>	<i>FCTR USD Acc**</i>	<i>Total</i>
Balance at beginning of financial year	10,000	30,000	40,000
Shares issued	—	—	—
Shares redeemed	(10,000)	(30,000)	(40,000)
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(532,535)	(1,643,214)	(2,175,749)
Income Equalisation – Redemptions	(962)	(43,308)	(44,270)
	<u>—</u>	<u>—</u>	<u>—</u>

#### *WisdomTree Artificial Intelligence UCITS ETF*

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	1,126,000
Shares issued	4,431,000
Shares redeemed	(1,024,459)
Balance at end of financial year	<u>4,532,541</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	184,628,826
Income Equalisation – Subscriptions	238,508
Proceeds from shares redeemed	(39,959,548)
Income Equalisation – Redemptions	(71,623)
	<u>184,116,163</u>

#### *WisdomTree USD Floating Rate Treasury Bond UCITS ETF*

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	40,000	127,458	167,458
Shares issued	66,000	326,364	392,364
Shares redeemed	(80,000)	(100,000)	(180,000)
Balance at end of financial year	<u>26,000</u>	<u>353,822</u>	<u>379,822</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	3,316,751	16,625,559	19,942,310
Income Equalisation – Subscriptions	—	6,611	6,611
Proceeds from shares redeemed	(4,021,305)	(5,094,920)	(9,116,225)
Income Equalisation – Redemptions	(2,658)	—	(2,658)
	<u>—</u>	<u>11,536,250</u>	<u>11,536,250</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2020 (continued)*

#### *WisdomTree Cloud Computing UCITS ETF*

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	305,000
Shares issued	11,028,000
Shares redeemed	(2,203,000)
Balance at end of financial year	<u>9,130,000</u>

*USD*

#### **Value of Share Transactions**

Proceeds from shares issued	443,740,930
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(96,673,925)
Income Equalisation – Redemptions	—

#### *WisdomTree Battery Solutions UCITS ETF*

	<i>VOLT USD Acc*</i>
Balance at beginning of financial year	—
Shares issued	4,457,534
Shares redeemed	—
Balance at end of financial year	<u>4,457,534</u>

*USD*

#### **Value of Share Transactions**

Proceeds from shares issued	163,410,833
Income Equalisation – Subscriptions	492,297
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

\*\*\* The Sub-Fund's last valuation date was 8 September 2020.

\*\*\*\* Terminated 11 September 2020.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019*

#### *WisdomTree US Equity Income UCITS ETF*

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,508,163	270,041	169,189	23,573	1,970,966
Shares issued	406,530	892,242	—	—	1,298,772
Shares redeemed	(212,802)	(81,321)	(20,000)	(10,500)	(324,623)
Balance at end of financial year	<u>1,701,891</u>	<u>1,080,962</u>	<u>149,189</u>	<u>13,073</u>	<u>2,945,115</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	8,019,355	17,910,218	—	—	25,929,573
Income Equalisation – Subscriptions	52,006	1,410,247	—	—	1,462,253
Proceeds from shares redeemed	(4,158,554)	(1,575,112)	(398,588)	(196,144)	(6,328,398)
Income Equalisation – Redemptions	(25,804)	(117,153)	(27,564)	(12,650)	(183,171)

#### *WisdomTree US SmallCap Dividend UCITS ETF*

	<i>DESE</i>
Balance at beginning of financial year	585,000
Shares issued	130,000
Shares redeemed	(160,000)
Balance at end of financial year	<u>555,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	2,508,394
Income Equalisation – Subscriptions	19,806
Proceeds from shares redeemed	(3,117,213)
Income Equalisation – Redemptions	(15,835)

#### *WisdomTree Europe Equity Income UCITS ETF*

	<i>EI</i>	<i>EEIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,632,471	40,998	3,673,469
Shares issued	690,967	274,500	965,467
Shares redeemed	(1,399,901)	(80,023)	(1,479,924)
Balance at end of financial year	<u>2,923,537</u>	<u>235,475</u>	<u>3,159,012</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	8,853,329	4,121,567	12,974,896
Income Equalisation – Subscriptions	103,179	517,652	620,831
Proceeds from shares redeemed	(17,818,418)	(1,218,953)	(19,037,371)
Income Equalisation – Redemptions	(115,363)	(154,382)	(269,745)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019 (continued)*

#### *WisdomTree Europe SmallCap Dividend UCITS ETF*

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,230,006	702,168	3,932,174
Shares issued	481,000	181,321	662,321
Shares redeemed	(1,434,470)	(573,752)	(2,008,222)
Balance at end of financial year	<u>2,276,536</u>	<u>309,737</u>	<u>2,586,273</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	7,913,404	2,587,837	10,501,241
Income Equalisation – Subscriptions	59,702	150,559	210,261
Proceeds from shares redeemed	(21,917,428)	(8,312,472)	(30,229,900)
Income Equalisation – Redemptions	(227,625)	(462,709)	(690,334)

#### *WisdomTree Emerging Markets Equity Income UCITS ETF*

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,792,097	108,242	1,900,339
Shares issued	903,078	395,032	1,298,110
Shares redeemed	(191,056)	(116,331)	(307,387)
Balance at end of financial year	<u>2,504,119</u>	<u>386,943</u>	<u>2,891,062</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	13,773,352	8,022,244	21,795,596
Income Equalisation – Subscriptions	125,996	902,726	1,028,722
Proceeds from shares redeemed	(2,898,071)	(2,370,017)	(5,268,088)
Income Equalisation – Redemptions	(55,778)	(259,097)	(314,875)

#### *WisdomTree Emerging Markets SmallCap Dividend UCITS ETF*

	<i>DGSE</i>
Balance at beginning of financial year	1,500,000
Shares issued	750,000
Shares redeemed	(250,000)
Balance at end of financial year	<u>2,000,000</u>

	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	12,882,937
Income Equalisation – Subscriptions	115,638
Proceeds from shares redeemed	(4,043,905)
Income Equalisation – Redemptions	(42,775)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2019 (continued)

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF

	<i>ISEQ</i>
Balance at beginning of financial year	1,300,000
Shares issued	200,000
Shares redeemed	(200,000)
Balance at end of financial year	<u>1,300,000</u>

*EUR*

#### Value of Share Transactions

Proceeds from shares issued	2,347,003
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(2,677,235)
Income Equalisation – Redemptions	<u>(32,780)</u>

#### WisdomTree Germany Equity UCITS ETF

	<i>DXGP GBP Hedged</i>	<i>DXGD CHF Hedged Acc</i>	<i>DXGE USD Hedged</i>	<i>DXGY EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	507,894	45,884	17,536	251,123	822,437
Shares issued	12,262	—	140,000	15,979	168,241
Shares redeemed	(232,000)	—	(78,191)	(140,000)	(450,191)
Balance at end of financial year	<u>288,156</u>	<u>45,884</u>	<u>79,345</u>	<u>127,102</u>	<u>540,487</u>

*GBP*                      *GBP*                      *GBP*                      *GBP*                      *GBP*

#### Value of Share Transactions

Proceeds from shares issued	117,181	—	1,863,147	222,597	2,202,925
Income Equalisation – Subscriptions	52	—	27,111	13,539	40,702
Proceeds from shares redeemed	(2,339,731)	—	(1,082,666)	(2,001,737)	(5,424,134)
Income Equalisation – Redemptions	<u>(26,621)</u>	<u>—</u>	<u>(12,266)</u>	<u>(159,873)</u>	<u>(198,760)</u>

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged ACC</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	13,310,410	717,932	104,978	210,445	818,839	2,183,721	17,346,325
Shares issued	6,028,612	340,132	452,561	6,055	—	—	6,827,360
Shares redeemed	(7,006,818)	(156,000)	(468,000)	(30,850)	(267,288)	(773,761)	(8,702,717)
Balance at end of financial year	<u>12,332,204</u>	<u>902,064</u>	<u>89,539</u>	<u>185,650</u>	<u>551,551</u>	<u>1,409,960</u>	<u>15,470,968</u>

*USD*                      *USD*                      *USD*                      *USD*                      *USD*                      *USD*                      *USD*

#### Value of Share Transactions

Proceeds from shares issued	91,783,933	5,520,064	5,307,795	105,086	—	—	102,716,878
Income Equalisation – Subscriptions	235,736	211,830	37,334	4,825	—	—	489,725
Proceeds from shares redeemed	(98,954,068)	(2,417,082)	(5,656,559)	(528,678)	(4,471,222)	(14,147,741)	(126,175,350)
Income Equalisation – Redemptions	<u>(280,257)</u>	<u>(85,184)</u>	<u>(53,771)</u>	<u>(31,309)</u>	<u>(244,244)</u>	<u>(582,592)</u>	<u>(1,277,357)</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019 (continued)*

#### *WisdomTree Europe Equity UCITS ETF*

	<i>HEDJ</i> <i>USD Hedged</i>	<i>HEDK USD</i> <i>Hedged Acc</i>	<i>HEDP</i> <i>GBP Hedged</i>	<i>HEDD CHF</i> <i>Hedged Acc</i>	<i>HEDF</i> <i>EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,668,352	4,249,312	342,454	17,096	540,306	7,817,520
Shares issued	151,306	494,797	79,000	—	94,239	819,342
Shares redeemed	(837,131)	(1,410,000)	—	(9,393)	(210,000)	(2,466,524)
Balance at end of financial year	<u>1,982,527</u>	<u>3,334,109</u>	<u>421,454</u>	<u>7,703</u>	<u>424,545</u>	<u>6,170,338</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	2,522,904	10,501,947	1,129,342	—	1,812,866	15,967,059
Income Equalisation – Subscriptions	7,355	463,461	2,942	—	97,976	571,734
Proceeds from shares redeemed	(15,235,704)	(28,033,190)	—	(164,137)	(3,996,410)	(47,429,441)
Income Equalisation – Redemptions	(114,879)	(978,130)	—	(11,081)	(205,583)	(1,309,673)

#### *WisdomTree UK Equity Income UCITS ETF*

	<i>WUKD</i>
Balance at beginning of financial year	840,000
Shares issued	840,000
Shares redeemed	—
Balance at end of financial year	<u>1,680,000</u>

#### **Value of Share Transactions**

Proceeds from shares issued	4,353,925
Income Equalisation – Subscriptions	85,456
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

#### *WisdomTree Emerging Asia Equity Income UCITS ETF*

	<i>DEMA</i>
Balance at beginning of financial year	1,125,000
Shares issued	225,000
Shares redeemed	(225,000)
Balance at end of financial year	<u>1,125,000</u>

#### **Value of Share Transactions**

Proceeds from shares issued	2,417,264
Income Equalisation – Subscriptions	61,808
Proceeds from shares redeemed	(2,386,501)
Income Equalisation – Redemptions	(32,603)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2019 (continued)

#### WisdomTree Enhanced Commodity UCITS ETF

	WCOG USD	WCOA Acc USD	WCOM GBP Hedged Acc USD	WCOE EUR Hedged Acc USD	COMS CHF Hedged Acc USD***	Total
Balance at beginning of financial year	500,000	23,150,000	1,425,000	25,000	—	25,100,000
Shares issued	125,000	10,975,000	450,000	900,000	25,000	12,475,000
Shares redeemed	(100,000)	(5,250,000)	(1,775,000)	—	—	(7,125,000)
Balance at end of financial year	525,000	28,875,000	100,000	925,000	25,000	30,450,000
	USD	USD	USD	USD	USD	USD
<b>Value of Share Transactions</b>						
Proceeds from shares issued	1,234,858	112,357,935	5,557,727	9,270,796	253,044	128,674,360
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	(994,518)	(54,152,812)	(20,952,955)	—	—	(76,100,285)
Income Equalisation – Redemptions	—	—	—	—	—	—

#### WisdomTree US Quality Dividend Growth UCITS ETF

	DGRW USD	DGRA USD Acc	Total
Balance at beginning of financial year	33,491	696,249	729,740
Shares issued	105,049	1,782,263	1,887,312
Shares redeemed	(28,388)	(1,053,500)	(1,081,888)
Balance at end of financial year	110,152	1,425,012	1,535,164
	USD	USD	USD
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,356,893	42,564,327	44,921,220
Income Equalisation – Subscriptions	5,164	2,160,738	2,165,902
Proceeds from shares redeemed	(623,722)	(27,539,672)	(28,163,394)
Income Equalisation – Redemptions	(2,539)	(1,434,445)	(1,436,984)

#### WisdomTree Global Quality Dividend Growth UCITS ETF

	GGRW USD	GGRA USD Acc	Total
Balance at beginning of financial year	63,688	579,761	643,449
Shares issued	61,049	1,967,168	2,028,217
Shares redeemed	(39,220)	(57,789)	(97,009)
Balance at end of financial year	85,517	2,489,140	2,574,657
	USD	USD	USD
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,356,383	48,574,950	49,931,333
Income Equalisation – Subscriptions	9,663	2,121,714	2,131,377
Proceeds from shares redeemed	(828,946)	(1,356,402)	(2,185,348)
Income Equalisation – Redemptions	(3,039)	(57,631)	(60,670)



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2019 (continued)

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW</i> <i>EUR</i>	<i>EGRA</i> <i>EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	333,881	938,013	1,271,894
Shares issued	184,000	166,000	350,000
Shares redeemed	(166,000)	(182,003)	(348,003)
Balance at end of financial year	<u>351,881</u>	<u>922,010</u>	<u>1,273,891</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,676,597	2,853,855	5,530,452
Income Equalisation – Subscriptions	2,887	94,188	97,075
Proceeds from shares redeemed	(2,560,750)	(2,858,587)	(5,419,337)
Income Equalisation – Redemptions	(5,445)	(77,689)	(83,134)

#### WisdomTree India Quality UCITS ETF

	<i>EPIQ</i> <i>USD</i>	<i>EPIE</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	152,500	222,500	375,000
Shares issued	27,081	104,463	131,544
Shares redeemed	(105,211)	(126,880)	(232,091)
Balance at end of financial year	<u>74,370</u>	<u>200,083</u>	<u>274,453</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	465,868	1,837,832	2,303,700
Income Equalisation – Subscriptions	1,355	14,380	15,735
Proceeds from shares redeemed	(1,837,721)	(2,245,813)	(4,083,534)
Income Equalisation – Redemptions	(1,316)	(17,331)	(18,647)

#### WisdomTree AT1 CoCo Bond UCITS ETF

	<i>CCBO</i> <i>USD</i>	<i>COCB</i> <i>USD Acc</i>	<i>CODO USD</i> <i>Hedged</i>	<i>COBO EUR</i> <i>Hedged</i>	<i>COGO GBP</i> <i>Hedged</i>	<i>Total</i>
Balance at beginning of financial year	290,054	7,000	20,962	20,828	20,740	359,584
Shares issued	277,257	10,594	6,044	51,681	5,900	351,476
Shares redeemed	(109,915)	(10,159)	(10,000)	(10,000)	(14,600)	(154,674)
Balance at end of financial year	<u>457,396</u>	<u>7,435</u>	<u>17,006</u>	<u>62,509</u>	<u>12,040</u>	<u>556,386</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	26,996,736	1,082,126	642,955	5,922,209	783,864	35,427,890
Income Equalisation – Subscriptions	442,476	72,093	19,717	129,133	17,162	680,581
Proceeds from shares redeemed	(10,582,644)	(1,019,121)	(1,016,281)	(1,137,876)	(1,940,955)	(15,696,877)
Income Equalisation – Redemptions	(108,661)	(62,416)	(13,951)	(15,854)	(31,807)	(232,689)

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019 (continued)*

#### *WisdomTree CBOE S&P 500 PutWrite UCITS ETF*

	<i>PUTW USD Acc</i>
Balance at beginning of financial year	1,630,000
Shares issued	10,000
Shares redeemed	(1,625,000)
Balance at end of financial year	<u>15,000</u>

*USD*

#### **Value of Share Transactions**

Proceeds from shares issued	489,136
Income Equalisation – Subscriptions	9,547
Proceeds from shares redeemed	(78,952,822)
Income Equalisation – Redemptions	<u>(1,161,395)</u>

#### *WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF*

	<i>YLD EUR</i>	<i>EYLD EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	30,000	30,000	60,000
Shares issued	36,529	42,000	78,529
Shares redeemed	(2,023)	(31,601)	(33,624)
Balance at end of financial year	<u>64,506</u>	<u>40,399</u>	<u>104,905</u>

*EUR*

*EUR*

*EUR*

#### **Value of Share Transactions**

Proceeds from shares issued	2,001,350	2,326,948	4,328,298
Income Equalisation – Subscriptions	4,608	31,295	35,903
Proceeds from shares redeemed	(111,770)	(1,749,393)	(1,861,163)
Income Equalisation – Redemptions	<u>(271)</u>	<u>(22,991)</u>	<u>(23,262)</u>

#### *WisdomTree EUR Government Bond Enhanced Yield UCITS ETF*

	<i>GOVE EUR</i>	<i>WGOV EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	30,000	30,000	60,000
Shares issued	—	10,000	10,000
Shares redeemed	(10,092)	—	(10,092)
Balance at end of financial year	<u>19,908</u>	<u>40,000</u>	<u>59,908</u>

*EUR*

*EUR*

*EUR*

#### **Value of Share Transactions**

Proceeds from shares issued	—	553,539	553,539
Income Equalisation – Subscriptions	—	7,445	7,445
Proceeds from shares redeemed	(553,513)	—	(553,513)
Income Equalisation – Redemptions	<u>(2,613)</u>	<u>—</u>	<u>(2,613)</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019 (continued)*

#### *WisdomTree Japan SmallCap Dividend UCITS ETF*

	<i>DFJ USD</i>	<i>DFJA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	20,000	20,000	40,000
Shares issued	—	—	—
Shares redeemed	—	—	—
Balance at end of financial year	20,000	20,000	40,000
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	—	—	—

#### *WisdomTree US Multifactor UCITS ETF*

	<i>USMF USD</i>	<i>FCTR USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	10,000	10,000	20,000
Shares issued	—	20,000	20,000
Shares redeemed	—	—	—
Balance at end of financial year	10,000	30,000	40,000
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	1,045,406	1,045,406
Income Equalisation – Subscriptions	—	12,300	12,300
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	—	1,057,706	1,057,706

#### *WisdomTree Artificial Intelligence UCITS ETF*

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	40,000
Shares issued	1,086,000
Shares redeemed	—
Balance at end of financial year	1,126,000
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	32,764,519
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	32,764,519

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 5. Share Capital (continued)

#### *Redeemable participating shares (continued)*

#### *For the financial year ended 31 December 2019 (continued)*

#### *WisdomTree USD Floating Rate Treasury Bond UCITS ETF*

	<i>USFR USD*</i>	<i>TFRN USD Acc*</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	100,000	165,458	265,458
Shares redeemed	(60,000)	(38,000)	(98,000)
Balance at end of financial year	40,000	127,458	167,458
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	5,005,905	8,343,387	13,349,292
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(3,003,324)	(1,920,425)	(4,923,749)
Income Equalisation – Redemptions	—	—	—
	—	—	—

#### *WisdomTree Cloud Computing UCITS ETF*

	<i>WCLD USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	305,000
Shares redeemed	—
Balance at end of financial year	305,000
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	7,616,842
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	—

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

\*\*\* Launched 11 December 2019.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 6. Fees and Expenses

#### *Establishment expenses*

All fees and expenses relating to the organisation and establishment of the ICAV and the Sub-Funds are borne by the Manager.

#### *Management Fees*

All of the fees and expenses payable in respect of a Sub-Fund are paid as one single fee. This is referred to as the “Management Fees”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the Management Fees, including but not limited to, fees of the Investment Managers, Depository, Administrator, Secretary, Distributors, Directors, Auditors, legal and other professional advisers of the ICAV, Central Bank of Ireland industry funding levy, statutory fees and any relevant regulatory filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs.

The Management Fees payable in respect of each Sub-Fund and Share Class is listed below:

#### **WisdomTree US Equity Income UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSF”)	0.35%	0.35%

#### **WisdomTree US SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“DESE”)**	0.38%	0.38%

#### **WisdomTree Europe Equity Income UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
EUR (“EEI”)	0.29%	0.29%
EUR Acc (“EEIA”)	0.29%	0.29%

#### **WisdomTree Europe SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
EUR (“DFE”)	0.38%	0.38%
EUR Acc (“DFEA”)	0.38%	0.38%

#### **WisdomTree Emerging Markets Equity Income UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEMUR”)	0.46%	0.46%

#### **WisdomTree Emerging Markets SmallCap Dividend UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

#### **WisdomTree ISEQ 20<sup>®</sup> UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
EUR (“ISEQ”)**	0.49%	0.49%

#### **WisdomTree Germany Equity UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
GBP Hedged (“DXGP”)**	0.35%	0.35%
CHF Hedged Acc (“DXGD”)**	0.35%	0.35%
USD Hedged (“DXGE”)**	0.48%	0.48%
EUR Acc (“DXGY”)**	0.32%	0.32%

#### **WisdomTree Japan Equity UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD Hedged (“DXJ”)	0.48%	0.48%
USD Hedged Acc (“DXJA”)	0.48%	0.48%
GBP Hedged (“DXJP”)	0.45%	0.45%
CHF Hedged Acc (“DXJD”)	0.45%	0.45%
EUR Hedged Acc (“DXJF”)	0.45%	0.45%
JPY Acc (“DXJZ”)	0.40%	0.40%

#### **WisdomTree Europe Equity UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD Hedged (“HEDJ”)	0.58%	0.58%
USD Hedged Acc (“HEDK”)	0.58%	0.58%
GBP Hedged (“HEDP”)	0.35%	0.35%
CHF Hedged Acc (“HEDD”)	0.35%	0.35%
EUR Acc (“HEDF”)	0.32%	0.32%

#### **WisdomTree UK Equity Income UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
GBP (“WUKD”)	0.29%	0.29%

#### **WisdomTree Emerging Asia Equity Income UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“DEMA”)**	0.54%	0.54%

#### **WisdomTree Enhanced Commodity UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%
GBP Hedged Acc (“WCOM”)	0.35%	0.35%
EUR Hedged Acc (“WCOE”)	0.35%	0.35%
CHF Hedged Acc (“COMS”)	0.35%	0.35%

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 6. Fees and Expenses (continued)

#### Management Fees (continued)

##### WisdomTree US Quality Dividend Growth UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD (“DGRW”)	0.33%	0.33%
USD Acc (“DGRA”)	0.33%	0.33%

##### WisdomTree Global Quality Dividend Growth UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD (“GGRW”)	0.38%	0.38%
USD Acc (“GGRA”)	0.38%	0.38%

##### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
EUR (“EGRW”)	0.29%	0.29%
EUR Acc (“EGRA”)	0.29%	0.29%

##### WisdomTree India Quality UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD (“EPIQ”)**	0.73%	0.73%
USD Acc (“EPIE”)**	0.73%	0.73%

##### WisdomTree AT1 CoCo Bond UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD (“CCBO”)	0.50%	0.50%
USD Acc (“COCB”)	0.50%	0.50%
USD Hedged (“CODO”)	0.50%	0.50%
EUR Hedged (“COBO”)	0.50%	0.50%
GBP Hedged (“COGO”)	0.50%	0.50%

##### WisdomTree CBOE S&P 500 PutWrite UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD Acc (“PUTW”)**	0.38%	0.38%

##### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
EUR (“YLD”)	0.18%	0.18%
EUR Acc (“EYLD”)	0.18%	0.18%

##### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
EUR (“GOVE”)	0.16%	0.16%
EUR Acc (“WGOV”)	0.16%	0.16%

##### WisdomTree Japan SmallCap Dividend UCITS ETF

Share classes	2020 Management Fees %	2019 Management Fees %
USD (“DFJ”)**	0.48%	0.48%
USD Acc (“DFJA”)**	0.48%	0.48%

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

##### **WisdomTree US Multifactor UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“USMF”)**	0.30%	0.30%
USD Acc (“FCTR”)**	0.30%	0.30%

##### **WisdomTree Artificial Intelligence UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD Acc (“WTAI”)	0.40%	0.40%

##### **WisdomTree USD Floating Rate Treasury Bond UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD (“USFR”)	0.15%	0.15%
USD Acc (“TFRN”)	0.15%	0.15%

##### **WisdomTree Cloud Computing UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD Acc (“WCLD”)	0.40%	0.40%

##### **WisdomTree Battery Solutions UCITS ETF**

<i>Share classes</i>	<i>2020 Management Fees %</i>	<i>2019 Management Fees %</i>
USD Acc (“VOLT”)*	0.40%	—

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

\*\*\* The Sub-Fund’s last valuation date was 8 September 2020.

\*\*\*\* Terminated 11 September 2020.

The Management Fee for the financial year amounted to EUR 3,983,282 (31 December 2019: EUR 4,205,682). Fees outstanding at 31 December 2020 amounted to EUR 438,766 (31 December 2019: EUR 411,108).

#### ***Directors’ Fees***

The Directors shall be entitled to a fee payable by the Manager, and remuneration for their services at a rate to be determined from time to time by the Directors. The fees of any one Director in any one financial year shall not exceed EUR 30,000 without the approval of the Board. Any Director who holds any executive office (including, for this purpose, the office of Chairman) or who serves on any committee in his capacity as a Director of the ICAV (previously Company), or who otherwise performs services which in the opinion of the Directors are outside the ordinary duties of a Director or who devotes special attention to the ICAV, may be paid such extra remuneration as the Directors may determine which shall not exceed EUR 10,000.

The Directors may also be paid, inter alia, for travelling, hotel and other expenses properly incurred by them in attending meetings of the Directors or in connection with the business of the ICAV.



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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 6. Fees and Expenses (continued)

#### *Directors' Fees (continued)*

Independent non-executive Directors' fees for the financial year amounted to EUR 50,000 (31 December 2019: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2020 (31 December 2019: Nil). The ICAV's Directors' fees are payable by the Manager.

Directors of the ICAV, who are also employees of the WisdomTree Group, do not receive any additional remuneration for their role as Director of the ICAV.

All emoluments paid to, or receivable by, the Directors during the financial year are in respect of qualifying services. Qualifying services, in relation to any person, means his or her services as a director of the ICAV and his or her services, while director of the ICAV, as director of any of its subsidiary undertakings or otherwise in connection with the management of the affairs of the ICAV or any of its subsidiary undertakings.

No cash or value of other assets (including shares but excluding share options) was paid to, or receivable by, the Directors under long term incentive schemes in respect of qualifying services. No company contributions were paid, treated as paid, or payable during the financial year to a retirement benefit scheme in respect of directors' qualifying services. No directors have retirement benefits accruing under such schemes in respect of qualifying services.

There is no consideration paid to, or receivable by, third parties for making available services of any person as a director of the Sub-Funds, or otherwise in connection with the Management of the Sub-Fund's affairs.

#### *Subscription, Redemption and Switching Fees*

The Manager, at its discretion, may charge a subscription fee and/or a redemption fee and/or a switching fee of up to 3 per cent. of the NAV per share subscribed for, or redeemed, or switched. These fees will not be incurred by the ICAV on behalf of the relevant Sub-Fund, and accordingly will not affect the NAV of the relevant Sub-Fund. No such fees were charged during the financial year (31 December 2019: None).

#### *Auditors' Remuneration*

The remuneration (including expenses), for all work carried out by the statutory audit firm in respect of the financial year is as follows:

	<i>2020</i>	<i>2019</i>
	<i>EUR</i>	<i>EUR</i>
Statutory audit of ICAV/Company financial statements	141,488	137,550
Other assurance services	7,500	—
Tax advisory services	72,701	55,615
	<u>221,689</u>	<u>193,165</u>

Audit fees are shown exclusive of VAT.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 6. Fees and Expenses (continued)

#### *Transaction costs*

Transaction costs are any fees and expenses incurred in buying and selling securities or other investments held by the Sub-Funds, e.g. brokerage costs and commissions and correspondence fees for transferring securities or investments or other interests, unless otherwise specified in the Supplements to the Prospectus.

Transaction costs on purchases and sales transactions are as follows:

	<i>Transaction costs 2020 EUR</i>	<i>Transaction costs 2019 EUR</i>
WisdomTree US Equity Income UCITS ETF	7,254	3,545
WisdomTree US SmallCap Dividend UCITS ETF**	1,637	1,100
WisdomTree Europe Equity Income UCITS ETF	43,648	41,955
WisdomTree Europe SmallCap Dividend UCITS ETF	84,772	40,376
WisdomTree Emerging Markets Equity Income UCITS ETF	59,008	44,801
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	54,271	44,922
WisdomTree ISEQ 20® UCITS ETF**	31,143	58,233
WisdomTree Germany Equity UCITS ETF***	1,000	818
WisdomTree Japan Equity UCITS ETF	14,170	18,131
WisdomTree Europe Equity UCITS ETF	61,010	30,806
WisdomTree UK Equity Income UCITS ETF	49,137	35,579
WisdomTree Emerging Asia Equity Income UCITS ETF**	15,292	14,977
WisdomTree US Quality Dividend Growth UCITS ETF	5,179	5,852
WisdomTree Global Quality Dividend Growth UCITS ETF	54,087	35,237
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	23,864	11,641
WisdomTree India Quality UCITS ETF**	11,037	3,444
WisdomTree Japan SmallCap Dividend UCITS ETF**	209	46
WisdomTree US Multifactor UCITS ETF	565	462
WisdomTree Artificial Intelligence UCITS ETF	70,297	8,717
WisdomTree Cloud Computing UCITS ETF	31,068	372
WisdomTree Battery Solutions UCITS ETF*	68,756	–
	<u>702,337</u>	<u>401,014</u>

\* Launched 26 February 2020.

\*\* Terminated 8 September 2020.

\*\*\* The Sub-Fund's last valuation date was 8 September 2020.

Transaction costs are paid by the Manager.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 7. Taxation

Under current law and practice the ICAV qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, the ICAV is not chargeable to Irish tax on its income or gains. However, Irish tax may arise on the happening of a “chargeable event”. A chargeable event includes any distribution payments to shareholders, any encashment, redemption, cancellation or transfer of shares, and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

No Irish tax will arise on the ICAV in respect of chargeable events in respect of:

- a) A shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended, are held by the ICAV, or the ICAV has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations, and
- b) certain exempted Irish tax resident shareholders who have provided the ICAV with the necessary signed declarations.

The ICAV may be subject to, and/or accrue, withholding, capital gains, transaction-based and other taxes imposed by certain jurisdictions on its investments. Taxes on foreign interest, dividend income and capital gains are generally withheld, assessed and/or accrued in accordance with the applicable country’s tax treaty with Ireland and are recorded in the Statement of Comprehensive Income. There are some cases where the ICAV may not be able to benefit from reduced rates of withholding tax under the provisions of the double tax treaties which Ireland has entered into with various countries.

In addition, the ICAV and/or shareholders may be subject to taxation and tax reporting obligations in jurisdictions in which each Sub-Fund makes investments. The ICAV may seek to collect refunds in respect of taxes paid by each Sub-Fund to certain countries. In those cases, all or a portion of those taxes could ultimately be recovered. However, the recovery process could take several years and the ICAV will incur expenses in its efforts to collect such refunds, which will reduce the benefit to the Sub-Funds of any recovery. The ICAV’s efforts to collect a refund may not be successful, in which case the Sub-Funds will have incurred additional expenses for no economic benefit. The ICAV’s decision to pursue refunds is in its sole discretion, and it may decide not to pursue refunds, even if eligible.

### 8. Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

In the opinion of the Directors, the Investment Managers, the Manager, the Currency Managers, the Promoter, the Directors and the Distributors are related parties under IAS 24 “Related Party Transactions”.

Directors Amit Muni and Peter Ziemba are employees of WisdomTree Asset Management, Inc., a subsidiary of WisdomTree Investments, Inc., which is the ultimate parent of the Manager. Directors Alexis Marinof and Nadia Samuels are employees of WisdomTree Europe Limited (“WTE”) and Bryan Governey is an employee of WisdomTree Ireland Limited (“WTIre”). WTE and WTIre are subsidiaries of WisdomTree Investments, Inc. All Directors of the ICAV are also Directors of the Manager.

With the exception of WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing UCITS ETF, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds. WisdomTree Management Limited has paid a licensing fee for the use of these indices.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 8. Related Party Transactions (continued)

None of the Directors of the ICAV had holdings in any of the Sub-Funds at 31 December 2020 or 31 December 2019.

The Manager's fees for the financial year amounted to EUR 3,983,282 (31 December 2019: EUR 4,205,682) of which EUR 438,766 (31 December 2019: EUR 411,108) was outstanding at the financial year end.

The Directors of the ICAV who are also employees of WisdomTree Investments, Inc. and WisdomTree Europe Limited are not entitled to receive Directors' fees.

Directors' fees paid during the financial year are as disclosed in Note 6.

Independent non-executive directors' fees for the financial year amounted to EUR 50,000 (31 December 2019: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2020 (31 December 2019: Nil). The ICAV's directors' fees are payable by the Manager.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the ICAV.

This includes fees for the Administrator, Auditor, Depositary, Distributors and Investment Managers. Please refer to Note 6 for an explanation of the fee structure of the ICAV and details regarding fees paid to these related parties.

To the extent that operating expenses paid by the Manager exceed management fees received from the Sub-Fund, the Manager receives financial support from its ultimate parent, WisdomTree Investments, Inc.

The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited.

All transactions were entered into in the normal course of business.

### 9. Soft Commissions/Directed brokerage

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2020 or for the financial year then ended (31 December 2019: None).

### 10. Distributions

During the financial year ended 31 December 2020, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 23 December 2019 Payable 17 January 2020 Ex-Date:</i>	
	<i>Distribution rate per share</i>	<i>3 January 2020 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.4776	USD 1,195,967
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	USD 0.2997	USD 599,400
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1546	USD 263,112
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1279	USD 70,985
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1975	EUR 577,399
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	EUR 0.1467	EUR 333,968
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2753	USD 309,713
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF – ISEQ	EUR 0.1758	EUR 228,540
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1564	USD 1,928,757
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.0977	GBP 8,748

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 10. Distributions (continued)

	<i>Declared 23 December 2019 Payable 17 January 2020 Ex-Date: Distribution rate per share</i>	<i>3 January 2020 Total Distribution</i>
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.0775	USD 153,646
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.0602	GBP 25,372
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1621	GBP 272,328
WisdomTree Enhanced Commodity UCITS ETF – USD – WCOG	USD 0.1595	USD 83,738
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.0605	EUR 21,289
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1112	USD 12,249
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.1705	USD 14,581
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0784	USD 6,237
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.7731	USD 1,268,405
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 3.0068	USD 51,134
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 2.9454	EUR 184,114
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 2.8436	GBP 34,237
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2547	EUR 16,430
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2718	EUR 5,411
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.3722	USD 7,444
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1491	USD 1,491
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.1431	USD 5,724
	<i>Declared 26 March 2020 Payable 20 April 2020 Ex-Date: Distribution rate per share</i>	<i>2 April 2020 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1715	USD 302,443
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1708	USD 93,940
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1041	USD 8,161
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.2964	USD 2,964
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.1448	USD 3,765

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 25 June 2020 Payable 17 July 2020 Ex-Date: 2 July 2020 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.2001	USD 511,894
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	USD 0.2110	USD 343,930
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1715	USD 247,905
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1619	USD 83,378
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.2286	EUR 550,404
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	EUR 0.1577	EUR 329,477
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.1212	USD 115,139
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.1259	GBP 36,279
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.2045	USD 16,226
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1623	USD 255,676
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1088	GBP 9,742
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.1939	USD 254,499
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.1314	GBP 18,587
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.0804	GBP 168,840
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.1230	EUR 63,699
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1086	USD 15,573
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.2105	USD 38,487
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0673	USD 13,766
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.7890	USD 1,558,761
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 3.0447	USD 21,331
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 2.8080	EUR 604,944
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 2.9884	GBP 55,405
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2051	EUR 12,396
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2642	EUR 5,259
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.5327	USD 10,654
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1406	USD 1,406
		<i>Declared 24 September 2020 Payable 16 October 2020 Ex-Date: 1 October 2020 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1583	USD 173,420
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1051	USD 81,494

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 10. Distributions (continued)

During the financial year ended 31 December 2019, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 21 December 2018 Payable 15 January 2019 Ex-Date: Distribution rate per share</i>	<i>3 January 2019 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.4590	USD 822,572
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.3280	USD 492,000
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1369	USD 203,097
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1595	USD 93,308
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1864	EUR 677,093
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.1794	EUR 439,887
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2998	USD 337,275
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF – ISEQ	EUR 0.1594	EUR 207,220
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.0096	GBP 4,876
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.0044	USD 77
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1536	USD 2,044,479
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1075	GBP 11,285
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.0442	USD 117,941
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.0429	GBP 14,691
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1588	GBP 133,392
WisdomTree Enhanced Commodity UCITS ETF – USD – WCOG	USD 0.1623	USD 81,150
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.0346	EUR 11,552
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.0964	USD 3,229
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.1785	USD 11,368
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0776	USD 11,834
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.8622	USD 831,051
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 1.8016	USD 37,765
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 1.8100	EUR 37,699
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 1.8383	GBP 38,126
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2764	EUR 8,292
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2096	EUR 6,288
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.2551	USD 5,102
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.2032	USD 2,032

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 28 March 2019 Payable 18 April 2019 Ex-Date: 4 April 2019 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1613	USD 239,536
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1435	USD 83,947
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1074	USD 4,069
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1919	USD 1,919
		<i>Declared 27 June 2019 Payable 19 July 2019 Ex-Date: 5 July 2019 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.2316	USD 559,119
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2381	USD 535,725
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1658	USD 263,631
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1889	USD 122,785
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.4269	EUR 1,073,529
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.4298	EUR 1,022,061
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.1406	USD 126,540
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.2934	GBP 101,485
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.4994	USD 43,715
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1831	USD 3,394,712
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1272	GBP 11,413
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.3739	USD 838,620
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.2532	GBP 86,709
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1695	GBP 213,570
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.2358	EUR 59,158
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1124	USD 6,018
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.2543	USD 17,119
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0229	USD 2,212
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.8843	USD 877,701
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 3.0710	USD 52,225
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 3.0196	EUR 98,164
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 3.1198	GBP 37,562
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.3212	EUR 9,636
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2728	EUR 8,184



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 27 June 2019 Payable 19 July 2019 Ex-Date: 5 July 2019 Total Distribution</i>
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.4925	USD 9,850
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1703	USD 1,703
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.2514	USD 2,514
		<i>Declared 26 September 2019 Payable 18 October 2019 Ex-Date: 3 October 2019 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1666	USD 278,668
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1425	USD 92,625
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1141	USD 5,152
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1782	USD 1,782
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.2948	USD 5,896

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 11. Financial Risks

#### *Introduction*

The Sub-Funds' activities expose them to a variety of financial risks including market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. The following information is not intended to be a comprehensive summary of all risks and investors should refer to the Prospectus and Supplements for a more detailed discussion of the risks inherent in investing in the ICAV.

The ability of a Sub-Fund to achieve significant correlation between the performance of the Sub-Fund and the index it tracks may be affected by changes in securities markets, changes in the composition of the Index, cash flows into and out of the Sub-Fund and the fees and expenses of the Sub-Fund. The Sub-Fund will seek to track Index returns regardless of the current or projected performance of the Index or of securities comprising the Index.

As a result, the Sub-Fund's performance may be less favourable than that of a portfolio managed using an active investment strategy. The structure and composition of the Index will affect the performance, volatility and risk of the Index (in absolute terms and by comparison with other indices), and consequently, the performance, volatility and risk of the Sub-Fund.

#### *Risk management structure*

The Investment Managers are responsible for the day to day monitoring and ensuring management of the key risks identified by the ICAV. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports by the Investment Managers.

#### *Risk mitigation*

The ICAV has investment guidelines that set out its overall business strategies, its tolerance for risk and its risk management policies and procedures.

#### *Excessive risk concentration*

Concentrations of risk arise when a number of financial instruments or contracts are entered into with the same counterparty, or where a number of counterparties are engaged in similar business activities, or activities in the same geographic region, or that have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, policies and procedures adopted by the Investment Managers with respect to the Sub-Funds include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

#### *Market risks*

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the ICAV's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

Market risk embodies the potential for both losses and gains and includes currency risk, interest rate risk and market price risk.

The Sub-Funds' exposure to market risk is that the market value of assets will generally fluctuate with, among other things, general economic conditions, the condition of certain financial markets, international political events, developments or trends in any particular industry and the financial condition of the issuers of the securities that the Sub-Funds invests in.

The Sub-Funds' market risk is managed on a daily basis by the Investment Managers in accordance with policies and procedures in place. The Sub-Funds' overall market positions are reported to the Board on a quarterly basis.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

Details of the nature of the Sub-Funds' investment portfolio and derivative financial instruments at the financial year end date are disclosed in the Schedule of Investments of each Sub-Fund.

The financial instruments held by the Sub-Funds are carried at fair value through profit or loss with changes in fair value and any resulting gain or loss being recognised directly in the Statement of Comprehensive Income, therefore, all changes in market conditions will also directly impact the NAV.

#### Price risk

Market price risk arises mainly from uncertainty about future prices of financial instruments held. It represents the potential loss the Sub-Funds might suffer through holding market positions in the face of price movements caused by factors specific to the individual investment or factors affecting all instruments traded in the market.

The Sub-Funds' objective in managing market price risk is to deliver the returns which tracks a specified index. Management achieve this objective by fully replicating (buying each constituent of the specified index), partially replicating (buying a portfolio of investments designed to deliver the returns of the specified index) or synthetically replicating (entering into a derivative to deliver returns of an index) the index each sub-fund was set-up to track.

The Sub-Funds are exposed to price risk arising from derivative and non-derivative financial instruments held by the Sub-Funds for which prices in the future are uncertain. The investments of the Sub-Funds are subject to general economic conditions, normal market fluctuations and the risks inherent in investment in international securities markets.

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the Schedule of Investments.

With all other factors unchanged the sensitivity of the Sub-Funds to a 10 per cent increase in the associated index, which is management's best estimate of a reasonable possible shift in the associated index, is set out in the table below. A 10 per cent decrease would have an equal but opposite effect.

Fund	Estimated NAV	Estimated NAV
	Decrease/Increase 2020	Decrease/Increase 2019
WisdomTree US Equity Income UCITS ETF	USD 5,087,070	USD 6,173,793
WisdomTree US SmallCap Dividend UCITS ETF****	—	USD 1,118,289
WisdomTree Europe Equity Income UCITS ETF	EUR 2,250,674	EUR 4,287,169
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 3,101,328	EUR 4,617,939
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 4,127,638	USD 5,025,989
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 2,927,224	USD 3,592,979
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF****	—	EUR 1,902,373
WisdomTree Germany Equity UCITS ETF*****	—	GBP 642,638
WisdomTree Japan Equity UCITS ETF	USD 3,765,313	USD 26,181,429
WisdomTree Europe Equity UCITS ETF	USD 9,041,245	USD 12,884,099
WisdomTree UK Equity Income UCITS ETF	GBP 738,567	GBP 937,806
WisdomTree Emerging Asia Equity Income UCITS ETF****	—	USD 1,276,318
WisdomTree Enhanced Commodity UCITS ETF USD	12,661,173	USD 30,526,796
WisdomTree US Quality Dividend Growth UCITS ETF	USD 6,995,162	USD 4,012,462
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 5,737,312	USD 6,589,443
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 2,450,722	EUR 2,323,549
WisdomTree India Quality UCITS ETF****	—	USD 489,799
WisdomTree AT1 CoCo Bond UCITS ETF	USD 9,853,376	USD 5,743,036

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2020</i>	<i>Estimated NAV Decrease/Increase 2019</i>
WisdomTree CBOE S&P 500 PutWrite UCITS ETF*****	—	USD 77,487
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	EUR 1,500,782	EUR 559,074
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	EUR 343,636	EUR 321,217
WisdomTree Japan SmallCap Dividend UCITS ETF*****	—	USD 201,346
WisdomTree US Multifactor UCITS ETF****	—	USD 218,586
WisdomTree Artificial Intelligence UCITS ETF	USD 26,899,734	USD 3,813,835
WisdomTree USD Floating Rate Treasury Bond UCITS ETF*	USD 1,931,161	USD 844,033
WisdomTree Cloud Computing UCITS ETF**	USD 48,187,663	USD 769,186
WisdomTree Battery Solutions UCITS ETF****	USD 19,333,971	—

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

\*\*\* Launched 26 February 2020.

\*\*\*\* Terminated 8 September 2020.

\*\*\*\*\* The Sub-Fund's last valuation date was 8 September 2020.

\*\*\*\*\* Terminated 11 September 2020.

The estimated sensitivities above are for illustrative purposes only and are not intended to be predictive. Actual fluctuations in response to market price changes may differ substantially from the above.

##### Currency risk

The Sub-Funds may invest in securities that are denominated in currencies that differ from their functional currency. Changes in the values of those currencies relative to the functional currency may have a positive or negative effect on the values of the Sub-Funds' investments denominated in those currencies.

The Sub-Funds may, but will not necessarily, invest in forward foreign currency exchange contracts to help reduce exposure to different currencies; however there is no guarantee that these contracts will successfully do so. Also, these contracts may reduce or eliminate some or all of the benefit that a Sub-Fund may experience from favourable currency fluctuations. At 31 December 2020, forward foreign currency exchange contracts were held on five of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree AT1 CoCo Bond UCITS ETF. At 31 December 2019, forward foreign currency exchange contracts were held on six of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree AT1 CoCo Bond UCITS ETF.

All of the financial assets and liabilities of WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF were denominated in EUR at 31 December 2020 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2020 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

#### 31 December 2020

#### WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	161,084	—	—	161,084	16,108
GBP	7,580,468	—	—	7,580,468	758,047
	<u>7,741,552</u>	<u>—</u>	<u>—</u>	<u>7,741,552</u>	<u>774,155</u>

#### WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	39,146	1,890,259	—	1,929,405	192,941
DKK	2,681	11,765	—	14,446	1,445
GBP	51,914	5,558,566	—	5,610,480	561,048
NOK	85,931	1,216,328	—	1,302,259	130,226
SEK	15,193	422,616	—	437,809	43,781
USD	3,453	—	—	3,453	345
	<u>198,318</u>	<u>9,099,534</u>	<u>—</u>	<u>9,297,852</u>	<u>929,786</u>

#### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	17,055	2,458,834	—	2,475,889	247,589
DKK	43,059	1,173,108	—	1,216,167	121,617
GBP	14,440	9,484,283	—	9,498,723	949,872
NOK	151,482	3,824,161	—	3,975,643	397,564
SEK	22,521	3,305,431	—	3,327,952	332,795
USD	22,577	—	—	22,577	2,258
	<u>271,134</u>	<u>20,245,817</u>	<u>—</u>	<u>20,516,951</u>	<u>2,051,695</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2020 (continued)

#### WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	65,641	1,459,085	(2,398)	1,522,328	152,233
CLP	18,912	535,513	(169)	554,256	55,426
CNY	493	1,872,666	—	1,873,159	187,316
CZK	6,983	323,418	—	330,401	33,040
HKD	52,804	9,013,746	—	9,066,550	906,655
HUF	297	30,799	—	31,096	3,110
IDR	63,250	1,946,641	—	2,009,891	200,989
INR	48,374	2,041,648	—	2,090,022	209,002
KRW	105,911	1,625,264	—	1,731,175	173,118
MXN	8,407	525,175	—	533,582	53,358
MYR	2,892	239,914	—	242,806	24,281
PHP	3,641	442,044	—	445,685	44,569
PLN	12,523	66,084	—	78,607	7,861
THB	23,105	1,243,382	(21,099)	1,245,388	124,539
TRY	184	272,446	—	272,630	27,263
TWD	441	11,011,261	—	11,011,702	1,101,170
ZAR	18,926	1,679,999	—	1,698,925	169,893
	<u>432,784</u>	<u>34,329,085</u>	<u>(23,666)</u>	<u>34,738,203</u>	<u>3,473,823</u>

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	67,748	1,548,360	(22,197)	1,593,911	159,391
CLP	3,310	219,894	—	223,204	22,320
CNY	1,397	1,346,385	—	1,347,782	134,778
CZK	23	—	—	23	2
HKD	19,659	4,398,480	—	4,418,139	441,814
HUF	21	32,009	—	32,030	3,203
IDR	5,813	495,825	—	501,638	50,164
INR	17,891	2,706,087	—	2,723,978	272,398
KRW	156,771	4,267,632	—	4,424,403	442,440
MXN	30	648,781	—	648,811	64,881
MYR	13,469	1,202,040	—	1,215,509	121,551
PHP	2,905	295,179	—	298,084	29,808
PLN	4,780	137,680	—	142,460	14,246
THB	44,843	2,432,228	(38,309)	2,438,762	243,876
TRY	370	587,349	—	587,719	58,772
TWD	4,303	7,455,658	—	7,459,961	745,996
ZAR	15,478	1,498,651	—	1,514,129	151,413
	<u>358,811</u>	<u>29,272,238</u>	<u>(60,506)</u>	<u>29,570,543</u>	<u>2,957,053</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2020 (continued)

#### WisdomTree Japan Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	1,782,824	—	—	1,782,824	178,282
EUR	3,876,062	—	—	3,876,062	387,606
GBP	1,258,686	—	—	1,258,686	125,869
JPY	6,448,072	37,653,132	(39,161,361)	4,939,843	493,984
	<u>13,365,644</u>	<u>37,653,132</u>	<u>(39,161,361)</u>	<u>11,857,415</u>	<u>1,185,741</u>

#### WisdomTree Europe Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	151,650	—	—	151,650	15,165
EUR	8,675,210	90,412,450	(93,733,707)	5,353,953	535,395
GBP	1,994,258	—	(348)	1,993,910	199,391
	<u>10,821,118</u>	<u>90,412,450</u>	<u>(93,734,055)</u>	<u>7,499,513</u>	<u>749,951</u>

#### WisdomTree UK Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
EUR	7,987	—	—	7,987	799
USD	1,014	—	—	1,014	101
	<u>9,001</u>	<u>—</u>	<u>—</u>	<u>9,001</u>	<u>900</u>

#### WisdomTree Enhanced Commodity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	1,784,120	—	—	1,784,120	178,412
EUR	18,841,360	—	(568,951)	18,272,409	1,827,241
GBP	15,359,347	—	(326,679)	15,032,668	1,503,267
	<u>35,984,827</u>	<u>—</u>	<u>(895,630)</u>	<u>35,089,197</u>	<u>3,508,920</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2020 (continued)

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	3,357	2,075,397	—	2,078,754	207,875
CAD	4,344	1,344,954	—	1,349,298	134,930
CHF	4,928	4,729,561	—	4,734,489	473,449
DKK	4,438	1,222,349	—	1,226,787	122,679
EUR	12,352	6,689,138	—	6,701,490	670,149
GBP	24,580	4,105,457	—	4,130,037	413,004
HKD	1,540	847,929	—	849,469	84,947
ILS	603	14,709	—	15,312	1,531
JPY	34,331	7,664,684	—	7,699,015	769,902
NOK	4,179	—	—	4,179	418
NZD	1,279	—	—	1,279	128
SEK	4,423	606,077	—	610,500	61,050
SGD	5,472	54,768	—	60,240	6,024
	<u>105,826</u>	<u>29,355,023</u>	<u>—</u>	<u>29,460,849</u>	<u>2,946,086</u>

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
GBP	254	—	—	254	25
USD	5,758	—	—	5,758	576
	<u>6,012</u>	<u>—</u>	<u>—</u>	<u>6,012</u>	<u>601</u>

#### WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	23,673,455	31,984,716	(898,155)	54,760,016	5,476,002
GBP	3,197,230	8,510,375	(1,887,041)	9,820,564	982,056
	<u>26,870,685</u>	<u>40,495,091</u>	<u>(2,785,196)</u>	<u>64,580,580</u>	<u>6,458,058</u>

#### WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	100,957	16,388,730	(72,695)	16,416,992	1,641,699
GBP	36,655	6,214,661	(27,953)	6,223,363	622,336
JPY	83,561	16,304,723	(74,642)	16,313,642	1,631,364
KRW	43,434	7,498,430	(33,161)	7,508,703	750,870
TWD	174,401	35,460,637	(157,025)	35,478,013	3,547,801
	<u>439,008</u>	<u>81,867,181</u>	<u>(365,476)</u>	<u>81,940,713</u>	<u>8,194,070</u>



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### *Market risks (continued)*

#### *Currency risk (continued)*

#### **31 December 2020 (continued)**

#### WisdomTree Battery Solutions UCITS ETF\*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	306,783	11,692,079	(310,277)	11,688,585	1,168,859
CAD	16,810	599,787	(16,407)	600,190	60,019
CHF	62,605	2,229,197	(60,224)	2,231,578	223,158
CNH	17,408,687	—	—	17,408,687	1,740,869
CNY	89	51,825,850	(23,038,260)	28,787,679	2,878,768
EUR	652,139	21,567,986	(584,680)	21,635,445	2,163,545
GBP	623	—	—	623	62
HKD	105,861	3,085,067	(123,792)	3,067,136	306,714
IDR	589	—	—	589	59
JPY	1,172,627	28,798,673	(1,179,594)	28,791,706	2,879,171
KRW	168,159	9,955,070	(414,972)	9,708,257	970,826
NOK	231,614	6,012,320	(248,765)	5,995,169	599,517
NZD	16,632	501,139	(13,844)	503,927	50,393
TWD	148,155	5,443,009	(147,031)	5,444,133	544,413
ZAR	74,538	1,593,525	(65,833)	1,602,230	160,223
	<u>20,365,911</u>	<u>143,303,702</u>	<u>(26,203,679)</u>	<u>137,465,934</u>	<u>13,746,596</u>

\* Launched 26 February 2020.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree US Multifactor UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF were denominated in EUR at 31 December 2019 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2019 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

#### WisdomTree US Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	258,045	—	—	258,045	25,805
GBP	3,130,794	—	—	3,130,794	313,079
	<u>3,388,839</u>	<u>—</u>	<u>—</u>	<u>3,388,839</u>	<u>338,884</u>

#### WisdomTree Europe Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	629	1,888,866	—	1,889,495	188,950
DKK	4,132	353,050	—	357,182	35,718
GBP	147,207	15,136,509	—	15,283,716	1,528,372
NOK	67,530	1,757,879	—	1,825,409	182,541
SEK	18,585	1,720,639	—	1,739,224	173,922
USD	894	—	—	894	89
	<u>238,977</u>	<u>20,856,943</u>	<u>—</u>	<u>21,095,920</u>	<u>2,109,592</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

#### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	838	1,168,591	—	1,169,429	116,943
DKK	28,434	1,528,266	—	1,556,700	155,670
GBP	59,219	13,299,361	—	13,358,580	1,335,858
NOK	123,483	2,888,046	—	3,011,529	301,153
SEK	4,364	6,251,172	—	6,255,536	625,554
USD	13,535	—	—	13,535	1,354
	<u>229,873</u>	<u>25,135,436</u>	<u>—</u>	<u>25,365,309</u>	<u>2,536,532</u>

#### WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	31,588	2,310,659	—	2,342,247	234,225
CLP	—	421,967	(7)	421,960	42,196
CNY	362	2,484,072	(47)	2,484,387	248,439
CZK	1,912	298,822	—	300,734	30,073
HKD	19,282	11,116,094	—	11,135,376	1,113,538
HUF	5,607	26,734	—	32,341	3,234
IDR	1,686	525,856	—	527,542	52,754
INR	41,798	1,792,366	—	1,834,164	183,416
KRW	44,873	1,743,202	—	1,788,075	178,808
MXN	11,532	1,174,119	—	1,185,651	118,565
MYR	11,036	901,836	—	912,872	91,287
PHP	492	273,550	—	274,042	27,404
PLN	14,544	438,622	—	453,166	45,317
THB	9,094	926,927	—	936,021	93,602
TRY	4,254	827,221	—	831,475	83,148
TWD	2,049	11,350,699	—	11,352,748	1,135,275
ZAR	27,272	3,424,400	—	3,451,672	345,167
	<u>227,381</u>	<u>40,037,146</u>	<u>(54)</u>	<u>40,264,473</u>	<u>4,026,448</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	19,826	2,459,615	—	2,479,441	247,944
CLP	1,302	444,405	—	445,707	44,571
CNY	1,303	1,749,972	—	1,751,275	175,128
CZK	7,823	236,864	—	244,687	24,469
HKD	8,701	5,816,209	(16,935)	5,807,975	580,798
HUF	1,694	58,446	—	60,140	6,014
IDR	5,661	969,760	—	975,421	97,542
INR	58,587	1,930,093	(24,925)	1,963,755	196,376
KRW	76,596	3,139,731	—	3,216,327	321,633
MXN	2,865	1,009,525	—	1,012,390	101,239
MYR	12,193	1,501,643	—	1,513,836	151,384
PHP	33,895	378,517	(33,762)	378,650	37,865
PLN	4,266	252,221	—	256,487	25,649
THB	23,285	1,981,114	(10,313)	1,994,086	199,409
TRY	1,833	773,484	—	775,317	77,532
TWD	8,681	9,342,679	—	9,351,360	935,136
ZAR	30,451	3,885,508	—	3,915,959	391,596
	<u>298,962</u>	<u>35,929,786</u>	<u>(85,935)</u>	<u>36,142,813</u>	<u>3,614,285</u>

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
GBP	600	—	—	600	60
	<u>600</u>	<u>—</u>	<u>—</u>	<u>600</u>	<u>60</u>

#### WisdomTree Germany Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
CHF	687,283	—	—	687,283	68,728
EUR	984,158	6,426,380	(5,583,382)	1,827,156	182,716
USD	1,150,594	—	—	1,150,594	115,059
	<u>2,822,035</u>	<u>6,426,380</u>	<u>(5,583,382)</u>	<u>3,665,033</u>	<u>366,503</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

#### WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	3,544,695	—	—	3,544,695	354,470
EUR	9,829,332	—	—	9,829,332	982,933
GBP	1,240,144	—	—	1,240,144	124,014
JPY	880,001	261,814,291	(232,820,027)	29,874,265	2,987,427
	<u>15,494,172</u>	<u>261,814,291</u>	<u>(232,820,027)</u>	<u>44,488,436</u>	<u>4,448,844</u>

#### WisdomTree Europe Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	144,603	—	—	144,603	14,460
EUR	1,599,647	128,840,985	(121,035,855)	9,404,777	940,478
GBP	6,644,835	—	—	6,644,835	664,484
	<u>8,389,085</u>	<u>128,840,985</u>	<u>(121,035,855)</u>	<u>16,194,215</u>	<u>1,619,422</u>

#### WisdomTree UK Equity Income UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity GBP
EUR	7,489	—	—	7,489	749
USD	400	—	—	400	40
	<u>7,889</u>	<u>—</u>	<u>—</u>	<u>7,889</u>	<u>789</u>

#### WisdomTree Emerging Asia Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CNY	—	603,391	—	603,391	60,339
HKD	6,694	4,110,410	—	4,117,104	411,710
IDR	3,854	230,598	—	234,452	23,445
INR	11,851	835,080	—	846,931	84,693
KRW	32,044	1,146,370	—	1,178,414	117,841
MYR	5,902	631,581	—	637,483	63,748
PHP	836	108,281	—	109,117	10,912
THB	11,331	500,014	—	511,345	51,135
TWD	46	4,597,459	—	4,597,505	459,751
	<u>72,558</u>	<u>12,763,184</u>	<u>—</u>	<u>12,835,742</u>	<u>1,283,574</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

#### WisdomTree Enhanced Commodity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	257,891	—	—	257,891	25,789
EUR	9,631,382	—	—	9,631,382	963,138
GBP	1,244,934	—	—	1,244,934	124,493
	<u>11,134,207</u>	<u>—</u>	<u>—</u>	<u>11,134,207</u>	<u>1,113,420</u>

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	60,834	1,218,073	(60,896)	1,218,011	121,801
CAD	60,966	1,099,231	(53,879)	1,106,318	110,632
CHF	189,010	3,830,038	(187,701)	3,831,347	383,135
DKK	74,514	1,394,619	(68,087)	1,401,046	140,105
EUR	486,669	9,820,791	(480,757)	9,826,703	982,670
GBP	344,722	6,242,159	(308,323)	6,278,558	627,856
HKD	59,871	1,267,046	(60,625)	1,266,292	126,629
ILS	6,603	101,902	(5,011)	103,494	10,349
JPY	280,984	5,447,751	(269,939)	5,458,796	545,880
NOK	40,441	740,222	(36,161)	744,502	74,450
NZD	4,431	84,974	(4,228)	85,177	8,518
SEK	79,593	1,597,995	(78,063)	1,599,525	159,953
SGD	8,832	143,733	(6,947)	145,618	14,562
	<u>1,697,470</u>	<u>32,988,534</u>	<u>(1,620,617)</u>	<u>33,065,387</u>	<u>3,306,540</u>

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
GBP	110	—	—	110	11
USD	1,509	—	—	1,509	151
	<u>1,619</u>	<u>—</u>	<u>—</u>	<u>1,619</u>	<u>162</u>

#### WisdomTree India Quality UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
INR	2,663	4,897,773	—	4,900,436	490,044
	<u>2,663</u>	<u>4,897,773</u>	<u>—</u>	<u>4,900,436</u>	<u>490,044</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

##### WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	22,314,393	—	(122,077)	22,192,316	2,219,232
GBP	5,261,560	—	—	5,261,560	526,156
	<u>27,575,953</u>	<u>—</u>	<u>(122,077)</u>	<u>27,453,876</u>	<u>2,745,388</u>

##### WisdomTree Japan SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
JPY	6,067	2,013,464	—	2,019,531	201,953
	<u>6,067</u>	<u>2,013,464</u>	<u>—</u>	<u>2,019,531</u>	<u>201,953</u>

##### WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	11,621	3,506,781	—	3,518,402	351,840
GBP	15,634	1,502,864	—	1,518,498	151,850
JPY	9,041	2,413,084	—	2,422,125	242,213
KRW	14,034	1,298,308	—	1,312,342	131,234
TWD	5,969	5,013,959	—	5,019,928	501,993
	<u>56,299</u>	<u>13,734,996</u>	<u>—</u>	<u>13,791,295</u>	<u>1,379,130</u>

#### Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of markets interest rates on the fair value of financial assets and liabilities and future cash flows. As interest rates rise, the values of debt securities or other income-producing investments are likely to fall. This risk is generally greater for obligations with longer maturities.

The Sub-Fund's objective in managing interest rate risk is to minimize any exposure of the Sub-Fund to interest rate movements.

At 31 December 2020, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF and WisdomTree USD Floating Rate Treasury Bond UCITS ETF, none of the Sub-Funds hold interest-bearing securities. At 31 December 2019, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF and WisdomTree USD Floating Rate Treasury Bond UCITS ETF, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

WisdomTree Enhanced Commodity UCITS ETF manages this by swapping all gains/losses earned on interest-bearing securities (from market movements or interest income earned) out to a counterparty under the terms of a total return swap in return for the gains/losses of a reference index, reducing the Sub-Funds' exposure to interest rate risk.

WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF offer the investors exposure to the underlying bonds, which also includes any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for these Sub-Funds.

WisdomTree CBOE S&P 500 PutWrite UCITS ETF only holds bonds, which have a 0% interest rate, to maintain capital in the Sub-Fund. Any movement in the interest rate would not impact the Sub-Fund.

The following table details the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2020:

#### WisdomTree Enhanced Commodity UCITS ETF

##### As at 31 December 2020

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	126,611,733	—	—	—	126,611,733
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	703,704	703,704
Unrealised gain on total return swaps	—	—	—	5,627,319	5,627,319
Receivable for investments sold	—	—	—	20,109,183	20,109,183
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	1,569,550	—	—	—	1,569,550
<b>Total assets</b>	<b>128,181,283</b>	<b>—</b>	<b>—</b>	<b>26,440,206</b>	<b>154,621,489</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(3,478)	(3,478)
Payable for investments purchased	—	—	—	(20,328,772)	(20,328,772)
Management fees payable	—	—	—	(36,751)	(36,751)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(20,369,001)</b>	<b>(20,369,001)</b>



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### *Market risks (continued)*

#### *Interest rate risk (continued)*

#### **WisdomTree AT1 CoCo Bond UCITS ETF As at 31 December 2020**

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	—	98,533,758	—	98,533,758
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	474,244	474,244
Interest Receivable	—	—	—	1,465,235	1,465,235
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	1,230,395	—	—	—	1,230,395
<b>Total assets</b>	<b>1,230,395</b>	<b>—</b>	<b>98,533,758</b>	<b>1,939,479</b>	<b>101,703,632</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(28,958)	(28,958)
Payable for investments purchased	—	—	—	(1,567,572)	(1,567,572)
Management fees payable	—	—	—	(40,979)	(40,979)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,637,509)</b>	<b>(1,637,509)</b>

#### **WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF As at 31 December 2020**

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	30,583	4,604,565	10,372,676	—	15,007,824
Receivable for investments sold	—	—	—	22,779	22,779
Interest Receivable	—	—	—	84,680	84,680
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	9,477	—	—	—	9,477
<b>Total assets</b>	<b>40,060</b>	<b>4,604,565</b>	<b>10,372,676</b>	<b>107,459</b>	<b>15,124,760</b>
<i>Liabilities</i>					
Management fees payable	—	—	—	(1,958)	(1,958)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,958)</b>	<b>(1,958)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### *Market risks (continued)*

#### *Interest rate risk (continued)*

#### **WisdomTree EUR Government Bond Enhanced Yield UCITS ETF As at 31 December 2020**

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	54,759	879,109	2,502,489	—	3,436,357
Interest Receivable	—	—	—	31,709	31,709
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	3,329	—	—	—	3,329
<b>Total assets</b>	<b>58,088</b>	<b>879,109</b>	<b>2,502,489</b>	<b>31,709</b>	<b>3,471,395</b>
<i>Liabilities</i>					
Management fees payable	—	—	—	(470)	(470)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(470)</b>	<b>(470)</b>

#### **WisdomTree USD Floating Rate Treasury Bond UCITS ETF As at 31 December 2020**

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	8,884,324	10,427,282	—	—	19,311,606
Receivable for investments sold	—	—	—	862,748	862,748
Interest Receivable	—	—	—	8,306	8,306
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	24,473	—	—	—	24,473
<b>Total assets</b>	<b>8,908,797</b>	<b>10,427,282</b>	<b>—</b>	<b>871,054</b>	<b>20,207,133</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(857,921)	(857,921)
Management fees payable	—	—	—	(2,427)	(2,427)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(860,348)</b>	<b>(860,348)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

The following table details the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2019:

#### WisdomTree Enhanced Commodity UCITS ETF

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	305,267,957	—	—	—	305,267,957
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	176,719	176,719
Unrealised gain on total return swaps	—	—	—	15,196,402	15,196,402
Receivable for investments sold	—	—	—	56,352,269	56,352,269
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	1,619,350	—	—	—	1,619,350
<b>Total assets</b>	<b>306,887,307</b>	<b>—</b>	<b>—</b>	<b>71,725,390</b>	<b>378,612,697</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(57,347,043)	(57,347,043)
Management fees payable	—	—	—	(90,865)	(90,865)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(57,437,908)</b>	<b>(57,437,908)</b>

#### WisdomTree India Quality UCITS ETF

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	214	—	4,897,773	4,897,987
Interest Receivable	—	—	—	19	19
Dividend Receivable	—	—	—	—	—
Receivable from holders of redeemable participating shares	—	—	—	176,106	176,106
Other receivables	—	—	—	—	—
Cash and cash equivalents	15,051	—	—	—	15,051
<b>Total assets</b>	<b>15,051</b>	<b>214</b>	<b>—</b>	<b>5,073,898</b>	<b>5,089,163</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### *Market risks (continued)*

#### *Interest rate risk (continued)*

#### **WisdomTree India Quality UCITS ETF (continued)**

#### **As at 31 December 2019 (continued)**

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Liabilities</i>					
Payable to holders of redeemable participating shares	—	—	—	(176,105)	(176,105)
Capital gains tax payable	—	—	—	(17,721)	(17,721)
Management fees payable	—	—	—	(3,249)	(3,249)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(197,075)</b>	<b>(197,075)</b>

#### **WisdomTree AT1 CoCo Bond UCITS ETF**

#### **As at 31 December 2019**

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	—	57,430,364	—	57,430,364
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	95,061	95,061
Interest Receivable	—	—	—	827,087	827,087
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	655,168	—	—	—	655,168
<b>Total assets</b>	<b>655,168</b>	<b>—</b>	<b>57,430,364</b>	<b>922,148</b>	<b>59,007,680</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(16,034)	(16,034)
Payable for investments purchased	—	—	—	(122,077)	(122,077)
Management fees payable	—	—	—	(25,181)	(25,181)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(163,292)</b>	<b>(163,292)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Interest rate risk (continued)

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	774,871	—	—	—	774,871
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	15,943	—	—	—	15,943
<b>Total assets</b>	<b>790,814</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>790,814</b>
<i>Liabilities</i>					
Options written	—	—	—	(6,212)	(6,212)
Management fees payable	—	—	—	(583)	(583)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(6,795)</b>	<b>(6,795)</b>

#### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	1,474,199	4,116,537	—	5,590,736
Receivable for investments sold	—	—	—	10,455	10,455
Interest Receivable	—	—	—	51,563	51,563
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	5,355	—	—	—	5,355
<b>Total assets</b>	<b>5,355</b>	<b>1,474,199</b>	<b>4,116,537</b>	<b>62,018</b>	<b>5,658,109</b>
<i>Liabilities</i>					
Management fees payable	—	—	—	(896)	(896)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(896)</b>	<b>(896)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### *Market risks (continued)*

#### *Interest rate risk (continued)*

#### **WisdomTree EUR Government Bond Enhanced Yield UCITS ETF As at 31 December 2019**

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	614,069	2,598,102	—	3,212,171
Receivable for investments sold	—	—	—	97,516	97,516
Interest Receivable	—	—	—	32,749	32,749
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	15,408	—	—	—	15,408
<b>Total assets</b>	<b>15,408</b>	<b>614,069</b>	<b>2,598,102</b>	<b>130,265</b>	<b>3,357,844</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(81,983)	(81,983)
Management fees payable	—	—	—	(462)	(462)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(82,445)</b>	<b>(82,445)</b>

#### **WisdomTree USD Floating Rate Treasury Bond UCITS ETF As at 31 December 2019**

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	4,004,358	4,435,975	—	—	8,440,333
Receivable for investments sold	—	—	—	317,399	317,399
Interest Receivable	—	—	—	25,319	25,319
Dividend Receivable	—	—	—	—	—
Other receivables	—	—	—	—	—
Cash and cash equivalents	20,396	—	—	—	20,396
<b>Total assets</b>	<b>4,024,754</b>	<b>4,435,975</b>	<b>—</b>	<b>342,718</b>	<b>8,803,447</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(320,506)	(320,506)
Management fees payable	—	—	—	(1,065)	(1,065)
Bank overdraft	—	—	—	—	—
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(321,571)</b>	<b>(321,571)</b>

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 11. Financial Risks (continued)

#### *Market risks (continued)*

##### *Interest rate risk (continued)*

The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

The following table details the Sub-Funds' interest rate sensitivity. At 31 December 2020 and at 31 December 2019, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by:

<i>Fund</i>	<i>Sensitivity 2020</i>	<i>Sensitivity 2019</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 6,409,064	USD 15,344,365
WisdomTree India Quality UCITS ETF**	—	USD 763
WisdomTree AT1 CoCo Bond UCITS ETF	USD 4,988,208	USD 2,904,277
WisdomTree CBOE S&P 500 PutWrite UCITS ETF***	—	USD 39,541
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	EUR 750,865	EUR 279,805
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	EUR 171,984	EUR 161,379
WisdomTree USD Floating Rate Treasury Bond UCITS ETF*	USD 966,804	USD 423,036

\* Launched 21 March 2019.

\*\* Terminated 8 September 2020.

\*\*\* Terminated 11 September 2020.

#### *Credit risk*

The Sub-Funds are exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Sub-Funds are exposed to counterparty credit risk on fixed income positions, financial derivative instruments, cash and cash equivalents and other receivable balances.

The ICAV mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. At 31 December 2020 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2019: AA-) and BNP Paribas is A+ (31 December 2019: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2020 and at 31 December 2019 is shown by the values of financial assets at fair value through profit or loss, debtors and cash and cash equivalents in the Statement of Financial Position. Details of credit risk exposure and concentration are contained in the Schedule of Investments. At 31 December 2020 and at 31 December 2019, none of the financial assets and financial liabilities are subject to an enforceable master netting arrangement or similar agreement that covers similar financial instruments. None of the financial assets and financial liabilities are offset in the Statement of Financial Position.

#### *Depositary risk*

The Sub-Funds' Depositary is State Street Custodial Services (Ireland) Limited (the "Depositary"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Depositary or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Depositary to be delayed or otherwise affected. The maximum exposure to this risk at 31 December 2020 and at 31 December 2019 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 11. Financial Risks (continued)

#### *Credit risk (continued)*

#### *Depository risk (continued)*

At 31 December 2020, the long-term rating of State Street Corporation is A (31 December 2019: A) by Standard & Poors. State Street Corporation is the parent company of the Depository, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the ICAV Act 2015 and the UCITS Regulations the Sub-Funds' securities are maintained within the depository network in segregated accounts. The Depository is obliged to ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds thereby reducing counterparty risk in the event of insolvency or bankruptcy of the Depository. The Sub-Funds are exposed to the credit risk of the Depository and/or sub-custodians used by the Depository in relation to the Sub-Funds' cash held by the Depository or sub-custodians. In the event of the insolvency or bankruptcy of the Depository or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depository or sub-custodian in relation to cash holdings of the Sub-Funds.

#### *Collateral received on TRS*

#### WisdomTree Enhanced Commodity UCITS ETF

<i>Collateral</i>	<i>31 December 2020</i>			<i>31 December 2019</i>		
	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS</i>
Cash	4,740,000	4,740,000	84.23%	17,010,000	17,010,000	111.93%

The swap provider, BNP Paribas, transfers collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of cash (31 December 2019: cash). The Sub-Fund uses the collateral transferred to the Sub-Fund to reduce the credit risk associated with the TRS held by the Sub-Fund. The Sub-Fund only controls the collateral in the event of default of BNP Paribas which is why the collateral is not recognised in the accounts of the Sub-Fund.

The collateral is held until termination date of the TRS. The Investment Manager monitors counterparty exposure on a daily basis, thus, reducing the risk associated with the collateral received.

#### *Liquidity risk*

Liquidity risk is the risk that the Sub-Funds may not be able to liquidate investment positions in order to repay amounts demanded by their shareholders.

The Sub-Funds' listed securities are considered readily realisable, as they are listed or traded on regulated stock exchanges and can be accessed through appointed liquidity providers, such as market makers. In addition, the Manager receives reporting on liquidity monitoring from the Investment Managers on a monthly and quarterly basis.

Certain investments and types of investments are subject to restrictions on resale, may trade in the over-the-counter market or in limited volume, or may not have an active trading market. Illiquid securities may trade at a discount from comparable, more liquid investments and may be subject to wide fluctuations in market value. It may be difficult for a Sub-Fund to value illiquid securities accurately. Also, the Sub-Funds may not be able to dispose of illiquid securities or execute or close out financial derivative instrument transactions readily at a favourable time or price or at prices approximating those at which the Sub-Fund currently values them. Illiquid securities also may entail registration expenses and other transaction costs that are higher than those for liquid securities.



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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 11. Financial Risks (continued)

#### *Liquidity risk (continued)*

The ICAV can manage liquidity risk through redemption limits and redemptions in-kind, if necessary. If redemption requests received in respect of shares of a particular Sub-Fund on any dealing day total, in aggregate, more than 10 per cent. of all of the issued shares of that Sub-Fund on that dealing day, the Directors shall be entitled, at their absolute discretion, to refuse to redeem such number of shares of that Sub-Fund on that Dealing Day, in excess of 10 per cent. of the issued shares of the Sub-Fund, in respect of which redemption requests have been received, as the Directors shall determine. There were no such limits applied during the financial year.

Each Sub-Fund may allow the Authorised Participant which has been appointed to offer prices for the shares on any listing stock exchange to redeem shares in-kind on each Dealing Day, unless otherwise specified in the relevant supplement. In this context, “in-kind” means that, with the consent of the Authorised Participant, rather than delivering cash proceeds in respect of a redemption, the ICAV will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depositary. The redemption will be subject to an appropriate provision for duties and charges.

The ICAV considers that as at 31 December 2020 and as at 31 December 2019 all of the assets of each Sub-Fund (as shown in the Statement of Financial Position) could be realised within one month of that date either through redemption or sale. As at 31 December 2020 and 31 December 2019, all of the liabilities of each of Sub-Fund (as shown in the Statement of Financial Position) including net assets attributable to redeemable participating shareholders fall due within one month, except for Bank Overdraft balances which are payable on demand and total return swap held on WisdomTree Enhanced Commodity UCITS ETF which matures within 4 months.

#### *Capital Management*

The capital of the ICAV is represented by the net assets attributable to holders of redeemable participating shares. The amount of net assets attributable to holders of redeemable participating shares can change significantly on a daily basis, as the ICAV is subject to daily subscriptions and redemptions at the discretion of the shareholders.

As a result, a redemption request may have a significant impact on the liquidity of the ICAV and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The ICAV’s aim with respect to management of its capital is to safeguard its ability to continue as a going concern in order that each Sub-Fund may achieve its overall objective of long-term capital growth, and to maintain a strong capital base to support the development of each Sub-Fund’s investment activities.

The Investment Managers monitor capital on the basis of the value of net assets attributable to holders of redeemable participating shares.

#### *Offsetting*

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. IFRS 7 requires disclosure of derivatives that have been offset in the Statement of Financial Position, or that have not been offset in the Statement of Financial Position but are subject to an enforceable master netting arrangement or similar agreement.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

The following tables present the Sub-Funds' financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. Assets/Liabilities not included in those tables are not subject to these agreements. The tables are presented by Counterparty.

