

WISDOMTREE ISSUER PLC

ANNUAL REPORT

AND AUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

WisdomTree Issuer Plc
Annual Report and Audited Financial Statements
For the financial year ended 31 December 2015

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WisdomTree Issuer Plc

Directors and Other Information

Directors

David Abner (US)
Gregory Barton (US) (*Chairperson*)
Nicholas Bienkowski (UK)
Vincent Dodd (Ireland)*
Denise Kinsella (Ireland)*
Amit Muni (US)
Peter Ziembra (US)

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

Investment Manager

Mellon Capital Management Corporation
50 Freemont St #3900
San Francisco
CA 94105-2240
United States

Administrator, Registrar and Transfer Agent

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

Custodian

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)

State Street Europe Limited
20 Churchill Place
London E14 5HJ
United Kingdom

Registered Office

6th Floor
2 Grand Canal Square
Dublin 2
Ireland

Manager

WisdomTree Management Limited
6th Floor
2 Grand Canal Square
Dublin 2
Ireland

Company's Registered Number:

503861

Promoter

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

Secretary

Wilton Secretarial Limited
6th Floor
2 Grand Canal Square
Dublin 2
Ireland

Legal Advisers (as to Irish law)

William Fry
6th Floor
2 Grand Canal Square
Dublin 2
Ireland

Listing Sponsor

Davy
Davy House
49 Dawson Street
Dublin 2
Ireland

UK Facilities Agent and Marketing Agent

WisdomTree Europe Limited
31-41 Worship Street
London EC2A 2DX
United Kingdom

Auditors

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

Swiss Representative

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

WisdomTree Issuer Plc

Directors' Report For the year ended 31 December 2015

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year, ("year"), ended 31 December 2015 of WisdomTree Issuer Plc (the "Company").

Review of the development of the business

The Company is an umbrella fund with segregated liability between sub-funds and an open-ended investment company with variable capital incorporated in Ireland on 20 September 2011 with limited liability authorised and regulated by the Central Bank of Ireland ("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 2015) (collectively the "Regulations").

As at 31 December 2015, the Company comprised 12 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2014: 6 active sub-funds). The names and initial launch dates are as follows:

Active Sub-Funds, share classes and launch dates

| | <i>Launch Date</i> | <i>Currency</i> |
|------------------------------------------------------------------|--------------------|-----------------|
| WisdomTree US Equity Income UCITS ETF ("DHS") | 21 October 2014 | USD |
| WisdomTree US SmallCap Dividend UCITS ETF ("DESE") | 21 October 2014 | USD |
| WisdomTree Europe Equity Income UCITS ETF ("EEI") | 21 October 2014 | EUR |
| WisdomTree Europe SmallCap Dividend UCITS ETF ("DFE") | 21 October 2014 | EUR |
| WisdomTree Emerging Markets Equity Income UCITS ETF ("DEM") | 14 November 2014 | USD |
| WisdomTree Emerging Markets SmallCap Dividend UCITS ETF ("DGSE") | 14 November 2014 | USD |
| WisdomTree ISEQ 20 [®] UCITS ETF ("ISEQ") | 17 April 2015 | EUR |
| WisdomTree Germany Equity UCITS ETF – GBP Hedged ("DXGP") | 11 May 2015 | GBP |
| WisdomTree Germany Equity UCITS ETF – USD Hedged ("DXGE") | 02 November 2015 | USD |
| WisdomTree Germany Equity UCITS ETF – EUR Acc ("DXGY") | 02 November 2015 | EUR |
| WisdomTree Japan Equity UCITS ETF – USD Hedged ("DXJ") | 18 May 2015 | USD |
| WisdomTree Japan Equity UCITS ETF – GBP Hedged ("DXJP") | 02 November 2015 | GBP |
| WisdomTree Japan Equity UCITS ETF – JPY Acc ("DXJZ") | 02 November 2015 | USD |
| WisdomTree Japan Equity UCITS ETF – EUR Hedged Acc ("DXJF") | 03 November 2015 | EUR |
| WisdomTree Europe Equity UCITS ETF – USD Hedged ("HEDJ") | 18 May 2015 | USD |
| WisdomTree Europe Equity UCITS ETF – EUR Acc ("HEDF") | 02 November 2015 | EUR |
| WisdomTree Europe Equity UCITS ETF – GBP Hedged ("HEDP") | 02 November 2015 | GBP |
| WisdomTree UK Equity Income UCITS ETF ("WUKD") | 28 September 2015 | GBP |
| WisdomTree Emerging Asia Equity Income UCITS ETF ("DEMA") | 28 September 2015 | USD |

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Directors' Report (continued)

For the year ended 31 December 2015

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 (DHS) | October 23, 2014 | October 24, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree US SmallCap Dividend UCITS ETF (DESE) | October 23, 2014 | October 24, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree Europe Equity Income UCITS ETF (EEI) | October 23, 2014 | October 24, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree Europe SmallCap Dividend UCITS ETF (DFE) | October 23, 2014 | October 24, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree Emerging Markets Equity Income UCITS ETF (DEM) | November 18, 2014 | November 19, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (DGSE) | November 18, 2014 | November 19, 2014 | January 20, 2015 | February 26, 2015 | March 10, 2015 |
| WisdomTree ISEQ 20* UCITS ETF (ISEQ) | April 20, 2015 | April 21, 2015 | N/A | N/A | N/A |
| WisdomTree Germany Equity UCITS ETF – EUR Acc (DXGY) | November 3, 2015 | November 4, 2015 | November 5, 2015 | November 5, 2015 | N/A |
| WisdomTree Germany Equity UCITS ETF – GBP Hedged (DXGP) | May 13, 2015 | May 14, 2015 | N/A | N/A | N/A |
| WisdomTree Germany Equity UCITS ETF – USD Hedged (DXGE) | November 3, 2015 | November 4, 2015 | N/A | N/A | N/A |
| WisdomTree Japan Equity UCITS ETF – JPY Acc (DXJZ) | November 3, 2015 | November 4, 2015 | N/A | N/A | N/A |
| WisdomTree Japan Equity UCITS ETF – EUR Hedged Acc (DXJF) | N/A | N/A | November 5, 2015 | November 5, 2015 | N/A |
| WisdomTree Japan Equity UCITS ETF – GBP Hedged (DXJP) | November 3, 2015 | November 4, 2015 | N/A | N/A | N/A |
| WisdomTree Japan Equity UCITS ETF – USD Hedged (DXJ) | May 20, 2015 | May 21, 2015 | May 21, 2015 | May 21, 2015 | July 14, 2015 |
| WisdomTree Europe Equity UCITS ETF – EUR Acc (HEDF) | November 3, 2015 | November 4, 2015 | November 5, 2015 | November 5, 2015 | N/A |
| WisdomTree Europe Equity UCITS ETF – GBP Hedged (HEDP) | November 3, 2015 | November 4, 2015 | N/A | N/A | N/A |
| WisdomTree Europe Equity UCITS ETF – USD Hedged (HEDJ) | May 20, 2015 | May 21, 2015 | May 21, 2015 | May 21, 2015 | July 14, 2015 |
| WisdomTree UK Equity Income UCITS ETF (WUKD) | October 6, 2015 | October 8, 2015 | N/A | N/A | N/A |
| Wisdomtree Emerging Asia Equity Income UCITS ETF (DEMA) | October 8, 2015 | October 9, 2015 | October 15, 2015 | October 15, 2015 | N/A |

Investment policies and objectives

DHS

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

DESE

The Sub-Fund seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US SmallCap Dividend Index (Bloomberg Code: WTSDNTRU, Ticker Symbol: DESE).

EEI

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

DFE

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

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Directors' Report (continued) For the year ended 31 December 2015

Investment policies and objectives (continued)

DEM

The Sub-Fund 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) (Bloomberg Code: WTEMHYTR, Ticker Symbol: DEM).

DGSE

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

ISEQ

The Sub-Fund seeks to replicate the price and yield performance, before fees and expenses, of the ISEQ 20[®] Index (Bloomberg Code: ISEQ20R, Ticker Symbol: ISEQ).

DXGP

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany GBP Hedged Equity Index (Bloomberg Code: WTGEHTB, Ticker Symbol: DXGP).

DXGE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany Hedged Equity Index (Bloomberg Code: WTIDGEHT, Ticker Symbol: DXGE).

DXGY

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany Hedged Equity Index (Bloomberg Code: WTGEET, Ticker Symbol: DXGY).

DXJ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Hedged Equity Index (Bloomberg Code: WTIDJTRH, 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 (Bloomberg Code: WTIDJHBT, 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 (Bloomberg Code: WTIDJTR, Ticker Symbol: DXJZ).

DXJF

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

HEDJ

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

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Directors' Report (continued) For the year ended 31 December 2015

Investment policies and objectives (continued)

HEDP

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

WUKD

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

DEMA

The Sub-Fund seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Asia Equity Income Index (Bloomberg Code: WTEMATR, Ticker symbol: DEMA).

Results, activities and future developments

The results of operations are detailed in the Statement of Comprehensive Income. A detailed review of the Company's activities and future developments is contained in the Investment Manager's Report on pages 12 to 14.

Directors

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

David Abner
Gregory Barton
Nicholas Bienkowski
Vincent Dodd*
Denise Kinsella*
Amit Muni
Peter Ziemba

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

Going Concern

The Directors' report summarises the Company 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 summarise the Company's risk and capital management objectives and policies together with its financial risks. Management are satisfied that the going concern basis of accounting is appropriate for the Company for the foreseeable future.

Directors' and Company Secretary's interest in shares and contracts

The Directors who held office at 31 December 2015 and their families had no interests in the share capital of the Company. At 31 December 2015, there is a subscriber share held by Wilton Secretarial Limited who also acts as Secretary to the Company. Please refer to Note 8 for related party transactions with the Directors.

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Directors' Report (continued) For the year ended 31 December 2015

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 shares. Distributions shall be payable in the local currency of the share class on each Sub-Fund to shareholders. Quarterly distributions will normally be declared with a view to being paid in March, June, September, and December. Please refer to note 10 for further details.

Adequate accounting records

The Directors ensure compliance with the Company'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 41 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 78.4, 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 41(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 41(1).

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 | State Street Europe Limited |
| Facilities agency and marketing services | WisdomTree Europe Limited |
| Promoter and index provider | WisdomTree Asset Management Inc. |
| Management services | WisdomTree Management Limited |
| Investment management services | Mellon Capital Management Corporation |

Employees

The Company had no employees during the year ended 31 December 2015 and 31 December 2014.

Significant events during the year

See Note 22 in Notes to the Financial Statements.

Significant events after the year end

See Note 23 in Notes to the Financial Statements.

Comparatives

The comparatives relate to the financial statements for the year ended 31 December 2014.

WisdomTree Issuer Plc

Directors' Report (continued) For the year ended 31 December 2015

Risk management objective and policies

The main risks arising from the Company'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 and the Prospectus and Supplements of the Company.

Publication of Financial Statements

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Corporate Governance Statement

The Company is subject to corporate governance practices imposed by:

- (i) The Irish Companies Act 2014 which is available for inspection at the registered office of the Company and may also be obtained at www.irishstatutebook.ie.
- (ii) The Articles of Association of the Company which are available for inspection at the registered office of the Company 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 2015), which can be obtained from the Central Bank's website at www.centralbank.ie and are available for inspection at the registered office of the Company.

A corporate governance code was issued by the Irish Funds Industry Association in December 2011 (the "IF Code") that may be adopted on a voluntary basis by Irish authorised collective investment schemes effective 1 January 2012 with a twelve month transitional period. The IF Code is available for inspection at the registered office of the Company and may also be obtained at www.irishfunds.ie.

The Company has assessed the measures included in the IF Code. The Directors adopted the corporate governance practices and procedures in the IF Code with effect from 10 December 2014.

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 Company 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 Company'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 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 Company. 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 Company are produced by the Administrator. They are required to be approved by the Board and the annual and half yearly financial statements of the Company are required to be filed with the Central Bank.

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Directors' Report (continued) For the year ended 31 December 2015

Corporate Governance Statement (continued)

Internal Control and Risk Management Systems in Relation to Financial Reporting (continued)

The Board was 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 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.

Dealings with Shareholders

The convening and conduct of shareholders' meetings are governed by the Articles of Association of the Company and the Irish Companies Acts. Although the Directors may convene an extraordinary general meeting of the Company at any time, the Directors were required to convene the first annual general meeting of the Company 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 Company.

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 Company and all the shareholders of the Company 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.

WisdomTree Issuer Plc

Directors' Report (continued) For the year ended 31 December 2015

Corporate Governance Statement (continued)

Dealings with Shareholders (continued)

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 Company, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the Company duly convened and held. An ordinary resolution of the Company (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 Company (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 Articles of Association.

Board composition and activities

In accordance with the Irish Companies Acts and the Articles of Association, unless otherwise determined by an ordinary resolution of the Company in general meeting, the number of Directors may not be less than two. Currently the Board comprises 6 non-executive Directors of which 2 are independent. Details of the current Directors are set out above, under the heading "Directors".

The business of the Company is managed by the Directors, who exercise all such powers of the Company as are not by the Companies Acts or by the Articles of Association of the Company required to be exercised by the Company in general meeting.

The Board is responsible for the Company'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 Company's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the Company, address matters of strategic importance and to receive reports from the Administrator, Custodian and the Investment Manager. However, a Director may, and the Company 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 year or at the year end.

Independent auditors

Ernst & Young as auditors have expressed their willingness to continue in office in accordance with Section 383 (2) of the Companies Act, 2014.

On behalf of the Directors:

Denise Kinsella

Vincent Dodd

25 February 2016

WisdomTree Issuer Plc

Investment Manager's Report For the year ended 31 December 2015

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 year ended 31 December 2015. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided:

| <i>Sub-Fund</i> | <i>Fund return for the year ended 31/12/2015 %</i> | <i>Benchmark return for the year ended 31/12/2015 %</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> |
|-----------------|----------------------------------------------------|---------------------------------------------------------|-----------------------------------------|---------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| DHS | (1.29) | (1.58) | 0.29 | 0.29 | 0.58 | Outperformance primarily due to dividend tax withholding differences |
| DESE | (6.38) | (6.42) | 0.04 | 0.38 | 0.42 | Outperformance primarily due to dividend tax withholding differences |
| E EI | 1.77 | 1.56 | 0.21 | 0.29 | 0.50 | Outperformance primarily due to dividend tax withholding differences |
| DFE | 23.94 | 24.05 | (0.11) | 0.38 | 0.27 | Outperformance primarily due to dividend tax withholding differences |
| DEM | (21.67) | (20.92) | (0.75) | 0.46 | (0.29) | Underperformance mainly due to composition differences resulting from sampled portfolio and rebalance trading costs |
| DGSE | (14.94) | (14.78) | (0.16) | 0.54 | 0.38 | Outperformance mainly due to composition differences resulting from sampled portfolio |

WisdomTree Issuer Plc

Investment Manager's Report (continued) For the year ended 31 December 2015

Tracking Difference (continued)

| <i>Sub-Fund</i> | <i>Fund return for the year ended 31/12/2015 %</i> | <i>Benchmark return for the year ended 31/12/2015 %</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> |
|-----------------|----------------------------------------------------|---------------------------------------------------------|-----------------------------------------|---------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| ISEQ | 9.85 | 10.32 | (0.47) | 0.35 | (0.12) | Underperformance mainly due to composition differences resulting from sampled portfolio |
| DXGP | (7.10) | (7.12) | 0.02 | 0.23 | 0.25 | Outperformance primarily due to composition differences resulting from compliance restrictions |
| DXJ | (7.79) | (7.64) | (0.15) | 0.30 | 0.15 | N/A |
| HEDJ | (8.77) | (8.52) | (0.25) | 0.36 | 0.11 | N/A |
| WUKD | 4.16 | 4.29 | (0.13) | 0.08 | (0.05) | N/A |
| DEMA | 0.26 | 0.67 | (0.41) | 0.14 | (0.27) | Underperformance mainly due to composition differences resulting from sampled portfolio and rebalance trading costs |

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 year ended 31 December 2015.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the year ended 31 December 2015.

| <i>Sub-Fund</i> | <i>Anticipated Tracking Error</i> | <i>Realised Gross Tracking Error (Annual)</i> | <i>Explanation of Divergence</i> |
|-----------------|-----------------------------------|-----------------------------------------------|----------------------------------|
| DHS | 20-80 | 0.58 | Within tolerance |
| DESE | 20-80 | 0.42 | Within tolerance |
| EEI | 20-80 | 0.50 | Within tolerance |
| DFE | 20-80 | 0.27 | Within tolerance |
| DEM | 20-100 | (0.29) | Within tolerance |
| DGSE | 20-100 | 0.38 | Within tolerance |
| ISEQ | 20-80 | (0.12) | Within tolerance |
| DXGP | 20-80 | 0.25 | Launched in 2015 |
| DXJ | 20-80 | 0.15 | Launched in 2015 |
| HEDJ | 20-80 | 0.11 | Launched in 2015 |
| WUKD | 20-80 | (0.05) | Launched in 2015 |
| DEMA | 20-100 | (0.27) | Launched in 2015 |

WisdomTree Issuer Plc

Investment Manager's Report (continued) For the year ended 31 December 2015

Performance

For the year ended 31 December 2015

The WisdomTree US Equity Income UCITS ETF (Ticker Symbol: DHS) returned -1.29% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Consumer Staples. The Fund's position in Energy contributed negatively to performance.

The WisdomTree US SmallCap Dividend UCITS ETF (Ticker Symbol: DESE) returned -6.38% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Consumer Staples. The Fund's position in Industrials contributed negatively to performance.

The WisdomTree Europe Equity Income UCITS ETF (Ticker Symbol: EEI) returned 1.77% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund's position in the United Kingdom contributed positively to performance. The Fund's position in Spain contributed negatively to performance.

The WisdomTree Europe SmallCap Dividend UCITS ETF (Ticker Symbol: DFE) returned 23.94% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund's position in the United Kingdom contributed positively to performance while its position in Norway detracted from performance.

The WisdomTree Emerging Markets Equity Income UCITS ETF (Ticker Symbol: DEM) returned -21.67% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited most from its investment in Mexico, which had a positive performance. The Fund's position in South Africa contributed negatively to performance.

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (Ticker Symbol: DGSE) returned -14.94% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited most from its position in South Korea, which had a positive performance. The Fund's position in Brazil contributed negatively to performance.

Since Inception

The WisdomTree ISEQ 20[®] UCITS ETF (Ticker Symbol: ISEQ) returned 9.85% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Industrials. The Fund's position in Materials contributed negatively to performance.

The WisdomTree German Equity UCITS ETF (Ticker Symbol: DXGP) returned -7.10% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Financials. The Fund's position in Consumer Discretionary contributed negatively to performance.

The WisdomTree Japan Equity UCITS ETF (Ticker Symbol: DXJ) returned -7.79% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Consumer Staples. The Fund's position in Industrials contributed negatively to performance.

The WisdomTree Europe Equity UCITS ETF (Ticker Symbol: HEDJ) returned -8.77% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund was least negatively impacted by its position in Information Technology. The Fund's position in Financials contributed most negatively to performance.

The WisdomTree UK Equity Income UCITS ETF (Ticker Symbol: WUKD) returned 1.18% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in Financials. The Fund's position in Materials contributed negatively to performance.

The WisdomTree Emerging Asia Equity Income UCITS ETF (Ticker Symbol: DEMA) returned 0.18% at net asset value ("NAV") for the twelve month period ending December 31, 2015. The Fund benefited from its position in China. The Fund's position in Thailand contributed negatively to performance..

WisdomTree Issuer Plc

Statement of Directors' Responsibilities For the year ended 31 December 2015

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law.

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 Company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the Company 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company 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 Company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act 2014 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

The Directors are responsible for safeguarding the assets of the Company. In this regard they have entrusted the assets of the Company to State Street Custodial Services (Ireland) Limited (the "Custodian"), at the below address, who has been appointed as Custodian to the Company pursuant to the terms of a Custodian Agreement. The Directors have a general responsibility for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

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

WisdomTree Issuer Plc

Custodian Report For the year ended 31 December 2015

We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the year ended 31 December 2015, in our capacity as Custodian to the Company.

This report including the opinion has been prepared for and solely for the shareholders in the Company as a body, in accordance with 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 Custodian

Our duties and responsibilities are outlined Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the Company in each annual accounting period and report thereon to the Shareholders.

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

Basis of Custodian Opinion

The Custodian conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the Company has been managed, (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of its constitutional documentation and the appropriate regulations and (ii) otherwise in accordance with the Company’s constitutional documentation and the appropriate regulations.

Opinion

In our opinion, the Company has been managed during the year ended 31 December 2015, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Memorandum & Articles of Association, 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 Memorandum & Articles of Association, 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: 25 February 2016

WisdomTree Issuer Plc

Independent Auditor's Report For the year ended 31 December 2015

Independent auditor's report to the members of WisdomTree Issuer Plc

We have audited the financial statements of WisdomTree Issuer plc for the year ended 31 December 2015 which comprise Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Net Assets attributable to holders of redeemable participating shares, Statement of Cash flows and the related notes 1 to 24. The financial reporting framework that has been applied in their preparation is Irish law, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and International Financial Reporting Standards (IFRSs) as adopted by the European Union.

This report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company'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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 15 the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report, the Investment Manager's Report, Statement of Directors' Responsibilities, Custodian Report and Schedules of Investments to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014 and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended).

WisdomTree Issuer Plc

Independent Auditor's Report (continued) For the year ended 31 December 2015

Independent auditor's report to the members of WisdomTree Issuer Plc (continued)

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of sections 305 to 312 of the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions specified by law are not made.