#### WisdomTree US Equity Income UCITS ETF

31 December 2020

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank London	175,574	—	—	—	175,574
<b>Total assets</b>	<b>175,574</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>175,574</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Japan Equity UCITS ETF

31 December 2020

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank London	95,540	(95,540)	—	—	—
<b>Total assets</b>	<b>95,540</b>	<b>(95,540)</b>	<b>—</b>	<b>—</b>	<b>—</b>
Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral USD	Net amount USD
State Street Bank London	(303,533)	95,540	—	—	(207,993)
<b>Total liabilities</b>	<b>(303,533)</b>	<b>95,540</b>	<b>—</b>	<b>—</b>	<b>(207,993)</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Europe Equity UCITS ETF

31 December 2020

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank London	31,692	(31,692)	—	—	—
<b>Total assets</b>	<b>31,692</b>	<b>(31,692)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
State Street Bank London	(1,924,287)	31,692	—	—	(1,892,595)
<b>Total liabilities</b>	<b>(1,924,287)</b>	<b>31,692</b>	<b>—</b>	<b>—</b>	<b>(1,892,595)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2020

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	6,331,023	(3,478)	—	(4,740,000)	1,587,545
<b>Total assets</b>	<b>6,331,023</b>	<b>(3,478)</b>	<b>—</b>	<b>(4,740,000)</b>	<b>1,587,545</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
BNP Paribas	(3,478)	3,478	—	—	—
<b>Total liabilities</b>	<b>(3,478)</b>	<b>3,478</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree AT1 CoCo Bond UCITS ETF

31 December 2020

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	474,244	(28,958)	—	—	445,286
<b>Total assets</b>	<b>474,244</b>	<b>(28,958)</b>	<b>—</b>	<b>—</b>	<b>445,286</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
BNP Paribas	(28,958)	28,958	—	—	—
<b>Total liabilities</b>	<b>(28,958)</b>	<b>28,958</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree US Equity Income UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank London	73,251	—	—	—	73,251
<b>Total assets</b>	<b>73,251</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>73,251</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Germany Equity UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
State Street Bank London	29,907	(17,876)	—	—	12,031
<b>Total assets</b>	<b>29,907</b>	<b>(17,876)</b>	<b>—</b>	<b>—</b>	<b>12,031</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Germany Equity UCITS ETF (continued)

#### 31 December 2019 (continued)

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral GBP</i>	<i>Net amount GBP</i>
State Street Bank London	(17,876)	17,876	—	—	—
<b>Total liabilities</b>	<b>(17,876)</b>	<b>17,876</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Japan Equity UCITS ETF

#### 31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank London	210,441	(210,441)	—	—	—
<b>Total assets</b>	<b>210,441</b>	<b>(210,441)</b>	<b>—</b>	<b>—</b>	<b>—</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
State Street Bank London	(1,042,230)	210,441	—	—	(831,789)
<b>Total liabilities</b>	<b>(1,042,230)</b>	<b>210,441</b>	<b>—</b>	<b>—</b>	<b>(831,789)</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Europe Equity UCITS ETF

#### 31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank London	47,955	(47,955)	—	—	—
<b>Total assets</b>	<b>47,955</b>	<b>(47,955)</b>	<b>—</b>	<b>—</b>	<b>—</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Europe Equity UCITS ETF (continued)

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
State Street Bank London	(1,720,326)	47,955	—	—	(1,672,371)
<b>Total liabilities</b>	<b>(1,720,326)</b>	<b>47,955</b>	<b>—</b>	<b>—</b>	<b>(1,672,371)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	15,373,121	—	—	(15,373,121)	—
<b>Total assets</b>	<b>15,373,121</b>	<b>—</b>	<b>—</b>	<b>(15,373,121)</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree AT1 CoCo Bond UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	95,061	(16,034)	—	—	79,027
<b>Total assets</b>	<b>95,061</b>	<b>(16,034)</b>	<b>—</b>	<b>—</b>	<b>79,027</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral USD</i>	<i>Net amount USD</i>
BNP Paribas	(16,034)	16,034	—	—	—
<b>Total liabilities</b>	<b>(16,034)</b>	<b>16,034</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF

31 December 2019

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
BNP Paribas	(6,212)	—	6,212	—	—
<b>Total liabilities</b>	<b>(6,212)</b>	<b>—</b>	<b>6,212</b>	<b>—</b>	<b>—</b>

(1) WisdomTree CBOE S&P 500 PutWrite UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

### 12. Fair Value

IFRS 13 requires the ICAV to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels as defined under IFRS 13.

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the valuation date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices in active markets included within level 1 that are observable for the asset or liability, either directly or indirectly. Fair value is determined through the use of models or other valuation methodologies.

Level 2 inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.
- Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The ICAV uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 12. Fair Value (continued)

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the ICAV's own assumptions about how market participants would be expected to value the asset or liability. Unobservable inputs are developed based on the best information available in the circumstances, other than market data obtained from sources independent of the ICAV and might include the ICAV's own data.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (level 3), IFRS 13 requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of level 3 positions.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes "observable" requires significant judgement by the ICAV. The ICAV considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

Investments whose values are based on quoted market prices in active markets are classified within level 1, including active, listed and exchange traded securities. The ICAV does not adjust the quoted price for these instruments.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within level 2. As level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within level 3 have significant unobservable inputs, as they trade infrequently.

The ICAV's/Company's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the last day of the accounting period. There were no transfers during the financial year between levels of the fair value hierarchy for financial assets which are recorded at fair value.

All of the ICAV's/Company's financial assets measured at fair value through profit or loss at 31 December 2020 and 31 December 2019 were classified within level 1 as they are listed and actively trade securities, except as detailed in the tables below. Refer to the Schedule of Investments for further information on the fair value of investments. All financial assets and liabilities at fair value through profit or loss are held for trading.



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value for Sub-Funds which hold any investment classified within level 2 at 31 December 2020:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree US Equity Income UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	50,870,695	—	—	50,870,695
Unrealised gain on open forward foreign currency exchange contracts	—	175,574	—	175,574
<b>Total</b>	<b>50,870,695</b>	<b>175,574</b>	<b>—</b>	<b>51,046,269</b>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Emerging Markets Equity Income UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	41,248,573	27,803	—	41,276,376
<b>Total</b>	<b>41,248,573</b>	<b>27,803</b>	<b>—</b>	<b>41,276,376</b>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	29,232,442	39,796	—	29,272,238
<b>Total</b>	<b>29,232,442</b>	<b>39,796</b>	<b>—</b>	<b>29,272,238</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Japan Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	37,653,132	—	—	37,653,132
Unrealised gain on open forward foreign currency exchange contracts	—	95,540	—	95,540
<b>Total</b>	<b>37,653,132</b>	<b>95,540</b>	<b>—</b>	<b>37,748,672</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(303,533)	—	(303,533)
<b>Total</b>	<b>—</b>	<b>(303,533)</b>	<b>—</b>	<b>(303,533)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Europe Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	90,412,450	—	—	90,412,450
Unrealised gain on open forward foreign currency exchange contracts	—	31,692	—	31,692
<b>Total</b>	<b>90,412,450</b>	<b>31,692</b>	<b>—</b>	<b>90,444,142</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,924,287)	—	(1,924,287)
<b>Total</b>	<b>—</b>	<b>(1,924,287)</b>	<b>—</b>	<b>(1,924,287)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	126,611,733	—	—	126,611,733
Unrealised gain on open forward foreign currency exchange contracts	—	703,704	—	703,704
Unrealised gain on total return swaps	—	5,627,319	—	5,627,319
<b>Total</b>	<b>126,611,733</b>	<b>6,331,023</b>	<b>—</b>	<b>132,942,756</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(3,478)	—	(3,478)
<b>Total</b>	<b>—</b>	<b>(3,478)</b>	<b>—</b>	<b>(3,478)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Global Quality Dividend Growth UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	57,373,118	—	—	57,373,118
<b>Total</b>	<b>57,373,118</b>	<b>—</b>	<b>—</b>	<b>57,373,118</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree AT1 CoCo Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	98,533,758	—	98,533,758
Unrealised gain on open forward foreign currency exchange contracts	—	474,244	—	474,244
<b>Total</b>	<b>—</b>	<b>99,008,002</b>	<b>—</b>	<b>99,008,002</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(28,958)	—	(28,958)
<b>Total</b>	<b>—</b>	<b>(28,958)</b>	<b>—</b>	<b>(28,958)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
<b>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	15,007,824	—	15,007,824
<b>Total</b>	<b>—</b>	<b>15,007,824</b>	<b>—</b>	<b>15,007,824</b>
	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
<b>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	3,436,357	—	3,436,357
<b>Total</b>	<b>—</b>	<b>3,436,357</b>	<b>—</b>	<b>3,436,357</b>
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
<b>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	19,311,606	—	19,311,606
<b>Total</b>	<b>—</b>	<b>19,311,606</b>	<b>—</b>	<b>19,311,606</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value for Sub-Funds which hold any investment classified within level 2 at 31 December 2019:

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
<b>WisdomTree US Equity Income UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	61,737,930	—	—	61,737,930
Unrealised gain on open forward foreign currency exchange contracts	—	73,251	—	73,251
<b>Total</b>	<b>61,737,930</b>	<b>73,251</b>	<b>—</b>	<b>61,811,181</b>

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
<b>WisdomTree US SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	11,182,603	290	—	11,182,893
<b>Total</b>	<b>11,182,603</b>	<b>290</b>	<b>—</b>	<b>11,182,893</b>

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
<b>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	35,925,895	3,891	—	35,929,786
<b>Total</b>	<b>35,925,895</b>	<b>3,891</b>	<b>—</b>	<b>35,929,786</b>

	Level 1 GBP	Level 2 GBP	Level 3 GBP	Total Fair Value GBP
<b>WisdomTree Germany Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	6,426,380	—	—	6,426,380
Unrealised gain on open forward foreign currency exchange contracts	—	29,907	—	29,907
<b>Total</b>	<b>6,426,380</b>	<b>29,907</b>	<b>—</b>	<b>6,456,287</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(17,876)	—	(17,876)
<b>Total</b>	<b>—</b>	<b>(17,876)</b>	<b>—</b>	<b>(17,876)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Japan Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	261,814,291	—	—	261,814,291
Unrealised gain on open forward foreign currency exchange contracts	—	210,441	—	210,441
<b>Total</b>	<b>261,814,291</b>	<b>210,441</b>	<b>—</b>	<b>262,024,732</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,042,230)	—	(1,042,230)
<b>Total</b>	<b>—</b>	<b>(1,042,230)</b>	<b>—</b>	<b>(1,042,230)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Europe Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	128,840,985	—	—	128,840,985
Unrealised gain on open forward foreign currency exchange contracts	—	47,955	—	47,955
<b>Total</b>	<b>128,840,985</b>	<b>47,955</b>	<b>—</b>	<b>128,888,940</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,720,326)	—	(1,720,326)
<b>Total</b>	<b>—</b>	<b>(1,720,326)</b>	<b>—</b>	<b>(1,720,326)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	305,267,957	—	—	305,267,957
Unrealised gain on open forward foreign currency exchange contracts	—	176,719	—	176,719
Unrealised gain on total return swaps	—	15,196,402	—	15,196,402
<b>Total</b>	<b>305,267,957</b>	<b>15,373,121</b>	<b>—</b>	<b>320,641,078</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree India Quality UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	4,897,987	—	—	4,897,987
<b>Total</b>	<b>4,897,987</b>	<b>—</b>	<b>—</b>	<b>4,897,987</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree AT1 CoCo Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	57,430,364	—	57,430,364
Unrealised gain on open forward foreign currency exchange contracts	—	95,061	—	95,061
<b>Total</b>	<b>—</b>	<b>57,525,425</b>	<b>—</b>	<b>57,525,425</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(16,034)	—	(16,034)
<b>Total</b>	<b>—</b>	<b>(16,034)</b>	<b>—</b>	<b>(16,034)</b>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	774,871	—	—	774,871
<b>Total</b>	<b>774,871</b>	<b>—</b>	<b>—</b>	<b>774,871</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Index Options Written	—	(6,212)	—	(6,212)
<b>Total</b>	<b>—</b>	<b>(6,212)</b>	<b>—</b>	<b>(6,212)</b>
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
<b>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	5,590,736	—	5,590,736
<b>Total</b>	<b>—</b>	<b>5,590,736</b>	<b>—</b>	<b>5,590,736</b>
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
<b>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	3,212,171	—	3,212,171
<b>Total</b>	<b>—</b>	<b>3,212,171</b>	<b>—</b>	<b>3,212,171</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	8,440,333	—	8,440,333
<b>Total</b>	<b>—</b>	<b>8,440,333</b>	<b>—</b>	<b>8,440,333</b>



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 13. Operating Segments

An operating segment is a component of the ICAV (previously Company) that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the ICAV's other components, whose operating results are reviewed regularly to make decisions about resources allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported include items directly attributable to a segment.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant Index of each Sub-Fund, and each Sub-Fund's performance is evaluated by reference to the relevant Index. The Sub-Funds have no assets classified as non current assets. Each Sub-Fund's investments expose it to the performance of the relevant Index. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the schedule of investments for that Sub-Fund. The daily asset allocation decisions are made by the Investment Managers for each Sub-Fund.

The following tables present the geographic split of income for the financial year ended 31 December 2020 and 31 December 2019.

#### Financial year ended 31 December 2020

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	52,933	—	52,933	0.24
Austria	19,133	2,163	21,296	0.10
Belgium	145,609	28,411	174,020	0.79
Bulgaria	—	15	15	0.00
Brazil	123,019	—	123,019	0.56
Canada	18,121	—	18,121	0.08
Chile	26,280	—	26,280	0.12
Cyprus	—	96	96	0.00
Czech Republic	2,576	—	2,576	0.01
Denmark	54,128	65,224	119,352	0.54
Estonia	—	20	20	0.00
Finland	410,933	32,887	443,820	2.02
France	900,795	694,719	1,595,514	7.24
Germany	1,611,275	227,190	1,838,465	8.35
Hong Kong	284,335	211	284,546	1.29
Hungary	3,555	60	3,615	0.02
India	200,290	—	200,290	0.91
Indonesia	62,729	—	62,729	0.28
Ireland	214,185	532	214,717	0.97
Israel	964	21	985	0.00
Italy	183,057	405,321	588,378	2.67
Lithuania	—	6	6	0.00
Luxembourg	—	769	769	0.00
Japan	1,423,110	38	1,423,148	6.46

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2020 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Malaysia	60,756	—	60,756	0.28
Mexico	37,000	287	37,287	0.17
Netherlands	387,227	341,181	728,408	3.31
New Zealand	1,252	—	1,252	0.01
Norway	156,152	50,841	206,993	0.94
People's Republic of China	797,012	—	797,012	3.62
Philippines	24,623	—	24,623	0.11
Poland	8,284	—	8,284	0.04
Portugal	96,372	819	97,191	0.44
Puerto Rico	307	—	307	0.00
Republic of South Korea	270,384	—	270,384	1.23
Romania	—	365	365	0.00
Russian Federation	483,621	—	483,621	2.20
Singapore	11,692	—	11,692	0.05
Slovakia	—	247	247	0.00
Slovenia	—	174	174	0.00
South Africa	202,615	—	202,615	0.92
Spain	306,324	504,292	810,616	3.68
Supranational	—	313	313	0.00
Sweden	95,953	64,763	160,716	0.73
Switzerland	142,674	629,031	771,705	3.50
Taiwan	1,325,891	—	1,325,891	6.02
Thailand	125,825	—	125,825	0.57
Turkey	38,873	—	38,873	0.18
United Kingdom	1,578,609	1,250,038	2,828,647	12.85
United States	4,471,648	1,363,437	5,835,085	26.50
	<u>16,360,121</u>	<u>5,663,471</u>	<u>22,023,592</u>	<u>100.00</u>

#### Financial year ended 31 December 2019

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	3,741	—	3,741	0.01
Austria	59,666	562	60,228	0.18
Belgium	328,325	22,988	351,313	1.05
Brazil	174,330	—	174,330	0.52
Canada	8,302	—	8,302	0.02
Chile	48,001	—	48,001	0.14
Cyprus	—	25	25	0.00
Czech Republic	40,477	—	40,477	0.12

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2019 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Denmark	99,598	53,673	153,271	0.46
Finland	443,411	133	443,544	1.32
France	1,279,394	398,756	1,678,150	5.00
Germany	1,681,419	88,441	1,769,860	5.28
Hong Kong	266,746	—	266,746	0.79
Hungary	3,948	—	3,948	0.01
India	166,027	—	166,027	0.49
Indonesia	97,335	—	97,335	0.29
Ireland	423,730	434	424,164	1.26
Israel	589	5	594	0.00
Italy	359,461	207,016	566,477	1.69
Lithuania	—	5	5	0.00
Luxembourg	—	770	770	0.00
Japan	8,511,162	—	8,511,162	25.37
Malaysia	168,071	—	168,071	0.50
Mexico	49,913	143	50,056	0.15
Netherlands	891,321	181,231	1,072,552	3.20
New Zealand	518	—	518	0.00
Norway	197,068	24,451	221,519	0.66
People's Republic of China	786,597	—	786,597	2.34
Philippines	23,754	—	23,754	0.07
Poland	36,544	—	36,544	0.11
Portugal	175,021	1,502	176,523	0.53
Puerto Rico	132	—	132	0.00
Republic of South Korea	195,740	—	195,740	0.58
Romania	—	215	215	0.00
Russian Federation	684,180	—	684,180	2.04
Singapore	3,008	—	3,008	0.01
Slovakia	—	213	213	0.00
Slovenia	—	110	110	0.00
South Africa	309,395	—	309,395	0.92
Spain	1,026,096	297,364	1,323,460	3.94
Supranational	—	719	719	0.00
Sweden	303,264	43,753	347,017	1.03
Switzerland	131,693	332,785	464,478	1.38
Taiwan	1,123,096	—	1,123,096	3.35
Thailand	149,089	—	149,089	0.44
Turkey	71,807	—	71,807	0.21
United Kingdom	2,003,079	685,070	2,688,149	8.02
United States	3,219,701	5,679,744	8,899,445	26.52
	<u>25,544,749</u>	<u>8,020,108</u>	<u>33,564,857</u>	<u>100.00</u>

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 14. Efficient Portfolio Management

The Investment Managers may, on behalf of a Sub-Fund and subject to the conditions and within the limits laid down by the Central Bank, employ techniques and instruments relating to transferable securities and money market instruments for efficient portfolio management purposes. Transactions for the purposes of efficient portfolio management may be undertaken with a view to achieving the reduction of risk, the reduction of cost, or the generation of additional capital or income for a Sub-Fund with an appropriate level of risk and taking into account the risk profile of that Sub-Fund. Techniques and instruments used by the Sub-Funds for efficient portfolio management purposes may include the entry into securities lending transactions, repurchase and/or reverse repurchase agreements, forwards or total return swaps. All revenues arising from efficient portfolio management activities, net of direct and indirect operational costs will be retained by the Sub-Funds.

New techniques and instruments may be developed which may be suitable for use by the ICAV and the ICAV may employ such techniques and instruments. Where a Sub-Fund intends to use these instruments for direct investment purposes, details will be disclosed in the Sub-Funds' investment policy.

The ICAV/Company did not enter into securities lending transactions, repurchase or reverse repurchase agreements during the financial year ended 31 December 2020 or 31 December 2019.

### 15. Total NAV per Share

	2020	2019	2018
<b><i>WisdomTree US Equity Income UCITS ETF</i></b>			
<b>DHS</b>			
Net assets USD	14,040,571	35,623,479	26,813,395
Fund shares outstanding	739,894	1,701,891	1,508,163
Net assets per share	18.98	20.93	17.78
<b>DHSA</b>			
Net assets USD Acc	29,201,452	23,023,412	4,728,210
Fund shares outstanding	1,455,101	1,080,962	270,041
Net assets per share	20.07	21.30	17.51
<b>DHSG</b>			
Net assets GBP Hedged Acc	5,643,804	2,411,303	2,301,784
Fund shares outstanding	379,189	149,189	169,189
Net assets per share	14.88	16.16	13.60
<b>DHSF</b>			
Net assets EUR Hedged Acc	133,773	233,416	356,672
Fund shares outstanding	8,073	13,073	23,573
Net assets per share	16.57	17.85	15.13
<b><i>WisdomTree US SmallCap Dividend UCITS ETF</i></b>			
<b>DESE*****</b>			
Net assets USD	—	11,236,086	10,243,121
Fund shares outstanding	—	555,000	585,000
Net assets per share	—	20.25	17.51

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
<b>EEI</b>			
Net assets EUR	18,453,736	39,517,834	42,781,229
Fund shares outstanding	1,732,717	2,923,537	3,632,471
Net assets per share	10.65	13.52	11.78
<b>EEIA</b>			
Net assets EUR Acc	4,668,347	3,817,107	551,375
Fund shares outstanding	352,386	235,475	40,998
Net assets per share	13.25	16.21	13.45
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
<b>DFE</b>			
Net assets EUR	27,438,414	41,491,076	47,318,556
Fund shares outstanding	1,609,262	2,276,536	3,230,006
Net assets per share	17.05	18.23	14.65
<b>DFEA</b>			
Net assets EUR Acc	4,109,216	5,090,475	8,924,930
Fund shares outstanding	262,191	309,737	702,168
Net assets per share	15.67	16.43	12.71
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
<b>DEM</b>			
Net assets USD	38,649,354	42,000,683	26,336,017
Fund shares outstanding	2,583,191	2,504,119	1,792,097
Net assets per share	14.96	16.77	14.70
<b>DEMR</b>			
Net assets USD Acc	3,943,826	8,595,118	2,010,484
Fund shares outstanding	190,558	386,943	108,242
Net assets per share	20.70	22.21	18.57
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
<b>DGSE</b>			
Net assets USD	29,856,967	36,037,247	23,855,612
Fund shares outstanding	1,630,000	2,000,000	1,500,000
Net assets per share	18.32	18.02	15.90
<i>WisdomTree ISEQ 20<sup>®</sup> UCITS ETF</i>			
<b>ISEQ*****</b>			
Net assets EUR	—	19,026,762	14,493,502
Fund shares outstanding	—	1,300,000	1,300,000
Net assets per share	—	14.64	11.15

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree Germany Equity UCITS ETF</i>			
<b>DXGP*****</b>			
Net assets GBP Hedged	—	3,003,400	4,485,735
Fund shares outstanding	—	288,156	507,894
Net assets per share	—	10.42	8.83
<b>DXGD*****</b>			
Net assets CHF Hedged Acc	—	877,634	725,341
Fund shares outstanding	—	45,884	45,884
Net assets per share	—	19.13	15.81
<b>DXGE*****</b>			
Net assets USD Hedged	—	1,518,139	276,369
Fund shares outstanding	—	79,345	17,536
Net assets per share	—	19.13	15.76
<b>DXGY*****</b>			
Net assets EUR Acc	—	2,167,612	3,535,589
Fund shares outstanding	—	127,102	251,123
Net assets per share	—	17.05	14.08
<i>WisdomTree Japan Equity UCITS ETF</i>			
<b>DXJ</b>			
Net assets USD Hedged	19,302,809	202,248,999	188,518,361
Fund shares outstanding	1,169,109	12,332,204	13,310,410
Net assets per share	16.51	16.40	14.16
<b>DXJA</b>			
Net assets USD Hedged Acc	7,247,053	16,486,983	11,074,204
Fund shares outstanding	385,675	902,064	717,932
Net assets per share	18.79	18.28	15.43
<b>DXJP</b>			
Net assets GBP Hedged	934,789	941,692	980,988
Fund shares outstanding	89,539	89,539	104,978
Net assets per share	10.44	10.52	9.34
<b>DXJD</b>			
Net assets CHF Hedged Acc	1,613,673	3,450,659	3,407,246
Fund shares outstanding	85,650	185,650	210,445
Net assets per share	18.84	18.59	16.19
<b>DXJF</b>			
Net assets EUR Hedged Acc	3,249,606	8,824,877	11,406,501
Fund shares outstanding	201,551	551,551	818,839
Net assets per share	16.12	16.00	13.93
<b>DXJZ</b>			
Net assets JPY Acc	4,097,382	28,310,724	37,423,442
Fund shares outstanding	189,960	1,409,960	2,183,721
Net assets per share	21.57	20.08	17.14

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree Europe Equity UCITS ETF</i>			
<b>HEDJ</b>			
Net assets USD Hedged	20,705,077	38,491,106	41,645,979
Fund shares outstanding	1,112,015	1,982,527	2,668,352
Net assets per share	18.62	19.42	15.61
<b>HEDK</b>			
Net assets USD Hedged Acc	62,405,487	74,655,788	74,769,362
Fund shares outstanding	2,858,523	3,334,109	4,249,312
Net assets per share	21.83	22.39	17.60
<b>HEDP</b>			
Net assets GBP Hedged	1,474,209	5,031,155	3,368,656
Fund shares outstanding	131,454	421,454	342,454
Net assets per share	11.21	11.94	9.84
<b>HEDD</b>			
Net assets CHF Hedged Acc	134,488	140,179	251,819
Fund shares outstanding	7,703	7,703	17,096
Net assets per share	17.46	18.20	14.73
<b>HEDF</b>			
Net assets EUR Acc	4,796,778	7,870,547	8,085,992
Fund shares outstanding	269,545	424,545	540,306
Net assets per share	17.80	18.54	14.97
<i>WisdomTree UK Equity Income UCITS ETF</i>			
<b>WUKD</b>			
Net assets GBP	7,600,833	9,465,765	4,146,576
Fund shares outstanding	1,800,000	1,680,000	840,000
Net assets per share	4.22	5.63	4.94
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
<b>DEMA *****</b>			
Net assets USD	—	12,841,095	11,938,492
Fund shares outstanding	—	1,125,000	1,125,000
Net assets per share	—	11.41	10.61
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
<b>WCOG</b>			
Net assets USD	5,945,849	5,417,390	4,897,230
Fund shares outstanding	575,000	525,000	500,000
Net assets per share	10.34	10.32	9.79
<b>WCOA</b>			
Net assets USD Acc	91,952,501	304,268,677	227,732,441
Fund shares outstanding	8,575,000	28,875,000	23,150,000
Net assets per share	10.72	10.54	9.84

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree Enhanced Commodity UCITS ETF (continued)</i>			
<b>WCOM***</b>			
Net assets GBP Hedged Acc	11,395,474	970,497	13,214,034
Fund shares outstanding	1,175,000	100,000	1,425,000
Net assets per share	9.70	9.71	9.27
<b>WCOE***</b>			
Net assets EUR Hedged Acc	15,471,964	8,853,254	230,786
Fund shares outstanding	1,625,000	925,000	25,000
Net assets per share	9.52	9.57	9.23
<b>COMS*****</b>			
Net assets CHF Hedged Acc	1,632,109	256,885	—
Fund shares outstanding	160,000	25,000	—
Net assets per share	10.20	10.28	—
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
<b>DGRW</b>			
Net assets USD	12,093,337	2,746,387	659,950
Fund shares outstanding	436,031	110,152	33,491
Net assets per share	27.74	24.93	19.71
<b>DGRA</b>			
Net assets USD Acc	57,991,344	37,438,923	14,173,349
Fund shares outstanding	1,947,843	1,425,012	696,249
Net assets per share	29.77	26.27	20.36
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
<b>GGRW</b>			
Net assets USD	5,106,325	2,077,724	1,187,155
Fund shares outstanding	183,660	85,517	63,688
Net assets per share	27.80	24.30	18.64
<b>GGRA</b>			
Net assets USD Acc	52,442,860	64,144,967	11,219,375
Fund shares outstanding	1,750,284	2,489,140	579,761
Net assets per share	29.96	25.77	19.35
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
<b>EGRW</b>			
Net assets EUR	11,570,507	5,905,244	4,300,679
Fund shares outstanding	658,816	351,881	333,881
Net assets per share	17.56	16.78	12.88
<b>EGRA</b>			
Net assets EUR Acc	13,067,991	17,404,351	13,348,524
Fund shares outstanding	654,042	922,010	938,013
Net assets per share	19.98	18.88	14.23



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree India Quality UCITS ETF</i>			
<b>EPIQ*****</b>			
Net assets USD	—	1,317,875	2,679,831
Fund shares outstanding	—	74,370	152,500
Net assets per share	—	17.72	17.57
<b>EPIE*****</b>			
Net assets USD Acc	—	3,574,213	3,918,614
Fund shares outstanding	—	200,083	222,500
Net assets per share	—	17.86	17.61
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
<b>CCBO*</b>			
Net assets USD	52,098,403	46,967,185	26,953,518
Fund shares outstanding	491,081	457,396	290,054
Net assets per share	106.09	102.68	92.93
<b>COCB*</b>			
Net assets USD Acc	5,089,341	814,886	653,380
Fund shares outstanding	42,463	7,435	7,000
Net assets per share	119.85	109.60	93.34
<b>CODO****</b>			
Net assets USD Hedged	1,904,242	1,886,066	2,048,504
Fund shares outstanding	17,006	17,006	20,962
Net assets per share	111.97	110.91	97.72
<b>COBO****</b>			
Net assets EUR Hedged	29,362,252	6,643,697	2,011,863
Fund shares outstanding	279,036	62,509	20,828
Net assets per share	105.23	106.28	96.59
<i>WisdomTree AT1 CoCo Bond UCITS ETF (continued)</i>			
<b>COGO****</b>			
Net assets GBP Hedged	3,692,862	1,297,379	2,013,781
Fund shares outstanding	34,640	12,040	20,740
Net assets per share	106.61	107.76	97.10
<i>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</i>			
<b>PUTW*****</b>			
Net assets USD Acc	—	784,019	75,406,828
Fund shares outstanding	—	15,000	1,630,000
Net assets per share	—	52.27	46.26
<i>WisdomTree EUR Aggregate Bond EnhancedYield UCITS ETF</i>			
<b>YLD**</b>			
Net assets EUR	11,737,042	3,463,121	1,494,214
Fund shares outstanding	210,439	64,506	30,000
Net assets per share	55.77	53.69	49.81

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 15. Total NAV per Share (continued)

	2020	2019	2018
<i>WisdomTree EUR Aggregate Bond EnhancedYield UCITS ETF (continued)</i>			
<b>EYLD**</b>			
Net assets EUR Acc	3,385,760	2,194,092	1,494,216
Fund shares outstanding	59,498	40,399	30,000
Net assets per share	56.91	54.31	49.81
<i>WisdomTree EUR Government Bond EnhancedYield UCITS ETF</i>			
<b>GOVE**</b>			
Net assets EUR	1,138,850	1,081,766	1,506,692
Fund shares outstanding	19,908	19,908	30,000
Net assets per share	57.21	54.34	50.22
<b>WGOV**</b>			
Net assets EUR Acc	2,332,075	2,193,633	1,506,693
Fund shares outstanding	40,000	40,000	30,000
Net assets per share	58.30	54.84	50.22
<i>WisdomTree Japan SmallCap Dividend UCITS ETF</i>			
<b>DFJ*****</b>			
Net assets USD	—	1,002,326	872,753
Fund shares outstanding	—	20,000	20,000
Net assets per share	—	50.12	43.64
<b>DFJA*****</b>			
Net assets USD Acc	—	1,019,068	872,754
Fund shares outstanding	—	20,000	20,000
Net assets per share	—	50.95	43.64
<i>WisdomTree US Multifactor UCITS ETF</i>			
<b>USMF*****</b>			
Net assets USD	—	542,189	445,368
Fund shares outstanding	—	10,000	10,000
Net assets per share	—	54.22	44.54
<b>FCTR*****</b>			
Net assets USD Acc	—	1,651,712	445,368
Fund shares outstanding	—	30,000	10,000
Net assets per share	—	55.06	44.54
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
<b>WTAI*****</b>			
Net assets USD Acc	269,149,268	38,222,671	919,244
Fund shares outstanding	4,532,541	1,126,000	40,000
Net assets per share	59.38	33.95	22.98

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 15. Total NAV per Share (continued)

	2020	2019	2018
<b><i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i></b>			
<b>USFR*****</b>			
Net assets USD	1,303,870	2,009,294	—
Fund shares outstanding	26,000	40,000	—
Net assets per share	50.15	50.23	—
<b>TFRN*****</b>			
Net assets USD Acc	18,042,915	6,472,582	—
Fund shares outstanding	353,822	127,458	—
Net assets per share	50.99	50.78	—
<b><i>WisdomTree Cloud Computing UCITS ETF</i></b>			
<b>WCLD*****</b>			
Net assets USD Acc	481,874,113	7,699,099	—
Fund shares outstanding	9,130,000	305,000	—
Net assets per share	52.78	25.24	—
<b><i>WisdomTree Battery Solutions UCITS ETF</i></b>			
<b>VOLT*****</b>			
Net assets USD Acc	193,955,219	—	—
Fund shares outstanding	4,457,534	—	—
Net assets per share	43.51	—	—
* Launched 14 May 2018.			
** Launched 2 July 2018.			
*** Launched 14 August 2018.			
**** Launched 21 August 2018.			
***** Launched 30 November 2018.			
***** Launched 21 March 2019.			
***** Launched 3 September 2019.			
***** Launched 11 December 2019.			
***** Launched 26 February 2020.			
***** Terminated 8 September 2020.			
***** The Sub-Fund's last valuation date was 8 September 2020.			
***** Terminated 11 September 2020.			

### 16. Exchange Rates

The financial statements for WisdomTree US Equity Income UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF and WisdomTree Battery Solutions UCITS ETF are prepared in US Dollar (“USD”).

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 16. Exchange Rates (continued)

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to USD:

		<i>31 December 2020</i>	<i>31 December 2019</i>
Australia Dollar	AUD	1.2959	1.4226
Brazilian Real	BRL	5.1942	4.0227
British Pound	GBP	0.7316	0.7549
Canada Dollar	CAD	1.2740	1.2968
Chilean Peso	CLP	710.5000	751.9500
China Yuan Renminbi	CNY	6.5398	6.9657
Czech Koruna	CZK	21.4638	22.6406
Denmark Krone	DKK	6.0835	6.6570
Euro	EUR	0.8173	0.8909
Hong Kong Dollar	HKD	7.7539	7.7918
Hungarian Forint	HUF	296.4203	294.6192
Indian Rupee	INR	73.0675	71.3782
Indonesian Rupiah	IDR	14,050.0000	13,882.5000
Israel Shekel	ILS	3.2108	3.4540
Japanese Yen	JPY	103.2450	108.6750
Malaysian Ringgit	MYR	4.0225	4.0905
Mexican Peso	MXN	19.9255	18.8840
New Zealand Dollar	NZD	1.3889	1.4823
Norway Krone	NOK	8.5620	8.7873
Philippine Peso	PHP	48.0235	50.6450
Polish Zloty	PLN	3.7260	3.7873
Singapore Dollar	SGD	1.3217	1.3447
South African Rand	ZAR	14.6888	13.9835
South Korean Won	KRW	1,086.3000	1,156.4500
Sweden Krona	SEK	8.2126	9.3611
Switzerland Franc	CHF	0.8840	0.9684
Taiwan Dollar	TWD	28.0980	29.9770
Thai Baht	THB	29.9600	29.9538
Turkish Lira	TRY	7.4325	5.9510

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF are prepared in Euro (“EUR”).

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 16. Exchange Rates (continued)

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to EUR:

		<i>31 December 2020</i>	<i>31 December 2019</i>
British Pound	GBP	0.8951	0.8473
Danish Krone	DKK	7.4435	7.4725
Norwegian Krone	NOK	10.4760	9.8637
Swedish Krona	SEK	10.0485	10.5078
Swiss Franc	CHF	1.0816	1.0870
US Dollar	USD	1.2235	1.1225

The financial statements for WisdomTree UK Equity Income UCITS ETF, at a composite level, are prepared in British Pound (“GBP”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to GBP:

		<i>31 December 2020</i>	<i>31 December 2019</i>
Euro	EUR	1.1172	1.1802
Switzerland Franc	CHF	1.2083	1.2828
US Dollar	USD	1.3669	1.3248

Sub-Funds’ financial statements were not aggregated during the financial year ended 31 December 2020. Statement of Financial Position was aggregated as at 31 December 2019 using year end exchange rates of 1.1225 (for USD to EUR) and 0.8473 (for GBP to EUR). Statement of Comprehensive Income and Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares were aggregated as at 31 December 2019 using average exchange rates of 1.1194 (for USD to EUR) and 0.8772 (for GBP to EUR).

### 17. Material Changes to the Prospectus

There were no material changes to the Prospectus except with regard to the addition of WisdomTree Battery Solutions UCITS ETF Sub-Fund and a change in structure from Plc to ICAV.

On 26 February 2020, a supplement for WisdomTree Battery Solutions UCITS ETF was issued.

On 6 May 2020, a new Prospectus, constituting the change from WisdomTree Issuer Plc to WisdomTree Issuer ICAV was issued.

### 18. Segregated liability of Sub-Funds

The ICAV is an umbrella fund with segregated liability between Sub-Funds.

### 19. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2020 (2019: None).

### 20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2020 (2019: None).

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2019: None).

### 22. Reconciliation of Net Asset Value

There were no adjustments in the financial statements due to timing differences at 31 December 2020.

#### *WisdomTree India Quality UCITS ETF*

The Net Asset Value per redeemable participating share at which shareholders may subscribe to or redeem from WisdomTree India Quality UCITS ETF, differs from the Net Asset Value per the financial statements. The difference was due to the adjustment of the capital gain tax of the Sub-Fund for the financial year ended 31 December 2019. The reconciliation presented below details the impact of adjusting the capital gains tax on the dealing Net Asset Value and the corresponding dealing Net Asset Value per outstanding share.

	<i>2019</i>
<b>Net asset value per financial statements</b>	4,892,088
Capital gains tax adjustment	(59,994)
<b>Net asset value as calculated per dealing NAV</b>	<u>4,832,094</u>

	<i>Share Class</i>	
	<i>WisdomTree India Quality UCITS ETF – USD (EPIQ)</i>	<i>WisdomTree India Quality UCITS ETF – USD Acc (EPIE)</i>
<b>Net asset value per financial statements</b>	1,317,875	3,574,213
Fund shares outstanding	74,370	200,083
<b>Net asset value per share (financial statements)</b>	17.72	17.86
<b>Net asset value per dealing NAV</b>	1,301,713	3,530,381
Fund shares outstanding	74,370	200,083
<b>Net asset value per share (dealing NAV)</b>	17.50	17.64

### 23. Significant Events During the Financial Year

The COVID-19 pandemic continues to persist and the ultimate duration of the pandemic and its short-term and long-term impact on the global economy is unknown. National governments and supranational organisations in multiple states continue taking steps designed to protect their populations from COVID-19, including requiring or encouraging home working, the cancellation of sporting, cultural and other events and restricting or discouraging gatherings of people. COVID-19 has created market turmoil and increased market volatility generally. Mutations in the virus, a setback in vaccine distribution and negative global economic consequences arising from the pandemic, amongst other factors, could have a future adverse impact on the global financial markets. The steps outlined above, and public sentiment, may affect both the volatility and prices of all asset classes, resulting in an impact to the Net Asset Values of the Sub-Funds. Increased market turmoil could also lead to investor redemptions in the Sub-Funds.

The directors and the Company's delegates continue to monitor the advice and developments relating to the spread of the of COVID-19, which is fluid and rapidly changing. The WisdomTree group has, and continues to implement measures to maintain the ongoing safety and well-being of employees, whilst continuing to operate business as usual.

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# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

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### 23. Significant Events During the Financial Year (continued)

The ICAV (previously the Company) launched the following sub-funds during the financial year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Battery Solutions UCITS ETF	26/02/2020

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Battery Solutions UCITS ETF — VOLT USD Acc	26/02/2020

The ICAV closed the following sub-funds during the financial year:

<i>Sub-Fund</i>	<i>Closed Date</i>
WisdomTree Emerging Asia Equity Income UCITS ETF	08/09/2020
WisdomTree Germany Equity UCITS ETF	08/09/2020
WisdomTree India Quality UCITS ETF	08/09/2020
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF	08/09/2020
WisdomTree Japan SmallCap Dividend UCITS ETF	08/09/2020
WisdomTree US Multifactor UCITS ETF	08/09/2020
WisdomTree US SmallCap Dividend UCITS ETF	08/09/2020
WisdomTree CBOE S&P 500 PutWrite UCITS ETF	11/09/2020

As a result of Brexit, CREST UK and Ireland lost equivalence and can no longer be the domestic central securities depository (“CSD”) for securities issued by Irish domiciled issuers. The Sub-Funds have therefore migrated the current settlement model to the International CSD model. To facilitate this, on 27 March 2020, the Directors approved the conversion of WisdomTree Issuer, formerly a Public Limited Company, to an Irish Collective Asset-management Vehicle (“ICAV”). The conversion took effect on 6 May 2020.

There were no other significant events affecting the ICAV during the financial year.

# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 24. Significant Events After the Financial Year End

The following distributions, with an ex-date of 4 January 2021, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

	<i>Distribution rate per share</i>	<i>Declared 22 December 2020 Payable 19 January 2021 Ex-date: 4 January 2021 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF — DEM	USD 0.4087	USD 1,055,750
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF — DGSE	USD 0.2758	USD 449,554
WisdomTree US Equity Income UCITS ETF — DHS	USD 0.1644	USD 121,639
WisdomTree Europe Equity Income UCITS ETF — EEI	EUR 0.1894	EUR 328,177
WisdomTree Europe Small Cap Dividend UCITS ETF — DFE	EUR 0.1259	EUR 202,606
WisdomTree Japan Equity UCITS ETF - USD Hedged — DXJ	USD 0.1350	USD 157,830
WisdomTree Japan Equity UCITS ETF - GBP Hedged — DXJP	GBP 0.0859	GBP 7,691
WisdomTree Europe Equity UCITS ETF - USD Hedged — HEDJ	USD 0.1082	USD 120,320
WisdomTree Europe Equity UCITS ETF - GBP Hedged — HEDP	GBP 0.0732	GBP 9,622
WisdomTree UK Equity Income UCITS ETF — WUKD	GBP 0.1032	GBP 185,760
WisdomTree Enhanced Commodity UCITS ETF — USD — WCOG	USD 0.0399	USD 22,943
WisdomTree Eurozone Quality Dividend Growth UCITS ETF — EUR — EGRW	EUR 0.1028	EUR 67,726
WisdomTree US Quality Dividend Growth UCITS ETF — USD — DGRW	USD 0.1140	USD 49,708
WisdomTree Global Quality Dividend Growth UCITS ETF — USD — GGRW	USD 0.2165	USD 39,762
WisdomTree AT1 CoCo Bond UCITS ETF — USD — CCBO	USD 2.7516	USD 1,351,258
WisdomTree AT1 CoCo Bond UCITS ETF — USD Hedged — CODO	USD 2.9642	USD 50,409
WisdomTree AT1 CoCo Bond UCITS ETF — EUR Hedged — COBO	EUR 2.6672	EUR 744,245
WisdomTree AT1 CoCo Bond UCITS ETF — GBP Hedged — COGO	GBP 2.7413	GBP 94,959
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF — EUR — YLD	EUR 0.1645	EUR 34,617
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF — EUR — GOVE	EUR 0.2415	EUR 4,808



# WisdomTree Issuer ICAV

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2020

### 24. Significant Events After the Financial Year End (continued)

The table below presents the subscriptions and redemptions of redeemable participating shares made after the financial year end until 6 April 2021, the date the financial statements are available for issue.

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree US Equity Income UCITS ETF	USD 10,840,056	550,000	USD (8,974,061)	(473,181)
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 701,290	43,000	EUR (703,153)	(42,896)
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 2,813,660	175,000	USD (3,720,052)	(221,082)
WisdomTree Japan Equity UCITS ETF	USD 9,803,117	540,000	USD (11,829,119)	(612,228)
WisdomTree Europe Equity UCITS ETF	USD 6,131,917	295,527	USD (23,883,365)	(1,141,969)
WisdomTree Enhanced Commodity UCITS ETF	USD 94,021,560	8,400,000	USD (31,661,539)	(2,875,000)
WisdomTree US Quality Dividend Growth UCITS ETF	USD 4,388,398	155,000	USD (6,110,182)	(218,192)
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 11,046,029	385,861	USD (292,646)	(10,000)
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 485,925	25,000	EUR (1,953,086)	(111,608)
WisdomTree AT1 CoCo Bond UCITS ETF	USD 9,999,716	86,948	–	–
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	EUR 3,106,021	56,841	EUR (3,530,111)	(64,050)
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	EUR 394,877	7,000	EUR (403,812)	(7,165)
WisdomTree Artificial Intelligence UCITS ETF	USD 226,044,776	3,421,000	USD (30,408,992)	(485,000)
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 1,269,303	25,000	USD (254,843)	(5,084)
WisdomTree Cloud Computing UCITS ETF	USD 296,454,007	5,520,000	USD (74,013,545)	(1,403,000)
WisdomTree Battery Solutions UCITS ETF	USD 179,538,388	3,756,000	USD (7,724,833)	(175,000)
WisdomTree Cybersecurity UCITS ETF	USD 11,709,977	480,000	–	–
WisdomTree European Union Bond UCITS ETF	EUR 15,865,919	160,000	–	–

On 25 January 2021 and 15 February 2021, the ICAV launched WisdomTree Cybersecurity UCITS ETF and WisdomTree European Union Bond UCITS ETF, respectively, as new Sub-Funds.

Nadia Samuels was appointed as a Director of WisdomTree Issuer ICAV on 18 February 2021.

There were no other significant events affecting the ICAV since the financial year end.

### 25. Approval of the Financial Statements

The financial statements were approved by the Directors on 6 April 2021.

# WisdomTree Issuer ICAV

## Schedule of Investments As at 31 December 2020

### WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.51%) (2019: 99.41%)</b>		
	<b>Equities (99.51%) (2019: 99.41%)</b>		
	<b>United States (99.51%) (2019: 99.41%)</b>		
	<b>Advertising (0.70%) (2019: 0.58%)</b>		
6,357	Interpublic Group of Companies	149,516	0.29
3,340	Omnicom Group	208,316	0.41
		357,832	0.70
	<b>Agriculture (0.00%) (2019: 5.74%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 1.38%)</b>		
	<b>Banks (11.68%) (2019: 7.36%)</b>		
238	American National Bankshares	6,238	0.01
88	Arrow Financial	2,632	0.01
2,617	Associated Banc-Corp	44,620	0.09
925	Atlantic Union Bankshares	30,469	0.06
523	Bank of Hawaii	40,072	0.08
1,735	Bank OZK	54,253	0.11
494	Banner	23,015	0.04
201	Bar Harbor Bankshares	4,541	0.01
272	Bridge Bancorp	6,577	0.01
272	Bryn Mawr Bank	8,322	0.02
196	Camden National	7,013	0.01
1,247	Cathay General Bancorp	40,141	0.08
539	Central Pacific Financial	10,246	0.02
27,611	Citigroup	1,702,494	3.33
178	Citizens & Northern	3,532	0.01
294	City Holding	20,448	0.04
209	CNB Financial	4,450	0.01
918	Columbia Banking System	32,956	0.06
191	Community Trust Bancorp	7,077	0.01
797	Cullen/Frost Bankers	69,522	0.14
1,891	CVB Financial	36,874	0.07
508	Farmers National Banc	6,741	0.01
10,825	Fifth Third Bancorp	298,445	0.58
269	Financial Institutions	6,052	0.01
292	First Bancorp	7,417	0.01
883	First Busey	19,029	0.04
1,552	First Commonwealth Financial	16,979	0.03
411	First Community Bankshares	8,869	0.02
1,983	First Financial Bancorp	34,762	0.07
2,271	First Hawaiian	53,550	0.10
9,948	First Horizon	126,936	0.25
591	First Interstate BancSystem	24,095	0.05
436	First of Long Island	7,783	0.02
2,455	Fulton Financial	31,228	0.06
648	HBT Financial	9,817	0.02
1,333	Heritage Commerce	11,824	0.02

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (11.68%) (2019: 7.36%) (continued)</b>		
480	Heritage Financial	11,227	0.02
2,405	Hope Bancorp	26,239	0.05
494	Horizon Bancorp	7,835	0.02
311	Independent Bank	5,744	0.01
749	International Bancshares	28,043	0.05
790	Lakeland Bancorp	10,033	0.02
1,729	M&T Bank	220,102	0.43
717	Macatawa Bank	6,001	0.01
292	Mercantile Bank	7,934	0.02
514	Midland States Bancorp	9,185	0.02
208	MidWestOne Financial Group	5,096	0.01
569	NBT Bancorp	18,265	0.04
2,117	Old National Bancorp	35,058	0.07
244	Park National	25,622	0.05
333	Peoples Bancorp	9,021	0.02
106	Peoples Financial Services	3,897	0.01
569	Premier Financial	13,087	0.03
14,667	Regions Financial	236,432	0.46
670	Sandy Spring Bancorp	21,567	0.04
271	Sierra Bancorp	6,482	0.01
1,340	Simmons First National	28,931	0.06
544	Southern National Bancorp of Virginia	6,588	0.01
520	Southside Bancshares	16,136	0.03
2,312	Synovus Financial	74,839	0.15
182	Tompkins Financial	12,849	0.02
19,788	Truist Financial	948,439	1.86
1,639	TrustCo Bank	10,932	0.02
819	Trustmark	22,367	0.04
5,023	Umpqua Holdings	76,048	0.15
2,280	United Bankshares	73,872	0.14
380	Univest Financial	7,820	0.02
21,147	US Bancorp	985,239	1.93
6,991	Valley National Bancorp	68,162	0.13
297	Washington Trust Bancorp	13,306	0.03
1,348	Webster Financial	56,818	0.11
1,086	WesBanco	32,537	0.06
506	West Bancorporation	9,766	0.02
		5,970,538	11.68
	<b>Beverages (5.44%) (2019: 2.92%)</b>		
50,740	Coca-Cola	2,782,582	5.44
	<b>Building &amp; Construction Materials (0.21%) (2019: 0.10%)</b>		
3,973	MDU Resources Group	104,649	0.21

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (1.94%) (2019: 0.18%)</b>		
723	Cabot	32,448	0.06
2,372	Chemours	58,802	0.12
14,740	Dow	818,070	1.60
2,216	Kronos Worldwide	33,041	0.06
2,034	Olin	49,955	0.10
		992,316	1.94
	<b>Coal (0.01%) (2019: 0.00%)</b>		
1,436	SunCoke Energy	6,247	0.01
	<b>Commercial Services (0.39%) (2019: 0.24%)</b>		
712	Deluxe	20,790	0.04
440	Ennis	7,854	0.02
589	Franchise Group	17,935	0.03
4,888	H&R Block	77,524	0.15
568	John Wiley & Sons	25,935	0.05
1,043	Rent-A-Center	39,936	0.08
617	Resources Connection	7,756	0.02
		197,730	0.39
	<b>Computers (5.62%) (2019: 4.34%)</b>		
17,626	HP	433,423	0.85
17,960	International Business Machines	2,260,805	4.42
2,659	NetApp	176,132	0.35
		2,870,360	5.62
	<b>Consumer Durables &amp; Apparels (0.26%) (2019: 0.08%)</b>		
5,751	Hanesbrands	83,849	0.16
1,205	Kontoor Brands	48,875	0.10
		132,724	0.26
	<b>Distribution &amp; Wholesale (0.30%) (2019: 0.06%)</b>		
512	H&E Equipment Services	15,263	0.03
613	Watsco	138,875	0.27
		154,138	0.30
	<b>Diversified Financial Services (3.10%) (2019: 1.16%)</b>		
2,736	Ares Management	128,729	0.25
2,436	Artisan Partners Asset Management	122,628	0.24
606	B. Riley Financial	26,797	0.05
8,796	Blackstone Group	570,069	1.12
143	Federal Agricultural Mortgage	10,618	0.02
1,381	Federated Hermes	39,897	0.08
8,634	Franklin Resources	215,764	0.42
5,776	GCM Grosvenor	76,936	0.15
1,104	Moelis & Co	51,623	0.10
4,895	Navient	48,069	0.09

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (3.10%) (2019: 1.16%) (continued)</b>			
2,123	OneMain Holdings	102,244	0.20
1,966	Virtu Financial	49,484	0.10
6,413	Western Union	140,701	0.28
		1,583,559	3.10
<b>Electrical Components &amp; Equipment (0.01%) (2019: 0.00%)</b>			
196	Powell Industries	5,780	0.01
<b>Electronics (0.02%) (2019: 0.00%)</b>			
137	NVE	7,697	0.02
<b>Energy – Alternate Sources (0.00%) (2019: 0.04%)</b>			
<b>Entertainment (0.00%) (2019: 0.03%)</b>			
<b>Food (4.76%) (2019: 1.39%)</b>			
2,389	B&G Foods	66,247	0.13
4,348	Flowers Foods	98,395	0.19
12,081	General Mills	710,363	1.39
961	Healthcare Services Group	27,004	0.05
814	Ingredion	64,037	0.13
2,062	JM Smucker	238,367	0.47
7,250	Kellogg	451,168	0.88
21,980	Kraft Heinz	761,827	1.49
622	SpartanNash	10,829	0.02
132	Village Super Market	2,912	0.01
		2,431,149	4.76
<b>Forest Products &amp; Paper (0.04%) (2019: 0.39%)</b>			
224	Neenah	12,392	0.03
602	Verso	7,236	0.01
		19,628	0.04
<b>Full Line Insurance (2.78%) (2019: 2.45%)</b>			
380	American National Group	36,525	0.07
4,109	CNA Financial	160,087	0.31
586	Donegal Group	8,245	0.02
351	FBL Financial Group	18,431	0.04
4,341	Fidelity National Financial	169,690	0.33
1,529	First American Financial	78,942	0.16
1,722	Mercury General	89,906	0.18
13,531	MetLife	635,280	1.24
5,201	Old Republic International	102,512	0.20
395	Safety Insurance Group	30,770	0.06
3,839	Unum Group	88,067	0.17
		1,418,455	2.78
<b>Healthcare Products (0.07%) (2019: 0.02%)</b>			
1,242	Patterson	36,800	0.07

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Healthcare Services (0.02%) (2019: 0.00%)</b>		
186	National HealthCare	12,352	0.02
	<b>Home Builders (0.08%) (2019: 0.01%)</b>		
833	MDC Holdings	40,484	0.08
	<b>Home Furnishings (0.19%) (2019: 0.23%)</b>		
534	Ethan Allen Interiors	10,792	0.02
1,983	Leggett & Platt	87,847	0.17
		98,639	0.19
	<b>Household Products (1.64%) (2019: 0.29%)</b>		
1,165	ACCO Brands	9,844	0.02
6,158	Kimberly-Clark	830,283	1.62
		840,127	1.64
	<b>Internet (0.11%) (2019: 0.03%)</b>		
907	Cogent Communications Holdings	54,302	0.11
	<b>Lodging (0.00%) (2019: 0.53%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.48%)</b>		
	<b>Mining (0.14%) (2019: 0.00%)</b>		
917	Compass Minerals International	56,597	0.11
172	Kaiser Aluminum	17,011	0.03
		73,608	0.14
	<b>Miscellaneous Manufacturers (3.91%) (2019: 0.71%)</b>		
11,228	3M	1,962,542	3.84
201	Haynes International	4,792	0.01
200	Myers Industries	4,156	0.01
853	NL Industries	4,077	0.01
357	Sturm Ruger & Co	23,230	0.04
		1,998,797	3.91
	<b>Office &amp; Business Equipment (0.06%) (2019: 0.04%)</b>		
529	HNI	18,229	0.03
1,053	Steelcase	14,268	0.03
		32,497	0.06
	<b>Oil &amp; Gas (0.17%) (2019: 9.07%)</b>		
1,812	Diamondback Energy	87,701	0.17
	<b>Oil &amp; Gas Services (0.41%) (2019: 0.25%)</b>		
3,794	Archrock	32,856	0.07
8,395	Baker Hughes	175,036	0.34
		207,892	0.41
	<b>Other Consumer, Cyclical (0.30%) (2019: 0.00%)</b>		
7,329	Newell Brands	155,595	0.30

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.04%) (2019: 0.18%)</b>		
437	Greif	21,142	0.04
	<b>Pharmaceuticals (13.44%) (2019: 13.78%)</b>		
26,685	AbbVie	2,859,298	5.59
4,049	Cardinal Health	216,865	0.42
21,574	Gilead Sciences	1,256,901	2.46
68,994	Pfizer	2,539,669	4.97
		6,872,733	13.44
	<b>Pipelines (0.40%) (2019: 1.35%)</b>		
26,430	Antero Midstream	203,775	0.40
	<b>Real Estate (0.04%) (2019: 0.06%)</b>		
881	Kennedy-Wilson Holdings	15,761	0.03
115	RMR Group	4,441	0.01
		20,202	0.04
	<b>Real Estate Investment Trusts (5.05%) (2019: 12.92%)</b>		
243	Agree Realty	16,179	0.03
39	Alexander's	10,817	0.02
229	American Assets Trust	6,614	0.01
670	American Campus Communities	28,656	0.06
639	Armada Hoffer Properties	7,170	0.01
633	AvalonBay Communities	101,552	0.20
354	Bluerock Residential Growth REIT	4,485	0.01
705	Boston Properties	66,644	0.13
1,330	Brandywine Realty Trust	15,840	0.03
1,882	Brixmor Property Group	31,147	0.06
415	Brookfield Property REIT	6,200	0.01
290	BRT Apartments	4,408	0.01
398	Camden Property Trust	39,768	0.08
557	CareTrust REIT	12,354	0.02
63	Centerspace	4,450	0.01
802	Columbia Property Trust	11,501	0.02
83	Community Healthcare Trust	3,910	0.01
301	CoreSite Realty	37,709	0.07
563	Corporate Office Properties Trust	14,683	0.03
637	Cousins Properties	21,340	0.04
1,680	Crown Castle International	267,439	0.52
1,373	CubeSmart	46,147	0.09
729	Douglas Emmett	21,272	0.04
503	Easterly Government Properties	11,393	0.02
1,756	Equity Residential	104,096	0.20
726	Essential Properties Realty Trust	15,391	0.03
258	Essex Property Trust	61,254	0.12
735	Extra Space Storage	85,157	0.17
632	Four Corners Property Trust	18,815	0.04

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (5.05%) (2019: 12.92%) (continued)</b>			
2,310	Gaming and Leisure Properties	97,944	0.19
434	Getty Realty	11,952	0.02
278	Gladstone Commercial	5,004	0.01
258	Gladstone Land	3,777	0.01
778	Global Medical REIT	10,161	0.02
937	Healthcare Realty Trust	27,735	0.05
1,053	Healthcare Trust of America	29,000	0.06
3,166	Healthpeak Properties	95,708	0.19
644	Highwoods Properties	25,522	0.05
710	Hudson Pacific Properties	17,054	0.03
442	Independence Realty Trust	5,936	0.01
686	Industrial Logistics Properties Trust	15,977	0.03
2,735	Iron Mountain	80,628	0.16
282	iStar	4,188	0.01
2,195	Kimco Realty	32,947	0.06
2,178	Lexington Realty Trust	23,130	0.05
211	Life Storage	25,191	0.05
287	LTC Properties	11,167	0.02
3,262	Medical Properties Trust	71,079	0.14
497	Monmouth Real Estate Investment	8,608	0.02
348	National Health Investors	24,071	0.05
1,050	National Retail Properties	42,966	0.08
481	National Storage Affiliates Trust	17,330	0.03
639	New Senior Investment Group	3,310	0.01
533	Office Properties Income Trust	12,110	0.02
202	One Liberty Properties	4,054	0.01
1,132	Paramount Group	10,233	0.02
1,060	Physicians Realty Trust	18,868	0.04
878	Piedmont Office Realty Trust	14,250	0.03
359	Plymouth Industrial REIT	5,385	0.01
388	PotlatchDeltic	19,408	0.04
1,108	Public Storage	255,870	0.50
567	Rayonier	16,658	0.03
1,871	Realty Income	116,320	0.23
360	Retail Value	5,353	0.01
1,636	Sabra Health Care REIT	28,417	0.06
88	Saul Centers	2,788	0.01
479	SL Green Realty	28,539	0.06
774	Spirit Realty Capital	31,092	0.06
699	STAG Industrial	21,893	0.04
1,351	STORE Capital	45,907	0.09
1,298	UDR	49,882	0.10
1,461	Uniti Group	17,138	0.03
73	Universal Health Realty Income Trust	4,692	0.01
445	Urstadt Biddle Properties	6,288	0.01
3,220	VICI Properties	82,110	0.16



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (5.05%) (2019: 12.92%) (continued)</b>			
359	Washington Real Estate Investment Trust	7,765	0.02
479	Weingarten Realty Investors	10,380	0.02
		2,582,176	5.05
<b>Retail (0.24%) (2019: 1.17%)</b>			
2,850	Big 5 Sporting Goods	29,099	0.06
700	Buckle	20,440	0.04
366	Haverty Furniture	10,127	0.02
616	MSC Industrial Direct	51,984	0.10
304	PetMed Express	9,746	0.02
		121,396	0.24
<b>Savings &amp; Loans (1.24%) (2019: 0.02%)</b>			
1,200	Brookline Bancorp	14,448	0.03
2,221	Capitol Federal Financial	27,763	0.06
422	Dime Community Bancshares	6,655	0.01
663	Flushing Financial	11,032	0.02
4,505	Investors Bancorp	47,573	0.09
11,937	New York Community Bancorp	125,935	0.25
770	Northfield Bancorp	9,494	0.02
2,974	Northwest Bancshares	37,889	0.07
892	OceanFirst Financial	16,618	0.03
1,362	Pacific Premier Bancorp	42,671	0.08
9,035	People's United Financial	116,823	0.23
1,638	Provident Financial Services	29,418	0.06
54	Territorial Bancorp	1,298	0.00
6,829	TFS Financial	120,395	0.24
993	Washington Federal	25,560	0.05
		633,572	1.24
<b>Semiconductors (4.26%) (2019: 5.03%)</b>			
4,975	Broadcom	2,178,304	4.26
<b>Software (0.00%) (2019: 0.54%)</b>			
<b>Technology Hardware &amp; Equipment (0.18%) (2019: 0.00%)</b>			
2,343	Pitney Bowes	14,433	0.03
3,348	Xerox Holdings	77,640	0.15
		92,073	0.18
<b>Telecommunications (16.21%) (2019: 12.77%)</b>			
91,484	AT&T	2,631,080	5.15
41,233	CenturyLink	402,022	0.79
52,731	Cisco Systems	2,359,712	4.62
4,635	Juniper Networks	104,334	0.20
1,500	Telephone & Data Systems	27,855	0.05
47,021	Verizon Communications	2,762,483	5.40
		8,287,486	16.21

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (0.13%) (2019: 0.56%)</b>		
1,101	Ryder System	67,998	0.13
	<b>Utilities – Electric (12.94%) (2019: 10.61%)</b>		
828	ALLETE	51,286	0.10
4,636	Avangrid	210,706	0.41
1,110	Avista	44,555	0.09
921	Black Hills	56,595	0.11
887	Clearway Energy	26,211	0.05
5,358	Consolidated Edison	387,223	0.76
10,519	Dominion Energy	791,029	1.55
2,551	DTE Energy	309,717	0.60
11,931	Duke Energy	1,092,402	2.14
5,879	Edison International	369,319	0.72
2,854	Entergy	284,943	0.56
3,370	Evergy	187,069	0.37
13,875	Exelon	585,803	1.15
10,660	FirstEnergy	326,303	0.64
826	Genie Energy	5,955	0.01
1,474	Hawaiian Electric Industries	52,165	0.10
816	NorthWestern	47,581	0.09
3,404	NRG Energy	127,820	0.25
1,788	Pinnacle West Capital	142,951	0.28
1,348	Portland General Electric	57,654	0.11
6,745	Public Service Enterprise Group	393,234	0.77
17,168	Southern	1,054,630	2.06
208	Unitil	9,208	0.02
		6,614,359	12.94
	<b>Utilities – Electric &amp; Gas (0.98%) (2019: 0.32%)</b>		
1,431	National Fuel Gas	58,857	0.11
1,470	New Jersey Resources	52,259	0.10
5,395	NiSource	123,761	0.24
462	Northwest Natural Holding	21,247	0.04
2,022	South Jersey Industries	43,574	0.09
763	Southwest Gas Holdings	46,352	0.09
786	Spire	50,336	0.10
3,001	UGI	104,915	0.21
		501,301	0.98
		50,870,695	99.51
	<b>Total Equities</b>	50,870,695	99.51
	<b>Total Transferable Securities (99.51%) (2019: 99.41%)</b>	50,870,695	99.51

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Equity Income UCITS ETF (continued)

#### Financial Derivative Instruments (0.34%) (2019: 0.12%)

#### Open Forward Foreign Currency Exchange Contracts (0.34%) (2019: 0.12%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
05/01/2021	EUR 131,337	USD 157,283	3,414	0.00
05/01/2021	GBP 5,545,254	USD 7,407,922	172,160	0.34
Unrealised gain on open forward foreign currency exchange contracts			175,574	0.34
Net unrealised gain on open forward foreign currency exchange contracts			175,574	0.34
<b>Total Financial Derivative Instruments</b>			175,574	0.34
<b>Total Investments (99.85%) (2019: 99.53%)</b>			51,046,269	99.85
<b>Other Net Assets (0.15%) (2019: 0.47%)</b>			74,226	0.15
<b>Net Assets (100.00%) (2019: 100.00%)</b>			51,120,495	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.49
Over the counter financial derivative instruments	0.34
Other assets	0.17
	100.00

#### Abbreviation used:

REIT — Real Estate Investment Trust

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (97.34%) (2019: 98.93%)</b>		
	<b>Equities (97.13%) (2019: 98.80%)</b>		
	<b>Austria (1.25%) (2019: 0.61%)</b>		
	<b>Banks (0.00%) (2019: 0.07%)</b>		
	<b>Chemicals (0.00%) (2019: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.02%)</b>		
	<b>Food (0.00%) (2019: 0.04%)</b>		
	<b>Full Line Insurance (0.16%) (2019: 0.09%)</b>		
1,795	Vienna Insurance Group	37,336	0.16
	<b>Iron &amp; Steel (0.00%) (2019: 0.13%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.11%)</b>		
	<b>Oil &amp; Gas (0.86%) (2019: 0.00%)</b>		
6,028	OMV	198,924	0.86
	<b>Oil &amp; Gas Services (0.03%) (2019: 0.00%)</b>		
195	Schoeller-Bleckmann Oilfield Equipment	6,064	0.03
	<b>Transportation (0.20%) (2019: 0.09%)</b>		
1,641	Oesterreichische Post	47,097	0.20
		289,421	1.25
	<b>Belgium (1.70%) (2019: 1.04%)</b>		
	<b>Banks (0.00%) (2019: 0.48%)</b>		
	<b>Chemicals (0.50%) (2019: 0.00%)</b>		
1,180	Solvay	114,319	0.50
	<b>Full Line Insurance (0.00%) (2019: 0.15%)</b>		
	<b>Media (0.21%) (2019: 0.00%)</b>		
1,376	Telenet Group Holding	48,270	0.21
	<b>Real Estate Investment Trusts (0.33%) (2019: 0.00%)</b>		
608	Befimmo	22,070	0.09
385	Cofinimmo	46,893	0.20
370	Intervest Offices & Warehouses	8,344	0.04
		77,307	0.33
	<b>Telecommunications (0.48%) (2019: 0.27%)</b>		
6,846	Proximus	110,974	0.48
	<b>Transportation (0.18%) (2019: 0.14%)</b>		
6,419	Euronav	42,366	0.18
		393,236	1.70
	<b>Denmark (0.00%) (2019: 0.81%)</b>		
	<b>Agriculture (0.00%) (2019: 0.05%)</b>		
	<b>Banks (0.00%) (2019: 0.32%)</b>		
	<b>Full Line Insurance (0.00%) (2019: 0.07%)</b>		
	<b>Pharmaceuticals (0.00%) (2019: 0.17%)</b>		
	<b>Retail (0.00%) (2019: 0.20%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Finland (4.01%) (2019: 3.74%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.11%)</b>		
	<b>Banks (0.00%) (2019: 0.91%)</b>		
	<b>Chemicals (0.00%) (2019: 0.05%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.01%)</b>		
	<b>Computers (0.00%) (2019: 0.10%)</b>		
	<b>Engineering &amp; Construction (0.06%) (2019: 0.00%)</b>		
2,799	YIT	13,805	0.06
	<b>Environmental Control (0.04%) (2019: 0.02%)</b>		
581	Lassila & Tikanoja	8,750	0.04
	<b>Food (0.02%) (2019: 0.12%)</b>		
1,788	Raisio	5,704	0.02
	<b>Forest Products &amp; Paper (0.78%) (2019: 0.72%)</b>		
5,951	UPM-Kymmene	181,327	0.78
	<b>Full Line Insurance (0.79%) (2019: 0.43%)</b>		
5,278	Sampo	182,460	0.79
	<b>Hand &amp; Machine Tools (0.09%) (2019: 0.00%)</b>		
765	Konecranes	22,017	0.09
	<b>Home Builders (0.00%) (2019: 0.03%)</b>		
	<b>Household Products (0.01%) (2019: 0.01%)</b>		
1,056	Oriola	2,008	0.01
	<b>Iron &amp; Steel (0.00%) (2019: 0.04%)</b>		
	<b>Machinery – Diversified (0.18%) (2019: 0.11%)</b>		
3,837	Neles	41,651	0.18
	<b>Media (0.08%) (2019: 0.04%)</b>		
1,298	Sanoma	17,835	0.08
	<b>Miscellaneous Manufacturers (0.14%) (2019: 0.03%)</b>		
1,180	Fiskars	17,676	0.08
786	Uponor	14,274	0.06
		31,950	0.14
	<b>Packaging &amp; Containers (0.00%) (2019: 0.07%)</b>		
	<b>Pharmaceuticals (0.22%) (2019: 0.11%)</b>		
1,338	Orion	50,215	0.22
	<b>Real Estate (0.00%) (2019: 0.03%)</b>		
	<b>Retail (0.02%) (2019: 0.02%)</b>		
589	Verkkokauppa.com	4,194	0.02
	<b>Telecommunications (0.43%) (2019: 0.18%)</b>		
2,206	Elisa	98,983	0.43
	<b>Transportation (0.07%) (2019: 0.00%)</b>		
492	Cargotec	16,639	0.07

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (1.08%) (2019: 0.60%)</b>		
12,632	Fortum	248,850	1.08
		926,388	4.01
	<b>France (10.29%) (2019: 15.48%)</b>		
	<b>Advertising (0.34%) (2019: 0.00%)</b>		
1,947	Publicis Groupe	79,360	0.34
	<b>Auto Manufacturers (0.00%) (2019: 0.42%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.21%)</b>		
	<b>Banks (0.00%) (2019: 3.10%)</b>		
	<b>Building &amp; Construction Materials (0.28%) (2019: 0.08%)</b>		
1,147	Imerys	44,343	0.19
556	Vicat	19,099	0.09
		63,442	0.28
	<b>Commercial Services (0.24%) (2019: 0.00%)</b>		
4,900	ALD	56,350	0.24
	<b>Diversified Financial Services (0.00%) (2019: 0.20%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.41%)</b>		
	<b>Environmental Control (0.04%) (2019: 0.01%)</b>		
1,515	Derichebourg	8,908	0.04
	<b>Food (0.00%) (2019: 0.02%)</b>		
	<b>Full Line Insurance (2.27%) (2019: 1.32%)</b>		
26,859	AXA	524,074	2.27
	<b>Home Builders (0.04%) (2019: 0.04%)</b>		
275	Kaufman & Broad	10,065	0.04
	<b>Household Products (0.12%) (2019: 0.08%)</b>		
602	Societe BIC	27,849	0.12
	<b>Media (0.00%) (2019: 0.19%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 3.77%)</b>		
	<b>Pharmaceuticals (4.17%) (2019: 2.42%)</b>		
12,264	Sanofi	965,180	4.17
	<b>Pipelines (0.11%) (2019: 0.00%)</b>		
315	Gaztransport Et Technigaz	24,948	0.11
	<b>Real Estate (0.16%) (2019: 0.05%)</b>		
1,035	Nexity	36,701	0.16
	<b>Real Estate Investment Trusts (1.01%) (2019: 0.45%)</b>		
1,765	Covivio	132,993	0.57
803	Gecina	101,419	0.44
		234,412	1.01
	<b>Technology Hardware &amp; Equipment (0.00%) (2019: 0.02%)</b>		
	<b>Telecommunications (1.29%) (2019: 1.08%)</b>		
30,566	Orange	297,530	1.29

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.00%) (2019: 1.07%)</b>		
	<b>Utilities – Electric &amp; Gas (0.22%) (2019: 0.00%)</b>		
1,309	Rubis	49,716	0.22
	<b>Water (0.00%) (2019: 0.54%)</b>		
		2,378,535	10.29
	<b>Germany (23.03%) (2019: 13.21%)</b>		
	<b>Airlines (0.00%) (2019: 0.19%)</b>		
	<b>Auto Manufacturers (2.04%) (2019: 3.23%)</b>		
5,413	Bayerische Motoren Werke	390,981	1.69
3,597	Traton	81,310	0.35
		472,291	2.04
	<b>Banks (0.00%) (2019: 0.05%)</b>		
	<b>Chemicals (4.39%) (2019: 2.31%)</b>		
13,483	BASF	872,620	3.77
5,339	Evonik Industries	142,444	0.62
		1,015,064	4.39
	<b>Commercial Services (0.06%) (2019: 0.00%)</b>		
710	Hamburger Hafen und Logistik	13,092	0.06
	<b>Diversified Financial Services (0.00%) (2019: 0.14%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.20%)</b>		
	<b>Food (0.25%) (2019: 0.13%)</b>		
6,319	METRO	58,110	0.25
	<b>Full Line Insurance (7.45%) (2019: 1.62%)</b>		
5,505	Allianz	1,104,853	4.78
1,109	Hannover Rueck	144,503	0.63
1,477	Muenchener Rueckversicherungs-Gesellschaft in Muenchen	358,616	1.55
3,124	Talanx	99,218	0.43
886	Wuestenrot & Wuerttembergische	14,637	0.06
		1,721,827	7.45
	<b>Leisure Time (0.00%) (2019: 0.30%)</b>		
	<b>Media (0.00%) (2019: 0.14%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.02%)</b>		
	<b>Pharmaceuticals (2.94%) (2019: 1.91%)</b>		
14,112	Bayer	679,563	2.94
	<b>Real Estate (0.07%) (2019: 0.02%)</b>		
1,161	DIC Asset	15,627	0.07
	<b>Real Estate Investment Trusts (0.15%) (2019: 0.00%)</b>		
1,795	alstria office REIT	26,566	0.11
1,002	Hamborner REIT	9,025	0.04
		35,591	0.15

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.00%) (2019: 0.08%)</b>		
	<b>Semiconductors (0.13%) (2019: 0.13%)</b>		
234	Siltronic	29,975	0.13
	<b>Telecommunications (3.47%) (2019: 2.26%)</b>		
46,555	Deutsche Telekom	696,230	3.01
46,892	Telefonica Deutschland Holding	105,742	0.46
		801,972	3.47
	<b>Utilities – Electric (2.08%) (2019: 0.48%)</b>		
42,477	E.ON	385,012	1.66
3,410	Uniper	96,298	0.42
		481,310	2.08
		5,324,422	23.03
	<b>Ireland (0.03%) (2019: 0.15%)</b>		
	<b>Banks (0.00%) (2019: 0.12%)</b>		
	<b>Beverages (0.00%) (2019: 0.03%)</b>		
	<b>Real Estate Investment Trusts (0.03%) (2019: 0.00%)</b>		
6,485	Hibernia REIT	7,484	0.03
	<b>Italy (8.98%) (2019: 6.88%)</b>		
	<b>Banks (0.46%) (2019: 1.67%)</b>		
14,301	Mediobanca Banca di Credito Finanziario	107,830	0.46
	<b>Diversified Financial Services (0.25%) (2019: 0.14%)</b>		
5,120	Anima Holding	19,876	0.09
2,098	Azimut Holding	37,281	0.16
		57,157	0.25
	<b>Energy – Alternate Sources (0.00%) (2019: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.13%) (2019: 0.06%)</b>		
8,246	Enav	29,669	0.13
	<b>Entertainment (0.09%) (2019: 0.06%)</b>		
3,851	RAI Way	21,027	0.09
	<b>Full Line Insurance (1.56%) (2019: 0.67%)</b>		
14,309	Assicurazioni Generali	204,046	0.88
72,029	UnipolSai Assicurazioni	156,303	0.68
		360,349	1.56
	<b>Leisure Time (0.05%) (2019: 0.00%)</b>		
4,062	Piaggio & C	10,951	0.05
	<b>Media (0.00%) (2019: 0.03%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 1.63%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.02%)</b>		
	<b>Real Estate Investment Trusts (0.03%) (2019: 0.02%)</b>		
2,138	Immobiliare Grande Distribuzione SIIQ	7,697	0.03



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.00%) (2019: 0.01%)</b>		
	<b>Transportation (0.64%) (2019: 0.17%)</b>		
17,776	Poste Italiane	147,896	0.64
	<b>Utilities – Electric (4.60%) (2019: 1.84%)</b>		
47,400	A2A	61,833	0.27
1,994	ACEA	34,197	0.15
100,100	Enel	828,428	3.58
12,782	Iren	27,174	0.12
17,939	Terna Rete Elettrica Nazionale	112,119	0.48
		1,063,751	4.60
	<b>Utilities – Electric &amp; Gas (1.17%) (2019: 0.50%)</b>		
3,557	Ascopiave	12,930	0.06
13,593	Italgas	70,684	0.30
40,580	Snam	186,708	0.81
		270,322	1.17
		2,076,649	8.98
	<b>Netherlands (1.94%) (2019: 3.02%)</b>		
	<b>Agriculture (0.04%) (2019: 0.00%)</b>		
1,787	ForFarmers	9,542	0.04
	<b>Auto Manufacturers (0.00%) (2019: 0.60%)</b>		
	<b>Banks (0.00%) (2019: 1.15%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.25%)</b>		
	<b>Diversified Financial Services (0.07%) (2019: 0.02%)</b>		
796	Van Lanschot Kempen	16,716	0.07
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.09%)</b>		
	<b>Electronics (0.09%) (2019: 0.00%)</b>		
503	TKH Group	19,889	0.09
	<b>Engineering &amp; Construction (0.00%) (2019: 0.06%)</b>		
	<b>Full Line Insurance (1.09%) (2019: 0.41%)</b>		
2,210	ASR Nederland	72,598	0.31
5,053	NN Group	179,534	0.78
		252,132	1.09
	<b>Oil &amp; Gas Services (0.15%) (2019: 0.00%)</b>		
2,196	SBM Offshore	34,181	0.15
	<b>Semiconductors (0.00%) (2019: 0.12%)</b>		
	<b>Telecommunications (0.50%) (2019: 0.25%)</b>		
46,566	Koninklijke KPN	115,810	0.50
	<b>Transportation (0.00%) (2019: 0.07%)</b>		
		448,270	1.94