Lisa Kealy
for and on behalf of Ernst & Young
Chartered Accountants and Statutory Audit Firm
Dublin

25 February 2016

WisdomTree Issuer Plc

Statement of Comprehensive Income For the financial year ended 31 December 2015

| | Note | DHS | | DESE | | EEI | | DFE | | DEM | | DGSE | | ISEQ* | | DXGP*** | | DXJ**** | | HEDJ****(C) | | WUKD**** | | DEMA**** | | Company Total | |
|-------------------------------------------------------------------------------------------------------------------------------|------|------------------|------------------|--------------------|------------------|--------------------|------------------|-------------------|--------------------|--------------------|--------------------|------------------|-------------------|--------------------|--------------------|--------------------|----------------|----------------|--------------------|--------------------|----------------|----------------|--------------------|-----------|-----|---------------|-----|
| | | USD | USD | EUR | EUR | USD | USD | USD | EUR | EUR | USD | USD | USD | EUR | EUR | USD | USD | GBP | GBP | USD | USD | USD | EUR | USD | EUR | USD | EUR |
| Income | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dividend Income | | 251,877 | 202,506 | 596,013 | 853,163 | 916,815 | 78,718 | 127,940 | 117,784 | 117,784 | 916,815 | 78,718 | 127,940 | 117,784 | 117,784 | 693,073 | 327,320 | 14,864 | 9,442 | 3,797,339 | 327,320 | 14,864 | 9,442 | 3,797,339 | | | |
| Net gain/(loss) on investment activities | 4 | (113,399) | (750,278) | (2,266,051) | 1,223,906 | (5,603,686) | (344,031) | 15,842,736 | (1,033,441) | (1,033,441) | (5,603,686) | (344,031) | 15,842,736 | (1,033,441) | (6,104,492) | (3,014,461) | 58,100 | 24,695 | 399,162 | (3,014,461) | 58,100 | 24,695 | 399,162 | | | | |
| Total income/(loss) | | <u>138,478</u> | <u>(547,772)</u> | <u>(1,670,038)</u> | <u>2,077,069</u> | <u>(4,686,871)</u> | <u>(265,313)</u> | <u>15,970,676</u> | <u>(915,657)</u> | <u>(915,657)</u> | <u>(4,686,871)</u> | <u>(265,313)</u> | <u>15,970,676</u> | <u>(915,657)</u> | <u>(5,411,419)</u> | <u>(2,687,141)</u> | <u>72,964</u> | <u>34,137</u> | <u>4,196,501</u> | <u>(2,687,141)</u> | <u>72,964</u> | <u>34,137</u> | <u>4,196,501</u> | | | | |
| Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Management fees | 6 | (18,084) | (22,482) | (40,641) | (98,837) | (67,817) | (10,103) | (101,814) | (36,203) | (36,203) | (67,817) | (10,103) | (101,814) | (36,203) | (136,807) | (206,452) | (1,244) | (2,895) | (673,528) | (206,452) | (1,244) | (2,895) | (673,528) | | | | |
| Total operating expenses | | <u>(18,084)</u> | <u>(22,482)</u> | <u>(40,641)</u> | <u>(98,837)</u> | <u>(67,817)</u> | <u>(10,103)</u> | <u>(101,814)</u> | <u>(36,203)</u> | <u>(36,203)</u> | <u>(67,817)</u> | <u>(10,103)</u> | <u>(101,814)</u> | <u>(36,203)</u> | <u>(136,807)</u> | <u>(206,452)</u> | <u>(1,244)</u> | <u>(2,895)</u> | <u>(673,528)</u> | <u>(206,452)</u> | <u>(1,244)</u> | <u>(2,895)</u> | <u>(673,528)</u> | | | | |
| Profit/(loss) for the financial year | | <u>120,394</u> | <u>(570,254)</u> | <u>(1,710,679)</u> | <u>1,978,232</u> | <u>(4,754,688)</u> | <u>(275,416)</u> | <u>15,868,862</u> | <u>(951,860)</u> | <u>(951,860)</u> | <u>(4,754,688)</u> | <u>(275,416)</u> | <u>15,868,862</u> | <u>(951,860)</u> | <u>(5,548,226)</u> | <u>(2,893,593)</u> | <u>71,720</u> | <u>31,242</u> | <u>3,522,973</u> | <u>(2,893,593)</u> | <u>71,720</u> | <u>31,242</u> | <u>3,522,973</u> | | | | |
| Finance Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Distributions | | (132,113) | (95,485) | (575,816) | (749,972) | (654,025) | (54,775) | (115,000) | (121,128) | (121,128) | (654,025) | (54,775) | (115,000) | (121,128) | (32,400) | (82,040) | — | — | (2,465,296) | (82,040) | — | — | (4,719) | | | | |
| Interest expense | | — | — | (131) | (265) | (41) | (64) | — | (830) | (830) | (41) | (64) | — | (830) | (42) | (3,790) | — | — | (4,719) | (3,790) | — | — | (4,719) | | | | |
| Total finance costs | | <u>(132,113)</u> | <u>(95,485)</u> | <u>(575,947)</u> | <u>(750,237)</u> | <u>(654,066)</u> | <u>(54,839)</u> | <u>(115,000)</u> | <u>(121,958)</u> | <u>(121,958)</u> | <u>(654,066)</u> | <u>(54,839)</u> | <u>(115,000)</u> | <u>(121,958)</u> | <u>(32,442)</u> | <u>(85,830)</u> | — | — | <u>(2,470,015)</u> | <u>(85,830)</u> | — | — | <u>(2,470,015)</u> | | | | |
| Profit/(loss) before taxation | | <u>(11,719)</u> | <u>(665,739)</u> | <u>(2,286,626)</u> | <u>1,227,995</u> | <u>(5,408,754)</u> | <u>(330,255)</u> | <u>15,573,862</u> | <u>(1,073,818)</u> | <u>(1,073,818)</u> | <u>(5,408,754)</u> | <u>(330,255)</u> | <u>15,573,862</u> | <u>(1,073,818)</u> | <u>(5,580,668)</u> | <u>(2,979,423)</u> | <u>71,720</u> | <u>31,242</u> | <u>1,052,958</u> | <u>(2,979,423)</u> | <u>71,720</u> | <u>31,242</u> | <u>1,052,958</u> | | | | |
| Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding tax | 7 | (52,967) | (42,485) | (33,665) | (54,227) | (119,451) | (11,628) | (1,002) | (12,950) | (12,950) | (119,451) | (11,628) | (1,002) | (12,950) | (103,958) | (31,454) | (28) | (684) | (405,297) | (31,454) | (28) | (684) | (405,297) | | | | |
| Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations | | <u>(64,686)</u> | <u>(708,224)</u> | <u>(2,320,291)</u> | <u>1,173,768</u> | <u>(5,528,205)</u> | <u>(341,883)</u> | <u>15,752,860</u> | <u>(1,086,768)</u> | <u>(1,086,768)</u> | <u>(5,528,205)</u> | <u>(341,883)</u> | <u>15,752,860</u> | <u>(1,086,768)</u> | <u>(5,684,626)</u> | <u>(3,010,877)</u> | <u>71,692</u> | <u>30,558</u> | <u>647,661</u> | <u>(3,010,877)</u> | <u>71,692</u> | <u>30,558</u> | <u>647,661</u> | | | | |

* Launched 17 April 2015

** Launched 11 May 2015

*** Launched 18 May 2015

**** Launched 28 September 2015

(C) Composite – 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 Plc

Statement of Comprehensive Income For the financial year ended 31 December 2014

| | Note | DHS* USD | DESE** USD | EEI* EUR | DFE* EUR | DEM** USD | DGSE** USD | Company Total EUR |
|-------------------------------------------------------------------------------------------------------------------------------|------|--------------------|----------------------|--------------------|--------------------|---------------------|----------------------|---------------------------------|
| Income | | | | | | | | |
| Dividend Income | | 16,347 | 16,593 | 24,486 | 10,726 | 10,117 | 6,207 | 75,053 |
| Net gain/(loss) on investment activities | 4 | 97,581 | 124,109 | 57,588 | 201,013 | (117,440) | (49,219) | 303,106 |
| Total income/(loss) | | <u>113,928</u> | <u>140,702</u> | <u>82,074</u> | <u>211,739</u> | <u>(107,323)</u> | <u>(43,012)</u> | <u>378,159</u> |
| Expenses | | | | | | | | |
| Management fees | 6 | (1,226) | (1,605) | (1,194) | (2,256) | (1,101) | (1,318) | (7,696) |
| Total operating expenses | | <u>(1,226)</u> | <u>(1,605)</u> | <u>(1,194)</u> | <u>(2,256)</u> | <u>(1,101)</u> | <u>(1,318)</u> | <u>(7,696)</u> |
| Profit/(loss) for the financial year before taxation | | <u>112,702</u> | <u>139,097</u> | <u>80,880</u> | <u>209,483</u> | <u>(108,424)</u> | <u>(44,330)</u> | <u>370,463</u> |
| Taxation | | | | | | | | |
| Withholding tax | 7 | (2,837) | (3,088) | (1,068) | (388) | (1,301) | (400) | (7,623) |
| Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations | | <u>109,865</u> | <u>136,009</u> | <u>79,812</u> | <u>209,095</u> | <u>(109,725)</u> | <u>(44,730)</u> | <u>362,840</u> |

* Launched 21 October 2014

** Launched 14 November 2014

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 Plc

Statement of Financial Position As at 31 December 2015

| Note | DHS USD | DESE USD | EEI EUR | DFE EUR | DEM USD | DGSE USD | ISEQ* EUR | DXGBP**GO GBP | DXJ***GO USD | HEDJ***NO USD | WUKD*** GBP | DEMA**** USD | Company Total | |
|------|------------------------------------------------------------------------------|-------------|------------|------------|------------|-------------|--------------|------------------|-----------------|------------------|----------------|-----------------|------------------|-------------|
| | | | | | | | | | | | | | EUR | EUR |
| 3,12 | 13,679,921 | 7,105,763 | 22,758,073 | 38,629,740 | 14,211,269 | 1,612,137 | 31,442,847 | 19,423,021 | 36,413,252 | 128,448,390 | 2,882,124 | 2,000,774 | 310,401,376 | 310,401,376 |
| | — | — | — | — | — | — | — | — | 30,551 | 642,694 | — | — | 619,760 | 619,760 |
| | — | — | 5,891 | — | — | — | — | 1,120,831 | 404,777 | 523,752 | 1,743 | — | 2,383,771 | 2,383,771 |
| | 22,258 | 13,870 | 64,674 | 66,207 | 42,117 | 3,321 | 4,053 | 9,969 | 80,189 | 24,834 | 7,004 | 2,700 | 332,215 | 332,215 |
| 3 | 1,076,437 | 1,978 | 235,779 | 75,922 | 18,131 | 2,531 | 3,080 | 11,039 | 11,745 | 333,240 | 1,048 | 1,577 | 1,661,973 | 1,661,973 |
| | 14,778,616 | 7,121,611 | 23,064,417 | 38,771,869 | 14,271,517 | 1,617,989 | 31,449,980 | 20,564,860 | 36,940,514 | 129,972,910 | 2,891,919 | 2,005,051 | 315,399,095 | 315,399,095 |
| | Liabilities | | | | | | | | | | | | | |
| | Financial liabilities at fair value through profit or loss | | | | | | | | | | | | | |
| 3,12 | – Unrealised loss on open forward foreign currency exchange contracts | | | | | | | | | | | | | |
| | — | — | — | — | — | — | — | (1,002,962) | (734,617) | (2,376,558) | — | — | (4,224,838) | (4,224,838) |
| | Creditors – amounts falling due within one year | | | | | | | | | | | | | |
| | (1,077,628) | — | (232,287) | — | (14,381) | — | — | (201,156) | — | (327,971) | — | (959) | (1,813,271) | (1,813,271) |
| 6 | (3,104) | (2,319) | (5,392) | (12,358) | (5,632) | (740) | (12,976) | (5,719) | (13,988) | (51,220) | (511) | (921) | (110,913) | (110,913) |
| | (1,080,732) | (2,319) | (237,679) | (12,358) | (20,013) | (740) | (12,976) | (1,209,837) | (748,605) | (2,755,749) | (511) | (1,880) | (6,149,022) | (6,149,022) |
| | Net assets attributable to holders of redeemable participating shares | | | | | | | | | | | | | |
| | 13,697,884 | 7,119,292 | 22,826,738 | 38,759,511 | 14,251,504 | 1,617,249 | 31,437,004 | 19,355,023 | 36,191,909 | 127,217,161 | 2,891,408 | 2,003,171 | 309,250,073 | 309,250,073 |

* Launched 17 April 2015

** Launched 11 May 2015

*** Launched 18 May 2015

**** Launched 28 September 2015

(C) Composite – The information contained in this Statement is at a Sub-Fund Level.

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

For end on behalf of the Board

Denise Kinsella

Vincent Dodd

25 February 2016

WisdomTree Issuer Plc

Statement of Financial Position As at 31 December 2014

| | Note | DHS* | DESE* | EEI* | DFE* | DEM** | DGSE** | Company Total |
|------------------------------------------------------------------------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | | USD | USD | EUR | EUR | USD | USD | EUR |
| Assets | | | | | | | | |
| Financial assets at fair value through profit or loss | | 2,185,555 | 2,215,141 | 2,119,410 | 4,416,959 | 1,886,069 | 1,957,484 | 13,349,235 |
| – Transferable securities | 3, 12 | | | | | | | |
| Debtors: | | | | | | | | |
| – Receivable for investments sold | | – | – | 498 | – | – | – | 498 |
| – Dividends receivable | | 4,117 | 3,780 | 5,550 | 5,752 | 6,132 | 1,723 | 24,319 |
| Cash and cash equivalents | 3 | 1,544 | 634 | 453 | 872 | 1,681 | 1,243 | 5,541 |
| Total assets | | <u>2,191,216</u> | <u>2,219,555</u> | <u>2,125,911</u> | <u>4,423,583</u> | <u>1,893,882</u> | <u>1,960,450</u> | <u>13,379,593</u> |
| Liabilities | | | | | | | | |
| Creditors – amounts falling due within one year | | – | (1,711) | – | – | – | – | (1,414) |
| – Payable for investments purchased | 6 | (1,226) | (1,605) | (1,194) | (2,255) | (1,101) | (1,318) | (7,787) |
| – Management fees payable | | (1,226) | (3,316) | (1,194) | (2,255) | (1,101) | (1,318) | (9,201) |
| Total liabilities | | <u>(2,452)</u> | <u>(5,032)</u> | <u>(2,388)</u> | <u>(4,510)</u> | <u>(2,202)</u> | <u>(2,636)</u> | <u>(9,201)</u> |
| Net assets attributable to holders of redeemable participating shares | | <u>2,189,990</u> | <u>2,216,239</u> | <u>2,124,717</u> | <u>4,421,328</u> | <u>1,892,781</u> | <u>1,959,132</u> | <u>13,370,392</u> |

* Launched 21 October 2014

** Launched 14 November 2014

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

WisdomTree Issuer Plc

Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2015

| | Note | DHS | | DESE | | EEI | | DFE | | DEM | | DGSE | | ISEQ* | | DXGP** ^(C) | | DXJ*** ^(C) | | HEDJ*** ^(C) | | WUKD*** ^(C) | | DEMA**** | | Company Total | | |
|------------------------------------------------------------------------------------------------------------------------|------|------------|-----------|-------------|-------------|-------------|-----------|------------|-------------|-------------|-------------|-----------|-----------|--------------|-----|-----------------------|-----|-----------------------|-----|------------------------|-----|------------------------|-----|----------|-----|---------------|--------------|------------|
| | | USD | USD | EUR | EUR | EUR | USD | USD | EUR | EUR | USD | USD | GBP | GBP | EUR | EUR | USD | USD | GBP | GBP | USD | USD | EUR | EUR | USD | USD | EUR | EUR |
| Net assets attributable to holders of redeemable participating shares at the beginning of the year | | 2,189,990 | 2,216,239 | 2,124,717 | 4,421,328 | 1,892,781 | 1,959,132 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 13,370,392 |
| Proceeds from redeemable participating shares issued | 5 | 11,572,580 | 5,611,277 | 23,022,312 | 35,941,143 | 17,886,928 | — | 15,684,144 | 20,441,791 | 67,646,373 | 133,201,441 | 2,819,716 | 1,972,613 | 301,218,131 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Proceeds from redeemable participating shares redeemed | 5 | — | — | — | (2,776,728) | — | — | — | — | — | — | — | — | (26,530,488) | — | — | — | — | — | — | — | — | — | — | — | — | (26,530,488) | |
| Net increase from share transactions | | 11,572,580 | 5,611,277 | 23,022,312 | 33,164,415 | 17,886,928 | — | 15,684,144 | 20,441,791 | 41,876,535 | 130,228,038 | 2,819,716 | 1,972,613 | 274,687,643 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations | | (64,686) | (708,224) | (2,320,291) | 1,173,768 | (5,528,205) | (341,883) | 15,752,860 | (1,086,768) | (5,684,626) | (3,010,877) | 71,692 | 30,558 | 647,661 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Foreign currency translation | 15 | — | — | — | — | — | — | — | — | — | — | — | — | 20,544,377 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Net assets attributable to holders of redeemable participating shares at the end of the year | | 13,697,884 | 7,119,292 | 22,826,738 | 38,759,511 | 14,251,504 | 1,617,249 | 31,437,004 | 19,355,023 | 36,191,909 | 127,217,161 | 2,891,408 | 2,003,171 | 309,250,073 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

* Launched 17 April 2015

** Launched 11 May 2015

*** Launched 18 May 2015

**** Launched 28 September 2015

(C) Composite – 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 Plc

Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2014

| | Note | DHS* USD | DESE** USD | EEI* EUR | DFE** EUR | DEM** USD | DGSE** USD | Company Total EUR |
|-------------------------------------------------------------------------------------------------------------------------------|------|-------------|---------------|-------------|--------------|--------------|---------------|-------------------------|
| Net assets attributable to holders of redeemable participating shares at the beginning of the year | 5 | 2,080,125 | 2,080,230 | 2,044,905 | 4,212,233 | 2,002,506 | 2,003,862 | 12,861,847 |
| Proceeds from redeemable participating shares issued | | 2,080,125 | 2,080,230 | 2,044,905 | 4,212,233 | 2,002,506 | 2,003,862 | 12,861,847 |
| Net increase from share transactions | | | | | | | | |
| Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations | 15 | 109,865 | 136,009 | 79,812 | 209,095 | (109,725) | (44,730) | 362,840 |
| Foreign currency translation | | — | — | — | — | — | — | 145,705 |
| Net assets attributable to holders of redeemable participating shares at the end of the year | | 2,189,990 | 2,216,239 | 2,124,717 | 4,421,328 | 1,892,781 | 1,959,132 | 13,370,392 |

* Launched 21 October 2014

** Launched 14 November 2014

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

WisdomTree Issuer Plc
Statement of Cash Flows
For the financial year ended 31 December 2015

| | <i>DHS</i> | <i>DESE</i> | <i>E EI</i> | <i>DFE</i> | <i>DEM</i> | <i>DGSE</i> | <i>ISEQ*</i> | <i>DXGP**⁽¹⁾</i> | <i>DXJ**⁽¹⁾</i> | <i>HEDJ***⁽¹⁾</i> | <i>WUKD****</i> | <i>DEMA****</i> | <i>Company Total</i> |
|--------------------------------------------------------------------------------------------------------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|-----------------------------|----------------------------|------------------------------|-----------------|-----------------|----------------------|
| | <i>USD</i> | <i>USD</i> | <i>EUR</i> | <i>EUR</i> | <i>USD</i> | <i>USD</i> | <i>EUR</i> | <i>GBP</i> | <i>USD</i> | <i>USD</i> | <i>GBP</i> | <i>USD</i> | <i>EUR</i> |
| Operating activities | | | | | | | | | | | | | |
| (Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations | (64,686) | (708,224) | (2,320,291) | 1,173,768 | (5,528,205) | (341,883) | 15,752,860 | (1,086,768) | (5,684,626) | (3,010,877) | 71,692 | 30,558 | 647,661 |
| Adjustments for: | | | | | | | | | | | | | |
| Net (increase)/decrease in financial assets at fair value through profit or loss | (11,494,366) | (4,890,622) | (20,638,663) | (34,212,781) | (12,325,200) | 345,347 | (31,442,847) | (19,423,021) | (36,413,252) | (128,448,390) | (2,882,124) | (2,000,774) | (276,374,468) |
| Unrealised loss on open forward foreign currency exchange contracts | — | — | — | — | — | — | — | 1,002,962 | 704,066 | 1,733,864 | — | — | 3,307,134 |
| Increase in debtors | (18,141) | (10,090) | (64,517) | (60,455) | (35,985) | (1,598) | (4,053) | (1,130,800) | (484,966) | (548,586) | (8,747) | (2,700) | (2,689,684) |
| Increase/(decrease) in creditors | 1,079,506 | (997) | 236,485 | 10,103 | 18,912 | (578) | 12,976 | 206,875 | 13,988 | 379,191 | 511 | 1,880 | 1,914,326 |
| Net cash used in operating activities | (10,497,687) | (5,609,933) | (22,786,986) | (33,089,365) | (17,870,478) | 1,288 | (15,681,064) | (20,430,752) | (41,864,790) | (129,894,798) | (2,818,668) | (1,971,036) | (273,195,031) |
| Financing activities | | | | | | | | | | | | | |
| Amounts received on issues of redeemable participating shares | 11,572,580 | 5,611,277 | 23,022,312 | 35,941,143 | 17,886,928 | — | 15,684,144 | 20,441,791 | 67,646,373 | 133,201,441 | 2,819,716 | 1,972,613 | 301,218,131 |
| Proceeds from redeemable participating shares redeemed | — | — | — | (2,776,728) | — | — | — | — | (25,769,838) | (2,973,403) | — | — | (26,530,488) |
| Net cash provided by financing activities | 11,572,580 | 5,611,277 | 23,022,312 | 33,164,415 | 17,886,928 | — | 15,684,144 | 20,441,791 | 41,876,535 | 130,228,038 | 2,819,716 | 1,972,613 | 274,687,643 |
| Foreign currency translation | — | — | — | — | — | — | — | — | — | — | — | — | 163,820 |
| Net increase in cash and cash equivalents | 1,074,893 | 1,344 | 235,326 | 75,050 | 16,450 | 1,288 | 3,080 | 11,039 | 11,745 | 333,240 | 1,048 | 1,577 | 1,656,432 |
| Reconciliation of cash movement during the year | | | | | | | | | | | | | |
| Cash and cash equivalents at beginning of year | 1,544 | 634 | 453 | 872 | 1,681 | 1,243 | — | — | — | — | — | — | 5,541 |
| Cash and cash equivalents at end of year | 1,076,437 | 1,978 | 235,779 | 75,922 | 18,131 | 2,531 | 3,080 | 11,039 | 11,745 | 333,240 | 1,048 | 1,577 | 1,661,973 |
| Supplementary information on cash flow from operating activities: | | | | | | | | | | | | | |
| Dividends received | 233,735 | 192,415 | 536,888 | 792,707 | 880,830 | 77,119 | 123,887 | 107,816 | 612,884 | 302,487 | 7,860 | 6,743 | 3,733,431 |
| Taxation paid | (52,968) | (42,485) | (33,666) | (54,227) | (119,451) | (11,628) | (1,001) | (12,950) | (103,958) | (31,454) | (28) | (685) | (405,297) |

* Launched 17 April 2015

** Launched 11 May 2015

*** Launched 18 May 2015

**** Launched 28 September 2015

(C) Composite – 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 Plc

Statement of Cash Flows

For the financial year ended 31 December 2014

| | <i>DHS*</i> USD | <i>DESE*</i> USD | <i>EET*</i> EUR | <i>DFE*</i> EUR | <i>DEM**</i> USD | <i>DGSE**</i> USD | <i>Company Total</i> EUR |
|---------------------------------------------------------------------------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|----------------------|---------------------------------|
| Operating activities | | | | | | | |
| Increase in net assets attributable to holders of redeemable participating shares from operations | 109,865 | 136,009 | 79,812 | 209,095 | (109,725) | (44,730) | 362,840 |
| Adjustments for: | | | | | | | |
| Net increase in financial assets at fair value through profit or loss | (2,185,555) | (2,215,141) | (2,119,410) | (4,416,959) | (1,886,069) | (1,957,484) | (13,349,235) |
| Increase in debtors | (4,117) | (3,780) | (6,048) | (5,752) | (6,132) | (1,723) | (24,817) |
| Increase in creditors | 1,226 | 3,316 | 1,194 | 2,255 | 1,101 | 1,318 | 9,201 |
| Net cash used in operating activities | <u>(2,078,581)</u> | <u>(2,079,596)</u> | <u>(2,044,452)</u> | <u>(4,211,361)</u> | <u>(2,000,825)</u> | <u>(2,002,619)</u> | <u>(13,002,011)</u> |
| Financing activities | | | | | | | |
| Amounts received on issues of redeemable participating shares | 2,080,125 | 2,080,230 | 2,044,905 | 4,212,233 | 2,002,506 | 2,003,862 | 12,861,847 |
| Net cash provided by financing activities | <u>2,080,125</u> | <u>2,080,230</u> | <u>2,044,905</u> | <u>4,212,233</u> | <u>2,002,506</u> | <u>2,003,862</u> | <u>12,861,847</u> |
| Foreign currency translation | — | — | — | — | — | — | 145,705 |
| Net increase in cash and cash equivalents | 1,544 | 634 | 453 | 872 | 1,681 | 1,243 | 5,541 |
| Reconciliation of cash movement during the year | | | | | | | |
| Cash and cash equivalents at beginning of year | — | — | — | — | — | — | — |
| Cash and cash equivalents at end of year | <u>1,544</u> | <u>634</u> | <u>453</u> | <u>872</u> | <u>1,681</u> | <u>1,243</u> | <u>5,541</u> |
| Supplementary information on cash flow from operating activities: | | | | | | | |
| Dividends received | 12,230 | 12,813 | 18,936 | 4,974 | 3,985 | 4,484 | 51,012 |
| Taxation paid | (2,837) | (3,088) | (1,068) | (388) | (1,301) | (400) | (7,623) |

* Launched 21 October 2014

** Launched 14 November 2014

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

WisdomTree Issuer Plc

Notes to the Financial Statements For the year ended 31 December 2015

1. General Information

WisdomTree Issuer Plc (the “Company”) is an open-ended investment company with variable capital structured as an umbrella fund with segregated liability between sub-funds. The Company was incorporated on 20 September 2011 with limited liability in Ireland under registration number 503861. The Company 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 2015) (collectively the “Regulations”).

WisdomTree Management Ltd (the “Manager”) and WisdomTree Europe Ltd (the “UK Facilities Agent and Marketing Agent”) are wholly owned subsidiaries of WisdomTree Europe Holdings Limited, whose ultimate parent is WisdomTree Investments, Inc. a publicly traded exchange traded product sponsor and asset manager headquartered in New York.

At 31 December 2015, the Company comprised 12 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2014: 6 active sub-funds). For details of the stock exchange listings of the current active sub-funds, refer to the Directors’ Report, Review of the development of the business on page 4.

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 Company 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.

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 Companies Act 2014 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 2015) (collectively the “Regulations”), together with the listing rules of the ISE.

The financial statements have been prepared under the historical cost convention except for financial assets 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 being presented in Euro.

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2015

IAS 24, “Related Party Disclosures” amendment adds an entity to the definition of key management personnel when that entity or any member of a group of which it is a part provides key management personnel services to the reporting entity or to the parent of the reporting entity and is effective for annual periods beginning on or after 1 July 2014. Amounts incurred by the Company / Fund for the provision of key management personnel services by a separate management entity shall be disclosed. The amendment is not expected to have any impact on the Company’s financial position or performance and will not require additional disclosures, as these disclosures are already included in the notes to the financial statements.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

2. Basis of Preparation (continued)

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2015 (continued)

IFRS 13 “Fair Value Measurement” amendment clarifies that the portfolio exception allowed in IFRS 13 (an entity may account for assets and liabilities on a net basis if it is consistent with how market participants would price the net risk exposure at the measurement date) applies to all contracts within the scope of IAS 39 “Financial Instruments: Recognition and Measurement” or IFRS 9 “Financial Instruments”, regardless of whether they meet the definitions of financial assets or financial liabilities as defined in IAS 32 “Financial Instruments: Presentation”. This amendment is effective for annual periods beginning on or after 1 July 2014. This amendment has been adopted and did not have any impact on the Company’s financial position or performance.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2015 and not early adopted

IFRS 9, “Financial Instruments” (effective for annual periods beginning on or after 1 January 2018) requires all recognised financial assets that are currently within the scope of IAS 39 – Financial Instruments: Recognition and Measurement to be subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. All other debt investments and equity investments are measured at their fair values at the end of subsequent accounting periods. This standard is not expected to have a significant impact on the Company’s financial position or performance, as it is expected that the Company will continue to classify its financial assets and financial liabilities as being at fair value through profit or loss.

IFRS 10 “Consolidated Financial Statements, IFRS 12 “ Disclosures of Interests in Other Entities and IAS 27 “Separate Financial Statements” amendments were issued in September 2014 and will become effective for the periods beginning on or after 1 January 2016. The amendments clarify the following: exemption from preparing consolidated financial statements; a subsidiary providing services that relate to the parent’s investment activities; application of the equity method by a non-investment entity investor to an investment entity investee and disclosure requirements relating to an investment entity measuring all of its subsidiaries at fair value. These amendments are not expected to have any impact on the Company’s financial position, performance or disclosures in its financial statements.

IAS 1 “Presentation of Financial Statements” amendment was issued in December 2014 and will become effective for period beginning on or after 1 January 2016. The amendment introduces five narrow-focus improvements to the disclosure requirements that relate to materiality, order of the notes, subtotals, accounting policies and disaggregation. The amendment is not expected to have any impact on the Company’s financial position, performance but may result in a variation of disclosures in its financial statements.

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

3. Accounting Policies

3.1 *Financial assets at fair value through profit or loss*

(a) *Classification*

Financial assets at fair value through profit or loss which include equities, preferred stock, Exchange Traded Funds (“ETF’s”) and rights, are those designated by management at fair value through profit or loss at recognition. Gains and losses from changes in the fair value of the financial assets at fair value through profit or loss are included in the Statement of Comprehensive Income.

(b) *Recognition*

All regular purchases and sales of investments are recognised on the trade date – the date on which the Company commits to purchase or sell the investment. Financial assets 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 3.6). Realised gains and losses arising from the sale of financial assets 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 at fair value through profit or loss are recorded in the statement of financial position at fair value.

(d) *Subsequent measurement*

Subsequent to initial recognition, all financial assets 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. The fair value of financial assets is based on quoted market prices at the Statement of Financial Position date. The quoted market price for financial assets held by the Company is the last traded price.

(e) *Derecognition*

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

(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 and Rights

The fair value of financial assets traded in active markets which includes listed equities, preferred stock and rights, 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.

Exchange Traded Funds

The fair value of investments in exchange traded funds (“ETF’s”), shall be valued at market value based on the underlying fund administrator’s calculation of the net asset value per share which will be the latest bid price published by the ETF.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

3. Accounting Policies (continued)

3.1 *Financial assets at fair value through profit or loss (continued)*

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.

3.2 *Foreign Currency*

(a) *Functional and presentation currency*

In accordance with IAS 21, items included in each individual Sub-Fund's financial statements are measured using the currency of the primary economic environment in which it operates (functional currency). The Directors' selection of the functional currency is based on the base currency of the relevant Sub-Funds as outlined in the respective Sub-Fund Supplements, which will typically reflect the currency of denomination of the Sub-Fund's index. Each individual Sub-Fund has adopted its functional currency as its presentation currency.

The combined financial statements of the Company are measured in the currency of the primary economic operating environment in which the Company operates, which is the 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 which are presented in US Dollar and 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 combined financial statements, 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 does not have any impact on the net asset value of any individual Sub-Fund. For the year ended 31 December 2015, this adjustment amounted to EUR 20,544,377 (31 December 2014: EUR 145,705).

- (i) Assets and liabilities, including net assets attributable to holders of redeemable participating shares of each Sub-Fund are translated from its presentation currency to Euro at the closing rate at the Statement of Financial Position date; and
- (ii) Income and expenses for each Sub-Fund are translated from its presentation currency to Euro at the average exchange rates for the year (unless the average is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the rates prevailing on the dates of the transactions).

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 adjustment is not attributable to any particular Sub-Fund.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

3. Accounting Policies (continued)

3.2 Foreign Currency (continued)

(b) Transactions and balances

Transactions during the 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 assets and liabilities are translated into the functional currency of the Sub-Fund using the exchange rate prevailing at the Statement of Financial Position date.

3.3 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.

3.4 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.

3.5 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.

3.6 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 the Company had not acquired, issued or disposed of the financial asset.

Transaction costs on purchases and sales of equities 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 the Company during the year are disclosed in Note 6.

3.7 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

3. Accounting Policies (continued)

3.7 Redeemable participating shares (continued)

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 Company's regulations.

3.8 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 shares. Distributions shall be payable local currency of the share class on each Sub-Fund 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.

3.9 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.

3.10 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 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.

3.11 Going Concern

Management are satisfied that the going concern basis of accounting is appropriate for the Company for the foreseeable future.

3.12 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. At 31 December 2015 and at 31 December 2014, 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

3. Accounting Policies (continued)

3.13 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.

3.14 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

Year ended 31 December 2015:

| | <i>DHS</i> <i>USD</i> | <i>DESE</i> <i>USD</i> | <i>EET</i> <i>EUR</i> |
|------------------------------------------------------|--------------------------|---------------------------|---------------------------|
| Realised gains/(losses) | | | |
| Realised gains/(losses) on investments | 70,324 | 39,548 | (182,229) |
| Realised gains on foreign currency | — | — | 3,432 |
| Unrealised gains/(losses) | | | |
| Movement in unrealised losses on investments | (183,723) | (789,826) | (2,085,799) |
| Movement in unrealised losses on foreign currency | — | — | (1,455) |
| | <u>(113,399)</u> | <u>(750,278)</u> | <u>(2,266,051)</u> |
| | | | |
| | <i>DFE</i> <i>EUR</i> | <i>DEM</i> <i>USD</i> | <i>DGSE</i> <i>USD</i> |
| Realised gains/(losses) | | | |
| Realised gains/(losses) on investments | 828,490 | (1,027,236) | (88,477) |
| Realised losses on foreign currency | (1,666) | (7,728) | (2,530) |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains/(losses) on investments | 398,046 | (4,567,987) | (252,945) |
| Movement in unrealised losses on foreign currency | (964) | (735) | (79) |
| | <u>1,223,906</u> | <u>(5,603,686)</u> | <u>(344,031)</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

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

Year ended 31 December 2015: (continued)

| | <i>ISEQ</i> <i>EUR</i> | <i>DXGP^(C)</i> <i>GBP</i> | <i>DXJ^(C)</i> <i>USD</i> |
|-----------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|
| Realised gains/(losses) | | | |
| Realised gains/(losses) on investments | 1,996,246 | (246,566) | (3,164,043) |
| Realised gains/(losses) on foreign currency | (414) | 409,140 | 41,779 |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains/(losses) on investments | 13,846,904 | (194,895) | (2,279,096) |
| Movement in unrealised losses on open forward foreign currency exchange contracts | — | (1002,962) | (704,066) |
| Movement in unrealised gains on foreign currency | — | 1,842 | 934 |
| | <u>15,842,736</u> | <u>(1,033,441)</u> | <u>(6,104,492)</u> |
| | | | |
| | <i>HEDJ^(C)</i> <i>USD</i> | <i>WUKD</i> <i>GBP</i> | <i>DEMA</i> <i>USD</i> |
| Realised gains/(losses) | | | |
| Realised gains/(losses) on investments | (368,951) | (17,539) | 75,859 |
| Realised gains on foreign currency | 4,961,671 | — | 476 |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains/(losses) on investments | (5,870,083) | 75,639 | (51,633) |
| Movement in unrealised losses on open forward foreign currency exchange contracts | (1,733,864) | — | — |
| Movement in unrealised losses on foreign currency | (3,234) | — | (7) |
| | <u>(3,014,461)</u> | <u>58,100</u> | <u>24,695</u> |

(C) Composite – The information contained in this Note is at a Sub-Fund Level.

| | <i>Total</i> <i>EUR</i> |
|-----------------------------------------------------------------------------------|----------------------------|
| Realised gains/(losses) | |
| Realised losses on investments | (1,386,072) |
| Realised gains on foreign currency | 4,655,394 |
| Unrealised gains/(losses) | |
| Movement in unrealised gains on investments | 439,599 |
| Movement in unrealised losses on open forward foreign currency exchange contracts | (3,307,134) |
| Movement in unrealised losses on foreign currency | (2,625) |
| | <u>399,162</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

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

Year ended 31 December 2014:

| | <i>DHS</i> <i>USD</i> | <i>DESE</i> <i>USD</i> | <i>EET</i> <i>EUR</i> |
|-----------------------------------------------------------|--------------------------|---------------------------|----------------------------|
| Realised gains/(losses) | | | |
| Realised gains on investments | 38,106 | 34,687 | 958 |
| Realised losses on foreign currency | — | — | (30) |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains on investments | 59,476 | 89,422 | 56,596 |
| Movement in unrealised (losses)/gains on foreign currency | (1) | — | 64 |
| | 97,581 | 124,109 | 57,588 |
| | <i>DFE</i> <i>EUR</i> | <i>DEM</i> <i>USD</i> | <i>DGSE</i> <i>USD</i> |
| Realised gains/(losses) | | | |
| Realised (losses)/gains on investments | (645) | 59 | (716) |
| Realised losses on foreign currency | (1,277) | (24) | (1,305) |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains/(losses) on investments | 202,835 | (117,479) | (47,198) |
| Movement in unrealised gains on foreign currency | 100 | 4 | — |
| | 201,013 | (117,440) | (49,219) |
| | | | <i>Total</i> <i>EUR</i> |
| Realised gains/(losses) | | | |
| Realised gains on investments | | | 58,652 |
| Realised losses on foreign currency | | | (2,382) |
| Unrealised gains/(losses) | | | |
| Movement in unrealised gains on investments | | | 246,670 |
| Movement in unrealised gains on foreign currency | | | 166 |
| | | | 303,106 |

5. Share Capital

Authorised

The authorised share capital of the Company is EUR 300,000 divided into 300,000 subscriber shares of a par value of EUR 1 each and 500,000,000 shares of no par value. At 31 December 2015 and 31 December 2014, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by Lower Mount Limited and Wilton Secretarial Limited who also acts as Secretary to the Company. 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. The subscriber shares do not form part of the Net Asset Value of the Company 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

5. Share Capital (continued)

Redeemable participating shares (continued)

All shares shall rank *pari passu* and none of the Shareholders will have any different voting rights to other Shareholders.

The movement in the number of redeemable participating shares during the year ended 31 December 2015 is as follows:

| | | | |
|-------------------------------|--------------------|-------------------|-------------------|
| | <i>DHS</i> | <i>DESE</i> | <i>EET</i> |
| Balance at beginning of year | 130,000 | 130,000 | 170,000 |
| Shares issued | 715,000 | 325,000 | 1,700,000 |
| Shares redeemed | — | — | — |
| Balance at end of year | <u>845,000</u> | <u>455,000</u> | <u>1,870,000</u> |
| | <i>USD</i> | <i>USD</i> | <i>EUR</i> |
| Proceeds from shares issued | <u>11,572,580</u> | <u>5,611,277</u> | <u>23,022,312</u> |
| | <i>DFE</i> | <i>DEM</i> | <i>DGSE</i> |
| Balance at beginning of year | 340,000 | 125,000 | 125,000 |
| Shares issued | 2,295,000 | 1,125,000 | — |
| Shares redeemed | (170,000) | — | — |
| Balance at end of year | <u>2,465,000</u> | <u>1,250,000</u> | <u>125,000</u> |
| | <i>EUR</i> | <i>USD</i> | <i>USD</i> |
| Proceeds from shares issued | 35,941,143 | 17,886,928 | — |
| Proceeds from shares redeemed | <u>(2,776,728)</u> | <u>—</u> | <u>—</u> |
| | | | <i>ISEQ</i> |
| Balance at beginning of year | | | — |
| Shares issued | | | 2,300,000 |
| Shares redeemed | | | — |
| Balance at end of year | | | <u>2,300,000</u> |
| | | | <i>EUR</i> |
| Proceeds from shares issued | | | <u>15,684,144</u> |
| | <i>DXGY</i> | <i>DXGP</i> | <i>DXGE</i> |
| | <i>EUR</i> | <i>GBP</i> | <i>USD</i> |
| | <i>Acc</i> | <i>Hedged</i> | <i>Hedged</i> |
| Balance at beginning of year | — | — | — |
| Shares issued | 1,000 | 2,100,000 | 10 |
| Shares redeemed | — | — | — |
| Balance at end of year | <u>1,000</u> | <u>2,100,000</u> | <u>10</u> |
| | <i>GBP</i> | <i>GBP</i> | <i>GBP</i> |
| Proceeds from shares issued | <u>10,075</u> | <u>20,431,610</u> | <u>105</u> |
| | | | <i>GBP</i> |
| | | | <u>20,441,791</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

5. Share Capital (continued)

Redeemable participating shares (continued)

| | <i>DXJZ</i> | <i>DXJF</i> | <i>DXJP</i> | <i>DXJ</i> | |
|-------------------------------|---------------|-------------------|------------------|------------------|------------------|
| | <i>JPY</i> | <i>EUR Hedged</i> | <i>GBP</i> | <i>USD</i> | <i>Total</i> |
| | <i>Acc</i> | <i>Acc</i> | <i>Hedged</i> | <i>Hedged</i> | <i>Total</i> |
| Balance at beginning of year | — | — | — | — | — |
| Shares issued | 1,000 | 301,000 | 10 | 3,900,000 | 4,202,010 |
| Shares redeemed | — | — | — | (1,800,000) | (1,800,000) |
| Balance at end of year | <u>1,000</u> | <u>301,000</u> | <u>10</u> | <u>2,100,000</u> | <u>2,402,010</u> |
| | <i>USD</i> | <i>USD</i> | <i>USD</i> | <i>USD</i> | <i>USD</i> |
| Proceeds from shares issued | 15,686 | 4,909,245 | 157 | 62,721,285 | 67,646,373 |
| Proceeds from shares redeemed | — | — | — | (25,769,838) | (25,769,838) |
| | <i>HEDF</i> | <i>HEDP</i> | <i>HEDJ</i> | <i>Total</i> | <i>Total</i> |
| | <i>EUR</i> | <i>GBP</i> | <i>USD</i> | <i>Total</i> | <i>Total</i> |
| | <i>Acc</i> | <i>Hedged</i> | <i>Hedged</i> | <i>Total</i> | <i>Total</i> |
| Balance at beginning of year | — | — | — | — | — |
| Shares issued | 71,000 | 70,010 | 8,750,000 | 8,891,010 | 8,891,010 |
| Shares redeemed | — | — | (210,000) | (210,000) | (210,000) |
| Balance at end of year | <u>71,000</u> | <u>70,010</u> | <u>8,540,000</u> | <u>8,681,010</u> | <u>8,681,010</u> |
| | <i>USD</i> | <i>USD</i> | <i>USD</i> | <i>USD</i> | <i>USD</i> |
| Proceeds from shares issued | 1,127,620 | 1,134,924 | 130,938,898 | 133,201,441 | 133,201,441 |
| Proceeds from shares redeemed | — | — | (2,973,403) | (2,973,403) | (2,973,403) |
| | <i>WUKD</i> | <i>DEMA</i> | <i>Total</i> | <i>Total</i> | <i>Total</i> |
| Balance at beginning of year | — | — | — | — | — |
| Shares issued | — | — | 560,000 | 225,000 | 785,000 |
| Shares redeemed | — | — | — | — | — |
| Balance at end of year | — | — | <u>560,000</u> | <u>225,000</u> | <u>785,000</u> |
| | <i>GBP</i> | <i>USD</i> | <i>Total</i> | <i>Total</i> | <i>Total</i> |
| Proceeds from shares issued | — | — | 2,819,716 | 1,972,613 | 4,792,329 |
| Proceeds from shares redeemed | — | — | — | — | — |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

5. Share Capital (continued)

Redeemable participating shares (continued)

The movement in the number of redeemable participating shares during the year ended 31 December 2014 is as follows:

| | | | |
|------------------------------|------------------|------------------|------------------|
| | <i>DHS</i> | <i>DESE</i> | <i>EEI</i> |
| Balance at beginning of year | — | — | — |
| Shares issued | 130,000 | 130,000 | 170,000 |
| Shares redeemed | — | — | — |
| Balance at end of year | <u>130,000</u> | <u>130,000</u> | <u>170,000</u> |
| | <i>USD</i> | <i>USD</i> | <i>EUR</i> |
| Proceeds from shares issued | <u>2,080,125</u> | <u>2,080,230</u> | <u>2,044,905</u> |
| | <i>DFE</i> | <i>DEM</i> | <i>DGSE</i> |
| Balance at beginning of year | — | — | — |
| Shares issued | 340,000 | 125,000 | 125,000 |
| Shares redeemed | — | — | — |
| Balance at end of year | <u>340,000</u> | <u>125,000</u> | <u>125,000</u> |
| | <i>EUR</i> | <i>USD</i> | <i>USD</i> |
| Proceeds from shares issued | <u>4,212,233</u> | <u>2,002,506</u> | <u>2,003,862</u> |

6. Fees and Expenses

Establishment expenses

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

Management Fees (“TER”)

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 “Total Expense Ratio” or “TER”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the TER, including but not limited to, fees of the Investment Manager, Custodian, Administrator, Company Secretary, UK Facilities Agent and Marketing Agent, tax, legal and other professional advisers of the Company, Central Bank of Ireland industry funding levy, statutory fees and Companies Registration Office 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

6. Fees and Expenses (continued)

Management Fees (“TER”) (continued)

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

| <i>Fund</i> | <i>TER %</i> |
|-------------|--------------|
| DHS | 0.29% |
| DESE | 0.38% |
| EEI | 0.29% |
| DFE | 0.38% |
| DEM | 0.46% |
| DGSE | 0.54% |
| ISEQ | 0.49% |
| DXGP | 0.35% |
| DXGE | 0.48% |
| DXGY | 0.32% |
| DXJ | 0.48% |
| DXJP | 0.45% |
| DXJZ | 0.40% |
| DXJF | 0.45% |
| HEDJ | 0.58% |
| HEDF | 0.32% |
| HEDP | 0.35% |
| WUKD | 0.29% |
| DEMA | 0.54% |

The TER does not include brokerage or other expenses of acquiring and disposing of investments and extraordinary expenses such as expenses related to any litigation, exercise of voting rights and corporate actions.

The management fee for the year amounted to EUR 673,528 (31 December 2014: EUR 7,696). Fees outstanding at 31 December 2015 amounted to EUR 110,913 (31 December 2014: EUR 7,787).

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. The total fees of the Directors during the first financial period of the Company are estimated not to exceed EUR 100,000. 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 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 Company, 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 Company.

Independent non-executive Directors’ fees for the year amounted to EUR 20,000 (31 December 2014: EUR 20,000) gross of taxes. There were no fees outstanding at 31 December 2015 (31 December 2014: Nil). The Company’s Directors’ fees are payable by the Manager.

In the year ended 31 December 2014, EUR 10,000, gross of taxes, relating to the period before the first sub-funds commenced trading, was paid to each independent non-executive Director by WisdomTree Asset Management Inc. rather than by the Manager.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

6. Fees and Expenses (continued)

Directors' Fees (continued)

No Directors fees were paid to executives of WisdomTree Europe Limited or WisdomTree Asset Management Inc. serving as Directors of the Company.