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Norway (5.26%) (2019: 4.02%)</b>		
	<b>Banks (0.17%) (2019: 0.51%)</b>		
2,075	SpareBank 1 Nord Norge	14,776	0.06
2,606	SpareBank 1 SMN	24,279	0.11
		39,055	0.17
	<b>Chemicals (0.38%) (2019: 0.00%)</b>		
2,614	Yara International	88,830	0.38
	<b>Engineering &amp; Construction (0.06%) (2019: 0.12%)</b>		
863	AF Gruppen	14,466	0.06
	<b>Food (0.00%) (2019: 0.49%)</b>		
	<b>Full Line Insurance (0.49%) (2019: 0.15%)</b>		
6,234	Gjensidige Forsikring	113,898	0.49
	<b>Internet (0.00%) (2019: 0.04%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.10%)</b>		
	<b>Oil &amp; Gas (2.85%) (2019: 1.88%)</b>		
47,607	Equinor	658,711	2.85
	<b>Oil &amp; Gas Services (0.13%) (2019: 0.00%)</b>		
2,312	TGS NOPEC Geophysical	29,286	0.13
	<b>Other Finance (0.00%) (2019: 0.06%)</b>		
	<b>Real Estate (0.07%) (2019: 0.02%)</b>		
2,881	Selvaag Bolig	15,923	0.07
	<b>Retail (0.05%) (2019: 0.03%)</b>		
2,278	Europris	11,112	0.05
	<b>Telecommunications (1.06%) (2019: 0.55%)</b>		
17,595	Telenor	245,047	1.06
	<b>Transportation (0.00%) (2019: 0.05%)</b>		
	<b>Utilities – Electric (0.00%) (2019: 0.02%)</b>		
		1,216,328	5.26
	<b>Portugal (0.96%) (2019: 1.01%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.01%)</b>		
	<b>Food (0.11%) (2019: 0.05%)</b>		
38,438	Sonae	25,427	0.11
	<b>Forest Products &amp; Paper (0.09%) (2019: 0.15%)</b>		
3,959	Altri	20,428	0.09
	<b>Media (0.00%) (2019: 0.08%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.30%)</b>		
	<b>Utilities – Electric (0.76%) (2019: 0.42%)</b>		
29,401	EDP – Energias de Portugal	151,592	0.65
10,752	REN – Redes Energeticas Nacionais	25,429	0.11
		177,021	0.76
		222,876	0.96

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Spain (5.59%) (2019: 6.50%)</b>		
	<b>Auto Parts &amp; Equipment (0.12%) (2019: 0.00%)</b>		
1,245	CIE Automotive	27,465	0.12
	<b>Banks (0.44%) (2019: 1.99%)</b>		
70,223	Bankia	101,753	0.44
	<b>Commercial Services (0.19%) (2019: 0.00%)</b>		
28,115	Prosegur Cash	22,492	0.10
8,404	Prosegur Cia de Seguridad	20,489	0.09
		42,981	0.19
	<b>Diversified Financial Services (0.00%) (2019: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.88%) (2019: 0.58%)</b>		
6,509	ACS Actividades de Construccion y Servicios	176,720	0.77
3,003	Fomento de Construcciones y Contratas	26,426	0.11
		203,146	0.88
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.03%)</b>		
	<b>Full Line Insurance (0.00%) (2019: 0.12%)</b>		
	<b>Machinery – Diversified (0.20%) (2019: 0.09%)</b>		
8,261	Zardoya Otis	47,336	0.20
	<b>Media (0.00%) (2019: 0.09%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.74%)</b>		
	<b>Pharmaceuticals (0.05%) (2019: 0.00%)</b>		
3,045	Faes Farma	10,627	0.05
	<b>Telecommunications (0.00%) (2019: 0.92%)</b>		
	<b>Transportation (0.00%) (2019: 0.08%)</b>		
	<b>Utilities – Electric (1.94%) (2019: 1.02%)</b>		
14,322	Endesa	320,098	1.39
7,606	Red Electrica	127,591	0.55
		447,689	1.94
	<b>Utilities – Electric &amp; Gas (1.77%) (2019: 0.78%)</b>		
4,519	Enagas	81,184	0.35
17,368	Naturgy Energy Group	329,298	1.42
		410,482	1.77
		1,291,479	5.59
	<b>Sweden (1.83%) (2019: 3.09%)</b>		
	<b>Banks (0.00%) (2019: 1.14%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.01%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.02%)</b>		
	<b>Computers (0.00%) (2019: 0.01%)</b>		
	<b>Diversified Financial Services (0.13%) (2019: 0.09%)</b>		
1,418	Intrum	30,594	0.13

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.00%) (2019: 0.13%)</b>		
	<b>Entertainment (0.00%) (2019: 0.02%)</b>		
	<b>Home Builders (0.00%) (2019: 0.02%)</b>		
	<b>Home Furnishings (0.00%) (2019: 0.05%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.06%)</b>		
	<b>Lodging (0.00%) (2019: 0.02%)</b>		
	<b>Oil &amp; Gas (0.35%) (2019: 0.00%)</b>		
3,676	Lundin Energy	81,323	0.35
	<b>Real Estate (0.00%) (2019: 0.03%)</b>		
	<b>Retail (0.03%) (2019: 0.95%)</b>		
980	Dustin Group	6,242	0.03
	<b>Software (0.00%) (2019: 0.02%)</b>		
	<b>Telecommunications (1.32%) (2019: 0.50%)</b>		
11,619	Tele2	125,574	0.54
52,930	Telia	178,883	0.78
		304,457	1.32
	<b>Transportation (0.00%) (2019: 0.02%)</b>		
		422,616	1.83
	<b>Switzerland (8.17%) (2019: 4.36%)</b>		
	<b>Banks (0.08%) (2019: 0.77%)</b>		
222	Valiant Holding	17,755	0.08
	<b>Building &amp; Construction Materials (1.28%) (2019: 0.66%)</b>		
6,597	LafargeHolcim	296,560	1.28
	<b>Chemicals (0.14%) (2019: 0.00%)</b>		
3,848	OC Oerlikon	32,554	0.14
	<b>Commercial Services (0.44%) (2019: 0.22%)</b>		
1,845	Adecco Group	100,920	0.44
	<b>Diversified Financial Services (0.00%) (2019: 0.02%)</b>		
	<b>Full Line Insurance (4.16%) (2019: 1.44%)</b>		
530	Baloise Holding	77,180	0.33
452	Swiss Life Holding	172,349	0.74
2,066	Zurich Insurance Group	713,463	3.09
		962,992	4.16
	<b>Miscellaneous Manufacturers (0.16%) (2019: 0.00%)</b>		
425	Sulzer	36,584	0.16
	<b>Real Estate (0.41%) (2019: 0.00%)</b>		
1,191	Swiss Prime Site	95,693	0.41
	<b>Retail (0.04%) (2019: 0.14%)</b>		
998	Mobilezone Holding	9,301	0.04
	<b>Telecommunications (1.46%) (2019: 0.68%)</b>		
766	Swisscom	337,900	1.46

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.00%) (2019: 0.43%)</b>	1,890,259	8.17
	<b>United Kingdom (24.09%) (2019: 34.88%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.57%)</b>		
	<b>Agriculture (0.00%) (2019: 4.61%)</b>		
	<b>Airlines (0.30%) (2019: 0.23%)</b>		
7,505	easyJet	69,592	0.30
	<b>Banks (0.00%) (2019: 3.38%)</b>		
	<b>Beverages (0.00%) (2019: 0.03%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.07%)</b>		
	<b>Chemicals (0.00%) (2019: 0.04%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.48%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.08%)</b>		
	<b>Diversified Financial Services (1.67%) (2019: 0.58%)</b>		
7,017	Ashmore Group	33,803	0.15
4,314	Brewin Dolphin Holdings	14,700	0.06
4,254	CMC Markets	18,583	0.08
7,281	Jupiter Fund Management	22,971	0.10
1,607	PayPoint	11,742	0.05
1,332	Polar Capital Holdings	10,357	0.05
2,072	Schroders	77,246	0.33
759	Schroders Non-Voting	19,376	0.08
47,670	Standard Life Aberdeen	149,812	0.65
10,478	TP ICAP	27,884	0.12
		386,474	1.67
	<b>Engineering &amp; Construction (0.00%) (2019: 0.11%)</b>		
	<b>Entertainment (0.00%) (2019: 0.09%)</b>		
	<b>Environmental Control (0.00%) (2019: 0.02%)</b>		
	<b>Food (1.41%) (2019: 0.21%)</b>		
6,826	Tate & Lyle	51,430	0.22
90,786	Tesco	234,701	1.01
20,578	Wm Morrison Supermarkets	40,772	0.18
		326,903	1.41
	<b>Full Line Insurance (1.46%) (2019: 1.19%)</b>		
4,864	Admiral Group	157,914	0.68
23,256	Direct Line Insurance Group	82,881	0.36
10,698	Phoenix Group Holdings	83,734	0.36
4,069	Sabre Insurance Group	12,570	0.06
		337,099	1.46
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.04%)</b>		
	<b>Home Builders (0.33%) (2019: 1.47%)</b>		
1,454	Berkeley Group Holdings	77,030	0.33

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Internet (0.07%) (2019: 0.00%)</b>		
5,370	Moneysupermarket.com Group	15,634	0.07
	<b>Iron &amp; Steel (0.20%) (2019: 0.39%)</b>		
14,838	Ferrexpo	46,847	0.20
	<b>Leisure Time (0.00%) (2019: 0.21%)</b>		
	<b>Media (0.06%) (2019: 0.34%)</b>		
1,586	Daily Mail & General Trust	13,201	0.06
	<b>Mining (7.41%) (2019: 2.96%)</b>		
27,350	BHP Group	588,194	2.55
18,391	Rio Tinto	1,123,893	4.86
		<u>1,712,087</u>	<u>7.41</u>
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.11%)</b>		
	<b>Oil &amp; Gas (0.08%) (2019: 7.53%)</b>		
14,420	Diversified Gas & Oil	18,204	0.08
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.12%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.06%)</b>		
	<b>Packaging &amp; Containers (0.00%) (2019: 0.15%)</b>		
	<b>Pharmaceuticals (4.29%) (2019: 3.04%)</b>		
66,198	GlaxoSmithKline	992,499	4.29
	<b>Real Estate (0.00%) (2019: 0.03%)</b>		
	<b>Real Estate Investment Trusts (0.08%) (2019: 0.34%)</b>		
2,221	Workspace Group	19,081	0.08
	<b>Retail (0.00%) (2019: 0.52%)</b>		
11,501	Lookers	675	0.00
	<b>Software (0.00%) (2019: 0.13%)</b>		
	<b>Telecommunications (3.04%) (2019: 2.54%)</b>		
52,145	Airtel Africa	44,042	0.19
1,043	Telecom Plus	16,709	0.07
475,117	Vodafone Group	641,953	2.78
		<u>702,704</u>	<u>3.04</u>
	<b>Transportation (0.05%) (2019: 0.24%)</b>		
1,946	TORM	11,765	0.05
	<b>Utilities – Electric (2.93%) (2019: 0.79%)</b>		
12,916	ContourGlobal	31,024	0.13
4,802	Drax Group	20,118	0.09
41,237	National Grid	398,506	1.72
13,605	SSE	227,993	0.99
		<u>677,641</u>	<u>2.93</u>

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric &amp; Gas (0.00%) (2019: 1.67%)</b>		
	<b>Water (0.71%) (2019: 0.51%)</b>		
3,903	Pennon Group	41,424	0.18
2,040	Severn Trent	52,168	0.23
6,931	United Utilities Group	69,303	0.30
		162,895	0.71
		5,570,331	24.09
	<b>Total Equities</b>	22,458,294	97.13
	<b>Preferred Stock (0.21%) (2019: 0.11%)</b>		
	<b>Italy (0.21%) (2019: 0.11%)</b>		
	<b>Telecommunications (0.21%) (2019: 0.11%)</b>		
113,041	Telecom Italia	47,907	0.21
	<b>Total Preferred Stock</b>	47,907	0.21
	<b>Rights (0.00%) (2019: 0.02%)</b>		
	<b>Norway (0.00%) (2019: 0.00%)</b>		
	<b>Retail (0.00%) (2019: 0.00%)</b>		
	<b>Spain (0.00%) (2019: 0.02%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.02%)</b>		
	<b>Pharmaceuticals (0.00%) (2019: 0.00%)</b>		
3,212	Faes Farma	536	0.00
	<b>Total Rights</b>	536	0.00
	<b>Total Transferable Securities (97.34%) (2019: 98.93%)</b>	22,506,737	97.34
	<b>Total Investments (97.34%) (2019: 98.93%)</b>	22,506,737	97.34
	<b>Other Net Assets (2.66%) (2019: 1.07%)</b>	615,346	2.66
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	23,122,083	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.28
Other assets	2.72
	100.00

#### Abbreviation used:

REIT — Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (98.31%) (2019: 99.14%)</b>		
	<b>Equities (97.98%) (2019: 99.10%)</b>		
	<b>Austria (1.24%) (2019: 0.81%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.03%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.06%)</b>		
	<b>Computers (0.00%) (2019: 0.07%)</b>		
	<b>Electronics (0.59%) (2019: 0.12%)</b>		
7,175	AT&S Austria Technologie & Systemtechnik	187,268	0.59
	<b>Engineering &amp; Construction (0.00%) (2019: 0.11%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2019: 0.14%)</b>		
	<b>Oil &amp; Gas Services (0.65%) (2019: 0.07%)</b>		
6,564	Schoeller-Bleckmann Oilfield Equipment	204,140	0.65
	<b>Real Estate (0.00%) (2019: 0.21%)</b>		
		391,408	1.24
	<b>Belgium (1.94%) (2019: 3.77%)</b>		
	<b>Chemicals (0.35%) (2019: 0.09%)</b>		
10,355	Recticel	111,005	0.35
	<b>Computers (0.00%) (2019: 0.14%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.61%)</b>		
	<b>Electrical Components &amp; Equipment (0.55%) (2019: 0.33%)</b>		
6,371	Bekaert	173,037	0.55
	<b>Engineering &amp; Construction (0.00%) (2019: 0.10%)</b>		
	<b>Food (0.00%) (2019: 0.09%)</b>		
	<b>Household Products (0.00%) (2019: 0.32%)</b>		
	<b>Pharmaceuticals (0.00%) (2019: 0.06%)</b>		
	<b>Real Estate Investment Trusts (0.50%) (2019: 0.00%)</b>		
3,223	Xior Student Housing	158,250	0.50
	<b>Telecommunications (0.54%) (2019: 0.26%)</b>		
7,786	Orange Belgium	169,735	0.54
	<b>Transportation (0.00%) (2019: 1.77%)</b>		
		612,027	1.94
	<b>Denmark (3.72%) (2019: 3.35%)</b>		
	<b>Agriculture (0.00%) (2019: 0.89%)</b>		
	<b>Banks (0.00%) (2019: 1.20%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.07%)</b>		
	<b>Computers (0.19%) (2019: 0.09%)</b>		
3,546	NNIT	57,929	0.19
	<b>Electronics (1.72%) (2019: 0.00%)</b>		
6,992	Chemometec	542,943	1.72
	<b>Engineering &amp; Construction (0.89%) (2019: 0.08%)</b>		
6,785	Per Aarsleff Holding	281,210	0.89
	<b>Full Line Insurance (0.00%) (2019: 0.37%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.41%)</b>		



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.00%) (2019: 0.15%)</b>		
	<b>Transportation (0.92%) (2019: 0.09%)</b>		
19,765	D/S Norden	291,026	0.92
		1,173,108	3.72
	<b>Finland (6.10%) (2019: 5.92%)</b>		
	<b>Airlines (0.00%) (2019: 0.19%)</b>		
	<b>Banks (0.00%) (2019: 0.10%)</b>		
	<b>Chemicals (0.00%) (2019: 0.58%)</b>		
	<b>Commercial Services (0.41%) (2019: 0.23%)</b>		
8,596	Talenom	129,370	0.41
	<b>Computers (0.00%) (2019: 0.77%)</b>		
	<b>Engineering &amp; Construction (0.94%) (2019: 0.10%)</b>		
60,330	YIT	297,547	0.94
	<b>Food (0.18%) (2019: 0.14%)</b>		
17,615	Raisio	56,192	0.18
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.27%)</b>		
	<b>Healthcare Services (0.74%) (2019: 0.15%)</b>		
23,148	Terveystalo	232,406	0.74
	<b>Home Builders (0.00%) (2019: 0.40%)</b>		
	<b>Household Products (0.21%) (2019: 0.07%)</b>		
35,155	Oriola	66,865	0.21
	<b>Iron &amp; Steel (0.00%) (2019: 0.42%)</b>		
	<b>Media (0.00%) (2019: 0.18%)</b>		
	<b>Miscellaneous Manufacturers (0.89%) (2019: 0.31%)</b>		
15,484	Uponor	281,189	0.89
	<b>Packaging &amp; Containers (0.00%) (2019: 0.85%)</b>		
	<b>Pharmaceuticals (0.63%) (2019: 0.06%)</b>		
3,914	Revenio Group	196,874	0.63
	<b>Real Estate (0.00%) (2019: 0.34%)</b>		
	<b>Retail (1.65%) (2019: 0.31%)</b>		
8,793	Kamux	119,585	0.38
16,602	Tokmanni Group	269,617	0.85
18,529	Verkkokauppa.com	131,926	0.42
		521,128	1.65
	<b>Software (0.45%) (2019: 0.03%)</b>		
22,570	Rovio Entertainment	142,417	0.45
	<b>Telecommunications (0.00%) (2019: 0.04%)</b>		
	<b>Transportation (0.00%) (2019: 0.38%)</b>		
		1,923,988	6.10
	<b>France (4.30%) (2019: 4.65%)</b>		
	<b>Advertising (0.81%) (2019: 0.32%)</b>		
9,258	IPSOS	255,521	0.81

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.07%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.18%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.12%)</b>		
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 0.18%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.10%)</b>		
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.14%)</b>		
	<b>Environmental Control (0.49%) (2019: 0.18%)</b>		
26,127	Derichebourg	153,627	0.49
	<b>Food (0.00%) (2019: 0.71%)</b>		
	<b>Full Line Insurance (0.00%) (2019: 0.48%)</b>		
	<b>Home Builders (0.74%) (2019: 0.27%)</b>		
6,380	Kaufman & Broad	233,508	0.74
	<b>Leisure Time (0.00%) (2019: 0.51%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.03%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2019: 0.13%)</b>		
	<b>Media (0.00%) (2019: 0.45%)</b>		
	<b>Mining (0.00%) (2019: 0.10%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.21%)</b>		
	<b>Retail (0.00%) (2019: 0.10%)</b>		
	<b>Technology Hardware &amp; Equipment (0.53%) (2019: 0.23%)</b>		
10,627	Quadient	167,163	0.53
	<b>Textile (0.45%) (2019: 0.00%)</b>		
8,031	Chargeurs	141,346	0.45
	<b>Utilities – Electric (1.28%) (2019: 0.14%)</b>		
8,634	Albioma	405,799	1.28
		1,356,964	4.30
	<b>Germany (6.02%) (2019: 9.65%)</b>		
	<b>Agriculture (0.00%) (2019: 0.10%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.13%)</b>		
	<b>Banks (0.00%) (2019: 1.23%)</b>		
	<b>Commercial Services (0.74%) (2019: 0.34%)</b>		
12,601	Hamburger Hafen und Logistik	232,362	0.74
	<b>Computers (0.33%) (2019: 0.27%)</b>		
4,085	Jenoptik	102,615	0.33
	<b>Diversified Financial Services (0.12%) (2019: 1.77%)</b>		
6,790	MLP	36,666	0.12
	<b>Energy – Alternate Sources (2.03%) (2019: 0.45%)</b>		
23,486	CropEnergies	279,483	0.89
11,720	VERBIO Vereinigte BioEnergie	359,804	1.14
		639,287	2.03
	<b>Engineering &amp; Construction (0.30%) (2019: 0.40%)</b>		
3,686	Bilfinger	95,320	0.30

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Entertainment (0.00%) (2019: 0.04%)</b>		
	<b>Full Line Insurance (0.17%) (2019: 0.00%)</b>		
3,326	Wuestenrot & Wuerttembergische	54,946	0.17
	<b>Healthcare Services (0.00%) (2019: 0.09%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.19%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.37%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2019: 0.21%)</b>		
	<b>Miscellaneous Manufacturers (0.32%) (2019: 0.20%)</b>		
3,136	Indus Holding	100,666	0.32
	<b>Other Industrial (0.00%) (2019: 1.21%)</b>		
	<b>Pharmaceuticals (0.35%) (2019: 0.26%)</b>		
2,486	Eckert & Ziegler Strahlen- und Medizintechnik	111,472	0.35
	<b>Real Estate (0.95%) (2019: 0.35%)</b>		
22,341	DIC Asset	300,710	0.95
	<b>Retail (0.00%) (2019: 0.20%)</b>		
	<b>Semiconductors (0.34%) (2019: 1.66%)</b>		
3,968	Elmos Semiconductor	108,922	0.34
	<b>Software (0.37%) (2019: 0.18%)</b>		
9,821	GFT Technologies	117,263	0.37
		1,900,229	6.02
	<b>Ireland (1.78%) (2019: 1.43%)</b>		
	<b>Agriculture (0.00%) (2019: 0.12%)</b>		
	<b>Beverages (0.00%) (2019: 0.39%)</b>		
	<b>Food (0.48%) (2019: 0.44%)</b>		
110,822	Total Produce	152,048	0.48
	<b>Lodging (0.00%) (2019: 0.13%)</b>		
	<b>Mining (0.14%) (2019: 0.00%)</b>		
13,084	Kenmare Resources	45,753	0.14
	<b>Real Estate Investment Trusts (0.76%) (2019: 0.16%)</b>		
207,328	Hibernia REIT	239,257	0.76
	<b>Transportation (0.40%) (2019: 0.19%)</b>		
27,731	Irish Continental Group	124,789	0.40
		561,847	1.78
	<b>Italy (7.03%) (2019: 8.91%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.08%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.08%)</b>		
	<b>Banks (0.00%) (2019: 1.57%)</b>		
	<b>Commercial Services (0.50%) (2019: 0.18%)</b>		
56,093	Fiera Milano	159,304	0.50
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.44%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.32%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (2.04%) (2019: 1.55%)</b>		
165,719	Anima Holding	643,321	2.04
	<b>Electronics (0.00%) (2019: 0.10%)</b>		
	<b>Energy – Alternate Sources (0.00%) (2019: 0.15%)</b>		
	<b>Entertainment (0.63%) (2019: 0.34%)</b>		
36,487	RAI Way	199,219	0.63
	<b>Food (0.17%) (2019: 0.06%)</b>		
3,913	La Doria	53,530	0.17
	<b>Full Line Insurance (0.00%) (2019: 0.43%)</b>		
	<b>Internet (0.00%) (2019: 0.56%)</b>		
	<b>Leisure Time (1.76%) (2019: 0.53%)</b>		
205,475	Piaggio & C	553,961	1.76
	<b>Machinery – Diversified (0.00%) (2019: 0.12%)</b>		
	<b>Machinery, Construction &amp; Mining (0.24%) (2019: 0.00%)</b>		
5,375	Danieli & C Officine Meccaniche	77,292	0.24
	<b>Media (0.00%) (2019: 0.34%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.58%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.23%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.10%)</b>		
	<b>Packaging &amp; Containers (0.17%) (2019: 0.14%)</b>		
3,877	Zignago Vetro	53,037	0.17
	<b>Real Estate Investment Trusts (0.36%) (2019: 0.26%)</b>		
31,305	Immobiliare Grande Distribuzione SIIQ	112,698	0.36
	<b>Retail (0.00%) (2019: 0.12%)</b>		
	<b>Shipping (0.00%) (2019: 0.11%)</b>		
	<b>Software (0.00%) (2019: 0.06%)</b>		
	<b>Technology Hardware &amp; Equipment (0.85%) (2019: 0.20%)</b>		
19,185	Datalogic	268,590	0.85
	<b>Textile (0.00%) (2019: 0.05%)</b>		
	<b>Utilities – Electric &amp; Gas (0.31%) (2019: 0.21%)</b>		
26,633	Ascopiave	96,811	0.31
		2,217,763	7.03
	<b>Netherlands (2.18%) (2019: 5.20%)</b>		
	<b>Agriculture (0.30%) (2019: 0.17%)</b>		
18,051	ForFarmers	96,393	0.30
	<b>Building &amp; Construction Materials (0.30%) (2019: 0.15%)</b>		
14,085	Cementir Holding	93,665	0.30
	<b>Commercial Services (0.00%) (2019: 0.06%)</b>		
	<b>Computers (0.00%) (2019: 0.03%)</b>		
	<b>Diversified Financial Services (0.00%) (2019: 0.38%)</b>		
	<b>Electronics (1.58%) (2019: 0.37%)</b>		
12,605	TKH Group	498,402	1.58

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.00%) (2019: 1.21%)</b>		
	<b>Food (0.00%) (2019: 0.34%)</b>		
	<b>Leisure Time (0.00%) (2019: 0.10%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.09%)</b>		
	<b>Semiconductors (0.00%) (2019: 1.50%)</b>		
	<b>Transportation (0.00%) (2019: 0.80%)</b>		
		688,460	2.18
	<b>Norway (12.12%) (2019: 6.20%)</b>		
	<b>Banks (1.39%) (2019: 0.94%)</b>		
19,146	SpareBank 1 Nord Norge	136,340	0.43
26,510	SpareBank 1 SMN	246,982	0.78
8,062	Sparebanken Vest	55,717	0.18
		439,039	1.39
	<b>Chemicals (0.00%) (2019: 0.16%)</b>		
	<b>Diversified Financial Services (0.13%) (2019: 0.13%)</b>		
68,336	ABG Sundal Collier Holding	41,617	0.13
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.06%)</b>		
	<b>Energy – Alternate Sources (0.00%) (2019: 0.10%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.54%)</b>		
	<b>Food (1.46%) (2019: 1.01%)</b>		
45,780	Austevoll Seafood	383,249	1.22
3,686	Norway Royal Salmon	75,508	0.24
		458,757	1.46
	<b>Internet (0.48%) (2019: 0.26%)</b>		
13,014	Atea	150,563	0.48
	<b>Machinery – Diversified (0.00%) (2019: 0.37%)</b>		
	<b>Miscellaneous Manufacturers (1.07%) (2019: 1.18%)</b>		
124,756	Elkem	337,971	1.07
	<b>Oil &amp; Gas (0.00%) (2019: 0.22%)</b>		
	<b>Oil &amp; Gas Services (2.80%) (2019: 0.00%)</b>		
69,728	TGS NOPEC Geophysical	883,250	2.80
	<b>Other Finance (0.00%) (2019: 0.07%)</b>		
	<b>Real Estate (0.23%) (2019: 0.11%)</b>		
13,217	Selvaag Bolig	73,049	0.23
	<b>Retail (1.97%) (2019: 0.43%)</b>		
108,923	Europris	531,308	1.68
9,929	Kid	90,419	0.29
		621,727	1.97
	<b>Transportation (0.83%) (2019: 0.40%)</b>		
10,987	American Shipping	29,576	0.09
10,076	Bonheur	232,760	0.74
		262,336	0.83

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (1.76%) (2019: 0.22%)</b>		
69,571	Fjordkraft Holding	555,852	1.76
		3,824,161	12.12
	<b>Portugal (1.76%) (2019: 1.98%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.15%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.12%)</b>		
	<b>Food (0.00%) (2019: 0.61%)</b>		
	<b>Forest Products &amp; Paper (1.76%) (2019: 0.60%)</b>		
71,130	Altri	367,031	1.17
7,090	Corticeira Amorim	82,244	0.26
11,623	Semapa-Sociedade de Investimento e Gestao	104,607	0.33
		553,882	1.76
	<b>Utilities – Electric (0.00%) (2019: 0.50%)</b>		
		553,882	1.76
	<b>Spain (1.36%) (2019: 3.56%)</b>		
	<b>Banks (0.00%) (2019: 0.64%)</b>		
	<b>Chemicals (0.14%) (2019: 0.05%)</b>		
20,424	Ercros	44,014	0.14
	<b>Commercial Services (0.39%) (2019: 0.12%)</b>		
32,484	Global Dominion Access	122,140	0.39
	<b>Engineering &amp; Construction (0.00%) (2019: 0.46%)</b>		
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.43%)</b>		
	<b>Lodging (0.00%) (2019: 0.24%)</b>		
	<b>Media (0.00%) (2019: 0.84%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.04%)</b>		
	<b>Pharmaceuticals (0.83%) (2019: 0.31%)</b>		
75,544	Faes Farma	263,648	0.83
	<b>Real Estate (0.00%) (2019: 0.28%)</b>		
	<b>Transportation (0.00%) (2019: 0.15%)</b>		
		429,802	1.36
	<b>Sweden (10.72%) (2019: 13.35%)</b>		
	<b>Aerospace &amp; Defense (0.25%) (2019: 0.00%)</b>		
5,096	CTT Systems	77,187	0.25
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.03%)</b>		
	<b>Building &amp; Construction Materials (0.39%) (2019: 0.20%)</b>		
9,423	Alimak Group	122,846	0.39
	<b>Chemicals (0.00%) (2019: 0.23%)</b>		
	<b>Commercial Services (0.60%) (2019: 0.54%)</b>		
22,406	AcadeMedia	189,532	0.60
	<b>Computers (0.00%) (2019: 0.17%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.06%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.26%)</b>		

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.98%) (2019: 0.89%)</b>		
80,871	Ratos	309,691	0.98
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.13%)</b>		
	<b>Electronics (0.52%) (2019: 0.57%)</b>		
21,773	Lagercrantz Group	164,677	0.52
	<b>Engineering &amp; Construction (0.77%) (2019: 2.26%)</b>		
9,769	Instalco	244,019	0.77
	<b>Entertainment (0.56%) (2019: 0.42%)</b>		
50,372	LeoVegas	174,950	0.56
	<b>Food (0.00%) (2019: 0.28%)</b>		
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.06%)</b>		
	<b>Healthcare Products (0.90%) (2019: 0.16%)</b>		
45,389	Arjo	283,894	0.90
	<b>Healthcare Services (0.00%) (2019: 0.12%)</b>		
	<b>Home Builders (0.00%) (2019: 0.26%)</b>		
	<b>Home Furnishings (0.00%) (2019: 0.57%)</b>		
	<b>Internet (0.00%) (2019: 0.06%)</b>		
	<b>Leisure Time (0.51%) (2019: 0.45%)</b>		
3,115	MIPS	159,649	0.51
	<b>Lodging (0.00%) (2019: 0.30%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.12%)</b>		
	<b>Mining (0.00%) (2019: 0.05%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.06%)</b>		
	<b>Other Consumer, Cyclical (0.00%) (2019: 0.09%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.33%)</b>		
	<b>Pharmaceuticals (0.64%) (2019: 0.36%)</b>		
2,397	BioGaia	128,098	0.41
9,325	Midsona	72,199	0.23
		200,297	0.64
	<b>Real Estate (2.95%) (2019: 2.76%)</b>		
48,549	Akelius Residential Property	75,057	0.24
10,497	Catena	402,185	1.27
184,948	Klovern	286,023	0.91
15,711	Platzer Fastigheter Holding	167,922	0.53
		931,187	2.95
	<b>Retail (0.78%) (2019: 0.81%)</b>		
38,777	Dustin Group	246,976	0.78
	<b>Software (0.00%) (2019: 0.32%)</b>		
	<b>Telecommunications (0.00%) (2019: 0.17%)</b>		
	<b>Transportation (0.00%) (2019: 0.26%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Trucking &amp; Leasing (0.87%) (2019: 0.00%)</b>		
8,439	Lindab International	143,107	0.45
6,926	Troax Group	132,476	0.42
		275,583	0.87
		3,380,488	10.72
	<b>Switzerland (7.79%) (2019: 2.51%)</b>		
	<b>Banks (0.76%) (2019: 0.40%)</b>		
3,017	Valiant Holding	241,292	0.76
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.09%)</b>		
	<b>Chemicals (0.00%) (2019: 0.30%)</b>		
	<b>Diversified Financial Services (1.33%) (2019: 0.36%)</b>		
24,345	EFG International	130,553	0.42
3,625	Swissquote Group Holding	287,907	0.91
		418,460	1.33
	<b>Electrical Components &amp; Equipment (1.04%) (2019: 0.18%)</b>		
5,074	Huber & Suhner	327,928	1.04
	<b>Energy – Alternate Sources (0.00%) (2019: 0.54%)</b>		
	<b>Engineering &amp; Construction (0.55%) (2019: 0.08%)</b>		
7,839	Implenia	174,239	0.55
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.04%)</b>		
	<b>Healthcare Products (0.60%) (2019: 0.07%)</b>		
1,028	Comet Holding	188,385	0.60
	<b>Machinery – Diversified (2.57%) (2019: 0.12%)</b>		
3,719	Kardex Holding	665,706	2.11
2,661	Zehnder Group	145,406	0.46
		811,112	2.57
	<b>Retail (0.77%) (2019: 0.16%)</b>		
26,256	Mobilezone Holding	244,703	0.77
	<b>Software (0.17%) (2019: 0.00%)</b>		
16,526	Kudelski	52,715	0.17
	<b>Telecommunications (0.00%) (2019: 0.17%)</b>		
		2,458,834	7.79
	<b>United Kingdom (29.92%) (2019: 27.81%)</b>		
	<b>Advertising (0.00%) (2019: 0.21%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.34%)</b>		
	<b>Agriculture (0.00%) (2019: 0.10%)</b>		
	<b>Airlines (0.00%) (2019: 0.12%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.28%)</b>		
	<b>Banks (0.00%) (2019: 0.30%)</b>		



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Beverages (0.73%) (2019: 0.40%)</b>		
8,082	Nichols	121,895	0.38
36,537	Stock Spirits Group	109,395	0.35
		231,290	0.73
	<b>Building &amp; Construction Materials (0.10%) (2019: 1.18%)</b>		
5,887	James Halstead	32,096	0.10
	<b>Chemicals (0.00%) (2019: 0.75%)</b>		
	<b>Commercial Services (1.50%) (2019: 2.24%)</b>		
22,168	Aggreko	155,036	0.49
27,103	Clipper Logistics	173,804	0.55
57,789	XPS Pensions Group	83,608	0.27
5,111	YouGov	59,669	0.19
		472,117	1.50
	<b>Computers (1.25%) (2019: 1.07%)</b>		
7,378	Cohort	52,094	0.17
15,535	FDM Group Holdings	195,078	0.62
52,050	NCC Group	146,539	0.46
		393,711	1.25
	<b>Cosmetics &amp; Personal Care (0.48%) (2019: 0.18%)</b>		
59,544	PZ Cussons	153,002	0.48
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.33%)</b>		
	<b>Diversified Financial Services (10.19%) (2019: 3.53%)</b>		
120,296	Brewin Dolphin Holdings	409,904	1.30
105,233	CMC Markets	459,685	1.46
17,388	Impax Asset Management Group	135,593	0.43
266,395	Jupiter Fund Management	840,469	2.66
11,569	Liontrust Asset Management	168,023	0.53
59,610	PayPoint	435,540	1.38
23,830	Polar Capital Holdings	185,295	0.59
218,044	TP ICAP	580,253	1.84
		3,214,762	10.19
	<b>Electrical Components &amp; Equipment (0.24%) (2019: 0.00%)</b>		
22,446	Voalex	77,236	0.24
	<b>Electronics (1.30%) (2019: 0.14%)</b>		
46,490	Chemring Group	148,285	0.47
24,930	Luceco	71,301	0.23
23,804	Smart Metering Systems	189,082	0.60
		408,668	1.30
	<b>Energy – Alternate Sources (0.00%) (2019: 0.24%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 1.38%)</b>		
	<b>Entertainment (0.00%) (2019: 0.84%)</b>		
	<b>Environmental Control (0.00%) (2019: 0.23%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (0.84%) (2019: 0.51%)</b>		
52,484	Devro	90,063	0.29
13,956	Hilton Food Group	173,691	0.55
		263,754	0.84
	<b>Full Line Insurance (0.78%) (2019: 0.92%)</b>		
26,463	Chesnara	88,102	0.28
11,699	Numis	44,242	0.14
36,318	Sabre Insurance Group	112,189	0.36
		244,533	0.78
	<b>Healthcare Products (0.00%) (2019: 0.09%)</b>		
	<b>Healthcare Services (0.20%) (2019: 0.14%)</b>		
10,893	CareTech Holdings	63,526	0.20
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.30%)</b>		
	<b>Home Builders (0.00%) (2019: 1.95%)</b>		
	<b>Household Products (0.00%) (2019: 0.04%)</b>		
	<b>Internet (0.21%) (2019: 0.33%)</b>		
18,248	iomart Group	65,237	0.21
	<b>Iron &amp; Steel (2.16%) (2019: 0.14%)</b>		
216,139	Ferrexpo	682,396	2.16
	<b>Leisure Time (0.00%) (2019: 0.41%)</b>		
	<b>Media (0.38%) (2019: 0.80%)</b>		
14,269	Daily Mail & General Trust	118,763	0.38
	<b>Mining (0.24%) (2019: 0.20%)</b>		
51,754	Anglo Asian Mining	76,033	0.24
	<b>Miscellaneous Manufacturers (0.23%) (2019: 0.98%)</b>		
2,068	Avon Rubber	73,123	0.23
	<b>Oil &amp; Gas (1.78%) (2019: 0.39%)</b>		
411,593	Diversified Gas & Oil	519,610	1.65
33,415	Serica Energy	42,931	0.13
		562,541	1.78
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.05%)</b>		
	<b>Other Consumer, Cyclical (0.32%) (2019: 0.03%)</b>		
14,126	IG Design Group	101,949	0.32
	<b>Other Finance (0.00%) (2019: 0.18%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.47%)</b>		
	<b>Pharmaceuticals (0.28%) (2019: 0.06%)</b>		
11,666	Clinigen Group	87,974	0.28

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Real Estate (0.90%) (2019: 0.67%)</b>		
72,808	CLS Holdings	182,611	0.58
13,893	Helical	57,972	0.19
14,740	Henry Boot	41,992	0.13
		282,575	0.90
	<b>Real Estate Investment Trusts (0.06%) (2019: 0.34%)</b>		
7,927	McKay Securities	17,867	0.06
	<b>Retail (0.01%) (2019: 2.76%)</b>		
56,430	Lookers	3,310	0.01
2,790	Patisserie Holdings	—	0.00
		3,310	0.01
	<b>Software (0.94%) (2019: 0.18%)</b>		
3,498	Craneware	89,883	0.29
11,482	EMIS Group	138,796	0.44
33,330	Learning Technologies Group	67,770	0.21
		296,449	0.94
	<b>Storage &amp; Warehousing (0.00%) (2019: 0.27%)</b>		
	<b>Telecommunications (1.54%) (2019: 0.57%)</b>		
230,259	TalkTalk Telecom Group	252,101	0.80
14,552	Telecom Plus	233,132	0.74
		485,233	1.54
	<b>Textile (0.00%) (2019: 0.09%)</b>		
	<b>Toys, Games &amp; Hobbies (0.00%) (2019: 0.25%)</b>		
	<b>Transportation (0.17%) (2019: 0.78%)</b>		
5,214	James Fisher & Sons	55,163	0.17
	<b>Trucking &amp; Leasing (1.10%) (2019: 0.00%)</b>		
41,537	Bodycote	345,951	1.10
	<b>Utilities – Electric (1.99%) (2019: 0.05%)</b>		
41,302	ContourGlobal	99,207	0.31
126,522	Drax Group	530,064	1.68
		629,271	1.99
		9,438,530	29.92
	<b>Total Equities</b>	30,911,491	97.98
	<b>Preferred Stock (0.28%) (2019: 0.03%)</b>		
	<b>Italy (0.28%) (2019: 0.03%)</b>		
	<b>Machinery, Construction &amp; Mining (0.28%) (2019: 0.03%)</b>		
9,160	Danieli & C Officine Meccaniche	87,936	0.28
	<b>Total Preferred Stock</b>	87,936	0.28
	<b>Rights (0.05%) (2019: 0.01%)</b>		
	<b>Norway (0.00%) (2019: 0.00%)</b>		
	<b>Retail (0.00%) (2019: 0.00%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Spain (0.05%) (2019: 0.01%)</b>		
	<b>Pharmaceuticals (0.05%) (2019: 0.01%)</b>		
82,950	Faes Farma	13,853	0.05
	<b>Total Rights</b>	13,853	0.05
	<b>Total Transferable Securities (98.31%) (2019: 99.14%)</b>	31,013,280	98.31
	<b>Total Investments (98.31%) (2019: 99.14%)</b>	31,013,280	98.31
	<b>Other Net Assets (1.69%) (2019: 0.86%)</b>	534,350	1.69
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	31,547,630	100.00
			<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>			
Transferable securities admitted to an official stock exchange listing			98.25
Other assets			1.75
			100.00

#### Abbreviation used:

REIT — Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (96.91%) (2019: 99.34%)</b>		
	<b>Equities (96.91%) (2019: 99.34%)</b>		
	<b>Brazil (3.43%) (2019: 4.58%)</b>		
	<b>Agriculture (0.00%) (2019: 0.06%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.08%)</b>		
	<b>Banks (1.01%) (2019: 1.06%)</b>		
39,132	Banco do Brasil	292,311	0.68
16,141	Banco Santander Brasil	139,309	0.33
		<u>431,620</u>	<u>1.01</u>
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.12%)</b>		
	<b>Commercial Services (0.38%) (2019: 0.73%)</b>		
62,132	CCR	161,126	0.38
	<b>Diversified Financial Services (0.00%) (2019: 0.04%)</b>		
	<b>Full Line Insurance (0.06%) (2019: 0.30%)</b>		
2,127	Porto Seguro	20,065	0.05
2,588	Wiz Solucoes e Corretagem de Seguros	4,006	0.01
		<u>24,071</u>	<u>0.06</u>
	<b>Internet (0.04%) (2019: 0.08%)</b>		
3,846	Smiles Fidelidade	17,363	0.04
	<b>Iron &amp; Steel (0.00%) (2019: 0.23%)</b>		
	<b>Oil &amp; Gas (0.33%) (2019: 0.39%)</b>		
33,197	Petrobras Distribuidora	141,437	0.33
	<b>Other Finance (0.11%) (2019: 0.25%)</b>		
20,107	Itausa	47,769	0.11
	<b>Packaging &amp; Containers (0.00%) (2019: 0.30%)</b>		
	<b>Real Estate (0.18%) (2019: 0.38%)</b>		
13,370	Cyrela Brazil Realty Empreendimentos e Participacoes	75,882	0.18
	<b>Telecommunications (0.04%) (2019: 0.04%)</b>		
1,737	Telefonica Brasil	15,550	0.04
	<b>Utilities – Electric (1.28%) (2019: 0.37%)</b>		
11,681	AES Tiete Energia	37,174	0.09
18,000	Centrais Eletricas Brasileiras	127,076	0.30
11,518	CPFL Energia	72,179	0.17
14,400	Engie Brasil Energia	121,816	0.28
28,990	Transmissora Alianca de Energia Eletrica	186,022	0.44
		<u>544,267</u>	<u>1.28</u>
	<b>Water (0.00%) (2019: 0.15%)</b>		
		<u>1,459,085</u>	<u>3.43</u>
	<b>Chile (1.26%) (2019: 0.83%)</b>		
	<b>Banks (0.32%) (2019: 0.00%)</b>		
1,333,089	Banco de Chile	136,123	0.32

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.00%) (2019: 0.13%)</b>		
	<b>Diversified Financial Services (0.00%) (2019: 0.01%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.04%)</b>		
	<b>Real Estate (0.08%) (2019: 0.00%)</b>		
20,888	Cencosud Shopping	33,471	0.08
	<b>Utilities – Electric (0.86%) (2019: 0.50%)</b>		
2,241,062	Enel Americas	365,919	0.86
	<b>Water (0.00%) (2019: 0.15%)</b>		
		535,513	1.26
	<b>Czech Republic (0.76%) (2019: 0.59%)</b>		
	<b>Banks (0.00%) (2019: 0.25%)</b>		
	<b>Telecommunications (0.07%) (2019: 0.09%)</b>		
2,483	O2 Czech Republic	29,036	0.07
	<b>Utilities – Electric (0.69%) (2019: 0.25%)</b>		
12,269	CEZ	294,382	0.69
		323,418	0.76
	<b>Hong Kong (8.74%) (2019: 6.99%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.11%)</b>		
	<b>Building &amp; Construction Materials (0.28%) (2019: 0.41%)</b>		
106,385	China Resources Cement Holdings	118,827	0.28
	<b>Chemicals (0.00%) (2019: 0.19%)</b>		
	<b>Coal (0.14%) (2019: 0.09%)</b>		
262,066	Shougang Fushan Resources Group	61,513	0.14
	<b>Commercial Services (0.31%) (2019: 0.14%)</b>		
81,500	Shenzhen International Holdings	131,603	0.31
	<b>Computers (0.60%) (2019: 0.24%)</b>		
270,133	Lenovo Group	255,037	0.60
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.07%)</b>		
	<b>Diversified Financial Services (0.14%) (2019: 0.05%)</b>		
31,000	Far East Horizon	31,944	0.08
31,107	Genertec Universal Medical Group	23,229	0.05
32,000	Guotai Junan International Holdings	4,292	0.01
		59,465	0.14
	<b>Energy – Alternate Sources (0.20%) (2019: 0.04%)</b>		
115,400	China Everbright Environment Group	65,197	0.15
17,000	China Everbright Greentech	7,498	0.02
180,000	Concord New Energy Group	10,911	0.03
		83,606	0.20
	<b>Environmental Control (0.07%) (2019: 0.03%)</b>		
36,846	China Water Affairs Group	28,797	0.07

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.53%) (2019: 0.00%)</b>		
268,400	WH Group	225,004	0.53
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.16%)</b>		
	<b>Healthcare Services (0.04%) (2019: 0.00%)</b>		
44,000	Perfect Shape Medical	18,272	0.04
	<b>Home Furnishings (0.00%) (2019: 0.02%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.01%)</b>		
	<b>Lodging (0.00%) (2019: 0.19%)</b>		
	<b>Oil &amp; Gas (0.26%) (2019: 1.83%)</b>		
130,300	Kunlun Energy	112,604	0.26
	<b>Oil &amp; Gas Services (0.03%) (2019: 0.00%)</b>		
20,000	CIMC Enric Holdings	11,968	0.03
	<b>Packaging &amp; Containers (0.09%) (2019: 0.08%)</b>		
31,700	CPMC Holdings	14,636	0.04
28,042	Lee & Man Paper Manufacturing	22,965	0.05
		37,601	0.09
	<b>Pipelines (0.02%) (2019: 0.02%)</b>		
30,000	Sinopec Kantons Holdings	10,446	0.02
	<b>Real Estate (1.38%) (2019: 0.41%)</b>		
13,000	C&D International Investment Group	20,119	0.05
156,950	China Jinmao Holdings Group	72,272	0.17
53,000	China Overseas Grand Oceans Group	28,435	0.07
106,900	China Overseas Land & Investment	232,452	0.55
60,000	China South City Holdings	8,899	0.02
16,700	Hopson Development Holdings	42,597	0.10
54,000	Shanghai Industrial Urban Development Group	5,711	0.01
107,773	Shenzhen Investment	36,972	0.09
29,887	Shimao Group Holdings	95,210	0.22
218,200	Yuexiu Property	43,911	0.10
		586,578	1.38
	<b>Retail (0.00%) (2019: 0.13%)</b>		
	<b>Telecommunications (4.02%) (2019: 2.33%)</b>		
294,401	China Mobile	1,678,255	3.94
104,400	CITIC Telecom International Holdings	32,853	0.08
		1,711,108	4.02
	<b>Transportation (0.23%) (2019: 0.10%)</b>		
44,991	SITC International Holdings	97,141	0.23
	<b>Utilities – Electric (0.00%) (2019: 0.19%)</b>		
	<b>Utilities – Electric &amp; Gas (0.09%) (2019: 0.00%)</b>		
12,500	Beijing Enterprises Holdings	40,792	0.09

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Water (0.31%) (2019: 0.15%)</b>		
73,700	Guangdong Investment	132,694	0.31
		3,723,056	8.74
	<b>Hungary (0.07%) (2019: 0.05%)</b>		
	<b>Telecommunications (0.07%) (2019: 0.05%)</b>		
24,025	Magyar Telekom Telecommunications	30,799	0.07
	<b>India (4.79%) (2019: 3.54%)</b>		
	<b>Banks (0.00%) (2019: 0.02%)</b>		
	<b>Coal (0.00%) (2019: 0.46%)</b>		
	<b>Commercial Services (0.08%) (2019: 0.00%)</b>		
27,385	Gujarat Pipavav Port	36,261	0.08
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 0.02%)</b>		
	<b>Diversified Financial Services (0.33%) (2019: 0.27%)</b>		
9,965	Housing & Urban Development	5,414	0.01
13,491	Indiabulls Housing Finance	40,676	0.10
52,254	REC	95,764	0.22
		141,854	0.33
	<b>Electronics (0.00%) (2019: 0.07%)</b>		
	<b>Engineering &amp; Construction (0.07%) (2019: 0.00%)</b>		
24,922	Engineers India	26,724	0.06
3,360	Ircon International	4,024	0.01
		30,748	0.07
	<b>Media (0.07%) (2019: 0.00%)</b>		
4,278	Sun TV Network	28,147	0.07
	<b>Mining (0.36%) (2019: 0.85%)</b>		
18,832	Hindustan Zinc	61,615	0.15
58,258	NMDC	91,257	0.21
		152,872	0.36
	<b>Oil &amp; Gas (0.92%) (2019: 1.07%)</b>		
38,899	Bharat Petroleum	202,898	0.47
42,481	Hindustan Petroleum	126,686	0.30
43,091	Oil India	63,343	0.15
		392,927	0.92
	<b>Packaging &amp; Containers (0.06%) (2019: 0.00%)</b>		
4,731	Balmer Lawrie & Co	8,294	0.02
1,585	Polyplex	15,422	0.04
		23,716	0.06
	<b>Pharmaceuticals (0.00%) (2019: 0.02%)</b>		
	<b>Shipping (0.02%) (2019: 0.00%)</b>		
1,838	Cochin Shipyard	9,371	0.02



## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.30%) (2019: 0.02%)</b>		
6,634	NIIT	18,363	0.04
1,849	Oracle Financial Services Software	81,300	0.19
5,498	Sonata Software	29,688	0.07
		129,351	0.30
	<b>Telecommunications (0.30%) (2019: 0.32%)</b>		
40,188	Bharti Infratel	126,453	0.30
	<b>Textile (0.00%) (2019: 0.01%)</b>		
	<b>Trucking &amp; Leasing (0.08%) (2019: 0.00%)</b>		
19,021	Welspun	34,649	0.08
	<b>Utilities – Electric (1.66%) (2019: 0.41%)</b>		
181,521	NHPC	56,270	0.13
239,527	Power Grid of India	622,387	1.46
77,788	SJVN	26,455	0.07
		705,112	1.66
	<b>Utilities – Electric &amp; Gas (0.54%) (2019: 0.00%)</b>		
136,456	GAIL India	230,187	0.54
		2,041,648	4.79
	<b>Indonesia (4.57%) (2019: 1.04%)</b>		
	<b>Agriculture (0.00%) (2019: 0.28%)</b>		
	<b>Banks (1.76%) (2019: 0.02%)</b>		
23,500	Bank Danamon Indonesia	5,252	0.01
564,976	Bank Mandiri Persero	254,340	0.60
151,835	Bank Negara Indonesia Persero	66,732	0.16
232,100	Bank Pembangunan Daerah Jawa Barat Dan Banten	25,605	0.06
132,900	Bank Pembangunan Daerah Jawa Timur	6,432	0.01
1,313,427	Bank Rakyat Indonesia Persero	389,821	0.92
		748,182	1.76
	<b>Building &amp; Construction Materials (0.18%) (2019: 0.03%)</b>		
75,666	Indocement Tunggal Prakarsa	77,955	0.18
	<b>Coal (0.00%) (2019: 0.39%)</b>		
	<b>Distribution &amp; Wholesale (0.35%) (2019: 0.23%)</b>		
78,101	United Tractors	147,864	0.35
	<b>Real Estate (0.00%) (2019: 0.01%)</b>		
	<b>Retail (0.88%) (2019: 0.08%)</b>		
874,477	Astra International	374,998	0.88
	<b>Telecommunications (1.40%) (2019: 0.00%)</b>		
2,536,816	Telkom Indonesia Persero	597,642	1.40
		1,946,641	4.57

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Malaysia (0.56%) (2019: 1.78%)</b>		
	<b>Agriculture (0.00%) (2019: 0.06%)</b>		
	<b>Airlines (0.00%) (2019: 0.07%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.05%)</b>		
	<b>Banks (0.09%) (2019: 1.26%)</b>		
40,293	AMMB Holdings	36,562	0.09
	<b>Beverages (0.01%) (2019: 0.00%)</b>		
12,500	Power Root	6,122	0.01
	<b>Chemicals (0.00%) (2019: 0.03%)</b>		
	<b>Commercial Services (0.03%) (2019: 0.00%)</b>		
54,900	MMC	12,283	0.03
	<b>Diversified Financial Services (0.02%) (2019: 0.02%)</b>		
64,162	Malaysia Building Society	10,774	0.02
	<b>Electronics (0.05%) (2019: 0.00%)</b>		
30,800	Uchi Technologies	19,908	0.05
	<b>Entertainment (0.11%) (2019: 0.18%)</b>		
215,297	Astro Malaysia Holdings	48,438	0.11
	<b>Food (0.09%) (2019: 0.00%)</b>		
10,300	United Plantations	37,180	0.09
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.08%)</b>		
	<b>Real Estate (0.04%) (2019: 0.03%)</b>		
74,000	Mah Sing Group	16,005	0.04
	<b>Retail (0.02%) (2019: 0.00%)</b>		
37,200	Aeon M	9,895	0.02
	<b>Utilities – Electric (0.10%) (2019: 0.00%)</b>		
192,133	Malakoff	42,747	0.10
		239,914	0.56
	<b>Mexico (1.23%) (2019: 2.32%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.03%)</b>		
	<b>Banks (0.00%) (2019: 0.60%)</b>		
	<b>Beverages (0.25%) (2019: 0.00%)</b>		
23,685	Coca-Cola Femsa	108,775	0.25
	<b>Chemicals (0.32%) (2019: 0.04%)</b>		
35,638	Alpek	31,157	0.08
43,982	Orbia Advance	103,192	0.24
		134,349	0.32
	<b>Diversified Financial Services (0.00%) (2019: 0.04%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.36%)</b>		
	<b>Holding Companies – Diversified Operations (0.29%) (2019: 0.15%)</b>		
173,450	Alfa	125,177	0.29

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mining (0.00%) (2019: 0.88%)</b>		
	<b>Real Estate (0.13%) (2019: 0.00%)</b>		
27,567	Corp Inmobiliaria Vesta	53,670	0.13
	<b>Real Estate Investment Trusts (0.24%) (2019: 0.17%)</b>		
73,026	Macquarie Mexico Real Estate Management	103,204	0.24
	<b>Transportation (0.00%) (2019: 0.05%)</b>		
		525,175	1.23
	<b>People's Republic of China (16.77%) (2019: 19.84%)</b>		
	<b>Agriculture (0.25%) (2019: 0.02%)</b>		
4,200	Shandong Yisheng Livestock & Poultry Breeding	7,161	0.01
36,300	Wens Foodstuffs Group	101,188	0.24
		108,349	0.25
	<b>Auto Manufacturers (0.35%) (2019: 0.86%)</b>		
54,500	BAIC Motor	20,173	0.05
10,500	CIMC Vehicles Group	9,763	0.02
20,200	SAIC Motor	75,490	0.18
17,000	Zhengzhou Yutong Bus	43,983	0.10
		149,409	0.35
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.61%)</b>		
	<b>Banks (6.93%) (2019: 7.94%)</b>		
650,858	Agricultural Bank of China	238,398	0.56
72,533	Bank of Beijing	53,680	0.13
8,013	Bank of Chengdu	13,074	0.03
9,000	Bank of Chongqing	5,629	0.01
45,369	Bank of Jiangsu	37,878	0.09
18,640	Bank of Nanjing	23,030	0.05
46,500	Bank of Shanghai	55,745	0.13
14,000	Bank of Zhengzhou	3,611	0.01
1,531,877	China Construction Bank	1,163,687	2.73
10,500	China Zheshang Bank	6,551	0.02
15,900	Huaxia Bank	15,195	0.04
1,491,388	Industrial & Commercial Bank of China	967,513	2.27
50,100	Industrial Bank	159,881	0.37
6,900	Jiangsu Jianguyin Rural Commercial Bank	4,516	0.01
172,119	Postal Savings Bank of China	97,231	0.23
70,800	Shanghai Pudong Development Bank	104,796	0.25
		2,950,415	6.93
	<b>Beverages (0.00%) (2019: 0.02%)</b>		
	<b>Building &amp; Construction Materials (0.18%) (2019: 0.35%)</b>		
18,754	Asia Cement China Holdings	17,105	0.04
4,700	Gansu Qilianshan Cement Group	9,760	0.02
8,610	Guangdong Tapai Group	16,773	0.04
5,503	Huaxin Cement	17,359	0.04

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (0.18%) (2019: 0.35%) (continued)</b>			
4,105	Jiangxi Wannianqing Cement	8,348	0.02
8,958	Sinoma International Engineering	9,424	0.02
		78,769	0.18
<b>Chemicals (0.40%) (2019: 0.92%)</b>			
71,000	China Sanjiang Fine Chemicals	22,159	0.05
47,943	Dongyue Group	38,026	0.09
30,903	Fufeng Group	11,561	0.03
831	Huabao Flavours & Fragrances	6,972	0.02
8,998	Huapont Life Sciences	7,623	0.02
29,600	Inner Mongolia Junzheng Energy & Chemical Industry Group	22,404	0.05
8,200	Lomon Billions Group	38,581	0.09
7,257	Luxi Chemical Group	14,182	0.03
5,500	Zhejiang Runtu	7,838	0.02
		169,346	0.40
<b>Coal (0.03%) (2019: 0.77%)</b>			
7,064	Huaibei Mining Holdings	12,087	0.03
<b>Commercial Services (0.24%) (2019: 0.31%)</b>			
45,774	Jiangsu Expressway	51,182	0.12
28,296	Qingdao Port International	17,480	0.04
5,200	Shandong Hi-speed	4,914	0.01
30,800	Shenzhen Expressway	29,003	0.07
		102,579	0.24
<b>Consumer Durables &amp; Apparels (0.02%) (2019: 0.03%)</b>			
8,000	JNBY Design	9,286	0.02
<b>Distribution &amp; Wholesale (0.02%) (2019: 0.04%)</b>			
16,000	Wuchan Zhongda Group	10,691	0.02
<b>Diversified Financial Services (0.09%) (2019: 0.10%)</b>			
193,587	China Cinda Asset Management	36,707	0.09
<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.04%)</b>			
<b>Electronics (0.01%) (2019: 0.05%)</b>			
1,100	Hexing Electrical	2,313	0.01
<b>Engineering &amp; Construction (0.20%) (2019: 0.11%)</b>			
3,300	China Merchants Expressway Network & Technology Holdings	3,476	0.01
112,000	China Railway Group	49,405	0.11
25,731	Shanghai Construction Group	11,843	0.03
9,400	Shanghai Tunnel Engineering	7,776	0.02
12,400	Shenzhen Tagen Group	11,263	0.03
		83,763	0.20

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.50%) (2019: 0.19%)</b>		
50,500	COFCO Joycome Foods	17,523	0.04
38,000	Uni-President China Holdings	38,667	0.09
216,100	Want Want China Holdings	156,356	0.37
		212,546	0.50
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.01%)</b>		
	<b>Full Line Insurance (1.17%) (2019: 0.00%)</b>		
98,000	China Life Insurance	216,132	0.51
46,200	China Pacific Insurance Group	180,844	0.42
121,000	China Reinsurance Group	12,484	0.03
11,800	New China Life Insurance	46,040	0.11
129,000	People's Insurance Group of China	40,927	0.10
		496,427	1.17
	<b>Healthcare Products (0.34%) (2019: 0.29%)</b>		
19,298	Hengan International Group	136,637	0.32
5,163	Zhejiang Hisoar Pharmaceutical	6,710	0.02
		143,347	0.34
	<b>Home Builders (0.00%) (2019: 0.01%)</b>		
	<b>Home Furnishings (0.03%) (2019: 0.04%)</b>		
8,000	Hisense Home Appliances Group	12,319	0.03
	<b>Household Products (0.00%) (2019: 0.02%)</b>		
	<b>Internet (0.26%) (2019: 0.00%)</b>		
401,300	China Telecom	111,280	0.26
	<b>Iron &amp; Steel (0.25%) (2019: 0.83%)</b>		
65,969	Baoshan Iron & Steel	60,020	0.14
15,000	China Hanking Holdings	2,650	0.01
17,100	Hunan Valin Steel	12,499	0.03
7,380	Liuzhou Iron & Steel	5,857	0.01
22,534	Nanjing Iron & Steel	10,750	0.03
5,790	Sansteel Minguang Fujian	5,958	0.01
10,606	Xinyu Iron & Steel	7,444	0.02
		105,178	0.25
	<b>Lodging (0.00%) (2019: 0.05%)</b>		
	<b>Machinery – Diversified (0.03%) (2019: 0.01%)</b>		
4,300	Canny Elevator	6,463	0.01
5,726	Chongqing Zongshen Power Machinery	6,751	0.02
		13,214	0.03
	<b>Machinery, Construction &amp; Mining (0.08%) (2019: 0.12%)</b>		
113,227	Lonking Holdings	35,051	0.08

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Media (0.06%) (2019: 0.05%)</b>		
5,900	China South Publishing & Media Group	8,598	0.02
3,500	Chinese Universe Publishing and Media Group	5,400	0.01
5,020	Shandong Publishing & Media	4,337	0.01
4,900	Wasu Media Holding	6,413	0.02
		24,748	0.06
	<b>Mining (0.16%) (2019: 0.19%)</b>		
53,939	China Hongqiao Group	49,399	0.12
5,600	Huolinhe Opencut Coal Industry of Inner Mongolia	9,368	0.02
1,200	Inner Mongolia Eerduosi Resources	1,912	0.00
6,600	Jinduicheng Molybdenum	6,267	0.02
		66,946	0.16
	<b>Miscellaneous Manufacturers (0.11%) (2019: 0.08%)</b>		
133,000	CRRC	45,798	0.11
	<b>Oil &amp; Gas (0.00%) (2019: 2.09%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.05%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.09%)</b>		
	<b>Packaging &amp; Containers (0.11%) (2019: 0.08%)</b>		
53,759	Greatview Aseptic Packaging	31,415	0.07
8,249	MYS Group	5,045	0.01
10,400	Shanghai Zijiang Enterprise Group	6,918	0.02
1,900	Tungkong	2,527	0.01
		45,905	0.11
	<b>Pharmaceuticals (0.14%) (2019: 0.20%)</b>		
12,424	Consun Pharmaceutical Group	4,887	0.01
1,900	Hubei Jumpcan Pharmaceutical	5,877	0.01
2,900	Jiuzhitang	3,490	0.01
7,530	Shandong Buchang Pharmaceuticals	26,563	0.06
3,442	Sunflower Pharmaceutical Group	7,721	0.02
5,600	Zhejiang Medicine	11,646	0.03
		60,184	0.14
	<b>Pipelines (0.01%) (2019: 0.01%)</b>		
6,384	Bestsun Energy	4,949	0.01
	<b>Real Estate (3.99%) (2019: 2.28%)</b>		
101,822	Agile Group Holdings	135,520	0.32
10,621	Beijing Capital Development	9,533	0.02
12,400	Beijing North Star	4,323	0.01
13,000	C&D Property Management Group	5,198	0.01
58,000	Central China Real Estate	26,929	0.06
55,000	China Aoyuan Group	53,483	0.12
24,280	China Fortune Land Development	48,005	0.11
22,400	China Merchants Shekou Industrial Zone Holdings	45,521	0.11
62,000	China SCE Group Holdings	25,587	0.06

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate (3.99%) (2019: 2.28%) (continued)</b>			
131,149	CIFI Holdings Group	111,125	0.26
258,010	Country Garden Holdings	356,730	0.84
46,000	Dexin China Holdings	17,560	0.04
13,400	Financial Street Holdings	13,216	0.03
27,100	Gemdale	55,942	0.13
24,800	Greenland Holdings	22,108	0.05
65,949	Greenland Hong Kong Holdings	19,817	0.05
20,500	Huafa Industrial Zhuhai	19,466	0.04
24,200	Jinke Properties Group	26,236	0.06
84,227	KWG Group Holdings	114,947	0.27
31,226	Logan Group	51,145	0.12
11,400	Midea Real Estate Holding	25,465	0.06
78,800	Poly Developments and Holdings Group	190,620	0.45
49,000	Powerlong Real Estate Holdings	33,809	0.08
18,320	Red Star Macalline Group	11,128	0.03
22,200	RiseSun Real Estate Development	22,167	0.05
54,996	Seazen Group	45,748	0.11
7,800	Seazen Holdings	41,542	0.10
3,600	Shanghai Lujiazui Finance & Trade Zone Development	5,890	0.01
6,664	Shanghai Shimao	4,698	0.01
26,700	Shenzhen Overseas Chinese Town	28,946	0.07
9,700	Sichuan Languang Development	6,867	0.02
15,326	Suning Universal	8,038	0.02
2,900	Tianjin Guangyu Development	2,780	0.01
36,943	Times China Holdings	51,361	0.12
102,218	Yuzhou Group Holdings	36,912	0.09
34,000	Zhongliang Holdings Group	22,714	0.05
		1,701,076	3.99
<b>Retail (0.12%) (2019: 0.21%)</b>			
23,490	China Lilang	16,026	0.04
1,343	Dazzle Fashion	3,916	0.01
4,307	Maoye Commercial	2,456	0.00
2,500	Rainbow Digital Commercial	2,921	0.01
36,383	Xtep International Holdings	18,159	0.04
6,000	Zhejiang Semir Garment	9,193	0.02
		52,671	0.12
<b>Telecommunications (0.00%) (2019: 0.02%)</b>			
<b>Textile (0.01%) (2019: 0.03%)</b>			
2,700	Zhejiang Hangmin	2,366	0.01
<b>Transportation (0.30%) (2019: 0.38%)</b>			
133,000	COSCO SHIPPING Development	21,613	0.05
56,600	Daqin Railway	55,909	0.13
79,251	Sinotrans	28,823	0.07

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (0.30%) (2019: 0.38%) (continued)</b>		
12,099	Xiamen C & D	15,189	0.03
8,400	Xiamen Xiangyu	7,732	0.02
		129,266	0.30
	<b>Trucking &amp; Leasing (0.02%) (2019: 0.00%)</b>		
18,595	Xinxing Ductile Iron Pipes	10,464	0.02
	<b>Utilities – Electric (0.31%) (2019: 0.30%)</b>		
442,994	CGN Power	95,417	0.22
3,600	Guangdong Shaoneng Group	3,683	0.01
13,590	Guangxi Guiguan Electric Power	9,268	0.02
17,058	Huaneng Lancang River Hydropower	11,633	0.03
15,700	Shenergy	12,532	0.03
		132,533	0.31
	<b>Utilities – Electric &amp; Gas (0.04%) (2019: 0.03%)</b>		
62,000	China Suntien Green Energy	19,031	0.04
	<b>Water (0.01%) (2019: 0.01%)</b>		
5,400	Chongqing Water Group	4,228	0.01
		7,143,241	16.77
	<b>Philippines (1.04%) (2019: 0.54%)</b>		
	<b>Airlines (0.00%) (2019: 0.04%)</b>		
	<b>Coal (0.00%) (2019: 0.04%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.05%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.04%)</b>		
	<b>Telecommunications (0.73%) (2019: 0.24%)</b>		
2,217	Globe Telecom	93,715	0.22
7,824	PLDT	218,313	0.51
		312,028	0.73
	<b>Utilities – Electric (0.31%) (2019: 0.13%)</b>		
70,200	Aboitiz Power	38,811	0.09
15,000	Manila Electric	91,205	0.22
		130,016	0.31
		442,044	1.04
	<b>Poland (0.16%) (2019: 0.87%)</b>		
	<b>Banks (0.00%) (2019: 0.35%)</b>		
	<b>Coal (0.00%) (2019: 0.03%)</b>		
	<b>Computers (0.14%) (2019: 0.11%)</b>		
3,203	Asseco Poland	58,541	0.14
	<b>Diversified Financial Services (0.02%) (2019: 0.02%)</b>		
615	Warsaw Stock Exchange	7,543	0.02



# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.00%) (2019: 0.03%)</b>		
	<b>Full Line Insurance (0.00%) (2019: 0.33%)</b>		
		66,084	0.16
	<b>Republic of South Korea (3.82%) (2019: 3.45%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.01%)</b>		
	<b>Banks (0.18%) (2019: 0.31%)</b>		
9,672	Industrial Bank of Korea	78,708	0.18
	<b>Building &amp; Construction Materials (0.12%) (2019: 0.06%)</b>		
8,280	Ssangyong Cement Industrial	50,916	0.12
	<b>Chemicals (0.04%) (2019: 0.04%)</b>		
802	Huchems Fine Chemical	18,937	0.04
	<b>Distribution &amp; Wholesale (0.11%) (2019: 0.00%)</b>		
489	Halla Holdings	16,836	0.04
2,298	Posco International	30,779	0.07
		47,615	0.11
	<b>Diversified Financial Services (2.21%) (2019: 0.51%)</b>		
601	Aju Capital	6,750	0.02
9,655	BNK Financial Group	50,484	0.12
1,187	Daishin Securities	14,205	0.03
5,679	DGB Financial Group	35,497	0.08
516	EBEST Investment & Securities	3,225	0.01
10,632	Hana Financial Group	337,664	0.79
489	Hyundai Motor Securities	5,672	0.01
5,151	JB Financial Group	26,744	0.06
31,033	Macquarie Korea Infrastructure Fund	304,245	0.72
1,048	Meritz Financial Group	9,464	0.02
8,616	Meritz Securities	29,069	0.07
3,886	NH Investment & Securities	40,423	0.10
599	Samsung Card	17,921	0.04
1,634	Samsung Securities	60,844	0.14
		942,207	2.21
	<b>Engineering &amp; Construction (0.12%) (2019: 0.06%)</b>		
1,443	KEPCO Plant Service & Engineering	39,452	0.09
1,424	Kumho Industrial	11,903	0.03
		51,355	0.12
	<b>Environmental Control (0.03%) (2019: 0.00%)</b>		
1,279	Koentec	11,103	0.03
	<b>Food (0.04%) (2019: 0.00%)</b>		
1,281	Orion Holdings	15,566	0.04

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Full Line Insurance (0.40%) (2019: 0.34%)</b>		
2,553	Korean Reinsurance	18,543	0.05
1,585	Meritz Fire & Marine Insurance	21,303	0.05
745	Samsung Fire & Marine Insurance	128,590	0.30
		168,436	0.40
	<b>Home Furnishings (0.00%) (2019: 0.29%)</b>		
	<b>Internet (0.03%) (2019: 0.02%)</b>		
1,341	iMarketKorea	10,789	0.03
	<b>Iron &amp; Steel (0.00%) (2019: 1.06%)</b>		
	<b>Oil &amp; Gas (0.03%) (2019: 0.74%)</b>		
325	E1	13,358	0.03
	<b>Packaging &amp; Containers (0.02%) (2019: 0.00%)</b>		
1,425	Tailim Packaging	7,661	0.02
	<b>Real Estate (0.08%) (2019: 0.01%)</b>		
3,156	Korea Asset In Trust	11,447	0.02
13,164	Korea Real Estate Investment & Trust	24,479	0.06
		35,926	0.08
	<b>Telecommunications (0.41%) (2019: 0.00%)</b>		
596	Hyosung	41,917	0.10
5,919	KT	130,770	0.31
		172,687	0.41
		1,625,264	3.82
	<b>Russian Federation (16.31%) (2019: 20.21%)</b>		
	<b>Banks (5.90%) (2019: 2.31%)</b>		
173,042	Sberbank of Russia ADR	2,512,597	5.90
	<b>Chemicals (0.39%) (2019: 0.18%)</b>		
12,176	PhosAgro GDR	166,083	0.39
	<b>Food (0.80%) (2019: 0.56%)</b>		
19,261	Magnit GDR (UK Listed)	338,997	0.80
137	Magnit GDR (US Listed)	2,411	0.00
		341,408	0.80
	<b>Iron &amp; Steel (0.80%) (2019: 1.27%)</b>		
6,699	Magnitogorsk Iron & Steel Works GDR (UK Listed)	65,317	0.15
394	Magnitogorsk Iron & Steel Works GDR (US Listed)	3,842	0.01
9,882	Novolipetsk Steel GDR	274,130	0.64
		343,289	0.80
	<b>Mining (4.46%) (2019: 2.85%)</b>		
60,619	MMC Norilsk Nickel ADR (UK listed)	1,891,333	4.44
269	MMC Norilsk Nickel ADR (US listed)	8,468	0.02
		1,899,801	4.46

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (2.91%) (2019: 12.32%)</b>		
109,850	Rosneft Oil GDR	619,560	1.46
15,048	Tatneft ADR (UK Listed)	613,964	1.44
106	Tatneft ADR (US Listed)	4,293	0.01
		1,237,817	2.91
	<b>Telecommunications (1.05%) (2019: 0.72%)</b>		
49,865	Mobile TeleSystems ADR	446,296	1.05
		6,947,291	16.31
	<b>Singapore (0.05%) (2019: 0.04%)</b>		
	<b>Software (0.05%) (2019: 0.04%)</b>		
19,201	IGG	20,115	0.05
	<b>South Africa (3.94%) (2019: 6.77%)</b>		
	<b>Agriculture (0.00%) (2019: 0.08%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.03%)</b>		
	<b>Banks (0.00%) (2019: 1.85%)</b>		
	<b>Coal (0.00%) (2019: 0.40%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.10%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.09%)</b>		
	<b>Diversified Financial Services (0.71%) (2019: 0.63%)</b>		
9,494	Coronation Fund Managers	27,903	0.07
2,997	JSE	22,956	0.05
62,506	Sanlam	250,005	0.59
		300,864	0.71
	<b>Entertainment (0.42%) (2019: 0.00%)</b>		
19,733	MultiChoice Group	180,020	0.42
	<b>Food (0.30%) (2019: 0.23%)</b>		
4,778	Oceana Group	20,900	0.05
16,321	Remgro	106,892	0.25
		127,792	0.30
	<b>Full Line Insurance (0.00%) (2019: 0.04%)</b>		
	<b>Healthcare Services (0.00%) (2019: 0.17%)</b>		
	<b>Holding Companies – Diversified Operations (0.31%) (2019: 0.15%)</b>		
26,344	AVI	131,321	0.31
	<b>Iron &amp; Steel (0.54%) (2019: 0.27%)</b>		
5,424	Kumba Iron Ore	229,984	0.54
	<b>Lodging (0.00%) (2019: 0.08%)</b>		
	<b>Mining (0.39%) (2019: 0.26%)</b>		
9,458	African Rainbow Minerals	168,644	0.39
	<b>Miscellaneous Manufacturers (0.11%) (2019: 0.06%)</b>		
8,125	AECI	48,124	0.11

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Finance (0.09%) (2019: 0.00%)</b>		
9,389	PSG Group	38,275	0.09
	<b>Real Estate (0.13%) (2019: 0.06%)</b>		
46,436	Equites Property Fund	54,914	0.13
	<b>Real Estate Investment Trusts (0.00%) (2019: 0.17%)</b>		
	<b>Retail (0.00%) (2019: 0.55%)</b>		
	<b>Telecommunications (0.94%) (2019: 1.44%)</b>		
47,241	Vodacom Group	400,061	0.94
	<b>Transportation (0.00%) (2019: 0.11%)</b>		
		1,679,999	3.94
	<b>Taiwan (25.85%) (2019: 22.44%)</b>		
	<b>Agriculture (0.16%) (2019: 0.00%)</b>		
37,100	Great Wall Enterprise	67,090	0.16
	<b>Auto Manufacturers (0.15%) (2019: 0.08%)</b>		
28,500	Sanyang Motor	36,220	0.08
3,109	Yulon Nissan Motor	28,657	0.07
		64,877	0.15
	<b>Auto Parts &amp; Equipment (0.06%) (2019: 0.03%)</b>		
15,000	Tong Yang Industry	20,820	0.05
6,000	TYC Brother Industrial	5,039	0.01
		25,859	0.06
	<b>Banks (0.29%) (2019: 0.04%)</b>		
85,500	Shanghai Commercial & Savings Bank	125,077	0.29
	<b>Building &amp; Construction Materials (1.87%) (2019: 1.30%)</b>		
188,065	Asia Cement	289,164	0.68
307,273	Taiwan Cement	472,459	1.11
8,000	Taiwan Sakura	14,748	0.04
22,000	Universal Cement	18,165	0.04
		794,536	1.87
	<b>Chemicals (2.74%) (2019: 4.27%)</b>		
6,000	China Steel Chemical	23,169	0.05
2,000	Daxin Materials	6,093	0.01
157,607	Formosa Chemicals & Fibre	475,134	1.12
170,504	Formosa Plastics	585,016	1.37
2,400	Nan Pao Resins Chemical	13,336	0.03
11,000	Nantex Industry	23,920	0.06
25,000	Sinon	19,129	0.05
22,946	Taiwan Styrene Monomer	15,394	0.04
4,000	Taiyen Biotech	4,655	0.01
		1,165,846	2.74

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.09%) (2019: 0.06%)</b>		
12,007	Taiwan Secom	37,904	0.09
	<b>Computers (3.38%) (2019: 2.54%)</b>		
42,008	Asustek Computer	374,542	0.88
6,983	Aten International	21,025	0.05
2,632	Chenbro Micom	7,681	0.02
146,041	Compal Electronics	107,603	0.25
8,000	Flytech Technology	17,795	0.04
20,442	Getac Technology	35,594	0.08
2,000	Hiyes International	6,050	0.02
133,201	Inventec	113,789	0.27
14,000	Pan-International Industrial	12,780	0.03
1,622	Posiflex Technology	4,612	0.01
23,100	Primax Electronics	40,088	0.09
147,456	Quanta Computer	424,591	1.00
12,680	Systex	39,577	0.09
211,444	Wistron	233,303	0.55
		1,439,030	3.38
	<b>Consumer Durables &amp; Apparels (0.28%) (2019: 0.02%)</b>		
12,000	De Licacy Industrial	7,944	0.02
84,200	Pou Chen	94,107	0.22
4,000	Quang Viet Enterprise	15,375	0.04
		117,426	0.28
	<b>Distribution &amp; Wholesale (0.06%) (2019: 0.00%)</b>		
10,000	Wah Lee Industrial	27,048	0.06
	<b>Diversified Financial Services (3.48%) (2019: 2.22%)</b>		
60,265	Capital Securities	29,062	0.07
18,000	China Bills Finance	9,545	0.02
380,400	China Development Financial Holding	125,922	0.30
579,743	CTBC Financial Holding	406,496	0.95
184,260	First Financial Holding	140,008	0.33
187,144	Fubon Financial Holding	311,394	0.73
64,721	IBF Financial Holdings	29,608	0.07
242,897	Mega Financial Holding	257,625	0.60
18,340	President Securities	12,010	0.03
393,102	SinoPac Financial Holdings	160,205	0.38
		1,481,875	3.48
	<b>Electrical Components &amp; Equipment (0.09%) (2019: 0.23%)</b>		
15,300	AcBel Polytech	15,775	0.04
4,377	Kung Long Batteries Industrial	21,964	0.05
		37,739	0.09

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (6.20%) (2019: 6.26%)</b>		
14,080	Chang Wah Electromaterials	15,359	0.04
23,000	Cheng Uei Precision Industry	38,554	0.09
8,000	Darfon Electronics	12,343	0.03
4,487	Holy Stone Enterprise	18,604	0.04
474,139	Hon Hai Precision Industry	1,552,557	3.64
6,303	Merry Electronics	32,863	0.08
13,200	Nichidenbo	23,594	0.06
162,110	Pegatron	388,308	0.91
3,000	Polytronics Technology	10,196	0.02
12,000	Promate Electronic	15,119	0.04
6,700	Stark Technology	15,869	0.04
22,824	Supreme Electronics	27,862	0.07
90,267	Synnex Technology International	150,991	0.35
14,630	Taiwan PCB Techvest	23,129	0.05
9,000	Test Research	18,514	0.04
3,232	Thinking Electronic Industrial	18,404	0.04
9,609	Topco Scientific	40,867	0.10
30,494	Tripod Technology	128,617	0.30
61,602	WPG Holdings	94,054	0.22
11,653	WT Microelectronics	16,714	0.04
		2,642,518	6.20
	<b>Engineering &amp; Construction (0.30%) (2019: 0.14%)</b>		
16,000	DA CIN Construction	15,346	0.03
7,000	L&K Engineering	7,424	0.02
18,501	Taiwan Cogeneration	25,492	0.06
10,500	United Integrated Services	80,731	0.19
		128,993	0.30
	<b>Entertainment (0.00%) (2019: 0.01%)</b>		
	<b>Environmental Control (0.07%) (2019: 0.04%)</b>		
5,321	Cleanaway	31,057	0.07
	<b>Food (0.12%) (2019: 0.11%)</b>		
12,055	Charoen Pokphand Enterprise	31,062	0.07
4,988	Namchow Holdings	8,343	0.02
15,000	Wei Chuan Foods	11,905	0.03
		51,310	0.12
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.11%)</b>		
	<b>Full Line Insurance (0.72%) (2019: 0.00%)</b>		
164,000	Cathay Financial Holding	246,617	0.58
196,900	Shin Kong Financial Holding	61,748	0.14
		308,365	0.72
	<b>Healthcare Products (0.03%) (2019: 0.00%)</b>		
6,000	Excelsior Medical	11,980	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Builders (0.02%) (2019: 0.01%)</b>		
25,000	Radium Life Tech	10,721	0.02
	<b>Home Furnishings (1.17%) (2019: 0.03%)</b>		
48,403	Chicony Electronics	148,512	0.35
4,000	Heran	17,368	0.04
164,816	Lite-On Technology	292,137	0.69
14,000	Sampo	12,980	0.03
7,000	Sysage Technology	10,924	0.02
3,300	Zeng Hsing Industrial	16,526	0.04
		498,447	1.17
	<b>Iron &amp; Steel (0.28%) (2019: 0.19%)</b>		
28,511	Feng Hsin Steel	72,145	0.17
35,134	Tung Ho Steel Enterprise	45,640	0.11
		117,785	0.28
	<b>Leisure Time (0.07%) (2019: 0.07%)</b>		
5,128	Fusheng Precision	31,664	0.07
	<b>Lodging (0.03%) (2019: 0.03%)</b>		
2,419	Formosa International Hotels	11,622	0.03
	<b>Machinery – Diversified (0.04%) (2019: 0.04%)</b>		
6,119	Syncmold Enterprise	18,903	0.04
	<b>Office &amp; Business Equipment (0.00%) (2019: 0.02%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.41%)</b>		
	<b>Other Finance (0.03%) (2019: 0.02%)</b>		
20,664	Cathay Real Estate Development	14,635	0.03
	<b>Other Industrial (0.00%) (2019: 0.58%)</b>		
	<b>Packaging &amp; Containers (0.00%) (2019: 0.03%)</b>		
	<b>Pharmaceuticals (0.07%) (2019: 0.00%)</b>		
3,000	SCI Pharmtech	8,969	0.02
12,000	YungShin Global Holding	19,090	0.05
		28,059	0.07
	<b>Real Estate (0.59%) (2019: 0.20%)</b>		
18,464	Chong Hong Construction	52,570	0.12
9,474	Da-Li Development	10,115	0.02
24,966	Farglory Land Development	50,024	0.12
12,000	Hong Pu Real Estate Development	9,823	0.02
21,388	Huaku Development	66,844	0.16
16,911	Kuoyang Construction	27,803	0.07
39,936	Prince Housing & Development	16,345	0.04
13,000	ZongTai Real Estate Development	18,229	0.04
		251,753	0.59

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.17%) (2019: 0.11%)</b>		
8,000	Chicony Power Technology	20,101	0.05
20,751	Ruentex Industries	51,475	0.12
		71,576	0.17
	<b>Semiconductors (1.07%) (2019: 2.01%)</b>		
22,000	ChipMOS Technologies	26,895	0.06
13,344	Elan Microelectronics	63,400	0.15
11,000	Formosa Advanced Technologies	14,798	0.04
3,000	Global Mixed Mode Technology	17,030	0.04
15,000	Greatek Electronics	29,895	0.07
9,979	Holtek Semiconductor	25,795	0.06
6,530	ITE Technology	15,826	0.04
61,400	King Yuan Electronics	75,947	0.18
8,000	Mirle Automation	12,528	0.03
39,043	Powertech Technology	131,884	0.31
4,000	Sitronix Technology	23,133	0.05
8,120	Transcend Information	18,784	0.04
		455,915	1.07
	<b>Storage &amp; Warehousing (0.03%) (2019: 0.00%)</b>		
19,000	Eastern Media International	11,800	0.03
	<b>Telecommunications (1.13%) (2019: 0.81%)</b>		
6,000	Arcadyan Technology	20,030	0.05
89,620	Far EasTone Telecommunications	195,205	0.46
75,780	Taiwan Mobile	266,744	0.62
		481,979	1.13
	<b>Textile (0.38%) (2019: 0.37%)</b>		
156,944	Far Eastern New Century	161,721	0.38
	<b>Transportation (0.11%) (2019: 0.05%)</b>		
9,000	Taiwan Navigation	6,758	0.02
29,000	U-Ming Marine Transport	38,085	0.09
		44,843	0.11
	<b>Trucking &amp; Leasing (0.57%) (2019: 0.00%)</b>		
30,518	Catcher Technology	223,763	0.53
2,000	Iron Force Industrial	5,751	0.01
11,607	YC INOX	11,794	0.03
		241,308	0.57
		11,011,261	25.85



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Thailand (2.92%) (2019: 1.83%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.01%)</b>		
	<b>Banks (0.41%) (2019: 0.32%)</b>		
48,131	Siam Commercial Bank NVDR	140,570	0.33
28,767	Thanachart Capital NVDR	33,126	0.08
		173,696	0.41
	<b>Building &amp; Construction Materials (0.08%) (2019: 0.00%)</b>		
56,000	Tipco Asphalt	32,710	0.08
	<b>Chemicals (0.04%) (2019: 0.41%)</b>		
16,500	Vinythai	17,624	0.04
	<b>Coal (0.00%) (2019: 0.07%)</b>		
	<b>Consumer Durables &amp; Apparels (0.02%) (2019: 0.00%)</b>		
22,700	MC Group	7,463	0.02
	<b>Diversified Financial Services (0.15%) (2019: 0.02%)</b>		
21,555	Tisco Financial Group	63,672	0.15
	<b>Electronics (0.00%) (2019: 0.16%)</b>		
	<b>Energy – Alternate Sources (0.07%) (2019: 0.06%)</b>		
43,800	SPCG NVDR	29,385	0.07
	<b>Entertainment (0.00%) (2019: 0.03%)</b>		
	<b>Food (0.10%) (2019: 0.03%)</b>		
28,597	Thai Vegetable Oil NVDR	32,215	0.08
62,300	Thaifoods Group	10,106	0.02
		42,321	0.10
	<b>Home Builders (0.24%) (2019: 0.10%)</b>		
54,100	AP Thailand	13,092	0.03
36,700	Noble Development	30,379	0.07
315,000	Quality Houses	24,182	0.06
342,300	WHA	34,733	0.08
		102,386	0.24
	<b>Iron &amp; Steel (0.02%) (2019: 0.00%)</b>		
21,300	MCS Steel	9,242	0.02
	<b>Miscellaneous Manufacturers (0.02%) (2019: 0.03%)</b>		
36,500	Eastern Polymer Group	8,650	0.02
	<b>Oil &amp; Gas (0.67%) (2019: 0.39%)</b>		
87,633	PTT Exploration & Production NVDR	287,381	0.67
	<b>Other Finance (0.07%) (2019: 0.00%)</b>		
39,800	Bangkok Commercial Asset Management	29,093	0.07
	<b>Real Estate (0.33%) (2019: 0.09%)</b>		
506,803	Bangkok Land NVDR	19,792	0.05
46,700	MBK	19,640	0.04
31,000	Origin Property	7,812	0.02

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.33%) (2019: 0.09%) (continued)</b>		
71,857	Pruksa Holding NVDR	29,980	0.07
230,500	SC Asset	21,388	0.05
50,600	Siam Future Development	8,445	0.02
51,790	Supalai	35,437	0.08
		142,494	0.33
	<b>Retail (0.04%) (2019: 0.02%)</b>		
27,700	Jay Mart	18,491	0.04
	<b>Telecommunications (0.30%) (2019: 0.04%)</b>		
67,873	Intouch Holdings	127,432	0.30
	<b>Utilities – Electric (0.26%) (2019: 0.00%)</b>		
247,800	Gunkul Engineering	20,843	0.05
17,000	Ratch Group	30,073	0.07
346,320	TPI Polene Power	49,474	0.12
73,100	WHA Utilities and Power	10,248	0.02
		110,638	0.26
	<b>Water (0.10%) (2019: 0.05%)</b>		
98,345	TTW	40,704	0.10
		1,243,382	2.92
	<b>Turkey (0.64%) (2019: 1.63%)</b>		
	<b>Auto Manufacturers (0.37%) (2019: 0.17%)</b>		
5,233	Ford Otomotiv Sanayi	88,715	0.21
436	Otokar Otomotiv Ve Savunma Sanayi	18,678	0.04
11,236	Tofas Turk Otomobil Fabrikasi	51,278	0.12
		158,671	0.37
	<b>Chemicals (0.06%) (2019: 0.07%)</b>		
12,000	Aksa Akrilik Kimya Sanayii	23,558	0.06
	<b>Engineering &amp; Construction (0.08%) (2019: 0.17%)</b>		
11,701	TAV Havalimanlari Holding	33,533	0.08
	<b>Full Line Insurance (0.03%) (2019: 0.00%)</b>		
3,724	Aksigorta	4,660	0.01
4,404	Anadolu Hayat Emeklilik	5,137	0.01
1,548	AvivaSA Emeklilik ve Hayat	3,822	0.01
		13,619	0.03

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.00%) (2019: 0.45%)</b>		
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.02%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.52%)</b>		
	<b>Pipelines (0.00%) (2019: 0.03%)</b>		
	<b>Telecommunications (0.00%) (2019: 0.17%)</b>		
	<b>Transportation (0.01%) (2019: 0.00%)</b>		
143	Celebi Hava Servisi	3,557	0.01
	<b>Utilities – Electric (0.09%) (2019: 0.03%)</b>		
23,473	Enerjisa Enerji	39,508	0.09
		272,446	0.64
	<b>Total Equities</b>	<b>41,276,376</b>	<b>96.91</b>
	<b>Rights (0.00%) (2019: 0.00%)</b>		
	<b>People’s Republic of China (0.00%) (2019: 0.00%)</b>		
	<b>Real Estate (0.00%) (2019: 0.00%)</b>		
	<b>Total Transferable Securities (96.91%) (2019: 99.34%)</b>	<b>41,276,376</b>	<b>96.91</b>
	<b>Total Investments (96.91%) (2019: 99.34%)</b>	<b>41,276,376</b>	<b>96.91</b>
	<b>Other Net Assets (3.09%) (2019: 0.66%)</b>	<b>1,316,803</b>	<b>3.09</b>
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<b>42,593,179</b>	<b>100.00</b>
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		96.82
	Other assets		3.18
			<b>100.00</b>

Company names are as reported by a data service provider and in some cases are translations; a company’s legal name may be different. Country classifications are based on the company’s country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.04%) (2019: 99.70%)</b>		
	<b>Equities (98.04%) (2019: 99.69%)</b>		
	<b>Brazil (5.19%) (2019: 6.82%)</b>		
	<b>Agriculture (0.12%) (2019: 0.15%)</b>		
1,623	BrasilAgro - Brasileira de Propriedades Agricolas	7,812	0.03
5,333	SLC Agricola	28,183	0.09
		35,995	0.12
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.38%)</b>		
	<b>Building &amp; Construction Materials (0.13%) (2019: 0.40%)</b>		
10,920	Duratec	40,239	0.13
	<b>Commercial Services (0.50%) (2019: 1.55%)</b>		
9,294	Cia de Locacao das Americas	52,444	0.18
3,397	Movida Participacoes	13,505	0.04
2,727	Qualicorp Consultoria e Corretora de Seguros	18,365	0.06
10,294	YDUQS Participacoes	65,242	0.22
		149,556	0.50
	<b>Consumer Durables &amp; Apparels (0.16%) (2019: 0.18%)</b>		
17,887	Grendene	28,858	0.10
6,416	Guararapes Confeccoes	18,417	0.06
		47,275	0.16
	<b>Diversified Financial Services (0.00%) (2019: 0.09%)</b>		
	<b>Energy – Alternate Sources (0.08%) (2019: 0.07%)</b>		
4,597	Sao Martinho	24,214	0.08
	<b>Food (0.06%) (2019: 0.05%)</b>		
2,955	Camil Alimentos	6,298	0.02
1,840	M Dias Branco	12,065	0.04
		18,363	0.06
	<b>Full Line Insurance (0.20%) (2019: 0.28%)</b>		
16,583	Odontoprev	46,452	0.15
9,603	Wiz Solucoes e Corretagem de Seguros	14,864	0.05
		61,316	0.20
	<b>Healthcare Services (0.20%) (2019: 0.35%)</b>		
10,210	Fleury	53,112	0.18
1,321	Instituto Hermes Pardini	5,745	0.02
		58,857	0.20
	<b>Home Builders (0.02%) (2019: 0.16%)</b>		
2,597	Even Construtora e Incorporadora	6,010	0.02
	<b>Internet (0.13%) (2019: 0.27%)</b>		
8,403	Smiles Fidelidade	37,937	0.13

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.00%) (2019: 0.06%)</b>		
	<b>Real Estate (0.99%) (2019: 0.25%)</b>		
4,004	BR Properties	7,632	0.03
2,534	Construtora Tenda	14,728	0.05
29,039	Cyrela Brazil Realty Empreendimentos e Participacoes	164,813	0.55
5,952	Direcional Engenharia	15,000	0.05
1,843	Ez Tec Empreendimentos e Participacoes	15,222	0.05
2,416	Iguatemi Empresa de Shopping Centers	17,280	0.06
12,044	JHSF Participacoes	18,109	0.06
7,900	Multiplan Empreendimentos Imobiliarios	35,787	0.12
2,922	Trisul	6,891	0.02
		295,462	0.99
	<b>Retail (0.03%) (2019: 0.14%)</b>		
1,407	Vivara Participacoes	7,980	0.03
	<b>Software (0.13%) (2019: 0.09%)</b>		
6,827	TOTVS	37,748	0.13
	<b>Textile (0.06%) (2019: 0.19%)</b>		
5,494	Cia Hering	18,161	0.06
	<b>Transportation (0.00%) (2019: 0.07%)</b>		
	<b>Utilities – Electric (1.90%) (2019: 1.42%)</b>		
25,872	AES Tiete Energia	82,335	0.27
3,239	Alupar Investimento	16,893	0.06
19,818	EDP - Energias do Brasil	74,973	0.25
61,241	Transmissora Alianca de Energia Eletrica	392,969	1.32
		567,170	1.90
	<b>Water (0.48%) (2019: 0.67%)</b>		
14,737	Cia de Saneamento de Minas Gerais	46,530	0.16
19,088	Cia de Saneamento do Parana	95,547	0.32
		142,077	0.48
		1,548,360	5.19
	<b>Chile (0.74%) (2019: 1.22%)</b>		
	<b>Beverages (0.10%) (2019: 0.08%)</b>		
17,811	Vina Concha y Toro	30,927	0.10
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.02%)</b>		
	<b>Computers (0.03%) (2019: 0.03%)</b>		
15,641	SONDA	9,608	0.03
	<b>Diversified Financial Services (0.00%) (2019: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.01%)</b>		
	<b>Food (0.10%) (2019: 0.02%)</b>		
187,891	SMU	28,296	0.10

## WisdomTree Issuer ICAV

### Schedule of Investments (continued)

As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.07%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.12%)</b>		
	<b>Real Estate (0.18%) (2019: 0.15%)</b>		
32,552	Parque Arauco	53,283	0.18
	<b>Retail (0.00%) (2019: 0.05%)</b>		
	<b>Telecommunications (0.21%) (2019: 0.00%)</b>		
9,875	Empresa Nacional de Telecomunicaciones	61,279	0.21
	<b>Utilities – Electric (0.00%) (2019: 0.43%)</b>		
	<b>Water (0.12%) (2019: 0.18%)</b>		
43,980	Inversiones Aguas Metropolitanas	36,501	0.12
		219,894	0.74
	<b>Czech Republic (0.00%) (2019: 0.66%)</b>		
	<b>Banks (0.00%) (2019: 0.66%)</b>		
	<b>Hong Kong (4.37%) (2019: 4.51%)</b>		
	<b>Advertising (0.03%) (2019: 0.00%)</b>		
22,944	Duiba Group	7,398	0.03
	<b>Agriculture (0.00%) (2019: 0.07%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.13%)</b>		
	<b>Auto Parts &amp; Equipment (0.04%) (2019: 0.00%)</b>		
10,281	Prinx Chengshan Cayman Holding	11,085	0.04
	<b>Beverages (0.03%) (2019: 0.02%)</b>		
27,076	China Foods	8,870	0.03
	<b>Chemicals (0.05%) (2019: 0.03%)</b>		
159,098	Sinofert Holdings	15,594	0.05
	<b>Coal (0.22%) (2019: 0.14%)</b>		
279,869	Shougang Fushan Resources Group	65,694	0.22
	<b>Commercial Services (0.00%) (2019: 0.22%)</b>		
	<b>Computers (0.10%) (2019: 0.00%)</b>		
102,000	Ju Teng International Holdings	30,519	0.10
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.35%)</b>		
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 0.04%)</b>		
	<b>Distribution &amp; Wholesale (0.09%) (2019: 0.02%)</b>		
32,867	Digital China Holdings	26,961	0.09
	<b>Diversified Financial Services (0.41%) (2019: 0.31%)</b>		
112,755	Genertec Universal Medical Group	84,200	0.28
294,621	Guotai Junan International Holdings	39,517	0.13
		123,717	0.41
	<b>Electrical Components &amp; Equipment (0.15%) (2019: 0.03%)</b>		
44,434	China High Speed Transmission Equipment Group	43,559	0.15
	<b>Energy – Alternate Sources (0.28%) (2019: 0.23%)</b>		
40,493	Canvest Environmental Protection Group	17,338	0.06

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Energy – Alternate Sources (0.28%) (2019: 0.23%) (continued)</b>		
63,122	China Everbright Greentech	27,841	0.09
649,789	Concord New Energy Group	39,387	0.13
		84,566	0.28
	<b>Entertainment (0.00%) (2019: 0.02%)</b>		
	<b>Environmental Control (0.35%) (2019: 0.15%)</b>		
134,418	China Water Affairs Group	105,054	0.35
	<b>Food (0.22%) (2019: 0.08%)</b>		
32,366	Ausnutria Dairy	54,348	0.18
15,322	Nissin Foods	12,607	0.04
		66,955	0.22
	<b>Healthcare Services (0.13%) (2019: 0.00%)</b>		
96,417	Perfect Shape Medical	40,058	0.13
	<b>Home Furnishings (0.14%) (2019: 0.09%)</b>		
53,981	TCL Electronics Holdings	40,448	0.14
	<b>Iron &amp; Steel (0.00%) (2019: 0.03%)</b>		
	<b>Leisure Time (0.00%) (2019: 0.05%)</b>		
	<b>Machinery, Construction &amp; Mining (0.03%) (2019: 0.00%)</b>		
23,000	VPower Group International Holdings	7,950	0.03
	<b>Oil &amp; Gas Services (0.15%) (2019: 0.06%)</b>		
74,407	CIMC Enric Holdings	44,526	0.15
	<b>Packaging &amp; Containers (0.17%) (2019: 0.08%)</b>		
109,803	CPMC Holdings	50,697	0.17
	<b>Pharmaceuticals (0.22%) (2019: 0.11%)</b>		
13,675	Beijing Tong Ren Tang Chinese Medicine	14,374	0.05
64,000	Hua Han Health Industry Holdings	–	0.00
23,810	IVD Medical Holding	6,540	0.02
78,000	SSY Group	44,262	0.15
		65,176	0.22
	<b>Pipelines (0.16%) (2019: 0.12%)</b>		
140,144	Sinopec Kantons Holdings	48,800	0.16
	<b>Real Estate (1.13%) (2019: 1.02%)</b>		
48,933	C&D International Investment Group	75,736	0.25
196,337	China Overseas Grand Oceans Group	105,336	0.35
26,541	China Overseas Property Holdings	13,829	0.05
353,171	China South City Holdings	52,380	0.18
126,900	Jiayuan International Group	50,253	0.17
60,991	LVGEM China Real Estate Investment	18,328	0.06
204,317	Shanghai Industrial Urban Development Group	21,607	0.07
		337,469	1.13

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.00%) (2019: 0.07%)</b>		
	<b>Software (0.00%) (2019: 0.07%)</b>		
	<b>Telecommunications (0.27%) (2019: 0.19%)</b>		
229,290	CITIC Telecom International Holdings	72,154	0.24
24,000	Comba Telecom Systems Holdings	6,995	0.03
		79,149	0.27
	<b>Transportation (0.00%) (2019: 0.44%)</b>		
	<b>Utilities – Electric (0.00%) (2019: 0.34%)</b>		
		1,304,245	4.37
	<b>Hungary (0.11%) (2019: 0.16%)</b>		
	<b>Telecommunications (0.11%) (2019: 0.16%)</b>		
24,969	Magyar Telekom Telecommunications	32,009	0.11
	<b>India (9.06%) (2019: 5.33%)</b>		
	<b>Aerospace &amp; Defense (0.02%) (2019: 0.00%)</b>		
1,390	Bharat Dynamics	6,475	0.02
	<b>Agriculture (0.06%) (2019: 0.05%)</b>		
2,553	DCM Shriram	13,794	0.04
676	Godrej Agrovet	4,951	0.02
		18,745	0.06
	<b>Auto Parts &amp; Equipment (0.45%) (2019: 0.17%)</b>		
15,290	Apollo Tyres	37,248	0.12
547	Ceat	8,092	0.03
370	Endurance Technologies	6,828	0.02
2,308	Sundram Fasteners	16,432	0.06
3,666	Timken India	66,712	0.22
		135,312	0.45
	<b>Banks (0.11%) (2019: 0.53%)</b>		
132,369	Yes Bank	32,337	0.11
	<b>Beverages (0.06%) (2019: 0.06%)</b>		
2,140	CCL Products India	7,840	0.03
755	Varun Beverages	9,466	0.03
		17,306	0.06
	<b>Building &amp; Construction Materials (0.34%) (2019: 0.13%)</b>		
700	Birla	6,910	0.03
1,991	Blue Star	21,829	0.07
452	Dalmia Bharat	6,679	0.02
2,397	Finolex Industries	21,194	0.07
8,639	HeidelbergCement India	26,809	0.09
996	Kajaria Ceramics	9,591	0.03
880	Ramco Cements	9,592	0.03
		102,604	0.34



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (1.12%) (2019: 0.27%)</b>		
169	Akzo Nobel India	5,550	0.02
106	Alkyl Amines Chemicals	5,556	0.02
29,271	Castrol India	49,294	0.16
19,278	Chambal Fertilizers and Chemicals	60,089	0.20
1,327	Deepak Nitrite	17,105	0.06
1,037	Gujarat Alkalies & Chemicals	5,027	0.02
2,156	Gujarat Narmada Valley Fertilizers & Chemicals	6,610	0.02
9,568	Gujarat State Fertilizers & Chemicals	9,454	0.03
581	Navin Fluorine International	20,771	0.07
4,109	NOCIL	8,073	0.03
4,405	Phillips Carbon Black	10,496	0.03
2,758	Rallis India	10,616	0.04
2,603	Rashtriya Chemicals & Fertilizers	1,909	0.01
1,356	Sudarshan Chemical Industries	8,897	0.03
1,373	Supreme Industries	30,627	0.10
11,898	Tata Chemicals	77,742	0.26
369	Vinati Organics	6,102	0.02
		333,918	1.12
	<b>Commercial Services (0.27%) (2019: 0.05%)</b>		
1,302	CRISIL	34,240	0.11
35,280	Gujarat Pipavav Port	46,715	0.16
		80,955	0.27
	<b>Computers (0.38%) (2019: 0.26%)</b>		
708	Coforge	26,212	0.09
927	Persistent Systems	19,248	0.06
20,921	Redington India	37,852	0.13
1,240	Tata Elxsi	31,146	0.10
		114,458	0.38
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 0.06%)</b>		
	<b>Diversified Financial Services (1.44%) (2019: 1.46%)</b>		
36,306	Housing & Urban Development	19,726	0.07
4,857	ICICI Securities	30,757	0.10
55,692	Indiabulls Housing Finance	167,913	0.56
17,469	LIC Housing Finance	86,368	0.29
11,010	Manappuram Finance	24,938	0.08
234	Motilal Oswal Financial Services	1,925	0.01
1,268	Multi Commodity Exchange of India	30,034	0.10
2,442	Shriram Transport Finance	34,975	0.12
1,315	Sundaram Finance	32,471	0.11
		429,107	1.44

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (0.47%) (2019: 0.05%)</b>			
3,952	Amara Raja Batteries	49,974	0.17
24,177	Exide Industries	63,282	0.21
3,260	Finolex Cables	15,377	0.05
492	Polycab India	6,982	0.02
1,810	V-Guard Industries	4,612	0.02
		140,227	0.47
<b>Electronics (0.00%) (2019: 0.25%)</b>			
<b>Energy – Alternate Sources (0.04%) (2019: 0.00%)</b>			
3,417	Sterling & Wilson Solar	12,147	0.04
<b>Engineering &amp; Construction (0.56%) (2019: 0.19%)</b>			
7,079	Cyient	49,706	0.16
52,625	Engineers India	56,430	0.19
14,342	IRB Infrastructure Developers	23,269	0.08
7,094	Ironcon International	8,495	0.03
2,193	Kalpataru Power Transmission	9,625	0.03
649	L&T Technology Services	20,781	0.07
		168,306	0.56
<b>Food (0.08%) (2019: 0.06%)</b>			
1,103	Avanti Feeds	7,890	0.03
4,387	Balrampur Chini Mills	10,327	0.03
1,427	KRBL	4,781	0.02
		22,998	0.08
<b>Forest Products &amp; Paper (0.04%) (2019: 0.01%)</b>			
7,821	JK Paper	11,383	0.04
<b>Healthcare Services (0.07%) (2019: 0.04%)</b>			
425	Dr Lal PathLabs	13,409	0.04
329	Metropolis Healthcare	8,831	0.03
		22,240	0.07
<b>Home Builders (0.04%) (2019: 0.02%)</b>			
2,093	Sobha	11,878	0.04
<b>Home Furnishings (0.00%) (2019: 0.06%)</b>			
<b>Household Products (0.04%) (2019: 0.02%)</b>			
6,123	Jyothy Labs	12,264	0.04
<b>Iron &amp; Steel (0.06%) (2019: 0.05%)</b>			
8,619	MOIL	16,874	0.06
<b>Lodging (0.06%) (2019: 0.03%)</b>			
1,975	Delta	4,342	0.02
7,642	Indian Hotels	12,561	0.04
		16,903	0.06

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery – Diversified (0.26%) (2019: 0.04%)</b>		
8,745	Cummins India	68,764	0.23
820	Thermax	10,190	0.03
		78,954	0.26
	<b>Mining (0.00%) (2019: 0.19%)</b>		
	<b>Miscellaneous Manufacturers (0.03%) (2019: 0.04%)</b>		
1,567	VIP Industries	7,817	0.03
	<b>Oil &amp; Gas (0.34%) (2019: 0.21%)</b>		
68,399	Oil India	100,538	0.34
	<b>Other Industrial (0.00%) (2019: 0.04%)</b>		
	<b>Packaging &amp; Containers (0.23%) (2019: 0.00%)</b>		
9,990	Balmer Lawrie & Co	17,514	0.06
5,239	EPL	18,065	0.06
3,347	Polyplex	32,567	0.11
		68,146	0.23
	<b>Pharmaceuticals (0.42%) (2019: 0.20%)</b>		
677	Ajanta Pharma	15,132	0.05
5,351	Emami	31,033	0.10
1,688	Eris Lifesciences	13,398	0.05
1,469	Glenmark Pharmaceuticals	9,922	0.03
1,118	JB Chemicals & Pharmaceuticals	15,562	0.05
2,107	Jubilant Life Sciences	24,364	0.08
1,306	Natco Pharma	17,194	0.06
		126,605	0.42
	<b>Real Estate (0.03%) (2019: 0.06%)</b>		
2,947	Prestige Estates Projects	10,733	0.03
	<b>Shipping (0.07%) (2019: 0.03%)</b>		
3,882	Cochin Shipyard	19,793	0.07
	<b>Software (0.54%) (2019: 0.16%)</b>		
5,176	Birlasoft	17,490	0.06
23,831	Firstsource Solutions	33,104	0.11
14,752	NIIT	40,834	0.14
11,610	Sonata Software	62,692	0.21
1,952	Zensar Technologies	6,342	0.02
		160,462	0.54
	<b>Storage &amp; Warehousing (0.03%) (2019: 0.00%)</b>		
2,281	Aegis Logistics	7,867	0.03
	<b>Telecommunications (0.08%) (2019: 0.04%)</b>		
9,170	Sterlite Technologies	22,872	0.08

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.07%) (2019: 0.06%)</b>		
96,248	Trident	13,041	0.04
9,811	Welspun India	9,117	0.03
		22,158	0.07
	<b>Transportation (0.10%) (2019: 0.00%)</b>		
8,083	Great Eastern Shipping	29,116	0.10
	<b>Trucking &amp; Leasing (0.38%) (2019: 0.00%)</b>		
1,001	AIA Engineering	27,048	0.09
8,320	Jindal Saw	8,637	0.03
1,452	Mishra Dhatu Nigam	3,981	0.01
40,163	Welspun	73,161	0.25
		112,827	0.38
	<b>Utilities – Electric (0.67%) (2019: 0.40%)</b>		
5,157	Indian Energy Exchange	16,085	0.05
2,731	KEC International	13,603	0.05
3,028	Mahanagar Gas	43,977	0.15
115,339	SJVN	39,227	0.13
20,205	Torrent Power	87,769	0.29
		200,661	0.67
	<b>Utilities – Electric &amp; Gas (0.10%) (2019: 0.04%)</b>		
10,255	Gujarat State Petronet	31,101	0.10
		2,706,087	9.06
	<b>Indonesia (1.66%) (2019: 2.68%)</b>		
	<b>Agriculture (0.10%) (2019: 0.30%)</b>		
196,331	Japfa Comfeed Indonesia	20,472	0.07
93,660	Perusahaan Perkebunan London Sumatra Indonesia	9,166	0.03
		29,638	0.10
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.05%)</b>		
	<b>Banks (0.56%) (2019: 0.20%)</b>		
58,333	Bank BTPN Syariah	15,569	0.05
97,500	Bank Danamon Indonesia	21,790	0.07
944,936	Bank Pembangunan Daerah Jawa Barat Dan Banten	104,246	0.35
551,800	Bank Pembangunan Daerah Jawa Timur	26,706	0.09
		168,311	0.56
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.08%)</b>		
	<b>Coal (0.00%) (2019: 0.74%)</b>		
	<b>Distribution &amp; Wholesale (0.10%) (2019: 0.10%)</b>		
125,556	AKR Corporindo	28,418	0.10
	<b>Engineering &amp; Construction (0.02%) (2019: 0.27%)</b>		
18,500	Jasa Marga Persero	6,096	0.02

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.02%) (2019: 0.00%)</b>		
10,400	Pabrik Kertas Tjiwi Kimia	7,291	0.02
	<b>Media (0.12%) (2019: 0.18%)</b>		
227,850	Surya Citra Media	37,137	0.12
	<b>Mining (0.00%) (2019: 0.06%)</b>		
	<b>Pharmaceuticals (0.11%) (2019: 0.00%)</b>		
573,100	Industri Jamu Dan Farmasi Sido Muncul	32,836	0.11
	<b>Real Estate (0.05%) (2019: 0.14%)</b>		
194,720	Ciputra Development	13,651	0.05
	<b>Retail (0.07%) (2019: 0.47%)</b>		
161,513	Ace Hardware Indonesia	19,715	0.07
	<b>Telecommunications (0.18%) (2019: 0.09%)</b>		
341,304	Tower Bersama Infrastructure	39,596	0.13
69,697	XL Axiata	13,543	0.05
		53,139	0.18
	<b>Utilities – Electric &amp; Gas (0.33%) (2019: 0.00%)</b>		
845,489	Perusahaan Gas Negara	99,593	0.33
		495,825	1.66
	<b>Malaysia (4.03%) (2019: 4.17%)</b>		
	<b>Agriculture (0.10%) (2019: 0.33%)</b>		
12,262	Genting Plantations	30,026	0.10
	<b>Airlines (0.00%) (2019: 0.25%)</b>		
	<b>Auto Manufacturers (0.05%) (2019: 0.22%)</b>		
19,256	DRB-Hicom	9,957	0.03
4,844	UMW Holdings	4,094	0.02
		14,051	0.05
	<b>Banks (0.15%) (2019: 0.35%)</b>		
62,890	Alliance Bank Malaysia	45,497	0.15
	<b>Beverages (0.45%) (2019: 0.35%)</b>		
12,400	Carlsberg Brewery Malaysia	71,641	0.24
8,578	Heineken Malaysia	49,099	0.17
26,400	Power Root	12,929	0.04
		133,669	0.45
	<b>Chemicals (0.25%) (2019: 0.18%)</b>		
35,329	Lotte Chemical Titan Holding	24,329	0.08
16,328	Scientex	51,470	0.17
		75,799	0.25

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.24%) (2019: 0.10%)</b>		
115,821	MMC	25,914	0.09
106,180	Serba Dinamik Holdings	46,458	0.15
		72,372	0.24
	<b>Computers (0.12%) (2019: 0.07%)</b>		
52,254	Globetronics Technology	35,074	0.12
	<b>Diversified Financial Services (0.64%) (2019: 0.28%)</b>		
7,401	AEON Credit Service M	22,079	0.08
56,390	Bursa Malaysia	116,355	0.39
304,502	Malaysia Building Society	51,097	0.17
		189,531	0.64
	<b>Electronics (0.05%) (2019: 0.00%)</b>		
79,500	Datasonic Group	10,376	0.03
5,195	Mi Technovation	5,088	0.02
		15,464	0.05
	<b>Engineering &amp; Construction (0.32%) (2019: 0.45%)</b>		
10,785	Frontken	9,518	0.03
88,504	Gamuda	85,594	0.29
		95,112	0.32
	<b>Entertainment (0.15%) (2019: 0.41%)</b>		
204,460	Astro Malaysia Holdings	46,000	0.15
	<b>Food (0.03%) (2019: 0.00%)</b>		
13,961	Guan Chong	9,267	0.03
	<b>Full Line Insurance (0.12%) (2019: 0.06%)</b>		
29,710	Syarikat Takaful Malaysia Keluarga	35,748	0.12
	<b>Healthcare Services (0.07%) (2019: 0.07%)</b>		
85,455	KPJ Healthcare	21,250	0.07
	<b>Holding Companies – Diversified Operations (0.22%) (2019: 0.14%)</b>		
120,515	IJM	51,837	0.17
8,874	Mega First	15,222	0.05
		67,059	0.22
	<b>Internet (0.13%) (2019: 0.04%)</b>		
78,461	My EG Services	37,451	0.13
	<b>Miscellaneous Manufacturers (0.11%) (2019: 0.20%)</b>		
22,000	SKP Resources	11,759	0.04
30,344	VS Industry	19,538	0.07
		31,297	0.11

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.06%) (2019: 0.00%)</b>		
25,649	Magni-Tech Industries	14,857	0.05
6,926	Thong Guan Industries	4,356	0.01
		19,213	0.06
	<b>Pharmaceuticals (0.06%) (2019: 0.00%)</b>		
20,563	Duopharma Biotech	17,279	0.06
	<b>Real Estate (0.11%) (2019: 0.37%)</b>		
156,200	Mah Sing Group	33,783	0.11
	<b>Retail (0.07%) (2019: 0.05%)</b>		
78,600	Aeon M	20,908	0.07
	<b>Semiconductors (0.20%) (2019: 0.13%)</b>		
85,952	Inari Amertron	58,983	0.20
	<b>Telecommunications (0.24%) (2019: 0.08%)</b>		
21,477	TIME dotCom	70,803	0.24
	<b>Transportation (0.06%) (2019: 0.04%)</b>		
13,121	Yinson Holdings	18,756	0.06
	<b>Trucking &amp; Leasing (0.03%) (2019: 0.00%)</b>		
3,139	UWC	7,648	0.03
		1,202,040	4.03
	<b>Mexico (2.17%) (2019: 2.81%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.09%)</b>		
	<b>Banks (0.00%) (2019: 0.64%)</b>		
	<b>Building &amp; Construction Materials (0.04%) (2019: 0.03%)</b>		
2,261	Grupo Cementos de Chihuahua	13,619	0.04
	<b>Chemicals (0.21%) (2019: 0.00%)</b>		
71,545	Alpek	62,550	0.21
	<b>Diversified Financial Services (0.43%) (2019: 0.27%)</b>		
54,711	Bolsa Mexicana de Valores	129,491	0.43
	<b>Engineering &amp; Construction (0.00%) (2019: 0.43%)</b>		
	<b>Food (0.27%) (2019: 0.06%)</b>		
11,647	Grupo Herdez	30,524	0.10
34,046	Grupo Lala	26,570	0.09
6,354	Industrias Bachoco	23,869	0.08
		80,963	0.27
	<b>Full Line Insurance (0.20%) (2019: 0.05%)</b>		
10,969	Qualitas Controladora	58,981	0.20
	<b>Real Estate (0.40%) (2019: 0.14%)</b>		
60,959	Corp Inmobiliaria Vesta	118,672	0.40

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (0.26%) (2019: 0.91%)</b>		
55,479	Macquarie Mexico Real Estate Management	78,406	0.26
	<b>Retail (0.16%) (2019: 0.03%)</b>		
8,396	Grupo Comercial Chedraui	12,119	0.04
15,118	La Comer	34,431	0.12
		<u>46,550</u>	<u>0.16</u>
	<b>Telecommunications (0.20%) (2019: 0.16%)</b>		
16,328	Megacable Holdings	59,549	0.20
		<u>648,781</u>	<u>2.17</u>
	<b>People's Republic of China (14.60%) (2019: 16.26%)</b>		
	<b>Agriculture (0.13%) (2019: 0.05%)</b>		
400	Anhui Genuine New Materials	1,817	0.01
3,600	Liaoning Wellhope Agri-Tech JSC	6,507	0.02
18,457	Shandong Yisheng Livestock & Poultry Breeding	31,468	0.10
		<u>39,792</u>	<u>0.13</u>
	<b>Airlines (0.01%) (2019: 0.00%)</b>		
800	China Express Airlines	1,547	0.01
	<b>Auto Manufacturers (0.37%) (2019: 0.23%)</b>		
197,020	BAIC Motor	72,930	0.25
38,961	CIMC Vehicles Group	36,228	0.12
		<u>109,158</u>	<u>0.37</u>
	<b>Auto Parts &amp; Equipment (0.16%) (2019: 0.61%)</b>		
400	Bethel Automotive Safety Systems	2,093	0.01
8,500	FAWER Automotive Parts	9,540	0.03
2,700	IKD	6,441	0.02
33,700	Sailun Group	31,124	0.10
		<u>49,198</u>	<u>0.16</u>
	<b>Banks (0.24%) (2019: 0.47%)</b>		
58,771	Bank of Chongqing	36,761	0.13
29,209	Shanghai AJ Group	33,587	0.11
		<u>70,348</u>	<u>0.24</u>
	<b>Beverages (0.04%) (2019: 0.04%)</b>		
400	Vats Liquor Chain Store Management	1,601	0.01
1,513	Yantai Changyu Pioneer Wine	10,087	0.03
		<u>11,688</u>	<u>0.04</u>



# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (0.66%) (2019: 0.32%)</b>			
74,530	Asia Cement China Holdings	67,960	0.23
3,329	China West Construction Group	4,469	0.01
20,600	Gansu Qilianshan Cement Group	42,776	0.14
19,900	Jiangxi Wannianqing Cement	40,471	0.14
40,400	Sinoma International Engineering	42,502	0.14
		198,178	0.66
<b>Chemicals (1.28%) (2019: 1.48%)</b>			
67,390	China Risun Group	23,988	0.08
256,300	China Sanjiang Fine Chemicals	79,996	0.27
149,268	Dongyue Group	118,394	0.40
131,153	Fufeng Group	49,052	0.16
32,534	Luxi Chemical Group	63,577	0.21
900	Shandong Dawn Polymer	3,542	0.01
400	Sunresin New Materials	2,722	0.01
16,300	Tangshan Sanyou Chemical Industries	25,547	0.09
3,000	Zhejiang Sanmei Chemical Industry	8,762	0.03
4,623	Zibo Qixiang Tengda Chemical	5,910	0.02
		381,490	1.28
<b>Coal (0.00%) (2019: 0.16%)</b>			
<b>Commercial Services (1.20%) (2019: 1.43%)</b>			
11,905	China Beststudy Education Group	4,606	0.02
27,024	China Kepei Education Group	18,820	0.06
42,743	China New Higher Education Group	26,570	0.09
23,164	China Xinhua Education Group	7,707	0.03
8,658	Edvantage Group Holdings	9,960	0.03
25,669	Fu Shou Yuan International Group	24,100	0.08
75,182	Hope Education Group	20,944	0.07
9,740	Huali University Group	3,454	0.01
36,797	Minsheng Education Group	5,363	0.02
34,829	Qinhuangdao Port	15,018	0.05
2,165	Scholar Education Group	3,630	0.01
10,800	Shenzhen Expressway Class A	14,665	0.05
121,800	Shenzhen Expressway Class H	114,675	0.38
6,500	Shenzhen Jinjia Group	9,174	0.03
13,227	Tianli Education International Holdings	13,920	0.05
127,399	Virscend Education	38,119	0.13
53,066	Wisdom Education International Holdings	25,870	0.09
1,200	Zhejiang Yasha Decoration	1,365	0.00
		357,960	1.20

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (0.06%) (2019: 0.04%)</b>		
14,538	Chinasoft International	16,228	0.06
700	Eastern Communications	1,268	0.00
		17,496	0.06
	<b>Consumer Durables &amp; Apparels (0.14%) (2019: 0.10%)</b>		
4,329	EEKA Fashion Holdings	7,984	0.03
28,500	JNBY Design	33,080	0.11
		41,064	0.14
	<b>Distribution &amp; Wholesale (0.15%) (2019: 0.31%)</b>		
7,900	Chengtun Mining Group	11,065	0.04
3,700	Shanghai Waigaoqiao Free Trade Zone Group	7,904	0.02
25,400	Xiamen ITG Group	25,944	0.09
		44,913	0.15
	<b>Diversified Financial Services (0.02%) (2019: 0.00%)</b>		
5,952	Sheng Ye Capital	4,644	0.02
	<b>Electrical Components &amp; Equipment (0.07%) (2019: 0.20%)</b>		
32,000	Chaowei Power Holdings	13,082	0.05
5,500	Qingdao Hanhe Cable	3,490	0.01
1,500	Xuji Electric	3,317	0.01
		19,889	0.07
	<b>Electronics (0.61%) (2019: 0.05%)</b>		
10,000	Q Technology Group	16,947	0.06
65,808	Tianneng Power International	158,744	0.53
400	Wuhan Jingce Electronic Group	3,360	0.01
900	ZheJiang Dali Technology	3,787	0.01
		182,838	0.61
	<b>Energy – Alternate Sources (0.36%) (2019: 0.02%)</b>		
166,900	Beijing Jingneng Clean Energy	54,679	0.18
40,800	CECEP Solar Energy	45,356	0.15
5,788	Titan Wind Energy Suzhou	7,452	0.03
		107,487	0.36
	<b>Engineering &amp; Construction (0.47%) (2019: 0.78%)</b>		
194,878	China Communications Services	85,963	0.29
7,610	Hebei Construction Group	4,152	0.01
5,800	Long Yuan Construction Group	4,638	0.01
51,600	Shenzhen Tagen Group	46,868	0.16
		141,621	0.47

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.05%) (2019: 0.00%)</b>		
1,500	Beijing GeoEnviron Engineering & Technology	3,216	0.01
96,000	CT Environmental Group	–	0.00
21,645	Dynagreen Environmental Protection Group	8,988	0.03
2,200	Shanghai Environment Group	3,667	0.01
		15,871	0.05
	<b>Food (0.35%) (2019: 0.14%)</b>		
214,476	COFCO Joycome Foods	74,409	0.25
937	Guangzhou Restaurant Group	5,549	0.02
400	Jiangxi Huangshanghuang Group Food	1,400	0.01
5,700	Shenzhen Agricultural Products Group	6,145	0.02
14,749	Zhou Hei Ya International Holdings	15,674	0.05
		103,177	0.35
	<b>Forest Products &amp; Paper (0.02%) (2019: 0.07%)</b>		
1,400	Xianhe	5,352	0.02
	<b>Full Line Insurance (0.30%) (2019: 0.15%)</b>		
866,734	China Reinsurance Group	89,428	0.30
	<b>Healthcare Products (0.13%) (2019: 0.03%)</b>		
800	Beijing Strong Biotechnologies	3,061	0.01
2,200	Fujian Green Pine	6,321	0.02
22,700	Zhejiang Hisoar Pharmaceutical	29,504	0.10
		38,886	0.13
	<b>Healthcare Services (0.09%) (2019: 0.06%)</b>		
31,239	China Resources Medical Holdings	26,832	0.09
	<b>Home Furnishings (0.23%) (2019: 0.24%)</b>		
1,200	Edifier Technology	2,462	0.01
168	Guangzhou Shangpin Home Collection	2,046	0.01
30,045	Hisense Home Appliances Group	46,266	0.15
500	KingClean Electric	2,311	0.01
6,400	Zhejiang Meida Industrial	15,590	0.05
		68,675	0.23
	<b>Iron &amp; Steel (0.28%) (2019: 0.91%)</b>		
55,195	China Hanking Holdings	9,752	0.03
27,620	Liuzhou Iron & Steel	21,919	0.07
49,797	Tiangong International	22,221	0.08
44,197	Xinyu Iron & Steel	31,020	0.10
		84,912	0.28

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.02%) (2019: 0.00%)</b>		
2,000	Shanghai Yaoji Technology	7,505	0.02
	<b>Lodging (0.00%) (2019: 0.10%)</b>		
	<b>Machinery – Diversified (0.23%) (2019: 0.13%)</b>		
900	Avic Heavy Machinery	3,441	0.01
500	Guangdong Topstar Technology	2,657	0.01
3,800	Hangcha Group	12,208	0.04
5,900	Harbin Boshi Automation	10,934	0.03
3,200	Kunming Yunnei Power	2,148	0.01
4,041	Shanghai Mechanical and Electrical Industry	12,025	0.04
45,310	Tian Di Science & Technology	21,339	0.07
3,800	Zhejiang Wanliyang	5,183	0.02
		69,935	0.23
	<b>Machinery, Construction &amp; Mining (0.75%) (2019: 0.34%)</b>		
435,587	Lonking Holdings	134,825	0.45
54,744	Sany Heavy Equipment International Holdings	40,949	0.14
15,900	Zhengzhou Coal Mining Machinery Group Class A	26,574	0.09
16,450	Zhengzhou Coal Mining Machinery Group Class H	22,361	0.07
		224,709	0.75
	<b>Media (0.15%) (2019: 0.10%)</b>		
20,589	Shandong Publishing & Media	17,788	0.06
21,527	Wasu Media Holding	28,177	0.09
		45,965	0.15
	<b>Mining (0.02%) (2019: 0.35%)</b>		
4,200	Anhui Truchum Advanced Materials & Technology	5,485	0.02
	<b>Miscellaneous Manufacturers (0.38%) (2019: 0.00%)</b>		
8,100	Anhui Zhongding Sealing Parts	14,504	0.05
1,600	Shanghai Pret Composites	4,144	0.01
22,100	Zhuzhou CRRC Times Electric	96,341	0.32
		114,989	0.38
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.22%)</b>		
	<b>Other Finance (0.01%) (2019: 0.02%)</b>		
1,877	Shenzhen Huaqiang Industry	3,570	0.01
	<b>Other Industrial (0.00%) (2019: 0.20%)</b>		
	<b>Packaging &amp; Containers (0.24%) (2019: 0.08%)</b>		
104,652	Greatview Aseptic Packaging	61,145	0.21
9,200	ORG Technology	6,950	0.02
800	Zhejiang Jiemei Electronic & Technology	3,100	0.01
		71,195	0.24

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (0.54%) (2019: 0.49%)</b>			
6,241	Beijing SL Pharmaceutical	9,639	0.03
6,222	China Resources Double Crane Pharmaceutical	11,407	0.04
49,223	Consun Pharmaceutical Group	19,362	0.06
8,700	Guizhou Bailing Group Pharmaceutical	10,416	0.03
1,600	Jiangsu Lihua Animal Husbandry Stock	7,589	0.03
500	Tibet Cheezheng Tibetan Medicine	1,982	0.01
47,659	Tong Ren Tang Technologies	29,811	0.10
16,259	YiChang HEC ChangJiang Pharmaceutical	18,516	0.06
23,800	Zhejiang Medicine	49,494	0.17
2,100	Zhejiang Xianju Pharmaceutical	4,290	0.01
		162,506	0.54
<b>Pipelines (0.10%) (2019: 0.02%)</b>			
29,989	China Tian Lun Gas Holdings	28,891	0.10
<b>Real Estate (2.47%) (2019: 4.16%)</b>			
7,576	Aoyuan Healthy Life Group	4,885	0.02
50,133	C&D Property Management Group	20,043	0.07
140,397	Central China Real Estate	65,191	0.22
239,790	China SCE Group Holdings	98,964	0.33
5,400	China World Trade Center	10,280	0.03
16,000	Cinda Real Estate	9,909	0.03
23,486	Colour Life Services Group	10,541	0.04
9,955	DaFa Properties Group	9,093	0.03
83,678	Dexin China Holdings	31,944	0.11
25,952	E-House China Enterprise Holdings	23,797	0.08
100,302	Fantasia Holdings Group	17,463	0.06
5,400	Greatown Holdings	3,319	0.01
150,908	Greenland Hong Kong Holdings	45,343	0.15
89,611	Huafa Industrial Zhuhai	85,092	0.29
2,353	Kaisa Prosperity Holdings	5,796	0.02
1,299	Poly Property Services	10,236	0.03
3,247	Powerlong Commercial Management Holdings	10,385	0.04
131,966	Redsun Properties Group	45,952	0.15
5,706	S-Enjoy Service Group	13,069	0.04
2,814	Sichuan Languang Justbon Services Group	12,775	0.04
47,619	Sinic Holdings Group	25,180	0.08
216,331	Skyfame Realty Holdings	27,621	0.09
12,700	Tianjin Guangyu Development	12,176	0.04
385,710	Yuzhou Group Holdings	139,284	0.47
		738,338	2.47

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.53%) (2019: 1.04%)</b>		
4,400	Chengdu Hongqi Chain	4,447	0.02
39,247	China Harmony Auto Holding	18,678	0.06
72,142	China Lilang	49,218	0.16
3,600	Chongqing Department Store	15,909	0.05
4,500	Wuhan Department Store Group	8,016	0.03
125,118	Xtep International Holdings	62,450	0.21
		158,718	0.53
	<b>Semiconductors (0.00%) (2019: 0.06%)</b>		
	<b>Software (0.31%) (2019: 0.22%)</b>		
19,480	AsiaInfo Technologies	27,987	0.09
1,700	Beijing Orient National Communication Science & Technology	2,846	0.01
17,316	CMGE Technology Group	6,164	0.02
54,113	FriendTimes	13,888	0.05
15,152	Homeland Interactive Technology	10,279	0.04
13,862	NetDragon Websoft Holdings	31,071	0.10
		92,235	0.31
	<b>Telecommunications (0.07%) (2019: 0.12%)</b>		
400	Fibocom Wireless	3,661	0.01
300	Shenzhen Sinovatio Technology	2,659	0.01
689	Yangtze Optical Fibre and Cable (Hong Kong Listed)	2,849	0.01
9,278	Yangtze Optical Fibre and Cable (Hong Kong Stock Exchange Listed)	12,396	0.04
		21,565	0.07
	<b>Textile (0.02%) (2019: 0.02%)</b>		
2,386	Xinfengming Group	5,071	0.02
	<b>Transportation (0.38%) (2019: 0.02%)</b>		
479,324	COSCO SHIPPING Development	77,894	0.26
37,200	Xiamen Xiangyu	34,243	0.12
		112,137	0.38
	<b>Trucking &amp; Leasing (0.17%) (2019: 0.00%)</b>		
89,318	Xinxing Ductile Iron Pipes	50,260	0.17
	<b>Utilities – Electric (0.70%) (2019: 0.48%)</b>		
20,600	CECEP Wind-Power	10,804	0.04
139,920	China Longyuan Power Group	140,212	0.47
7,157	Fujian Funeng	8,678	0.03
42,952	Guangdong Baolihua New Energy Stock	47,945	0.16
		207,639	0.70

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric &amp; Gas (0.02%) (2019: 0.16%)</b>		
900	Chengdu Gas Group	1,719	0.01
1,800	Chongqing Gas Group	1,888	0.01
739	Guizhou Gas Group	1,435	0.00
		5,042	0.02
	<b>Water (0.07%) (2019: 0.04%)</b>		
16,000	Zhongshan Public Utilities Group	20,306	0.07
		4,358,505	14.60
	<b>Philippines (0.99%) (2019: 1.05%)</b>		
	<b>Airlines (0.00%) (2019: 0.09%)</b>		
	<b>Banks (0.20%) (2019: 0.00%)</b>		
21,070	Security Bank	58,792	0.20
	<b>Coal (0.00%) (2019: 0.16%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.14%)</b>		
	<b>Entertainment (0.17%) (2019: 0.00%)</b>		
296,212	Bloomerry Resorts	50,023	0.17
	<b>Food (0.07%) (2019: 0.02%)</b>		
56,160	Century Pacific Food	20,465	0.07
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.04%)</b>		
	<b>Leisure Time (0.00%) (2019: 0.00%)</b>		
	<b>Mining (0.09%) (2019: 0.00%)</b>		
225,000	Nickel Asia	26,237	0.09
	<b>Oil &amp; Gas (0.00%) (2019: 0.12%)</b>		
	<b>Real Estate (0.20%) (2019: 0.24%)</b>		
134,290	Robinsons Land	59,282	0.20
	<b>Retail (0.12%) (2019: 0.10%)</b>		
17,212	Robinsons Retail Holdings	23,297	0.08
35,212	Wilcon Depot	12,391	0.04
		35,688	0.12
	<b>Utilities – Electric (0.08%) (2019: 0.10%)</b>		
81,169	AC Energy	15,212	0.05
16,951	First Gen	9,936	0.03
		25,148	0.08
	<b>Water (0.06%) (2019: 0.04%)</b>		
58,734	Manila Water	19,544	0.06
		295,179	0.99

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Poland (0.46%) (2019: 0.71%)</b>		
	<b>Banks (0.00%) (2019: 0.14%)</b>		
	<b>Coal (0.00%) (2019: 0.11%)</b>		
	<b>Computers (0.21%) (2019: 0.24%)</b>		
3,462	Asseco Poland	63,275	0.21
	<b>Diversified Financial Services (0.12%) (2019: 0.10%)</b>		
2,834	Warsaw Stock Exchange	34,760	0.12
	<b>Food (0.00%) (2019: 0.12%)</b>		
	<b>Software (0.13%) (2019: 0.00%)</b>		
1,050	LiveChat Software	29,589	0.10
68	TEN Square Games	10,056	0.03
		39,645	0.13
		137,680	0.46
	<b>Republic of South Korea (14.29%) (2019: 8.74%)</b>		
	<b>Advertising (0.48%) (2019: 0.35%)</b>		
5,053	Cheil Worldwide	95,822	0.32
736	Echo Marketing	20,326	0.07
474	Innocean Worldwide	26,006	0.09
		142,154	0.48
	<b>Aerospace &amp; Defense (0.31%) (2019: 0.00%)</b>		
1,899	Hanwha Systems	30,243	0.10
2,618	Korea Aerospace Industries	62,178	0.21
		92,421	0.31
	<b>Agriculture (0.00%) (2019: 0.01%)</b>		
	<b>Airlines (0.00%) (2019: 0.04%)</b>		
	<b>Auto Parts &amp; Equipment (0.22%) (2019: 0.19%)</b>		
576	Hyundai Wia	28,368	0.09
1,475	Nexen Tire	8,405	0.03
670	S&T Motiv	30,468	0.10
		67,241	0.22
	<b>Building &amp; Construction Materials (0.11%) (2019: 0.10%)</b>		
212	Hanil Hyundai Cement	5,796	0.02
540	IS Dongseo	26,545	0.09
		32,341	0.11



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (1.09%) (2019: 0.71%)</b>			
274	Ecopro	12,536	0.04
290	Hansol Chemical	52,458	0.18
1,447	HDC Holdings	14,719	0.05
1,666	Huchems Fine Chemical	39,338	0.13
142	Hyosung Chemical	20,458	0.07
923	Kolon Industries	34,879	0.12
121	Korea Petrochemical Ind	25,619	0.09
1,104	LOTTE Fine Chemical	56,099	0.19
300	PI Advanced Materials	10,218	0.03
129	Samyang	7,173	0.02
443	Samyang Holdings	30,382	0.10
502	Unid	22,320	0.07
		326,199	1.09
<b>Commercial Services (0.20%) (2019: 0.12%)</b>			
163	Cuckoo Homesys	5,867	0.02
655	KGMobilians	6,241	0.02
544	MegaStudyEdu	19,530	0.07
519	NICE Holdings	9,293	0.03
803	NICE Information Service	18,332	0.06
		59,263	0.20
<b>Computers (0.08%) (2019: 0.01%)</b>			
508	Dreamtech	5,471	0.02
114	Hyundai Autoever	12,961	0.04
806	Posco ICT	5,750	0.02
		24,182	0.08
<b>Consumer Durables &amp; Apparels (0.23%) (2019: 0.10%)</b>			
633	COWELL FASHION	3,304	0.01
183	F&F	14,218	0.05
567	Fila Holdings	22,810	0.08
448	Handsome	12,475	0.04
564	Youngone	16,458	0.05
		69,265	0.23
<b>Cosmetics &amp; Personal Care (0.08%) (2019: 0.05%)</b>			
117	Cosmax	10,717	0.03
134	Kolmar BNH	6,402	0.02
180	Kolmar Korea	8,434	0.03
		25,553	0.08

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (0.51%) (2019: 0.47%)</b>			
1,031	Halla Holdings	35,496	0.12
306	Kolon	6,141	0.02
1,405	LF	19,013	0.07
1,207	LG International	27,444	0.09
4,701	Posco International	62,966	0.21
		151,060	0.51
<b>Diversified Financial Services (2.69%) (2019: 1.42%)</b>			
2,367	Aju Capital	26,583	0.09
41,760	BNK Financial Group	218,353	0.73
5,153	Daishin Securities	61,667	0.21
23,844	DGB Financial Group	149,039	0.50
2,948	EBEST Investment & Securities	18,427	0.06
2,508	Eugene Investment & Securities	9,120	0.03
2,032	Hyundai Motor Securities	23,569	0.08
15,853	JB Financial Group	82,308	0.27
456	KIWOOM Securities	53,101	0.18
1,256	Kyobo Securities	8,833	0.03
4,031	Meritz Financial Group	36,403	0.12
34,721	Meritz Securities	117,143	0.39
		804,546	2.69
<b>Electrical Components &amp; Equipment (0.04%) (2019: 0.24%)</b>			
1,105	Dongsung Finetec	11,952	0.04
<b>Electronics (0.29%) (2019: 0.12%)</b>			
148	Koh Young Technology	14,306	0.05
213	Korea Electric Terminal	12,196	0.04
287	LEENO Industrial	35,667	0.12
379	Mcnex	14,095	0.04
720	WiSoL	11,135	0.04
		87,399	0.29
<b>Energy – Alternate Sources (0.04%) (2019: 0.00%)</b>			
75	CS Wind	12,220	0.04
<b>Engineering &amp; Construction (1.33%) (2019: 0.62%)</b>			
1,021	Dohwa Engineering	7,660	0.03
4,841	Dongwon Development	22,550	0.08
6,024	GS Engineering & Construction	209,617	0.70
509	KEPCO Engineering & Construction	8,364	0.03
3,170	KEPCO Plant Service & Engineering	86,669	0.29
350	Kolon Global	6,218	0.02
3,008	Kumho Industrial	25,143	0.08
11,418	Seohee Construction	16,082	0.05
1,327	Taeyoung Engineering & Construction	14,415	0.05
		396,718	1.33

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.08%) (2019: 0.04%)</b>		
2,701	Koentec	23,447	0.08
	<b>Food (1.17%) (2019: 0.38%)</b>		
280	Binggrae	14,718	0.05
674	CJ	57,144	0.19
1,575	Daesang	37,769	0.13
996	Daesang Holdings	9,352	0.03
4,006	Dongsuh	125,199	0.42
2,343	Haimarrow Food Service	8,153	0.03
519	Hitejinro Holdings	7,191	0.02
106	Maeil Dairies	6,821	0.02
147	NongShim	40,597	0.14
2,705	Orion Holdings	32,869	0.11
109	Samyang Foods	10,134	0.03
		349,947	1.17
	<b>Forest Products &amp; Paper (0.10%) (2019: 0.09%)</b>		
2,252	Hansol Paper	28,712	0.10
	<b>Full Line Insurance (0.95%) (2019: 1.21%)</b>		
4,718	Hyundai Marine & Fire Insurance	98,807	0.33
10,137	Korean Reinsurance	73,627	0.25
6,806	Meritz Fire & Marine Insurance	91,474	0.31
5,411	Mirae Asset Life Insurance	19,177	0.06
		283,085	0.95
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.01%)</b>		
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.11%)</b>		
	<b>Home Furnishings (0.29%) (2019: 0.16%)</b>		
363	Hanssem	34,920	0.12
604	LOTTE Himart	17,320	0.06
390	Winix	8,509	0.03
268	Zinus	25,411	0.08
		86,160	0.29
	<b>Household Products (0.03%) (2019: 0.02%)</b>		
354	Aekyung Industrial	7,984	0.03
	<b>Internet (0.25%) (2019: 0.09%)</b>		
157	AfreecaTV	8,744	0.03
124	Ahnlab	8,698	0.03
145	DoubleUGames	8,036	0.03
374	e-Credible	8,091	0.03
2,716	iMarketKorea	21,852	0.07
519	Kginicis	9,627	0.03
335	SaraminHR	8,326	0.03
		73,374	0.25

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.03%) (2019: 0.05%)</b>		
799	Seah Besteel	7,797	0.03
	<b>Leisure Time (0.04%) (2019: 0.09%)</b>		
188	Golfzon	11,993	0.04
	<b>Lodging (0.00%) (2019: 0.09%)</b>		
	<b>Machinery – Diversified (0.24%) (2019: 0.19%)</b>		
936	Hyundai Elevator	34,207	0.12
1,022	SFA Engineering	36,315	0.12
		70,522	0.24
	<b>Machinery, Construction &amp; Mining (0.12%) (2019: 0.05%)</b>		
618	LS Electric	35,898	0.12
	<b>Media (0.04%) (2019: 0.03%)</b>		
1,595	KT Skylife	12,936	0.04
	<b>Mining (0.00%) (2019: 0.05%)</b>		
	<b>Miscellaneous Manufacturers (0.30%) (2019: 0.19%)</b>		
147	SK Materials	48,418	0.16
486	SKC	42,055	0.14
		90,473	0.30
	<b>Office &amp; Business Equipment (0.08%) (2019: 0.00%)</b>		
3,057	Hyundai Greenfood	24,652	0.08
	<b>Oil &amp; Gas (0.09%) (2019: 0.00%)</b>		
687	E1	28,238	0.09
	<b>Other Finance (0.05%) (2019: 0.04%)</b>		
1,134	Hankook Technology Group	15,293	0.05
	<b>Packaging &amp; Containers (0.16%) (2019: 0.03%)</b>		
231	Dongwon Systems	7,592	0.03
490	Samyang Packaging	9,585	0.03
3,009	Tailim Packaging	16,177	0.05
699	Youlchon Chemical	13,223	0.05
		46,577	0.16
	<b>Pharmaceuticals (0.73%) (2019: 0.31%)</b>		
732	Bukwang Pharmaceutical	18,935	0.06
109	Chong Kun Dang Pharmaceutical	22,727	0.08
77	Chongkundang Holdings	9,037	0.03
109	Dong-A Socio Holdings	12,292	0.04
205	Dong-A ST	16,720	0.06
343	DongKook Pharmaceutical	9,236	0.03
54	Green Cross	20,182	0.07
1,105	Green Cross Holdings	42,214	0.14

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (0.73%) (2019: 0.31%) (continued)</b>			
343	Hana Pharm	8,131	0.03
138	Huons	7,851	0.03
501	JW Life Science	9,570	0.03
1,753	Kyungdong Pharm	18,074	0.06
225	Reyon Pharmaceutical	4,577	0.01
700	Samjin Pharmaceutical	17,560	0.06
		217,106	0.73
<b>Real Estate (0.40%) (2019: 0.13%)</b>			
1,346	HDC Hyundai Development Co-Engineering & Construction	32,340	0.11
6,663	Korea Asset In Trust	24,166	0.08
27,028	Korea Real Estate Investment & Trust	50,259	0.17
303	SK D&D	12,036	0.04
		118,801	0.40
<b>Retail (0.31%) (2019: 0.14%)</b>			
397	BGF retail	49,520	0.17
541	Hyundai Department Store	35,559	0.12
44	Shinsegae International	6,541	0.02
		91,620	0.31
<b>Semiconductors (0.43%) (2019: 0.32%)</b>			
1,108	DB HiTek	52,019	0.17
604	HAESUNG DS	13,567	0.05
681	Seoul Semiconductor	12,883	0.04
582	Silicon Works	31,181	0.11
371	TES	10,126	0.03
82	Tokai Carbon Korea	9,458	0.03
		129,234	0.43
<b>Software (0.18%) (2019: 0.13%)</b>			
208	Com2uSCorp	30,502	0.10
171	Douzone Bizon	16,371	0.05
227	Lotte IT Tech	8,390	0.03
		55,263	0.18
<b>Telecommunications (0.41%) (2019: 0.18%)</b>			
1,300	Hyosung	91,429	0.30
3,158	Partron	32,560	0.11
		123,989	0.41
<b>Transportation (0.03%) (2019: 0.00%)</b>			
179	Hanjin Transportation	7,876	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.00%) (2019: 0.02%)</b>		
	<b>Utilities – Electric &amp; Gas (0.08%) (2019: 0.04%)</b>		
386	SK Discovery	23,346	0.08
		4,266,837	14.29
	<b>Singapore (0.27%) (2019: 0.20%)</b>		
	<b>Software (0.27%) (2019: 0.20%)</b>		
78,405	IGG	82,115	0.27
	<b>South Africa (4.95%) (2019: 10.77%)</b>		
	<b>Agriculture (0.00%) (2019: 0.28%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.06%)</b>		
	<b>Beverages (0.00%) (2019: 0.15%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.41%)</b>		
	<b>Computers (0.00%) (2019: 0.07%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2019: 0.29%)</b>		
	<b>Diversified Financial Services (0.76%) (2019: 1.21%)</b>		
42,064	Coronation Fund Managers	123,626	0.42
13,354	JSE	102,277	0.34
		225,903	0.76
	<b>Engineering &amp; Construction (0.00%) (2019: 0.04%)</b>		
	<b>Entertainment (0.00%) (2019: 0.04%)</b>		
	<b>Food (0.80%) (2019: 0.85%)</b>		
9,720	Oceana Group	42,516	0.14
15,332	SPAR Group	197,840	0.66
		240,356	0.80
	<b>Full Line Insurance (0.00%) (2019: 0.68%)</b>		
	<b>Healthcare Services (0.00%) (2019: 1.10%)</b>		
	<b>Holding Companies – Diversified Operations (0.98%) (2019: 0.59%)</b>		
13,041	Allied Electronics	9,686	0.03
56,770	AVI	282,987	0.95
		292,673	0.98
	<b>Lodging (0.00%) (2019: 0.18%)</b>		
	<b>Mining (1.42%) (2019: 0.45%)</b>		
20,283	African Rainbow Minerals	361,662	1.21
50,451	DRDGOLD	61,723	0.21
		423,385	1.42
	<b>Miscellaneous Manufacturers (0.24%) (2019: 0.23%)</b>		
11,887	AECI	70,407	0.24

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Finance (0.26%) (2019: 0.00%)</b>		
19,324	PSG Group	78,778	0.26
	<b>Pharmaceuticals (0.00%) (2019: 0.07%)</b>		
	<b>Real Estate (0.31%) (2019: 0.43%)</b>		
77,933	Equites Property Fund	92,160	0.31
	<b>Real Estate Investment Trusts (0.00%) (2019: 1.13%)</b>		
	<b>Retail (0.18%) (2019: 1.95%)</b>		
1,425	Cashbuild	22,992	0.08
31,243	Italtile	31,480	0.10
		54,472	0.18
	<b>Telecommunications (0.00%) (2019: 0.19%)</b>		
	<b>Transportation (0.00%) (2019: 0.37%)</b>		
		1,478,134	4.95
	<b>Taiwan (24.97%) (2019: 25.98%)</b>		
	<b>Aerospace &amp; Defense (0.01%) (2019: 0.03%)</b>		
3,432	Aerospace Industrial Development	3,542	0.01
	<b>Agriculture (0.33%) (2019: 0.19%)</b>		
54,663	Great Wall Enterprise	98,828	0.33
	<b>Airlines (0.09%) (2019: 0.25%)</b>		
56,543	Eva Airways	26,462	0.09
	<b>Auto Manufacturers (0.18%) (2019: 0.10%)</b>		
42,804	Sanyang Motor	54,385	0.18
	<b>Auto Parts &amp; Equipment (0.37%) (2019: 0.47%)</b>		
2,616	Cub Elecparts	18,807	0.07
521	Global PMX	3,180	0.01
3,938	Hota Industrial Manufacturing	14,646	0.05
12,000	Kenda Rubber Industrial	14,926	0.05
12,257	Nan Kang Rubber Tire	18,300	0.06
21,988	Tong Yang Industry	30,519	0.10
11,193	TYC Brother Industrial	9,401	0.03
		109,779	0.37
	<b>Banks (0.69%) (2019: 0.76%)</b>		
146,691	Far Eastern International Bank	56,644	0.19
53,081	King's Town Bank	73,299	0.25
72,963	Taichung Commercial Bank	28,174	0.09
113,419	Taiwan Business Bank	39,276	0.13
23,000	Union Bank Of Taiwan	8,800	0.03
		206,193	0.69

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.13%) (2019: 0.10%)</b>		
6,029	Grape King Bio	38,086	0.13
	<b>Building &amp; Construction Materials (0.25%) (2019: 0.32%)</b>		
20,499	Goldsun Building Materials	18,239	0.06
3,835	Kinik	9,063	0.03
12,359	Taiwan Sakura	22,784	0.08
31,000	Universal Cement	25,596	0.08
		75,682	0.25
	<b>Chemicals (1.46%) (2019: 1.08%)</b>		
8,962	China General Plastics	8,117	0.03
8,214	China Steel Chemical	31,716	0.11
3,577	Daxin Materials	10,897	0.04
56,759	Eternal Materials	73,832	0.25
8,000	Everlight Chemical Industrial	4,855	0.02
21,000	Formosan Union Chemical	11,659	0.04
17,837	Ho Tung Chemical	6,602	0.02
3,435	Nan Pao Resins Chemical	19,071	0.06
15,606	Nantex Industry	33,936	0.11
1,865	Shin Foong Specialty & Applied Materials	9,857	0.03
2,000	Shiny Chemical Industrial	7,723	0.03
37,275	Sinon	28,522	0.09
2,313	Swancor Holding	12,554	0.04
51,000	Taiwan Fertilizer	98,377	0.33
31,978	Taiwan Styrene Monomer	21,453	0.07
5,000	Taiyen Biotech	5,819	0.02
14,223	TSRC	11,794	0.04
13,000	UPC Technology	8,883	0.03
38,731	USI	31,153	0.10
		436,820	1.46
	<b>Commercial Services (0.16%) (2019: 0.12%)</b>		
15,407	Taiwan Secom	48,637	0.16
	<b>Computers (1.77%) (2019: 2.71%)</b>		
83,990	Acer	70,701	0.24
7,727	Asia Vital Components	18,178	0.06
1,565	ASROCK	8,689	0.03
9,863	Aten International	29,696	0.10
4,751	BenQ Materials	4,599	0.01
4,352	Chenbro Micom	12,701	0.04
1,201	Ennoconn	10,729	0.04
12,000	Flytech Technology	26,692	0.09
30,790	Getac Technology	53,585	0.18
19,650	Gigabyte Technology	54,413	0.18
19,481	HannsTouch Solution	7,835	0.03
2,165	Hiyes International	6,549	0.02
26,079	Pan-International Industrial	23,807	0.08



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Computers (1.77%) (2019: 2.71%) (continued)</b>			
2,739	Posiflex Technology	7,769	0.03
35,994	Primax Electronics	62,450	0.21
66,753	Qisda	68,777	0.23
1,082	Sunrex Technology	2,499	0.01
18,391	Systemx	57,402	0.19
		527,071	1.77
<b>Consumer Durables &amp; Apparels (0.29%) (2019: 0.32%)</b>			
17,425	De Licacy Industrial	11,535	0.04
7,795	Makalot Industrial	53,143	0.18
5,438	Quang Viet Enterprise	20,902	0.07
		85,580	0.29
<b>Distribution &amp; Wholesale (0.13%) (2019: 0.00%)</b>			
14,027	Wah Lee Industrial	37,941	0.13
<b>Diversified Financial Services (0.99%) (2019: 0.58%)</b>			
167,407	Capital Securities	80,731	0.27
49,000	China Bills Finance	25,984	0.09
6,494	Hotai Finance	18,628	0.06
195,973	IBF Financial Holdings	89,624	0.30
60,304	President Securities	39,490	0.13
11,484	Yulon Finance	41,083	0.14
		295,540	0.99
<b>Electrical Components &amp; Equipment (0.47%) (2019: 0.98%)</b>			
24,943	AcBel Polytech	25,699	0.09
5,411	Fortune Electric	9,571	0.03
6,076	Kung Long Batteries Industrial	30,490	0.10
9,810	Sunonwealth Electric Machine Industry	18,784	0.06
12,418	Ta Ya Electric Wire & Cable	8,883	0.03
68,541	Walsin Lihwa	47,080	0.16
		140,507	0.47
<b>Electronics (5.13%) (2019: 5.97%)</b>			
24,560	Chang Wah Electromaterials	26,791	0.09
440	Chaun-Choung Technology	3,296	0.01
32,373	Cheng Uei Precision Industry	54,274	0.18
7,243	Chilisin Electronics	28,882	0.10
12,156	Chin-Poon Industrial	13,714	0.05
7,877	Chroma ATE	47,084	0.16
44,654	Compeq Manufacturing	69,131	0.23
12,031	Darfon Electronics	18,562	0.06
4,936	FLEXium Interconnect	21,256	0.07
10,000	Global Brands Manufacture	8,986	0.03
3,247	Hitron Technology	2,825	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (5.13%) (2019: 5.97%) (continued)</b>			
5,920	Holy Stone Enterprise	24,546	0.08
8,279	ITEQ	40,679	0.14
4,000	Kinsus Interconnect Technology	11,517	0.04
3,138	Lelon Electronics	7,125	0.02
2,573	Lotes	43,451	0.15
1,082	Machvision	11,341	0.04
9,680	Merry Electronics	50,471	0.17
19,021	Nichidenbo	33,983	0.11
8,258	Pan Jit International	15,900	0.05
3,712	Polytronics Technology	12,616	0.04
16,000	Promate Electronic	20,158	0.07
3,881	SDI	13,564	0.05
992	Silicon Optronics	4,272	0.01
8,430	Sinbon Electronics	64,797	0.22
10,823	Stark Technology	25,615	0.09
32,705	Supreme Electronics	39,931	0.13
129,641	Synnex Technology International	216,861	0.73
2,940	TA-I Technology	8,999	0.03
3,806	Taiflex Scientific	7,396	0.02
23,039	Taiwan PCB Techvest	36,406	0.12
7,098	Taiwan Surface Mounting Technology	32,600	0.11
14,549	Test Research	29,929	0.10
4,456	Thinking Electronic Industrial	25,374	0.08
13,695	Topco Scientific	58,244	0.20
44,635	Tripod Technology	188,243	0.63
9,821	TXC	26,180	0.09
22,126	Unitech Printed Circuit Board	17,482	0.06
15,177	Weikeng Industrial	10,371	0.03
88,854	WPG Holdings	135,662	0.45
16,401	WT Microelectronics	23,523	0.08
		1,532,037	5.13
<b>Energy – Alternate Sources (0.03%) (2019: 0.03%)</b>			
4,127	Phoenix Silicon International	8,622	0.03
<b>Engineering &amp; Construction (0.89%) (2019: 0.43%)</b>			
37,822	BES Engineering	13,461	0.04
12,316	Chung-Hsin Electric & Machinery Manufacturing	23,494	0.08
10,000	Continental Holdings	7,367	0.02
19,146	CTCI	26,029	0.09
22,727	DA CIN Construction	21,798	0.07
10,000	L&K Engineering	10,606	0.04
1,591	Marketech International	6,597	0.02
28,449	Taiwan Cogeneration	39,183	0.13
15,400	United Integrated Services	118,386	0.40
		266,921	0.89