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, and will not be incurred by the Company 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 year (31 December 2014: 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:

| | 2015 EUR | 2014 EUR |
|-------------------------------------------------|---------------|---------------|
| Statutory audit of Company financial statements | 63,950 | 23,700 |
| Other assurance services | — | — |
| Tax advisory services | — | — |
| Other non-audit services | — | — |
| | <u>63,950</u> | <u>23,700</u> |

Audit fees are shown exclusive of VAT.

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 during the year ended 31 December 2015 amounted to EUR 400,357 (31 December 2014: EUR 19,972). These are included in "net gain/(loss) on investment activities" in the Statement of Comprehensive Income. Custody safekeeping and transaction charges are paid by the Manager.

7. Taxation

Under current law and practice the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, it 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 or 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 Company 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 Company; or the Company has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations; and

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Notes to the Financial Statements (continued) For the year ended 31 December 2015

7. Taxation (continued)

- b) Certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.
- c) Any transaction (which might otherwise be a chargeable event) in relation to shares held in a recognised clearing system as designated by order of the Irish Revenue Commissioners (such as CREST) will not constitute a chargeable event. It is the current intention of the Directors that all the shares in the Company will be held in Crest or another recognised clearing system.

Dividends and capital gains (if any) received on investments made by the Company may be subject to taxes deducted at the source of the income and imposed by the country from which the investment income/gains are received and such taxes may not be recoverable by the Company or its shareholders. These dividends and capital gains are shown gross in the Statement of Comprehensive Income with withholding tax shown as a separate line item.

8. Related Party Transactions

Related Parties

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 Manager, the Manager, the Promoter, the Directors and the UK Facilities Agent and Marketing Agent are related parties under IAS 24 "Related Party Transactions".

Directors David Abner, Gregory Barton, Amit Muni and Peter Ziembra are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. Director Nicholas Bienkowski is an employee of WisdomTree Europe Limited (the UK Facilities Agent and Marketing Agent).

With the exception of ISEQ, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds.

None of the Directors of the Company had holdings in any of the Sub-Funds at 31 December 2015 or 31 December 2014.

The Manager's fees for the year amounted to EUR 673,528 (31 December 2014: EUR 7,696) of which EUR 110,913 (31 December 2014: 7,787) was outstanding at the year end.

Directors' fees paid during the period are as disclosed in Note 6.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the Company.

Fees for the UK Facilities Agent and Marketing Agent are paid by the Manager. Please refer to Note 6 for an explanation of the fee structure of the Company and details regarding fees paid to these related parties.

The subscriber shares are held by Lower Mount Limited and Wilton Secretarial Limited who also acts as Secretary to the Company.

All transactions were entered into in the normal course of business.

Fees for the Administrator and Custodian are paid by the Manager.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

9. Soft Commissions

There are no soft commission arrangements in place as at 31 December 2015 or for the year then ended (31 December 2014: None).

10. Distributions

During the year ended 31 December 2015, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

| | <i>Declared 19 March 2015 Paid 9 April 2015</i> | <i>Declared 18 June 2015 Paid 7 July 2015</i> | <i>Declared 17 September 2015 Paid 29 September 2015</i> |
|------|-----------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------|
| DHS | USD 25,662 | USD 38,532 | USD 67,919 |
| DESE | USD 22,139 | USD 36,309 | USD 37,037 |
| EEI | EUR 77,478 | EUR 329,868 | EUR 168,470 |
| DFE | EUR 56,406 | EUR 575,484 | EUR 118,082 |
| DEM | USD 53,025 | USD 203,625 | USD 397,375 |
| DGSE | USD 11,087 | USD 14,713 | USD 28,975 |
| ISEQ | — | EUR 115,000 | — |
| DXGP | — | GBP 121,128 | — |
| DXJ | — | — | USD 32,400 |
| HEDJ | — | USD 47,040 | USD 35,000 |

There were no distributions made during the year ending 31 December 2014 as the Directors resolved in December 2014 that as the Sub-Funds had not completed a full quarter's trading and any distribution may not be representative of a full quarter's distribution, that the distribution be rolled over to Q1 of 2015.

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 Company.

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 Manager is responsible for the day to day monitoring and ensuring management of the key risks identified by the Company. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports.

Risk mitigation

The Company has investment guidelines that set out its overall business strategies, its tolerance for risk and its risk management policies and procedures.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

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, the Sub-Fund's policies and procedures 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 Company's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

Price risk

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 Statement of Financial Position.

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.

| <i>Fund</i> | <i>Estimated NAV Decrease/Increase 2015</i> | <i>Estimated NAV Decrease/Increase 2014</i> |
|---------------------|-----------------------------------------------------|-----------------------------------------------------|
| DHS | USD 1,367,992 | USD 218,556 |
| DESE | USD 710,576 | USD 221,514 |
| EEI | EUR 2,275,807 | EUR 211,941 |
| DFE | EUR 3,862,974 | EUR 441,696 |
| DEM | USD 1,421,127 | USD 188,607 |
| DGSE | USD 161,214 | USD 195,748 |
| ISEQ | EUR 3,144,285 | — |
| DXGP ^(C) | GBP 1,942,302 | — |
| DXJ ^(C) | USD 3,641,325 | — |
| HEDJ ^(C) | USD 12,844,839 | — |
| WUKD | GBP 288,212 | — |
| DEMA | USD 200,077 | — |

(C) Composite – The information contained in this Note is at a Sub-Fund Level.

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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

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 2015, forward foreign currency exchange contracts were held on three of the Sub-Funds at a composite level, DXGP, DXJ and HEDJ. At 31 December 2014, there were no investments in forward foreign currency exchange contracts.

All of the financial assets and liabilities of DHS and DESE were denominated in US Dollar, all of the financial assets and liabilities of ISEQ in EUR and all of the financial assets and liabilities of WUKD in GBP at 31 December 2015 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 2015 is 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 2015

EEI

| <i>Currency</i> | <i>Monetary Assets EUR</i> | <i>Non-Monetary Assets EUR</i> | <i>Net Financial Assets EUR</i> | <i>Sensitivity</i> |
|-----------------|------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
| CHF | 22 | 1,277,702 | 1,277,724 | 127,772 |
| DKK | 140 | 68,471 | 68,611 | 6,861 |
| GBP | 34,080 | 7,538,785 | 7,572,865 | 757,287 |
| NOK | 1,345 | 743,602 | 744,947 | 74,495 |
| SEK | 14 | 1,206,279 | 1,206,293 | 120,629 |
| USD | 157 | — | 157 | 16 |
| | <u>35,758</u> | <u>10,834,839</u> | <u>10,870,597</u> | <u>1,087,060</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2015 (continued)

DFE

| | <i>Monetary Assets EUR</i> | <i>Non-Monetary Assets EUR</i> | <i>Net Financial Assets EUR</i> | <i>Sensitivity</i> |
|-----|------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
| CHF | 8 | 1,193,801 | 1,193,009 | 119,381 |
| DKK | 2,018 | 1,267,594 | 1,269,612 | 126,961 |
| GBP | 100,694 | 10,456,091 | 10,556,785 | 1,055,678 |
| NOK | 284 | 2,171,215 | 2,171,499 | 217,150 |
| SEK | 5 | 5,360,445 | 5,360,450 | 536,045 |
| | <u>109,009</u> | <u>20,449,146</u> | <u>20,552,155</u> | <u>2,055,215</u> |

DEM

| | <i>Monetary Assets USD</i> | <i>Non-Monetary Assets USD</i> | <i>Net Financial Assets USD</i> | <i>Sensitivity</i> |
|-----|------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
| BRL | 6,461 | 1,039,758 | 1,046,219 | 104,622 |
| CLP | 15 | 246,702 | 246,717 | 24,672 |
| CNY | 388 | — | 388 | 39 |
| CZK | 65 | 286,289 | 286,354 | 28,635 |
| HKD | 377 | 3,245,829 | 3,246,206 | 324,621 |
| HUF | 105 | 45,573 | 45,678 | 4,568 |
| IDR | 16 | 259,007 | 259,023 | 25,902 |
| KRW | 6,606 | 200,604 | 207,210 | 20,721 |
| MXN | 397 | 25,332 | 25,729 | 2,573 |
| MYR | 6,664 | 790,548 | 797,212 | 79,721 |
| PHP | 2 | 197,507 | 197,509 | 19,751 |
| PLN | 15 | 409,256 | 409,271 | 40,927 |
| THB | 364 | 923,970 | 924,334 | 92,433 |
| TRY | 393 | 296,643 | 297,036 | 29,704 |
| TWD | 6,077 | 3,424,121 | 3,430,198 | 343,020 |
| ZAR | 2,408 | 1,075,519 | 1,077,927 | 107,793 |
| | <u>30,353</u> | <u>12,466,658</u> | <u>12,497,011</u> | <u>1,249,701</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2015 (continued)

DGSE

| <i>Currency</i> | <i>Monetary</i> | <i>Non-Monetary</i> | <i>Net</i> | <i>Sensitivity</i> |
|-----------------|-----------------|---------------------|------------------|--------------------|
| | <i>Assets</i> | <i>Assets</i> | <i>Financial</i> | |
| | <i>USD</i> | <i>USD</i> | <i>Assets</i> | |
| | | | <i>USD</i> | |
| BRL | 1,587 | 121,812 | 123,399 | 12,340 |
| CLP | 17 | 19,138 | 19,155 | 1,916 |
| CNY | 136 | — | 136 | 14 |
| HKD | 231 | 394,094 | 394,325 | 39,433 |
| IDR | 25 | 48,181 | 48,206 | 4,821 |
| INR | 14 | 10,590 | 10,604 | 1,060 |
| KRW | 2,301 | 111,432 | 113,733 | 11,373 |
| MXN | 1 | 20,919 | 20,920 | 2,092 |
| MYR | 313 | 80,844 | 81,157 | 8,116 |
| PHP | 12 | 27,970 | 27,982 | 2,798 |
| PLN | 34 | 35,407 | 35,441 | 3,544 |
| THB | 40 | 130,140 | 130,180 | 13,018 |
| TRY | — | 48,702 | 48,702 | 4,870 |
| TWD | 12 | 448,622 | 448,634 | 44,863 |
| ZAR | 125 | 111,967 | 112,092 | 11,209 |
| | <u>4,848</u> | <u>1,609,818</u> | <u>1,614,666</u> | <u>161,466</u> |

DXGP^(C)

| <i>Currency</i> | <i>Monetary</i> | <i>Non-Monetary</i> | <i>Net</i> | <i>Sensitivity</i> |
|-----------------|---------------------|---------------------|--------------------|--------------------|
| | <i>liabilities</i> | <i>Assets</i> | <i>Financial</i> | |
| | <i>GBP</i> | <i>GBP</i> | <i>liabilities</i> | |
| | | | <i>GBP</i> | |
| EUR | (21,119,141) | 20,342,695 | (776,446) | (77,645) |
| USD | 531 | — | 531 | 53 |
| | <u>(21,118,610)</u> | <u>20,342,695</u> | <u>(775,915)</u> | <u>(77,592)</u> |

DXJ^(C)

| <i>Currency</i> | <i>Monetary</i> | <i>Non-Monetary</i> | <i>Net</i> | <i>Sensitivity</i> |
|-----------------|---------------------|---------------------|--------------------|--------------------|
| | <i>liabilities</i> | <i>Assets</i> | <i>Financial</i> | |
| | <i>USD</i> | <i>USD</i> | <i>liabilities</i> | |
| | | | <i>USD</i> | |
| EUR | 4,990,650 | — | 4,990,650 | 499,065 |
| GBP | 184 | — | 184 | 18 |
| JPY | (42,833,966) | 36,818,029 | (6,015,937) | (601,594) |
| | <u>(37,843,132)</u> | <u>36,818,029</u> | <u>(1,025,103)</u> | <u>(102,510)</u> |

(C) Composite – The information contained in this Note is at a Sub-Fund Level.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2015 (continued)

HEDJ^(C)

| | Monetary liabilities USD | Non-Monetary Assets USD | Net Financial liabilities USD | Sensitivity |
|----------|--------------------------------|-------------------------------|----------------------------------------|------------------|
| Currency | | | | |
| EUR | (139,726,197) | 128,644,172 | (11,082,025) | (1,108,203) |
| GBP | 2,267,846 | — | 2,267,846 | 226,785 |
| | <u>(137,458,351)</u> | <u>128,644,172</u> | <u>(8,814,179)</u> | <u>(881,418)</u> |

DEMA

| | Monetary Assets USD | Non-Monetary Assets USD | Net Financial Assets USD | Sensitivity |
|----------|---------------------------|-------------------------------|-----------------------------------|----------------|
| Currency | | | | |
| HKD | 42 | 666,075 | 666,117 | 66,612 |
| IDR | 2 | 52,174 | 52,176 | 5,218 |
| KRW | 1,877 | 53,951 | 55,828 | 5,583 |
| MYR | 1,003 | 210,548 | 211,551 | 21,155 |
| PHP | 2 | 43,712 | 43,714 | 4,371 |
| THB | 80 | 255,516 | 255,596 | 25,560 |
| TWD | 1,013 | 717,840 | 718,853 | 71,885 |
| | <u>4,019</u> | <u>1,999,816</u> | <u>2,003,835</u> | <u>200,383</u> |

(C) Composite – The information contained in this Note is at a Sub-Fund Level.

All of the financial assets and liabilities of DHS and DESE were denominated in US Dollar at 31 December 2014 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 2014 is 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 2014

EEI

| | Monetary Assets EUR | Non-Monetary Assets EUR | Net Financial Assets EUR | Sensitivity |
|----------|---------------------------|-------------------------------|-----------------------------------|----------------|
| Currency | | | | |
| CHF | 16 | 107,302 | 107,318 | 10,732 |
| DKK | — | 9,725 | 9,725 | 973 |
| GBP | 3,034 | 740,381 | 743,415 | 74,342 |
| NOK | 14 | 81,809 | 81,823 | 8,182 |
| SEK | — | 144,435 | 144,435 | 14,444 |
| | <u>3,064</u> | <u>1,083,652</u> | <u>1,086,716</u> | <u>108,673</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2014 (continued)

DFE

| | <i>Monetary Assets EUR</i> | <i>Non-Monetary Assets EUR</i> | <i>Net Financial Assets EUR</i> | <i>Sensitivity</i> |
|-----|------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
| CHF | 357 | 211,577 | 211,934 | 21,193 |
| DKK | 14 | 99,255 | 99,269 | 9,927 |
| GBP | 5,732 | 1,523,542 | 1,529,274 | 152,927 |
| NOK | 6 | 95,745 | 95,751 | 9,575 |
| SEK | 61 | 651,822 | 651,883 | 65,188 |
| | <u>6,170</u> | <u>2,581,941</u> | <u>2,588,111</u> | <u>258,810</u> |

DEM

| | <i>Monetary Assets USD</i> | <i>Non-Monetary Assets USD</i> | <i>Net Financial Assets USD</i> | <i>Sensitivity</i> |
|-----|------------------------------------|----------------------------------------|---------------------------------------------|--------------------|
| BRL | 790 | 190,991 | 191,781 | 19,181 |
| CLP | 132 | 28,712 | 28,844 | 2,884 |
| CZK | — | 34,557 | 34,557 | 3,456 |
| HKD | — | 409,718 | 409,718 | 40,972 |
| HUF | — | 5,663 | 5,663 | 566 |
| IDR | — | 28,913 | 28,913 | 2,891 |
| KRW | 58 | 12,101 | 12,159 | 1,218 |
| MXN | 85 | 23,166 | 23,251 | 2,325 |
| MYR | 575 | 120,642 | 121,217 | 12,122 |
| PHP | 10 | 21,763 | 21,773 | 2,177 |
| PLN | — | 72,250 | 72,250 | 7,225 |
| THB | 20 | 127,926 | 127,946 | 12,795 |
| TRY | — | 55,732 | 55,732 | 5,573 |
| TWD | 59 | 242,927 | 242,986 | 24,299 |
| ZAR | 88 | 218,531 | 218,619 | 21,863 |
| | <u>1,817</u> | <u>1,593,592</u> | <u>1,595,409</u> | <u>159,547</u> |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2014 (continued)

DGSE

| Currency | Monetary | Non-Monetary | Net | Sensitivity |
|----------|---------------|------------------|------------------|----------------|
| | Assets USD | Assets USD | Assets USD | |
| BRL | 706 | 179,179 | 179,885 | 17,989 |
| CLP | 7 | 41,009 | 41,016 | 4,102 |
| HKD | — | 175,893 | 175,893 | 17,589 |
| IDR | 42 | 73,619 | 73,661 | 7,366 |
| KRW | 515 | 177,326 | 177,841 | 17,784 |
| MXN | — | 38,072 | 38,072 | 3,807 |
| MYR | 789 | 123,783 | 124,572 | 12,457 |
| PHP | 2 | 43,153 | 43,155 | 4,315 |
| PLN | — | 54,106 | 54,106 | 5,411 |
| THB | 9 | 210,339 | 210,348 | 21,035 |
| TRY | — | 117,403 | 117,403 | 11,740 |
| TWD | 119 | 513,237 | 513,356 | 51,336 |
| ZAR | 384 | 190,201 | 190,585 | 19,059 |
| | <u>2,573</u> | <u>1,937,320</u> | <u>1,939,893</u> | <u>193,990</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.

At 31 December 2015 and 31 December 2014, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

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 financial derivative instruments, cash and cash equivalents and other receivable balances.

The Company mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Manager closely monitors the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. The long term credit rating of State Street Bank and Trust Company is AA- and Credit Suisse International is A at 31 December 2015.

The maximum exposure of the Sub-Funds to credit risk at 31 December 2015 and at 31 December 2014 is shown by the values of cash and cash equivalents and receivables in the Statement of Financial Position. At 31 December 2015 and at 31 December 2014, 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Credit risk (continued)

Custodian risk

The Sub-Funds' Custodian is State Street Custodial Services (Ireland) Limited (the "Custodian"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Custodian or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Custodian to be delayed. The maximum exposure to this risk at 31 December 2015 is the total value of investments disclosed in the Schedule of Investments and the value of cash and cash equivalents as detailed in the Statement of Financial Position.

At 31 December 2015, the long-term rating of State Street Corporation is A (2014: A) by Standard & Poors. State Street Corporation is the parent company of the Custodian, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the Companies Act, 2014 and the UCITS Regulations the Sub-Funds' securities are maintained within the custodial network in segregated accounts. The Custodian will ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds. Thus in the event of insolvency or bankruptcy of the Custodian, the Sub-Fund's assets are segregated and protected and this further reduces counterparty risk. The Sub-Funds will, however, be exposed to the risk of the Custodian or certain depositories used by the Custodian, in relation to the Sub-Funds' cash held by the Custodian. In the event of the insolvency or bankruptcy of the Custodian, the Sub-Funds will be treated as a general creditor of the Custodian in relation to cash holdings of the Sub-Funds.

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 stock exchanges.

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.

The Company 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 year.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

11. Financial Risks (continued)

Liquidity risk (continued)

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 Company will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Custodian. The redemption will be subject to an appropriate provision for duties and charges.

The Company considers that as at 31 December 2015 and as at 31 December 2014 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. At 31 December 2015 and 31 December 2014, all of the liabilities of each Sub-Fund (as shown in the Statement of Financial Position) fell due within one month.

12. Fair Value

IFRS 13 requires the Company 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:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) 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.
- c) 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).
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the Company’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 Company and might include the Company’s own data.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

12. Fair Value (continued)

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), the amendment requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses for the year split between those recognised in the Statement of Comprehensive Income, 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 Company. The Company 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 Company does not adjust the quoted price for these instruments.

All of the Company’s financial assets measured at fair value through profit or loss at 31 December 2015 and 31 December 2014 were classified within level 1 as they are active listed and exchange traded securities, except for open forward foreign currency exchange contracts (“Forwards”) which are classified within level 2 at 31 December 2015.

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 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 year between levels of the fair value hierarchy for financial assets which are recorded at fair value.

13. Operating Segments

The Investment Manager makes the strategic resource allocations on behalf of the Sub-Funds. The Investment Manager is responsible for each Sub-Fund’s entire portfolio and considers each Sub-Fund to have a single operating segment. The Investment Manager’s 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

14. Efficient Portfolio Management

The Investment Manager 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. 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 Company and the Company 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 Company did not enter into securities lending transactions or repurchase or reverse repurchase agreements during the year ended 31 December 2015 or 31 December 2014.

15. Total NAV per Share

| | <i>2015</i> | <i>2014</i> |
|-------------------------|-------------|-------------|
| DHS | | |
| Net assets USD | 13,697,884 | 2,189,990 |
| Fund shares outstanding | 845,000 | 130,000 |
| Net assets per share | 16.21 | 16.85 |
| DESE | | |
| Net assets USD | 7,119,292 | 2,216,239 |
| Fund shares outstanding | 455,000 | 130,000 |
| Net assets per share | 15.65 | 17.05 |
| E EI | | |
| Net assets EUR | 22,826,738 | 2,124,717 |
| Fund shares outstanding | 1,870,000 | 170,000 |
| Net assets per share | 12.21 | 12.50 |
| DFE | | |
| Net assets EUR | 38,759,511 | 4,421,328 |
| Fund shares outstanding | 2,465,000 | 340,000 |
| Net assets per share | 15.72 | 13.00 |
| DEM | | |
| Net assets USD | 14,251,504 | 1,892,781 |
| Fund shares outstanding | 1,250,000 | 125,000 |
| Net assets per share | 11.40 | 15.14 |
| DGSE | | |
| Net assets USD | 1,617,249 | 1,959,132 |
| Fund shares outstanding | 125,000 | 125,000 |
| Net assets per share | 12.94 | 15.67 |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

15. Total NAV per Share (continued)

| | <i>2015</i> | <i>2014</i> |
|---------------------------|-------------|-------------|
| ISEQ | | |
| Net assets EUR | 31,437,004 | — |
| Fund shares outstanding | 2,300,000 | — |
| Net assets per share | 13.67 | — |
| DXGY | | |
| Net assets EUR Acc | 13,878 | — |
| Fund shares outstanding | 1,000 | — |
| Net assets per share | 13.88 | — |
| DXGP | | |
| Net assets GBP Hedged | 19,344,693 | — |
| Fund shares outstanding | 2,100,000 | — |
| Net assets per share | 9.21 | — |
| DXGE | | |
| Net assets USD Hedged | 153 | — |
| Fund shares outstanding | 10 | — |
| Net assets per share | 15.31 | — |
| DXJZ | | |
| Net assets JPY Acc | 15,906 | — |
| Fund shares outstanding | 1,000 | — |
| Net assets per share | 15.91 | — |
| DXJF | | |
| Net assets EUR Hedged Acc | 4,447,654 | — |
| Fund shares outstanding | 301,000 | — |
| Net assets per share | 14.78 | — |
| DXJP | | |
| Net assets GBP Hedged | 102 | — |
| Fund shares outstanding | 10 | — |
| Net assets per share | 10.29 | — |
| DXJ | | |
| Net assets USD Hedged | 31344360 | — |
| Fund shares outstanding | 2,100,000 | — |
| Net assets per share | 14.93 | — |
| HEDF | | |
| Net assets EUR Acc | 988,861 | — |
| Fund shares outstanding | 71,000 | — |
| Net assets per share | 13.93 | — |
| HEDP | | |
| Net assets GBP Hedged | 696,500 | — |
| Fund shares outstanding | 70,010 | — |
| Net assets per share | 9.95 | — |

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

15. Total NAV per Share (continued)

| | <i>2015</i> | <i>2014</i> |
|-------------------------|-------------|-------------|
| HEDJ | | |
| Net assets USD Hedged | 125,116,385 | — |
| Fund shares outstanding | 8,540,000 | — |
| Net assets per share | 14.65 | — |
| WUKD | | |
| Net assets GBP | 2,891,408 | — |
| Fund shares outstanding | 560,000 | — |
| Net assets per share | 5.16 | — |
| DEMA | | |
| Net assets USD | 2,003,171 | — |
| Fund shares outstanding | 225,000 | — |
| Net assets per share | 8.90 | — |

16. Exchange Rates

The financial statements for DHS, DESE, DEM, DGSE, DXJ at a composite level, HEDJ at a composite level and DEMA are prepared in US Dollar (USD).