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Entertainment (0.00%) (2019: 0.06%)</b>		
	<b>Environmental Control (0.24%) (2019: 0.18%)</b>		
7,513	Cleanaway	43,861	0.15
3,254	Sunny Friend Environmental Technology	26,984	0.09
		70,845	0.24
	<b>Food (0.75%) (2019: 0.66%)</b>		
16,818	Charoen Pokphand Enterprise	43,335	0.14
4,610	Lian HWA Food	7,687	0.03
33,982	Lien Hwa Industrial Holdings	51,521	0.17
7,486	Namchow Holdings	12,522	0.04
34,629	Standard Foods	75,548	0.25
17,880	Taisun Enterprise	17,563	0.06
21,254	Wei Chuan Foods	16,868	0.06
		225,044	0.75
	<b>Forest Products &amp; Paper (0.31%) (2019: 0.38%)</b>		
13,387	Longchen Paper & Packaging	11,077	0.04
78,871	YFY	82,666	0.27
		93,743	0.31
	<b>Full Line Insurance (0.07%) (2019: 0.04%)</b>		
28,932	Mercuries & Associates Holding	21,314	0.07
	<b>Healthcare Products (0.09%) (2019: 0.00%)</b>		
8,658	Excelsior Medical	17,286	0.06
758	Nan Liu Enterprise	5,018	0.01
551	Pegavision	5,550	0.02
		27,854	0.09
	<b>Home Builders (0.05%) (2019: 0.07%)</b>		
37,029	Radium Life Tech	15,880	0.05
	<b>Home Furnishings (1.00%) (2019: 0.08%)</b>		
70,451	Chicony Electronics	216,132	0.72
5,411	Heran	23,494	0.08
21,528	Sampo	19,959	0.07
9,740	Sysage Technology	15,200	0.05
4,800	Zeng Hsing Industrial	24,002	0.08
		298,787	1.00
	<b>Internet (0.06%) (2019: 0.08%)</b>		
1,610	King Slide Works	17,018	0.06
	<b>Iron &amp; Steel (0.46%) (2019: 0.51%)</b>		
1,082	Century Iron & Steel Industrial	4,120	0.02
8,376	China Metal Products	9,480	0.03
22,401	Feng Hsin Steel	56,684	0.19
51,227	Tung Ho Steel Enterprise	66,545	0.22
		136,829	0.46

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.41%) (2019: 0.56%)</b>		
7,628	Fusheng Precision	47,130	0.16
1,796	Johnson Health Tech	5,919	0.02
5,372	Merida Industry	45,120	0.15
962	Power Wind Health Industry	5,410	0.02
7,553	Rexon Industrial	19,569	0.06
		123,148	0.41
	<b>Lodging (0.06%) (2019: 0.12%)</b>		
3,722	Formosa International Hotels	17,883	0.06
	<b>Machinery – Diversified (0.35%) (2019: 0.39%)</b>		
8,000	Rechi Precision	5,951	0.02
9,512	Syncmold Enterprise	29,384	0.10
69,266	Teco Electric and Machinery	68,162	0.23
		103,497	0.35
	<b>Mining (0.00%) (2019: 0.05%)</b>		
	<b>Miscellaneous Manufacturers (0.59%) (2019: 0.53%)</b>		
7,304	Asia Optical	19,210	0.06
17,054	Elite Material	95,291	0.32
1,995	Genius Electronic Optical	40,258	0.14
3,724	Topkey	20,675	0.07
		175,434	0.59
	<b>Office &amp; Business Equipment (0.00%) (2019: 0.05%)</b>		
	<b>Other Finance (0.07%) (2019: 0.16%)</b>		
27,253	Cathay Real Estate Development	19,302	0.07
	<b>Other Industrial (0.00%) (2019: 0.78%)</b>		
	<b>Packaging &amp; Containers (0.22%) (2019: 0.12%)</b>		
54,716	Cheng Loong	66,209	0.22
	<b>Pharmaceuticals (0.19%) (2019: 0.04%)</b>		
12,987	China Chemical & Pharmaceutical	10,908	0.03
3,651	SCI Pharmtech	10,915	0.04
2,000	ScinoPharm Taiwan	2,053	0.01
5,000	Standard Chemical & Pharmaceutical	6,709	0.02
17,000	YungShin Global Holding	27,045	0.09
		57,630	0.19
	<b>Real Estate (1.52%) (2019: 1.38%)</b>		
27,187	Chong Hong Construction	77,406	0.26
13,827	Da-Li Development	14,763	0.05
36,293	Farglory Land Development	72,720	0.24
15,000	Hong Pu Real Estate Development	12,279	0.04
30,801	Huaku Development	96,246	0.32
5,715	Huang Hsiang Construction	7,790	0.03
10,600	Hung Sheng Construction	7,394	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate (1.52%) (2019: 1.38%) (continued)</b>			
21,036	Kindom Development	25,193	0.09
24,205	Kuoyang Construction	39,796	0.13
56,464	Prince Housing & Development	23,110	0.08
17,000	Ruentex Development	24,746	0.08
2,000	Run Long Construction	4,249	0.01
8,117	Sakura Development	8,796	0.03
12,000	Sinyi Realty	12,428	0.04
18,182	ZongTai Real Estate Development	25,495	0.09
		452,411	1.52
<b>Retail (0.47%) (2019: 0.61%)</b>			
11,835	Chicony Power Technology	29,737	0.10
43,383	Far Eastern Department Stores	37,056	0.12
29,773	Ruentex Industries	73,855	0.25
		140,648	0.47
<b>Semiconductors (3.30%) (2019: 3.77%)</b>			
30,901	ChipMOS Technologies	37,777	0.13
18,990	Elan Microelectronics	90,226	0.30
1,860	Elite Advanced Laser	4,614	0.02
7,360	Elite Semiconductor Microelectronics Technology	16,947	0.06
15,574	Everlight Electronics	23,390	0.08
5,000	Faraday Technology	9,058	0.03
16,234	Formosa Advanced Technologies	21,839	0.07
2,379	Formosa Sumco Technology	11,430	0.04
2,136	Foxsemicon Integrated Technology	15,964	0.05
4,599	Global Mixed Mode Technology	26,106	0.09
1,351	Global Unichip	16,300	0.05
22,603	Greatek Electronics	45,056	0.15
15,185	Holtek Semiconductor	39,235	0.13
9,172	ITE Technology	22,230	0.07
1,271	Jentech Precision Industrial	11,196	0.04
91,641	King Yuan Electronics	113,336	0.38
73,204	Macronix International	110,205	0.37
10,972	Mirle Automation	17,182	0.06
3,775	Nuvoton Technology	6,375	0.02
57,069	Powertech Technology	192,748	0.65
11,905	Sigurd Microelectronics	19,172	0.06
5,252	Sitronix Technology	30,374	0.10
6,000	Sonix Technology	14,029	0.05
5,928	Taiwan Mask	8,513	0.03
2,203	Tong Hsing Electronic Industries	13,878	0.05
12,031	Transcend Information	27,832	0.09
5,046	Visual Photonics Epitaxy	20,114	0.07
18,576	Winbond Electronics	19,205	0.06
		984,331	3.30

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Storage &amp; Warehousing (0.06%) (2019: 0.00%)</b>		
27,056	Eastern Media International	16,803	0.06
	<b>Technology Hardware &amp; Equipment (0.05%) (2019: 0.07%)</b>		
34,028	Kinpo Electronics	14,714	0.05
	<b>Telecommunications (0.35%) (2019: 0.37%)</b>		
8,574	Arcadyan Technology	28,623	0.10
1,000	Caswell	4,324	0.01
13,926	Sercomm	38,659	0.13
1,216	Vivotek	3,921	0.01
10,549	Wistron NeWeb	29,171	0.10
		104,698	0.35
	<b>Textile (0.10%) (2019: 0.17%)</b>		
11,164	Taiwan Paiho	29,402	0.10
	<b>Transportation (0.68%) (2019: 0.31%)</b>		
19,139	Evergreen International Storage & Transport	13,793	0.05
6,494	Farglory F T Z Investment Holding	6,876	0.02
16,000	Sincere Navigation	12,926	0.04
13,902	Taiwan Navigation	10,440	0.03
42,298	U-Ming Marine Transport	55,548	0.19
55,205	Wan Hai Lines	103,934	0.35
		203,517	0.68
	<b>Trucking &amp; Leasing (0.15%) (2019: 0.00%)</b>		
5,999	Hsin Kuang Steel	8,423	0.03
2,701	Iron Force Industrial	7,767	0.02
2,622	Shin Zu Shing	12,364	0.04
17,105	YC INOX	17,380	0.06
		45,934	0.15
		7,455,508	24.97
	<b>Thailand (8.14%) (2019: 5.47%)</b>		
	<b>Advertising (0.04%) (2019: 0.09%)</b>		
54,498	VGI	12,097	0.04
	<b>Auto Manufacturers (0.02%) (2019: 0.00%)</b>		
21,537	Union Auction	7,117	0.02
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.05%)</b>		
	<b>Banks (0.47%) (2019: 0.55%)</b>		
121,579	Thanachart Capital NVDR	140,002	0.47
	<b>Beverages (0.07%) (2019: 0.07%)</b>		
49,675	Ichitan Group	15,337	0.05
8,000	Sappe	5,153	0.02
		20,490	0.07

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.51%) (2019: 0.20%)</b>		
431,493	Dynasty Ceramic	31,973	0.11
5,527	Siam City Cement NVDR	24,997	0.08
118,820	Tipco Asphalt NVDR	69,404	0.23
413,647	TPI Polene	25,404	0.09
		151,778	0.51
	<b>Chemicals (0.21%) (2019: 0.08%)</b>		
66,595	Siamgas & Petrochemicals NVDR	22,228	0.08
36,689	Vinythai	39,187	0.13
		61,415	0.21
	<b>Coal (0.00%) (2019: 0.25%)</b>		
	<b>Commercial Services (0.08%) (2019: 0.05%)</b>		
19,661	JMT Network Services NVDR	23,625	0.08
	<b>Consumer Durables &amp; Apparels (0.09%) (2019: 0.00%)</b>		
47,944	MC Group	15,763	0.05
16,126	Sabina	10,980	0.04
		26,743	0.09
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 0.01%)</b>		
	<b>Diversified Financial Services (1.24%) (2019: 0.18%)</b>		
37,875	Srisawad	83,120	0.28
16,234	Srisawad Finance	15,985	0.05
91,710	Tisco Financial Group	270,906	0.91
		370,011	1.24
	<b>Electronics (0.29%) (2019: 0.57%)</b>		
30,853	Hana Microelectronics NVDR	40,935	0.14
26,809	KCE Electronics NVDR	37,135	0.12
19,800	Synnex Thailand	9,913	0.03
		87,983	0.29
	<b>Energy – Alternate Sources (0.35%) (2019: 0.28%)</b>		
43,831	Absolute Clean Energy	5,325	0.02
46,212	BCPG	21,903	0.07
24,744	CK Power	3,684	0.01
92,530	SPCG NVDR	62,078	0.21
334,307	Super Energy	10,712	0.04
		103,702	0.35
	<b>Engineering &amp; Construction (0.06%) (2019: 0.08%)</b>		
41,531	Sino-Thai Engineering & Construction NVDR	17,605	0.06

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Entertainment (0.00%) (2019: 0.11%)</b>		
	<b>Food (0.61%) (2019: 0.17%)</b>		
20,238	GFPT	9,592	0.03
16,558	R&B Food Supply	5,140	0.02
25,108	Taokaenoi Food & Marketing	8,716	0.03
155,844	Thai Union Group	70,743	0.24
59,446	Thai Vegetable Oil NVDR	66,966	0.22
128,773	Thaifoods Group	20,889	0.07
		182,046	0.61
	<b>Full Line Insurance (0.09%) (2019: 0.02%)</b>		
6,213	TQM	27,892	0.09
	<b>Healthcare Services (0.15%) (2019: 0.14%)</b>		
38,961	Bangkok Chain Hospital	17,686	0.06
333,658	Chularat Hospital	27,396	0.09
		45,082	0.15
	<b>Home Builders (0.74%) (2019: 0.40%)</b>		
114,874	AP Thailand NVDR	27,798	0.09
80,546	Noble Development	66,674	0.22
688,852	Quality Houses	52,883	0.18
717,200	WHA	72,773	0.25
		220,128	0.74
	<b>Iron &amp; Steel (0.06%) (2019: 0.00%)</b>		
45,022	MCS Steel	19,536	0.06
	<b>Lodging (0.00%) (2019: 0.06%)</b>		
	<b>Media (0.00%) (2019: 0.03%)</b>		
	<b>Mining (0.00%) (2019: 0.05%)</b>		
	<b>Miscellaneous Manufacturers (0.13%) (2019: 0.10%)</b>		
71,861	Eastern Polymer Group	17,030	0.06
25,844	Sri Trang Agro-Industry	22,859	0.07
		39,889	0.13
	<b>Oil &amp; Gas (0.00%) (2019: 0.06%)</b>		
	<b>Other Finance (0.39%) (2019: 0.00%)</b>		
161,317	Bangkok Commercial Asset Management	117,919	0.39
	<b>Packaging &amp; Containers (0.11%) (2019: 0.00%)</b>		
14,069	BG Container Glass	4,837	0.02
37,771	Polyplex Thailand	28,492	0.09
		33,329	0.11
	<b>Pharmaceuticals (0.07%) (2019: 0.04%)</b>		
16,500	Mega Lifesciences	19,689	0.07



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.83%) (2019: 0.86%)</b>		
24,242	Amata	13,189	0.04
685,826	Bangkok Land NVDR	26,783	0.09
98,518	MBK	41,433	0.14
78,904	Origin Property	19,884	0.07
67,478	Pruksa Holding NVDR	28,153	0.10
297,700	SC Asset	27,624	0.09
106,786	Siam Future Development	17,822	0.06
105,600	Supalai	72,256	0.24
		247,144	0.83
	<b>Real Estate Investment Trusts (0.00%) (2019: 0.14%)</b>		
	<b>Retail (0.43%) (2019: 0.40%)</b>		
13,095	After You	4,677	0.02
21,429	Com7	27,895	0.09
58,400	Jay Mart	38,985	0.13
24,769	MK Restaurants Group	40,717	0.14
29,978	PTG Energy	15,909	0.05
		128,183	0.43
	<b>Semiconductors (0.10%) (2019: 0.00%)</b>		
60,786	Banpu Power	30,636	0.10
	<b>Telecommunications (0.00%) (2019: 0.13%)</b>		
	<b>Transportation (0.09%) (2019: 0.02%)</b>		
26,708	JWD Infologistics	7,444	0.03
68,100	Prima Marine	18,184	0.06
		25,628	0.09
	<b>Utilities – Electric (0.56%) (2019: 0.10%)</b>		
523,200	Gunkul Engineering	44,007	0.15
710,120	TPI Polene Power	101,446	0.34
154,300	WHA Utilities and Power	21,631	0.07
		167,084	0.56
	<b>Water (0.35%) (2019: 0.18%)</b>		
47,500	Eastern Water Resources Development and Management	14,744	0.05
218,055	TTW NVDR	90,250	0.30
		104,994	0.35
		2,431,747	8.14
	<b>Turkey (1.97%) (2019: 2.15%)</b>		
	<b>Auto Manufacturers (0.49%) (2019: 0.27%)</b>		
921	Otokar Otomotiv Ve Savunma Sanayi	39,455	0.13
23,611	Tofas Turk Otomobil Fabrikasi	107,755	0.36
		147,210	0.49

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.07%) (2019: 0.00%)</b>		
82	EGE Endustri VE Ticaret	19,529	0.07
	<b>Beverages (0.00%) (2019: 0.20%)</b>		
	<b>Chemicals (0.22%) (2019: 0.28%)</b>		
24,392	Aksa Akrilik Kimya Sanayii	47,882	0.16
9,176	Alkim Alkali Kimya	18,395	0.06
		66,277	0.22
	<b>Diversified Financial Services (0.13%) (2019: 0.00%)</b>		
15,799	Is Yatirim Menkul Degerler	37,539	0.13
	<b>Engineering &amp; Construction (0.26%) (2019: 0.64%)</b>		
26,727	TAV Havalimanlari Holding	76,595	0.26
	<b>Full Line Insurance (0.27%) (2019: 0.00%)</b>		
15,469	Aksigorta	19,356	0.07
24,528	Anadolu Anonim Turk Sigorta Sirketi	24,916	0.08
18,292	Anadolu Hayat Emeklilik	21,338	0.07
6,429	AvivaSA Emeklilik ve Hayat	15,872	0.05
		81,482	0.27
	<b>Home Furnishings (0.01%) (2019: 0.00%)</b>		
631	Vestel Beyaz Esya Sanayi ve Ticaret	3,471	0.01
	<b>Iron &amp; Steel (0.00%) (2019: 0.12%)</b>		
	<b>Machinery – Diversified (0.06%) (2019: 0.00%)</b>		
713	Turk Traktor ve Ziraat Makineleri	17,526	0.06
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.06%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.12%)</b>		
	<b>Other Consumer, Cyclical (0.08%) (2019: 0.13%)</b>		
23,946	Turkiye Sise ve Cam Fabrikalari	23,551	0.08
	<b>Pharmaceuticals (0.03%) (2019: 0.02%)</b>		
4,295	Selcuk Ecza Deposu Ticaret ve Sanayi	7,888	0.03
	<b>Pipelines (0.00%) (2019: 0.11%)</b>		
	<b>Real Estate (0.04%) (2019: 0.07%)</b>		
45,249	Emlak Konut Gayrimenkul Yatirim Ortakligi	13,028	0.04
	<b>Textile (0.02%) (2019: 0.02%)</b>		
2,845	Kordsa Teknik Tekstil	5,952	0.02
	<b>Transportation (0.02%) (2019: 0.01%)</b>		
229	Celebi Hava Servisi	5,697	0.02
	<b>Utilities – Electric (0.27%) (2019: 0.10%)</b>		
48,482	Enerjisa Enerji	81,604	0.27
		587,349	1.97

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>United Kingdom (0.07%) (2019: 0.00%)</b>		
	<b>Computers (0.07%) (2019: 0.00%)</b>		
4,518	Bytes Technology Group	20,517	0.07
	<b>Total Equities</b>	<u>29,270,812</u>	<u>98.04</u>
	<b>Rights (0.00%) (2019: 0.01%)</b>		
	<b>People's Republic of China (0.00%) (2019: 0.01%)</b>		
	<b>Real Estate (0.00%) (2019: 0.01%)</b>		
	<b>Republic of South Korea (0.00%) (2019: 0.00%)</b>		
	<b>Energy – Alternate Sources (0.00%) (2019: 0.00%)</b>		
16	CS Wind	795	0.00
	<b>Taiwan (0.00%) (2019: 0.00%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.00%)</b>		
290	Hota Industrial Manufacturing	150	0.00
	<b>Telecommunications (0.00%) (2019: 0.00%)</b>		
	<b>Total Rights</b>	<u>945</u>	<u>0.00</u>
	<b>Warrants (0.00%) (2019: 0.00%)</b>		
	<b>Malaysia (0.00%) (2019: 0.00%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.00%)</b>		
	<b>Thailand (0.00%) (2019: 0.00%)</b>		
	<b>Diversified Financial Services (0.00%) (2019: 0.00%)</b>		
1,861	JMT Network Services	481	0.00
	<b>Total Warrants</b>	<u>481</u>	<u>0.00</u>
	<b>Total Transferable Securities (98.04%) (2019: 99.70%)</b>	<u>29,272,238</u>	<u>98.04</u>
	<b>Total Investments (98.04%) (2019: 99.70%)</b>	29,272,238	98.04
	<b>Other Net Assets (1.96%) (2019: 0.30%)</b>	584,729	1.96
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<u><u>29,856,967</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.79
Other assets	2.21
	<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.80%) (2019: 100.02%)</b>		
	<b>Equities (99.80%) (2019: 100.02%)</b>		
	<b>Japan (99.80%) (2019: 100.02%)</b>		
	<b>Advertising (0.31%) (2019: 0.27%)</b>		
3,901	Dentsu Group	115,808	0.31
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.23%)</b>		
	<b>Agriculture (0.02%) (2019: 3.05%)</b>		
174	Sakata Seed	6,025	0.02
	<b>Airlines (0.00%) (2019: 0.38%)</b>		
	<b>Auto Manufacturers (8.18%) (2019: 12.19%)</b>		
24,564	Honda Motor	684,613	1.82
11,469	Isuzu Motors	108,864	0.29
1,385	Shinmaywa Industries	11,859	0.03
9,121	Subaru	182,208	0.48
4,061	Suzuki Motor	188,093	0.50
24,779	Toyota Motor	1,909,695	5.06
		<u>3,085,332</u>	<u>8.18</u>
	<b>Auto Parts &amp; Equipment (4.77%) (2019: 5.82%)</b>		
3,312	Aisin Seiki	99,285	0.26
12,016	Bridgestone	393,841	1.04
1,535	Daikyonishikawa	12,385	0.03
9,718	Denso	577,367	1.53
1,043	Exedy	12,799	0.03
639	FCC	11,035	0.03
732	Futaba Industrial	3,744	0.01
811	G-Tekt	11,806	0.03
530	H-One	4,256	0.01
6,703	JTEKT	52,004	0.14
709	Koito Manufacturing	48,208	0.13
424	Musashi Seimitsu Industry	6,719	0.02
3,313	NGK Insulators	51,085	0.14
2,681	NGK Spark Plug	45,780	0.12
1,740	NHK Spring	11,932	0.03
3,279	Nisshinbo Holdings	23,883	0.06
1,556	NOK	16,714	0.04
686	Pacific Industrial	7,136	0.02
200	Riken	4,124	0.01
910	Stanley Electric	29,307	0.08
9,594	Sumitomo Electric Industries	126,981	0.34
800	Sumitomo Riko	4,711	0.01
3,675	Sumitomo Rubber Industries	31,573	0.08
1,500	Tokai Rika	25,352	0.07
674	Topre	10,321	0.03
1,888	Toyo Tire	28,673	0.08
1,088	Toyoda Gosei	31,561	0.08

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (4.77%) (2019: 5.82%) (continued)</b>			
2,100	Toyota Boshoku	34,069	0.09
618	TPR	8,476	0.02
822	TS Tech	25,398	0.07
3,198	Yokohama Rubber	47,515	0.13
86	Yokowo	2,586	0.01
		1,800,626	4.77
<b>Banks (10.54%) (2019: 8.69%)</b>			
4,222	AEON Financial Service	50,544	0.14
500	Ehime Bank	4,814	0.01
359,526	Mitsubishi UFJ Financial Group	1,588,259	4.21
65,032	Mizuho Financial Group	823,568	2.18
40,348	Sumitomo Mitsui Financial Group	1,245,866	3.30
8,600	Sumitomo Mitsui Trust Holdings	264,635	0.70
		3,977,686	10.54
<b>Beverages (1.81%) (2019: 1.28%)</b>			
6,215	Asahi Group Holdings	255,475	0.68
13,239	Kirin Holdings	312,109	0.83
2,682	Suntory Beverage & Food	94,816	0.25
1,584	Takara Holdings	19,776	0.05
		682,176	1.81
<b>Building &amp; Construction Materials (2.30%) (2019: 1.78%)</b>			
3,699	AGC	128,979	0.34
518	ASAHI YUKIZAI	7,581	0.02
615	Central Glass	13,379	0.04
1,510	Daikin Industries	335,214	0.89
568	Fujimi	21,538	0.06
1,137	Fujitec	24,525	0.06
234	Krosaki Harima	8,941	0.02
4,358	LIXIL	94,298	0.25
391	Nihon Flush	4,954	0.01
605	Noritz	9,440	0.02
765	Okabe	5,735	0.02
398	Rinnai	46,182	0.12
4,170	Sanwa Holdings	48,548	0.13
1,299	Taiheiyo Cement	32,448	0.09
1,437	TOTO	86,294	0.23
		868,056	2.30

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (6.85%) (2019: 7.28%)</b>		
2,169	ADEKA	37,836	0.10
1,300	Aica Kogyo	44,888	0.12
498	Arakawa Chemical Industries	5,706	0.01
21,456	Asahi Kasei	219,142	0.58
1,422	Chugoku Marine Paints	14,310	0.04
186	Dainichiseika Color & Chemicals Manufacturing	4,340	0.01
1,483	Denka	57,886	0.15
1,482	DIC	37,378	0.10
281	Fuso Chemical	10,111	0.03
481	Harima Chemicals Group	4,794	0.01
178	JCU	6,853	0.02
900	Kaneka	31,469	0.08
1,961	Kansai Paint	60,305	0.16
300	Kanto Denka Kogyo	2,301	0.01
442	KH Neochem	11,692	0.03
706	Kumiai Chemical Industry	6,353	0.02
6,457	Kuraray	68,607	0.18
248	Kureha	17,463	0.05
1,728	Lintec	38,127	0.10
26,082	Mitsubishi Chemical Holdings	157,687	0.42
3,544	Mitsubishi Gas Chemical	81,319	0.22
3,209	Mitsui Chemicals	94,021	0.25
360	Moriroku Holdings	7,629	0.02
1,083	Nifco	42,430	0.11
814	Nihon Nohyaku	3,974	0.01
1,310	Nihon Parkerizing	13,564	0.04
276	Nippon Carbon	10,546	0.03
2,366	Nippon Kayaku	21,908	0.06
605	Nippon Paint Holdings	66,392	0.18
3,161	Nippon Sanso Holdings	58,661	0.15
491	Nippon Shokubai	27,488	0.07
586	Nippon Soda	17,396	0.05
1,613	Nissan Chemical	100,925	0.27
2,759	Nitto Denko	246,652	0.65
1,067	NOF	54,050	0.14
445	Osaka Soda	11,732	0.03
100	Sakai Chemical Industry	1,907	0.00
790	Sakata INX	8,861	0.02
531	Sanyo Chemical Industries	28,339	0.07
570	Shikoku Chemicals	6,625	0.02
2,692	Shin-Etsu Chemical	470,373	1.25
84	Stella Chemifa	2,697	0.01
525	Sumitomo Bakelite	18,052	0.05
25,421	Sumitomo Chemical	102,181	0.27
261	Sumitomo Seika Chemicals	10,377	0.03
505	T Hasegawa	10,614	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (6.85%) (2019: 7.28%) (continued)</b>			
400	Tayca	5,854	0.02
3,113	Tokai Carbon	38,896	0.10
835	Tokuyama	18,739	0.05
4,724	Tosoh	73,574	0.19
1,152	Toyo Ink SC Holdings	22,015	0.06
2,300	Ube Industries	41,703	0.11
1,866	Zeon	26,731	0.07
		2,583,473	6.85
<b>Commercial Services (0.64%) (2019: 0.78%)</b>			
700	BeNEXT Group	8,658	0.02
336	Nissin	3,961	0.01
1,151	Outsourcing	15,396	0.04
1,600	Persol Holdings	28,840	0.08
4,245	Recruit Holdings	177,661	0.47
161	Weathernews	8,670	0.02
		243,186	0.64
<b>Computers (1.55%) (2019: 1.22%)</b>			
436	Ferrotec Holdings	7,428	0.02
2,111	Fujitsu	304,755	0.81
85	GMO GlobalSign Holdings	7,286	0.02
1,613	MCJ	17,310	0.05
2,410	NEC	129,318	0.34
8,568	NTT Data	117,095	0.31
		583,192	1.55
<b>Consumer Durables &amp; Apparels (0.13%) (2019: 0.20%)</b>			
1,151	Asics	22,073	0.06
6,913	Onward Holdings	13,860	0.03
724	Wacoal Holdings	14,558	0.04
		50,491	0.13
<b>Cosmetics &amp; Personal Care (1.91%) (2019: 1.27%)</b>			
5,522	Kao	426,271	1.13
331	Kose	56,425	0.15
1,237	Lion	29,929	0.08
566	Mandom	9,308	0.02
804	Pigeon	33,135	0.09
1,296	Shiseido	89,576	0.24
1,634	Unicharm	77,423	0.20
		722,067	1.91

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (7.74%) (2019: 6.43%)</b>			
687	Ai Holdings	13,807	0.04
583	Alconix	8,250	0.02
300	Chori	4,550	0.01
524	Hakuto	5,451	0.01
1,081	Inabata & Co	15,098	0.04
400	Innotech	3,905	0.01
35,006	ITOCU	1,004,967	2.66
33,022	Marubeni	219,443	0.58
37,373	Mitsubishi	919,800	2.44
743	Ryoden	11,155	0.03
650	Sanyo Trading	6,195	0.02
31,200	Sojitz	69,505	0.18
31,836	Sumitomo	421,057	1.12
5,390	Toyota Tsusho	217,438	0.58
		2,920,621	7.74
<b>Diversified Financial Services (1.72%) (2019: 0.64%)</b>			
8,768	Acom	37,451	0.10
780	GCA	5,553	0.01
2,320	Hitachi Capital	55,975	0.15
21,229	Mitsubishi UFJ Lease & Finance	101,781	0.27
2,500	Monex Group	9,347	0.03
62,771	Nomura Holdings	331,350	0.88
4,048	SBI Holdings	95,941	0.25
3,900	Sparx Group	9,632	0.03
		647,030	1.72
<b>Electrical Components &amp; Equipment (0.44%) (2019: 0.77%)</b>			
2,266	Casio Computer	41,394	0.11
894	Furukawa Electric	24,089	0.06
954	GS Yuasa	27,388	0.07
1,308	Kyosan Electric Manufacturing	5,346	0.01
864	Mabuchi Motor	37,616	0.10
1,190	Nissin Electric	14,073	0.04
549	Sinfonia Technology	7,450	0.02
1,356	Tatsuta Electric Wire and Cable	9,864	0.03
		167,220	0.44
<b>Electronics (4.83%) (2019: 3.91%)</b>			
1,167	Alps Alpine	15,350	0.04
1,334	Anritsu	29,769	0.08
441	Cosel	5,369	0.01
1,264	Dexerials	16,515	0.04
330	ESPEC	6,604	0.02
765	Fujitsu General	20,710	0.06
271	Furuno Electric	3,187	0.01



## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (4.83%) (2019: 3.91%) (continued)</b>			
362	Hirose Electric	54,872	0.15
470	Horiba	27,541	0.07
1,100	Hoya	152,036	0.40
597	Ibiden	27,842	0.07
432	Idec	7,620	0.02
81	Iriso Electronics	3,499	0.01
777	Japan Aviation Electronics Industry	11,883	0.03
228	Jeol	10,744	0.03
675	Kaga Electronics	15,586	0.04
1,070	Macnica Fuji Electronics Holdings	20,987	0.06
796	Marubun	3,947	0.01
66	Maruwa	7,409	0.02
231	Meiko Electronics	4,309	0.01
2,498	Minebea Mitsumi	49,551	0.13
6,175	Murata Manufacturing	557,422	1.48
800	Nichicon	10,112	0.03
1,279	Nidec	160,796	0.43
345	Nippon Ceramic	9,694	0.03
2,079	Nippon Electric Glass	45,428	0.12
696	Nissha	10,098	0.03
1,409	Omron	125,554	0.33
411	Optex Group	7,508	0.02
600	Osaki Electric	3,365	0.01
685	Restar Holdings	14,736	0.04
290	Riken Keiki	8,623	0.02
612	Sanshin Electronics	12,258	0.03
143	Sanyo Denki	7,687	0.02
104	SCREEN Holdings	7,656	0.02
124	Shibaura Mechatronics	5,207	0.01
1,170	Shimadzu	45,442	0.12
612	Siix	9,146	0.02
780	Sodick	6,656	0.02
731	Star Micronics	11,711	0.03
311	Sun-Wa Technos	2,925	0.01
363	Taiyo Holdings	21,482	0.06
685	Taiyo Yuden	32,079	0.09
796	Tamura	4,410	0.01
724	TDK	108,973	0.29
264	Tokyo Electron Device	8,093	0.02
479	Tokyo Seimitsu	22,501	0.06
1,000	Wacom	8,378	0.02
605	Yamaichi Electronics	9,083	0.02
2,481	Yokogawa Electric	49,358	0.13
		1,821,711	4.83

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Engineering &amp; Construction (0.86%) (2019: 0.75%)</b>			
1,542	JGC Holdings	14,398	0.04
10,021	Kajima	134,137	0.35
156	Nippon Koei	4,285	0.01
11,234	Obayashi	96,840	0.26
6,553	Penta-Ocean Construction	56,298	0.15
755	Taikisha	19,803	0.05
		325,761	0.86
<b>Entertainment (0.20%) (2019: 0.08%)</b>			
3,400	Sega Sammy Holdings	53,579	0.14
276	Toei Animation	21,627	0.06
		75,206	0.20
<b>Environmental Control (0.24%) (2019: 0.16%)</b>			
1,028	Asahi Holdings	36,492	0.10
3,024	Hitachi Zosen	16,695	0.04
964	Kurita Water Industries	36,835	0.10
		90,022	0.24
<b>Food (1.10%) (2019: 1.73%)</b>			
3,573	Ajinomoto	80,894	0.21
202	Ariake Japan	14,517	0.04
876	Fuji Oil Holdings	25,004	0.07
420	Kagome	14,808	0.04
742	Kikkoman	51,529	0.14
2,642	Nippon Suisan Kaisha	10,901	0.03
2,600	Nisshin Seifun Group	41,325	0.11
835	Nissin Foods Holdings	71,494	0.19
600	Riken Vitamin	7,909	0.02
975	Toyo Suisan Kaisha	47,407	0.12
956	Yakult Honsha	48,150	0.13
		413,938	1.10
<b>Forest Products &amp; Paper (0.31%) (2019: 0.25%)</b>			
2,838	Hokuetsu	11,270	0.03
13,499	Oji Holdings	76,749	0.20
1,394	Sumitomo Forestry	29,083	0.08
		117,102	0.31
<b>Full Line Insurance (3.21%) (2019: 2.80%)</b>			
20,312	Dai-ichi Life Holdings	305,334	0.81
6,367	Sompo Holdings	257,344	0.68
12,613	Tokio Marine Holdings	648,456	1.72
		1,211,134	3.21

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Hand &amp; Machine Tools (0.96%) (2019: 0.72%)</b>		
6,545	Amada	71,824	0.19
288	Disco	96,935	0.26
1,500	DMG Mori	22,795	0.06
1,596	Fuji Electric	57,428	0.15
1,352	Makita	67,702	0.18
620	Meidensha	13,944	0.04
154	Noritake	4,466	0.01
764	OSG	14,585	0.04
254	Union Tool	7,614	0.02
426	YAMABIKO	5,347	0.01
		362,640	0.96
	<b>Healthcare Products (0.92%) (2019: 0.88%)</b>		
369	Asahi Intecc	13,456	0.04
413	Mani	11,233	0.03
703	Nakanishi	15,423	0.04
725	Nihon Kohden	26,965	0.07
807	Nipro	9,489	0.03
3,000	Olympus	65,567	0.17
935	Systemex	112,296	0.30
2,184	Terumo	91,214	0.24
		345,643	0.92
	<b>Healthcare Services (0.02%) (2019: 0.01%)</b>		
600	EPS Holdings	5,672	0.02
	<b>Home Builders (0.27%) (2019: 0.26%)</b>		
5,456	Sekisui Chemical	103,259	0.27
	<b>Home Furnishings (2.11%) (2019: 1.91%)</b>		
713	Canon Electronics	10,352	0.03
300	Eizo	10,577	0.03
603	Elematec	5,916	0.02
300	Foster Electric	3,699	0.01
379	Hoshizaki	34,763	0.09
29,370	Panasonic	338,660	0.90
3,362	Sharp	50,929	0.13
3,308	Sony	329,535	0.87
490	Toa	4,039	0.01
502	Zojirushi	8,966	0.02
		797,436	2.11
	<b>Household Products (0.04%) (2019: 0.04%)</b>		
580	Mitsubishi Pencil	7,730	0.02
301	Pilot	8,443	0.02
		16,173	0.04

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (0.58%) (2019: 0.41%)</b>		
646	M3	60,961	0.16
2,594	Rakuten	24,974	0.07
2,320	Trend Micro	133,477	0.35
		219,412	0.58
	<b>Iron &amp; Steel (0.21%) (2019: 1.73%)</b>		
807	Daido Metal	3,994	0.01
426	Daido Steel	17,763	0.05
593	Japan Steel Works	17,662	0.05
1,172	Kyoei Steel	16,233	0.04
592	Nippon Steel Trading	21,416	0.05
240	Nippon Yakin Kogyo	4,012	0.01
		81,080	0.21
	<b>Leisure Time (0.70%) (2019: 0.69%)</b>		
126	GLOBERIDE	5,120	0.01
285	Mizuno	5,548	0.02
515	Sansei Technologies	3,068	0.01
403	Shimano	94,012	0.25
1,056	Yamaha	62,085	0.16
4,646	Yamaha Motor	94,679	0.25
		264,512	0.70
	<b>Machinery – Diversified (3.44%) (2019: 5.08%)</b>		
1,299	Aida Engineering	12,154	0.03
400	Anest Iwata	4,099	0.01
364	CKD	7,784	0.02
478	Daifuku	59,076	0.16
387	Daihen	18,817	0.05
1,310	Eagle Industry	12,574	0.03
800	Ebara	26,113	0.07
936	FANUC	229,909	0.61
117	Harmonic Drive Systems	10,448	0.03
276	Hokuetsu Industries	2,804	0.01
49	Hosokawa Micron	3,018	0.01
350	Iseki & Co	4,688	0.01
257	Iwaki	2,024	0.01
691	Juki	3,534	0.01
409	Keyence	229,764	0.61
10,056	Kubota	219,246	0.58
673	Mitsubishi Logisnext	7,718	0.02
601	Miura	33,530	0.09
1,065	Nabtesco	46,625	0.12
424	Nikkiso	4,123	0.01
800	Nippon Thompson	2,991	0.01
64	Nissei ASB Machine	3,651	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery – Diversified (3.44%) (2019: 5.08%) (continued)</b>			
84	Nittoku	3,380	0.01
326	Obara Group	12,409	0.03
294	OKUMA	16,431	0.04
618	Optorun	12,624	0.03
202	Organo	11,993	0.03
676	Shibaura Machine	15,432	0.04
328	Shibuya	11,246	0.03
236	SMC	143,893	0.38
953	Sumitomo Heavy Industries	23,501	0.06
430	Teikoku Electric Manufacturing	5,023	0.01
405	THK	13,063	0.04
605	Torishima Pump Manufacturing	5,063	0.01
677	Tsubakimoto Chain	17,750	0.05
466	Tsugami	7,037	0.02
1,038	Yaskawa Electric	51,576	0.14
400	Yushin Precision Equipment	3,700	0.01
		1,298,811	3.44
<b>Machinery, Construction &amp; Mining (3.39%) (2019: 3.97%)</b>			
285	Denyo	5,935	0.01
11,254	Hitachi	443,097	1.17
1,164	Hitachi Construction Machinery	33,033	0.09
9,937	Komatsu	271,175	0.72
24,205	Mitsubishi Electric	365,027	0.97
4,816	Mitsubishi Heavy Industries	147,216	0.39
620	Takeuchi Manufacturing	14,598	0.04
		1,280,081	3.39
<b>Mining (0.48%) (2019: 0.59%)</b>			
985	Daiki Aluminium Industry	7,461	0.02
750	Dowa Holdings	27,132	0.07
749	Furukawa	8,887	0.02
1,166	Mitsubishi Materials	24,507	0.07
723	Mitsui Mining & Smelting	26,505	0.07
1,840	Sumitomo Metal Mining	81,606	0.22
384	Toho Titanium	3,295	0.01
		179,393	0.48
<b>Miscellaneous Manufacturers (0.53%) (2019: 1.27%)</b>			
900	Amano	21,514	0.06
800	Bando Chemical Industries	4,990	0.01
383	JSP	6,421	0.02
2,352	JSR	65,472	0.17
300	Kito	4,486	0.01
314	Kurabo Industries	5,526	0.01
423	Mitsuboshi Belting	6,961	0.02

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (0.53%) (2019: 1.27%) (continued)</b>			
420	Nippon Pillar Packing	6,545	0.02
332	Nitta	7,171	0.02
206	Okamoto Industries	7,891	0.02
674	Riken Technos	2,944	0.01
800	Sekisui Kasei	4,107	0.01
368	Shoei	14,774	0.04
568	Tamron	10,046	0.03
400	Toyo Tanso	7,815	0.02
1,097	Toyobo	14,663	0.04
494	Valqua	9,828	0.02
		201,154	0.53
<b>Oil &amp; Gas (1.83%) (2019: 0.67%)</b>			
85,100	ENEOS Holdings	305,303	0.81
8,325	Idemitsu Kosan	183,038	0.48
37,500	Inpex	201,947	0.54
		690,288	1.83
<b>Other Industrial (0.00%) (2019: 0.75%)</b>			
<b>Packaging &amp; Containers (0.09%) (2019: 0.05%)</b>			
500	Fuji Seal International	9,758	0.03
224	Fujimori Kogyo	10,349	0.03
1,207	Toyo Seikan Group Holdings	13,176	0.03
		33,283	0.09
<b>Pharmaceuticals (11.01%) (2019: 8.22%)</b>			
22,659	Astellas Pharma	349,832	0.93
14,723	Chugai Pharmaceutical	784,742	2.08
12,933	Daiichi Sankyo	442,812	1.17
3,553	Eisai	253,695	0.67
658	Hisamitsu Pharmaceutical	39,068	0.10
3,781	Kyowa Kirin	103,053	0.27
700	Nichi-iko Pharmaceutical	6,604	0.02
4,762	Ono Pharmaceutical	143,351	0.38
9,060	Otsuka Holdings	387,690	1.03
679	Rohto Pharmaceutical	20,092	0.05
2,439	Santen Pharmaceutical	39,569	0.11
665	Sawai Pharmaceutical	30,144	0.08
634	Seikagaku	6,245	0.02
2,974	Shionogi & Co	162,318	0.43
3,925	Sumitomo Dainippon Pharma	57,899	0.15
200	Takara Bio	5,362	0.01
35,940	Takeda Pharmaceutical	1,307,131	3.47
709	ZERIA Pharmaceutical	13,054	0.04
		4,152,661	11.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.00%) (2019: 0.08%)</b>		
	<b>Retail (1.06%) (2019: 1.02%)</b>		
1,110	ABC-Mart	61,711	0.16
309	Fast Retailing	276,752	0.73
600	IDOM	3,179	0.01
213	Ministop	2,905	0.01
1,303	Ryohin Keikaku	26,566	0.07
241	Saizeriya	4,454	0.01
879	Seiko Holdings	11,229	0.03
200	Toridoll Holdings	2,679	0.01
2,831	VT Holdings	11,681	0.03
		401,156	1.06
	<b>Semiconductors (3.28%) (2019: 3.46%)</b>		
1,195	Advantest	89,470	0.24
217	Daitron	3,312	0.01
593	Hamamatsu Photonics	33,887	0.09
375	Lasertec	43,985	0.12
727	Rohm	70,345	0.19
86	Rorze	5,556	0.01
436	Ryosan	7,880	0.02
1,117	Shin-Etsu Polymer	10,202	0.03
778	Shinko Electric Industries	17,784	0.05
2,107	SUMCO	46,183	0.12
2,327	Tokyo Electron	865,483	2.29
266	Tokyo Ohka Kogyo	18,679	0.05
465	Ulvac	19,885	0.05
82	V Technology	4,670	0.01
		1,237,321	3.28
	<b>Software (0.55%) (2019: 0.45%)</b>		
600	Capcom	38,936	0.10
515	Cybernet Systems	4,734	0.01
491	GungHo Online Entertainment	10,976	0.03
936	Koei Tecmo Holdings	57,115	0.15
501	Konami Holdings	28,145	0.08
900	Nexon	27,720	0.07
656	Square Enix Holdings	39,775	0.11
		207,401	0.55
	<b>Storage &amp; Warehousing (0.03%) (2019: 0.00%)</b>		
430	Mitsui-Soko Holdings	9,587	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Technology Hardware &amp; Equipment (2.82%) (2019: 2.78%)</b>			
37,194	Canon	712,574	1.89
3,842	FUJIFILM Holdings	202,361	0.54
524	Sato Holdings	11,293	0.03
9,309	Seiko Epson	138,041	0.36
		1,064,269	2.82
<b>Telecommunications (1.22%) (2019: 0.60%)</b>			
1,877	Oki Electric Industry	16,562	0.05
5,669	SoftBank Group	442,451	1.17
		459,013	1.22
<b>Textile (0.22%) (2019: 0.08%)</b>			
172	Hagihara Industries	2,471	0.01
317	Komatsu Matere	3,159	0.01
193	Nitto Boseki	8,506	0.02
699	Seiren	10,568	0.03
3,124	Teijin	58,701	0.15
		83,405	0.22
<b>Toys, Games &amp; Hobbies (3.44%) (2019: 1.85%)</b>			
1,607	Bandai Namco Holdings	138,933	0.37
1,805	Nintendo	1,150,885	3.05
811	Tomy	7,148	0.02
		1,296,966	3.44
<b>Transportation (0.58%) (2019: 0.34%)</b>			
799	Hitachi Transport System	23,758	0.06
2,481	Iino Kaiun Kaisha	10,309	0.03
653	Kintetsu World Express	15,483	0.04
1,671	Nippon Express	112,161	0.30
2,092	Nippon Yusen	48,670	0.13
680	NS United Kaiun Kaisha	9,188	0.02
		219,569	0.58
<b>Trucking &amp; Leasing (0.36%) (2019: 0.00%)</b>			
557	Hanwa	14,928	0.04
1,369	Kitz	8,314	0.02
1,200	Maruichi Steel Tube	26,547	0.07
587	MISUMI Group	19,245	0.05
316	Nachi-Fujikoshi	13,100	0.04
4,224	NSK	36,657	0.10
588	Oiles	9,238	0.02
385	UACJ	7,055	0.02
		135,084	0.36



## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.00%) (2019: 0.15%)</b>	37,653,132	99.80
	<b>Total Equities</b>	<u>37,653,132</u>	<u>99.80</u>
	<b>Total Transferable Securities (99.80%) (2019: 100.02%)</b>	<u>37,653,132</u>	<u>99.80</u>

#### Financial Derivative Instruments ((0.55%) (2019: (0.32)%)

#### Open Forward Foreign Currency Exchange Contracts ((0.55%) (2019: (0.32)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2021	CHF 1,575,927	JPY 181,637,272	23,540	0.06
05/01/2021	EUR 3,167,882	JPY 395,282,957	47,471	0.13
05/01/2021	GBP 911,800	JPY 126,909,709	17,175	0.05
05/01/2021	JPY 363,045,956	USD 3,526,156	(9,802)	(0.03)
05/01/2021	JPY 276,965,030	USD 2,675,246	7,354	0.02
05/01/2021	USD 21,493,209	JPY 2,239,403,270	(196,977)	(0.52)
05/01/2021	USD 10,557,336	JPY 1,099,981,479	(96,754)	(0.26)
	Unrealised gain on open forward foreign currency exchange contracts		95,540	0.26
	Unrealised loss on open forward foreign currency exchange contracts		(303,533)	(0.81)
	<b>Net unrealised loss on open forward foreign currency exchange contracts</b>		<u>(207,993)</u>	<u>(0.55)</u>
	<b>Total Financial Derivative Instruments</b>		<u>(207,993)</u>	<u>(0.55)</u>
	<b>Total Investments (99.25%) (2019: 99.70%)</b>		37,445,139	99.25
	<b>Other Net Assets (0.75%) (2019: 0.30%)</b>		281,495	0.75
	<b>Net Assets (100.00%) (2019: 100.00%)</b>		<u><u>37,726,634</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.32
Over the counter financial derivative instruments	0.25
Other assets	1.43
	<u><u>100.00</u></u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.20%) (2019: 100.04%)</b>		
	<b>Equities (99.20%) (2019: 100.04%)</b>		
	<b>Austria (0.21%) (2019: 0.54%)</b>		
	<b>Chemicals (0.00%) (2019: 0.19%)</b>		
	<b>Machinery – Diversified (0.21%) (2019: 0.33%)</b>		
4,237	ANDRITZ	194,303	0.21
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.02%)</b>		
	<b>Belgium (3.32%) (2019: 6.80%)</b>		
	<b>Beverages (0.00%) (2019: 4.88%)</b>		
	<b>Chemicals (2.04%) (2019: 1.27%)</b>		
13,876	Solvay	1,644,832	1.80
4,526	Umicore	217,581	0.24
		<u>1,862,413</u>	<u>2.04</u>
	<b>Electrical Components &amp; Equipment (0.10%) (2019: 0.08%)</b>		
2,809	Bekaert	93,349	0.10
	<b>Electronics (0.16%) (2019: 0.00%)</b>		
6,513	Barco	142,009	0.16
	<b>Pharmaceuticals (0.80%) (2019: 0.40%)</b>		
1,262	Fagron	29,338	0.03
6,792	UCB	702,061	0.77
		<u>731,399</u>	<u>0.80</u>
	<b>Semiconductors (0.22%) (2019: 0.17%)</b>		
2,011	Melexis	196,600	0.22
		<u>3,025,770</u>	<u>3.32</u>
	<b>Finland (6.59%) (2019: 2.99%)</b>		
	<b>Chemicals (0.26%) (2019: 0.15%)</b>		
15,098	Kemira	239,043	0.26
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.09%)</b>		
	<b>Hand &amp; Machine Tools (0.35%) (2019: 0.14%)</b>		
8,964	Konecranes	315,656	0.35
	<b>Machinery – Diversified (4.98%) (2019: 1.92%)</b>		
40,803	Kone	3,317,983	3.64
44,766	Neles	594,565	0.65
21,894	Valmet	625,777	0.69
		<u>4,538,325</u>	<u>4.98</u>
	<b>Machinery, Construction &amp; Mining (0.09%) (2019: 0.00%)</b>		
7,804	Metso Outotec	78,060	0.09
	<b>Miscellaneous Manufacturers (0.12%) (2019: 0.06%)</b>		
5,908	Fiskars	108,286	0.12

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.47%) (2019: 0.18%)</b>		
8,381	Huhtamaki	433,358	0.47
	<b>Pharmaceuticals (0.06%) (2019: 0.00%)</b>		
901	Revenio Group	55,452	0.06
	<b>Shipping (0.00%) (2019: 0.36%)</b>		
	<b>Transportation (0.26%) (2019: 0.09%)</b>		
5,842	Cargotec	241,745	0.26
		<u>6,009,925</u>	<u>6.59</u>
	<b>France (24.21%) (2019: 26.25%)</b>		
	<b>Advertising (0.46%) (2019: 0.46%)</b>		
886	IPSOS	29,920	0.03
7,861	Publicis Groupe	392,044	0.43
		<u>421,964</u>	<u>0.46</u>
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.92%)</b>		
	<b>Auto Parts &amp; Equipment (0.48%) (2019: 1.17%)</b>		
3,369	Cie Generale des Etablissements Michelin	432,620	0.48
	<b>Beverages (1.11%) (2019: 0.79%)</b>		
4,997	Pernod Ricard	958,690	1.05
290	Remy Cointreau	54,041	0.06
		<u>1,012,731</u>	<u>1.11</u>
	<b>Building &amp; Construction Materials (0.34%) (2019: 0.26%)</b>		
4,569	Imerys	216,126	0.24
2,318	Vicat	97,423	0.10
		<u>313,549</u>	<u>0.34</u>
	<b>Chemicals (2.54%) (2019: 1.73%)</b>		
12,890	Air Liquide	2,117,339	2.32
1,708	Arkema	195,400	0.22
		<u>2,312,739</u>	<u>2.54</u>
	<b>Commercial Services (0.00%) (2019: 0.30%)</b>		
	<b>Computers (0.17%) (2019: 0.29%)</b>		
462	Teleperformance	153,362	0.17
	<b>Consumer Durables &amp; Apparels (5.72%) (2019: 6.28%)</b>		
762	Hermes International	820,094	0.90
1,635	Kering	1,189,104	1.30
5,126	LVMH Moet Hennessy Louis Vuitton	3,204,333	3.52
		<u>5,213,531</u>	<u>5.72</u>
	<b>Cosmetics &amp; Personal Care (3.70%) (2019: 2.56%)</b>		
8,862	L'Oreal	3,370,047	3.70

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (3.36%) (2019: 2.27%)</b>		
4,709	Legrand	420,605	0.46
18,245	Schneider Electric	2,640,899	2.90
		3,061,504	3.36
	<b>Engineering &amp; Construction (0.00%) (2019: 0.13%)</b>		
	<b>Food (1.87%) (2019: 1.95%)</b>		
25,930	Danone	1,705,630	1.87
	<b>Full Line Insurance (0.00%) (2019: 0.36%)</b>		
	<b>Healthcare Products (0.05%) (2019: 1.30%)</b>		
129	Sartorius Stedim Biotech	45,962	0.05
	<b>Healthcare Services (0.04%) (2019: 0.05%)</b>		
238	BioMerieux	33,605	0.04
	<b>Home Furnishings (0.08%) (2019: 0.11%)</b>		
417	SEB	76,024	0.08
	<b>Household Products (0.15%) (2019: 0.16%)</b>		
2,389	Societe BIC	135,222	0.15
	<b>Mining (0.00%) (2019: 0.01%)</b>		
	<b>Other Finance (0.19%) (2019: 0.00%)</b>		
1,422	Wendel	170,423	0.19
	<b>Pharmaceuticals (3.30%) (2019: 4.78%)</b>		
31,256	Sanofi	3,009,756	3.30
	<b>Pipelines (0.14%) (2019: 0.00%)</b>		
1,312	Gaztransport Et Technigaz	127,140	0.14
	<b>Software (0.24%) (2019: 0.20%)</b>		
1,070	Dassault Systemes	217,523	0.24
	<b>Utilities – Electric &amp; Gas (0.27%) (2019: 0.17%)</b>		
5,379	Rubis	249,964	0.27
		22,063,296	24.21
	<b>Germany (26.44%) (2019: 26.60%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.19%)</b>		
	<b>Auto Manufacturers (2.94%) (2019: 5.98%)</b>		
18,164	Bayerische Motoren Werke	1,605,280	1.76
15,249	Daimler	1,078,241	1.18
		2,683,521	2.94
	<b>Auto Parts &amp; Equipment (0.75%) (2019: 0.86%)</b>		
4,627	Continental	686,441	0.75
	<b>Building &amp; Construction Materials (0.14%) (2019: 0.38%)</b>		
1,700	HeidelbergCement	127,340	0.14

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (5.11%) (2019: 4.84%)</b>		
43,642	BASF	3,455,929	3.79
3,621	Brenntag	280,626	0.31
3,856	Covestro	238,165	0.26
17,916	Evonik Industries	584,856	0.64
1,310	LANXESS	100,595	0.11
		4,660,171	5.11
	<b>Commercial Services (0.00%) (2019: 0.01%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.79%)</b>		
	<b>Cosmetics &amp; Personal Care (0.17%) (2019: 0.00%)</b>		
1,299	Beiersdorf	150,102	0.17
	<b>Engineering &amp; Construction (0.00%) (2019: 0.37%)</b>		
	<b>Full Line Insurance (0.65%) (2019: 0.76%)</b>		
3,721	Hannover Rueck	593,234	0.65
	<b>Healthcare Products (0.86%) (2019: 0.80%)</b>		
15,185	Siemens Healthineers	779,972	0.86
	<b>Healthcare Services (1.03%) (2019: 0.82%)</b>		
10,063	Fresenius & Co	465,908	0.51
5,690	Fresenius Medical Care & Co	474,808	0.52
		940,716	1.03
	<b>Household Products (0.44%) (2019: 0.48%)</b>		
4,200	Henkel & Co	405,203	0.44
	<b>Machinery – Diversified (0.18%) (2019: 0.32%)</b>		
1,645	Duerr	67,226	0.07
1,961	GEA Group	70,254	0.08
350	Krones	28,285	0.03
		165,765	0.18
	<b>Miscellaneous Manufacturers (3.69%) (2019: 3.56%)</b>		
3,075	Knorr-Bremse	420,187	0.46
20,468	Siemens	2,943,126	3.23
		3,363,313	3.69
	<b>Other Industrial (0.00%) (2019: 0.04%)</b>		
	<b>Pharmaceuticals (3.24%) (2019: 3.71%)</b>		
47,356	Bayer	2,790,218	3.06
159	Eckert & Ziegler Strahlen- und Medizintechnik	8,723	0.01
874	Merck	150,088	0.17
		2,949,029	3.24
	<b>Semiconductors (0.55%) (2019: 0.66%)</b>		
9,984	Infineon Technologies	383,458	0.42
763	Siltronic	119,590	0.13
		503,048	0.55

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (3.24%) (2019: 1.97%)</b>		
22,120	SAP	2,901,901	3.19
1,189	Software	48,503	0.05
		2,950,404	3.24
	<b>Telecommunications (3.14%) (2019: 0.00%)</b>		
156,221	Deutsche Telekom	2,858,561	3.14
	<b>Transportation (0.31%) (2019: 0.06%)</b>		
2,513	Hapag-Lloyd	282,572	0.31
		24,099,392	26.44
	<b>Ireland (9.93%) (2019: 1.54%)</b>		
	<b>Building &amp; Construction Materials (2.49%) (2019: 1.24%)</b>		
54,471	CRH	2,267,374	2.49
	<b>Chemicals (6.54%) (2019: 0.00%)</b>		
22,888	Linde	5,964,982	6.54
	<b>Food (0.90%) (2019: 0.30%)</b>		
24,853	Glanbia	315,645	0.35
3,469	Kerry Group	502,974	0.55
		818,619	0.90
		9,050,975	9.93
	<b>Italy (0.15%) (2019: 1.00%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.29%)</b>		
	<b>Beverages (0.00%) (2019: 0.09%)</b>		
	<b>Building &amp; Construction Materials (0.05%) (2019: 0.00%)</b>		
1,926	Carel Industries	45,199	0.05
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.23%)</b>		
	<b>Food (0.00%) (2019: 0.08%)</b>		
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.12%)</b>		
	<b>Healthcare Products (0.00%) (2019: 0.10%)</b>		
	<b>Internet (0.10%) (2019: 0.00%)</b>		
756	Reply	88,153	0.10
	<b>Retail (0.00%) (2019: 0.09%)</b>		
		133,352	0.15
	<b>Netherlands (16.79%) (2019: 17.15%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 2.25%)</b>		
	<b>Auto Manufacturers (0.97%) (2019: 2.24%)</b>		
3,814	Ferrari	880,358	0.97
	<b>Beverages (0.15%) (2019: 2.25%)</b>		
12,379	Davide Campari-Milano	141,467	0.15

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (3.26%) (2019: 1.53%)</b>		
12,547	Akzo Nobel	1,348,821	1.48
1,232	IMCD	157,149	0.17
8,498	Koninklijke	1,464,005	1.61
		2,969,975	3.26
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 4.20%)</b>		
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.29%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.09%)</b>		
	<b>Food (3.72%) (2019: 1.54%)</b>		
1,515	Corbion	85,547	0.09
116,953	Koninklijke Ahold Delhaize	3,307,002	3.63
		3,392,549	3.72
	<b>Full Line Insurance (0.00%) (2019: 0.98%)</b>		
	<b>Healthcare Products (0.00%) (2019: 1.55%)</b>		
	<b>Media (1.21%) (2019: 0.46%)</b>		
13,067	Wolters Kluwer	1,104,143	1.21
	<b>Oil &amp; Gas Services (0.39%) (2019: 0.11%)</b>		
18,483	SBM Offshore	352,002	0.39
	<b>Other Finance (0.37%) (2019: 0.17%)</b>		
4,116	EXOR	333,492	0.37
	<b>Pipelines (0.50%) (2019: 0.29%)</b>		
8,718	Koninklijke Vopak	458,572	0.50
	<b>Semiconductors (6.22%) (2019: 3.40%)</b>		
3,467	ASM International	763,359	0.84
8,736	ASML Holding	4,249,399	4.66
4,147	BE Semiconductor Industries	251,572	0.28
10,758	STMicroelectronics	402,128	0.44
		5,666,458	6.22
		15,299,016	16.79
	<b>Portugal (0.00%) (2019: 0.92%)</b>		
	<b>Oil &amp; Gas (0.00%) (2019: 0.92%)</b>		
	<b>Spain (4.66%) (2019: 12.05%)</b>		
	<b>Auto Parts &amp; Equipment (0.43%) (2019: 0.12%)</b>		
14,512	CIE Automotive	391,702	0.43
	<b>Banks (0.00%) (2019: 8.68%)</b>		
	<b>Commercial Services (0.56%) (2019: 0.29%)</b>		
249,559	Prosegur Cash	244,278	0.27
88,473	Prosegur Cia de Seguridad	263,918	0.29
		508,196	0.56

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (2.77%) (2019: 0.69%)</b>		
76,098	ACS Actividades de Construccion y Servicios	2,527,937	2.77
	<b>Food (0.39%) (2019: 0.13%)</b>		
5,093	Viscofan	361,742	0.39
	<b>Full Line Insurance (0.00%) (2019: 0.66%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.16%)</b>		
	<b>Pharmaceuticals (0.51%) (2019: 0.37%)</b>		
15,813	Grifols	462,032	0.51
	<b>Software (0.00%) (2019: 0.91%)</b>		
	<b>Transportation (0.00%) (2019: 0.04%)</b>		
		4,251,609	4.66
	<b>United Kingdom (6.90%) (2019: 0.00%)</b>		
	<b>Cosmetics &amp; Personal Care (6.90%) (2019: 0.00%)</b>		
103,632	Unilever	6,284,812	6.90
	<b>Total Equities</b>	90,412,450	99.20
	<b>Total Transferable Securities (99.20%) (2019: 100.04%)</b>	90,412,450	99.20

#### Financial Derivative Instruments ((2.08)% (2019: (1.30)%)

##### Open Forward Foreign Currency Exchange Contracts ((2.08)% (2019: (1.30)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2021	CHF 133,671	EUR 123,471	146	0.00
05/01/2021	EUR 993,730	GBP 895,750	(8,567)	(0.01)
05/01/2021	EUR 1,358,375	USD 1,656,771	5,269	0.01
05/01/2021	EUR 2,008,069	USD 2,449,184	7,789	0.01
05/01/2021	EUR 2,535,634	USD 3,088,912	13,563	0.01
05/01/2021	GBP 2,354,662	EUR 2,626,602	4,925	0.01
05/01/2021	USD 66,663,857	EUR 55,666,635	(1,447,049)	(1.59)
05/01/2021	USD 21,348,396	EUR 17,826,652	(463,402)	(0.51)
05/01/2021	USD 1,656,760	EUR 1,358,366	(5,269)	(0.01)
	Unrealised gain on open forward foreign currency exchange contracts		31,692	0.04
	Unrealised loss on open forward foreign currency exchange contracts		(1,924,287)	(2.12)
	<b>Net unrealised loss on open forward foreign currency exchange contracts</b>		(1,892,595)	(2.08)
	<b>Total Financial Derivative Instruments</b>		(1,892,595)	(2.08)
	<b>Total Investments (97.12%) (2019: 98.74%)</b>		88,519,855	97.12
	<b>Other Net Assets (2.88%) (2019: 1.26%)</b>		2,627,120	2.88
	<b>Net Assets (100.00%) (2019: 100.00%)</b>		91,146,975	100.00



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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

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#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.10
Over the counter financial derivative instruments	0.03
Other assets	2.87
	<hr/>
	100.00
	<hr/> <hr/>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (97.17%) (2019: 99.07%)</b>		
	<b>Equities (97.17%) (2019: 99.07%)</b>		
	<b>United Kingdom (97.17%) (2019: 99.07%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 3.39%)</b>		
	<b>Agriculture (0.00%) (2019: 6.00%)</b>		
	<b>Airlines (2.11%) (2019: 1.53%)</b>		
19,289	easyJet	160,099	2.11
	<b>Banks (0.00%) (2019: 5.58%)</b>		
	<b>Beverages (3.26%) (2019: 0.24%)</b>		
7,903	Diageo	227,449	2.99
553	Nichols	7,466	0.10
4,834	Stock Spirits Group	12,955	0.17
		247,870	3.26
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.48%)</b>		
	<b>Chemicals (0.87%) (2019: 0.25%)</b>		
2,730	Johnson Matthey	66,203	0.87
	<b>Commercial Services (3.02%) (2019: 3.07%)</b>		
12,792	RELX	229,297	3.02
	<b>Computers (1.03%) (2019: 0.00%)</b>		
12,800	Avast	68,800	0.91
3,748	NCC Group	9,445	0.12
		78,245	1.03
	<b>Cosmetics &amp; Personal Care (2.78%) (2019: 0.00%)</b>		
7,637	PZ Cussons	17,565	0.23
4,409	Unilever	193,644	2.55
		211,209	2.78
	<b>Distribution &amp; Wholesale (1.88%) (2019: 0.55%)</b>		
5,844	Bunzl	142,769	1.88
	<b>Diversified Financial Services (13.67%) (2019: 6.23%)</b>		
18,361	Ashmore Group	79,173	1.04
11,114	Brewin Dolphin Holdings	33,898	0.45
3,093	Close Brothers Group	42,745	0.56
10,938	CMC Markets	42,768	0.56
10,288	Hargreaves Lansdown	156,892	2.06
18,769	Jupiter Fund Management	53,004	0.70
795	Liontrust Asset Management	10,335	0.14
4,182	PayPoint	27,350	0.36
3,059	Polar Capital Holdings	21,291	0.28
37,365	Quilter	57,393	0.76
5,346	Schroders	178,397	2.35
610	Schroders Non-Voting	13,939	0.18
91,345	Standard Life Aberdeen	256,954	3.38

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Diversified Financial Services (13.67%) (2019: 6.23%) (continued)</b>		
27,217	TP ICAP	64,831	0.85
		1,038,970	13.67
	<b>Electronics (0.96%) (2019: 0.00%)</b>		
2,588	Spectris	72,930	0.96
	<b>Energy – Alternate Sources (0.39%) (2019: 0.00%)</b>		
8,912	John Laing Group	29,588	0.39
	<b>Engineering &amp; Construction (1.16%) (2019: 0.76%)</b>		
7,543	IMI	87,876	1.16
	<b>Entertainment (0.00%) (2019: 0.62%)</b>		
	<b>Environmental Control (0.00%) (2019: 0.12%)</b>		
	<b>Food (5.92%) (2019: 1.37%)</b>		
3,608	Devro	5,542	0.07
17,990	Tate & Lyle	121,325	1.60
98,168	Tesco	227,162	2.99
53,911	Wm Morrison Supermarkets	95,611	1.26
		449,640	5.92
	<b>Forest Products &amp; Paper (1.77%) (2019: 0.00%)</b>		
7,836	Mondi	134,741	1.77
	<b>Full Line Insurance (10.10%) (2019: 9.76%)</b>		
7,199	Admiral Group	209,204	2.75
49,072	Aviva	159,583	2.10
60,109	Direct Line Insurance Group	191,748	2.53
27,667	Phoenix Group Holdings	193,836	2.55
4,743	Sabre Insurance Group	13,114	0.17
		767,485	10.10
	<b>Healthcare Products (0.97%) (2019: 0.00%)</b>		
37,210	ConvaTec Group	74,123	0.97
	<b>Holding Companies - Diversified Operations (0.00%) (2019: 0.28%)</b>		
	<b>Home Builders (2.38%) (2019: 9.50%)</b>		
3,823	Berkeley Group Holdings	181,287	2.38
	<b>Household Products (2.49%) (2019: 0.00%)</b>		
2,896	Reckitt Benckiser Group	189,457	2.49
	<b>Internet (0.48%) (2019: 0.00%)</b>		
13,993	Moneysupermarket.com Group	36,466	0.48
	<b>Iron &amp; Steel (1.05%) (2019: 1.69%)</b>		
28,281	Ferrexpo	79,922	1.05
	<b>Leisure Time (0.00%) (2019: 0.25%)</b>		
	<b>Media (1.45%) (2019: 1.98%)</b>		
16,198	Pearson	110,212	1.45

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Mining (10.33%) (2019: 5.55%)</b>		
11,147	Anglo American	270,260	3.56
13,416	BHP Group	258,259	3.40
4,689	Rio Tinto	256,489	3.37
		785,008	10.33
	<b>Miscellaneous Manufacturers (0.99%) (2019: 0.11%)</b>		
5,022	Smiths Group	75,556	0.99
	<b>Oil &amp; Gas (0.61%) (2019: 5.39%)</b>		
37,056	Diversified Gas & Oil	41,873	0.55
4,140	Serica Energy	4,761	0.06
		46,634	0.61
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.79%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.40%)</b>		
	<b>Packaging &amp; Containers (0.00%) (2019: 0.96%)</b>		
	<b>Pharmaceuticals (5.12%) (2019: 3.26%)</b>		
2,540	AstraZeneca	186,030	2.45
15,128	GlaxoSmithKline	203,019	2.67
		389,049	5.12
	<b>Real Estate (0.36%) (2019: 0.12%)</b>		
9,255	CLS Holdings	20,777	0.27
1,767	Helical	6,600	0.09
		27,377	0.36
	<b>Real Estate Investment Trusts (4.23%) (2019: 3.69%)</b>		
74,954	Assura	57,565	0.76
2,545	Big Yellow Group	27,919	0.37
2,993	Great Portland Estates	19,993	0.26
18,165	LondonMetric Property	41,598	0.55
14,587	Segro	138,227	1.82
4,695	Workspace Group	36,105	0.47
		321,407	4.23
	<b>Retail (0.01%) (2019: 3.41%)</b>		
15,720	Lookers	825	0.01
	<b>Software (2.10%) (2019: 0.89%)</b>		
1,475	EMIS Group	15,960	0.21
24,623	Sage Group	143,306	1.89
		159,266	2.10
	<b>Storage &amp; Warehousing (0.40%) (2019: 0.00%)</b>		
3,886	Safestore Holdings	30,311	0.40

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Telecommunications (3.66%) (2019: 6.04%)</b>		
16,569	TalkTalk Telecom Group	16,238	0.21
1,891	Telecom Plus	27,117	0.36
194,276	Vodafone Group	234,958	3.09
		<u>278,313</u>	<u>3.66</u>
	<b>Transportation (0.18%) (2019: 1.65%)</b>		
517	Clarkson	13,959	0.18
	<b>Trucking &amp; Leasing (0.30%) (2019: 0.00%)</b>		
3,065	Bodycote	22,850	0.30
	<b>Utilities – Electric (6.18%) (2019: 3.73%)</b>		
12,269	Drax Group	46,009	0.60
21,754	National Grid	188,173	2.48
15,685	SSE	235,276	3.10
		<u>469,458</u>	<u>6.18</u>
	<b>Utilities – Electric &amp; Gas (0.00%) (2019: 5.99%)</b>		
	<b>Water (4.96%) (2019: 3.44%)</b>		
9,933	Pennon Group	94,364	1.24
5,237	Severn Trent	119,875	1.58
18,215	United Utilities Group	163,025	2.14
		<u>377,264</u>	<u>4.96</u>
		<u>7,385,666</u>	<u>97.17</u>
	<b>Total Equities</b>	<u>7,385,666</u>	<u>97.17</u>
	<b>Total Transferable Securities (97.17%) (2019: 99.07%)</b>	<u>7,385,666</u>	<u>97.17</u>
	<b>Total Investments (97.17%) (2019: 99.07%)</b>	<u>7,385,666</u>	<u>97.17</u>
	<b>Other Net Assets (2.83%) (2019: 0.93%)</b>	<u>215,167</u>	<u>2.83</u>
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<u><u>7,600,833</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		97.15
	Other assets		2.85
			<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
<b>Transferable Securities (94.31%) (2019: 95.04%)</b>				
<b>Government Bonds (94.31%) (2019: 95.04%)</b>				
<b>United States (94.31%) (2019: 95.04%)</b>				
11,900,000	United States Treasury Bill Zero Coupon 07/01/2021	11,899,980	8.86	
10,100,000	United States Treasury Bill Zero Coupon 21/01/2021	10,099,833	7.52	
12,050,000	United States Treasury Bill Zero Coupon 04/02/2021	12,049,533	8.97	
11,920,000	United States Treasury Bill Zero Coupon 18/02/2021	11,919,181	8.88	
11,530,000	United States Treasury Bill Zero Coupon 04/03/2021	11,528,866	8.59	
10,700,000	United States Treasury Bill Zero Coupon 18/03/2021	10,698,698	7.97	
9,810,000	United States Treasury Bill Zero Coupon 01/04/2021	9,808,340	7.31	
8,690,000	United States Treasury Bill Zero Coupon 15/04/2021	8,688,233	6.47	
7,600,000	United States Treasury Bill Zero Coupon 29/04/2021	7,598,179	5.66	
8,200,000	United States Treasury Bill Zero Coupon 13/05/2021	8,197,906	6.11	
13,010,000	United States Treasury Bill Zero Coupon 27/05/2021	13,006,512	9.69	
11,120,000	United States Treasury Bill Zero Coupon 10/06/2021	11,116,472	8.28	
		126,611,733	94.31	
	<b>Total Government Bonds</b>	126,611,733	94.31	
	<b>Total Transferable Securities (94.31%) (2019: 95.04%)</b>	126,611,733	94.31	
<b>Financial Derivative Instruments (4.71%) (2019: 4.79%)</b>				
<b>Open Forward Foreign Currency Exchange Contracts (0.52%) (2019: 0.06%)</b>				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2021	CHF 1,576,300	USD 1,744,196	39,049	0.03
05/01/2021	EUR 229,000	USD 279,973	220	0.00
05/01/2021	EUR 686,000	USD 829,641	9,714	0.01
05/01/2021	EUR 14,477,900	USD 17,342,642	371,791	0.28
05/01/2021	GBP 233,000	USD 317,148	1,351	0.00
05/01/2021	GBP 466,000	USD 629,473	7,525	0.01
05/01/2021	GBP 466,000	USD 620,922	16,077	0.01
05/01/2021	GBP 1,168,000	USD 1,565,564	31,033	0.02
05/01/2021	GBP 3,274,000	USD 4,414,171	61,222	0.04
05/01/2021	GBP 5,380,700	USD 7,189,422	165,722	0.12
05/01/2021	USD 565,473	EUR 465,000	(3,478)	0.00
			703,704	0.52
			(3,478)	0.00
	<b>Net unrealised gain on open forward foreign currency exchange contracts</b>		700,226	0.52

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Enhanced Commodity UCITS ETF (continued)

#### Total Return Swaps\* (4.19%) (2019: 4.73%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
USD	127,796,505	US Treasury 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index	30/04/2021	5,627,319	4.19
<b>Total Return Swaps</b>					5,627,319	4.19
<b>Total Financial Derivative Instruments</b>					6,327,545	4.71
<b>Total Investments (99.02%) (2019: 99.83%)</b>					132,939,278	99.02
<b>Other Net Assets (0.98%) (2019: 0.17%)</b>					1,313,210	0.98
<b>Net Assets (100.00%) (2019: 100.00%)</b>					134,252,488	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	81.89
Over the counter financial derivative instruments	4.09
Other assets	14.02
	100.00

\* The Fund pledged cash to BNP Paribas with a market value of USD 4,740,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2020.