The following exchange rates at the year end date have been used to translate assets and liabilities in other currencies to USD:

| | | <i>31 December 2015</i> | <i>31 December 2014</i> |
|--------------------|-----|-----------------------------|-----------------------------|
| Brazilian Real | BRL | 3.9563 | 2.6582 |
| British Pound | GBP | 0.6783 | — |
| Chilean Peso | CLP | 708.5600 | 606.8500 |
| Chinese Yuan | CNY | 6.4936 | — |
| Czech Koruna | CZK | 24.8645 | 22.9040 |
| Euro | EUR | 0.9202 | — |
| Hong Kong Dollar | HKD | 7.7501 | 7.7549 |
| Hungarian Forint | HUF | 290.2002 | 260.9397 |
| Indonesian Rupiah | IDR | 13,785.0000 | 12,385.0000 |
| Indian Rupee | INR | 66.1563 | — |
| Japanese Yen | JPY | 120.1950 | — |
| South Korean Won | KRW | 1,172.5500 | 1,099.1500 |
| Mexican Peso | MXN | 17.2345 | 14.7398 |
| Malaysian Ringgit | MYR | 4.2935 | 3.4965 |
| Philippine Peso | PHP | 47.0550 | 44.7325 |
| Polish Zloty | PLN | 3.9227 | 3.552 |
| Thai Baht | THB | 35.9850 | 32.9000 |
| Turkish Lira | TRY | 2.9164 | 2.3378 |
| Taiwan Dollar | TWD | 32.8470 | 31.6020 |
| South African Rand | ZAR | 15.4650 | 11.5688 |

The financial statements for EEI, DFE and ISEQ are prepared in Euro (EUR).

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

16. Exchange Rates (continued)

The following exchange rates at the year end date have been used to translate assets and liabilities in other currencies to EUR:

| | | 31 December 2015 | 31 December 2014 |
|-----------------|-----|---------------------|---------------------|
| British Pound | GBP | 0.7370 | 0.7760 |
| Danish Krone | DKK | 7.4629 | 7.4463 |
| Norwegian Krone | NOK | 9.6195 | 9.0724 |
| Swedish Krona | SEK | 9.1737 | 9.4726 |
| Swiss Franc | CHF | 1.0885 | 1.2024 |
| US Dollar | USD | 1.0863 | 1.2101 |

The financial statements for DXGP, at a composite level, and WUKD are prepared in British Pound (GBP).

The following exchange rates at the year end date have been used to translate assets and liabilities in other currencies to GBP*:

31 December 2015

| | | |
|-----------|-----|--------|
| Euro | EUR | 1.3565 |
| US Dollar | USD | 1.4742 |

* There were no Sub-Funds with a presentation currency of GBP for the year ended 31 December 2014 and therefore no comparatives are presented.

In respect of the aggregation of the Sub-Funds' financial statements the year end rates for USD to EUR of 1.0863 (31 December 2014: 1.2101) and GBP to EUR of 0.7370 were used in the preparation of the Statement of Financial Position and the average exchange rates for USD to EUR of 1.2101 (31 December 2014: 1.2365) and GBP to EUR of 0.7760 were used in the preparation of the Statement of Comprehensive Income and the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

17. Material Changes to the Prospectus

The Prospectus was updated to reflect the launch of hedge share classes on some of the Sub-Funds which are used to mitigate or hedge the exposure of the portfolio currency to the relevant exposure currency through the use of forward exchange contracts that so far as possible and practicable track the currency hedging methodology of an index which seeks to provide a currency hedged return. There were no other material changes to the Prospectus except with regard to the addition of new funds.

18. Segregated liability of Sub-Funds

The Company is an umbrella fund with segregated liability between Sub-Funds.

19. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2015 (2014: None).

20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2015 (2014: None).

21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2014: None).

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

22. Significant Events During the Year

The Company merged the ISEQ 20[®] UCITS ETF (the only Sub-Fund of the ISEQ[®] Exchange Traded Fund plc) into the WisdomTree ISEQ 20[®] UCITS ETF (a new sub-fund under the WisdomTree Issuer plc umbrella).

The following Sub-Funds were launched during the year:

| <i>Sub-Fund</i> | <i>Launch Date</i> |
|-------------------------------------------|--------------------|
| WisdomTree ISEQ 20 [®] UCITS ETF | 17/4/15 |
| WisdomTree Germany Equity UCITS ETF | 11/5/15 |
| WisdomTree Japan Equity UCITS ETF | 18/5/15 |
| WisdomTree Europe Equity UCITS ETF | 18/5/15 |
| WisdomTree UK Equity Income UCITS ETF | 28/9/15 |
| WisdomTree Emerging Asia Equity UCITS ETF | 28/9/15 |

The following share classes were launched during the year:

| | <i>Class</i> | <i>Launch Date</i> |
|--------------------------------------------|----------------|--------------------|
| WisdomTree Germany Equity UCITS ETF – DXGP | GBP Hedged | 11/5/15 |
| WisdomTree Germany Equity UCITS ETF – DXGE | USD Hedged | 2/11/15 |
| WisdomTree Germany Equity UCITS ETF – DXGY | EUR Acc | 2/11/15 |
| WisdomTree Japan Equity UCITS ETF – DXJ | USD Hedged | 18/5/15 |
| WisdomTree Japan Equity UCITS ETF – DXJP | GBP Hedged | 2/11/15 |
| WisdomTree Japan Equity UCITS ETF – DXJZ | JPY Acc | 2/11/15 |
| WisdomTree Japan Equity UCITS ETF – DXJF | EUR Hedged Acc | 3/11/15 |
| WisdomTree Europe Equity UCITS ETF – HEDJ | USD Hedged | 18/5/15 |
| WisdomTree Europe Equity UCITS ETF – HEDP | GBP Hedged | 2/11/15 |
| WisdomTree Europe Equity UCITS ETF – HEDF | EUR Acc | 2/11/15 |

For details of the stock exchange listings of the current active Sub-Funds, refer to the Directors' Report, Review of the development of the business on page 4.

There were no other significant events affecting the Company during the year.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the year ended 31 December 2015

23. Significant Events After the Year End

Since the year end, there were subscriptions of USD 902,279, USD 1,990,266 and USD 53,370,141 into DESE and into the composite Sub-Funds of DXJ and HEDJ.

The following distributions, with an ex-date of 7 January 2016, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the year end:

| | <i>Declared 30 December 2015 Payable 19 January 2016</i> |
|------|--------------------------------------------------------------|
| DHS | USD 116,188 |
| DESE | USD 56,511 |
| EEI | EUR 157,454 |
| DFE | EUR 104,763 |
| DEM | USD 109,625 |
| DGSE | USD 3,763 |
| DXJ | USD 381,150 |
| HEDJ | USD 38,430 |

The following share classes were launched since the year end:

| <i>Sub-Fund</i> | <i>Class</i> | <i>Launch Date</i> |
|--------------------------------------------|----------------|--------------------|
| WisdomTree Germany Equity UCITS ETF – DXGD | CHF Hedged Acc | 02/02/2016 |
| WisdomTree Japan Equity UCITS ETF – DXJD | CHF Hedged Acc | 02/02/2016 |
| WisdomTree Europe Equity UCITS ETF – HEDD | CHF Hedged Acc | 02/02/2016 |

There were no other significant events affecting the Company since the year end.

24. Approval of the Financial Statements

The financial statements were approved by the Directors on 25 February 2016.

WisdomTree Issuer Plc

Schedule of Investments As at 31 December 2015

WisdomTree US Equity Income UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.87%) (2014: 99.80%) | | |
| | Equities (99.87%) (2014: 99.80%) | | |
| | United States (99.87%) (2014: 99.80%) | | |
| | Advertising (0.01%) (2014: 0.01%) | | |
| 363 | Harte-Hanks | 1,176 | 0.01 |
| | Aerospace & Defense (0.87%) (2014: 0.93%) | | |
| 551 | Lockheed Martin | 119,650 | 0.87 |
| | Agriculture (6.09%) (2014: 5.98%) | | |
| 4,647 | Altria Group | 270,502 | 1.98 |
| 1,167 | Archer-Daniels-Midland | 42,806 | 0.31 |
| 4,328 | Philip Morris International | 380,475 | 2.78 |
| 2,723 | Reynolds American | 125,666 | 0.92 |
| 54 | Universal Corp | 3,028 | 0.02 |
| 483 | Vector Group | 11,396 | 0.08 |
| | | 833,873 | 6.09 |
| | Auto Manufacturers (1.99%) (2014: 1.94%) | | |
| 10,151 | Ford Motor | 143,028 | 1.04 |
| 3,824 | General Motors | 130,054 | 0.95 |
| | | 273,082 | 1.99 |
| | Auto Parts & Equipment (0.02%) (2014: 0.02%) | | |
| 65 | Douglas Dynamics | 1,370 | 0.01 |
| 26 | Miller Industries | 566 | 0.00 |
| 65 | Superior Industries International | 1,197 | 0.01 |
| | | 3,133 | 0.02 |
| | Banks (1.01%) (2014: 1.18%) | | |
| 19 | American National Bankshares | 487 | 0.00 |
| 26 | Arrow Financial | 706 | 0.01 |
| 26 | Bridge Bancorp | 791 | 0.01 |
| 78 | Chemical Financial | 2,673 | 0.02 |
| 39 | City Holding | 1,780 | 0.01 |
| 26 | CNB Financial | 469 | 0.00 |
| 91 | Community Bank System | 3,635 | 0.03 |
| 39 | Community Trust Bancorp | 1,363 | 0.01 |
| 122 | Cullen/Frost Bankers | 7,320 | 0.05 |
| 26 | Financial Institutions | 728 | 0.01 |
| 27 | First Bancorp | 553 | 0.01 |
| 52 | First Busey | 1,073 | 0.01 |
| 195 | First Commonwealth Financial | 1,769 | 0.01 |
| 156 | First Financial Bancorp | 2,819 | 0.02 |
| 391 | FirstMerit | 7,292 | 0.05 |
| 383 | FNB | 5,109 | 0.04 |
| 182 | Hancock Holding | 4,581 | 0.03 |
| 13 | Merchants Bancshares | 409 | 0.00 |
| 311 | National Penn Bancshares | 3,835 | 0.03 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------|------------------------------|---------------------------|-------------------|
| Banks (1.01%) (2014: 1.18%) (continued) | | | |
| 83 | NBT Bancorp | 2,314 | 0.02 |
| 1,772 | New York Community Banc | 28,919 | 0.21 |
| 235 | Old National Bancorp | 3,187 | 0.02 |
| 322 | PacWest Bancorp | 13,878 | 0.10 |
| 38 | Park National | 3,438 | 0.03 |
| 13 | Penns Woods Bancorp | 552 | 0.00 |
| 14 | Peoples Financial Services | 533 | 0.00 |
| 53 | Republic Bancorp | 1,400 | 0.01 |
| 53 | Sandy Spring Bancorp | 1,429 | 0.01 |
| 54 | Southside Bancshares | 1,297 | 0.01 |
| 27 | Tompkins Financial | 1,516 | 0.01 |
| 221 | TrustCo Bank NY | 1,357 | 0.01 |
| 182 | Trustmark | 4,193 | 0.03 |
| 520 | Umpqua Holdings | 8,268 | 0.06 |
| 146 | United Bankshares | 5,401 | 0.04 |
| 130 | United Financial Bancorp | 1,674 | 0.01 |
| 39 | Univest Corp of Pennsylvania | 814 | 0.01 |
| 621 | Valley National Bancorp | 6,117 | 0.05 |
| 39 | Washington Trust Bancorp | 1,541 | 0.01 |
| 26 | West Bancorp | 513 | 0.00 |
| 53 | Westamerica Bancorp | 2,478 | 0.02 |
| | | 138,211 | 1.01 |
| Beverages (2.52%) (2014: 2.61%) | | | |
| 8,026 | Coca-Cola | 344,797 | 2.52 |
| Chemicals (1.20%) (2014: 1.94%) | | | |
| 159 | Axiall | 2,449 | 0.02 |
| 2,355 | Dow Chemical | 121,235 | 0.89 |
| 658 | Huntsman | 7,481 | 0.05 |
| 71 | Innophos Holdings | 2,058 | 0.01 |
| 729 | Kronos Worldwide | 4,112 | 0.03 |
| 724 | Mosaic | 19,975 | 0.15 |
| 396 | Olin | 6,835 | 0.05 |
| | | 164,145 | 1.20 |
| Coal (0.07%) (2014: 0.07%) | | | |
| 337 | Pattern Energy Group | 7,046 | 0.05 |
| 542 | SunCoke Energy | 1,881 | 0.02 |
| | | 8,927 | 0.07 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-------------------------------------------------------------------|-----------------------------------|---------------------------|-------------------|
| Commercial Services (0.52%) (2014: 0.39%) | | | |
| 19 | Capella Education | 878 | 0.01 |
| 91 | Electro Rent | 837 | 0.01 |
| 58 | Ennis | 1,117 | 0.01 |
| 235 | KAR Auction Services | 8,702 | 0.06 |
| 313 | Macquarie Infrastructure | 22,724 | 0.16 |
| 52 | McGrath Rent | 1,310 | 0.01 |
| 264 | Quad/Graphics | 2,455 | 0.02 |
| 184 | Rent-A-Center | 2,754 | 0.02 |
| 861 | RR Donnelley & Sons | 12,674 | 0.09 |
| 1,011 | Western Union | 18,107 | 0.13 |
| | | 71,558 | 0.52 |
| Computers (2.86%) (2014: 0.08%) | | | |
| 140 | Diebold | 4,213 | 0.03 |
| 4,376 | HP | 51,812 | 0.38 |
| 2,216 | International Business Machines | 304,966 | 2.22 |
| 157 | Lexmark International | 5,095 | 0.04 |
| 432 | Western Digital | 25,941 | 0.19 |
| | | 392,027 | 2.86 |
| Consumer Durables & Apparels (0.00%) (2014: 0.00%) | | | |
| 14 | Weyco Group | 375 | 0.00 |
| Cosmetics & Personal Care (3.18%) (2014: 3.35%) | | | |
| 5,480 | Procter & Gamble | 435,167 | 3.18 |
| Distribution & Wholesale (0.02%) (2014: 0.02%) | | | |
| 139 | H&E Equipment Services | 2,430 | 0.02 |
| Diversified Financial Services (0.34%) (2014: 3.38%) | | | |
| 195 | Arlington Asset Investment | 2,580 | 0.02 |
| 159 | Artisan Partners Asset Management | 5,734 | 0.04 |
| 765 | BGC Partners | 7,505 | 0.05 |
| 86 | Cohen & Steers | 2,621 | 0.02 |
| 221 | Federated Investors | 6,332 | 0.05 |
| 120 | Greenhill | 3,433 | 0.03 |
| 24 | Marlin Business Services | 385 | 0.00 |
| 49 | Moelis | 1,430 | 0.01 |
| 286 | Physicians Realty Trust | 4,822 | 0.04 |
| 87 | Virtu Financial | 1,970 | 0.01 |
| 282 | Waddell & Reed Financial | 8,082 | 0.06 |
| 27 | Westwood Holdings Group | 1,406 | 0.01 |
| | | 46,300 | 0.34 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Electrical Components & Equipment (0.58%) (2014: 0.67%) | | |
| 1,605 | Emerson Electric | 76,767 | 0.56 |
| 170 | General Cable | 2,283 | 0.02 |
| | | <u>79,050</u> | <u>0.58</u> |
| | Electronics (0.05%) (2014: 0.06%) | | |
| 26 | American Science & Engineering | 1,076 | 0.01 |
| 326 | AVX | 3,957 | 0.03 |
| 104 | Brady | 2,390 | 0.01 |
| | | <u>7,423</u> | <u>0.05</u> |
| | Energy - Alternate Sources (0.03%) (2014: 0.01%) | | |
| 702 | TerraForm Global | 3,924 | 0.03 |
| | Entertainment (0.28%) (2014: 0.29%) | | |
| 40 | AMC Entertainment Holdings | 960 | 0.01 |
| 207 | Cinemark Holdings | 6,920 | 0.05 |
| 213 | National CineMedia | 3,346 | 0.02 |
| 376 | Regal Entertainment Group | 7,095 | 0.05 |
| 253 | SeaWorld Entertainment | 4,982 | 0.04 |
| 254 | Six Flags Entertainment | 13,955 | 0.10 |
| 78 | Speedway Motorsports | 1,616 | 0.01 |
| | | <u>38,874</u> | <u>0.28</u> |
| | Environmental Control (0.38%) (2014: 0.60%) | | |
| 71 | Ceco Environmental | 545 | 0.01 |
| 541 | Covanta Holding | 8,380 | 0.06 |
| 795 | Waste Management | 42,429 | 0.31 |
| | | <u>51,354</u> | <u>0.38</u> |
| | Food (2.46%) (2014: 1.58%) | | |
| 141 | B&G Foods | 4,938 | 0.04 |
| 208 | Cal-Maine Foods | 9,639 | 0.07 |
| 1,071 | General Mills | 61,754 | 0.45 |
| 600 | Kellogg | 43,362 | 0.32 |
| 2,370 | Kraft Heinz | 172,441 | 1.26 |
| 78 | Nutrisystem | 1,688 | 0.01 |
| 1,016 | Sysco | 41,656 | 0.30 |
| 39 | Village Super Market | 1,027 | 0.01 |
| | | <u>336,505</u> | <u>2.46</u> |
| | Forest Products & Paper (0.34%) (2014: 0.36%) | | |
| 1,144 | International Paper | 43,129 | 0.31 |
| 26 | Orchids Paper Products | 804 | 0.01 |
| 78 | Schweitzer-Mauduit International | 3,275 | 0.02 |
| | | <u>47,208</u> | <u>0.34</u> |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------|---------------------------|-------------------|
| | Full Line Insurance (1.08%) (2014: 0.62%) | | |
| 52 | American National Insurance | 5,318 | 0.04 |
| 353 | Arthur J Gallagher | 14,452 | 0.11 |
| 26 | Baldwin & Lyons | 625 | 0.00 |
| 305 | Cincinnati Financial | 18,047 | 0.13 |
| 39 | Donegal Group | 549 | 0.00 |
| 39 | EMC Insurance Group | 987 | 0.01 |
| 78 | Erie Indemnity | 7,460 | 0.05 |
| 79 | Horace Mann Educators | 2,621 | 0.02 |
| 169 | Mercury General | 7,870 | 0.06 |
| 641 | Old Republic International | 11,942 | 0.09 |
| 925 | Prudential Financial | 75,304 | 0.55 |
| 54 | Safety Insurance Group | 3,044 | 0.02 |
| | | 148,219 | 1.08 |
| | Health Care Services (0.02%) (2014: 0.03%) | | |
| 179 | Kindred Healthcare | 2,132 | 0.02 |
| | Healthcare Products (0.02%) (2014: 0.56%) | | |
| 22 | HCI Group | 767 | 0.01 |
| 102 | Meridian Bioscience | 2,093 | 0.01 |
| | | 2,860 | 0.02 |
| | Home Builders (0.02%) (2014: 0.02%) | | |
| 130 | MDC Holdings | 3,319 | 0.02 |
| | Home Furnishings (0.01%) (2014: 0.09%) | | |
| 92 | Daktronics | 802 | 0.01 |
| | Household Products (0.59%) (2014: 0.80%) | | |
| 633 | Kimberly-Clark | 80,581 | 0.59 |
| | Internet (0.22%) (2014: 0.03%) | | |
| 117 | Cogent Communications Holdings | 4,059 | 0.03 |
| 1,242 | Symantec | 26,082 | 0.19 |
| | | 30,141 | 0.22 |
| | Iron & Steel (0.32%) (2014: 0.30%) | | |
| 339 | Allegheny Technologies | 3,814 | 0.03 |
| 235 | Commercial Metals | 3,217 | 0.02 |
| 697 | Nucor | 28,089 | 0.20 |
| 77 | Schnitzer Steel Industries | 1,106 | 0.01 |
| 432 | Steel Dynamics | 7,720 | 0.06 |
| | | 43,946 | 0.32 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------|---------------------------|-------------------|
| | Leisure Time (0.06%) (2014: 0.03%) | | |
| 42 | Bob Evans Farms | 1,632 | 0.01 |
| 52 | DineEquity | 4,403 | 0.04 |
| 97 | Interval Leisure Group | 1,514 | 0.01 |
| | | 7,549 | 0.06 |
| | Lodging (1.05%) (2014: 1.09%) | | |
| 2,971 | Las Vegas Sands | 130,249 | 0.95 |
| 195 | Wynn Resorts | 13,492 | 0.10 |
| | | 143,741 | 1.05 |
| | Machinery – Diversified (0.30%) (2014: 0.00%) | | |
| 473 | Cummins | 41,629 | 0.30 |
| | Machinery, Construction & Mining (0.84%) (2014: 0.81%) | | |
| 1,624 | Caterpillar | 110,367 | 0.81 |
| 369 | Joy Global | 4,653 | 0.03 |
| | | 115,020 | 0.84 |
| | Media (0.38%) (2014: 0.17%) | | |
| 241 | Gannett | 3,926 | 0.03 |
| 90 | Meredith | 3,892 | 0.03 |
| 182 | New Media Investment Group | 3,542 | 0.03 |
| 306 | Time | 4,795 | 0.03 |
| 117 | Tribune Publishing | 1,079 | 0.01 |
| 801 | Viacom | 32,969 | 0.24 |
| 92 | World Wrestling Entertainment | 1,641 | 0.01 |
| | | 51,844 | 0.38 |
| | Mining (0.04%) (2014: 0.70%) | | |
| 65 | Compass Minerals International | 4,893 | 0.04 |
| | Miscellaneous Manufacturers (3.88%) (2014: 4.30%) | | |
| 49 | American Railcar Industries Inc | 2,268 | 0.02 |
| 16,950 | General Electric | 527,992 | 3.85 |
| 67 | Raven Industries | 1,045 | 0.01 |
| | | 531,305 | 3.88 |
| | Oil & Gas (11.71%) (2014: 13.32%) | | |
| 153 | Alon USA Energy | 2,270 | 0.02 |
| 307 | Archrock | 2,309 | 0.02 |
| 5,504 | Chevron | 495,140 | 3.62 |
| 4,491 | ConocoPhillips | 209,685 | 1.53 |
| 256 | CVR Energy | 10,074 | 0.07 |
| 130 | Evolution Petroleum | 625 | 0.00 |
| 8,963 | Exxon Mobil | 698,666 | 5.10 |
| 338 | Helmerich & Payne | 18,100 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|----------------------------------------------------------|-------------------------|---------------------------|-------------------|
| Oil & Gas (11.71%) (2014: 13.32%) (continued) | | | |
| 615 | Murphy Oil | 13,807 | 0.10 |
| 2,058 | Occidental Petroleum | 139,141 | 1.02 |
| 195 | PBF Energy | 7,178 | 0.05 |
| 204 | Western Refining | 7,266 | 0.05 |
| | | 1,604,261 | 11.71 |
| Oil & Gas Services (0.40%) (2014: 0.15%) | | | |
| 104 | Bristow Group | 2,694 | 0.02 |
| 1,242 | National Oilwell Varco | 41,595 | 0.30 |
| 408 | Targa Resources | 11,040 | 0.08 |
| | | 55,329 | 0.40 |
| Other Consumer, Cyclical (0.06%) (2014: 0.12%) | | | |
| 147 | Tupperware Brands | 8,181 | 0.06 |
| Other Finance (0.01%) (2014: 0.01%) | | | |
| 246 | Acacia Research | 1,055 | 0.01 |
| Other Industrial (0.09%) (2014: 0.05%) | | | |
| 88 | GATX | 3,744 | 0.03 |
| 214 | TAL International Group | 3,403 | 0.02 |
| 168 | Timken | 4,803 | 0.04 |
| | | 11,950 | 0.09 |
| Packaging & Containers (0.17%) (2014: 0.09%) | | | |
| 65 | Greif | 2,780 | 0.02 |
| 66 | Myers Industries | 879 | 0.01 |
| 187 | Packaging of America | 11,790 | 0.08 |
| 208 | Sonoco Products | 8,501 | 0.06 |
| | | 23,950 | 0.17 |
| Pharmaceuticals (7.10%) (2014: 8.12%) | | | |
| 4,079 | AbbVie | 241,640 | 1.76 |
| 5,826 | Merck | 307,729 | 2.25 |
| 1,199 | PDL BioPharma | 4,244 | 0.03 |
| 12,741 | Pfizer | 411,280 | 3.00 |
| 724 | Theravance | 7,631 | 0.06 |
| | | 972,524 | 7.10 |
| Pipelines (3.33%) (2014: 2.54%) | | | |
| 16,156 | Kinder Morgan | 241,047 | 1.76 |
| 1,519 | ONEOK | 37,458 | 0.27 |
| 165 | SemGroup | 4,762 | 0.03 |
| 2,607 | Spectra Energy | 62,412 | 0.46 |
| 4,307 | Williams | 110,690 | 0.81 |
| | | 456,369 | 3.33 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate (0.26%) (2014: 0.42%) | | |
| 105 | Armada Hoffer Properties | 1,100 | 0.01 |
| 91 | Rexford Industrial Realty | 1,489 | 0.01 |
| 167 | Ryman Hospitality Properties | 8,624 | 0.06 |
| 74 | Starwood Waypoint Residential Trust | 1,675 | 0.01 |
| 393 | WP Carey | 23,187 | 0.17 |
| | | 36,075 | 0.26 |
| | Real Estate Investment Trusts (12.01%) (2014: 11.92%) | | |
| 130 | Acadia Realty Trust | 4,309 | 0.03 |
| 52 | Agree Realty | 1,767 | 0.01 |
| 12 | Alexander's | 4,609 | 0.03 |
| 149 | Alexandria Real Estate Equities | 13,464 | 0.10 |
| 278 | American Campus Communities | 11,492 | 0.08 |
| 300 | Apartment Investment & Management | 12,009 | 0.09 |
| 620 | Apple Hospitality REIT | 12,381 | 0.09 |
| 433 | Ashford Hospitality Trust | 2,732 | 0.02 |
| 533 | BioMed Realty Trust | 12,627 | 0.09 |
| 115 | Bluerock Residential Growth REIT | 1,363 | 0.01 |
| 469 | Brandywine Realty Trust | 6,407 | 0.05 |
| 705 | Brixmor Property Group | 18,203 | 0.13 |
| 193 | Camden Property Trust | 14,815 | 0.11 |
| 159 | CareTrust REIT | 1,741 | 0.01 |
| 104 | CatchMark Timber Trust | 1,176 | 0.01 |
| 847 | CBL & Associates Properties | 10,477 | 0.08 |
| 127 | Chatham Lodging Trust | 2,601 | 0.02 |
| 213 | Chesapeake Lodging Trust | 5,359 | 0.04 |
| 375 | Columbia Property Trust | 8,805 | 0.06 |
| 1,111 | Communications Sales | 20,765 | 0.15 |
| 122 | Corenergy Infrastructure | 1,810 | 0.01 |
| 52 | CoreSite Realty | 2,949 | 0.02 |
| 280 | Corporate Office Properties Trust | 6,112 | 0.04 |
| 586 | Corrections of America | 15,523 | 0.11 |
| 426 | Cousins Properties | 4,017 | 0.03 |
| 823 | Crown Castle International | 71,148 | 0.52 |
| 135 | CyrusOne | 5,056 | 0.04 |
| 168 | DCT Industrial Trust | 6,278 | 0.05 |
| 900 | DDR | 15,156 | 0.11 |
| 557 | DiamondRock Hospitality | 5,375 | 0.04 |
| 421 | Digital Realty Trust | 31,836 | 0.23 |
| 720 | Duke Realty | 15,134 | 0.11 |
| 205 | DuPont Fabros Technology | 6,517 | 0.05 |
| 65 | Easterly Government Properties | 1,117 | 0.01 |
| 78 | EastGroup Properties | 4,338 | 0.03 |
| 130 | Education Realty Trust | 4,924 | 0.04 |
| 231 | EPR Properties | 13,502 | 0.10 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate Investment Trusts (12.01%) (2014: 11.92%) (continued) | | |
| 261 | Equity One | 7,086 | 0.05 |
| 205 | Extra Space Storage | 18,083 | 0.13 |
| 195 | First Potomac Realty Trust | 2,223 | 0.02 |
| 455 | Franklin Street Properties | 4,709 | 0.03 |
| 559 | Gaming and Leisure Properties | 15,540 | 0.11 |
| 402 | Geo Group | 11,622 | 0.08 |
| 105 | Getty Realty | 1,801 | 0.01 |
| 136 | Gladstone Commercial | 1,984 | 0.01 |
| 771 | Global Net Lease | 6,129 | 0.04 |
| 450 | Government Properties Income Trust | 7,141 | 0.05 |
| 548 | Gramercy Property Trust | 4,231 | 0.03 |
| 1,758 | HCP | 67,226 | 0.49 |
| 266 | Healthcare Realty Trust | 7,533 | 0.06 |
| 339 | Healthcare Trust of America | 9,143 | 0.07 |
| 130 | Hersha Hospitality Trust | 2,829 | 0.02 |
| 230 | Highwoods Properties | 10,028 | 0.07 |
| 678 | Hospitality Properties Trust | 17,730 | 0.13 |
| 2,214 | Host Hotels & Resorts | 33,963 | 0.25 |
| 271 | Independence Realty Trust | 2,035 | 0.01 |
| 112 | InfraREIT | 2,072 | 0.02 |
| 351 | Inland Real Estate | 3,728 | 0.03 |
| 531 | Investors Real Estate Trust | 3,690 | 0.03 |
| 890 | Iron Mountain | 24,039 | 0.18 |
| 993 | Kimco Realty | 26,275 | 0.19 |
| 222 | Kite Realty Group Trust | 5,756 | 0.04 |
| 237 | Lamar Advertising | 14,215 | 0.10 |
| 449 | LaSalle Hotel Properties | 11,297 | 0.08 |
| 1,153 | Lexington Realty Trust | 9,224 | 0.07 |
| 533 | Liberty Property Trust | 16,550 | 0.12 |
| 109 | LTC Properties | 4,702 | 0.03 |
| 327 | Macerich | 26,386 | 0.19 |
| 1,069 | Medical Properties Trust | 12,304 | 0.09 |
| 158 | Mid-America Apartment Communities | 14,348 | 0.10 |
| 209 | Monmouth Real Estate Investment | 2,186 | 0.02 |
| 125 | National Health Investors | 7,609 | 0.06 |
| 371 | National Retail Properties | 14,859 | 0.11 |
| 64 | National Storage Affiliates Trust | 1,096 | 0.01 |
| 547 | New Senior Investment Group | 5,393 | 0.04 |
| 388 | New York REIT In | 4,462 | 0.03 |
| 80 | Nexpoint Residential | 1,047 | 0.01 |
| 1,439 | Northstar Realty Finance | 24,506 | 0.18 |
| 732 | Omega Healthcare Investors | 25,605 | 0.19 |
| 65 | One Liberty Properties | 1,395 | 0.01 |
| 514 | Outfront Media | 11,221 | 0.08 |
| 312 | Parkway Properties | 4,877 | 0.04 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate Investment Trusts (12.01%) (2014: 11.92%) (continued) | | |
| 171 | Pebblebrook Hotel Trust | 4,791 | 0.04 |
| 157 | Pennsylvania Real Estate Investment Trust | 3,434 | 0.03 |
| 389 | Piedmont Office Realty Trust | 7,344 | 0.05 |
| 384 | Plum Creek Timber | 18,324 | 0.13 |
| 104 | Post Properties | 6,153 | 0.05 |
| 116 | Potlatch | 3,508 | 0.03 |
| 82 | Preferred Apartment Communities | 1,073 | 0.01 |
| 1,184 | Prologis | 50,817 | 0.37 |
| 288 | Public Storage | 71,338 | 0.52 |
| 74 | QTS Realty Trust | 3,338 | 0.02 |
| 234 | Ramco-Gershenson Properties Trust | 3,887 | 0.03 |
| 313 | Rayonier | 6,949 | 0.05 |
| 692 | Realty Income | 35,728 | 0.26 |
| 167 | Regency Centers | 11,376 | 0.08 |
| 247 | Retail Opportunity Investments | 4,421 | 0.03 |
| 651 | Retail Properties of America | 9,615 | 0.07 |
| 431 | RLJ Lodging Trust | 9,323 | 0.07 |
| 30 | RMR Group | 432 | 0.00 |
| 169 | Rouse Properties | 2,461 | 0.02 |
| 309 | Sabra Health Care REIT | 6,251 | 0.05 |
| 39 | Saul Centers | 2,000 | 0.01 |
| 534 | Select Income REIT | 10,584 | 0.08 |
| 1,530 | Senior Housing Properties Trust | 22,705 | 0.17 |
| 63 | Silver Bay Realty Trust | 987 | 0.01 |
| 637 | Simon Property Group | 123,858 | 0.90 |
| 73 | Sovran Self Storage | 7,834 | 0.06 |
| 1,738 | Spirit Realty Capital | 17,415 | 0.13 |
| 299 | STAG Industrial | 5,517 | 0.04 |
| 338 | Store Capital | 7,842 | 0.06 |
| 234 | Summit Hotel Properties | 2,796 | 0.02 |
| 133 | Sun Communities | 9,114 | 0.07 |
| 189 | Tanger Factory Outlet Centers | 6,180 | 0.05 |
| 112 | Taubman Centers | 8,593 | 0.06 |
| 82 | Terreno Realty | 1,855 | 0.01 |
| 129 | Tier Reit | 1,903 | 0.01 |
| 484 | UDR | 18,184 | 0.13 |
| 118 | UMH Properties | 1,194 | 0.01 |
| 41 | Universal Health Realty Income Trust | 2,050 | 0.02 |
| 196 | Urban Edge Properties | 4,596 | 0.03 |
| 78 | Urstadt Biddle Properties | 1,501 | 0.01 |
| 1,153 | Ventas | 65,064 | 0.48 |
| 3,683 | Vereit | 29,169 | 0.21 |
| 196 | Washington Real Estate Investment Trust | 5,304 | 0.04 |
| 312 | Weingarten Realty Investors | 10,789 | 0.08 |
| 1,099 | Welltower | 74,765 | 0.55 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------------------|----------------------------------|---------------------------|-------------------|
| Real Estate Investment Trusts (12.01%) (2014: 11.92%) (continued) | | | |
| 1,219 | Weyerhaeuser | 36,546 | 0.27 |
| 158 | Whitestone REIT | 1,898 | 0.01 |
| 1,024 | WP Glimcher | 10,865 | 0.08 |
| 367 | Xenia Hotels & Resorts | 5,626 | 0.04 |
| | | 1,645,069 | 12.01 |
| Restaurants & Bars (1.62%) (2014: 1.81%) | | | |
| 52 | Cracker Barrel Old Country Store | 6,595 | 0.05 |
| 291 | Darden Restaurants | 18,519 | 0.13 |
| 1,668 | McDonald's | 197,058 | 1.44 |
| | | 222,172 | 1.62 |
| Retail (4.50%) (2014: 1.23%) | | | |
| 115 | Abercrombie & Fitch | 3,105 | 0.02 |
| 376 | American Eagle Outfitters | 5,828 | 0.04 |
| 282 | Barnes & Noble | 2,456 | 0.02 |
| 40 | Big 5 Sporting Goods | 400 | 0.00 |
| 52 | Cato | 1,915 | 0.01 |
| 739 | Coach | 24,187 | 0.18 |
| 152 | DSW | 3,627 | 0.03 |
| 299 | GameStop | 8,384 | 0.06 |
| 829 | Gap | 20,476 | 0.15 |
| 247 | Guess? | 4,663 | 0.03 |
| 436 | Kohl's | 20,767 | 0.15 |
| 712 | Macy's | 24,906 | 0.18 |
| 132 | Men's Wearhouse | 1,938 | 0.02 |
| 144 | Nu Skin Enterprises | 5,456 | 0.04 |
| 54 | PetMed Express | 925 | 0.01 |
| 227 | Pier 1 Imports | 1,155 | 0.01 |
| 134 | Stage Stores | 1,221 | 0.01 |
| 1,878 | Staples | 17,785 | 0.13 |
| 109 | Stein Mart | 734 | 0.01 |
| 1,135 | Target | 82,412 | 0.60 |
| 6,256 | Wal-Mart Stores | 383,493 | 2.80 |
| | | 615,833 | 4.50 |
| Savings & Loans (0.25%) (2014: 0.27%) | | | |
| 104 | Banc of California | 1,520 | 0.01 |
| 169 | Brookline Bancorp | 1,943 | 0.01 |
| 78 | Dime Community Bancshares | 1,364 | 0.01 |
| 653 | First Niagara Financial Group | 7,085 | 0.05 |
| 65 | Flushing Financial | 1,407 | 0.01 |
| 18 | Fox Chase Bancorp | 365 | 0.00 |
| 261 | Northwest Bancshares | 3,495 | 0.03 |
| 119 | Oritani Financial | 1,963 | 0.02 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------------------------------------|---------------------------|-------------------|
| | Savings & Loans (0.25%) (2014: 0.27%) (continued) | | |
| 777 | People's United Financial | 12,549 | 0.09 |
| 144 | Provident Financial Services | 2,902 | 0.02 |
| | | 34,593 | 0.25 |
| | Semiconductors (1.78%) (2014: 0.50%) | | |
| 170 | Brooks Automation | 1,816 | 0.01 |
| 284 | CLA Tencor | 19,695 | 0.15 |
| 313 | Intersil | 3,994 | 0.03 |
| 541 | Maxim Integrated Products | 20,558 | 0.15 |
| 388 | Microchip Technology | 18,057 | 0.13 |
| 3,598 | QUALCOMM | 179,846 | 1.31 |
| | | 243,966 | 1.78 |
| | Software (0.60%) (2014: 0.64%) | | |
| 65 | American Software | 662 | 0.01 |
| 955 | CA | 27,275 | 0.20 |
| 37 | Computer Programs & Systems | 1,841 | 0.01 |
| 1,089 | Navient | 12,469 | 0.09 |
| 689 | Paychex | 36,441 | 0.27 |
| 195 | Quality Systems | 3,143 | 0.02 |
| | | 81,831 | 0.60 |
| | Technology Hardware & Equipment (0.07%) (2014: 0.07%) | | |
| 443 | Pitney Bowes | 9,148 | 0.07 |
| | Telecommunications (11.90%) (2014: 12.29%) | | |
| 20,087 | AT&T | 691,194 | 5.04 |
| 2,827 | CenturyLink | 71,127 | 0.52 |
| 9,652 | Cisco Systems | 262,100 | 1.91 |
| 56 | Comtech Telecommunications | 1,125 | 0.01 |
| 208 | Consolidated Communications Holdings | 4,358 | 0.03 |
| 6,450 | Frontier Communications | 30,122 | 0.22 |
| 82 | IDT | 956 | 0.01 |
| 78 | Inteliquent | 1,386 | 0.01 |
| 12,120 | Verizon Communications | 560,186 | 4.09 |
| 191 | West | 4,120 | 0.03 |
| 600 | Windstream Holdings | 3,864 | 0.03 |
| | | 1,630,538 | 11.90 |
| | Toys, Games & Hobbies (0.23%) (2014: 0.34%) | | |
| 1,169 | Mattel | 31,762 | 0.23 |
| | Transportation (0.02%) (2014: 0.03%) | | |
| 362 | Tidewater | 2,519 | 0.02 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|---------------------------------------------------|---------------------------------|---------------------------|-------------------|
| Utilities – Electric (9.33%) (2014: 9.38%) | | | |
| 1,719 | AES | 16,451 | 0.12 |
| 126 | ALLETE | 6,405 | 0.05 |
| 250 | Alliant Energy | 15,612 | 0.11 |
| 586 | Ameren | 25,333 | 0.18 |
| 1,187 | American Electric Power | 69,166 | 0.50 |
| 156 | Avista | 5,518 | 0.04 |
| 117 | Black Hills | 5,432 | 0.04 |
| 118 | Cleco | 6,161 | 0.05 |
| 549 | CMS Energy | 19,808 | 0.14 |
| 739 | Consolidated Edison | 47,496 | 0.35 |
| 1,411 | Dominion Resources | 95,440 | 0.70 |
| 394 | DTE Energy | 31,595 | 0.23 |
| 1,982 | Duke Energy | 141,495 | 1.03 |
| 78 | El Paso Electric | 3,003 | 0.02 |
| 117 | Empire District Electric | 3,284 | 0.02 |
| 539 | Entergy | 36,846 | 0.27 |
| 639 | Eversource Energy | 32,634 | 0.24 |
| 2,610 | Exelon | 72,480 | 0.53 |
| 1,137 | FirstEnergy | 36,077 | 0.26 |
| 377 | Great Plains Energy | 10,296 | 0.08 |
| 278 | Hawaiian Electric Industries | 8,048 | 0.06 |
| 92 | IDACORP | 6,256 | 0.05 |
| 509 | MDU Resources Group | 9,325 | 0.07 |
| 856 | NextEra Energy | 88,930 | 0.65 |
| 102 | NorthWestern | 5,533 | 0.04 |
| 1,014 | NRG Energy | 11,935 | 0.09 |
| 145 | NRG Yield Class A | 2,017 | 0.01 |
| 502 | OGE Energy | 13,198 | 0.10 |
| 104 | Otter Tail | 2,769 | 0.02 |
| 623 | Pepco Holdings | 16,204 | 0.12 |
| 1,022 | PG&E | 54,360 | 0.40 |
| 265 | Pinnacle West Capital | 17,087 | 0.12 |
| 172 | Portland General Electric | 6,256 | 0.05 |
| 1,833 | PPL | 62,560 | 0.46 |
| 1,267 | Public Service Enterprise Group | 49,020 | 0.36 |
| 322 | SCANA | 19,478 | 0.14 |
| 2,619 | Southern | 122,543 | 0.89 |
| 482 | TECO Energy | 12,845 | 0.09 |
| 39 | Unitil | 1,399 | 0.01 |
| 707 | WEC Energy Group | 36,276 | 0.26 |
| 294 | Westar Energy | 12,469 | 0.09 |
| 1,100 | Xcel Energy | 39,501 | 0.29 |
| | | 1,278,541 | 9.33 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|------------------------------|
| | Utilities – Electric & Gas (0.76%) (2014: 0.76%) | | |
| 235 | AGL Resources | 14,995 | 0.11 |
| 1,490 | CenterPoint Energy | 27,356 | 0.20 |
| 91 | Laclede Group | 5,406 | 0.04 |
| 197 | National Fuel Gas | 8,422 | 0.06 |
| 173 | New Jersey Resources | 5,702 | 0.04 |
| 601 | NiSource | 11,726 | 0.09 |
| 64 | Northwest Natural Gas | 3,239 | 0.02 |
| 460 | Questar | 8,961 | 0.07 |
| 199 | South Jersey Industries | 4,681 | 0.03 |
| 195 | Vectren | 8,272 | 0.06 |
| 93 | WGL Holdings | 5,858 | 0.04 |
| | | 104,618 | 0.76 |
| | Water (0.02%) (2014: 0.02%) | | |
| 16 | Artesian Resources | 443 | 0.00 |
| 26 | Connecticut Water Service | 989 | 0.01 |
| 39 | Middlesex Water | 1,035 | 0.01 |
| | | 2,467 | 0.02 |
| | Total Equities | 13,679,921 | 99.87 |
| | Total Transferable Securities (99.87%) (2014: 99.80%) | 13,679,921 | 99.87 |
| | Total Investments (99.87%) (2014: 99.80%) | 13,679,921 | 99.87 |
| | Other Net Assets (0.13%) (2014: 0.20%) | 17,763 | 0.13 |
| | Net Assets (100.00%) (2014: 100.00%) | 13,697,884 | 100.00 |
| | | | <i>% of Total Assets</i> |
| | <i>Analysis of Total Assets</i> | | |
| | Transferable securities admitted to an official stock exchange listing | | 92.57 |
| | Other assets | | 7.43 |
| | | | 100.00 |