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

The counterparty for Total Return Swap is BNP Paribas

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.81%) (2019: 99.85%)</b>		
	<b>Equities (99.81%) (2019: 99.85%)</b>		
	<b>United States (99.81%) (2019: 99.85%)</b>		
	<b>Advertising (0.47%) (2019: 0.19%)</b>		
5,992	Interpublic Group of Companies	140,932	0.20
3,059	Omnicom Group	190,790	0.27
		331,722	0.47
	<b>Aerospace &amp; Defense (0.00%) (2019: 3.31%)</b>		
24	HEICO	3,178	0.00
	<b>Agriculture (0.00%) (2019: 3.24%)</b>		
	<b>Airlines (0.00%) (2019: 0.84%)</b>		
	<b>Auto Manufacturers (0.64%) (2019: 2.38%)</b>		
1,293	Cummins	293,640	0.42
1,828	PACCAR	157,720	0.22
		451,360	0.64
	<b>Auto Parts &amp; Equipment (0.21%) (2019: 0.11%)</b>		
540	Allison Transmission Holdings	23,290	0.03
1,596	BorgWarner	61,669	0.09
1,278	Gentex	43,363	0.06
128	Lear	20,356	0.03
		148,678	0.21
	<b>Banks (0.28%) (2019: 0.34%)</b>		
1,108	East West Bancorp	56,187	0.08
379	First Republic Bank	55,686	0.08
327	Signature Bank	44,240	0.06
653	Western Alliance Bancorp	39,147	0.06
		195,260	0.28
	<b>Beverages (7.46%) (2019: 3.64%)</b>		
1,529	Brown-Forman	121,448	0.17
46,649	Coca-Cola	2,558,231	3.65
873	Constellation Brands	191,231	0.27
9,828	Keurig Dr Pepper	314,496	0.45
13,777	PepsiCo	2,043,129	2.92
		5,228,535	7.46
	<b>Building &amp; Construction Materials (0.39%) (2019: 0.28%)</b>		
105	AAON	6,996	0.01
143	Armstrong World Industries	10,638	0.02
568	Fortune Brands Home & Security	48,689	0.07
557	Louisiana-Pacific	20,704	0.03
179	Martin Marietta Materials	50,830	0.07
481	Owens Corning	36,440	0.05
197	Simpson Manufacturing	18,410	0.03



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (0.39%) (2019: 0.28%) (continued)</b>			
189	UFP Industries	10,499	0.01
455	Vulcan Materials	67,481	0.10
		270,687	0.39
<b>Chemicals (1.92%) (2019: 2.20%)</b>			
1,555	Air Products & Chemicals	424,857	0.61
408	Albemarle	60,188	0.08
53	Balchem	6,107	0.01
862	Ecolab	186,502	0.26
722	FMC	82,979	0.12
1,190	Mosaic	27,382	0.04
64	NewMarket	25,491	0.04
1,258	PPG Industries	181,429	0.26
851	RPM International	77,254	0.11
305	Sensient Technologies	22,500	0.03
239	Sherwin-Williams	175,643	0.25
502	W R Grace & Co	27,520	0.04
573	Westlake Chemical	46,757	0.07
		1,344,609	1.92
<b>Commercial Services (1.87%) (2019: 1.72%)</b>			
2,754	Automatic Data Processing	485,255	0.69
537	Booz Allen Hamilton Holding	46,816	0.07
113	Brink's	8,136	0.01
378	Cintas	133,608	0.19
276	GATX	22,958	0.03
338	Global Payments	72,812	0.10
237	Insperty	19,296	0.03
59	MarketAxess Holdings	33,663	0.05
107	Morningstar	24,778	0.04
824	Robert Half International	51,483	0.07
1,026	Rollins	40,086	0.06
707	S&P Global	232,412	0.33
1,009	Service International	49,542	0.07
225	TransUnion	22,324	0.03
320	Verisk Analytics	66,429	0.10
		1,309,598	1.87
<b>Computers (5.29%) (2019: 4.54%)</b>			
24,928	Apple	3,307,696	4.72
1,833	Cognizant Technology Solutions	150,214	0.21
545	Leidos Holdings	57,291	0.08
244	MAXIMUS	17,859	0.03
2,059	NetApp	136,388	0.19

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Computers (5.29%) (2019: 4.54%) (continued)</b>			
280	Science Applications International	26,499	0.04
145	TTEC Holdings	10,575	0.02
		3,706,522	5.29
<b>Consumer Durables &amp; Apparels (0.82%) (2019: 1.05%)</b>			
5,067	Hanesbrands	73,877	0.11
3,531	NIKE	499,530	0.71
		573,407	0.82
<b>Cosmetics &amp; Personal Care (4.29%) (2019: 4.07%)</b>			
688	Estee Lauder	183,139	0.26
20,279	Procter & Gamble	2,821,620	4.03
		3,004,759	4.29
<b>Distribution &amp; Wholesale (0.55%) (2019: 0.59%)</b>			
700	Avient	28,196	0.04
4,139	Fastenal	202,107	0.29
100	Pool	37,250	0.05
287	WW Grainger	117,194	0.17
		384,747	0.55
<b>Diversified Financial Services (3.77%) (2019: 5.25%)</b>			
630	Air Lease	27,985	0.04
903	Ameriprise Financial	175,480	0.25
1,649	Ares Management	77,585	0.11
735	Cboe Global Markets	68,443	0.10
2,389	CME Group	434,917	0.62
334	Cohen & Steers	24,816	0.04
342	Evercore	37,497	0.05
337	Houlihan Lokey	22,657	0.03
2,188	Intercontinental Exchange	252,255	0.36
324	LPL Financial Holdings	33,767	0.05
1,452	Mastercard	518,277	0.74
902	Nasdaq	119,732	0.17
1,966	OneMain Holdings	94,683	0.14
234	PennyMac Financial Services	15,355	0.02
660	SEI Investments	37,930	0.05
1,332	SLM	16,503	0.02
3,139	Visa	686,593	0.98
		2,644,475	3.77

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (0.76%) (2019: 0.84%)</b>			
62	Acuity Brands	7,508	0.01
508	AMETEK	61,438	0.09
5,196	Emerson Electric	417,602	0.60
673	Energizer Holdings	28,387	0.04
119	EnerSys	9,884	0.01
26	Universal Display	5,975	0.01
		530,794	0.76
<b>Electronics (0.58%) (2019: 1.79%)</b>			
710	Agilent Technologies	84,128	0.12
814	Amphenol	106,447	0.15
725	Avnet	25,455	0.04
465	Hubbell	72,907	0.10
347	Jabil	14,758	0.02
75	PerkinElmer	10,762	0.02
199	Roper Technologies	85,787	0.12
59	Woodward	7,170	0.01
		407,414	0.58
<b>Engineering &amp; Construction (0.05%) (2019: 0.09%)</b>			
75	EMCOR Group	6,859	0.01
153	Exponent	13,775	0.02
385	KBR	11,908	0.02
		32,542	0.05
<b>Entertainment (0.02%) (2019: 0.24%)</b>			
64	Churchill Downs	12,467	0.02
<b>Environmental Control (0.77%) (2019: 0.48%)</b>			
2,012	Republic Services	193,755	0.28
142	Tetra Tech	16,441	0.02
2,815	Waste Management	331,973	0.47
		542,169	0.77
<b>Food (3.81%) (2019: 2.77%)</b>			
3,194	Campbell Soup	154,430	0.22
5,431	Conagra Brands	196,928	0.28
7,451	General Mills	438,119	0.62
1,128	Hershey	171,828	0.25
3,961	Hormel Foods	184,622	0.26
762	Ingredion	59,947	0.09
4,457	Kellogg	277,359	0.40
6,308	Kroger	200,342	0.29
169	Lancaster Colony	31,050	0.04

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Food (3.81%) (2019: 2.77%) (continued)</b>			
1,399	McCormick & Co	133,744	0.19
11,049	Mondelez International	646,035	0.92
2,690	Tyson Foods	173,344	0.25
		2,667,748	3.81
<b>Full Line Insurance (2.61%) (2019: 1.26%)</b>			
2,221	Allstate	244,155	0.35
1,019	Arthur J Gallagher & Co	126,061	0.18
402	Assurant	54,760	0.08
818	Brown & Brown	38,781	0.06
270	Erie Indemnity	66,312	0.10
3,998	Fidelity National Financial	156,282	0.22
1,406	First American Financial	72,592	0.10
269	Globe Life	25,544	0.04
3,548	Hartford Financial Services Group	173,781	0.25
16	Kinsale Capital Group	3,202	0.00
2,858	Marsh & McLennan	334,386	0.48
2,365	MGIC Investment	29,681	0.04
156	Primerica	20,893	0.03
871	Progressive	86,125	0.12
302	Selective Insurance Group	20,228	0.03
2,252	Travelers	316,113	0.45
452	Voya Financial	26,582	0.04
460	WR Berkley	30,553	0.04
		1,826,031	2.61
<b>Hand &amp; Machine Tools (0.50%) (2019: 0.47%)</b>			
141	Franklin Electric	9,759	0.01
358	Lincoln Electric Holdings	41,617	0.06
182	MSA Safety	27,189	0.04
192	Regal Beloit	23,579	0.03
527	Snap-on	90,191	0.13
880	Stanley Black & Decker	157,133	0.23
		349,468	0.50
<b>Healthcare Products (1.37%) (2019: 1.13%)</b>			
2,232	Baxter International	179,095	0.26
56	Bio-Techne	17,783	0.03
177	Bruker	9,581	0.01
801	Danaher	177,934	0.25
389	ResMed	82,686	0.12
1,318	Stryker	322,963	0.46
63	Teleflex	25,929	0.04
261	Thermo Fisher Scientific	121,568	0.17
67	West Pharmaceutical Services	18,982	0.03
		956,521	1.37

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Healthcare Services (3.32%) (2019: 2.88%)</b>		
1,068	Anthem	342,924	0.49
21	Chemed	11,185	0.01
68	Ensign Group	4,959	0.01
290	Humana	118,978	0.17
871	Quest Diagnostics	103,797	0.15
4,969	UnitedHealth Group	1,742,529	2.49
		2,324,372	3.32
	<b>Home Builders (0.57%) (2019: 0.29%)</b>		
1,477	DR Horton	101,795	0.15
562	KB Home	18,838	0.03
203	LCI Industries	26,325	0.04
1,477	Lennar	112,592	0.16
754	MDC Holdings	36,644	0.05
1,177	PulteGroup	50,752	0.07
340	Thor Industries	31,617	0.04
546	Toll Brothers	23,735	0.03
		402,298	0.57
	<b>Home Furnishings (0.14%) (2019: 0.13%)</b>		
203	Dolby Laboratories	19,718	0.03
1,821	Leggett & Platt	80,670	0.11
		100,388	0.14
	<b>Household Products (0.57%) (2019: 0.50%)</b>		
499	Avery Dennison	77,400	0.11
983	Church & Dwight	85,747	0.12
984	Clorox	198,689	0.28
345	Spectrum Brands Holdings	27,248	0.04
51	WD-40	13,550	0.02
		402,634	0.57
	<b>Internet (0.46%) (2019: 0.34%)</b>		
537	CDW	70,771	0.10
3,175	eBay	159,544	0.23
4,504	NortonLifeLock	93,593	0.13
		323,908	0.46
	<b>Iron &amp; Steel (0.33%) (2019: 0.00%)</b>		
3,018	Nucor	160,528	0.23
1,897	Steel Dynamics	69,942	0.10
		230,470	0.33

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.10%) (2019: 0.23%)</b>		
401	Acushnet Holdings	16,257	0.02
587	Polaris	55,929	0.08
		72,186	0.10
	<b>Lodging (0.00%) (2019: 1.33%)</b>		
	<b>Machinery – Diversified (1.36%) (2019: 1.85%)</b>		
204	AGCO	21,030	0.03
111	Altra Industrial Motion	6,153	0.01
191	Cognex	15,335	0.02
77	Curtiss-Wright	8,959	0.01
1,316	Deere & Co	354,070	0.51
861	Dover	108,701	0.15
591	Graco	42,759	0.06
302	IDEX	60,158	0.09
182	Nordson	36,573	0.05
714	Rockwell Automation	179,078	0.26
454	Toro	43,057	0.06
71	Watts Water Technologies	8,641	0.01
678	Xylem	69,014	0.10
		953,528	1.36
	<b>Machinery, Construction &amp; Mining (1.18%) (2019: 1.28%)</b>		
4,395	Caterpillar	799,978	1.14
294	Oshkosh	25,304	0.04
		825,282	1.18
	<b>Media (2.68%) (2019: 2.50%)</b>		
10	Cable One	22,277	0.03
29,166	Comcast	1,528,298	2.18
118	FactSet Research Systems	39,235	0.06
2,309	News	41,493	0.06
274	Nexstar Media Group	29,918	0.04
5,860	ViacomCBS	218,344	0.31
		1,879,565	2.68
	<b>Miscellaneous Manufacturers (2.89%) (2019: 3.06%)</b>		
6,882	3M	1,202,905	1.72
885	AO Smith	48,516	0.07
242	Carlisle	37,795	0.05
645	Donaldson	36,042	0.05
552	Hillenbrand	21,970	0.03
2,510	Illinois Tool Works	511,739	0.73
40	John Bean Technologies	4,555	0.01
586	Parker-Hannifin	159,632	0.23
		2,023,154	2.89

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.43%) (2019: 2.12%)</b>		
3,447	Cabot Oil & Gas	56,117	0.08
787	Cimarex Energy	29,520	0.04
1,664	Diamondback Energy	80,538	0.12
78	Murphy USA	10,208	0.01
1,119	Pioneer Natural Resources	127,443	0.18
		303,826	0.43
	<b>Other Consumer, Cyclical (0.07%) (2019: 0.13%)</b>		
258	Scotts Miracle-Gro	51,378	0.07
	<b>Packaging &amp; Containers (0.27%) (2019: 0.20%)</b>		
252	AptarGroup	34,496	0.05
1,712	Graphic Packaging Holding	29,001	0.04
784	Packaging of America	108,122	0.15
508	Silgan Holdings	18,837	0.03
		190,456	0.27
	<b>Pharmaceuticals (14.42%) (2019: 10.52%)</b>		
5,787	Amgen	1,330,547	1.90
23,653	Bristol-Myers Squibb	1,467,196	2.09
28	Cigna	5,829	0.01
6,230	Eli Lilly & Co	1,051,873	1.50
19,746	Gilead Sciences	1,150,402	1.64
27,982	Merck & Co	2,288,928	3.27
72,493	Pfizer	2,668,467	3.81
862	Zoetis	142,661	0.20
		10,105,903	14.42
	<b>Real Estate Investment Trusts (0.63%) (2019: 0.10%)</b>		
1,312	CyrusOne	95,973	0.14
1,924	Healthcare Realty Trust	56,950	0.08
770	Lamar Advertising	64,080	0.09
785	PotlatchDeltic	39,266	0.05
5,608	Weyerhaeuser	188,036	0.27
		444,305	0.63
	<b>Retail (3.17%) (2019: 4.88%)</b>		
152	Advance Auto Parts	23,942	0.03
2,002	Best Buy	199,780	0.28
1,165	Costco Wholesale	438,949	0.63
539	Dick's Sporting Goods	30,297	0.04
615	Dollar General	129,334	0.18
487	Foot Locker	19,694	0.03
42	Lithia Motors	12,292	0.02
3,916	Lowe's	628,557	0.90
605	MSC Industrial Direct	51,056	0.07
818	Penske Automotive Group	48,581	0.07

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (3.17%) (2019: 4.88%) (continued)</b>			
2,807	Target	495,520	0.71
478	Tractor Supply	67,197	0.10
1,048	Wendy's	22,972	0.03
548	Williams-Sonoma	55,808	0.08
		2,223,979	3.17
<b>Semiconductors (7.38%) (2019: 6.58%)</b>			
1,936	Analog Devices	286,005	0.41
2,739	Applied Materials	236,376	0.34
154	Brooks Automation	10,449	0.01
96	CMC Materials	14,525	0.02
142	Entegris	13,646	0.02
32,591	Intel	1,623,684	2.32
648	KLA	167,774	0.24
457	Lam Research	215,828	0.31
816	Microchip Technology	112,698	0.16
114	MKS Instruments	17,151	0.02
88	Monolithic Power Systems	32,228	0.05
228	NVIDIA	119,062	0.17
107	Power Integrations	8,759	0.01
6,115	QUALCOMM	931,559	1.33
698	Skyworks Solutions	106,710	0.15
179	Teradyne	21,460	0.03
6,972	Texas Instruments	1,144,314	1.63
778	Xilinx	110,297	0.16
		5,172,525	7.38
<b>Shipping (0.00%) (2019: 0.09%)</b>			
<b>Software (7.53%) (2019: 6.66%)</b>			
1,347	Activision Blizzard	125,069	0.18
530	Broadridge Financial Solutions	81,196	0.12
1,057	Cerner	82,953	0.12
432	Citrix Systems	56,203	0.08
508	Electronic Arts	72,949	0.10
1,761	Fidelity National Information Services	249,111	0.35
510	Intuit	193,723	0.28
220	Jack Henry & Associates	35,638	0.05
14,311	Microsoft	3,183,053	4.54
14,310	Oracle	925,714	1.32
2,905	Paychex	270,688	0.39
		5,276,297	7.53



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (7.63%) (2019: 5.32%)</b>		
41,181	Cisco Systems	1,842,850	2.63
59,606	Verizon Communications	3,501,852	5.00
		5,344,702	7.63
	<b>Textile (0.01%) (2019: 0.00%)</b>		
29	UniFirst	6,139	0.01
	<b>Toys, Games &amp; Hobbies (0.20%) (2019: 0.20%)</b>		
1,479	Hasbro	138,346	0.20
	<b>Transportation (4.45%) (2019: 4.46%)</b>		
1,055	CH Robinson Worldwide	99,033	0.14
3,115	CSX	282,686	0.40
690	Expeditors International of Washington	65,626	0.09
835	FedEx	216,783	0.31
290	JB Hunt Transport Services	39,628	0.06
296	Kansas City Southern	60,422	0.09
102	Landstar System	13,735	0.02
1,436	Norfolk Southern	341,208	0.49
148	Old Dominion Freight Line	28,887	0.04
4,550	Union Pacific	947,401	1.35
6,038	United Parcel Service	1,016,799	1.45
207	Werner Enterprises	8,119	0.01
		3,120,327	4.45
	<b>Trucking &amp; Leasing (0.06%) (2019: 0.00%)</b>		
114	Advanced Drainage Systems	9,528	0.01
79	Valmont Industries	13,819	0.02
370	Worthington Industries	18,996	0.03
		42,343	0.06
	<b>Utilities – Electric (1.53%) (2019: 1.30%)</b>		
1,648	Clearway Energy	52,620	0.08
13,078	NextEra Energy	1,008,968	1.44
100	Ormat Technologies	9,028	0.01
		1,070,616	1.53
	<b>Utilities – Electric &amp; Gas (0.00%) (2019: 0.08%)</b>		
		69,951,618	99.81
	<b>Total Equities</b>	69,951,618	99.81
	<b>Total Transferable Securities (99.81%) (2019: 99.85%)</b>	69,951,618	99.81
	<b>Total Investments (99.81%) (2019: 99.85%)</b>	69,951,618	99.81
	<b>Other Net Assets (0.19%) (2019: 0.15%)</b>	133,063	0.19
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	70,084,681	100.00

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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

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#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.78
Other assets	0.22
	<hr/>
	100.00
	<hr/> <hr/>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.69%) (2019: 99.50%)</b>		
	<b>Equities (99.69%) (2019: 99.50%)</b>		
	<b>Australia (3.61%) (2019: 1.83%)</b>		
	<b>Airlines (0.00%) (2019: 0.14%)</b>		
	<b>Beverages (0.00%) (2019: 0.08%)</b>		
	<b>Commercial Services (0.12%) (2019: 0.15%)</b>		
8,337	Brambles	68,192	0.12
	<b>Diversified Financial Services (0.01%) (2019: 0.12%)</b>		
443	Netwealth Group	5,449	0.01
	<b>Entertainment (0.00%) (2019: 0.10%)</b>		
	<b>Full Line Insurance (0.00%) (2019: 0.03%)</b>		
	<b>Healthcare Products (0.00%) (2019: 0.07%)</b>		
	<b>Iron &amp; Steel (0.11%) (2019: 0.53%)</b>		
1,339	BlueScope Steel	18,061	0.03
1,628	Mineral Resources	47,047	0.08
		65,108	0.11
	<b>Mining (2.65%) (2019: 0.08%)</b>		
30,261	BHP Group	990,779	1.72
9,901	Evolution Mining	38,124	0.07
1,882	Newcrest Mining	37,439	0.06
1,593	Northern Star Resources	15,599	0.03
1,213	OZ Minerals	17,672	0.03
4,854	Rio Tinto	426,360	0.74
		1,525,973	2.65
	<b>Oil &amp; Gas (0.02%) (2019: 0.01%)</b>		
7,314	Beach Energy	10,187	0.02
	<b>Other Consumer, Cyclical (0.02%) (2019: 0.00%)</b>		
395	Breville Group	7,794	0.02
	<b>Other Industrial (0.00%) (2019: 0.02%)</b>		
	<b>Pharmaceuticals (0.37%) (2019: 0.41%)</b>		
964	CSL	210,649	0.37
	<b>Real Estate Investment Trusts (0.22%) (2019: 0.00%)</b>		
3,247	Charter Hall Group	36,857	0.06
6,248	Goodman Group	91,170	0.16
		128,027	0.22
	<b>Retail (0.09%) (2019: 0.07%)</b>		
274	Domino's Pizza Enterprises	18,327	0.03
914	JB Hi-Fi	34,291	0.06
		52,618	0.09

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.00%) (2019: 0.02%)</b>		
59	WiseTech Global	1,400	0.00
		2,075,397	3.61
	<b>Belgium (0.16%) (2019: 0.05%)</b>		
	<b>Chemicals (0.03%) (2019: 0.00%)</b>		
366	Umicore	17,595	0.03
	<b>Pharmaceuticals (0.10%) (2019: 0.00%)</b>		
558	UCB	57,678	0.10
	<b>Real Estate Investment Trusts (0.00%) (2019: 0.05%)</b>		
	<b>Semiconductors (0.03%) (2019: 0.00%)</b>		
154	Melexis	15,055	0.03
		90,328	0.16
	<b>Canada (2.34%) (2019: 1.65%)</b>		
	<b>Building &amp; Construction Materials (0.01%) (2019: 0.00%)</b>		
184	Stella-Jones	6,684	0.01
	<b>Chemicals (0.00%) (2019: 0.05%)</b>		
	<b>Commercial Services (0.04%) (2019: 0.04%)</b>		
14	Boyd Group Services	2,412	0.00
308	Ritchie Bros Auctioneers	21,391	0.04
		23,803	0.04
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.04%)</b>		
	<b>Distribution &amp; Wholesale (0.03%) (2019: 0.00%)</b>		
266	Toromont Industries	18,624	0.03
	<b>Diversified Financial Services (0.22%) (2019: 0.07%)</b>		
1,993	CI Financial	24,686	0.05
3,662	IGM Financial	99,196	0.17
		123,882	0.22
	<b>Food (0.15%) (2019: 0.09%)</b>		
838	Metro	37,362	0.07
1,718	Saputo	48,047	0.08
		85,409	0.15
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.02%)</b>		
	<b>Hand &amp; Machine Tools (0.05%) (2019: 0.00%)</b>		
1,315	Finning International	27,900	0.05
	<b>Machinery – Diversified (0.00%) (2019: 0.04%)</b>		
	<b>Media (0.34%) (2019: 0.00%)</b>		
158	Cogeco Communications	12,136	0.02
828	Quebecor	21,291	0.04
2,015	Thomson Reuters	164,775	0.28
		198,202	0.34

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mining (0.06%) (2019: 0.01%)</b>		
2,524	B2Gold	14,126	0.02
512	Kirkland Lake Gold	21,139	0.04
		35,265	0.06
	<b>Oil &amp; Gas (0.00%) (2019: 0.29%)</b>		
	<b>Packaging &amp; Containers (0.04%) (2019: 0.04%)</b>		
460	CCL Industries	20,866	0.04
	<b>Real Estate (0.01%) (2019: 0.00%)</b>		
42	FirstService	5,744	0.01
	<b>Real Estate Investment Trusts (0.05%) (2019: 0.00%)</b>		
443	Granite Real Estate Investment Trust	27,088	0.05
	<b>Retail (0.32%) (2019: 0.26%)</b>		
1,241	Alimentation Couche-Tard	42,256	0.07
2,312	Restaurant Brands International	141,243	0.25
		183,499	0.32
	<b>Software (0.04%) (2019: 0.03%)</b>		
15	Constellation Software	19,461	0.03
60	Enghouse Systems	2,904	0.01
27	Topicus.com	102	0.00
		22,467	0.04
	<b>Telecommunications (0.26%) (2019: 0.00%)</b>		
3,246	Rogers Communications	150,987	0.26
	<b>Transportation (0.65%) (2019: 0.67%)</b>		
2,457	Canadian National Railway	269,884	0.47
251	Canadian Pacific Railway	86,989	0.15
307	TFI International	15,791	0.03
		372,664	0.65
	<b>Utilities – Electric (0.07%) (2019: 0.00%)</b>		
1,168	Northland Power	41,870	0.07
		1,344,954	2.34
	<b>Denmark (2.12%) (2019: 2.11%)</b>		
	<b>Beverages (0.21%) (2019: 0.04%)</b>		
613	Carlsberg	98,266	0.17
215	Royal Unibrew	24,972	0.04
		123,238	0.21
	<b>Building &amp; Construction Materials (0.02%) (2019: 0.02%)</b>		
26	ROCKWOOL International	9,736	0.02
	<b>Chemicals (0.07%) (2019: 0.09%)</b>		
687	Novozymes	39,468	0.07

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Energy – Alternate Sources (0.13%) (2019: 0.00%)</b>		
307	Vestas Wind Systems	72,643	0.13
	<b>Food (0.00%) (2019: 0.11%)</b>		
	<b>Full Line Insurance (0.10%) (2019: 0.00%)</b>		
538	Topdanmark	23,365	0.04
1,091	Tryg	34,450	0.06
		57,815	0.10
	<b>Healthcare Products (0.23%) (2019: 0.24%)</b>		
152	Ambu	6,576	0.01
764	Coloplast	116,745	0.20
97	GN Store Nord	7,768	0.02
		131,089	0.23
	<b>Pharmaceuticals (0.97%) (2019: 1.12%)</b>		
832	H Lundbeck	28,556	0.05
7,598	Novo Nordisk	532,866	0.92
		561,422	0.97
	<b>Retail (0.00%) (2019: 0.13%)</b>		
	<b>Software (0.02%) (2019: 0.02%)</b>		
76	SimCorp	11,312	0.02
	<b>Transportation (0.03%) (2019: 0.04%)</b>		
123	DSV PANALPINA	20,623	0.03
	<b>Utilities – Electric (0.34%) (2019: 0.30%)</b>		
954	Orsted	195,003	0.34
		1,222,349	2.12
	<b>Finland (0.92%) (2019: 1.11%)</b>		
	<b>Food (0.00%) (2019: 0.09%)</b>		
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.04%)</b>		
	<b>Machinery – Diversified (0.47%) (2019: 0.55%)</b>		
2,293	Kone	186,460	0.32
3,956	Neles	52,542	0.09
1,199	Valmet	34,270	0.06
		273,272	0.47
	<b>Oil &amp; Gas (0.38%) (2019: 0.30%)</b>		
3,000	Neste	217,156	0.38
	<b>Pharmaceuticals (0.07%) (2019: 0.00%)</b>		
831	Orion	38,159	0.07
	<b>Shipping (0.00%) (2019: 0.13%)</b>		
		528,587	0.92

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>France (2.65%) (2019: 5.02%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.55%)</b>		
	<b>Beverages (0.02%) (2019: 0.06%)</b>		
75	Remy Cointreau	13,976	0.02
	<b>Computers (0.18%) (2019: 0.11%)</b>		
410	Capgemini	63,610	0.11
113	Teleperformance	37,510	0.07
		101,120	0.18
	<b>Consumer Durables &amp; Apparels (2.17%) (2019: 2.68%)</b>		
138	Hermes International	148,521	0.26
382	Kering	277,820	0.48
1,317	LVMH Moet Hennessy Louis Vuitton	823,272	1.43
		1,249,613	2.17
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 1.14%)</b>		
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.18%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.08%)</b>		
	<b>Healthcare Products (0.01%) (2019: 0.03%)</b>		
21	Sartorius Stedim Biotech	7,482	0.01
	<b>Healthcare Services (0.01%) (2019: 0.02%)</b>		
37	BioMerieux	5,224	0.01
	<b>Home Furnishings (0.03%) (2019: 0.05%)</b>		
107	SEB	19,507	0.03
	<b>Leisure Time (0.02%) (2019: 0.00%)</b>		
70	Trigano	12,402	0.02
	<b>Packaging &amp; Containers (0.06%) (2019: 0.00%)</b>		
982	Verallia	34,904	0.06
	<b>Pharmaceuticals (0.00%) (2019: 0.03%)</b>		
	<b>Pipelines (0.06%) (2019: 0.00%)</b>		
340	Gaztransport Et Technigaz	32,948	0.06
	<b>Software (0.09%) (2019: 0.09%)</b>		
241	Dassault Systemes	48,994	0.09
		1,526,170	2.65
	<b>Germany (3.37%) (2019: 2.88%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.07%)</b>		
	<b>Chemicals (0.04%) (2019: 0.10%)</b>		
432	FUCHS PETROLUB	20,006	0.04
	<b>Commercial Services (0.00%) (2019: 0.01%)</b>		
	<b>Computers (0.02%) (2019: 0.03%)</b>		
61	Bechtle	13,315	0.02

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.36%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2019: 0.19%)</b>		
	<b>Full Line Insurance (0.20%) (2019: 0.00%)</b>		
3,002	Talanx	116,658	0.20
	<b>Healthcare Products (0.44%) (2019: 0.45%)</b>		
126	Carl Zeiss Meditec	16,789	0.03
4,614	Siemens Healthineers	236,996	0.41
		<u>253,785</u>	<u>0.44</u>
	<b>Healthcare Services (0.16%) (2019: 0.00%)</b>		
1,130	Fresenius Medical Care & Co	94,294	0.16
	<b>Household Products (0.22%) (2019: 0.23%)</b>		
1,308	Henkel & Co	126,192	0.22
	<b>Internet (0.04%) (2019: 0.00%)</b>		
278	Scout24	22,807	0.04
	<b>Leisure Time (0.00%) (2019: 0.03%)</b>		
	<b>Mining (0.03%) (2019: 0.00%)</b>		
212	Aurubis	16,513	0.03
	<b>Miscellaneous Manufacturers (0.15%) (2019: 0.14%)</b>		
616	Knorr-Bremse	84,174	0.15
	<b>Pharmaceuticals (0.03%) (2019: 0.02%)</b>		
245	Dermapharm Holding	17,075	0.03
	<b>Real Estate (0.00%) (2019: 0.11%)</b>		
	<b>Retail (0.00%) (2019: 0.19%)</b>		
	<b>Semiconductors (0.17%) (2019: 0.00%)</b>		
2,497	Infineon Technologies	95,903	0.17
	<b>Software (0.70%) (2019: 0.95%)</b>		
73	CompuGroup Medical & KgaA	7,021	0.01
106	Nemetschek	7,834	0.01
2,965	SAP	388,975	0.68
		<u>403,830</u>	<u>0.70</u>
	<b>Transportation (0.64%) (2019: 0.00%)</b>		
7,468	Deutsche Post	370,067	0.64
	<b>Utilities – Electric (0.53%) (2019: 0.00%)</b>		
27,485	E.ON	304,816	0.53
		<u>1,939,435</u>	<u>3.37</u>
	<b>Hong Kong (1.47%) (2019: 1.92%)</b>		
	<b>Beverages (0.08%) (2019: 0.02%)</b>		
4,000	China Resources Beer Holdings	36,833	0.07
2,000	Vitasoy International Holdings	7,790	0.01
		<u>44,623</u>	<u>0.08</u>



# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.48%) (2019: 0.00%)</b>		
5,100	Hong Kong Exchanges & Clearing	279,539	0.48
	<b>Electronics (0.00%) (2019: 0.03%)</b>		
	<b>Energy – Alternate Sources (0.00%) (2019: 0.08%)</b>		
	<b>Hand &amp; Machine Tools (0.08%) (2019: 0.12%)</b>		
3,300	Techtronic Industries	47,071	0.08
	<b>Holding Companies – Diversified Operations (0.00%) (2019: 0.16%)</b>		
	<b>Lodging (0.00%) (2019: 0.25%)</b>		
	<b>Pharmaceuticals (0.07%) (2019: 0.10%)</b>		
40,416	CSPC Pharmaceutical Group	41,334	0.07
	<b>Real Estate (0.55%) (2019: 0.87%)</b>		
125,403	China Overseas Land & Investment	272,677	0.47
218,000	Yuexiu Property	43,859	0.08
		316,536	0.55
	<b>Utilities – Electric &amp; Gas (0.00%) (2019: 0.08%)</b>		
	<b>Water (0.21%) (2019: 0.21%)</b>		
66,000	Guangdong Investment	118,826	0.21
		847,929	1.47
	<b>Ireland (0.94%) (2019: 0.19%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.05%)</b>		
	<b>Chemicals (0.87%) (2019: 0.00%)</b>		
1,915	Linde	499,080	0.87
	<b>Food (0.00%) (2019: 0.07%)</b>		
	<b>Oil &amp; Gas (0.07%) (2019: 0.07%)</b>		
604	DCC	42,751	0.07
		541,831	0.94
	<b>Israel (0.03%) (2019: 0.15%)</b>		
	<b>Chemicals (0.00%) (2019: 0.12%)</b>		
	<b>Food (0.03%) (2019: 0.03%)</b>		
490	Strauss Group	14,709	0.03
	<b>Italy (0.18%) (2019: 0.63%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.04%)</b>		
	<b>Beverages (0.00%) (2019: 0.03%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.07%)</b>		
	<b>Diversified Financial Services (0.00%) (2019: 0.10%)</b>		
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.05%)</b>		
	<b>Engineering &amp; Construction (0.04%) (2019: 0.00%)</b>		
1,877	Infrastrutture Wireless Italiane	22,806	0.04
	<b>Food (0.00%) (2019: 0.03%)</b>		
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.04%)</b>		
	<b>Healthcare Products (0.02%) (2019: 0.03%)</b>		
64	DiaSorin	13,320	0.02

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Furnishings (0.00%) (2019: 0.03%)</b>		
	<b>Internet (0.01%) (2019: 0.01%)</b>		
46	Reply	5,364	0.01
	<b>Leisure Time (0.00%) (2019: 0.02%)</b>		
	<b>Machinery – Diversified (0.01%) (2019: 0.02%)</b>		
182	Interpump Group	8,983	0.01
	<b>Pharmaceuticals (0.10%) (2019: 0.12%)</b>		
1,008	Recordati	55,907	0.10
	<b>Retail (0.00%) (2019: 0.04%)</b>		
		106,380	0.18
	<b>Japan (13.32%) (2019: 8.23%)</b>		
	<b>Advertising (0.04%) (2019: 0.00%)</b>		
1,700	Hakuhodo DY Holdings	23,299	0.04
	<b>Auto Manufacturers (0.24%) (2019: 0.40%)</b>		
5,500	Isuzu Motors	52,206	0.09
1,900	Suzuki Motor	88,002	0.15
		140,208	0.24
	<b>Auto Parts &amp; Equipment (0.54%) (2019: 0.09%)</b>		
6,300	Bridgestone	206,491	0.36
300	Koito Manufacturing	20,398	0.04
1,600	NGK Insulators	24,671	0.04
1,400	NGK Spark Plug	23,906	0.04
900	Toyo Tire	13,669	0.02
1,600	Yokohama Rubber	23,773	0.04
		312,908	0.54
	<b>Beverages (0.27%) (2019: 0.00%)</b>		
6,600	Kirin Holdings	155,595	0.27
	<b>Building &amp; Construction Materials (0.25%) (2019: 0.00%)</b>		
500	Daikin Industries	110,998	0.19
100	Katitas	3,220	0.01
1,400	Sanwa Holdings	16,299	0.03
500	Taiheiyo Cement	12,490	0.02
		143,007	0.25
	<b>Chemicals (0.37%) (2019: 0.67%)</b>		
300	Nifco	11,753	0.02
300	Nippon Paint Holdings	32,922	0.06
500	Nissan Chemical	31,285	0.05
1,100	Nitto Denko	98,339	0.17
2,400	Tosoh	37,379	0.07
		211,678	0.37

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (0.23%) (2019: 0.29%)</b>			
200	Benefit One	5,908	0.01
100	GMO Payment Gateway	13,405	0.02
200	Nihon M&A Center	13,366	0.02
2,000	Recruit Holdings	83,704	0.15
200	TechnoPro Holdings	16,563	0.03
		132,946	0.23
<b>Computers (0.35%) (2019: 0.20%)</b>			
100	Elecom	5,162	0.01
200	Information Services International-Dentsu	6,054	0.01
100	NET One Systems	3,526	0.01
400	Nihon Unisys	15,652	0.03
1,400	Nomura Research Institute	50,104	0.09
300	NS Solutions	8,833	0.01
3,600	NTT Data	49,200	0.08
200	Obic	40,157	0.07
400	SCSK	22,858	0.04
		201,546	0.35
<b>Cosmetics &amp; Personal Care (0.45%) (2019: 0.53%)</b>			
300	Fancl	11,957	0.02
1,800	Kao	138,951	0.24
200	Kose	34,094	0.06
500	Lion	12,097	0.02
400	Pigeon	16,485	0.03
900	Unicharm	42,644	0.08
		256,228	0.45
<b>Distribution &amp; Wholesale (0.18%) (2019: 0.00%)</b>			
2,600	Toyota Tsusho	104,886	0.18
<b>Diversified Financial Services (0.08%) (2019: 0.00%)</b>			
2,000	SBI Holdings	47,402	0.08
<b>Electronics (1.06%) (2019: 0.53%)</b>			
300	Anritsu	6,695	0.01
200	Fujitsu General	5,414	0.01
200	Horiba	11,720	0.02
600	Hoya	82,929	0.15
1,500	Minebea Mitsumi	29,755	0.05
2,000	Murata Manufacturing	180,542	0.31
900	Nidec	113,148	0.20
400	Omron	35,643	0.06
900	Otsuka	47,508	0.08
100	SCREEN Holdings	7,361	0.01
500	Shimadzu	19,420	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (1.06%) (2019: 0.53%) (continued)</b>		
200	Taiyo Yuden	9,366	0.02
400	TDK	60,206	0.11
		609,707	1.06
	<b>Engineering &amp; Construction (0.04%) (2019: 0.07%)</b>		
500	Kyudenko	16,127	0.03
100	SHO-BOND Holdings	4,852	0.01
		20,979	0.04
	<b>Entertainment (0.01%) (2019: 0.06%)</b>		
100	Toei Animation	7,836	0.01
	<b>Food (0.10%) (2019: 0.02%)</b>		
1,700	Ajinomoto	38,489	0.07
100	Ariake Japan	7,187	0.01
100	Create SD Holdings	3,753	0.01
200	Kobe Bussan	6,160	0.01
		55,589	0.10
	<b>Forest Products &amp; Paper (0.02%) (2019: 0.00%)</b>		
600	Sumitomo Forestry	12,518	0.02
	<b>Hand &amp; Machine Tools (0.12%) (2019: 0.07%)</b>		
3,000	Amada	32,922	0.06
100	Disco	33,658	0.06
		66,580	0.12
	<b>Healthcare Products (0.22%) (2019: 0.25%)</b>		
100	Asahi Intecc	3,647	0.00
200	Mani	5,439	0.01
1,500	Olympus	32,783	0.06
300	Systemex	36,031	0.06
1,200	Terumo	50,118	0.09
		128,018	0.22
	<b>Healthcare Services (0.01%) (2019: 0.01%)</b>		
100	Ain Holdings	6,170	0.01
	<b>Home Builders (0.26%) (2019: 0.15%)</b>		
5,000	Daiwa House Industry	148,385	0.26
	<b>Home Furnishings (0.31%) (2019: 0.00%)</b>		
1,800	Sony	179,311	0.31
	<b>Internet (0.34%) (2019: 0.19%)</b>		
100	CyberAgent	6,886	0.01
500	Infomart	4,765	0.01
600	Kakaku.com	16,446	0.03
200	M3	18,874	0.03
100	MonotaRO	5,085	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (0.34%) (2019: 0.19%) (continued)</b>		
100	SMS	3,826	0.01
900	Trend Micro	51,780	0.09
12,200	Z Holdings	73,783	0.13
600	ZOZO	14,813	0.02
		196,258	0.34
	<b>Leisure Time (0.13%) (2019: 0.00%)</b>		
200	Shimano	46,656	0.08
500	Yamaha	29,396	0.05
		76,052	0.13
	<b>Machinery – Diversified (0.80%) (2019: 0.12%)</b>		
200	Daifuku	24,718	0.04
500	FANUC	122,815	0.21
200	Keyence	112,354	0.20
5,000	Kubota	109,013	0.19
100	SMC	60,971	0.11
400	Sumitomo Heavy Industries	9,864	0.02
400	Yaskawa Electric	19,875	0.03
		459,610	0.80
	<b>Machinery, Construction &amp; Mining (0.68%) (2019: 0.00%)</b>		
5,200	Hitachi	204,736	0.36
12,300	Mitsubishi Electric	185,492	0.32
		390,228	0.68
	<b>Mining (0.00%) (2019: 0.02%)</b>		
	<b>Miscellaneous Manufacturers (0.06%) (2019: 0.00%)</b>		
1,200	JSR	33,404	0.06
	<b>Oil &amp; Gas (0.00%) (2019: 0.14%)</b>		
	<b>Other Industrial (0.00%) (2019: 0.02%)</b>		
	<b>Pharmaceuticals (1.52%) (2019: 0.63%)</b>		
11,100	Astellas Pharma	171,373	0.30
4,600	Chugai Pharmaceutical	245,182	0.43
4,200	Daiichi Sankyo	143,804	0.25
1,200	Eisai	85,684	0.15
300	Kaken Pharmaceutical	11,579	0.02
100	Kobayashi Pharmaceutical	12,214	0.02
1,800	Kyowa Kirin	49,060	0.09
200	Nippon Shinyaku	13,114	0.02
1,600	Ono Pharmaceutical	48,165	0.08
1,100	Santen Pharmaceutical	17,846	0.03
1,400	Shionogi & Co	76,410	0.13
		874,431	1.52

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.00%) (2019: 0.01%)</b>		
	<b>Retail (0.67%) (2019: 0.48%)</b>		
500	ABC-Mart	27,798	0.05
200	Fast Retailing	179,127	0.31
100	Goldwin	6,596	0.01
94	Kusuri no Aoki Holdings	8,185	0.01
200	McDonald's Holdings	9,686	0.02
100	Nitori Holdings	20,940	0.04
900	Pan Pacific International Holdings	20,817	0.04
600	Ryohin Keikaku	12,233	0.02
200	Seria	7,342	0.01
400	Sundrug	15,962	0.03
100	Sushiro Global Holdings	3,826	0.01
100	Tsuruha Holdings	14,219	0.02
1,900	USS	38,388	0.07
200	Welcia Holdings	7,545	0.01
128	Workman	10,910	0.02
		383,574	0.67
	<b>Semiconductors (0.67%) (2019: 0.57%)</b>		
500	Advantest	37,435	0.07
100	Lasertec	11,729	0.02
900	Tokyo Electron	334,738	0.58
		383,902	0.67
	<b>Software (0.14%) (2019: 0.12%)</b>		
200	Capcom	12,979	0.02
200	GungHo Online Entertainment	4,471	0.01
260	Koei Tecmo Holdings	15,865	0.03
300	Nexon	9,240	0.01
300	Oracle Japan	39,082	0.07
		81,637	0.14
	<b>Telecommunications (2.91%) (2019: 1.90%)</b>		
200	Hikari Tsushin	46,840	0.08
22,800	KDDI	677,077	1.18
76,000	SoftBank	951,794	1.65
		1,675,711	2.91
	<b>Toys, Games &amp; Hobbies (0.13%) (2019: 0.69%)</b>		
900	Bandai Namco Holdings	77,809	0.13
	<b>Transportation (0.11%) (2019: 0.00%)</b>		
1,200	SG Holdings	32,684	0.06
1,100	Yamato Holdings	28,031	0.05
		60,715	0.11

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Trucking &amp; Leasing (0.01%) (2019: 0.00%)</b>		
200	MISUMI Group	6,557	0.01
		7,664,684	13.32
	<b>Netherlands (1.48%) (2019: 3.11%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.68%)</b>		
	<b>Auto Manufacturers (0.13%) (2019: 0.09%)</b>		
316	Ferrari	72,940	0.13
	<b>Beverages (0.03%) (2019: 0.00%)</b>		
1,461	Davide Campari-Milano	16,696	0.03
	<b>Chemicals (0.40%) (2019: 0.02%)</b>		
981	Akzo Nobel	105,459	0.18
108	IMCD	13,776	0.02
664	Koninklijke	114,391	0.20
		233,626	0.40
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 1.24%)</b>		
	<b>Diversified Financial Services (0.05%) (2019: 0.06%)</b>		
262	Euronext	28,900	0.05
	<b>Electrical Components &amp; Equipment (0.00%) (2019: 0.09%)</b>		
	<b>Electronics (0.00%) (2019: 0.03%)</b>		
	<b>Machinery – Diversified (0.00%) (2019: 0.12%)</b>		
	<b>Media (0.15%) (2019: 0.14%)</b>		
1,006	Wolters Kluwer	85,005	0.15
	<b>Semiconductors (0.72%) (2019: 0.64%)</b>		
228	ASM International	50,200	0.09
622	ASML Holding	302,555	0.52
381	BE Semiconductor Industries	23,113	0.04
1,075	STMicroelectronics	40,183	0.07
		416,051	0.72
		853,218	1.48
	<b>New Zealand (0.00%) (2019: 0.13%)</b>		
	<b>Healthcare Products (0.00%) (2019: 0.06%)</b>		
	<b>Healthcare Services (0.00%) (2019: 0.05%)</b>		
	<b>Transportation (0.00%) (2019: 0.02%)</b>		
	<b>Norway (0.00%) (2019: 1.12%)</b>		
	<b>Environmental Control (0.00%) (2019: 0.02%)</b>		
	<b>Food (0.00%) (2019: 0.44%)</b>		
	<b>Media (0.00%) (2019: 0.02%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2019: 0.05%)</b>		
	<b>Real Estate (0.00%) (2019: 0.05%)</b>		
	<b>Telecommunications (0.00%) (2019: 0.54%)</b>		

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Portugal (0.06%) (2019: 0.10%)</b>		
	<b>Food (0.06%) (2019: 0.10%)</b>		
2,038	Jeronimo Martins	34,462	0.06
	<b>Puerto Rico (0.00%) (2019: 0.00%)</b>		
	<b>Commercial Services (0.00%) (2019: 0.00%)</b>		
48	EVERTEC	1,887	0.00
	<b>Singapore (0.10%) (2019: 0.22%)</b>		
	<b>Diversified Financial Services (0.10%) (2019: 0.00%)</b>		
7,800	Singapore Exchange	54,768	0.10
	<b>Engineering &amp; Construction (0.00%) (2019: 0.22%)</b>		
	<b>Spain (0.92%) (2019: 1.82%)</b>		
	<b>Auto Parts &amp; Equipment (0.06%) (2019: 0.04%)</b>		
1,315	CIE Automotive	35,494	0.06
	<b>Commercial Services (0.00%) (2019: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.08%) (2019: 0.00%)</b>		
4,252	Fomento de Construcciones y Contratas	45,782	0.08
	<b>Food (0.08%) (2019: 0.00%)</b>		
979	Ebro Foods	22,687	0.04
281	Viscofan	19,959	0.04
		42,646	0.08
	<b>Pharmaceuticals (0.00%) (2019: 0.08%)</b>		
	<b>Retail (0.70%) (2019: 1.36%)</b>		
12,717	Industria de Diseno Textil	405,180	0.70
	<b>Software (0.00%) (2019: 0.28%)</b>		
		529,102	0.92
	<b>Sweden (1.05%) (2019: 2.41%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.56%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.12%)</b>		
	<b>Commercial Services (0.02%) (2019: 0.04%)</b>		
876	Bravida Holding	11,680	0.02
	<b>Cosmetics &amp; Personal Care (0.16%) (2019: 0.18%)</b>		
2,927	Essity	94,269	0.16
	<b>Distribution &amp; Wholesale (0.01%) (2019: 0.00%)</b>		
438	AddTech	5,813	0.01
	<b>Diversified Financial Services (0.05%) (2019: 0.00%)</b>		
1,235	EQT	31,640	0.05
	<b>Electronics (0.01%) (2019: 0.18%)</b>		
174	Mycronic	5,199	0.01
	<b>Engineering &amp; Construction (0.07%) (2019: 0.02%)</b>		
1,481	Skanska	37,816	0.07



## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Entertainment (0.04%) (2019: 0.03%)</b>		
257	Evolution Gaming Group	26,124	0.04
	<b>Environmental Control (0.02%) (2019: 0.03%)</b>		
485	Sweco	8,917	0.02
	<b>Food (0.06%) (2019: 0.02%)</b>		
1,495	Axfood	34,915	0.06
	<b>Healthcare Products (0.05%) (2019: 0.05%)</b>		
1,028	Elekta	13,826	0.02
169	Lifco	16,236	0.03
		30,062	0.05
	<b>Machinery – Diversified (0.44%) (2019: 0.61%)</b>		
2,901	Atlas Copco Class A	148,749	0.26
1,566	Atlas Copco Class B	70,229	0.12
282	Beijer Ref	12,925	0.02
1,484	Husqvarna	19,244	0.04
		251,147	0.44
	<b>Machinery, Construction &amp; Mining (0.05%) (2019: 0.35%)</b>		
1,557	Epiroc	26,353	0.05
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.19%)</b>		
	<b>Real Estate (0.01%) (2019: 0.03%)</b>		
230	Sagax	4,750	0.01
	<b>Trucking &amp; Leasing (0.06%) (2019: 0.00%)</b>		
1,439	SKF	37,392	0.06
		606,077	1.05
	<b>Switzerland (8.22%) (2019: 5.78%)</b>		
	<b>Building &amp; Construction Materials (0.33%) (2019: 0.36%)</b>		
168	Geberit	105,329	0.18
312	Sika	85,346	0.15
		190,675	0.33
	<b>Chemicals (0.23%) (2019: 0.27%)</b>		
31	Givaudan	130,811	0.23
	<b>Computers (0.08%) (2019: 0.06%)</b>		
382	Logitech International	37,130	0.07
258	Softwareone Holding	7,647	0.01
		44,777	0.08
	<b>Distribution &amp; Wholesale (0.02%) (2019: 0.00%)</b>		
34	ALSO Holding	9,731	0.02
	<b>Diversified Financial Services (0.35%) (2019: 0.31%)</b>		
173	Partners Group Holding	203,541	0.35

## WisdomTree Issuer ICAV

### Schedule of Investments (continued)

As at 31 December 2020

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (3.36%) (2019: 0.00%)</b>		
16,399	Nestle	1,934,227	3.36
	<b>Hand &amp; Machine Tools (0.07%) (2019: 0.08%)</b>		
147	Schindler Holding	39,679	0.07
	<b>Healthcare Products (0.01%) (2019: 0.14%)</b>		
14	Tecan Group	6,870	0.01
	<b>Healthcare Services (0.10%) (2019: 0.00%)</b>		
87	Lonza Group	55,982	0.10
	<b>Machinery – Diversified (0.04%) (2019: 0.00%)</b>		
49	Bucher Industries	22,484	0.04
	<b>Pharmaceuticals (3.34%) (2019: 3.68%)</b>		
11	Bachem Holding	4,921	0.01
1,007	Roche Holding	353,153	0.61
4,380	Roche Holding Non-Voting	1,531,105	2.66
228	Vifor Pharma	35,853	0.06
		1,925,032	3.34
	<b>Retail (0.00%) (2019: 0.51%)</b>		
	<b>Software (0.03%) (2019: 0.02%)</b>		
104	Temenos	14,548	0.03
	<b>Transportation (0.23%) (2019: 0.35%)</b>		
583	Kuehne & Nagel International	132,436	0.23
	<b>Trucking &amp; Leasing (0.03%) (2019: 0.00%)</b>		
158	SFS Group	18,768	0.03
		4,729,561	8.22
	<b>United Kingdom (8.07%) (2019: 9.35%)</b>		
	<b>Agriculture (0.00%) (2019: 3.28%)</b>		
	<b>Beverages (0.01%) (2019: 1.03%)</b>		
205	Fevertree Drinks	7,081	0.01
	<b>Chemicals (0.07%) (2019: 0.20%)</b>		
416	Croda International	37,508	0.07
	<b>Commercial Services (0.71%) (2019: 0.82%)</b>		
1,435	Ashtead Group	67,439	0.12
623	Intertek Group	48,099	0.08
11,891	RELX	291,360	0.51
		406,898	0.71
	<b>Computers (0.01%) (2019: 0.04%)</b>		
105	Computacenter	3,514	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.11%)</b>		
	<b>Cosmetics &amp; Personal Care (1.87%) (2019: 0.88%)</b>		
9,603	Unilever (Netherlands listed)	582,376	1.01
8,222	Unilever (UK listed)	493,620	0.86
		1,075,996	1.87
	<b>Distribution &amp; Wholesale (0.08%) (2019: 0.02%)</b>		
1,456	Bunzl	48,622	0.08
	<b>Diversified Financial Services (0.23%) (2019: 0.28%)</b>		
986	AJ Bell	5,843	0.01
7,278	Ashmore Group	42,899	0.08
3,933	Hargreaves Lansdown	81,987	0.14
		130,729	0.23
	<b>Electronics (0.03%) (2019: 0.11%)</b>		
549	Halma	18,379	0.03
	<b>Energy – Alternate Sources (0.00%) (2019: 0.03%)</b>		
	<b>Engineering &amp; Construction (0.08%) (2019: 0.05%)</b>		
1,329	HomeServe	18,621	0.03
1,889	IMI	30,082	0.05
		48,703	0.08
	<b>Food (0.02%) (2019: 0.40%)</b>		
187	Cranswick	8,998	0.02
	<b>Full Line Insurance (0.00%) (2019: 0.18%)</b>		
	<b>Healthcare Products (0.13%) (2019: 0.00%)</b>		
3,741	Smith & Nephew	77,218	0.13
	<b>Healthcare Services (0.00%) (2019: 0.01%)</b>		
526	NMC Health	-	0.00
	<b>Home Builders (0.16%) (2019: 0.00%)</b>		
1,456	Berkeley Group Holdings	94,379	0.16
	<b>Home Furnishings (0.00%) (2019: 0.05%)</b>		
	<b>Internet (0.00%) (2019: 0.07%)</b>		
	<b>Iron &amp; Steel (0.00%) (2019: 0.44%)</b>		
	<b>Lodging (0.00%) (2019: 0.13%)</b>		
	<b>Machinery – Diversified (0.06%) (2019: 0.05%)</b>		
2,656	Rotork	11,546	0.02
162	Spirax-Sarco Engineering	25,012	0.04
		36,558	0.06
	<b>Media (0.00%) (2019: 0.04%)</b>		
	<b>Mining (2.34%) (2019: 0.00%)</b>		
1,299	Fresnillo	20,056	0.03
17,740	Rio Tinto	1,326,458	2.31
		1,346,514	2.34

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.08%)</b>		
	<b>Pharmaceuticals (2.15%) (2019: 0.02%)</b>		
66,198	GlaxoSmithKline	1,214,366	2.11
690	Hikma Pharmaceuticals	23,750	0.04
		1,238,116	2.15
	<b>Real Estate Investment Trusts (0.00%) (2019: 0.17%)</b>		
	<b>Retail (0.00%) (2019: 0.23%)</b>		
	<b>Software (0.08%) (2019: 0.00%)</b>		
5,448	Sage Group	43,342	0.08
	<b>Telecommunications (0.01%) (2019: 0.00%)</b>		
1,788	Spirent Communications	6,452	0.01
	<b>Toys, Games &amp; Hobbies (0.03%) (2019: 0.00%)</b>		
105	Games Workshop Group	16,075	0.03
	<b>Utilities – Electric (0.00%) (2019: 0.63%)</b>		
		4,645,082	8.07
	<b>United States (48.68%) (2019: 49.69%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 1.68%)</b>		
14	HEICO	1,639	0.00
	<b>Agriculture (0.00%) (2019: 1.99%)</b>		
	<b>Airlines (0.00%) (2019: 0.47%)</b>		
	<b>Auto Manufacturers (0.48%) (2019: 0.98%)</b>		
493	Cummins	111,960	0.20
1,891	PACCAR	163,156	0.28
		275,116	0.48
	<b>Auto Parts &amp; Equipment (0.09%) (2019: 0.09%)</b>		
275	Allison Transmission Holdings	11,861	0.02
476	BorgWarner	18,392	0.03
571	Gentex	19,374	0.04
		49,627	0.09
	<b>Banks (0.04%) (2019: 0.00%)</b>		
371	Western Alliance Bancorp	22,241	0.04
	<b>Beverages (3.22%) (2019: 1.95%)</b>		
262	Brown-Forman Class A	19,249	0.03
374	Brown-Forman Class B	29,707	0.05
18,747	Coca-Cola	1,028,086	1.79
5,217	PepsiCo	773,681	1.35
		1,850,723	3.22
	<b>Building &amp; Construction Materials (0.16%) (2019: 0.17%)</b>		
45	AAON	2,998	0.01
205	Fortune Brands Home & Security	17,573	0.03
63	Martin Marietta Materials	17,890	0.03

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (0.16%) (2019: 0.17%) (continued)</b>			
342	Masco	18,786	0.03
76	Simpson Manufacturing	7,102	0.01
94	UFP Industries	5,222	0.01
162	Vulcan Materials	24,026	0.04
		93,597	0.16
<b>Chemicals (0.69%) (2019: 1.01%)</b>			
517	Air Products & Chemicals	141,255	0.25
233	Albemarle	34,372	0.06
16	Balchem	1,843	0.00
273	FMC	31,376	0.05
30	NewMarket	11,949	0.02
499	PPG Industries	71,966	0.12
292	RPM International	26,508	0.05
133	Sensient Technologies	9,811	0.02
92	Sherwin-Williams	67,612	0.12
		396,692	0.69
<b>Commercial Services (0.99%) (2019: 0.89%)</b>			
1,314	Automatic Data Processing	231,527	0.40
249	Booz Allen Hamilton Holding	21,708	0.04
101	Cintas	35,699	0.06
108	CoreLogic	8,350	0.01
120	GATX	9,982	0.02
104	Insperty	8,468	0.02
21	MarketAxess Holdings	11,982	0.02
186	Moody's	53,985	0.09
40	Morningstar	9,263	0.02
399	Robert Half International	24,929	0.04
503	Rollins	19,652	0.03
244	S&P Global	80,210	0.14
428	Service International	21,015	0.04
89	TransUnion	8,830	0.02
120	Verisk Analytics	24,911	0.04
		570,511	0.99
<b>Computers (4.96%) (2019: 4.91%)</b>			
14,605	Apple	1,937,937	3.37
808	Cognizant Technology Solutions	66,216	0.11
5,715	International Business Machines	719,404	1.25
265	Leidos Holdings	27,857	0.05
132	MAXIMUS	9,661	0.02
1,169	NetApp	77,435	0.13
127	Science Applications International	12,019	0.02
61	TTEC Holdings	4,449	0.01
		2,854,978	4.96

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Consumer Durables &amp; Apparels (0.37%) (2019: 0.73%)</b>			
1,688	Hanesbrands	24,611	0.04
1,287	NIKE	182,072	0.32
123	Wolverine World Wide	3,844	0.01
		210,527	0.37
<b>Cosmetics &amp; Personal Care (2.20%) (2019: 0.12%)</b>			
2,505	Colgate-Palmolive	214,202	0.37
190	Estee Lauder	50,576	0.09
7,184	Procter & Gamble	999,582	1.74
		1,264,360	2.20
<b>Distribution &amp; Wholesale (0.29%) (2019: 0.31%)</b>			
1,667	Fastenal	81,400	0.14
35	Pool	13,037	0.02
125	Watsco	28,319	0.05
111	WW Grainger	45,326	0.08
		168,082	0.29
<b>Diversified Financial Services (1.97%) (2019: 1.98%)</b>			
292	Air Lease	12,971	0.02
1,812	American Express	219,089	0.38
415	Ameriprise Financial	80,647	0.14
382	Eaton Vance	25,949	0.05
163	Evercore	17,871	0.03
479	Federated Hermes	13,838	0.02
66	Hamilton Lane	5,151	0.01
117	Houlihan Lokey	7,866	0.01
123	LPL Financial Holdings	12,819	0.02
578	Mastercard	206,311	0.36
333	Nasdaq	44,203	0.08
1,595	OneMain Holdings	76,815	0.13
78	PennyMac Financial Services	5,119	0.01
232	SEI Investments	13,333	0.02
752	SLM	9,317	0.02
2,527	Synchrony Financial	87,712	0.15
59	Tradeweb Markets	3,685	0.01
653	Virtu Financial	16,436	0.03
1,267	Visa	277,131	0.48
		1,136,263	1.97
<b>Electrical Components &amp; Equipment (0.41%) (2019: 0.51%)</b>			
17	Acuity Brands	2,058	0.00
215	AMETEK	26,002	0.05
2,394	Emerson Electric	192,406	0.33
59	EnerSys	4,901	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (0.41%) (2019: 0.51%) (continued)</b>			
31	Littelfuse	7,894	0.01
16	Universal Display	3,677	0.01
		236,938	0.41
<b>Electronics (0.31%) (2019: 0.92%)</b>			
290	Agilent Technologies	34,362	0.06
335	Amphenol	43,808	0.07
215	Fortive	15,226	0.03
187	Hubbell	29,320	0.05
445	National Instruments	19,553	0.03
67	Roper Technologies	28,883	0.05
80	Woodward	9,723	0.02
		180,875	0.31
<b>Engineering &amp; Construction (0.02%) (2019: 0.03%)</b>			
29	EMCOR Group	2,652	0.01
78	Exponent	7,023	0.01
		9,675	0.02
<b>Entertainment (0.00%) (2019: 0.13%)</b>			
<b>Environmental Control (0.23%) (2019: 0.24%)</b>			
60	Tetra Tech	6,947	0.01
1,077	Waste Management	127,010	0.22
		133,957	0.23
<b>Food (1.14%) (2019: 0.98%)</b>			
1,138	Campbell Soup	55,022	0.10
1,465	Conagra Brands	53,121	0.09
2,586	General Mills	152,057	0.26
420	Hershey	63,979	0.11
1,282	Hormel Foods	59,754	0.10
326	Ingredion	25,646	0.05
1,565	Kellogg	97,390	0.17
1,971	Kroger	62,599	0.11
60	Lancaster Colony	11,024	0.02
1,137	Tyson Foods	73,268	0.13
		653,860	1.14
<b>Forest Products &amp; Paper (0.00%) (2019: 0.25%)</b>			
<b>Full Line Insurance (0.84%) (2019: 0.31%)</b>			
404	Arthur J Gallagher & Co	49,979	0.09
280	Brown & Brown	13,275	0.02
108	Erie Indemnity	26,525	0.05
1,607	Fidelity National Financial	62,817	0.11
1,087	Marsh & McLennan	127,179	0.22
2,066	Progressive	204,286	0.35
		484,061	0.84

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Hand &amp; Machine Tools (0.12%) (2019: 0.13%)</b>			
62	Franklin Electric	4,291	0.01
167	Lincoln Electric Holdings	19,414	0.03
63	MSA Safety	9,411	0.02
205	Snap-on	35,084	0.06
		68,200	0.12
<b>Healthcare Products (0.64%) (2019: 0.43%)</b>			
798	Baxter International	64,032	0.11
24	Bio-Techne	7,621	0.01
136	Bruker	7,362	0.01
294	Danaher	65,309	0.11
172	ResMed	36,560	0.06
530	Stryker	129,871	0.23
19	Teleflex	7,820	0.02
95	Thermo Fisher Scientific	44,249	0.08
24	West Pharmaceutical Services	6,799	0.01
		369,623	0.64
<b>Healthcare Services (1.55%) (2019: 1.87%)</b>			
418	Anthem	134,216	0.23
3	Chemed	1,598	0.00
255	Encompass Health	21,086	0.04
32	Ensign Group	2,333	0.00
98	Humana	40,206	0.07
365	Quest Diagnostics	43,497	0.08
1,851	UnitedHealth Group	649,109	1.13
		892,045	1.55
<b>Home Builders (0.18%) (2019: 0.17%)</b>			
447	DR Horton	30,807	0.05
102	KB Home	3,419	0.01
80	LCI Industries	10,374	0.02
189	Lennar	14,408	0.02
212	MDC Holdings	10,303	0.02
382	PulteGroup	16,472	0.03
128	Thor Industries	11,903	0.02
151	Toll Brothers	6,564	0.01
		104,250	0.18
<b>Home Furnishings (0.07%) (2019: 0.08%)</b>			
104	Dolby Laboratories	10,102	0.02
644	Leggett & Platt	28,529	0.05
		38,631	0.07
<b>Household Products (0.53%) (2019: 0.27%)</b>			
205	Avery Dennison	31,798	0.05
338	Church & Dwight	29,484	0.05



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Household Products (0.53%) (2019: 0.27%) (continued)</b>			
336	Clorox	67,845	0.12
1,266	Kimberly-Clark	170,695	0.30
30	WD-40	7,970	0.01
		307,792	0.53
<b>Internet (0.15%) (2019: 0.16%)</b>			
218	CDW	28,730	0.05
1,145	eBay	57,537	0.10
		86,267	0.15
<b>Iron &amp; Steel (0.13%) (2019: 0.14%)</b>			
1,375	Nucor	73,136	0.13
<b>Leisure Time (0.00%) (2019: 0.12%)</b>			
<b>Lodging (0.05%) (2019: 0.44%)</b>			
928	MGM Resorts International	29,241	0.05
<b>Machinery – Diversified (0.64%) (2019: 1.02%)</b>			
59	Cognex	4,737	0.01
44	Curtiss-Wright	5,119	0.01
545	Deere & Co	146,632	0.25
346	Dover	43,683	0.07
258	Graco	18,666	0.03
112	IDEX	22,310	0.04
61	Nordson	12,258	0.02
266	Rockwell Automation	66,716	0.12
169	Toro	16,028	0.03
31	Watts Water Technologies	3,773	0.01
271	Xylem	27,585	0.05
		367,507	0.64
<b>Machinery, Construction &amp; Mining (0.62%) (2019: 0.72%)</b>			
1,897	Caterpillar	345,292	0.60
134	Oshkosh	11,533	0.02
		356,825	0.62
<b>Media (1.41%) (2019: 2.11%)</b>			
3	Cable One	6,683	0.01
12,184	Comcast	638,442	1.11
48	FactSet Research Systems	15,960	0.03
594	Fox	17,155	0.03
113	New York Times	5,850	0.01
170	Nexstar Media Group	18,562	0.03
613	TEGNA	8,551	0.02
2,628	ViacomCBS	97,919	0.17
		809,122	1.41

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mining (0.14%) (2019: 0.00%)</b>		
1,347	Newmont	80,672	0.14
	<b>Miscellaneous Manufacturers (1.41%) (2019: 1.73%)</b>		
2,728	3M	476,827	0.83
331	AO Smith	18,145	0.03
123	Carlisle	19,210	0.03
261	Donaldson	14,585	0.03
16	ESCO Technologies	1,652	0.00
921	Illinois Tool Works	187,774	0.33
173	ITT	13,324	0.02
15	John Bean Technologies	1,708	0.00
286	Parker-Hannifin	77,909	0.14
		811,134	1.41
	<b>Office &amp; Business Equipment (0.00%) (2019: 0.01%)</b>		
	<b>Oil &amp; Gas (0.03%) (2019: 0.80%)</b>		
1,170	Cabot Oil & Gas	19,048	0.03
	<b>Other Consumer, Cyclical (0.04%) (2019: 0.06%)</b>		
109	Scotts Miracle-Gro	21,706	0.04
	<b>Other Industrial (0.00%) (2019: 0.02%)</b>		
	<b>Packaging &amp; Containers (0.19%) (2019: 0.09%)</b>		
109	AptarGroup	14,921	0.03
796	Graphic Packaging Holding	13,484	0.02
353	Packaging of America	48,682	0.09
174	Silgan Holdings	6,452	0.01
424	Sonoco Products	25,122	0.04
		108,661	0.19
	<b>Pharmaceuticals (5.17%) (2019: 2.26%)</b>		
479	AmerisourceBergen	46,827	0.08
2,098	Amgen	482,372	0.84
14	Cigna	2,915	0.00
2,518	Eli Lilly & Co	425,139	0.74
10,357	Merck & Co	847,203	1.47
30,429	Pfizer	1,120,091	1.95
301	Zoetis	49,815	0.09
		2,974,362	5.17
	<b>Real Estate Investment Trusts (0.50%) (2019: 0.15%)</b>		
1,086	American Tower	243,764	0.42
519	Lamar Advertising	43,191	0.08
		286,955	0.50
	<b>Retail (2.81%) (2019: 4.57%)</b>		
31	Advance Auto Parts	4,883	0.01
648	Best Buy	64,664	0.11

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (2.81%) (2019: 4.57%) (continued)</b>			
427	Costco Wholesale	160,885	0.28
214	Dollar General	45,004	0.08
140	FirstCash	9,806	0.01
458	Foot Locker	18,522	0.03
15	Lithia Motors	4,390	0.01
1,292	Lowe's	207,379	0.36
322	MSC Industrial Direct	27,174	0.05
210	Nu Skin Enterprises	11,472	0.02
1,100	Target	194,183	0.34
152	Tractor Supply	21,368	0.04
5,689	Walmart	820,069	1.42
465	Wendy's	10,193	0.02
197	Williams-Sonoma	20,062	0.03
		1,620,054	2.81
<b>Semiconductors (3.03%) (2019: 3.59%)</b>			
892	Analog Devices	131,775	0.23
1,528	Applied Materials	131,866	0.23
47	CMC Materials	7,111	0.01
70	Entegris	6,727	0.01
13,193	Intel	657,275	1.14
312	KLA	80,780	0.14
235	Lam Research	110,983	0.20
44	MKS Instruments	6,620	0.01
34	Monolithic Power Systems	12,452	0.02
78	NVIDIA	40,732	0.07
265	Skyworks Solutions	40,513	0.07
102	Teradyne	12,229	0.02
2,727	Texas Instruments	447,583	0.78
397	Xilinx	56,283	0.10
		1,742,929	3.03
<b>Shipping (0.00%) (2019: 0.05%)</b>			
<b>Software (4.73%) (2019: 5.72%)</b>			
520	Activision Blizzard	48,282	0.08
226	Broadridge Financial Solutions	34,623	0.06
412	Cerner	32,334	0.06
151	Citrix Systems	19,645	0.03
205	Intuit	77,869	0.14
104	Jack Henry & Associates	16,847	0.03
8,829	Microsoft	1,963,746	3.41
6,267	Oracle	405,412	0.70
1,353	Paychex	126,073	0.22
		2,724,831	4.73

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (3.89%) (2019: 0.03%)</b>		
19,057	Cisco Systems	852,801	1.48
23,610	Verizon Communications	1,387,087	2.41
		<u>2,239,888</u>	<u>3.89</u>
	<b>Toys, Games &amp; Hobbies (0.09%) (2019: 0.00%)</b>		
549	Hasbro	51,354	0.09
	<b>Transportation (2.12%) (2019: 2.28%)</b>		
359	CH Robinson Worldwide	33,699	0.06
1,362	CSX	123,602	0.21
259	Expeditors International of Washington	24,633	0.04
327	FedEx	84,896	0.15
111	JB Hunt Transport Services	15,168	0.03
120	Kansas City Southern	24,496	0.04
166	Knight-Swift Transportation Holdings	6,942	0.01
30	Landstar System	4,040	0.01
623	Norfolk Southern	148,031	0.26
46	Old Dominion Freight Line	8,978	0.01
137	Schneider National	2,836	0.00
1,793	Union Pacific	373,338	0.65
2,178	United Parcel Service	366,775	0.64
89	Werner Enterprises	3,491	0.01
		<u>1,220,925</u>	<u>2.12</u>
	<b>Trucking &amp; Leasing (0.03%) (2019: 0.02%)</b>		
108	Rexnord	4,265	0.01
33	Valmont Industries	5,773	0.01
142	Worthington Industries	7,290	0.01
		<u>17,328</u>	<u>0.03</u>
		<u>28,016,208</u>	<u>48.68</u>
	<b>Total Equities</b>	<u>57,373,118</u>	<u>99.69</u>
	<b>Total Transferable Securities (99.69%) (2019: 99.50%)</b>	<u>57,373,118</u>	<u>99.69</u>
	<b>Total Investments (99.69%) (2019: 99.50%)</b>	<u>57,373,118</u>	<u>99.69</u>
	<b>Other Net Assets (0.31%) (2019: 0.50%)</b>	<u>176,066</u>	<u>0.31</u>
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<u><u>57,549,184</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.66
	Other assets		0.34
			<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.47%) (2019: 99.68%)</b>		
	<b>Equities (99.46%) (2019: 99.67%)</b>		
	<b>Austria (0.00%) (2019: 0.86%)</b>		
	<b>Chemicals (0.00%) (2019: 0.57%)</b>		
	<b>Computers (0.00%) (2019: 0.05%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2019: 0.07%)</b>		
	<b>Real Estate (0.00%) (2019: 0.17%)</b>		
	<b>Belgium (2.36%) (2019: 3.40%)</b>		
	<b>Chemicals (0.25%) (2019: 1.73%)</b>		
1,593	Umicore	62,589	0.25
	<b>Engineering &amp; Construction (0.00%) (2019: 0.05%)</b>		
	<b>Food (0.59%) (2019: 0.00%)</b>		
2,970	Etablissements Franz Colruyt	143,956	0.59
	<b>Pharmaceuticals (0.83%) (2019: 0.00%)</b>		
239	Fagron	4,541	0.02
2,367	UCB	199,964	0.81
		204,505	0.83
	<b>Real Estate Investment Trusts (0.46%) (2019: 0.72%)</b>		
3,990	Warehouses De Pauw	112,757	0.46
	<b>Semiconductors (0.23%) (2019: 0.00%)</b>		
713	Melexis	56,969	0.23
	<b>Transportation (0.00%) (2019: 0.90%)</b>		
		580,776	2.36
	<b>Finland (8.66%) (2019: 12.93%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.63%)</b>		
	<b>Food (0.78%) (2019: 1.16%)</b>		
2,689	Kesko Class A	53,780	0.22
6,612	Kesko Class B	139,116	0.56
		192,896	0.78
	<b>Forest Products &amp; Paper (0.00%) (2019: 2.44%)</b>		
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.28%)</b>		
	<b>Healthcare Services (0.06%) (2019: 0.00%)</b>		
1,465	Terveystalo	14,709	0.06
	<b>Machinery – Diversified (3.72%) (2019: 3.99%)</b>		
9,494	Kone	630,971	2.56
15,700	Neles	170,423	0.69
4,957	Valmet	115,796	0.47
		917,190	3.72
	<b>Miscellaneous Manufacturers (0.16%) (2019: 0.00%)</b>		
2,118	Uponor	38,463	0.16

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (2.99%) (2019: 2.96%)</b>		
12,468	Neste	737,607	2.99
	<b>Packaging &amp; Containers (0.00%) (2019: 0.73%)</b>		
	<b>Pharmaceuticals (0.59%) (2019: 0.00%)</b>		
3,609	Orion	135,446	0.55
186	Revenio Group	9,356	0.04
		<u>144,802</u>	<u>0.59</u>
	<b>Real Estate (0.31%) (2019: 0.00%)</b>		
4,148	Kojamo	75,079	0.31
	<b>Retail (0.05%) (2019: 0.00%)</b>		
742	Tokmanni Group	12,050	0.05
	<b>Shipping (0.00%) (2019: 0.74%)</b>		
		<u>2,132,796</u>	<u>8.66</u>
	<b>France (25.12%) (2019: 20.40%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 4.21%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 1.58%)</b>		
	<b>Beverages (0.16%) (2019: 0.00%)</b>		
254	Remy Cointreau	38,684	0.16
	<b>Chemicals (4.32%) (2019: 0.00%)</b>		
7,921	Air Liquide	1,063,394	4.32
	<b>Commercial Services (0.00%) (2019: 0.07%)</b>		
	<b>Computers (1.41%) (2019: 0.82%)</b>		
1,815	Capgemini	230,142	0.94
428	Teleperformance	116,116	0.47
		<u>346,258</u>	<u>1.41</u>
	<b>Consumer Durables &amp; Apparels (10.95%) (2019: 9.28%)</b>		
469	Hermes International	412,532	1.68
1,506	Kering	895,167	3.63
2,722	LVMH Moet Hennessy Louis Vuitton	1,390,670	5.64
		<u>2,698,369</u>	<u>10.95</u>
	<b>Cosmetics &amp; Personal Care (4.95%) (2019: 0.00%)</b>		
3,925	L'Oreal	1,219,890	4.95
	<b>Electrical Components &amp; Equipment (1.29%) (2019: 0.00%)</b>		
4,337	Legrand	316,601	1.29
	<b>Engineering &amp; Construction (0.00%) (2019: 1.26%)</b>		
	<b>Healthcare Products (0.09%) (2019: 0.35%)</b>		
75	Sartorius Stedim Biotech	21,840	0.09
	<b>Healthcare Services (0.06%) (2019: 0.26%)</b>		
132	BioMerieux	15,233	0.06

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Home Furnishings (0.24%) (2019: 0.28%)</b>		
396	SEB	59,004	0.24
	<b>Leisure Time (0.16%) (2019: 0.16%)</b>		
273	Trigano	39,530	0.16
	<b>Packaging &amp; Containers (0.37%) (2019: 0.00%)</b>		
3,178	Verallia	92,321	0.37
	<b>Pharmaceuticals (0.00%) (2019: 0.33%)</b>		
	<b>Pipelines (0.38%) (2019: 0.00%)</b>		
1,189	Gaztransport Et Technigaz	94,169	0.38
	<b>Software (0.66%) (2019: 0.90%)</b>		
986	Dassault Systemes	163,824	0.66
	<b>Utilities – Electric (0.08%) (2019: 0.00%)</b>		
405	Albioma	19,035	0.08
	<b>Utilities – Electric &amp; Gas (0.00%) (2019: 0.90%)</b>		
		6,188,152	25.12
	<b>Germany (26.30%) (2019: 24.17%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 0.66%)</b>		
	<b>Chemicals (0.16%) (2019: 0.95%)</b>		
1,032	FUCHS PETROLUB	39,061	0.16
	<b>Commercial Services (0.00%) (2019: 0.30%)</b>		
	<b>Computers (0.18%) (2019: 0.40%)</b>		
174	Bechtle	31,041	0.13
291	CANCOM	13,200	0.05
		44,241	0.18
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 2.46%)</b>		
	<b>Cosmetics &amp; Personal Care (0.35%) (2019: 0.00%)</b>		
912	Beiersdorf	86,129	0.35
	<b>Diversified Financial Services (0.09%) (2019: 0.23%)</b>		
586	GRENKE	22,748	0.09
	<b>Energy – Alternate Sources (0.04%) (2019: 0.00%)</b>		
331	VERBIO Vereinigte BioEnergie	10,162	0.04
	<b>Engineering &amp; Construction (0.00%) (2019: 1.29%)</b>		
	<b>Full Line Insurance (0.96%) (2019: 0.00%)</b>		
7,472	Talanx	237,311	0.96
	<b>Healthcare Products (1.97%) (2019: 4.73%)</b>		
265	Carl Zeiss Meditec	28,858	0.12
10,767	Siemens Healthineers	451,999	1.83
36	STRATEC	4,421	0.02
		485,278	1.97