Abbreviations 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.81%) (2014: 99.95%) | | |
| | Equities (99.81%) (2014: 99.95%) | | |
| | United States (99.81%) (2014: 99.95%) | | |
| | Advertising (0.17%) (2014: 0.21%) | | |
| 3,310 | Harte-Hanks | 10,724 | 0.15 |
| 365 | Marchex | 1,420 | 0.02 |
| | | 12,144 | 0.17 |
| | Aerospace & Defense (0.47%) (2014: 0.40%) | | |
| 247 | AAR | 6,494 | 0.09 |
| 82 | Cubic | 3,874 | 0.06 |
| 39 | HEICO | 2,120 | 0.03 |
| 64 | HEICO Class A | 3,149 | 0.04 |
| 245 | Kaman | 9,998 | 0.14 |
| 44 | National Presto Industries | 3,646 | 0.05 |
| 109 | Triumph Group | 4,333 | 0.06 |
| | | 33,614 | 0.47 |
| | Agriculture (0.53%) (2014: 1.87%) | | |
| 22 | Alico | 851 | 0.01 |
| 272 | Andersons | 8,603 | 0.12 |
| 7 | Griffin Land & Nurseries | 183 | 0.00 |
| 82 | Limoneira | 1,225 | 0.02 |
| 29 | MGP Ingredients | 753 | 0.01 |
| 469 | Universal | 26,301 | 0.37 |
| — | Vector Group | 1 | 0.00 |
| | | 37,917 | 0.53 |
| | Airlines (0.06%) (2014: 0.07%) | | |
| 222 | SkyWest | 4,222 | 0.06 |
| | Auto Manufacturers (0.10%) (2014: 0.10%) | | |
| 136 | Hyster-Yale Materials Handling | 7,133 | 0.10 |
| | Auto Parts & Equipment (1.18%) (2014: 0.83%) | | |
| 321 | Cooper Tire & Rubber | 12,150 | 0.17 |
| 1,347 | Dana Holding | 18,588 | 0.26 |
| 466 | Douglas Dynamics | 9,819 | 0.14 |
| 664 | Metaldyne Performance Group | 12,178 | 0.17 |
| 181 | Miller Industries | 3,942 | 0.06 |
| 455 | Spartan Motors | 1,415 | 0.02 |
| 178 | Standard Motor Products | 6,773 | 0.09 |
| 16 | Strattec Security | 904 | 0.01 |
| 537 | Superior Industries International | 9,891 | 0.14 |
| 119 | Supreme Industries | 815 | 0.01 |
| 134 | Titan International | 528 | 0.01 |
| 146 | Tower International | 4,171 | 0.06 |
| 208 | Unique Fabricating | 2,567 | 0.04 |
| | | 83,741 | 1.18 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------|---------------------------|-------------------|
| | Banks (6.49%) (2014: 7.69%) | | |
| 117 | 1st Source | 3,612 | 0.05 |
| 61 | Access National | 1,248 | 0.02 |
| 66 | American National Bankshares | 1,690 | 0.02 |
| 38 | Ameris Bancorp | 1,292 | 0.02 |
| 90 | Arrow Financial | 2,445 | 0.03 |
| 74 | BancFirst | 4,338 | 0.06 |
| 296 | BancorpSouth | 7,101 | 0.10 |
| 96 | Banner | 4,403 | 0.06 |
| 37 | Bar Harbor Bankshares | 1,273 | 0.02 |
| 403 | BBCN Bancorp | 6,940 | 0.10 |
| 107 | BCB Bancorp | 1,113 | 0.02 |
| 26 | Blue Hills Bancorp | 398 | 0.01 |
| 517 | Boston Private Financial Holdings | 5,863 | 0.08 |
| 102 | Bridge Bancorp | 3,104 | 0.04 |
| 92 | Bryn Mawr Bank | 2,642 | 0.04 |
| 21 | C&F Financial | 819 | 0.01 |
| 49 | Camden National | 2,160 | 0.03 |
| 63 | Capital Bank Financial | 2,015 | 0.03 |
| 34 | Capital City Bank Group | 522 | 0.01 |
| 120 | Cardinal Financial | 2,730 | 0.04 |
| 103 | Cass Information Systems | 5,300 | 0.07 |
| 45 | Centerstate Banks | 704 | 0.01 |
| 165 | Central Pacific Financial | 3,633 | 0.05 |
| 8 | Century Bancorp | 348 | 0.00 |
| 221 | Chemical Financial | 7,574 | 0.11 |
| 108 | City Holding | 4,929 | 0.07 |
| 113 | CNB Financial | 2,037 | 0.03 |
| 111 | CoBiz Financial | 1,490 | 0.02 |
| 250 | Columbia Banking System | 8,127 | 0.11 |
| 249 | Community Bank System | 9,945 | 0.14 |
| 121 | Community Trust Bancorp | 4,230 | 0.06 |
| 95 | ConnectOne Bancorp | 1,775 | 0.03 |
| 584 | CVB Financial | 9,881 | 0.14 |
| 43 | Enterprise Bancorp | 983 | 0.01 |
| 49 | Enterprise Financial Services | 1,389 | 0.02 |
| 81 | Fidelity Southern | 1,807 | 0.03 |
| 81 | Financial Institutions | 2,268 | 0.03 |
| 91 | First Bancorp | 1,863 | 0.03 |
| 66 | First Bancorp/Troy NC | 1,237 | 0.02 |
| 178 | First Busey | 3,672 | 0.05 |
| 28 | First Business Financial Services | 700 | 0.01 |
| 539 | First Commonwealth Financial | 4,889 | 0.07 |
| 106 | First Community Bancshares | 1,975 | 0.03 |
| 43 | First Connecticut Bancorp | 749 | 0.01 |
| 413 | First Financial Bancorp | 7,463 | 0.10 |
| 258 | First Financial Bankshares | 7,784 | 0.11 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------|---------------------------|-------------------|
| | Banks (6.49%) (2014: 7.69%) (continued) | | |
| 70 | First Financial Corp | 2,378 | 0.03 |
| 42 | First Guaranty Bancshares | 834 | 0.01 |
| 114 | First Interstate BancSystem | 3,314 | 0.05 |
| 127 | First Merchants | 3,228 | 0.05 |
| 296 | First Midwest Bancorp /IL | 5,455 | 0.08 |
| 1,234 | FNB | 16,462 | 0.23 |
| 919 | Fulton Financial | 11,956 | 0.17 |
| 53 | German American Bancorp | 1,766 | 0.02 |
| 425 | Glacier Bancorp | 11,275 | 0.16 |
| 51 | Great Southern Bancorp | 2,308 | 0.03 |
| 192 | Great Western Bancorp | 5,572 | 0.08 |
| 97 | Guaranty Bancorp | 1,604 | 0.02 |
| 562 | Hancock Holding | 14,145 | 0.20 |
| 114 | Hanmi Financial | 2,704 | 0.04 |
| 49 | Heartland Financial USA | 1,537 | 0.02 |
| 185 | Heritage Commerce | 2,213 | 0.03 |
| 140 | Heritage Financial | 2,638 | 0.04 |
| 50 | Horizon Bancorp | 1,398 | 0.02 |
| 113 | Independent Bank Massachusetts | 5,257 | 0.07 |
| 92 | Independent Bank Michigan | 1,401 | 0.02 |
| 28 | Independent Bank Group | 896 | 0.01 |
| 289 | International Bancshares | 7,427 | 0.10 |
| 214 | Lakeland Bancorp | 2,523 | 0.04 |
| 66 | Lakeland Financial | 3,077 | 0.04 |
| 204 | LegacyTexas Financial Group | 5,104 | 0.07 |
| 106 | Macatawa Bank | 641 | 0.01 |
| 106 | MainSource Financial Group | 2,425 | 0.03 |
| 77 | Mercantile Bank | 1,890 | 0.03 |
| 45 | Merchants Bancshares | 1,417 | 0.02 |
| 23 | Metro Bancorp | 722 | 0.01 |
| 77 | MidSouth Bancorp | 699 | 0.01 |
| 49 | MidWestOne Financial Group | 1,490 | 0.02 |
| 1,000 | National Penn Bancshares | 12,330 | 0.17 |
| 266 | NBT Bancorp | 7,416 | 0.10 |
| 35 | NewBridge Bancorp | 426 | 0.01 |
| 36 | Northrim BanCorp | 958 | 0.01 |
| 768 | Old National Bancorp | 10,414 | 0.15 |
| 68 | Opus Bank | 2,514 | 0.04 |
| 115 | Pacific Continental | 1,711 | 0.02 |
| 120 | Park National | 10,858 | 0.15 |
| 126 | Park Sterling | 922 | 0.01 |
| 29 | Peapack Gladstone Financial | 598 | 0.01 |
| 39 | Penns Woods Bancorp | 1,656 | 0.02 |
| 112 | Peoples Bancorp | 2,110 | 0.03 |
| 47 | Peoples Financial Services | 1,790 | 0.03 |
| 75 | Pinnacle Financial Partners | 3,852 | 0.05 |
| 38 | Preferred Bank | 1,255 | 0.02 |
| 9 | QCR Holdings | 219 | 0.00 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------------|---------------------------------------|---------------------------|-------------------|
| Banks (6.49%) (2014: 7.69%) (continued) | | | |
| 152 | Renasant | 5,230 | 0.07 |
| 114 | Republic Bancorp | 3,011 | 0.04 |
| 166 | S&T Bancorp | 5,116 | 0.07 |
| 168 | Sandy Spring Bancorp | 4,529 | 0.06 |
| 26 | ServisFirst Bancshares | 1,236 | 0.02 |
| 17 | Shore Bancshares | 185 | 0.00 |
| 63 | Sierra Bancorp | 1,112 | 0.02 |
| 99 | Simmons First National | 5,085 | 0.07 |
| 68 | South State | 4,893 | 0.07 |
| 55 | Southern National Bancorp of Virginia | 718 | 0.01 |
| 175 | Southside Bancshares | 4,203 | 0.06 |
| 53 | Southwest Bancorp | 926 | 0.01 |
| 428 | Sterling Bancorp | 6,942 | 0.10 |
| 78 | Stock Yards Bancorp | 2,948 | 0.04 |
| 19 | Stonegate Bank | 624 | 0.01 |
| 29 | Suffolk Bancorp | 822 | 0.01 |
| 85 | Tompkins Financial | 4,774 | 0.07 |
| 225 | Towne Bank | 4,696 | 0.07 |
| 84 | Trico Bancshares | 2,305 | 0.03 |
| 800 | TrustCo Bank NY | 4,912 | 0.07 |
| 512 | Trustmark | 11,796 | 0.17 |
| 254 | Union Bankshares | 6,411 | 0.09 |
| 151 | United Community Banks | 2,943 | 0.04 |
| 359 | United Financial Bancorp | 4,624 | 0.07 |
| 146 | Univest Corp of Pennsylvania | 3,046 | 0.04 |
| 117 | Washington Trust Bancorp | 4,624 | 0.07 |
| 225 | WesBanco Inc | 6,754 | 0.10 |
| 100 | West Bancorporation | 1,975 | 0.03 |
| 171 | Westamerica Bancorporation | 7,994 | 0.11 |
| 320 | Wilshire Bancorp | 3,696 | 0.05 |
| 84 | Wintrust Financial | 4,076 | 0.06 |
| 93 | Yadkin Financial | 2,341 | 0.03 |
| | | 461,792 | 6.49 |
| Beverages (0.06%) (2014: 0.06%) | | | |
| 22 | Coca-Cola Bottling Consolidated | 4,015 | 0.06 |
| Building & Construction Materials (0.66%) (2014: 0.64%) | | | |
| 266 | AAON | 6,177 | 0.09 |
| 143 | Apogee Enterprises | 6,222 | 0.09 |
| 286 | Griffon | 5,091 | 0.07 |
| 179 | LSI Industries | 2,182 | 0.03 |
| 157 | Quanex Building Products | 3,273 | 0.04 |
| 461 | Simpson Manufacturing | 15,743 | 0.22 |
| 124 | Universal Forest Products | 8,478 | 0.12 |
| | | 47,166 | 0.66 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------|---------------------------|-------------------|
| | Chemicals (2.40%) (2014: 2.83%) | | |
| 408 | A Schulman | 12,501 | 0.18 |
| 145 | Aceto | 3,912 | 0.05 |
| 1,512 | Axiall | 23,285 | 0.33 |
| 78 | Balchem | 4,742 | 0.07 |
| 307 | Calgon Carbon | 5,296 | 0.07 |
| 1,988 | Chemours | 10,656 | 0.15 |
| 113 | Hawkins | 4,042 | 0.06 |
| 366 | HB Fuller | 13,348 | 0.19 |
| 640 | Innophos Holdings | 18,547 | 0.26 |
| 139 | Innospec | 7,549 | 0.11 |
| 30 | KMG Chemicals | 691 | 0.01 |
| 6,608 | Kronos Worldwide | 37,269 | 0.52 |
| 63 | Minerals Technologies | 2,889 | 0.04 |
| 63 | Oil-Dri Corp of America | 2,320 | 0.03 |
| 111 | Quaker Chemical | 8,576 | 0.12 |
| 655 | Rayonier Advanced Materials | 6,413 | 0.09 |
| 178 | Stepan | 8,845 | 0.12 |
| | | 170,881 | 2.40 |
| | Coal (1.13%) (2014: 0.53%) | | |
| 3,021 | Pattern Energy Group | 63,169 | 0.89 |
| 5,035 | SunCoke Energy | 17,472 | 0.24 |
| | | 80,641 | 1.13 |
| | Commercial Services (4.13%) (2014: 4.70%) | | |
| 165 | Aaron's | 3,694 | 0.05 |
| 650 | ABM Industries | 18,505 | 0.26 |
| 79 | Barrett Business Services | 3,440 | 0.05 |
| 344 | Brink's | 9,928 | 0.14 |
| 181 | Capella Education | 8,366 | 0.12 |
| 38 | Carriage Services | 916 | 0.01 |
| 752 | CDI | 5,084 | 0.07 |
| 401 | CEB | 24,617 | 0.35 |
| 414 | Collectors Universe | 6,417 | 0.09 |
| 508 | DeVry | 12,857 | 0.18 |
| 634 | Electro Rent | 5,833 | 0.08 |
| 495 | Ennis | 9,529 | 0.14 |
| 207 | Forrester Research | 5,895 | 0.08 |
| 241 | G&K Services | 15,159 | 0.21 |
| 176 | Hackett Group | 2,828 | 0.04 |
| 181 | Heidrick & Struggles International | 4,927 | 0.07 |
| 241 | Insperity | 11,604 | 0.16 |
| 361 | Interface | 6,910 | 0.10 |
| 231 | Kelly Services | 3,731 | 0.05 |
| 292 | Kforce | 7,382 | 0.10 |
| 304 | Korn/Ferry International | 10,087 | 0.14 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-------------------------------------------------------------------|------------------------------------|---------------------------|-------------------|
| Commercial Services (4.13%) (2014: 4.70%) (continued) | | | |
| 157 | Landauer | 5,168 | 0.07 |
| 177 | Liberty Tax | 4,218 | 0.06 |
| 185 | Matthews International | 9,888 | 0.14 |
| 467 | McGrath Rent | 11,764 | 0.17 |
| 142 | Monro Muffler Brake | 9,403 | 0.13 |
| 27 | Multi-Color | 1,615 | 0.02 |
| 2,388 | Quad/Graphics | 22,208 | 0.31 |
| 1,707 | Rent-A-Center | 25,554 | 0.36 |
| 451 | Resources Connection | 7,369 | 0.10 |
| 538 | Sotheby's | 13,859 | 0.20 |
| 259 | Universal Technical Institute | 1,207 | 0.02 |
| 137 | Viad | 3,867 | 0.06 |
| | | 293,829 | 4.13 |
| Computers (2.27%) (2014: 2.31%) | | | |
| 358 | Computer Task Group | 2,370 | 0.03 |
| 660 | Convergys | 16,428 | 0.23 |
| 1,203 | Diebold | 36,198 | 0.51 |
| 1,420 | Lexmark International | 46,079 | 0.65 |
| 747 | Mentor Graphics | 13,760 | 0.19 |
| 151 | MTS Systems | 9,575 | 0.13 |
| 617 | Science Applications International | 28,246 | 0.40 |
| 329 | TeleTech Holdings | 9,182 | 0.13 |
| | | 161,838 | 2.27 |
| Consumer Durables & Apparels (0.39%) (2014: 0.23%) | | | |
| 139 | Oxford Industries | 8,871 | 0.13 |
| 143 | Superior Uniform Group | 2,428 | 0.03 |
| 167 | Weyco Group | 4,469 | 0.06 |
| 728 | Wolverine World Wide | 12,165 | 0.17 |
| | | 27,933 | 0.39 |
| Cosmetics & Personal Care (0.26%) (2014: 0.27%) | | | |
| 412 | Coty | 10,560 | 0.15 |
| 332 | Inter Parfums | 7,908 | 0.11 |
| | | 18,468 | 0.26 |
| Distribution & Wholesale (0.43%) (2014: 0.92%) | | | |
| 88 | Core-Mark Holding | 7,211 | 0.10 |
| 1,242 | H&E Equipment Services | 21,710 | 0.30 |
| 376 | Houston Wire & Cable | 1,985 | 0.03 |
| | | 30,906 | 0.43 |
| Diversified Financial Services (2.00%) (2014: 2.09%) | | | |
| 564 | Arlington Asset Investment | 7,462 | 0.11 |
| 515 | Artisan Partners Asset Management | 18,571 | 0.26 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------------------------------------|------------------------------------|---------------------------|-------------------|
| Diversified Financial Services (2.00%) (2014: 2.09%) (continued) | | | |
| 2,464 | BGC Partners | 24,172 | 0.34 |
| 259 | Calamos Asset Management | 2,507 | 0.04 |
| 702 | Capitol Federal Financial | 8,817 | 0.12 |
| 285 | Cohen & Steers | 8,687 | 0.12 |
| 173 | Evercore Partners | 9,354 | 0.13 |
| 51 | FBR | 1,015 | 0.01 |
| 33 | Federal Agricultural Mortgage | 1,042 | 0.01 |
| 81 | Financial Engines | 2,727 | 0.04 |
| 254 | Gain Capital Holdings | 2,060 | 0.03 |
| 9 | GAMCO Investors | 279 | 0.00 |
| 385 | Greenhill | 11,015 | 0.16 |
| 58 | Houlihan Lokey | 1,520 | 0.02 |
| 99 | Investment Technology Group | 1,685 | 0.02 |
| 218 | Manning & Napier | 1,851 | 0.03 |
| 77 | Marlin Business Services | 1,237 | 0.02 |
| 162 | Moelis | 4,727 | 0.07 |
| 94 | Nelnet | 3,156 | 0.04 |
| 69 | Oppenheimer Holdings | 1,199 | 0.02 |
| 929 | Physicians Realty Trust | 15,663 | 0.22 |
| 35 | Pzena Investment Management | 301 | 0.00 |
| 50 | Silvercrest Asset Management Group | 594 | 0.01 |
| 283 | Virtu Financial | 6,407 | 0.09 |
| 24 | Virtus Investment Partners | 2,819 | 0.04 |
| 72 | Westwood Holdings Group | 3,750 | 0.05 |
| | | 142,617 | 2.00 |
| Electrical Components & Equipment (1.16%) (2014: 0.62%) | | | |
| 23 | Encore Wire | 853 | 0.01 |
| 953 | Energizer Holdings | 32,459 | 0.46 |
| 1,487 | General Cable | 19,970 | 0.28 |
| 95 | Graham | 1,598 | 0.02 |
| 73 | Hubbell | 7,376 | 0.10 |
| 57 | Insteel Industries | 1,193 | 0.02 |
| 124 | Littelfuse | 13,269 | 0.19 |
| 232 | Powell Industries | 6,039 | 0.08 |
| | | 82,757 | 1.16 |
| Electronics (1.68%) (2014: 1.89%) | | | |
| 22 | Allied Motion Technologies | 576 | 0.01 |
| 178 | American Science & Engineering | 7,366 | 0.10 |
| 2,949 | AVX | 35,801 | 0.50 |
| 102 | Badger Meter | 5,976 | 0.08 |
| 80 | Bel Fuse | 1,383 | 0.02 |
| 801 | Brady | 18,407 | 0.26 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-------------------------------------------------------------|-------------------------------|---------------------------|-------------------|
| Electronics (1.68%) (2014: 1.89%) (continued) | | | |
| 150 | CTS | 2,646 | 0.04 |
| 970 | Electro Scientific Industries | 5,034 | 0.07 |
| 114 | ESCO Technologies | 4,120 | 0.06 |
| 11 | Mesa Laboratories | 1,095 | 0.02 |
| 225 | Methode Electronics | 7,162 | 0.10 |
| 259 | Park Electrochemical | 3,901 | 0.05 |
| 1,427 | Vishay Intertechnology | 17,195 | 0.24 |
| 181 | Watts Water Technologies | 8,990 | 0.13 |
| | | 119,652 | 1.68 |
| Energy – Alternate Sources (0.74%) (2014: 0.28%) | | | |
| 436 | FutureFuel | 5,886 | 0.08 |
| 433 | Green Plains | 9,916 | 0.14 |
| 6,553 | TerraForm Global | 36,631 | 0.52 |
| | | 52,433 | 0.74 |
| Engineering & Construction (0.42%) (2014: 0.76%) | | | |
| 161 | Argan | 5,216 | 0.07 |
| 168 | Comfort Systems USA | 4,775 | 0.07 |
| 156 | Exponent | 7,792 | 0.11 |
| 260 | Granite Construction | 11,157 | 0.15 |
| 21 | VSE | 1,306 | 0.02 |
| | | 30,246 | 0.42 |
| Entertainment (2.66%) (2014: 2.02%) | | | |
| 382 | AMC Entertainment Holdings | 9,168 | 0.13 |
| 379 | Dolby Laboratories | 12,753 | 0.18 |
| 102 | International Speedway | 3,440 | 0.05 |
| 263 | Marriott Vacations Worldwide | 14,978 | 0.21 |
| 1,847 | National CineMedia | 29,016 | 0.41 |
| 409 | Peak Resorts | 2,458 | 0.03 |
| 3,280 | Regal Entertainment Group | 61,894 | 0.87 |
| 2,183 | SeaWorld Entertainment | 42,983 | 0.60 |
| 630 | Speedway Motorsports | 13,054 | 0.18 |
| | | 189,744 | 2.66 |
| Environmental Control (1.71%) (2014: 0.68%) | | | |
| 635 | Ceco Environmental | 4,877 | 0.07 |
| 4,811 | Covanta Holding | 74,522 | 1.05 |
| 576 | MSA Safety | 25,039 | 0.35 |
| 366 | Tetra Tech | 9,523 | 0.13 |
| 216 | US Ecology | 7,871 | 0.11 |
| | | 121,832 | 1.71 |
| Food (3.23%) (2014: 3.02%) | | | |
| 1,211 | B&G Foods | 42,409 | 0.60 |
| 1,898 | Cal-Maine Foods | 87,953 | 1.24 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|----------------------------------------------------------|-----------------------------------------|---------------------------|-------------------|
| Food (3.23%) (2014: 3.02%) (continued) | | | |
| 137 | Calavo Growers | 6,713 | 0.09 |
| 762 | Dean Foods | 13,068 | 0.18 |
| 102 | Ingles Markets | 4,496 | 0.06 |
| 120 | J&J Snack Foods | 14,000 | 0.20 |
| 497 | Nutrisystem | 10,755 | 0.15 |
| 135 | Sanderson Farms | 10,465 | 0.15 |
| 468 | SpartanNash | 10,128 | 0.14 |
| 224 | Tootsie Roll Industries | 7,076 | 0.10 |
| 199 | Village Super Market | 5,244 | 0.07 |
| 398 | Weis Markets | 17,632 | 0.25 |
| | | 229,939 | 3.23 |