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Healthcare Services (1.84%) (2019: 0.00%)</b>		
7,125	Fresenius & Co	269,610	1.09
2,703	Fresenius Medical Care & Co	184,345	0.75
		<u>453,955</u>	<u>1.84</u>
	<b>Household Products (0.93%) (2019: 1.99%)</b>		
2,902	Henkel & Co	228,823	0.93
	<b>Internet (0.19%) (2019: 0.00%)</b>		
704	Scout24	47,203	0.19
	<b>Leisure Time (0.00%) (2019: 0.48%)</b>		
	<b>Mining (0.13%) (2019: 0.00%)</b>		
507	Aurubis	32,276	0.13
	<b>Miscellaneous Manufacturers (4.49%) (2019: 0.00%)</b>		
1,461	Knorr-Bremse	163,164	0.66
8,025	Siemens	943,098	3.83
		<u>1,106,262</u>	<u>4.49</u>
	<b>Other Industrial (0.00%) (2019: 0.13%)</b>		
	<b>Pharmaceuticals (0.14%) (2019: 0.23%)</b>		
527	Dermapharm Holding	30,018	0.12
102	Eckert & Ziegler Strahlen- und Medizintechnik	4,574	0.02
		<u>34,592</u>	<u>0.14</u>
	<b>Real Estate (0.00%) (2019: 1.61%)</b>		
	<b>Retail (0.09%) (2019: 0.45%)</b>		
287	Hornbach Baumarkt	10,275	0.04
140	Hornbach Holding	11,018	0.05
		<u>21,293</u>	<u>0.09</u>
	<b>Semiconductors (0.90%) (2019: 3.32%)</b>		
7,063	Infineon Technologies	221,707	0.90
	<b>Software (3.92%) (2019: 4.94%)</b>		
182	CompuGroup Medical & KgaA	14,305	0.06
280	Nemetschek	16,912	0.07
8,702	SAP	933,029	3.79
		<u>964,246</u>	<u>3.92</u>
	<b>Telecommunications (3.80%) (2019: 0.00%)</b>		
62,658	Deutsche Telekom	937,050	3.80
	<b>Transportation (3.64%) (2019: 0.00%)</b>		
18,424	Deutsche Post	746,172	3.03
1,633	Hapag-Lloyd	150,073	0.61
		<u>896,245</u>	<u>3.64</u>



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (2.48%) (2019: 0.00%)</b>		
67,372	E.ON	610,660	2.48
		6,479,242	26.30
	<b>Ireland (5.65%) (2019: 1.49%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2019: 0.31%)</b>		
	<b>Chemicals (5.09%) (2019: 0.00%)</b>		
5,885	Linde	1,253,505	5.09
	<b>Food (0.56%) (2019: 1.04%)</b>		
1,173	Kerry Group	139,000	0.56
	<b>Real Estate Investment Trusts (0.00%) (2019: 0.14%)</b>		
		1,392,505	5.65
	<b>Italy (2.57%) (2019: 2.57%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2019: 0.25%)</b>		
	<b>Beverages (0.00%) (2019: 0.31%)</b>		
	<b>Building &amp; Construction Materials (0.04%) (2019: 0.00%)</b>		
582	Carel Industries	11,163	0.04
	<b>Consumer Durables &amp; Apparels (0.00%) (2019: 0.42%)</b>		
	<b>Diversified Financial Services (0.32%) (2019: 0.00%)</b>		
20,509	Anima Holding	79,616	0.32
	<b>Engineering &amp; Construction (0.30%) (2019: 0.00%)</b>		
7,421	Infrastrutture Wireless Italiane	73,691	0.30
	<b>Hand &amp; Machine Tools (0.00%) (2019: 0.25%)</b>		
	<b>Healthcare Products (0.17%) (2019: 0.32%)</b>		
243	DiaSorin	41,334	0.17
	<b>Home Furnishings (0.00%) (2019: 0.18%)</b>		
	<b>Internet (0.07%) (2019: 0.10%)</b>		
174	Reply	16,582	0.07
	<b>Leisure Time (0.00%) (2019: 0.12%)</b>		
	<b>Machinery – Diversified (0.12%) (2019: 0.09%)</b>		
725	Interpump Group	29,247	0.12
	<b>Packaging &amp; Containers (0.08%) (2019: 0.00%)</b>		
1,470	Zignago Vetro	20,110	0.08
	<b>Pharmaceuticals (0.69%) (2019: 0.22%)</b>		
3,777	Recordati	171,211	0.69
	<b>Retail (0.00%) (2019: 0.16%)</b>		
	<b>Technology Hardware &amp; Equipment (0.00%) (2019: 0.15%)</b>		
	<b>Utilities – Electric &amp; Gas (0.78%) (2019: 0.00%)</b>		
36,742	Italgas	191,058	0.78
		634,012	2.57

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Netherlands (15.77%) (2019: 22.89%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2019: 3.95%)</b>		
	<b>Auto Manufacturers (0.94%) (2019: 0.64%)</b>		
1,234	Ferrari	232,794	0.94
	<b>Beverages (0.23%) (2019: 0.00%)</b>		
5,970	Davide Campari-Milano	55,760	0.23
	<b>Chemicals (3.18%) (2019: 2.61%)</b>		
4,054	Akzo Nobel	356,184	1.44
402	IMCD	41,909	0.17
2,743	Koninklijke	386,214	1.57
		784,307	3.18
	<b>Cosmetics &amp; Personal Care (0.00%) (2019: 4.19%)</b>		
	<b>Diversified Financial Services (0.40%) (2019: 0.71%)</b>		
1,085	Euronext	97,813	0.40
	<b>Electronics (0.00%) (2019: 0.19%)</b>		
	<b>Food (3.43%) (2019: 0.19%)</b>		
36,581	Koninklijke Ahold Delhaize	845,387	3.43
	<b>Media (1.18%) (2019: 0.97%)</b>		
4,203	Wolters Kluwer	290,259	1.18
	<b>Miscellaneous Manufacturers (0.00%) (2019: 0.36%)</b>		
	<b>Semiconductors (6.41%) (2019: 9.08%)</b>		
1,118	ASM International	201,184	0.82
2,819	ASML Holding	1,120,694	4.55
1,999	BE Semiconductor Industries	99,110	0.40
5,207	STMicroelectronics	159,074	0.64
		1,580,062	6.41
		3,886,382	15.77
	<b>Portugal (0.56%) (2019: 1.53%)</b>		
	<b>Food (0.43%) (2019: 1.21%)</b>		
7,687	Jeronimo Martins	106,234	0.43
	<b>Forest Products &amp; Paper (0.13%) (2019: 0.32%)</b>		
2,722	Corticeira Amorim	31,575	0.13
		137,809	0.56
	<b>Spain (8.04%) (2019: 9.43%)</b>		
	<b>Auto Parts &amp; Equipment (0.46%) (2019: 0.40%)</b>		
5,118	CIE Automotive	112,903	0.46
	<b>Commercial Services (0.55%) (2019: 0.28%)</b>		
79,897	Prosegur Cash	63,918	0.26
29,910	Prosegur Cia de Seguridad	72,920	0.29
		136,838	0.55

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (0.55%) (2019: 0.00%)</b>		
3,637	Ebro Foods	68,885	0.28
1,152	Viscofan	66,874	0.27
		135,759	0.55
	<b>Forest Products &amp; Paper (0.00%) (2019: 0.37%)</b>		
	<b>Pharmaceuticals (0.71%) (2019: 1.56%)</b>		
12,584	Faes Farma	43,918	0.18
5,509	Grifols	131,555	0.53
		175,473	0.71
	<b>Real Estate Investment Trusts (0.47%) (2019: 0.00%)</b>		
14,432	Inmobiliaria Colonial Socimi	115,817	0.47
	<b>Retail (5.30%) (2019: 4.08%)</b>		
50,134	Industria de Diseno Textil	1,305,489	5.30
	<b>Software (0.00%) (2019: 2.74%)</b>		
		1,982,279	8.04
	<b>United Kingdom (4.43%) (2019: 0.00%)</b>		
	<b>Cosmetics &amp; Personal Care (4.43%) (2019: 0.00%)</b>		
22,010	Unilever	1,090,926	4.43
	<b>Total Equities</b>	24,504,879	99.46
	<b>Rights (0.01%) (2019: 0.01%)</b>		
	<b>Spain (0.01%) (2019: 0.01%)</b>		
	<b>Pharmaceuticals (0.01%) (2019: 0.01%)</b>		
14,021	Faes Farma	2,341	0.01
	<b>Total Rights</b>	2,341	0.01
	<b>Total Transferable Securities (99.47%) (2019: 99.68%)</b>	24,507,220	99.47
	<b>Total Investments (99.47%) (2019: 99.68%)</b>	24,507,220	99.47
	<b>Other Net Assets (0.53%) (2019: 0.32%)</b>	131,278	0.53
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	24,638,498	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.32
Other assets	1.68
	100.00

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.47%) (2019: 97.60%)</b>		
	<b>Corporate Bonds (98.47%) (2019: 97.60%)</b>		
	<b>Austria (0.51%) (2019: 0.00%)</b>		
400,000	Erste Group Bank 4.250% */**	505,912	0.51
	<b>Belgium (0.77%) (2019: 1.18%)</b>		
600,000	KBC Group 4.250% */**	768,459	0.77
	<b>Denmark (1.12%) (2019: 1.94%)</b>		
800,000	Danske Bank 6.125% */**	844,850	0.84
250,000	Danske Bank 7.000% */**	277,512	0.28
		1,122,362	1.12
	<b>Finland (0.92%) (2019: 0.00%)</b>		
800,000	Nordea Bank 6.625% */**	918,080	0.92
	<b>France (14.86%) (2019: 15.76%)</b>		
1,050,000	BNP Paribas 4.500% */**	1,062,278	1.06
200,000	BNP Paribas 5.125% */**	207,290	0.21
270,000	BNP Paribas 6.625% */**	294,861	0.29
300,000	BNP Paribas 6.750% */**	313,753	0.31
500,000	BNP Paribas 7.000% */**	592,991	0.59
950,000	BNP Paribas 7.375% */**	1,099,642	1.10
770,000	BNP Paribas 7.625% */**	779,268	0.78
500,000	Credit Agricole 4.000% */**	661,127	0.66
200,000	Credit Agricole 6.500% */**	250,024	0.25
800,000	Credit Agricole 6.875% */**	896,840	0.90
1,460,000	Credit Agricole 7.875% */**	1,657,730	1.66
600,000	Credit Agricole 8.125% */**	729,105	0.73
400,000	Societe Generale 5.375% */**	424,148	0.42
740,000	Societe Generale 6.750% */**	916,335	0.91
1,280,000	Societe Generale 6.750% */**	1,432,549	1.43
1,280,000	Societe Generale 7.375% */**	1,312,086	1.31
600,000	Societe Generale 7.375% */**	646,935	0.65
840,000	Societe Generale 7.875% */**	928,039	0.93
570,000	Societe Generale 8.000% */**	669,143	0.67
		14,874,144	14.86
	<b>Germany (5.48%) (2019: 3.59%)</b>		
800,000	Commerzbank 6.125% */**	1,043,470	1.05
600,000	Commerzbank 7.000% */**	641,225	0.64
400,000	Deutsche Bank 4.789% */**	379,347	0.38
1,100,000	Deutsche Bank 6.000% */**	1,343,550	1.34
800,000	Deutsche Bank 6.000% */**	800,778	0.80
1,200,000	Deutsche Bank 7.500% */**	1,272,893	1.27
		5,481,263	5.48

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Italy (8.95%) (2019: 6.81%)</b>			
350,000	Intesa Sanpaolo 3.750% */**	408,551	0.41
1,100,000	Intesa Sanpaolo 4.125% */**	1,273,405	1.27
510,000	Intesa Sanpaolo 5.500% */**	662,193	0.66
250,000	Intesa Sanpaolo 5.875% */**	342,702	0.34
440,000	Intesa Sanpaolo 6.250% */**	586,221	0.59
400,000	Intesa Sanpaolo 7.000% */**	490,497	0.49
470,000	Intesa Sanpaolo 7.750% */**	687,727	0.69
1,100,000	UniCredit 3.875% */**	1,207,998	1.21
630,000	UniCredit 5.375% */**	784,876	0.79
870,000	UniCredit 6.625% */**	1,117,472	1.12
300,000	UniCredit 6.750% */**	373,212	0.37
200,000	UniCredit 7.500% */**	283,634	0.28
380,000	UniCredit 8.000% */**	410,922	0.41
300,000	UniCredit 8.000% */**	324,412	0.32
		8,953,822	8.95
<b>Netherlands (9.08%) (2019: 9.42%)</b>			
600,000	ABN AMRO Bank 4.375% */**	779,322	0.78
700,000	ABN AMRO Bank 4.750% */**	915,582	0.92
1,000,000	Cooperatieve Rabobank 3.250% */**	1,232,879	1.23
600,000	Cooperatieve Rabobank 4.375% */**	810,675	0.81
600,000	Cooperatieve Rabobank 4.625% */**	800,086	0.80
600,000	Cooperatieve Rabobank 6.625% */**	753,598	0.75
900,000	ING Groep 5.750% */**	978,750	0.98
930,000	ING Groep 6.500% */**	1,022,661	1.02
1,330,000	ING Groep 6.750% */**	1,448,287	1.45
330,000	ING Groep 6.875% */**	344,527	0.34
		9,086,367	9.08
<b>Norway (1.14%) (2019: 1.86%)</b>			
500,000	DNB Bank 4.875% */**	517,883	0.52
600,000	DNB Bank 6.500% */**	627,517	0.62
		1,145,400	1.14
<b>Spain (12.29%) (2019: 12.40%)</b>			
600,000	Banco Bilbao Vizcaya Argentaria 5.875% */**	767,035	0.77
1,000,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	1,310,618	1.31
400,000	Banco Bilbao Vizcaya Argentaria 6.000% */**	539,830	0.54
1,000,000	Banco Bilbao Vizcaya Argentaria 6.125% */**	1,049,605	1.05
800,000	Banco Bilbao Vizcaya Argentaria 6.500% */**	854,042	0.85
400,000	Banco de Sabadell 6.500% */**	484,411	0.48
800,000	Banco Santander 4.375% */**	980,030	0.98
1,000,000	Banco Santander 4.750% */**	1,223,987	1.22
400,000	Banco Santander 5.250% */**	510,343	0.51
600,000	Banco Santander 6.250% */**	749,530	0.75
400,000	Banco Santander 6.750% */**	516,848	0.52

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Spain (12.29%) (2019: 12.40%) (continued)</b>			
400,000	Banco Santander 7.500% */**	442,381	0.44
400,000	Bankia 6.000% */**	504,837	0.50
400,000	CaixaBank 5.250% */**	500,840	0.50
200,000	CaixaBank 5.250% */**	250,420	0.25
600,000	CaixaBank 5.875% */**	807,988	0.81
400,000	CaixaBank 6.750% */**	540,235	0.54
200,000	CaixaBank 6.750% */**	270,118	0.27
		12,303,098	12.29
<b>Sweden (1.33%) (2019: 2.74%)</b>			
600,000	Skandinaviska Enskilda Banken 5.125% */**	625,613	0.63
700,000	Svenska Handelsbanken 5.250% */**	701,816	0.70
		1,327,429	1.33
<b>Switzerland (14.80%) (2019: 14.22%)</b>			
600,000	Credit Suisse Group 5.100% */**	623,040	0.62
500,000	Credit Suisse Group 5.250% */**	529,375	0.53
750,000	Credit Suisse Group 6.250% */**	819,343	0.82
150,000	Credit Suisse Group 6.250% */**	163,869	0.16
1,170,000	Credit Suisse Group 6.375% */**	1,303,341	1.30
1,000,000	Credit Suisse Group 7.125% */**	1,055,397	1.05
800,000	Credit Suisse Group 7.250% */**	900,656	0.90
200,000	Credit Suisse Group 7.500% */**	222,263	0.22
600,000	Credit Suisse Group 7.500% */**	666,788	0.67
1,120,000	Credit Suisse Group 7.500% */**	1,218,201	1.22
440,000	UBS Group 5.000% */**	440,418	0.44
360,000	UBS Group 5.125% */**	384,448	0.38
700,000	UBS Group 5.750% */**	896,633	0.90
990,000	UBS Group 6.875% */**	999,223	1.00
900,000	UBS Group 6.875% */**	1,016,064	1.02
1,863,000	UBS Group 7.000% */**	2,117,992	2.12
900,000	UBS Group 7.000% */**	985,531	0.99
450,000	UBS Group 7.125% */**	462,337	0.46
		14,804,919	14.80
<b>United Kingdom (27.22%) (2019: 27.68%)</b>			
890,000	Barclays 5.875% */**	1,251,850	1.25
1,410,000	Barclays 6.125% */**	1,523,388	1.52
200,000	Barclays 6.375% */**	295,025	0.29
500,000	Barclays 7.125% */**	760,579	0.76
900,000	Barclays 7.250% */**	1,301,837	1.30
770,000	Barclays 7.750% */**	825,316	0.82
530,000	Barclays 7.875% */**	555,261	0.55
300,000	Barclays 7.875% */**	435,425	0.44
600,000	Barclays 8.000% */**	669,018	0.67
510,000	HSBC Holdings 4.750% */**	695,295	0.69
600,000	HSBC Holdings 5.250% */**	766,044	0.77

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>United Kingdom (27.22%) (2019: 27.68%) (continued)</b>			
650,000	HSBC Holdings 5.875% */**	976,011	0.98
500,000	HSBC Holdings 6.000% */**	670,167	0.67
950,000	HSBC Holdings 6.000% */**	1,030,334	1.03
300,000	HSBC Holdings 6.250% */**	313,186	0.31
800,000	HSBC Holdings 6.375% */**	858,065	0.86
1,250,000	HSBC Holdings 6.375% */**	1,365,787	1.36
600,000	HSBC Holdings 6.875% */**	608,636	0.61
920,000	Lloyds Banking Group 7.500% */**	1,034,040	1.03
1,500,000	Lloyds Banking Group 7.500% */**	1,725,988	1.72
600,000	Lloyds Banking Group 7.625% */**	899,939	0.90
420,000	Lloyds Banking Group 7.875% */**	709,478	0.71
400,000	Nationwide Building Society 5.750% */**	596,783	0.60
500,000	Natwest Group 5.125% */**	713,225	0.71
820,000	Natwest Group 6.000% */**	897,547	0.90
900,000	Natwest Group 8.000% */**	1,049,904	1.05
1,600,000	Natwest Group 8.625% */**	1,661,760	1.66
400,000	Santander UK Group Holdings 7.375% */**	570,223	0.57
830,000	Standard Chartered 6.000% */**	885,524	0.89
750,000	Standard Chartered 7.500% */**	785,625	0.79
750,000	Standard Chartered 7.750% */**	811,243	0.81
		27,242,503	27.22
	<b>Total Corporate Bonds</b>	98,533,758	98.47
	<b>Total Transferable Securities (98.47%) (2019: 97.60%)</b>	98,533,758	98.47

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

#### Financial Derivative Instruments (0.44%) (2019: 0.13%)

#### Open Forward Foreign Currency Exchange Contracts (0.44%) (2019: 0.13%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2021	EUR 2,156,047	GBP 1,933,500	(4,965)	(0.01)
05/01/2021	EUR 84,847	GBP 77,800	(2,534)	0.00
05/01/2021	EUR 85,319	GBP 77,800	(1,956)	0.00
05/01/2021	EUR 86,487	GBP 78,500	(1,484)	0.00
05/01/2021	EUR 608,540	USD 745,400	(822)	0.00
05/01/2021	EUR 612,942	USD 744,700	5,265	0.00
05/01/2021	EUR 609,489	USD 738,700	7,039	0.01
05/01/2021	EUR 15,317,605	USD 18,348,500	393,355	0.39
05/01/2021	GBP 1,196,543	EUR 1,335,100	2,053	0.00
05/01/2021	GBP 2,160,162	USD 2,886,300	66,532	0.07
05/01/2021	USD 617,104	EUR 515,400	(13,514)	(0.01)
05/01/2021	USD 156,797	GBP 117,400	(3,683)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			474,244	0.47
Unrealised loss on open forward foreign currency exchange contracts			(28,958)	(0.03)
<b>Net unrealised gain on open forward foreign currency exchange contracts</b>			<b>445,286</b>	<b>0.44</b>
<b>Total Financial Derivative Instruments</b>			<b>445,286</b>	<b>0.44</b>
<b>Total Investments (98.91%) (2019: 97.73%)</b>			<b>98,979,044</b>	<b>98.91</b>
<b>Other Net Assets (1.09%) (2019: 2.27%)</b>			<b>1,087,079</b>	<b>1.09</b>
<b>Net Assets (100.00%) (2019: 100.00%)</b>			<b>100,066,123</b>	<b>100.00</b>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	91.82
Transferable securities dealt in on another regulated market	5.06
Over the counter financial derivative instruments	0.47
Other assets	2.65
	<b>100.00</b>

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Transferable Securities (99.24%) (2019: 98.82%)</b>			
<b>Corporate Bonds (54.61%) (2019: 57.61%)</b>			
<b>Austria (0.85%) (2019: 0.50%)</b>			
100,000	Erste Group Bank 0.100% 16/11/2028*	99,622	0.66
2,000	EVN 4.250% 13/04/2022	2,111	0.02
5,000	OeBB-Infrastruktur 3.875% 30/06/2025	5,995	0.04
20,000	OMV Zero Coupon 03/07/2025	20,093	0.13
		127,821	0.85
<b>Belgium (2.04%) (2019: 1.86%)</b>			
100,000	Anheuser-Busch InBev 1.125% 01/07/2027	106,842	0.70
100,000	Belfius Bank 0.375% 02/09/2025	101,007	0.67
100,000	FLUVIUS System Operator 0.250% 02/12/2030	101,422	0.67
		309,271	2.04
<b>Denmark (1.42%) (2019: 1.97%)</b>			
110,000	Danske Bank 0.875% 22/05/2023	112,177	0.74
100,000	H Lundbeck 0.875% 14/10/2027	102,115	0.68
		214,292	1.42
<b>Estonia (0.67%) (2019: 0.00%)</b>			
100,000	Luminor Bank 0.792% 03/12/2024*	100,623	0.67
<b>France (11.50%) (2019: 9.95%)</b>			
100,000	Banque Federative du Credit Mutuel 1.750% 15/03/2029	112,453	0.74
100,000	BNP Paribas 0.500% 15/07/2025*	101,552	0.67
100,000	BPCE 0.875% 31/01/2024	102,767	0.68
100,000	Capgemini 0.625% 23/06/2025	102,835	0.68
100,000	Carmila 1.625% 30/05/2027	101,827	0.67
100,000	Cie de Financement Foncier 0.010% 29/10/2035	100,695	0.67
100,000	Credit Agricole 0.750% 05/12/2023	102,845	0.68
100,000	Credit Agricole Home Loan SFH 1.250% 24/03/2031	115,235	0.76
50,000	Electricite de France 4.625% 11/09/2024	58,770	0.39
50,000	Electricite de France 4.625% 26/04/2030	70,251	0.47
100,000	Engie 2.125% 30/03/2032	119,986	0.79
100,000	Holding d'Infrastructures de Transport 1.625% 18/09/2029	106,325	0.70
100,000	La Mondiale SAM 0.750% 20/04/2026	101,095	0.67
10,000	RCI Banque 0.750% 10/04/2023	10,112	0.07
10,000	RCI Banque 1.750% 10/04/2026	10,554	0.07
100,000	RTE Reseau de Transport d'Electricite SADIR 1.125% 08/07/2040	110,564	0.73
100,000	Sanofi 0.875% 21/03/2029	108,072	0.72
100,000	Societe Generale 0.875% 22/09/2028*	103,184	0.68
100,000	Thales Zero Coupon 26/03/2026	99,649	0.66
		1,738,771	11.50

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Germany (6.77%) (2019: 11.77%)</b>			
10,000	Aareal Bank 0.375% 15/07/2025	10,384	0.07
100,000	adidas Zero Coupon 09/09/2024	100,790	0.67
100,000	Allianz 2.121% 08/07/2050*	109,642	0.72
2,000	Bayerische Landesbodenkreditanstalt 0.750% 28/05/2025	2,109	0.01
5,000	Berlin Hyp 0.375% 29/05/2029	5,300	0.03
10,000	Commerzbank 0.375% 01/09/2027	10,071	0.07
10,000	Commerzbank 0.500% 04/12/2026	10,210	0.07
15,000	Commerzbank 0.625% 28/08/2024	15,397	0.10
15,000	Commerzbank 1.250% 09/01/2034	17,665	0.12
15,000	Continental 0.375% 27/06/2025	15,109	0.10
31,000	Daimler Zero Coupon 08/02/2024	30,971	0.20
20,000	Daimler 0.750% 10/09/2030	20,804	0.14
20,000	Deutsche Bahn Finance 0.750% 16/07/2035	21,515	0.14
5,000	Deutsche Bahn Finance 1.125% 18/12/2028	5,523	0.04
60,000	Deutsche Bank 1.125% 30/08/2023	61,990	0.41
10,000	Deutsche Post 1.625% 05/12/2028	11,255	0.07
10,000	Deutsche Telekom 0.500% 05/07/2027	10,364	0.07
20,000	DZ HYP 0.010% 12/09/2025	20,465	0.14
5,000	DZ HYP 0.050% 29/06/2029	5,156	0.03
5,000	DZ HYP 0.875% 17/04/2034	5,654	0.04
20,000	E.ON 0.250% 24/10/2026	20,359	0.13
5,000	EWE 0.375% 22/10/2032	5,037	0.03
10,000	Fresenius & Co 0.375% 28/09/2026	10,144	0.07
10,000	Fresenius & Co 0.750% 15/01/2028	10,333	0.07
5,000	Fresenius & Co 1.875% 15/02/2025	5,356	0.04
5,000	Fresenius & Co 2.875% 15/02/2029	5,978	0.04
100,000	HeidelbergCement 1.500% 07/02/2025	105,486	0.70
10,000	Hella & Co 0.500% 26/01/2027	10,041	0.07
10,000	HOCHTIEF 0.500% 03/09/2027	10,127	0.07
20,000	Kreditanstalt fuer Wiederaufbau Zero Coupon 18/02/2025	20,518	0.14
50,000	Kreditanstalt fuer Wiederaufbau 0.050% 29/09/2034	51,596	0.34
104,000	Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	112,397	0.74
10,000	Landesbank Baden-Wuerttemberg 0.375% 14/01/2026	10,425	0.07
5,000	Landesbank Baden-Wuerttemberg 0.875% 15/09/2025	5,320	0.03
30,000	Landwirtschaftliche Rentenbank Zero Coupon 22/09/2027	31,067	0.21
10,000	Landwirtschaftliche Rentenbank Zero Coupon 27/11/2029	10,378	0.07
5,000	Landwirtschaftliche Rentenbank 0.375% 14/02/2028	5,316	0.03
2,000	Landwirtschaftliche Rentenbank 0.500% 28/02/2029	2,156	0.01
10,000	MTU Aero Engines 3.000% 01/07/2025	10,880	0.07
20,000	Muenchener Hypothekenbank eG 0.125% 05/09/2035	20,589	0.14
5,000	Norddeutsche Landesbank-Girozentrale 0.625% 18/01/2027	5,306	0.03
10,000	NRW Bank 1.250% 13/05/2049	13,104	0.09
50,000	Volkswagen Financial Services 1.375% 16/10/2023	51,740	0.34
		1,024,027	6.77

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Hong Kong (0.67%) (2019: 0.00%)</b>		
100,000	Talent Yield Euro 1.000% 24/09/2025	101,451	0.67
	<b>Ireland (1.38%) (2019: 0.09%)</b>		
100,000	Glencore Capital Finance 1.125% 10/03/2028	102,380	0.68
5,000	Grenke Finance 1.625% 05/04/2024	4,718	0.03
100,000	Johnson Controls International / Tyco Fire & Security Finance 0.375% 15/09/2027	101,446	0.67
		208,544	1.38
	<b>Italy (1.36%) (2019: 0.97%)</b>		
100,000	Eni 0.625% 23/01/2030	103,283	0.68
100,000	Terna Rete Elettrica Nazionale 0.375% 25/09/2030	102,024	0.68
		205,307	1.36
	<b>Japan (0.67%) (2019: 0.00%)</b>		
100,000	Asahi Group Holdings 0.541% 23/10/2028	101,612	0.67
	<b>Luxembourg (3.88%) (2019: 1.92%)</b>		
50,000	European Financial Stability Facility Zero Coupon 15/10/2025	51,391	0.34
140,000	European Financial Stability Facility Zero Coupon 13/10/2027	144,872	0.96
70,000	European Financial Stability Facility 0.700% 20/01/2050	83,138	0.55
100,000	Logicor Financing 1.500% 13/07/2026	105,497	0.69
100,000	Medtronic Global Holdings 0.375% 15/10/2028	102,644	0.68
100,000	SIX Finance Luxembourg Zero Coupon 02/12/2025	99,932	0.66
		587,474	3.88
	<b>Mexico (0.00%) (2019: 0.20%)</b>		
	<b>Netherlands (4.69%) (2019: 9.74%)</b>		
100,000	ABN AMRO Bank 0.375% 14/01/2035	106,692	0.71
10,000	BMW Finance 0.375% 14/01/2027	10,242	0.07
15,000	BMW Finance 0.625% 06/10/2023	15,317	0.10
10,000	BMW Finance 1.500% 06/02/2029	11,145	0.07
100,000	Cooperatieve Rabobank 0.875% 05/05/2028*	104,898	0.69
25,000	E.ON International Finance 1.500% 31/07/2029	27,763	0.18
5,000	EnBW International Finance 0.250% 19/10/2030	5,078	0.03
10,000	EnBW International Finance 2.500% 04/06/2026	11,404	0.08
15,000	Enel Finance International 5.250% 29/09/2023	17,222	0.11
100,000	ING Groep 0.750% 09/03/2022	101,155	0.67
100,000	Mondelez International Holdings Netherlands 0.375% 22/09/2029	101,449	0.67
100,000	Repsol International Finance 2.625% 15/04/2030	119,266	0.79
15,000	Siemens Financieringsmaatschappij Zero Coupon 05/09/2024	15,126	0.10
20,000	Volkswagen International Finance 2.500% */**	20,225	0.13

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Netherlands (4.69%) (2019: 9.74%) (continued)</b>			
15,000	Volkswagen International Finance 3.500% */**	15,844	0.11
25,000	Vonovia Finance 1.500% 31/03/2025	26,731	0.18
		709,557	4.69
<b>Norway (1.35%) (2019: 0.00%)</b>			
100,000	Avinor 0.750% 01/10/2030	104,609	0.69
100,000	Santander Consumer Bank 0.125% 25/02/2025	100,264	0.66
		204,873	1.35
<b>Spain (3.45%) (2019: 4.99%)</b>			
100,000	Amadeus IT Group 2.500% 20/05/2024	107,363	0.71
100,000	Banco de Sabadell 0.875% 05/03/2023	101,775	0.67
100,000	Banco Santander 1.125% 27/11/2024	106,052	0.70
100,000	CaixaBank 0.750% 10/07/2026*	102,763	0.68
100,000	Iberdrola Finanzas 0.875% 16/06/2025	104,073	0.69
		522,026	3.45
<b>Supranational (4.58%) (2019: 2.49%)</b>			
20,000	African Development Bank 0.500% 21/03/2029	21,227	0.14
10,000	Asian Development Bank 0.025% 31/01/2030	10,273	0.07
10,000	Council Of Europe Development Bank 0.050% 21/01/2030	10,378	0.07
100,000	European Investment Bank Zero Coupon 17/06/2027	103,651	0.68
5,000	European Investment Bank 0.050% 13/10/2034	5,158	0.03
50,000	European Investment Bank 0.200% 15/07/2024	51,536	0.34
100,000	European Investment Bank 0.250% 15/06/2040	105,613	0.70
56,000	European Investment Bank 3.000% 14/10/2033	79,143	0.52
10,000	European Stability Mechanism Zero Coupon 10/02/2023	10,135	0.07
50,000	European Stability Mechanism Zero Coupon 16/12/2024	51,230	0.34
20,000	European Stability Mechanism 0.010% 04/03/2030	20,765	0.14
100,000	European Union Zero Coupon 04/10/2030	104,152	0.69
10,000	European Union 0.300% 04/11/2050	10,831	0.07
10,000	European Union 1.250% 04/04/2033	11,940	0.08
50,000	European Union 3.000% 04/09/2026	60,382	0.40
15,000	International Bank for Reconstruction & Development Zero Coupon 15/01/2027	15,397	0.10
10,000	International Bank for Reconstruction & Development 0.125% 03/01/2051	9,989	0.07
10,000	International Bank for Reconstruction & Development 0.250% 10/01/2050	10,322	0.07
		692,122	4.58
<b>Sweden (0.67%) (2019: 0.00%)</b>			
100,000	Scania 0.500% 06/10/2023	101,171	0.67

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Switzerland (0.68%) (2019: 0.00%)</b>		
100,000	Credit Suisse 0.450% 19/05/2025	102,425	0.68
	<b>United Kingdom (4.29%) (2019: 5.82%)</b>		
100,000	BP Capital Markets 1.876% 07/04/2024	106,370	0.70
100,000	Coca-Cola European Partners 1.875% 18/03/2030	113,209	0.75
100,000	HSBC Holdings 0.309% 13/11/2026*	101,311	0.67
100,000	Informa 2.125% 06/10/2025	105,371	0.70
100,000	Mondi Finance 1.625% 27/04/2026	107,812	0.71
100,000	Sky 2.500% 15/09/2026	114,489	0.76
		648,562	4.29
	<b>United States (3.69%) (2019: 5.34%)</b>		
100,000	AbbVie 1.250% 01/06/2024	104,101	0.69
100,000	AT&T 2.050% 19/05/2032	114,173	0.76
100,000	Athene Global Funding 1.125% 02/09/2025	103,500	0.68
25,000	Goldman Sachs Group 0.875% 21/01/2030	26,277	0.17
100,000	Prologis Euro Finance 0.250% 10/09/2027	101,521	0.67
100,000	Verizon Communications 1.300% 18/05/2033	108,904	0.72
		558,476	3.69
	<b>Total Corporate Bonds</b>	<b>8,258,405</b>	<b>54.61</b>
	<b>Government Bonds (44.63%) (2019: 41.21%)</b>		
	<b>Austria (0.22%) (2019: 1.24%)</b>		
10,000	Republic of Austria Government Bond Zero Coupon 20/10/2040	10,081	0.06
2,000	Republic of Austria Government Bond 0.850% 30/06/2120	2,653	0.02
7,000	Republic of Austria Government Bond 3.150% 20/06/2044	12,290	0.08
5,000	Republic of Austria Government Bond 4.150% 15/03/2037	8,574	0.06
		33,598	0.22
	<b>Belgium (0.67%) (2019: 0.00%)</b>		
100,000	Ministeries Van de Vlaamse Gemeenschap 0.125% 15/10/2035	100,853	0.67
	<b>Bulgaria (0.10%) (2019: 0.00%)</b>		
15,000	Bulgaria Government International Bond 0.375% 23/09/2030	15,120	0.10
	<b>Canada (0.67%) (2019: 0.00%)</b>		
100,000	Province of Quebec Canada Zero Coupon 29/10/2030	100,698	0.67
	<b>Cyprus (0.08%) (2019: 0.20%)</b>		
9,000	Cyprus Government International Bond 2.750% 26/02/2034	11,609	0.08

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Czech Republic (0.04%) (2019: 0.10%)</b>		
5,000	Czech Republic International 3.875% 24/05/2022	5,294	0.04
	<b>Finland (0.03%) (2019: 0.23%)</b>		
5,000	Finland Government Bond 0.125% 15/04/2036	5,228	0.03
	<b>France (6.57%) (2019: 4.39%)</b>		
100,000	Caisse d'Amortissement de la Dette Sociale Zero Coupon 25/02/2026	102,309	0.68
2,000	Caisse d'Amortissement de la Dette Sociale 1.375% 25/11/2024	2,151	0.01
22,000	Caisse d'Amortissement de la Dette Sociale 2.375% 25/01/2024	23,990	0.16
2,000	Caisse d'Amortissement de la Dette Sociale 4.000% 15/12/2025	2,451	0.02
2,000	Caisse d'Amortissement de la Dette Sociale 4.125% 25/04/2023	2,217	0.02
30,000	French Republic Government Bond 0.500% 25/05/2040	32,393	0.21
30,000	French Republic Government Bond 0.750% 25/05/2052	33,457	0.22
75,000	French Republic Government Bond 1.250% 25/05/2034	89,366	0.59
35,000	French Republic Government Bond 1.250% 25/05/2036	42,116	0.28
79,000	French Republic Government Bond 1.500% 25/05/2031	94,340	0.62
20,000	French Republic Government Bond 1.500% 25/05/2050	26,672	0.18
15,000	French Republic Government Bond 1.750% 25/06/2039	19,834	0.13
25,000	French Republic Government Bond 1.750% 25/05/2066	38,102	0.25
30,000	French Republic Government Bond 2.000% 25/05/2048	43,750	0.29
15,000	French Republic Government Bond 3.250% 25/05/2045	25,940	0.17
15,000	French Republic Government Bond 4.000% 25/10/2038	25,842	0.17
12,000	French Republic Government Bond 4.000% 25/04/2055	26,047	0.17
45,000	French Republic Government Bond 4.000% 25/04/2060	103,513	0.69
55,000	French Republic Government Bond 4.500% 25/04/2041	104,265	0.69
15,000	French Republic Government Bond 4.750% 25/04/2035	25,735	0.17
15,000	French Republic Government Bond 5.750% 25/10/2032	25,895	0.17
100,000	UNEDIC ASSEO Zero Coupon 25/11/2028	102,562	0.68
		992,947	6.57
	<b>Germany (3.43%) (2019: 2.56%)</b>		
14,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/05/2035	14,809	0.10
5,000	Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2050	5,254	0.03
10,000	Bundesrepublik Deutschland Bundesanleihe 1.250% 15/08/2048	14,112	0.09
10,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 04/07/2044	16,816	0.11
10,000	Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	17,342	0.11

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Germany (3.43%) (2019: 2.56%) (continued)</b>			
10,000	Bundesrepublik Deutschland Bundesanleihe 4.250% 04/07/2039	18,898	0.12
5,000	Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	8,159	0.05
10,000	Free and Hanseatic City of Hamburg 0.010% 05/11/2035	10,088	0.07
5,000	Free and Hanseatic City of Hamburg 0.250% 20/01/2025	5,164	0.03
10,000	Free State of Bavaria 0.010% 18/01/2035	10,175	0.07
5,000	Free State of Saxony 0.010% 06/08/2025	5,125	0.03
20,000	Free State of Saxony 0.010% 05/11/2029	20,626	0.14
15,000	Gemeinsame Deutsche Bundeslaender 0.500% 05/02/2025	15,650	0.10
8,000	Land Baden-Wuerttemberg 0.010% 04/08/2027	8,252	0.05
20,000	Land Baden-Wuerttemberg 0.010% 09/07/2032	20,482	0.13
20,000	Land Berlin 0.010% 02/07/2030	20,591	0.14
10,000	Land Berlin 0.050% 06/08/2040	9,982	0.07
20,000	Land Berlin 0.250% 22/04/2025	20,686	0.14
5,000	State of Brandenburg 0.375% 29/01/2035	5,308	0.03
5,000	State of Brandenburg 0.500% 21/11/2039	5,427	0.04
10,000	State of Bremen 0.010% 06/07/2027	10,304	0.07
20,000	State of Bremen 0.010% 06/10/2028	20,623	0.14
10,000	State of Hesse Zero Coupon 26/07/2024	10,201	0.07
10,000	State of Hesse Zero Coupon 10/09/2024	10,211	0.07
10,000	State of Hesse Zero Coupon 08/11/2030	10,284	0.07
30,000	State of Lower Saxony 0.750% 15/02/2028	32,592	0.22
30,000	State of North Rhine-Westphalia Germany Zero Coupon 02/04/2024	30,559	0.20
10,000	State of North Rhine-Westphalia Germany 0.200% 31/03/2027	10,427	0.07
10,000	State of North Rhine-Westphalia Germany 0.375% 02/09/2050	10,694	0.07
15,000	State of North Rhine-Westphalia Germany 0.500% 25/11/2039	16,349	0.11
30,000	State of North Rhine-Westphalia Germany 0.950% 13/03/2028	33,020	0.22
15,000	State of North Rhine-Westphalia Germany 1.375% 15/01/2120	19,359	0.13
5,000	State of Rhineland-Palatinate 0.050% 23/01/2030	5,179	0.03
5,000	State of Rhineland-Palatinate 0.250% 31/05/2029	5,270	0.03
10,000	State of Saarland 0.010% 11/05/2027	10,300	0.07
10,000	State of Saxony-Anhalt 0.125% 21/06/2029	10,413	0.07
10,000	State of Schleswig-Holstein Germany 0.010% 16/07/2025	10,250	0.07
10,000	State of Schleswig-Holstein Germany 0.010% 26/11/2029	10,319	0.07
		519,300	3.43

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Hungary (0.07%) (2019: 0.00%)</b>		
10,000	Hungary Government International Bond 1.750% 05/06/2035	11,078	0.07
	<b>Ireland (0.04%) (2019: 0.91%)</b>		
5,000	Ireland Government Bond 1.500% 15/05/2050	6,718	0.04
	<b>Israel (0.07%) (2019: 0.19%)</b>		
10,000	Israel Government International Bond 1.500% 16/01/2029	11,067	0.07
	<b>Italy (24.78%) (2019: 21.11%)</b>		
40,000	Italy Buoni Poliennali Del Tesoro Zero Coupon 15/01/2024	40,351	0.27
70,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/01/2023	70,672	0.47
60,000	Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	61,027	0.40
70,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	71,542	0.47
50,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	51,288	0.34
68,000	Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	69,704	0.46
62,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	63,732	0.42
60,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	62,694	0.41
67,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	68,434	0.45
60,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/04/2031	62,107	0.41
30,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	30,883	0.20
60,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	61,801	0.41
60,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	63,008	0.42
70,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	73,174	0.48
20,000	Italy Buoni Poliennali Del Tesoro 1.000% 15/07/2022	20,450	0.14
70,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	71,471	0.47
13,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	13,914	0.09
30,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	30,697	0.20
10,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	10,823	0.07
30,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	30,976	0.21
20,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	21,292	0.14
60,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	64,139	0.42
70,000	Italy Buoni Poliennali Del Tesoro 1.450% 01/03/2036	75,249	0.50
15,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	16,079	0.11
14,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	15,007	0.10
30,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	32,587	0.22
25,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	27,743	0.18
20,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	22,206	0.15
40,000	Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	42,568	0.28
70,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	74,850	0.50
20,000	Italy Buoni Poliennali Del Tesoro 1.800% 01/03/2041	22,127	0.15
72,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	77,135	0.51
55,000	Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	59,858	0.40
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	14,325	0.09
10,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	11,247	0.07
13,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	14,605	0.10
60,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	66,853	0.44
20,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	20,513	0.14



# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (24.78%) (2019: 21.11%) (continued)</b>			
17,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	19,238	0.13
30,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	35,721	0.24
30,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	32,322	0.21
30,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	36,134	0.24
20,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	24,997	0.17
15,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	16,575	0.11
10,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	11,258	0.07
70,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	90,854	0.60
28,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	33,448	0.22
16,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	21,479	0.14
15,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	19,581	0.13
50,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	61,051	0.40
70,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	93,543	0.62
15,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	21,253	0.14
53,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	70,607	0.47
29,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	42,703	0.28
24,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	30,604	0.20
64,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	73,294	0.48
35,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	55,318	0.37
70,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	101,170	0.67
20,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	22,294	0.15
10,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	11,147	0.07
27,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	31,097	0.21
14,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	17,267	0.11
88,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	99,787	0.66
25,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	33,407	0.22
30,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	51,266	0.34
16,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	17,022	0.11
30,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	36,488	0.24
85,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	130,846	0.87
35,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	58,122	0.38
80,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	134,202	0.89
82,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	116,587	0.77
20,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	21,971	0.15
25,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	27,705	0.18
81,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	128,319	0.85
100,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	154,522	1.02
23,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	32,795	0.22
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	14,188	0.09
8,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	10,133	0.07
		3,747,446	24.78

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Lithuania (0.00%) (2019: 0.09%)</b>		
	<b>Mexico (0.66%) (2019: 0.00%)</b>		
100,000	Mexico Government International Bond 1.125% 17/01/2030	99,556	0.66
	<b>Netherlands (0.89%) (2019: 0.00%)</b>		
30,000	BNG Bank 1.000% 12/01/2026	32,265	0.21
100,000	Nederlandse Waterschapsbank 0.125% 03/09/2035	102,435	0.68
		134,700	0.89
	<b>Poland (0.14%) (2019: 0.37%)</b>		
10,000	Republic of Poland Government International Bond 0.500% 20/12/2021	10,070	0.07
10,000	Republic of Poland Government International Bond 1.000% 07/03/2029	10,914	0.07
		20,984	0.14
	<b>Portugal (0.06%) (2019: 0.85%)</b>		
5,000	Portugal Obrigacoes do Tesouro 4.100% 15/02/2045	8,713	0.06
	<b>Romania (0.29%) (2019: 0.77%)</b>		
10,000	Romanian Government International Bond 2.124% 16/07/2031	10,599	0.07
30,000	Romanian Government International Bond 2.875% 28/10/2024	32,998	0.22
		43,597	0.29
	<b>Slovakia (0.08%) (2019: 0.19%)</b>		
5,000	Slovakia Government Bond 2.000% 17/10/2047	7,329	0.05
3,000	Slovakia Government Bond 2.250% 12/06/2068	5,329	0.03
		12,658	0.08
	<b>Slovenia (0.08%) (2019: 0.30%)</b>		
5,000	Slovenia Government Bond 1.500% 25/03/2035	6,047	0.04
5,000	Slovenia Government Bond 1.750% 03/11/2040	6,507	0.04
		12,554	0.08
	<b>Spain (5.66%) (2019: 7.71%)</b>		
5,000	Autonomous Community of Andalusia Spain 1.375% 30/04/2029	5,536	0.04
10,000	Autonomous Community of Madrid Spain 0.747% 30/04/2022	10,157	0.07
5,000	Autonomous Community of Madrid Spain 1.571% 30/04/2029	5,624	0.04
5,000	Basque Government 1.125% 30/04/2029	5,468	0.04
10,000	Comunidad Autonoma de las Islas Baleares 1.549% 21/11/2028	11,179	0.07
10,000	Instituto de Credito Oficial Zero Coupon 30/04/2026	10,185	0.07
2,000	Instituto de Credito Oficial 0.200% 31/01/2024	2,042	0.01

# WisdomTree Issuer ICAV

## Schedule of Investments (continued)

As at 31 December 2020

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Spain (5.66%) (2019: 7.71%) (continued)</b>			
2,000	Instituto de Credito Oficial 0.250% 30/04/2022	2,020	0.01
2,000	Instituto de Credito Oficial 0.750% 31/10/2023	2,070	0.01
9,000	Spain Government Bond 0.600% 31/10/2029	9,533	0.06
35,000	Spain Government Bond 0.800% 30/07/2027	37,472	0.25
30,000	Spain Government Bond 1.000% 31/10/2050	31,087	0.21
25,000	Spain Government Bond 1.200% 31/10/2040	27,725	0.18
30,000	Spain Government Bond 1.250% 31/10/2030	33,547	0.22
20,000	Spain Government Bond 1.300% 31/10/2026	21,975	0.15
10,000	Spain Government Bond 1.400% 30/04/2028	11,184	0.07
7,000	Spain Government Bond 1.400% 30/07/2028	7,846	0.05
59,000	Spain Government Bond 1.850% 30/07/2035	71,507	0.47
17,000	Spain Government Bond 1.950% 30/07/2030	20,172	0.13
28,000	Spain Government Bond 2.350% 30/07/2033	35,362	0.23
55,000	Spain Government Bond 2.700% 31/10/2048	80,850	0.54
42,000	Spain Government Bond 2.900% 31/10/2046	63,003	0.42
40,000	Spain Government Bond 3.450% 30/07/2066	72,547	0.48
17,000	Spain Government Bond 4.200% 31/01/2037	27,085	0.18
17,000	Spain Government Bond 4.700% 30/07/2041	30,479	0.20
19,000	Spain Government Bond 4.900% 30/07/2040	34,383	0.23
15,000	Spain Government Bond 5.150% 31/10/2028	21,266	0.14
50,000	Spain Government Bond 5.150% 31/10/2044	98,885	0.65
25,000	Spain Government Bond 5.750% 30/07/2032	41,114	0.27
5,000	Spain Government Bond 5.900% 30/07/2026	6,770	0.05
5,000	Spain Government Bond 6.000% 31/01/2029	7,492	0.05
10,000	Xunta de Galicia 0.084% 30/07/2027	10,136	0.07
		855,701	5.66
	<b>Total Government Bonds</b>	6,749,419	44.63
	<b>Total Transferable Securities (99.24%) (2019: 98.82%)</b>	15,007,824	99.24
	<b>Total Investments (99.24%) (2019: 98.82%)</b>	15,007,824	99.24
	<b>Other Net Assets (0.76%) (2019: 1.18%)</b>	114,978	0.76
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	15,122,802	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			96.02
Transferable securities dealt in on another regulated market			3.21
Other assets			0.77
			100.00

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Transferable Securities (99.00%) (2019: 98.07%)</b>			
<b>Government Bonds (99.00%) (2019: 98.07%)</b>			
<b>Austria (1.83%) (2019: 4.46%)</b>			
5,000	Republic of Austria Government Bond 0.750% 20/03/2051	5,986	0.17
5,000	Republic of Austria Government Bond 1.500% 02/11/2086	8,468	0.25
9,000	Republic of Austria Government Bond 3.150% 20/06/2044	15,802	0.46
7,000	Republic of Austria Government Bond 3.800% 26/01/2062	17,105	0.49
11,000	Republic of Austria Government Bond 6.250% 15/07/2027	16,054	0.46
		63,415	1.83
<b>Belgium (4.91%) (2019: 12.13%)</b>			
10,000	Kingdom of Belgium Government Bond 0.100% 22/06/2030	10,471	0.30
22,000	Kingdom of Belgium Government Bond 0.800% 22/06/2028	24,246	0.70
10,000	Kingdom of Belgium Government Bond 0.900% 22/06/2029	11,171	0.32
8,000	Kingdom of Belgium Government Bond 1.000% 22/06/2031	9,136	0.26
7,000	Kingdom of Belgium Government Bond 1.250% 22/04/2033	8,312	0.24
5,000	Kingdom of Belgium Government Bond 1.450% 22/06/2037	6,215	0.18
9,000	Kingdom of Belgium Government Bond 1.600% 22/06/2047	12,017	0.35
10,000	Kingdom of Belgium Government Bond 1.900% 22/06/2038	13,296	0.38
5,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	8,460	0.24
8,000	Kingdom of Belgium Government Bond 3.750% 22/06/2045	14,713	0.43
10,000	Kingdom of Belgium Government Bond 4.000% 28/03/2032	14,922	0.43
10,000	Kingdom of Belgium Government Bond 4.250% 28/03/2041	18,236	0.53
11,000	Kingdom of Belgium Government Bond 5.000% 28/03/2035	19,200	0.55
		170,395	4.91
<b>Finland (0.58%) (2019: 1.66%)</b>			
8,000	Finland Government Bond 1.125% 15/04/2034	9,486	0.27
4,000	Finland Government Bond 1.375% 15/04/2047	5,487	0.16
4,000	Finland Government Bond 2.750% 04/07/2028	5,026	0.15
		19,999	0.58

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>France (17.59%) (2019: 17.50%)</b>			
12,000	French Republic Government Bond 0.500% 25/05/2040	12,957	0.37
8,000	French Republic Government Bond 0.750% 25/05/2052	8,922	0.26
31,000	French Republic Government Bond 1.250% 25/05/2034	36,938	1.06
26,000	French Republic Government Bond 1.250% 25/05/2036	31,286	0.90
46,000	French Republic Government Bond 1.500% 25/05/2031	54,932	1.58
30,000	French Republic Government Bond 1.500% 25/05/2050	40,008	1.15
27,000	French Republic Government Bond 1.750% 25/06/2039	35,701	1.03
10,000	French Republic Government Bond 1.750% 25/05/2066	15,241	0.44
23,000	French Republic Government Bond 2.000% 25/05/2048	33,541	0.97
27,000	French Republic Government Bond 3.250% 25/05/2045	46,692	1.35
20,000	French Republic Government Bond 4.000% 25/10/2038	34,456	0.99
18,000	French Republic Government Bond 4.000% 25/04/2055	39,071	1.13
20,000	French Republic Government Bond 4.000% 25/04/2060	46,006	1.33
35,000	French Republic Government Bond 4.500% 25/04/2041	66,350	1.91
33,000	French Republic Government Bond 4.750% 25/04/2035	56,618	1.63
30,000	French Republic Government Bond 5.750% 25/10/2032	51,789	1.49
		610,508	17.59
<b>Germany (2.24%) (2019: 0.00%)</b>			
6,000	Bundesrepublik Deutschland Bundesanleihe 1.250% 15/08/2048	8,467	0.24
10,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	17,258	0.50
8,000	Bundesrepublik Deutschland Bundesanleihe 3.250% 04/07/2042	14,408	0.41
10,000	Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	17,342	0.50
10,000	Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	20,385	0.59
		77,860	2.24
<b>Ireland (0.90%) (2019: 2.63%)</b>			
8,000	Ireland Government Bond 1.100% 15/05/2029	9,036	0.26
6,000	Ireland Government Bond 1.700% 15/05/2037	7,722	0.22
10,000	Ireland Government Bond 2.000% 18/02/2045	14,412	0.42
		31,170	0.90
<b>Italy (41.82%) (2019: 38.27%)</b>			
20,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/01/2023	20,192	0.58
15,000	Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	15,257	0.44
21,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/11/2021	21,162	0.61
27,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	27,595	0.80
25,000	Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	25,644	0.74
20,000	Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	20,501	0.59
13,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	13,363	0.38
20,000	Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	20,898	0.60

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (41.82%) (2019: 38.27%) (continued)</b>			
17,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	17,364	0.50
18,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	18,530	0.53
13,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	13,390	0.39
15,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	15,752	0.45
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/08/2030	10,453	0.30
15,000	Italy Buoni Poliennali Del Tesoro 1.000% 15/07/2022	15,337	0.44
18,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	18,378	0.53
24,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	25,688	0.74
18,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	18,418	0.53
22,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	23,810	0.69
16,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	16,520	0.48
13,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	13,840	0.40
11,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	11,759	0.34
17,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	18,223	0.52
26,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	28,242	0.81
12,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	13,317	0.38
13,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	14,434	0.42
23,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	24,594	0.71
13,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	13,927	0.40
18,000	Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	19,590	0.56
15,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	16,528	0.48
33,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	37,114	1.07
15,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	16,852	0.49
10,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	11,142	0.32
21,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	21,539	0.62
14,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	15,843	0.46
16,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	19,051	0.55
20,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	21,548	0.62
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	12,045	0.35
6,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	7,499	0.22
17,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	18,786	0.54
16,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	18,013	0.52
10,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	12,979	0.37
25,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	29,864	0.86
11,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	14,360	0.41
25,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	30,525	0.88
11,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	15,586	0.45
12,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	15,986	0.46
12,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	17,670	0.51
22,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	28,054	0.81
17,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	19,469	0.56
8,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	12,644	0.36
12,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	17,343	0.50
16,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	17,836	0.51
28,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	32,249	0.93
27,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	33,302	0.96

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (41.82%) (2019: 38.27%) (continued)</b>			
23,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	26,081	0.75
30,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	40,088	1.15
18,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	30,760	0.89
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	22,341	0.64
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	25,541	0.74
9,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	13,854	0.40
14,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	23,249	0.67
11,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	18,453	0.53
34,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	48,341	1.39
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	19,774	0.57
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	19,948	0.57
13,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	20,594	0.59
10,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	15,452	0.45
25,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	35,647	1.03
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	14,188	0.41
12,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	15,199	0.44
12,000	Italy Certificati di Credito del Tesoro Zero Coupon 29/11/2021	12,058	0.35
20,000	Italy Certificati di Credito del Tesoro Zero Coupon 30/05/2022	20,119	0.58
		<u>1,451,692</u>	<u>41.82</u>
<b>Luxembourg (0.18%) (2019: 0.19%)</b>			
6,000	Luxembourg Government Bond 0.625% 01/02/2027	6,433	0.18
<b>Portugal (0.79%) (2019: 2.87%)</b>			
12,000	Portugal Obrigacoes do Tesouro 2.875% 21/07/2026	14,179	0.41
4,000	Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	6,328	0.18
4,000	Portugal Obrigacoes do Tesouro 4.100% 15/02/2045	6,970	0.20
		<u>27,477</u>	<u>0.79</u>
<b>Slovakia (0.42%) (2019: 0.80%)</b>			
11,000	Slovakia Government Bond 1.875% 09/03/2037	14,552	0.42
<b>Slovenia (0.39%) (2019: 0.55%)</b>			
5,000	Slovenia Government Bond 1.188% 14/03/2029	5,594	0.16
6,000	Slovenia Government Bond 1.750% 03/11/2040	7,808	0.23
		<u>13,402</u>	<u>0.39</u>
<b>Spain (27.35%) (2019: 17.01%)</b>			
10,000	Spain Government Bond Zero Coupon 30/04/2023	10,136	0.29
10,000	Spain Government Bond Zero Coupon 31/01/2025	10,197	0.29
8,000	Spain Government Bond 0.250% 30/07/2024	8,226	0.24
10,000	Spain Government Bond 0.350% 30/07/2023	10,236	0.30
12,000	Spain Government Bond 0.400% 30/04/2022	12,164	0.35
7,000	Spain Government Bond 0.450% 31/10/2022	7,134	0.21

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Spain (27.35%) (2019: 17.01%) (continued)</b>			
25,000	Spain Government Bond 0.500% 30/04/2030	26,207	0.76
20,000	Spain Government Bond 0.600% 31/10/2029	21,185	0.61
16,000	Spain Government Bond 0.800% 30/07/2027	17,130	0.49
8,000	Spain Government Bond 1.000% 31/10/2050	8,290	0.24
10,000	Spain Government Bond 1.200% 31/10/2040	11,090	0.32
35,000	Spain Government Bond 1.250% 31/10/2030	39,138	1.13
34,000	Spain Government Bond 1.300% 31/10/2026	37,358	1.08
23,000	Spain Government Bond 1.400% 30/04/2028	25,722	0.74
28,000	Spain Government Bond 1.400% 30/07/2028	31,385	0.90
25,000	Spain Government Bond 1.450% 31/10/2027	27,920	0.80
20,000	Spain Government Bond 1.450% 30/04/2029	22,604	0.65
28,000	Spain Government Bond 1.500% 30/04/2027	31,266	0.90
35,000	Spain Government Bond 1.600% 30/04/2025	38,188	1.10
12,000	Spain Government Bond 1.850% 30/07/2035	14,544	0.42
30,000	Spain Government Bond 1.950% 30/04/2026	33,808	0.97
28,000	Spain Government Bond 1.950% 30/07/2030	33,224	0.96
33,000	Spain Government Bond 2.150% 31/10/2025	37,172	1.07
11,000	Spain Government Bond 2.350% 30/07/2033	13,892	0.40
3,000	Spain Government Bond 2.700% 31/10/2048	4,410	0.13
13,000	Spain Government Bond 2.750% 31/10/2024	14,640	0.42
13,000	Spain Government Bond 2.900% 31/10/2046	19,501	0.56
8,000	Spain Government Bond 3.450% 30/07/2066	14,509	0.42
15,000	Spain Government Bond 3.800% 30/04/2024	17,189	0.50
11,000	Spain Government Bond 4.200% 31/01/2037	17,525	0.51
15,000	Spain Government Bond 4.400% 31/10/2023	17,126	0.49
32,000	Spain Government Bond 4.650% 30/07/2025	39,569	1.14
11,000	Spain Government Bond 4.700% 30/07/2041	19,722	0.57
12,000	Spain Government Bond 4.800% 31/01/2024	13,996	0.40
15,000	Spain Government Bond 4.900% 30/07/2040	27,145	0.78
31,000	Spain Government Bond 5.150% 31/10/2028	43,951	1.27
5,000	Spain Government Bond 5.150% 31/10/2044	9,888	0.28
15,000	Spain Government Bond 5.400% 31/01/2023	16,877	0.49
18,000	Spain Government Bond 5.750% 30/07/2032	29,602	0.85
15,000	Spain Government Bond 5.850% 31/01/2022	16,049	0.46
37,000	Spain Government Bond 5.900% 30/07/2026	50,095	1.44
33,000	Spain Government Bond 6.000% 31/01/2029	49,444	1.42
		949,454	27.35
	<b>Total Government Bonds</b>	3,436,357	99.00
	<b>Total Transferable Securities (99.00%) (2019: 98.07%)</b>	3,436,357	99.00
	<b>Total Investments (99.00%) (2019: 98.07%)</b>	3,436,357	99.00
	<b>Other Net Assets (1.00%) (2019: 1.93%)</b>	34,568	1.00
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	3,470,925	100.00



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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

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#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	93.63
Transferable securities dealt in on another regulated market	5.36
Other assets	1.01
	<hr/>
	100.00
	<hr/> <hr/>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.94%) (2019: 99.78%)</b>		
	<b>Equities (99.94%) (2019: 99.78%)</b>		
	<b>Canada (2.92%) (2019: 2.77%)</b>		
	<b>Software (2.92%) (2019: 2.77%)</b>		
1,186,878	BlackBerry	7,869,001	2.92
	<b>France (2.43%) (2019: 3.26%)</b>		
	<b>Computers (2.43%) (2019: 3.26%)</b>		
71,330	Atos	6,526,486	2.43
	<b>Germany (1.93%) (2019: 2.75%)</b>		
	<b>Semiconductors (1.93%) (2019: 2.75%)</b>		
135,378	Infineon Technologies	5,199,494	1.93
	<b>Ireland (0.58%) (2019: 0.63%)</b>		
	<b>Auto Parts &amp; Equipment (0.58%) (2019: 0.63%)</b>		
12,060	Aptiv	1,571,297	0.58
	<b>Israel (2.84%) (2019: 3.01%)</b>		
	<b>Telecommunications (2.84%) (2019: 3.01%)</b>		
26,981	Nice ADR	7,650,193	2.84
	<b>Japan (6.06%) (2019: 6.30%)</b>		
	<b>Auto Parts &amp; Equipment (0.54%) (2019: 0.61%)</b>		
24,453	Denso	1,452,804	0.54
	<b>Semiconductors (2.35%) (2019: 2.31%)</b>		
604,392	Renesas Electronics	6,316,422	2.35
	<b>Software (2.68%) (2019: 2.82%)</b>		
66,083	DeNA	1,177,070	0.44
243,168	PKSHA Technology	6,041,222	2.24
		7,218,292	2.68
	<b>Telecommunications (0.49%) (2019: 0.56%)</b>		
16,877	SoftBank Group	1,317,205	0.49
		16,304,723	6.06
	<b>Netherlands (3.50%) (2019: 5.78%)</b>		
	<b>Semiconductors (3.50%) (2019: 5.78%)</b>		
29,904	NXP Semiconductors	4,755,035	1.77
124,741	STMicroelectronics	4,662,750	1.73
		9,417,785	3.50
	<b>People's Republic of China (0.98%) (2019: 2.11%)</b>		
	<b>Auto Manufacturers (0.00%) (2019: 0.78%)</b>		
	<b>Internet (0.98%) (2019: 1.33%)</b>		
3,613	Alibaba Group Holding ADR	840,854	0.31
8,335	Baidu ADR	1,802,360	0.67
		2,643,214	0.98
		2,643,214	0.98

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Republic of South Korea (2.79%) (2019: 3.40%)</b>		
	<b>Internet (0.38%) (2019: 0.00%)</b>		
3,815	NAVER	1,027,237	0.38
	<b>Semiconductors (2.41%) (2019: 3.40%)</b>		
59,322	SK Hynix	6,471,193	2.41
		7,498,430	2.79
	<b>Taiwan (14.95%) (2019: 16.39%)</b>		
	<b>Semiconductors (14.95%) (2019: 16.39%)</b>		
2,531,171	Faraday Technology	4,585,259	1.70
3,647,519	Macronix International	5,491,140	2.04
200,621	MediaTek	5,333,614	1.98
2,112,248	Nanya Technology	6,525,131	2.43
99,143	Silicon Motion Technology ADR	4,773,735	1.77
255,205	Taiwan Semiconductor Manufacturing	4,813,818	1.79
5,191,530	United Microelectronics	8,711,675	3.24
		40,234,372	14.95
	<b>United Kingdom (2.31%) (2019: 3.93%)</b>		
	<b>Software (2.31%) (2019: 3.93%)</b>		
264,324	Blue Prism Group	6,214,661	2.31
	<b>United States (58.65%) (2019: 49.45%)</b>		
	<b>Auto Manufacturers (0.55%) (2019: 1.03%)</b>		
2,088	Tesla	1,473,439	0.55
	<b>Auto Parts &amp; Equipment (2.14%) (2019: 2.23%)</b>		
271,077	Veoneer	5,773,940	2.14
	<b>Commercial Services (2.69%) (2019: 2.68%)</b>		
93,520	CoreLogic	7,230,966	2.69
	<b>Computers (0.79%) (2019: 0.55%)</b>		
8,109	Apple	1,075,983	0.40
8,470	International Business Machines	1,066,204	0.39
		2,142,187	0.79
	<b>Internet (0.78%) (2019: 1.18%)</b>		
646	Alphabet	1,132,206	0.42
294	Amazon.com	957,537	0.36
		2,089,743	0.78
	<b>Machinery – Diversified (1.62%) (2019: 0.00%)</b>		
54,368	Cognex	4,364,935	1.62
	<b>Real Estate Investment Trusts (0.35%) (2019: 0.00%)</b>		
1,314	Equinix	938,432	0.35

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (12.24%) (2019: 13.80%)</b>		
88,960	CEVA	4,047,680	1.50
20,473	Intel	1,019,965	0.38
34,296	Microchip Technology	4,736,621	1.76
82,642	Micron Technology	6,213,025	2.31
7,031	NVIDIA	3,671,588	1.37
31,613	QUALCOMM	4,815,924	1.79
59,467	Xilinx	8,430,637	3.13
		<u>32,935,440</u>	<u>12.24</u>
	<b>Software (35.35%) (2019: 24.89%)</b>		
8,808	Akamai Technologies	924,752	0.34
8,578	Alteryx	1,044,715	0.39
101,263	Appian	16,413,720	6.10
4,229	Autodesk	1,291,283	0.48
55,821	Cadence Design Systems	7,615,659	2.83
116,499	Cerence	11,705,820	4.35
4,633	Microsoft	1,030,472	0.38
206,947	Nuance Communications	9,124,293	3.39
48,347	Pegasystems	6,442,721	2.39
159,050	PROS Holdings	8,074,969	3.00
12,844	ServiceNow	7,069,723	2.63
17,133	Splunk	2,910,725	1.08
28,002	Synopsys	7,259,238	2.70
3,848	Twilio	1,302,548	0.48
455,001	Veritone	12,944,778	4.81
		<u>95,155,416</u>	<u>35.35</u>
	<b>Telecommunications (2.14%) (2019: 3.09%)</b>		
109,048	Ciena	5,763,187	2.14
		<u>157,867,685</u>	<u>58.65</u>
	<b>Total Equities</b>	<u>268,997,341</u>	<u>99.94</u>
	<b>Total Transferable Securities (99.94%) (2019: 99.78%)</b>	<u>268,997,341</u>	<u>99.94</u>
	<b>Total Investments (99.94%) (2019: 99.78%)</b>	<u>268,997,341</u>	<u>99.94</u>
	<b>Other Net Assets (0.06%) (2019: 0.22%)</b>	<u>151,927</u>	<u>0.06</u>
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<u><u>269,149,268</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.46
	Other assets		0.54
			<u><u>100.00</u></u>

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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.82%) (2019: 99.51%)</b>		
	<b>Government Bonds (99.82%) (2019: 99.51%)</b>		
	<b>United States (99.82%) (2019: 99.51%)</b>		
2,730,800	United States Treasury Floating Rate Note 0.145% 31/07/2022*	2,731,143	14.12
2,967,600	United States Treasury Floating Rate Note 0.145% 31/10/2022*	2,967,516	15.34
2,489,500	United States Treasury Floating Rate Note 0.204% 30/04/2022*	2,491,801	12.88
2,244,800	United States Treasury Floating Rate Note 0.205% 31/01/2021*	2,245,005	11.60
2,229,100	United States Treasury Floating Rate Note 0.229% 30/04/2021*	2,230,090	11.53
2,234,400	United States Treasury Floating Rate Note 0.244% 31/01/2022*	2,236,822	11.56
2,209,700	United States Treasury Floating Rate Note 0.310% 31/07/2021*	2,212,385	11.44
2,192,200	United States Treasury Floating Rate Note 0.390% 31/10/2021*	2,196,844	11.35
		<u>19,311,606</u>	<u>99.82</u>
	<b>Total Government Bonds</b>	<u>19,311,606</u>	<u>99.82</u>
	<b>Total Transferable Securities (99.82%) (2019: 99.51%)</b>	<u>19,311,606</u>	<u>99.82</u>
	<b>Total Investments (99.82%) (2019: 99.51%)</b>	<u>19,311,606</u>	<u>99.82</u>
	<b>Other Net Assets (0.18%) (2019: 0.49%)</b>	<u>35,179</u>	<u>0.18</u>
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	<u><u>19,346,785</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		95.57
	Other assets		4.43
			<u><u>100.00</u></u>

\* These securities have variable coupon rate.

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# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.00%) (2019: 99.91%)</b>		
	<b>Equities (100.00%) (2019: 99.91%)</b>		
	<b>Canada (1.58%) (2019: 2.30%)</b>		
	<b>Internet (1.58%) (2019: 2.30%)</b>		
6,751	Shopify	7,641,794	1.58
	<b>Israel (1.26%) (2019: 1.77%)</b>		
	<b>Internet (1.26%) (2019: 1.77%)</b>		
24,261	Wix.com	6,064,280	1.26
	<b>Netherlands (1.98%) (2019: 1.57%)</b>		
	<b>Software (1.98%) (2019: 1.57%)</b>		
65,214	Elastic	9,529,722	1.98
	<b>United Kingdom (2.01%) (2019: 1.75%)</b>		
	<b>Software (2.01%) (2019: 1.75%)</b>		
41,456	Atlassian	9,695,315	2.01
	<b>United States (93.17%) (2019: 94.09%)</b>		
	<b>Commercial Services (9.31%) (2019: 11.37%)</b>		
180,046	2U	7,203,640	1.49
56,179	Avalara	9,263,355	1.92
50,950	Paylocity Holding	10,491,115	2.18
35,116	PayPal Holdings	8,224,167	1.71
44,550	Square	9,695,862	2.01
		44,878,139	9.31
	<b>Computers (8.63%) (2019: 5.51%)</b>		
61,653	Crowdstrike Holdings	13,059,338	2.71
65,085	Qualys	7,931,909	1.65
199,310	Tenable Holdings	10,415,941	2.16
51,039	Zscaler	10,192,999	2.11
		41,600,187	8.63
	<b>Internet (11.63%) (2019: 14.37%)</b>		
141,203	Anaplan	10,145,435	2.10
148,840	Mimecast	8,460,066	1.76
33,164	Okta	8,432,279	1.75
62,820	Proofpoint	8,569,276	1.78
70,743	Q2 Holdings	8,951,112	1.86
80,082	Zendesk	11,461,336	2.38
		56,019,504	11.63
	<b>Software (63.60%) (2019: 57.25%)</b>		
14,606	Adobe	7,304,753	1.52
41,331	Appfolio	7,441,233	1.55
71,392	Bill.com Holdings	9,745,008	2.02
91,353	Blackline	12,184,663	2.53
388,885	Box	7,019,374	1.46
177,465	Cloudflare	13,485,565	2.80

# WisdomTree Issuer ICAV

## Schedule of Investments (continued) As at 31 December 2020

### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (63.60%) (2019: 57.25%) (continued)</b>		
22,897	Coupa Software	7,760,022	1.61
80,249	Datadog	7,899,712	1.64
32,806	DocuSign	7,292,774	1.51
184,687	Domo	11,777,490	2.44
343,628	Dropbox	7,625,105	1.58
50,322	Everbridge	7,501,501	1.56
81,209	Fastly	7,095,230	1.47
55,091	Five9	9,607,870	1.99
24,276	HubSpot	9,623,977	2.00
215,094	Medallia	7,145,423	1.48
119,249	New Relic	7,798,885	1.62
237,825	PagerDuty	9,917,303	2.06
24,052	Paycom Software	10,877,517	2.26
331,425	Pluralsight	6,946,668	1.44
115,299	RealPage	10,058,685	2.09
23,705	RingCentral	8,983,484	1.87
33,285	salesforce.com	7,406,911	1.54
15,352	ServiceNow	8,450,201	1.75
237,480	Slack Technologies	10,031,155	2.08
142,827	Smartsheet	9,896,483	2.05
201,605	Sprout Social	9,154,883	1.90
294,610	SVMK	7,527,286	1.56
27,476	Twilio	9,300,626	1.93
25,888	Veeva Systems	7,048,008	1.46
35,881	Workday	8,597,446	1.79
124,868	Workiva	11,440,406	2.37
392,326	Yext	6,167,365	1.28
23,829	Zoom Video Communications	8,037,998	1.67
595,598	Zuora	8,296,680	1.72
		306,447,690	63.60
	<b>Telecommunications (0.00%) (2019: 4.02%)</b>		
		448,945,520	93.17
	<b>Total Equities</b>	481,876,631	100.00
	<b>Total Transferable Securities (100.00%) (2019: 99.91%)</b>	481,876,631	100.00
	<b>Total Investments (100.00%) (2019: 99.91%)</b>	481,876,631	100.00
	<b>Other Net Liabilities (0.00%) (2019: 0.09%)</b>	(2,518)	0.00
	<b>Net Assets (100.00%) (2019: 100.00%)</b>	481,874,113	100.00

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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

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#### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.04
Other assets	2.96
	<hr/>
	100.00
	<hr/> <hr/>

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## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.68%)</b>		
	<b>Equities (99.65%)</b>		
	<b>Australia (6.01%)</b>		
	<b>Iron &amp; Steel (4.11%)</b>		
275,842	Mineral Resources	7,971,365	4.11
	<b>Mining (1.90%)</b>		
384,741	IGO	1,894,129	0.98
882,188	Western Areas	1,790,348	0.92
		<u>3,684,477</u>	<u>1.90</u>
		<u>11,655,842</u>	<u>6.01</u>
	<b>Belgium (3.31%)</b>		
	<b>Chemicals (3.31%)</b>		
133,406	Umicore	6,413,263	3.31
	<b>Canada (0.31%)</b>		
	<b>Mining (0.31%)</b>		
67,622	Lundin Mining	599,787	0.31
	<b>Chile (1.73%)</b>		
	<b>Chemicals (1.73%)</b>		
68,364	Sociedad Quimica y Minera de Chile ADR	3,355,989	1.73
	<b>Finland (1.14%)</b>		
	<b>Shipping (1.14%)</b>		
221,565	Wartsila	2,209,431	1.14
	<b>France (2.29%)</b>		
	<b>Electrical Components &amp; Equipment (0.30%)</b>		
4,005	Schneider Electric	579,708	0.30
	<b>Energy – Alternate Sources (0.31%)</b>		
7,789	Neoen	597,545	0.31
	<b>Miscellaneous Manufacturers (0.34%)</b>		
11,762	Alstom	670,783	0.34
	<b>Utilities – Electric (1.34%)</b>		
164,943	Electricite de France	2,602,417	1.34
		<u>4,450,453</u>	<u>2.29</u>
	<b>Germany (4.38%)</b>		
	<b>Auto Manufacturers (0.67%)</b>		
14,723	Bayerische Motoren Werke	1,301,175	0.67
	<b>Machinery, Construction &amp; Mining (0.23%)</b>		
12,281	Siemens Energy	450,792	0.23
	<b>Miscellaneous Manufacturers (1.34%)</b>		
18,042	Siemens	2,594,288	1.34

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (0.27%)</b>		
13,768	Infineon Technologies	528,791	0.27
	<b>Utilities – Electric (1.87%)</b>		
326,394	E.ON	3,619,793	1.87
		8,494,839	4.38
	<b>Ireland (0.51%)</b>		
	<b>Auto Parts &amp; Equipment (0.20%)</b>		
2,923	Aptiv	380,838	0.20
	<b>Miscellaneous Manufacturers (0.31%)</b>		
5,095	Eaton	612,113	0.31
		992,951	0.51
	<b>Japan (15.17%)</b>		
	<b>Auto Manufacturers (0.85%)</b>		
21,850	Honda Motor ADR	617,263	0.32
13,360	Toyota Motor	1,029,643	0.53
		1,646,906	0.85
	<b>Auto Parts &amp; Equipment (0.76%)</b>		
13,353	Denso	793,329	0.41
51,016	Sumitomo Electric Industries	675,223	0.35
		1,468,552	0.76
	<b>Chemicals (1.26%)</b>		
226,234	Mitsubishi Chemical Holdings	1,367,768	0.71
28,121	Nippon Carbon	1,074,506	0.55
		2,442,274	1.26
	<b>Computers (0.30%)</b>		
10,949	NEC	587,510	0.30
	<b>Electrical Components &amp; Equipment (2.38%)</b>		
160,759	GS Yuasa	4,615,136	2.38
	<b>Electronics (4.03%)</b>		
9,831	Iriso Electronics	424,682	0.22
4,469	Kyocera	273,823	0.14
5,331	Nidec	670,215	0.35
42,792	TDK	6,440,871	3.32
		7,809,591	4.03
	<b>Engineering &amp; Construction (0.69%)</b>		
335,977	Chiyoda	920,930	0.48
57,016	Shimizu	414,180	0.21
		1,335,110	0.69

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Healthcare Services (0.22%)</b>		
44,999	EPS Holdings	425,386	0.22
	<b>Home Furnishings (0.50%)</b>		
83,772	Panasonic	965,960	0.50
	<b>Machinery, Construction &amp; Mining (0.95%)</b>		
24,131	Mitsubishi Electric	363,911	0.19
48,574	Mitsubishi Heavy Industries	1,484,813	0.76
		1,848,724	0.95
	<b>Mining (1.58%)</b>		
757,891	Nippon Denko	2,194,871	1.13
19,643	Sumitomo Metal Mining	871,183	0.45
		3,066,054	1.58
	<b>Retail (1.65%)</b>		
52,024	Iwatani	3,204,733	1.65
		29,415,936	15.17
	<b>Netherlands (0.25%)</b>		
	<b>Semiconductors (0.25%)</b>		
3,075	NXP Semiconductors	488,956	0.25
	<b>New Zealand (0.26%)</b>		
	<b>Utilities – Electric (0.26%)</b>		
106,589	Mercury	501,139	0.26
	<b>Norway (3.10%)</b>		
	<b>Energy – Alternate Sources (3.10%)</b>		
1,777,527	NEL	6,012,320	3.10
	<b>People’s Republic of China (28.31%)</b>		
	<b>Auto Manufacturers (0.35%)</b>		
22,500	BYD	668,484	0.35
	<b>Auto Parts &amp; Equipment (0.76%)</b>		
247,600	Gotion High-tech	1,481,102	0.76
	<b>Chemicals (5.17%)</b>		
273,221	Guangzhou Tinci Materials Technology	4,336,576	2.24
127,400	Nanjing Hanrui Cobalt	1,848,915	0.95
248,034	Shenzhen Capchem Technology	3,845,782	1.98
		10,031,273	5.17
	<b>Electrical Components &amp; Equipment (6.64%)</b>		
135,231	Contemporary Amperex Technology	7,260,307	3.74
1,087,800	Qingdao TGOOD Electric	4,883,606	2.52
316,090	Zhejiang Narada Power Source	736,116	0.38
		12,880,029	6.64

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.33%)</b>		
530,200	East Group	645,340	0.33
	<b>Environmental Control (3.71%)</b>		
6,732,618	GEM	7,195,038	3.71
	<b>Machinery – Diversified (2.02%)</b>		
961,578	NARI Technology	3,906,714	2.02
	<b>Machinery, Construction &amp; Mining (1.50%)</b>		
263,468	Sungrow Power Supply	2,911,934	1.50
	<b>Mining (6.11%)</b>		
4,727,500	China Molybdenum	3,085,067	1.59
444,037	Ganfeng Lithium	6,871,241	3.54
732,830	Xiamen Tungsten	1,888,160	0.98
		11,844,468	6.11
	<b>Miscellaneous Manufacturers (1.25%)</b>		
244,777	Beijing Easpring Material Technology	2,427,259	1.25
	<b>Pharmaceuticals (0.47%)</b>		
178,500	Zhejiang NHU	919,276	0.47
		54,910,917	28.31
	<b>Republic of South Korea (5.12%)</b>		
	<b>Chemicals (2.17%)</b>		
3,925	LG Chem	2,977,262	1.54
4,909	Soulbrain	1,230,527	0.63
		4,207,789	2.17
	<b>Electrical Components &amp; Equipment (1.86%)</b>		
22,950	Ecopro BM	3,593,662	1.86
	<b>Machinery, Construction &amp; Mining (0.26%)</b>		
8,731	LS Electric	507,158	0.26
	<b>Miscellaneous Manufacturers (0.38%)</b>		
7,728	POSCO Chemical	739,862	0.38
	<b>Telecommunications (0.45%)</b>		
1,519	Samsung SDI	878,148	0.45
		9,926,619	5.12
	<b>Russian Federation (0.60%)</b>		
	<b>Mining (0.60%)</b>		
36,787	MMC Norilsk Nickel ADR	1,158,055	0.60
	<b>South Africa (0.82%)</b>		
	<b>Mining (0.82%)</b>		
89,370	African Rainbow Minerals	1,593,525	0.82

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Switzerland (1.15%)</b>		
	<b>Electronics (1.15%)</b>		
79,745	ABB	2,229,197	1.15
	<b>Taiwan (2.80%)</b>		
	<b>Electronics (2.80%)</b>		
151,595	Hon Hai Precision Industry	496,360	0.25
29,667	Lotes	500,996	0.26
356,897	Simplo Technology	4,445,653	2.29
		<u>5,443,009</u>	<u>2.80</u>
	<b>United States (22.39%)</b>		
	<b>Auto Manufacturers (2.16%)</b>		
15,581	General Motors	648,793	0.33
133,281	Nikola	2,033,868	1.05
2,140	Tesla	1,510,134	0.78
		<u>4,192,795</u>	<u>2.16</u>
	<b>Chemicals (2.81%)</b>		
36,980	Albemarle	5,455,290	2.81
	<b>Electrical Components &amp; Equipment (1.72%)</b>		
40,121	EnerSys	3,332,450	1.72
	<b>Electronics (0.24%)</b>		
3,549	Amphenol	464,103	0.24
	<b>Energy – Alternate Sources (5.64%)</b>		
161,179	Plug Power	5,465,580	2.82
17,158	SolarEdge Technologies	5,475,461	2.82
		<u>10,941,041</u>	<u>5.64</u>
	<b>Engineering &amp; Construction (0.27%)</b>		
18,965	Primoris Services	523,624	0.27
	<b>Internet (0.89%)</b>		
33,660	Uber Technologies	1,716,660	0.89
	<b>Machinery – Diversified (1.08%)</b>		
195,902	GrafTech International	2,088,315	1.08
	<b>Machinery, Construction &amp; Mining (2.42%)</b>		
25,807	Caterpillar	4,697,390	2.42
	<b>Miscellaneous Manufacturers (1.56%)</b>		
2,494	3M	435,926	0.23
148,934	General Electric	1,608,487	0.83
12,665	ITT	975,459	0.50
		<u>3,019,872</u>	<u>1.56</u>

## WisdomTree Issuer ICAV

### Schedule of Investments (continued) As at 31 December 2020

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (2.19%)</b>		
2,431	Analog Devices	359,131	0.19
2,643	Microchip Technology	365,025	0.19
17,074	QUALCOMM	2,601,053	1.34
5,599	Texas Instruments	918,964	0.47
		<u>4,244,173</u>	<u>2.19</u>
	<b>Software (0.91%)</b>		
27,356	Oracle	1,769,660	0.91
	<b>Utilities – Electric (0.50%)</b>		
20,901	AES	491,173	0.25
5,386	Ormat Technologies	486,248	0.25
		<u>977,421</u>	<u>0.50</u>
		<u>43,422,794</u>	<u>22.39</u>
	<b>Total Equities</b>	<u>193,275,022</u>	<u>99.65</u>
	<b>Rights (0.03%)</b>		
	<b>Australia (0.02%)</b>		
	<b>Mining (0.02%)</b>		
26,382	IGO	36,237	0.02
	<b>Republic of South Korea (0.01%)</b>		
	<b>Miscellaneous Manufacturers (0.01%)</b>		
1,015	POSCO Chemical	28,451	0.01
	<b>Total Rights</b>	<u>64,688</u>	<u>0.03</u>
	<b>Total Transferable Securities (99.68%)</b>	<u>193,339,710</u>	<u>99.68</u>
	<b>Total Investments (99.68%)</b>	<u>193,339,710</u>	<u>99.68</u>
	<b>Other Net Assets (0.32%)</b>	<u>615,509</u>	<u>0.32</u>
	<b>Net Assets (100.00%)</b>	<u><u>193,955,219</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	87.19
Other assets	12.81
	<u><u>100.00</u></u>

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# WisdomTree Issuer ICAV

## Summary of Significant Portfolio Changes (Unaudited) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree US Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
AT&T	74,912	2,398,626
Coca-Cola	45,001	2,384,314
Verizon Communications	36,089	2,097,296
Pfizer	56,415	2,058,424
Cisco Systems	46,766	2,056,441
AbbVie	21,695	1,977,671
3M	11,183	1,944,438
International Business Machines	14,577	1,827,212
Citigroup	29,196	1,724,402
Broadcom	4,353	1,587,216
Chevron	13,766	1,271,097
Philip Morris International	15,534	1,226,481
Gilead Sciences	17,753	1,188,740
Bristol-Myers Squibb	18,029	1,097,992
US Bancorp	22,361	1,003,165
Wells Fargo & Co	28,769	971,632
Altria Group	22,563	944,322
Exxon Mobil	19,257	906,683
QUALCOMM	8,773	872,381
Dow	15,586	867,560
Duke Energy	9,459	857,569
Southern	13,780	836,980
Kimberly-Clark	6,135	833,974
Truist Financial	18,209	818,489
Kraft Heinz	23,242	808,165
Dominion Energy	9,805	761,125
Texas Instruments	4,836	626,065
General Mills	10,460	608,719

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US Equity Income UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Philip Morris International	37,158	3,068,599
Chevron	32,952	2,930,313
Bristol-Myers Squibb	42,812	2,667,754
QUALCOMM	20,933	2,660,432
Pfizer	65,675	2,454,666
AbbVie	24,905	2,342,640
Altria Group	54,029	2,301,659
Verizon Communications	39,120	2,249,308
Wells Fargo & Co	69,102	2,049,883
Exxon Mobil	45,997	2,029,137
AT&T	62,931	1,995,222
Texas Instruments	11,517	1,717,916
International Business Machines	12,745	1,615,559
Coca-Cola	25,936	1,319,854
Cisco Systems	27,002	1,194,992
Gilead Sciences	14,462	1,003,892
Broadcom	2,730	893,988
American Electric Power	9,801	835,678
Duke Energy	9,064	819,196
Southern	12,757	761,700
United Parcel Service	4,876	745,180
Kinder Morgan	49,010	738,794
Public Storage	3,331	725,605



## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US SmallCap Dividend UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Equitrans Midstream	7,164	49,813
Antero Midstream	12,015	46,893
Cogent Communications Holdings	480	38,754
B&G Foods	1,784	35,393
Vector Group	2,909	31,640
Chemours	2,457	29,425
Virtu Financial	1,191	27,220
Avista	572	23,855
South Jersey Industries	885	23,315
Taubman Centers Inc	525	22,470
Olin	1,936	22,167
Patterson	1,198	21,919
Covanta Holding	2,346	21,830
Artisan Partners Asset Management	795	20,314
Compass Minerals International	431	19,711
Uniti Group	2,355	18,945
Mercury General	484	18,928
Trinity Industries	1,014	18,852
Ryder System	579	18,257
GEO Group	1,454	17,390

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US SmallCap Dividend UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Antero Midstream	39,601	231,840
Equitrans Midstream	23,575	224,501
B&G Foods	6,023	168,821
Chemours	8,095	157,458
Cogent Communications Holdings	1,598	111,728
Virtu Financial	3,999	103,970
Vector Group	9,665	102,276
Patterson	3,991	100,252
Artisan Partners Asset Management	2,678	94,370
Compass Minerals International	1,423	80,173
Nu Skin Enterprises	1,791	78,616
Olin	6,296	77,908
Ryder System	1,922	76,735
Taubman Centers Inc	1,908	75,055
Mercury General	1,633	72,737
Trinity Industries	3,426	72,509
Uniti Group	7,681	72,156
Avista	1,846	71,696
Covanta Holding	7,576	71,649
Medifast	481	70,167

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Europe Equity Income UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Allianz	5,066	853,501
GlaxoSmithKline	39,995	688,595
Sanofi	7,363	631,546
Rio Tinto	12,669	611,345
Zurich Insurance Group	1,785	543,914
British American Tobacco	14,234	494,601
Bayer	9,692	493,737
BASF	9,133	459,973
TOTAL	12,032	441,998
BP	106,076	439,347
Equinor	33,152	408,483
Vodafone Group	309,932	400,308
Royal Dutch Shell	21,319	393,861
Enel	54,827	380,003
E.ON	36,436	339,568
AXA	20,708	338,922
Deutsche Telekom	24,827	329,855
BHP Group	18,145	307,816
Swisscom	580	268,286
Muenchener Rueckversicherungs-Gesellschaft in Muenchen	1,274	265,570
Tesco	105,722	250,567
Naturgy Energy Group	13,341	230,532

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
British American Tobacco	53,230	1,536,461
TOTAL	46,142	1,363,438
Daimler	23,043	1,050,825
BP	398,210	1,040,710
Royal Dutch Shell	85,101	1,040,055
HSBC Holdings	168,894	814,985
GlaxoSmithKline	36,612	619,410
Sanofi	6,816	573,888
Nordea Bank	72,509	490,172
Eni	68,061	487,174
Rio Tinto	9,074	476,812
Imperial Tobacco Group	31,725	456,809
Enel	59,485	450,658
UBS Group	39,207	414,678
Deutsche Telekom	28,121	405,151
BNP Paribas	13,876	402,887
Bayer	6,967	383,614
Intesa Sanpaolo	254,628	382,565
BASF	6,835	366,606
Engie	35,445	344,001
Vodafone Group	246,965	340,124
Allianz	1,837	339,278
Persimmon	12,080	337,046
Bayerische Motoren Werke	5,279	319,506
Banco Santander	141,759	314,638

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Jupiter Fund Management	299,622	833,121
TGS NOPEC Geophysical	83,556	759,220
Kardex Holding	4,452	735,961
TP ICAP	241,470	644,859
Anima Holding	176,779	617,878
Diversified Gas & Oil	466,718	570,274
Fjordkraft Holding	78,244	567,543
BE Semiconductor Industries	17,134	548,580
Ferrexpo	248,289	542,557
Piaggio & C	233,614	538,638
Siltronic	6,846	527,587
Europris	119,387	512,406
Chemometec	8,377	480,916
Drax Group	139,833	454,187
PayPoint	74,496	449,746
Catena	11,843	436,213
TKH Group	14,035	430,341
bpost	58,238	421,670
Albioma	9,562	395,101
Brewin Dolphin Holdings	135,061	384,987

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
BE Semiconductor Industries	37,427	1,381,805
Siltronic	14,944	1,287,797
bpost	127,332	1,066,687
Metsa Board	121,717	817,076
NetEnt	73,661	608,831
Vistry Group	74,631	595,341
Aurubis	10,587	591,025
JM	22,834	582,948
Elkem	284,636	563,488
TietoEVRY	23,810	558,681
Scandinavian Tobacco Group	44,065	553,565
Aareal Bank	29,725	527,144
Deutsche Pfandbriefbank	60,646	504,155
Banca Farmafactoring	106,775	478,059
Samhallsbyggnadsbolaget I Norden	182,754	467,963
Peab	67,732	452,378
Hastings Group Holdings	175,375	440,609
Kemira	37,580	418,740
D'ieteren	8,396	413,721
Avanza Bank Holding	26,964	413,117

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Markets Equity Income UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
China Mobile	191,398	1,280,529
Sberbank of Russia ADR	105,185	1,143,010
Power Grid of India	245,299	551,352
Telkom Indonesia Persero	2,600,000	479,218
Gazprom ADR	76,618	459,507
MMC Norilsk Nickel ADR (UK listed)	14,029	360,373
Industrial & Commercial Bank of China	569,376	358,822
Hon Hai Precision Industry	120,266	330,020
Enel Americas	2,312,431	329,361
MMC Norilsk Nickel ADR (US listed)	11,006	326,271
Astra International	895,000	320,759
Macquarie Korea Infrastructure Fund	31,635	307,296
China Construction Bank	384,664	305,904
Bank Rakyat Indonesia Persero	1,350,000	304,119
LUKOIL ADR	3,444	278,666
China Overseas Land & Investment	108,500	276,460
Banco do Brasil	42,915	271,218
Rosneft Oil GDR	54,289	268,648
Tatneft ADR (US Listed)	4,691	260,662
CEZ	13,385	259,763

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Gazprom ADR	407,115	1,824,703
LUKOIL ADR	18,346	1,073,017
Nan Ya Plastics	377,058	798,269
CNOOC	682,441	662,077
China Petroleum & Chemical	1,595,411	637,714
Bank of China	1,850,985	631,808
POSCO	3,157	574,369
Grupo Mexico	198,793	574,331
United Microelectronics	444,851	469,150
Hon Hai Precision Industry	162,568	458,932
Tatneft ADR (UK Listed)	9,722	378,289
China Construction Bank	460,656	358,686
Malayan Banking	201,884	348,469
Yageo	25,879	324,856
MMC Norilsk Nickel ADR (UK listed)	11,405	324,321
SK Innovation	2,513	303,554
MTN Group	82,413	303,183
Severstal PAO GDR	21,628	292,360
Vedanta	194,685	280,461
Wanhua Chemical Group	25,000	279,195



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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Purchases</b>		
Tisco Financial Group	86,700	195,545
AVI	38,599	187,350
African Rainbow Minerals	11,501	163,210
Transmissora Alianca de Energia Eletrica	28,628	154,482
Cyrela Brazil Realty Empreendimentos e Participacoes	29,545	142,674
BNK Financial Group	26,700	132,503
Chicony Electronics	44,222	128,618
Shenzhen Expressway Class H	124,000	114,965
United Integrated Services	15,400	109,191
Thanachart Capital NVDR	89,021	106,053
Bangkok Commercial Asset Management	152,900	98,320
Taiwan Fertilizer	51,000	89,552
DGB Financial Group	15,069	84,000
GS Engineering & Construction	3,222	80,429
Torrent Power	18,282	79,663
COFCO Joycome Foods	220,779	77,836
Central China Real Estate	144,657	77,374
China Sanjiang Fine Chemicals	263,000	77,292
China Reinsurance Group	738,487	76,197
SPAR Group	6,771	75,782

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Sales</b>		
Guangzhou R&F Properties	251,313	322,901
Wistron	308,696	307,302
Micro-Star International	70,666	288,420
Highwealth Construction	182,601	272,498
SITC International Holdings	157,478	224,258
Delta Electronics	41,615	201,542
Walsin Lihwa	335,397	188,382
Winbond Electronics	307,310	164,234
Greentown China Holdings	101,524	162,892
Moneta Money Bank	69,754	159,109
Netcare	182,069	157,397
Weifu High-Technology Group	43,700	156,590
WPG Holdings	115,123	155,262
Bukit Asam	1,028,085	144,575
Truworths International	67,350	140,517
Acer	185,929	138,380
Hiwin Technologies	13,984	137,508
Zhejiang Expressway	195,256	137,131
China Power International Development	682,063	135,643
Hopson Development Holdings	61,963	133,267

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Flutter Entertainment	9,467	1,165,461
CRH	25,978	504,051
Kerry Group	3,728	416,961
Ryanair Holdings	8,514	77,751
Kingspan Group	1,036	44,855
Smurfit Kappa Group	1,161	27,932
Greencoat Renewables	18,113	19,552
Cairn Homes	12,495	8,914
Bank of Ireland Group	4,792	8,836
Glanbia	803	7,141
Irish Continental Group	1,403	4,466
AIB Group	3,162	2,542
Applegreen	663	1,824
Dalata Hotel Group	840	1,655
Irish Residential Properties REIT	1,243	1,549
Glenveagh Properties	2,586	1,510
Aryzta	3,858	1,507
Total Produce	1,036	1,109
Origin Enterprises	363	998

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
CRH	131,319	4,103,434
Kerry Group	34,889	3,897,178
Flutter Entertainment	25,989	3,190,127
Ryanair Holdings	232,167	2,778,188
Kingspan Group	32,885	2,123,075
Smurfit Kappa Group	47,973	1,466,570
Bank of Ireland Group	195,268	449,635
Glanbia	43,849	426,812
AIB Group	172,308	225,953
Hibernia REIT	144,900	168,168
Dalata Hotel Group	39,133	131,140
Aryzta	210,142	126,255
Irish Residential Properties REIT	89,058	126,168
Greencoat Renewables	102,825	122,552
Cairn Homes	135,306	116,747
Irish Continental Group	33,001	116,543
Glenveagh Properties	129,206	93,541
Origin Enterprises	26,432	85,840
Total Produce	65,544	77,178
Applegreen	13,720	51,148

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Germany Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
Deutsche Telekom	14,169	171,456
Bayer	2,874	162,447
Siemens	1,794	149,049
Allianz	970	148,590
BASF	3,083	132,790
SAP	1,294	130,808
Volkswagen	1,036	128,440
Daimler	4,129	118,045
Bayerische Motoren Werke	2,336	109,089
Deutsche Post	4,118	106,199
Muenchener Rueckversicherungs-Gesellschaft in Muenchen	501	93,381
Continental	1,162	84,020
E.ON	8,212	68,560
TUI	18,253	67,257
Siemens Healthineers	1,684	60,006
Hannover Rueck	404	51,907
Deutsche Boerse	386	50,146
Evonik Industries	2,151	42,852
Hella & Co	1,391	42,809
RWE	1,698	41,892
Fresenius Medical Care & Co	576	35,634
Henkel & Co	567	35,443
Fresenius & Co	915	33,965
Infineon Technologies	2,077	32,949
Covestro	1,109	31,851
Talanx	976	28,151
Uniper	1,247	28,122

# WisdomTree Issuer ICAV

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
Deutsche Telekom	43,496	575,271
Siemens	5,526	551,529
Allianz	2,988	474,239
SAP	3,976	463,777
Daimler	13,082	460,297
Bayer	8,830	452,730
BASF	9,490	431,788
Deutsche Post	12,719	406,458
Volkswagen	2,731	363,712
Bayerische Motoren Werke	6,897	361,632
Muenchener Rueckversicherungs-Gesellschaft in Muenchen	1,545	320,884
E.ON	25,225	223,744
Continental	2,612	209,700
Siemens Healthineers	5,149	183,492
Deutsche Boerse	1,173	161,039
Hannover Rueck	1,226	157,685
RWE	5,246	147,773
Evonik Industries	6,364	133,443
Infineon Technologies	6,434	127,043
Henkel & Co	1,721	114,700
Covestro	3,254	114,532
Fresenius Medical Care & Co	1,744	113,147
adidas	617	112,072
Fresenius & Co	2,842	103,035
TUI	28,856	99,709
Uniper	3,922	94,818
DWS Group & Co	3,196	92,675
Hella & Co	2,494	87,836

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Japan Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Toyota Motor	23,302	1,514,372
Mitsubishi UFJ Financial Group	345,155	1,463,192
Takeda Pharmaceutical	35,916	1,231,508
Nintendo	2,800	1,165,052
Sumitomo Mitsui Financial Group	39,715	1,143,010
Mitsubishi	34,732	805,022
Canon	36,890	776,724
Mizuho Financial Group	392,844	774,628
Japan Tobacco	38,454	741,985
ITOCHU	30,826	711,411
FANUC	4,275	709,779
Chugai Pharmaceutical	11,942	698,173
Tokyo Electron	3,003	690,826
Honda Motor	25,946	641,079
Tokio Marine Holdings	12,422	606,506
Shin-Etsu Chemical	4,851	558,870
Nidec	4,352	499,906
Kao	5,614	422,483
Murata Manufacturing	6,890	398,851
SoftBank Group	7,426	387,077

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Japan Equity UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Toyota Motor	186,786	12,615,922
Mitsubishi UFJ Financial Group	1,753,095	8,510,692
Japan Tobacco	393,186	7,887,746
FANUC	34,542	6,279,728
Takeda Pharmaceutical	167,258	6,138,443
Sumitomo Mitsui Financial Group	186,470	6,077,668
Tokyo Electron	25,905	5,895,760
Honda Motor	217,176	5,664,197
Mizuho Financial Group	3,455,883	5,040,354
Mitsubishi	201,057	5,023,867
Canon	199,606	4,844,649
ITOCHU	194,412	4,529,373
Nissan Motor	993,887	4,245,487
Nintendo	9,982	3,763,851
Tokio Marine Holdings	70,468	3,731,538
Shin-Etsu Chemical	29,127	3,461,168
Subaru	131,600	3,132,608
Denso	72,738	2,925,432
Bridgestone	82,221	2,789,113
Komatsu	132,575	2,764,864
Seven & i Holdings	73,520	2,590,431
Panasonic	252,930	2,506,570



## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Europe Equity UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Linde	26,725	6,753,557
Unilever	64,703	3,653,889
Deutsche Telekom	182,415	3,007,200
Koninklijke Ahold Delhaize	91,353	2,495,959
Kone	30,973	2,440,034
Sanofi	22,270	2,143,003
ACS Actividades de Construccion y Servicios	75,471	2,022,363
SAP	15,180	1,819,722
LVMH Moet Hennessy Louis Vuitton	3,958	1,639,013
CRH	40,331	1,453,815
Bayer	22,586	1,453,047
ASML Holding	4,270	1,387,631
Anheuser-Busch InBev	26,280	1,356,267
Siemens	12,714	1,309,149
L'Oreal	4,134	1,201,611
BASF	20,519	1,142,797
Daimler	28,339	1,084,515
Air Liquide	7,243	1,052,664
Danone	16,351	1,046,791
Solvay	11,183	988,037
Wolters Kluwer	10,498	908,341
Schneider Electric	8,610	863,502
Akzo Nobel	8,971	847,384
Bayerische Motoren Werke	13,598	842,338
Koninklijke	5,456	827,603
Kering	1,265	703,557
Banco Santander	199,896	664,093

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Anheuser-Busch InBev	103,266	5,656,925
Sanofi	52,225	5,198,461
Daimler	95,727	5,030,077
Banco Santander	1,966,249	4,763,255
LVMH Moet Hennessy Louis Vuitton	9,748	4,676,434
Siemens	27,254	3,314,290
Fiat Chrysler Automobiles	219,390	2,739,343
Banco Bilbao Vizcaya Argentaria	844,786	2,411,798
Bayerische Motoren Werke	33,471	2,382,686
Unilever	42,374	2,345,717
Heineken	24,440	2,337,589
Koninklijke Philips	48,646	2,067,599
Bayer	30,914	2,020,199
L'Oreal	6,279	2,007,874
ASML Holding	5,491	1,990,674
BASF	31,667	1,929,181
Kering	3,076	1,902,271
EssilorLuxottica	12,519	1,520,317
Schneider Electric	13,150	1,513,699
SAP	11,369	1,485,677
Airbus	21,028	1,472,581
Koninklijke Ahold Delhaize	50,947	1,375,696
Kone	18,290	1,358,166
Air Liquide	7,657	1,136,856
Heineken Holding	13,222	1,112,322
Linde	3,837	988,498

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree UK Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
AstraZeneca	2,601	222,068
RELX	13,095	222,035
Anglo American	11,407	219,460
SSE	16,542	218,205
Diageo	8,083	217,850
Tesco	100,348	215,325
Unilever	4,514	210,625
Reckitt Benckiser Group	2,965	209,410
National Grid	22,370	203,131
Persimmon	8,733	198,510
BAE Systems	35,047	193,723
GlaxoSmithKline	12,096	186,802
Vodafone Group	149,931	186,257
British American Tobacco	5,885	175,842
Berkeley Group Holdings	3,916	170,070
Sage Group	25,175	165,271
Rio Tinto	3,979	162,464
Schroders	5,468	154,758
Hargreaves Lansdown	10,522	153,244
Bunzl	5,980	152,358
BHP Group	10,111	149,451
Segro	14,882	141,801
Standard Life Aberdeen	54,017	136,643
Imperial Tobacco Group	8,559	136,602
Phoenix Group Holdings	18,934	129,098
Mondi	8,013	128,805
Legal & General Group	55,131	126,159
Aviva	40,372	125,428
Direct Line Insurance Group	42,348	122,923
Tate & Lyle	18,401	120,545
BP	31,490	114,452
BT Group	82,378	109,998
Royal Dutch Shell	6,757	104,763
Admiral Group	4,434	103,407
easyJet	13,605	99,701
United Utilities Group	10,311	92,784
Pearson	16,573	92,081
Wm Morrison Supermarkets	55,187	90,369

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
Persimmon	22,871	578,354
BAE Systems	91,811	399,862
British American Tobacco	15,419	389,001
SSE	25,795	343,092
National Grid	33,629	316,748
Imperial Tobacco Group	22,469	281,706
Legal & General Group	144,162	280,527
Evraz	63,956	231,173
Rio Tinto	5,053	225,764
BT Group	215,648	222,661
HSBC Holdings	49,622	209,725
Barratt Developments	43,948	209,267
GlaxoSmithKline	14,332	200,361
Vodafone Group	170,496	184,083
Lloyds Banking Group	555,818	176,622
BHP Group	11,088	173,482
Royal Dutch Shell	17,690	172,598
BP	82,525	170,076
J Sainsbury	81,738	162,982
Aviva	49,419	136,203
St James's Place	13,859	129,697
Centrica	382,979	128,056
Land Securities Group	20,441	123,710
DS Smith	38,503	115,519
Bellway	4,234	106,649
ITV	158,829	101,586
Admiral Group	3,388	93,910
Royal Mail	66,457	90,415
Standard Life Aberdeen	36,585	87,820
British Land	25,180	86,107
Kingfisher	57,811	83,185
Vistry Group	13,581	79,003

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Asia Equity Income UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Hon Hai Precision Industry	42,150	105,643
China Construction Bank	120,057	94,497
Industrial & Commercial Bank of China	141,847	92,642
China Mobile	10,411	80,468
Bank of China	183,586	68,241
Nan Ya Plastics	25,856	55,318
Formosa Plastics	16,265	47,151
Malayan Banking	26,261	46,441
CNOOC	40,738	45,237
China Petroleum & Chemical	94,725	45,000
Formosa Chemicals & Fibre	17,510	42,928
POSCO	244	36,343
CTBC Financial Holding	54,129	35,994
Taiwan Cement	24,840	35,672
Chunghwa Telecom	9,132	33,269
Mega Financial Holding	31,431	31,466
Bank of Communications	48,337	29,469
KB Financial Group	1,041	28,210
Quanta Computer	12,738	27,544
Yageo	2,000	27,303
Agricultural Bank of China	65,592	26,143

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Asia Equity Income UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Hon Hai Precision Industry	223,889	599,354
China Construction Bank	616,623	454,986
Industrial & Commercial Bank of China	708,963	422,753
China Mobile	52,837	378,859
Bank of China	920,015	319,731
Nan Ya Plastics	133,720	287,081
CNOOC	210,236	247,954
Formosa Plastics	88,518	247,711
Malayan Banking	132,423	243,554
Formosa Chemicals & Fibre	94,291	230,656
China Petroleum & Chemical	490,700	226,948
POSCO	1,269	204,727
Taiwan Cement	126,230	184,865
Chunghwa Telecom	49,638	182,306
CTBC Financial Holding	259,113	175,020
Mega Financial Holding	168,219	173,256
KB Financial Group	5,428	171,018
Quanta Computer	60,373	147,791
Bank of Communications	248,534	138,500
Asustek Computer	17,425	137,303

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Enhanced Commodity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 30/04/2020	29,590,000	29,499,434
United States Treasury Bill Zero Coupon 09/07/2020	25,400,000	25,217,744
United States Treasury Bill Zero Coupon 25/06/2020	24,600,000	24,418,975
United States Treasury Bill Zero Coupon 23/07/2020	24,300,000	24,144,881
United States Treasury Bill Zero Coupon 07/01/2021	20,900,000	20,887,559
United States Treasury Bill Zero Coupon 04/02/2021	19,050,000	19,039,860
United States Treasury Bill Zero Coupon 18/02/2021	17,690,000	17,680,197
United States Treasury Bill Zero Coupon 11/06/2020	17,180,000	17,128,675
United States Treasury Bill Zero Coupon 21/01/2021	17,100,000	17,089,908
United States Treasury Bill Zero Coupon 10/12/2020	16,540,000	16,531,368
United States Treasury Bill Zero Coupon 04/03/2021	13,530,000	13,522,513
United States Treasury Bill Zero Coupon 27/05/2021	13,010,000	13,004,662
United States Treasury Bill Zero Coupon 10/06/2021	11,120,000	11,115,555
United States Treasury Bill Zero Coupon 18/03/2021	10,700,000	10,694,244
United States Treasury Bill Zero Coupon 27/11/2020	10,270,000	10,262,774
United States Treasury Bill Zero Coupon 17/09/2020	9,880,000	9,875,192
United States Treasury Bill Zero Coupon 20/08/2020	9,840,000	9,841,977
United States Treasury Bill Zero Coupon 06/08/2020	9,840,000	9,841,481
United States Treasury Bill Zero Coupon 01/04/2021	9,810,000	9,807,336
United States Treasury Bill Zero Coupon 01/10/2020	9,580,000	9,576,112
United States Treasury Bill Zero Coupon 03/09/2020	9,370,000	9,366,857
United States Treasury Bill Zero Coupon 29/10/2020	8,890,000	8,884,885
United States Treasury Bill Zero Coupon 15/04/2021	8,690,000	8,686,515
United States Treasury Bill Zero Coupon 13/05/2021	8,200,000	8,196,063
United States Treasury Bill Zero Coupon 29/04/2021	7,600,000	7,597,048
United States Treasury Bill Zero Coupon 12/11/2020	7,470,000	7,464,975
United States Treasury Bill Zero Coupon 15/10/2020	6,680,000	6,676,278

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Enhanced Commodity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 05/03/2020	30,810,000	30,807,480
United States Treasury Bill Zero Coupon 11/06/2020	28,410,000	28,387,306
United States Treasury Bill Zero Coupon 14/05/2020	28,000,000	27,990,247
United States Treasury Bill Zero Coupon 06/02/2020	25,550,000	25,547,913
United States Treasury Bill Zero Coupon 23/01/2020	22,700,000	22,698,196
United States Treasury Bill Zero Coupon 28/05/2020	20,710,000	20,697,740
United States Treasury Bill Zero Coupon 16/04/2020	20,010,000	20,009,667
United States Treasury Bill Zero Coupon 30/04/2020	19,980,000	19,979,932
United States Treasury Bill Zero Coupon 25/06/2020	15,040,000	15,035,807
United States Treasury Bill Zero Coupon 09/07/2020	14,450,000	14,430,870
United States Treasury Bill Zero Coupon 23/07/2020	13,710,000	13,702,269
United States Treasury Bill Zero Coupon 26/03/2020	11,990,000	11,990,000
United States Treasury Bill Zero Coupon 02/04/2020	11,990,000	11,989,998
United States Treasury Bill Zero Coupon 09/01/2020	10,170,000	10,167,541
United States Treasury Bill Zero Coupon 01/10/2020	9,580,000	9,579,988
United States Treasury Bill Zero Coupon 07/01/2021	9,000,000	8,997,559
United States Treasury Bill Zero Coupon 29/10/2020	8,400,000	8,399,491
United States Treasury Bill Zero Coupon 10/12/2020	7,000,000	6,998,682
United States Treasury Bill Zero Coupon 21/01/2021	7,000,000	6,997,686
United States Treasury Bill Zero Coupon 04/02/2021	7,000,000	6,997,453
United States Treasury Bill Zero Coupon 18/02/2021	5,770,000	5,767,759
United States Treasury Bill Zero Coupon 15/10/2020	5,000,000	4,999,848



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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Apple	12,813	3,352,044
Verizon Communications	49,660	2,883,564
Microsoft	14,193	2,816,693
Pfizer	72,493	2,731,427
Coca-Cola	46,649	2,506,947
Procter & Gamble	17,090	2,218,961
Merck & Co	23,804	1,937,739
Cisco Systems	41,181	1,871,279
PepsiCo	11,469	1,551,352
Altria Group	35,951	1,481,346
Intel	28,251	1,432,906
UnitedHealth Group	4,129	1,220,405
Bristol-Myers Squibb	19,690	1,185,049
Amgen	4,901	1,133,202
Gilead Sciences	16,832	1,124,629
Comcast	25,214	1,069,150
United Parcel Service	6,509	909,653
3M	5,713	898,930
Eli Lilly & Co	5,861	864,870
NextEra Energy	3,615	786,000
Union Pacific	4,371	778,889
Texas Instruments	5,777	762,796
QUALCOMM	7,030	728,506
Oracle	12,619	692,733

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Apple	29,296	3,570,335
Altria Group	62,020	2,621,522
Microsoft	10,168	2,127,810
Verizon Communications	24,639	1,452,499
Honeywell International	7,208	1,442,014
Procter & Gamble	9,173	1,249,733
Raytheon Technologies	13,949	954,269
United Parcel Service	5,205	869,984
Merck & Co	10,341	831,366
QUALCOMM	5,983	803,006
PepsiCo	5,746	792,583
Blackstone Group	11,977	736,209
UnitedHealth Group	2,155	673,196
Comcast	14,271	668,368
American Express	5,588	632,635
Union Pacific	2,993	590,736
Bristol-Myers Squibb	9,805	588,029
Eli Lilly & Co	3,879	579,713
Caterpillar	3,362	548,256
NextEra Energy	4,700	530,202
Intel	10,640	519,385
Amgen	2,155	504,984
Lowe's	3,191	498,858
General Dynamics	3,262	487,530
3M	2,923	476,369
Las Vegas Sands	9,395	458,802

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Global Quality Dividend Growth UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Apple	10,049	2,706,125
Microsoft	14,685	2,495,253
Nestle	16,399	1,915,524
Roche Holding Non-Voting	5,262	1,739,127
British American Tobacco	38,783	1,630,195
Verizon Communications	23,610	1,363,068
GlaxoSmithKline	66,198	1,170,476
Pfizer	30,429	1,145,465
Rio Tinto	17,740	1,081,219
SoftBank	79,700	1,029,584
Procter & Gamble	7,184	1,012,255
Intel	17,101	972,369
Coca-Cola	18,747	956,386
Altria Group	20,457	948,881
LVMH Moet Hennessy Louis Vuitton	1,951	885,563
PepsiCo	6,197	834,679
Merck & Co	10,357	822,203
Walmart	5,689	817,500
BHP Group	30,261	796,362
Home Depot	3,503	781,593
UnitedHealth Group	2,686	781,026

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Apple	27,696	5,329,040
Microsoft	23,430	4,317,442
British American Tobacco	89,571	3,315,118
Roche Holding Non-Voting	7,033	2,353,930
Home Depot	8,038	2,030,840
Altria Group	46,876	1,932,070
Intel	23,978	1,410,176
L'Oreal	4,475	1,362,423
LVMH Moet Hennessy Louis Vuitton	2,959	1,301,066
UnitedHealth Group	4,000	1,146,148
PepsiCo	8,121	1,123,112
Industria de Diseno Textil	33,862	1,042,383
SoftBank	77,700	1,033,119
Novo Nordisk	15,990	1,003,369
Diageo	27,869	994,821
Unilever	16,322	909,391
Amgen	4,037	882,283
Honeywell International	4,799	816,648
Walt Disney	7,062	813,860
Lockheed Martin	2,123	811,578

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Eurozone Quality Dividend Growth UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Linde	6,962	1,487,636
L'Oreal	4,645	1,401,082
Air Liquide	9,372	1,291,482
ASML Holding	4,315	1,269,476
Siemens	9,483	1,049,511
Deutsche Telekom	74,156	1,041,905
Koninklijke Ahold Delhaize	43,225	1,028,653
Industria de Diseno Textil	38,235	930,350
Deutsche Post	21,771	893,667
E.ON	79,793	743,746
LVMH Moet Hennessy Louis Vuitton	1,731	703,970
SAP	6,021	659,724
Unilever	12,100	571,637
Siemens Healthineers	14,269	542,131
Kering	1,025	523,495
ASM International	4,037	501,502
Neste	12,937	475,822
Kone	7,459	448,766
Akzo Nobel	4,790	418,212
Koninklijke	2,997	352,426
Legrand	5,126	349,292
Fresenius & Co	8,419	292,314
UCB	2,797	264,767

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
ASML Holding	7,580	2,553,486
Siemens Healthineers	29,282	1,159,260
Neste	22,753	1,041,575
Stora Enso	64,386	822,861
Koninklijke	5,597	782,632
Infineon Technologies	30,751	780,089
SAP	6,482	731,855
Deutsche Wohnen	15,182	684,453
Kone	9,860	671,733
Kering	1,073	573,347
STMicroelectronics	19,618	546,880
ASM International	4,158	524,612
LVMH Moët Hennessy Louis Vuitton	1,145	492,191
adidas	2,269	469,206
Henkel & Co	5,769	459,360
Airbus	7,519	458,064
Industria de Diseño Textil	18,343	446,469
Kesko Class B	19,844	423,091
Amadeus IT Group	9,382	405,242
Safran	5,628	405,155
Siltronic	4,467	396,270
Unilever	7,938	386,728
Hermès International	438	356,408
Valeo	12,841	341,156
Umicore	10,190	320,933
Thales	4,930	317,999
Jeronimo Martins	22,026	316,517
Symrise	2,736	298,252
Metsa Board	41,759	290,440
HOCHTIEF	3,888	268,812

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree India Quality UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Hindustan Unilever	4,249	131,918
HCL Technologies	14,168	87,171
Asian Paints	3,916	84,995
Tata Consultancy Services	3,570	82,758
Maruti Suzuki India	1,176	81,853
ITC	31,659	76,814
Infosys	8,976	74,998
Nestle India	309	68,186
Titan	3,903	51,753
Dabur India	6,746	43,026
Tech Mahindra	5,806	41,560
Avenue Supermarts	1,367	41,031
Bharat Petroleum	8,679	39,266
Godrej Consumer Products	4,890	38,028
Adani Ports & Special Economic Zone	9,843	32,537
Hero Moto	1,210	31,360
Coal India	16,901	31,198
Divi's Laboratories	1,008	30,638
Eicher Motors	167	30,121
Pidilite Industries	1,640	28,998
Bajaj Auto	867	27,712
Britannia Industries	748	27,510
Bharti Infratel	10,597	24,194
Info Edge India	820	24,153
Havells India	3,256	23,552
Marico	5,823	22,707
Petronet LNG	7,594	22,324
Aurobindo Pharma	3,392	20,488
Hindustan Petroleum	7,399	20,175
Berger Paints India	2,956	18,417

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree India Quality UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
HCL Technologies	45,006	431,922
Hindustan Unilever	13,324	388,572
Infosys	28,864	367,566
Maruti Suzuki India	3,730	355,940
Tata Consultancy Services	11,219	346,588
Asian Paints	12,330	329,665
ITC	100,334	261,835
Nestle India	965	213,151
Titan	12,552	198,201
Tech Mahindra	18,672	189,449
Eicher Motors	5,360	162,336
Bharat Petroleum	27,909	155,691
Adani Ports & Special Economic Zone	31,653	154,859
Hero Moto	3,747	153,201
Dabur India	21,693	145,286
Divi's Laboratories	3,241	142,740
Godrej Consumer Products	15,243	139,379
Avenue Supermarts	4,396	138,230
Aurobindo Pharma	10,909	124,249
Britannia Industries	2,405	122,948
Info Edge India	2,636	120,084
Bajaj Auto	2,787	111,788
Pidilite Industries	5,091	100,310
Coal India	52,527	98,075
Bharti Infratel	34,079	97,694
Marico	18,726	95,276
Havells India	10,470	91,685
Jubilant Foodworks	2,802	83,826
Petronet LNG	24,421	80,040



## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree AT1 CoCo Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
HSBC Holdings 6.375% */**	2,300,000	2,284,550
Natwest Group 8.625% */**	1,900,000	1,897,200
Commerzbank 6.125% */**	1,600,000	1,806,784
Lloyds Banking Group 7.500% */**	1,750,000	1,587,038
Standard Chartered 7.500% */**	1,600,000	1,585,588
UBS Group 7.000% */**	1,500,000	1,580,700
Barclays 6.125% */**	1,410,000	1,516,326
Cooperatieve Rabobank 3.250% */**	1,400,000	1,482,603
ING Groep 5.750% */**	1,500,000	1,455,250
Credit Suisse Group 7.500% */**	1,440,000	1,431,000
Societe Generale 6.750% */**	1,350,000	1,407,575
Nordea Bank 6.625% */**	1,250,000	1,366,350
Deutsche Bank 6.000% */**	1,300,000	1,358,791
Banco Santander 4.375% */**	1,200,000	1,279,043
Cooperatieve Rabobank 6.625% */**	1,000,000	1,155,381
BNP Paribas 4.500% */**	1,400,000	1,137,500
Societe Generale 7.375% */**	1,180,000	1,136,012
Credit Suisse Group 6.375% */**	970,000	1,076,912
Societe Generale 6.750% */**	1,000,000	1,072,965
HSBC Holdings 6.875% */**	1,030,000	1,068,194
BNP Paribas 7.000% */**	900,000	1,054,050
Credit Agricole 7.875% */**	1,000,000	1,052,600
Barclays 7.250% */**	900,000	1,052,575
UniCredit 3.875% */**	1,300,000	1,042,604
UBS Group 7.000% */**	900,000	991,875
Banco Bilbao Vizcaya Argentaria 6.125% */**	1,000,000	991,234
Banco Santander 5.250% */**	1,000,000	954,710
ING Groep 6.750% */**	1,000,000	924,500
Banco Santander 6.250% */**	800,000	875,146
Intesa Sanpaolo 4.125% */**	1,100,000	868,754
Credit Suisse Group 7.250% */**	800,000	868,375
Natwest Group 6.000% */**	820,000	851,196
Standard Chartered 6.000% */**	830,000	837,018
Banco Bilbao Vizcaya Argentaria 6.500% */**	800,000	829,300
Deutsche Bank 7.500% */**	800,000	809,000
Banco Bilbao Vizcaya Argentaria 5.875% */**	800,000	792,659
Barclays 7.875% */**	600,000	789,551
Cooperatieve Rabobank 4.375% */**	600,000	762,250
Banco Bilbao Vizcaya Argentaria 6.000% */**	800,000	749,729

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
HSBC Holdings 6.375% */**	2,200,000	2,215,500
Standard Chartered 7.500% */**	1,282,000	1,320,830
Societe Generale 6.750% */**	1,100,000	1,279,266
Natwest Group 8.625% */**	1,085,000	1,129,423
Banco Santander 5.250% */**	1,000,000	1,112,628
Societe Generale 6.750% */**	1,000,000	1,006,500
BNP Paribas 6.625% */**	850,000	927,775
Commerzbank 6.125% */**	800,000	903,316
BNP Paribas 5.125% */**	850,000	840,090
Deutsche Bank 4.789% */**	1,000,000	793,750
Intesa Sanpaolo 7.750% */**	600,000	782,006
UBS Group 5.000% */**	800,000	771,790
Credit Suisse Group 7.500% */**	700,000	742,780
DNB Bank 6.500% */**	700,000	714,875
Lloyds Banking Group 7.500% */**	700,000	695,200
Cooperatieve Rabobank 6.625% */**	600,000	695,167
Banco Bilbao Vizcaya Argentaria 5.875% */**	600,000	687,103
Barclays 7.250% */**	500,000	651,376
BNP Paribas 7.000% */**	600,000	651,000
Banco Santander 6.250% */**	600,000	649,270
HSBC Holdings 6.875% */**	630,000	644,550
UniCredit 8.000% */**	600,000	630,688
Credit Suisse Group 7.250% */**	600,000	622,800
Banco Santander 7.500% */**	600,000	598,441
ING Groep 5.750% */**	600,000	597,300
Danske Bank 5.875% */**	500,000	578,358
Lloyds Banking Group 7.625% */**	411,000	562,536
Lloyds Banking Group 7.500% */**	500,000	534,589
Credit Agricole 8.125% */**	450,000	532,125
BNP Paribas 6.750% */**	500,000	515,520
Banco Bilbao Vizcaya Argentaria 6.000% */**	400,000	511,016
ING Groep 6.875% */**	480,000	504,240
Credit Suisse Group 7.500% */**	440,000	487,850
Nordea Bank 6.625% */**	450,000	484,425
Banco Bilbao Vizcaya Argentaria 8.875% */**	400,000	477,864
Societe Generale 8.000% */**	400,000	448,220
Cooperatieve Rabobank 5.500% */**	400,000	443,884
Cooperatieve Rabobank 3.250% */**	400,000	426,999
Credit Agricole 6.875% */**	400,000	426,506
Deutsche Bank 7.500% */**	400,000	420,600
Banco Santander 4.375% */**	400,000	414,537

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
UBS Group 7.125% */**	400,000	410,000
Barclays 6.375% */**	300,000	404,266
Deutsche Bank 6.000% */**	400,000	398,734
ING Groep 6.750% */**	400,000	390,200
Barclays 7.875% */**	300,000	370,957

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 17/09/2020	150,000	149,933
United States Treasury Bill Zero Coupon 03/09/2020	145,000	144,947
United States Treasury Bill Zero Coupon 27/11/2020	120,000	119,952
United States Treasury Bill Zero Coupon 12/11/2020	119,000	118,946
United States Treasury Bill Zero Coupon 24/12/2020	113,000	112,959
United States Treasury Bill Zero Coupon 21/01/2021	111,000	110,954
United States Treasury Bill Zero Coupon 01/10/2020	105,000	104,948
United States Treasury Bill Zero Coupon 15/10/2020	105,000	104,938
United States Treasury Bill Zero Coupon 23/07/2020	102,000	101,956
United States Treasury Bill Zero Coupon 11/06/2020	100,000	99,479
United States Treasury Bill Zero Coupon 14/05/2020	89,000	88,579
United States Treasury Bill Zero Coupon 28/05/2020	88,000	87,497
United States Treasury Bill Zero Coupon 20/08/2020	87,000	86,974
United States Treasury Bill Zero Coupon 07/01/2021	87,000	86,965
United States Treasury Bill Zero Coupon 09/07/2020	84,000	83,985
United States Treasury Bill Zero Coupon 25/06/2020	73,000	72,619
United States Treasury Bill Zero Coupon 29/10/2020	65,000	64,965
United States Treasury Bill Zero Coupon 06/08/2020	55,000	54,985
United States Treasury Bill Zero Coupon 30/04/2020	19,000	18,978

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 17/09/2020	150,000	149,999
United States Treasury Bill Zero Coupon 27/11/2020	120,000	119,975
United States Treasury Bill Zero Coupon 12/11/2020	119,000	118,980
United States Treasury Bill Zero Coupon 24/12/2020	113,000	112,964
United States Treasury Bill Zero Coupon 21/01/2021	111,000	110,955
United States Treasury Bill Zero Coupon 01/10/2020	105,000	104,996
United States Treasury Bill Zero Coupon 15/10/2020	105,000	104,991
United States Treasury Bill Zero Coupon 02/04/2020	100,000	100,000
United States Treasury Bill Zero Coupon 07/01/2021	87,000	86,969
United States Treasury Bill Zero Coupon 23/01/2020	82,000	81,997
United States Treasury Bill Zero Coupon 29/10/2020	65,000	64,992
United States Treasury Bill Zero Coupon 30/04/2020	30,000	30,000
United States Treasury Bill Zero Coupon 16/04/2020	20,000	20,000

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
<b>Purchases</b>		
European Financial Stability Facility Zero Coupon 13/10/2027	140,000	144,925
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	80,000	123,147
Engie 2.125% 30/03/2032	100,000	120,848
Repsol International Finance 2.625% 15/04/2030	100,000	119,969
AT&T 2.050% 19/05/2032	100,000	114,670
Banque Federative du Credit Mutuel 1.750% 15/03/2029	100,000	112,702
RTE Reseau de Transport d'Electricite SADIR 1.125% 08/07/2040	100,000	110,650
Amadeus IT Group 2.500% 20/05/2024	100,000	107,520
ABN AMRO Bank 0.375% 14/01/2035	100,000	107,026
Verizon Communications 1.300% 18/05/2033	100,000	106,741
BP Capital Markets 1.876% 07/04/2024	100,000	106,420
Holding d'Infrastructures de Transport 1.625% 18/09/2029	100,000	106,195
Banco Santander 1.125% 27/11/2024	100,000	106,120
Informa 2.125% 06/10/2025	100,000	105,988
Avinor 0.750% 01/10/2030	100,000	105,481
Allianz 2.121% 08/07/2050*	100,000	105,440
Cooperatieve Rabobank 0.875% 05/05/2028*	100,000	105,000
Iberdrola Finanzas 0.875% 16/06/2025	100,000	104,590
European Union Zero Coupon 04/10/2030	100,000	104,291
AbbVie 1.250% 01/06/2024	100,000	104,159

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
ABN AMRO Bank 1.375% 12/01/2037	100,000	122,653
European Financial Stability Facility 0.950% 14/02/2028	101,000	111,332
Allianz Finance II 5.750% 08/07/2041	100,000	104,655
Telefonica Emisiones 2.242% 27/05/2022	100,000	103,703
Cie de Financement Foncier 0.050% 16/04/2024	100,000	101,920
Bank of Montreal 0.125% 26/03/2023	100,000	101,323
Fiserv 1.625% 01/07/2030	100,000	101,092
MMS USA Investments 1.250% 13/06/2028	100,000	92,383
Bankia 4.125% 24/03/2036	50,000	80,349
Autostrade per l'Italia 4.375% 16/09/2025	50,000	56,775
La Banque Postale Home Loan SFH 0.375% 24/01/2025	50,000	51,648
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	35,000	49,578
Spain Government Bond 1.850% 30/07/2035	40,000	45,514
Spain Government Bond 5.850% 31/01/2022	41,000	45,011
Spain Government Bond 1.300% 31/10/2026	40,000	43,914
Spain Government Bond 1.600% 30/04/2025	37,000	40,233
Spain Government Bond 0.400% 30/04/2022	39,000	39,555
Spain Government Bond 2.750% 31/10/2024	35,000	39,472
Spain Government Bond 4.400% 31/10/2023	34,000	39,361
Spain Government Bond 3.800% 30/04/2024	34,000	39,226
Spain Government Bond 5.400% 31/01/2023	34,000	38,924
Deutsche Telekom International Finance 7.500% 24/01/2033	20,000	34,508
Republic of Austria Government Bond 4.150% 15/03/2037	20,000	33,511
Spain Government Bond 5.750% 30/07/2032	20,000	32,293
Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	30,000	31,388
Spain Government Bond 5.900% 30/07/2026	20,000	27,353
Italy Buoni Poliennali Del Tesoro 2.300% 15/10/2021	25,000	25,650
French Republic Government Bond 2.500% 25/05/2030	20,000	25,568
Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	20,000	25,527
Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	20,000	25,246

\* These securities have variable coupon rate.

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Spain Government Bond 1.250% 31/10/2030	35,000	38,952
French Republic Government Bond 1.500% 25/05/2031	28,000	33,106
Italy Buoni Poliennali Del Tesoro 0.350% 01/02/2025	27,000	26,642
Italy Buoni Poliennali Del Tesoro 0.500% 01/02/2026	25,000	25,419
Spain Government Bond 0.500% 30/04/2030	25,000	25,088
Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	17,000	23,470
French Republic Government Bond 1.250% 25/05/2034	19,000	22,353
Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	20,000	21,754
French Republic Government Bond 4.000% 25/04/2060	10,000	21,290
Spain Government Bond 0.600% 31/10/2029	20,000	20,298
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	10,000	20,134
French Republic Government Bond 4.750% 25/04/2035	12,000	20,037
Italy Buoni Poliennali Del Tesoro 0.600% 15/06/2023	20,000	20,018
Italy Certificati di Credito del Tesoro Zero Coupon 30/05/2022	20,000	19,939
Italy Buoni Poliennali Del Tesoro 0.850% 15/01/2027	20,000	19,939
Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	15,000	19,299
Italy Buoni Poliennali Del Tesoro 1.850% 01/07/2025	18,000	18,962
French Republic Government Bond 1.500% 25/05/2050	15,000	18,252
French Republic Government Bond 4.500% 25/04/2041	10,000	18,114
Spain Government Bond 4.900% 30/07/2040	10,000	18,057
Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	15,000	17,546
Spain Government Bond 4.400% 31/10/2023	15,000	17,321
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	10,000	17,311
Spain Government Bond 5.400% 31/01/2023	15,000	17,289
Spain Government Bond 3.800% 30/04/2024	15,000	17,253
Spain Government Bond 5.850% 31/01/2022	15,000	16,589
Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	10,000	16,463
Spain Government Bond 0.800% 30/07/2027	16,000	16,324
French Republic Government Bond 3.250% 25/05/2045	10,000	16,260
French Republic Government Bond 2.500% 25/05/2030	12,000	15,484
Italy Buoni Poliennali Del Tesoro 0.950% 15/09/2027	15,000	15,385
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	10,000	15,259
French Republic Government Bond 4.000% 25/04/2055	7,000	15,239
Spain Government Bond 0.750% 30/07/2021	15,000	15,183
Italy Buoni Poliennali Del Tesoro 0.300% 15/08/2023	15,000	15,068
French Republic Government Bond 1.750% 25/06/2039	12,000	15,019
Spain Government Bond 2.900% 31/10/2046	10,000	14,942
Spain Government Bond 2.750% 31/10/2024	13,000	14,528
Spain Government Bond 1.400% 30/07/2028	13,000	14,391
Spain Government Bond 4.800% 31/01/2024	12,000	14,165
Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	10,000	14,143



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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Spain Government Bond 1.850% 30/07/2035	12,000	14,098
Bundesrepublik Deutschland Bundesanleihe 3.250% 04/07/2042	8,000	13,887
Spain Government Bond 5.900% 30/07/2026	10,000	13,857
Italy Buoni Poliennali Del Tesoro 1.650% 01/12/2030	12,000	13,096
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	9,000	13,029
French Republic Government Bond 1.250% 25/05/2036	11,000	12,984
Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	12,000	12,823
French Republic Government Bond 0.500% 25/05/2040	12,000	12,608
Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	10,000	12,597
Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	12,000	12,344
Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	10,000	12,217
Spain Government Bond 0.450% 31/10/2022	12,000	12,195

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
Kingdom of Belgium Government Bond 5.500% 28/03/2028	40,000	58,112
Kingdom of Belgium Government Bond 1.000% 22/06/2026	44,000	47,790
French Republic Government Bond 2.500% 25/05/2030	34,000	42,738
French Republic Government Bond 2.750% 25/10/2027	30,000	37,522
French Republic Government Bond 1.000% 25/05/2027	31,000	34,129
French Republic Government Bond 0.750% 25/05/2028	31,000	34,024
Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	32,000	33,080
Kingdom of Belgium Government Bond 0.800% 22/06/2027	30,000	32,705
French Republic Government Bond 5.500% 25/04/2029	21,000	32,503
Republic of Austria Government Bond 0.750% 20/10/2026	29,000	31,310
French Republic Government Bond 0.250% 25/11/2026	29,000	30,294
Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	29,000	30,254
Italy Buoni Poliennali Del Tesoro 3.750% 01/05/2021	29,000	29,943
Kingdom of Belgium Government Bond 4.500% 28/03/2026	22,000	28,240
Italy Buoni Poliennali Del Tesoro 0.450% 01/06/2021	28,000	28,114
Ireland Government Bond 1.000% 15/05/2026	23,000	24,724
Kingdom of Belgium Government Bond 0.800% 22/06/2025	22,000	23,432
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	16,000	23,029
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	17,000	22,981
Kingdom of Belgium Government Bond 5.000% 28/03/2035	13,000	22,622
Finland Government Bond 0.500% 15/04/2026	20,000	21,206
Republic of Austria Government Bond 6.250% 15/07/2027	14,000	20,570
Italy Buoni Poliennali Del Tesoro 2.300% 15/10/2021	20,000	20,489
Republic of Austria Government Bond 4.150% 15/03/2037	12,000	20,170
Italy Buoni Poliennali Del Tesoro 0.050% 15/04/2021	20,000	19,962
Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	15,000	19,053
Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	12,000	18,937
Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	18,000	18,520
Kingdom of Belgium Government Bond 0.900% 22/06/2029	15,000	16,685
Spain Government Bond 0.750% 30/07/2021	15,000	15,180
Republic of Austria Government Bond 0.500% 20/02/2029	14,000	15,083
French Republic Government Bond 0.500% 25/05/2026	14,000	14,831
Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	14,000	14,573
Slovakia Government Bond 3.625% 16/01/2029	10,000	13,317
Portugal Obrigacoes do Tesouro 2.250% 18/04/2034	11,000	13,271
Portugal Obrigacoes do Tesouro 4.125% 14/04/2027	10,000	12,778
Portugal Obrigacoes do Tesouro 2.875% 15/10/2025	10,000	11,574

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Japan SmallCap Dividend UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Kobe Bussan	100	5,941
Gunze	85	2,780
Fujiibo Holdings	100	2,366
Shoei	100	2,326
Riken Keiki	100	2,241
Toyoda Gosei	100	2,210
Sushiro Global Holdings	144	2,124
Katitas	126	2,118
Aica Kogyo	77	2,076
Krosaki Harima	58	2,045
METAWATER	56	2,041
Bank of Okinawa	71	2,029
Kaken Pharmaceutical	39	2,013
Pilot	64	1,985
Fuji Seal International	100	1,977
Towa Pharmaceutical	78	1,972
Arata	50	1,949
Nippon Koei	71	1,942
Obara Group	59	1,939
Aomori Bank	94	1,935
NEC Networks & System Integration	100	1,899
cocokara fine	39	1,891
Cosmos Pharmaceutical	8	1,811
Aozora Bank	81	1,690
Infomart	200	1,615
Tsumura & Co	62	1,545
Open House	82	1,539
Toyobo	100	1,338
Toda	200	1,244
Tocalo	100	1,054
Nabtesco	45	999
Mitsubishi Research Institute	33	988
IwaiCosmo Holdings	100	933
EM Systems	100	919
Avex	100	795

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Haseko	2,000	27,151
Mitsubishi Gas Chemical	1,000	18,110
Matsui Securities	1,900	17,035
Lasertec	200	13,940
Casio Computer	800	13,269
Aozora Bank	681	12,222
Sundrug	300	10,866
Unizo Holdings	200	10,670
Seven Bank	4,300	10,559
Sumitomo Rubber Industries	1,100	10,556
Koei Tecmo Holdings	270	10,375
Mebuki Financial Group	4,200	10,234
Toyota Boshoku	700	9,924
Capcom	200	9,841
Ibiden	300	9,836
Mixi	400	9,668
THK	400	9,607
DIC	400	9,453
Open House	282	9,298
Toyoda Gosei	400	8,941

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## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Multifactor UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Houlihan Lokey	454	25,997
Equity Commonwealth	726	24,039
Brown & Brown	561	22,520
Jack Henry & Associates	120	19,289
MarketAxess Holdings	38	18,723
Microsoft	112	17,793
Activision Blizzard	230	16,487
Adobe	49	16,460
Dollar General	86	15,824
Kemper	233	15,307
Amazon.com	6	15,271
Continental Resources	1,546	15,133
Netflix	36	15,051
T-Mobile US	144	14,732
Markel	14	14,655
Qualys	142	14,642
Facebook	63	14,401
Tyler Technologies	42	14,395
Consolidated Edison	189	14,245
frontdoor	307	13,456

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US Multifactor UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Citrix Systems	263	34,439
Progressive	352	32,338
Synopsys	206	32,208
Black Knight	409	30,613
Continental Resources	1,798	29,407
MAXIMUS	461	29,003
Houlihan Lokey	454	26,728
Booz Allen Hamilton Holding	328	26,360
Akamai Technologies	250	25,517
Brown & Brown	561	25,382
Charter Communications	43	25,074
Nuance Communications	968	24,897
Visa	126	23,861
ConocoPhillips	544	23,787
Oracle	428	23,020
Microsoft	112	22,853
Western Union	1,002	22,792
Leidos Holdings	250	22,738
Equity Commonwealth	726	22,684
Adobe	49	22,394

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Artificial Intelligence UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Cerence	212,869	8,226,133
Appian	106,528	7,891,526
PKSHA Technology	271,725	6,849,267
BlackBerry	1,240,214	6,742,655
Xilinx	62,477	6,669,019
Nuance Communications	239,901	6,563,361
PROS Holdings	167,887	6,547,596
Veritone	481,880	6,114,711
Cadence Design Systems	64,826	6,106,753
ServiceNow	14,720	6,035,448
Atos	72,525	6,011,769
Blue Prism Group	322,125	5,997,427
Synopsys	31,547	5,932,896
CoreLogic	99,539	5,852,375
Pegasystems	53,655	5,593,689
Nice ADR	27,634	5,564,423
Ciena	117,755	5,516,647
Nanya Technology	2,271,335	5,193,696
SK Hynix	64,208	5,138,713
United Microelectronics	6,669,471	5,126,171
Micron Technology	89,449	4,922,630
Macronix International	4,034,962	4,803,508
Cognex	73,899	4,598,933
Silicon Motion Technology ADR	107,162	4,575,063
STMicroelectronics	149,050	4,556,986
MediaTek	247,433	4,537,169
Renesas Electronics	617,165	4,514,655
NVIDIA	12,057	4,285,387
Faraday Technology	2,664,225	4,253,698
NXP Semiconductors	31,552	4,095,113
Veoneer	280,102	4,072,299
Infineon Technologies	152,564	3,988,391
Taiwan Semiconductor Manufacturing	313,801	3,948,432
Microchip Technology	35,966	3,946,473
QUALCOMM	36,288	3,818,938
Splunk	21,732	3,785,326
CEVA	103,593	3,701,324

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Cerence	96,370	4,978,288
NIO ADR	256,586	3,708,263
NVIDIA	9,803	3,611,562
Tesla	5,061	2,963,848
Nuance Communications	110,751	2,631,508
Blue Prism Group	157,929	2,548,452
Cadence Design Systems	25,566	2,436,704
ServiceNow	6,199	2,423,762
MediaTek	113,512	2,177,355
Synopsys	11,537	2,176,705
Pegasystems	21,436	2,057,422
STMicroelectronics	69,325	1,963,478
Splunk	11,742	1,920,152
CoreLogic	29,446	1,852,515
Taiwan Semiconductor Manufacturing	157,196	1,799,892
Ciena	36,344	1,688,632
Nice ADR	8,057	1,554,875
Macronix International	1,296,443	1,467,082
QUALCOMM	14,965	1,452,917
Infineon Technologies	63,241	1,448,003
Appian	24,329	1,424,039
Xilinx	13,870	1,410,759
Silicon Motion Technology ADR	32,748	1,379,342
Atos	16,126	1,335,042
PKSHA Technology	53,517	1,329,956
SK Hynix	17,381	1,280,357
Micron Technology	24,443	1,256,107
Cognex	19,531	1,225,325
United Microelectronics	1,477,941	1,215,694
BlackBerry	218,031	1,128,942
Nanya Technology	510,087	1,127,432
NXP Semiconductors	9,496	1,109,212
Microchip Technology	10,908	1,083,716
PROS Holdings	24,802	993,614
Twilio	4,461	986,324
Samsung Electronics	19,356	946,011
Faraday Technology	577,054	944,329
Renesas Electronics	140,880	871,482
Veoneer	63,476	799,776



## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Floating Rate Note 0.244% 31/01/2022*	3,594,700	3,595,093
United States Treasury Floating Rate Note 0.145% 31/07/2022*	3,024,800	3,025,140
United States Treasury Floating Rate Note 0.204% 30/04/2022*	3,009,500	3,011,659
United States Treasury Floating Rate Note 0.205% 31/01/2021*	2,986,000	2,986,458
United States Treasury Floating Rate Note 0.229% 30/04/2021*	2,968,100	2,969,186
United States Treasury Floating Rate Note 0.145% 31/10/2022*	2,967,600	2,967,647
United States Treasury Floating Rate Note 0.310% 31/07/2021*	2,945,200	2,948,906
United States Treasury Floating Rate Note 0.390% 31/10/2021*	2,916,500	2,923,648
United States Treasury Floating Rate Note 0.195% 31/10/2020*	2,662,000	2,661,368
United States Treasury Floating Rate Note 0.193% 31/07/2020*	2,412,200	2,411,877
United States Treasury Floating Rate Note 1.559% 30/04/2020*	1,715,600	1,715,508
<b>Sales</b>		
United States Treasury Floating Rate Note 0.205% 31/01/2021*	1,857,200	1,857,809
United States Treasury Floating Rate Note 0.229% 30/04/2021*	1,855,300	1,856,408
United States Treasury Floating Rate Note 0.310% 31/07/2021*	1,836,300	1,838,926
United States Treasury Floating Rate Note 0.390% 31/10/2021*	1,825,300	1,830,014
United States Treasury Floating Rate Note 0.195% 31/10/2020*	1,583,500	1,583,264
United States Treasury Floating Rate Note 0.244% 31/01/2022*	1,360,300	1,360,680
United States Treasury Floating Rate Note 0.193% 31/07/2020*	1,284,200	1,284,179
United States Treasury Floating Rate Note 1.559% 30/04/2020*	1,117,200	1,117,202
United States Treasury Floating Rate Note 0.204% 30/04/2022*	520,000	520,534
United States Treasury Floating Rate Note 0.145% 31/07/2022*	294,000	294,026

\* These securities have variable coupon rate.

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Cloud Computing UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Zoom Video Communications	44,636	12,643,540
Fastly	189,348	12,591,748
Cloudflare	264,152	11,116,932
CrowdStrike Holdings	90,299	10,223,163
Zscaler	87,772	10,139,264
Blackline	112,215	10,050,707
DocuSign	57,714	9,936,969
Paylocity Holding	62,312	9,896,395
Sprout Social	249,650	9,863,201
Datadog	119,469	9,843,898
Zendesk	96,995	9,799,144
Twilio	41,527	9,716,190
Paycom Software	29,255	9,713,593
Anaplan	173,621	9,572,017
Atlassian	50,519	9,353,824
Slack Technologies	294,862	9,187,042
Smartsheet	174,422	9,179,203
Avalara	69,029	9,132,702
Five9	75,601	9,120,238
Shopify	10,222	9,098,491
Bill.com Holdings	86,639	8,988,170
Wix.com	37,283	8,931,656
New Relic	144,528	8,914,609
salesforce.com	40,974	8,898,149
Okta	43,228	8,891,156
RealPage	140,551	8,851,763
Workday	43,743	8,828,901
Workiva	152,043	8,747,389
Coupa Software	32,836	8,679,595
Square	64,918	8,653,951
Dropbox	422,636	8,619,025
Veeva Systems	34,908	8,560,588
Box	473,126	8,498,252
ServiceNow	19,054	8,488,459
Proofpoint	76,434	8,469,541
PagerDuty	295,094	8,457,471
2U	240,902	8,398,447
Tenable Holdings	244,578	8,374,145
Zuora	721,125	8,369,456
RingCentral	29,922	8,328,456
SVMK	362,594	8,314,932

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
PayPal Holdings	47,233	8,308,335
HubSpot	31,083	8,277,976
Elastic	82,247	8,221,463
Mimecast	182,177	8,176,724
Q2 Holdings	86,367	8,160,833
Medallia	271,625	8,098,121
Domo	230,155	8,060,751
Qualys	78,755	8,034,600
Adobe	17,984	8,029,879
Everbridge	62,217	7,988,589
Yext	479,358	7,985,565
Appfolio	51,424	7,908,373
Pluralsight	412,473	7,584,464
<b>Sales</b>		
Fastly	108,139	8,862,026
Zoom Video Communications	22,526	6,828,802
DocuSign	28,478	5,211,692
Zscaler	38,697	5,206,134
Cloudflare	86,687	4,290,485
Twilio	15,328	3,976,343
Wix.com	14,137	3,749,395
Square	22,909	3,657,349
Shopify	3,917	3,627,030
Crowdstrike Holdings	28,646	3,562,993
Datadog	39,220	3,436,383
Coupa Software	11,100	3,158,900
Five9	23,030	3,018,247
Veeva Systems	10,013	2,599,524
PayPal Holdings	13,629	2,575,853
Blackline	24,070	2,456,102
Okta	11,311	2,440,263
HubSpot	7,655	2,422,671
J2 Global	34,106	2,413,862
2U	70,506	2,353,463
Paylocity Holding	12,891	2,336,841
Zendesk	19,008	2,265,592
Paycom Software	5,866	2,223,606
Anaplan	35,185	2,187,089
Avalara	14,724	2,173,801
Sprout Social	48,045	2,158,460
Elastic	18,909	2,099,991

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
RingCentral	7,367	2,085,857
Workiva	30,380	2,070,559
ServiceNow	4,327	2,055,080
Domo	51,773	2,051,868
salesforce.com	8,801	2,041,615
Atlassian	10,183	2,020,643
PagerDuty	61,904	1,993,480
Smartsheet	34,851	1,991,610
Tenable Holdings	52,540	1,892,889
Workday	8,696	1,877,799
Q2 Holdings	17,362	1,814,278
Slack Technologies	57,382	1,812,124
Dropbox	88,185	1,798,842
Adobe	3,935	1,786,607
Medallia	56,531	1,773,724
Appfolio	11,716	1,766,374
RealPage	27,852	1,763,094
Everbridge	13,882	1,743,918
Bill.com Holdings	15,247	1,741,179
Mimecast	37,144	1,681,061
Box	96,225	1,668,791
New Relic	28,068	1,658,013
Pluralsight	91,245	1,636,311
Proofpoint	14,983	1,621,388
Yext	95,328	1,609,394
Zuora	137,376	1,569,221
SVMK	67,984	1,508,886
Qualys	15,571	1,497,426

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Battery Solutions UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Contemporary Amperex Technology	192,663	7,221,511
Mineral Resources	275,842	6,590,876
Ganfeng Lithium	552,300	6,213,154
Plug Power	329,183	6,164,267
Umicore	133,953	6,093,033
SolarEdge Technologies	23,484	5,986,203
TDK	42,869	5,695,486
GEM	6,746,600	5,498,625
NEL	1,777,527	4,863,339
Albemarle	37,241	4,668,105
Caterpillar	26,064	4,405,692
Simplo Technology	369,284	4,397,366
Shenzhen Capchem Technology	348,403	4,283,569
Qingdao TGOOD Electric	1,087,800	4,105,764
Ecopro BM	29,857	3,927,626
GS Yuasa	161,126	3,832,437
E.ON	328,364	3,611,836
Guangzhou Tinci Materials Technology	273,221	3,554,844
NARI Technology	1,007,933	3,517,128
EnerSys	43,103	3,412,610
Sociedad Quimica y Minera de Chile ADR	68,364	3,185,971
Sungrow Power Supply	469,900	2,929,686
Nikola	133,281	2,834,456
LG Chem	3,925	2,779,084
Iwatani	52,118	2,739,216
QUALCOMM	18,770	2,581,131
Electricite de France	164,943	2,454,105
Siemens	18,110	2,451,288
China Molybdenum	4,727,500	2,380,758
ABB	80,622	2,154,301
Wartsila	221,565	2,132,029
Beijing Easpring Material Technology	280,863	2,092,803

## WisdomTree Issuer ICAV

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2020

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Battery Solutions UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Plug Power	168,004	4,087,512
Livent	163,267	2,537,337
Contemporary Amperex Technology	57,432	2,197,799
SolarEdge Technologies	6,326	1,636,201
Vale Indonesia	4,742,371	1,540,754
Sungrow Power Supply	206,432	1,432,619
Ganfeng Lithium	108,263	1,242,186
Shenzhen Capchem Technology	100,369	1,223,289
Ecopro BM	6,907	938,443
Lockheed Martin	1,651	607,608
Airbus	4,623	484,730
Tesla	891	447,830
Orocobre	171,785	437,121
Nissan Motor	81,610	381,862
Engie	23,388	337,237
Panasonic	26,532	276,602
Rolls-Royce Holdings	195,718	260,957
Beijing Easpring Material Technology	36,086	257,908
QUALCOMM	1,696	247,968
EnerSys	2,982	239,394

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# WisdomTree Issuer ICAV

## Appendix I – Remuneration Policy (Unaudited)

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WisdomTree Issuer ICAV (the “ICAV”) has appointed WisdomTree Management Limited (“The Manager”) to act as manager to the ICAV and the sub-funds of the ICAV (the “Sub-Funds”). The Manager is subject to and has in place remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risk taking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the ICAV and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”) and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The Directors of the ICAV who are also employees of WisdomTree Investments, Inc or companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the ICAV. Independent non-executive Directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 120 of the Financial Statements. The Manager has requested that the Investment Managers provide details of their aggregate remuneration disclosure to assist the Manager in fulfilling its disclosure obligations under Article 69(3)(a) of the UCITS Directive. The Investment Managers have confirmed that they are subject to and apply equally effective remuneration requirements to their remuneration policy and practices but that they do not disclose their aggregate remuneration in respect of the funds they manage. On 5 December 2019, the ICAV (previously the Company) terminated the engagement with Carne Global Financial Services Limited who provided Designated Persons. The Designated Person functions were assigned to WisdomTree employees, who are remunerated by WisdomTree Ireland Ltd, WisdomTree Europe Ltd and WisdomTree UK Ltd, and are not in receipt of fixed or variable remuneration in respect of their Designated Person functions. The independent non-executive directors of the ICAV received aggregate fees of EUR 50,000 gross of taxes in fixed remuneration, payable by the Manager, and did not receive any variable remuneration in respect of their services as directors of the ICAV. The directors of the Manager who are also employees of WisdomTree do not receive any fixed or variable remuneration in respect of their services as directors of the Manager. None of the Directors or Designated Persons are in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the ICAV. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/other-documents/regulatory/tax/wt/wisdomtree-management-limited-remuneration-policy.pdf>. The Remuneration Policy summary will be made available for inspection and a paper copy may be obtained, free of charge, at the registered office of the ICAV, upon request.

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# WisdomTree Issuer ICAV

## Appendix II – Securities Financing Transactions (Unaudited)

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### Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the ICAV’s annual and semi-annual reports published after 13 January 2017 detailing the ICAV’s use of securities financing transactions.

Under Regulation (EU) 2015/2365 on transparency of securities financing transactions (SFTs) and of reuse, and amending Regulation (EU) No 648/2012, Article 13 requires UCITS investment companies to provide the following information on the use made of SFTs.

### Total Return Swaps (“TRS”)

#### *WisdomTree Enhanced Commodity UCITS ETF*

#### 1. Below is the market value of assets engaged in securities financing transactions at 31 December 2020

Currency	USD 5,627,319
% of Net Assets	4.19%

#### 2. Market value of securities on loan as % of Total Lendable Assets

Currency	N/A
% Total Lendable Assets	N/A

#### 3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2020

3.1. Counterparty Name	BNP Paribas
Value of outstanding transactions	USD 5,627,319
Country of Establishment	France

\* The above is a complete list of counterparties.

#### 4. Settlement/clearing for each type of SFT:

Bi-Lateral

#### 5. Maturity tenor of the SFTs

3 months to 1 year	USD 5,627,319
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#### 6. Type and Quality of Collateral

Collateral Type	Cash
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#### 7. Currency of Collateral

USD

#### 8. Maturity tenor of the Collateral

Less than 1 month	Nominal Value USD 4,740,000
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# WisdomTree Issuer ICAV

## Appendix II – Securities Financing Transactions (Unaudited) (continued)

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### 9. Ten largest Collateral Issuers\*

Volume of collateral received Nominal Value USD 4,740,000

\* The above is a complete list of Collateral Issuers.

### 10. Re-investment of Collateral received

Cash Collateral was not re-invested and was not permitted to be reinvested during the year.

### 11. Safe-keeping of Collateral received

Detailed in the table below are the number and names of the depositaries who are responsible for the safe-keeping of the collateral received in relation to each of the TRS held on the Sub-Fund.

Number of Depositaries	1
Depositary	State Street Custodial Services (Ireland) Limited
Cash Collateral	Nominal Value USD 4,740,000
Stock Collateral	Nil

### 12. Safe-keeping of Collateral pledged

No collateral was pledged during the year.

### 13. Returns and costs of the TRS

Direct and indirect operational costs are embedded in the cost of the investment of the TRS and are therefore not separately identifiable.