| Forest Products & Paper (0.88%) (2014: 0.85%) | | | |
| 43 | Deltic Timber | 2,531 | 0.04 |
| 182 | Neenah Paper | 11,362 | 0.16 |
| 258 | Orchids Paper Products | 7,977 | 0.11 |
| 627 | PH Glatfelter | 11,562 | 0.16 |
| 616 | Schweitzer-Mauduit International | 25,866 | 0.36 |
| 302 | Wausau Paper | 3,090 | 0.05 |
| | | 62,388 | 0.88 |
| Full Line Insurance (1.23%) (2014: 1.57%) | | | |
| 141 | American Equity Investment Life Holding | 3,388 | 0.05 |
| 45 | AMERISAFE | 2,291 | 0.03 |
| 98 | Baldwin & Lyons | 2,355 | 0.03 |
| 140 | Crawford – Class B | 743 | 0.01 |
| 309 | Crawford – Class A | 1,567 | 0.02 |
| 161 | Donegal Group | 2,267 | 0.03 |
| 118 | EMC Insurance Group | 2,985 | 0.04 |
| 56 | Employers Holdings | 1,529 | 0.02 |
| 121 | FBL Financial Group | 7,701 | 0.11 |
| 14 | Federated National Holding | 414 | 0.01 |
| 114 | Fidelity & Guaranty Life | 2,892 | 0.04 |
| 234 | Horace Mann Educators | 7,764 | 0.11 |
| 21 | Independence Holding | 291 | 0.00 |
| 46 | Infinity Property & Casualty | 3,783 | 0.05 |
| 3 | Investors Title | 290 | 0.00 |
| 241 | Kemper | 8,977 | 0.13 |
| 112 | National General Holdings | 2,448 | 0.04 |
| 70 | National Interstate | 1,869 | 0.03 |
| 1 | National Western Life Group | 252 | 0.00 |
| 117 | Primerica | 5,526 | 0.08 |
| 151 | Safety Insurance Group | 8,513 | 0.12 |
| 199 | Selective Insurance Group | 6,682 | 0.09 |
| 147 | State Auto Financial | 3,027 | 0.04 |
| 202 | State National | 1,982 | 0.03 |
| 14 | Stewart Information Services | 523 | 0.01 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Full Line Insurance (1.23%) (2014: 1.57%) (continued) | | |
| 114 | United Fire Group | 4,367 | 0.06 |
| 146 | Universal Insurance Holdings | 3,384 | 0.05 |
| | | 87,810 | 1.23 |
| | Hand & Machine Tools (0.48%) (2014: 0.14%) | | |
| 313 | Franklin Electric | 8,460 | 0.12 |
| 42 | Hardinge | 391 | 0.01 |
| 1,308 | Kennametal | 25,114 | 0.35 |
| | | 33,965 | 0.48 |
| | Health Care Services (0.58%) (2014: 0.90%) | | |
| 164 | Ensign Group | 3,711 | 0.05 |
| 1,660 | Kindred Healthcare | 19,771 | 0.28 |
| 188 | National Healthcare | 11,600 | 0.16 |
| 150 | National Research | 2,406 | 0.03 |
| 78 | US Physical Therapy | 4,187 | 0.06 |
| | | 41,675 | 0.58 |
| | Healthcare Products (0.74%) (2014: 0.98%) | | |
| 98 | Abaxis | 5,457 | 0.08 |
| 31 | Analogic | 2,560 | 0.04 |
| 9 | Atrion | 3,431 | 0.05 |
| 275 | CONMED | 12,114 | 0.17 |
| 170 | CryoLife | 1,832 | 0.03 |
| 343 | Digirad | 1,986 | 0.03 |
| 72 | HCI Group | 2,509 | 0.03 |
| 49 | Invacare | 852 | 0.01 |
| 91 | LeMaitre Vascular | 1,570 | 0.02 |
| 882 | Meridian Bioscience | 18,099 | 0.25 |
| 35 | Utah Medical Products | 2,049 | 0.03 |
| | | 52,459 | 0.74 |
| | Holding Companies – Diversified Operations (0.02%) (2014: 0.03%) | | |
| 218 | Resource America | 1,336 | 0.02 |
| | Home Builders (0.53%) (2014: 0.56%) | | |
| 365 | KB Home | 4,500 | 0.06 |
| 66 | Lennar | 2,652 | 0.04 |
| 1,006 | MDC Holdings | 25,683 | 0.36 |
| 253 | Winnebago Industries | 5,035 | 0.07 |
| | | 37,870 | 0.53 |
| | Home Furnishings (0.54%) (2014: 0.53%) | | |
| 78 | Bassett Furniture Industries | 1,956 | 0.03 |
| 993 | Daktronics | 8,659 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------------------|--------------------------------|---------------------------|-------------------|
| Home Furnishings (0.54%) (2014: 0.53%) (continued) | | | |
| 303 | Ethan Allen Interiors | 8,429 | 0.12 |
| 64 | Flexsteel Industries | 2,828 | 0.04 |
| 92 | Hooker Furniture | 2,322 | 0.03 |
| 399 | Kimball International | 3,898 | 0.06 |
| 414 | La-Z-Boy | 10,110 | 0.14 |
| | | 38,202 | 0.54 |
| Household Products (0.21%) (2014: 0.22%) | | | |
| 121 | CSS Industries | 3,434 | 0.05 |
| 116 | WD-40 | 11,443 | 0.16 |
| | | 14,877 | 0.21 |
| Internet (0.53%) (2014: 0.54%) | | | |
| 1,001 | Cogent Communications Holdings | 34,725 | 0.49 |
| 137 | Reis | 3,251 | 0.04 |
| | | 37,976 | 0.53 |
| Iron & Steel (1.85%) (2014: 1.97%) | | | |
| 3,166 | Allegheny Technologies | 35,617 | 0.50 |
| 565 | Carpenter Technology | 17,103 | 0.24 |
| 1,997 | Commercial Metals | 27,339 | 0.38 |
| 667 | Schnitzer Steel Industries | 9,585 | 0.13 |
| 1,844 | United States Steel | 14,715 | 0.21 |
| 913 | Worthington Industries | 27,518 | 0.39 |
| | | 131,877 | 1.85 |
| Leisure Time (2.55%) (2014: 2.48%) | | | |
| 178 | Arctic Cat | 2,916 | 0.04 |
| 908 | Bloomin' Brands | 15,336 | 0.21 |
| 382 | Bob Evans Farms | 14,841 | 0.21 |
| 191 | Callaway Golf | 1,799 | 0.02 |
| 434 | Cheesecake Factory | 20,012 | 0.28 |
| 985 | ClubCorp Holdings | 17,996 | 0.25 |
| 419 | DineEquity | 35,477 | 0.50 |
| 265 | Escalade | 3,511 | 0.05 |
| 884 | Interval Leisure Group | 13,799 | 0.19 |
| 64 | Johnson Outdoors | 1,401 | 0.02 |
| 243 | Papa John's International | 13,576 | 0.19 |
| 268 | Ruth's Hospitality Group | 4,266 | 0.06 |
| 370 | Sonic | 11,955 | 0.17 |
| 708 | Texas Roadhouse | 25,325 | 0.36 |
| | | 182,210 | 2.55 |
| Lodging (0.06%) (2014: 0.06%) | | | |
| 215 | Marcus | 4,079 | 0.06 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------------------------------|---------------------------------|---------------------------|-------------------|
| Machinery – Diversified (1.22%) (2014: 1.26%) | | | |
| 36 | Alamo Group | 1,876 | 0.03 |
| 272 | Albany International | 9,942 | 0.14 |
| 302 | Altra Industrial Motion | 7,574 | 0.11 |
| 544 | Applied Industrial Technologies | 22,027 | 0.31 |
| 674 | Briggs & Stratton | 11,660 | 0.16 |
| 86 | Columbus McKinnon | 1,625 | 0.02 |
| 204 | Gorman-Rupp | 5,453 | 0.08 |
| 42 | Hurco | 1,116 | 0.01 |
| 91 | Kadant | 3,696 | 0.05 |
| 95 | Lindsay | 6,878 | 0.10 |
| 366 | Manitowoc | 5,618 | 0.08 |
| 125 | Tennant | 7,032 | 0.10 |
| 199 | Twin Disc | 2,093 | 0.03 |
| | | 86,590 | 1.22 |
| Machinery, Construction & Mining (0.86%) (2014: 0.07%) | | | |
| 122 | Astec Industries | 4,965 | 0.07 |
| 3,426 | Joy Global | 43,202 | 0.61 |
| 717 | Terex | 13,250 | 0.18 |
| | | 61,417 | 0.86 |
| Media (3.77%) (2014: 2.81%) | | | |
| 591 | AH Belo | 2,955 | 0.04 |
| 418 | Entravision Communications | 3,223 | 0.05 |
| 2,248 | Gannett | 36,620 | 0.52 |
| 679 | John Wiley & Sons | 30,575 | 0.43 |
| 240 | Journal Media Group | 2,885 | 0.04 |
| 798 | Meredith | 34,513 | 0.48 |
| 1,622 | New Media Investment Group | 31,564 | 0.44 |
| 995 | New York Times | 13,353 | 0.19 |
| 212 | Nexstar Broadcasting Group | 12,444 | 0.17 |
| 59 | Saga Communications | 2,269 | 0.03 |
| 371 | Salem Communications | 1,848 | 0.03 |
| 246 | Scholastic | 9,486 | 0.13 |
| 740 | Sinclair Broadcast Group | 24,080 | 0.34 |
| 2,709 | Time | 42,450 | 0.60 |
| 1,083 | Tribune Publishing | 9,985 | 0.14 |
| 544 | World Wrestling Entertainment | 9,705 | 0.14 |
| | | 267,955 | 3.77 |
| Mining (0.87%) (2014: 1.00%) | | | |
| 16 | A-Mark Precious Metals | 307 | 0.00 |
| 1,494 | Gold Resource | 2,480 | 0.03 |
| 973 | Hecla Mining | 1,839 | 0.03 |
| 176 | Kaiser Aluminum | 14,724 | 0.21 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|--------------------------------------------------------------|-------------------------------|---------------------------|-------------------|
| Mining (0.87%) (2014: 1.00%) (continued) | | | |
| 136 | Materion | 3,808 | 0.05 |
| 830 | Royal Gold | 30,270 | 0.43 |
| 26 | United States Lime & Minerals | 1,429 | 0.02 |
| 363 | US Silica Holdings | 6,799 | 0.10 |
| | | 61,656 | 0.87 |
| Miscellaneous Manufacturers (1.89%) (2014: 2.27%) | | | |
| 49 | Actuant | 1,174 | 0.02 |
| 336 | American Railcar Industries | 15,550 | 0.22 |
| 146 | AZZ | 8,113 | 0.11 |
| 382 | Barnes Group | 13,519 | 0.19 |
| 77 | Chase | 3,136 | 0.04 |
| 202 | EnPro Industries | 8,856 | 0.13 |
| 556 | Federal Signal | 8,813 | 0.12 |
| 106 | FreightCar America | 2,059 | 0.03 |
| 1,043 | Harsco | 8,219 | 0.12 |
| 885 | Hillenbrand | 26,222 | 0.37 |
| 119 | John Bean Technologies | 5,930 | 0.08 |
| 86 | Park-Ohio Holdings | 3,163 | 0.04 |
| 605 | Raven Industries | 9,438 | 0.13 |
| 45 | Standex International | 3,742 | 0.05 |
| 162 | Sturm Ruger | 9,657 | 0.14 |
| 506 | Tredegar | 6,892 | 0.10 |
| | | 134,483 | 1.89 |
| Office & Business Equipment (0.97%) (2014: 1.10%) | | | |
| 611 | Herman Miller | 17,536 | 0.25 |
| 644 | HNI | 23,223 | 0.32 |
| 603 | Knoll | 11,336 | 0.16 |
| 1,130 | Steelcase | 16,837 | 0.24 |
| | | 68,932 | 0.97 |
| Oil & Gas (1.59%) (2014: 2.86%) | | | |
| 50 | Adams Resources & Energy | 1,920 | 0.03 |
| 1,379 | Alon USA Energy | 20,464 | 0.29 |
| 2,854 | Archrock | 21,462 | 0.30 |
| 772 | Atwood Oceanics | 7,898 | 0.11 |
| 644 | Consol Energy | 5,088 | 0.07 |
| 756 | Delek US Holdings | 18,598 | 0.26 |
| 656 | Evolution Petroleum | 3,155 | 0.04 |
| 84 | Panhandle Oil and Gas | 1,357 | 0.02 |
| 2,043 | Patterson-UTI Energy | 30,809 | 0.43 |
| 148 | SM Energy | 2,910 | 0.04 |
| | | 113,661 | 1.59 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------|---------------------------|-------------------|
| | Oil & Gas Services (2.35%) (2014: 1.28%) | | |
| 963 | Bristow Group | 24,942 | 0.35 |
| 303 | CARBO Ceramics | 5,212 | 0.07 |
| 325 | Gulf Island Fabrication | 3,399 | 0.05 |
| 1,944 | Gulfmark Offshore | 9,078 | 0.13 |
| 1,872 | Superior Energy Services | 25,216 | 0.35 |
| 3,686 | Targa Resources | 99,743 | 1.40 |
| | | 167,590 | 2.35 |
| | Other Consumer, Cyclical (0.36%) (2014: 0.32%) | | |
| 206 | Libbey | 4,392 | 0.06 |
| 93 | Lifetime Brands | 1,233 | 0.02 |
| 542 | Mobile Mini | 16,873 | 0.24 |
| 70 | NACCO Industries | 2,954 | 0.04 |
| | | 25,452 | 0.36 |
| | Other Finance (0.14%) (2014: 0.18%) | | |
| 2,293 | Acacia Research | 9,837 | 0.14 |
| | Other Industrial (1.75%) (2014: 1.62%) | | |
| 238 | Advanced Drainage Systems | 5,719 | 0.08 |
| 332 | Ampco-Pittsburgh | 3,407 | 0.05 |
| 28 | CIRCOR International | 1,180 | 0.02 |
| 168 | Dynamic Materials | 1,174 | 0.02 |
| 91 | Eastern | 1,706 | 0.02 |
| 818 | GATX | 34,806 | 0.49 |
| 81 | Global Brass & Copper Holdings | 1,725 | 0.02 |
| 406 | Greenbrier | 13,244 | 0.19 |
| 163 | Haynes International | 5,981 | 0.08 |
| 73 | LB Foster | 997 | 0.01 |
| 313 | Mueller Industries | 8,482 | 0.12 |
| 748 | Mueller Water Products | 6,433 | 0.09 |
| 231 | NN | 3,682 | 0.05 |
| 43 | Olympic Steel | 498 | 0.01 |
| 157 | Sun Hydraulics | 4,982 | 0.07 |
| 1,907 | TAL International Group | 30,321 | 0.43 |
| | | 124,337 | 1.75 |
| | Packaging & Containers (0.67%) (2014: 0.47%) | | |
| 652 | Greif | 20,088 | 0.28 |
| 866 | KapStone Paper and Packaging | 19,563 | 0.28 |
| 586 | Myers Industries | 7,806 | 0.11 |
| | | 47,457 | 0.67 |
| | Pharmaceuticals (2.05%) (2014: 2.30%) | | |
| 1,091 | Liberator Medical Holdings | 3,644 | 0.05 |
| 923 | Owens & Minor | 33,210 | 0.47 |
| 10,665 | PDL BioPharma | 37,754 | 0.53 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------|-------------------------------------|---------------------------|-------------------|
| Pharmaceuticals (2.05%) (2014: 2.30%) (continued) | | | |
| 118 | Phibro Animal Health Corp | 3,555 | 0.05 |
| 6,400 | Theravance | 67,456 | 0.95 |
| | | 145,619 | 2.05 |
| Pipelines (0.70%) (2014: 0.07%) | | | |
| 263 | Primoris Services | 5,794 | 0.08 |
| 1,536 | SemGroup | 44,329 | 0.62 |
| | | 50,123 | 0.70 |
| Real Estate (0.40%) (2014: 1.81%) | | | |
| 63 | Alexander & Baldwin | 2,225 | 0.03 |
| 329 | Armada Hoffler Properties | 3,448 | 0.05 |
| 157 | Ashford Hospitality Prime | 2,276 | 0.03 |
| 429 | Empire State Realty Trust | 7,752 | 0.11 |
| 40 | REX Holdings | 1,492 | 0.02 |
| 356 | Rexford Industrial Realty | 5,824 | 0.08 |
| 248 | Starwood Waypoint Residential Trust | 5,615 | 0.08 |
| | | 28,632 | 0.40 |
| Real Estate Investment Trusts (13.73%) (2014: 10.48%) | | | |
| 403 | Acadia Realty Trust | 13,359 | 0.19 |
| 197 | Agree Realty | 6,696 | 0.09 |
| 35 | Alexander's | 13,444 | 0.19 |
| 224 | American Assets Trust | 8,590 | 0.12 |
| 131 | American Residential Properties | 2,476 | 0.04 |
| 1,400 | Ashford Hospitality Trust | 8,834 | 0.12 |
| 377 | Bluerock Residential Growth REIT | 4,467 | 0.06 |
| 1,617 | Brandywine Realty Trust | 22,088 | 0.31 |
| 523 | CareTrust REIT | 5,727 | 0.08 |
| 335 | CatchMark Timber Trust | 3,789 | 0.05 |
| 2,823 | CBL & Associates Properties | 34,921 | 0.49 |
| 463 | Cedar Realty Trust | 3,278 | 0.05 |
| 408 | Chatham Lodging Trust | 8,356 | 0.12 |
| 687 | Chesapeake Lodging Trust | 17,285 | 0.24 |
| 114 | Community Healthcare Trust | 2,101 | 0.03 |
| 398 | Corenergy Infrastructure | 5,906 | 0.08 |
| 174 | CoreSite Realty | 9,869 | 0.14 |
| 902 | Corporate Office Properties Trust | 19,691 | 0.28 |
| 1,436 | Cousins Properties | 13,541 | 0.19 |
| 437 | CyrusOne | 16,366 | 0.23 |
| 1,801 | DiamondRock Hospitality | 17,380 | 0.24 |
| 660 | DuPont Fabros Technology | 20,981 | 0.30 |
| 212 | Easterly Government Properties | 3,642 | 0.05 |
| 269 | EastGroup Properties | 14,959 | 0.21 |
| 440 | Education Realty Trust | 16,667 | 0.23 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------------------|-------------------------------------------|---------------------------|-------------------|
| Real Estate Investment Trusts (13.73%) (2014: 10.48%) (continued) | | | |
| 105 | Farmland Partners | 1,152 | 0.02 |
| 604 | FelCor Lodging Trust | 4,409 | 0.06 |
| 493 | First Industrial Realty Trust | 10,910 | 0.15 |
| 596 | First Potomac Realty Trust | 6,794 | 0.10 |
| 1,472 | Franklin Street Properties | 15,235 | 0.21 |
| 1,334 | Geo Group | 38,566 | 0.54 |
| 367 | Getty Realty | 6,294 | 0.09 |
| 441 | Gladstone Commercial | 6,434 | 0.09 |
| 2,704 | Global Net Lease | 21,497 | 0.30 |
| 1,453 | Government Properties Income Trust | 23,059 | 0.32 |
| 1,748 | Gramercy Property Trust | 13,494 | 0.19 |
| 434 | Hersha Hospitality Trust | 9,444 | 0.13 |
| 874 | Independence Realty Trust | 6,564 | 0.09 |
| 365 | InfraREIT | 6,753 | 0.10 |
| 1,075 | Inland Real Estate | 11,417 | 0.16 |
| 1,722 | Investors Real Estate Trust | 11,968 | 0.17 |
| 672 | Kite Realty Group Trust | 17,425 | 0.25 |
| 3,714 | Lexington Realty Trust | 29,712 | 0.42 |
| 348 | LTC Properties | 15,013 | 0.21 |
| 474 | Mack-Cali Realty | 11,068 | 0.16 |
| 761 | Monmouth Real Estate Investment | 7,960 | 0.11 |
| 1,008 | Monogram Residential Trust | 9,838 | 0.14 |
| 400 | National Health Investors | 24,348 | 0.34 |
| 210 | National Storage Affiliates Trust | 3,597 | 0.05 |
| 1,875 | New Senior Investment Group | 18,487 | 0.26 |
| 1,252 | New York REIT | 14,398 | 0.20 |
| 262 | Nexpoint Residential | 3,430 | 0.05 |
| 227 | One Liberty Properties | 4,871 | 0.07 |
| 1,006 | Parkway Properties | 15,724 | 0.22 |
| 588 | Pebblebrook Hotel Trust | 16,476 | 0.23 |
| 531 | Pennsylvania Real Estate Investment Trust | 11,613 | 0.16 |
| 373 | Potlatch Corp | 11,280 | 0.16 |
| 283 | Preferred Apartment Communities | 3,702 | 0.05 |
| 144 | PS Business Parks | 12,590 | 0.18 |
| 239 | QTS Realty Trust | 10,781 | 0.15 |
| 774 | Ramco-Gershenson Properties Trust | 12,856 | 0.18 |
| 731 | Retail Opportunity Investments | 13,085 | 0.18 |
| 32 | RMR Group | 461 | 0.01 |
| 547 | Rouse Properties | 7,964 | 0.11 |
| 1,001 | Sabra Health Care REIT | 20,250 | 0.29 |
| 131 | Saul Centers | 6,716 | 0.09 |
| 1,767 | Select Income REIT | 35,022 | 0.49 |
| 207 | Silver Bay Realty Trust | 3,242 | 0.05 |
| 964 | STAG Industrial | 17,786 | 0.25 |
| 641 | Summit Hotel Properties | 7,660 | 0.11 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------------------|-----------------------------------------|---------------------------|-------------------|
| Real Estate Investment Trusts (13.73%) (2014: 10.48%) (continued) | | | |
| 268 | Terreno Realty | 6,062 | 0.09 |
| 421 | Tier Reit | 6,210 | 0.09 |
| 390 | UMH Properties | 3,947 | 0.06 |
| 129 | Universal Health Realty Income Trust | 6,451 | 0.09 |
| 676 | Urban Edge Properties | 15,852 | 0.22 |
| 256 | Urstadt Biddle Properties | 4,925 | 0.07 |
| 576 | Washington Real Estate Investment Trust | 15,587 | 0.22 |
| 510 | Whitestone REIT | 6,125 | 0.09 |
| 3,378 | WP Glimcher | 35,841 | 0.50 |
| 1,292 | Xenia Hotels & Resorts | 19,806 | 0.28 |
| | | 976,564 | 13.73 |
| Retail (5.74%) (2014: 4.56%) | | | |
| 1,054 | Abercrombie & Fitch | 28,458 | 0.40 |
| 2,648 | Barnes & Noble | 23,064 | 0.32 |
| 487 | Big 5 Sporting Goods | 4,865 | 0.07 |
| 520 | Big Lots | 20,041 | 0.28 |
| 726 | Buckle | 22,346 | 0.31 |
| 221 | Caleres | 5,927 | 0.08 |
| 33 | Cash America International | 988 | 0.01 |
| 424 | Cato | 15,612 | 0.22 |
| 1,897 | Chico's FAS | 20,241 | 0.29 |
| 115 | Children's Place | 6,348 | 0.09 |
| 89 | Citi Trends | 1,891 | 0.03 |
| 1,413 | DSW | 33,714 | 0.47 |
| 329 | Essendant | 10,696 | 0.15 |
| 494 | Finish Line | 8,932 | 0.13 |
| 296 | Fred's | 4,846 | 0.07 |
| 1,002 | GNC Holdings | 31,082 | 0.44 |
| 135 | Group 1 Automotive | 10,219 | 0.14 |
| 2,008 | Guess? | 37,911 | 0.53 |
| 185 | Haverty Furniture | 3,966 | 0.06 |
| 1,219 | Men's Wearhouse | 17,895 | 0.25 |
| 142 | Movado Group | 3,651 | 0.05 |
| 1,171 | Nu Skin Enterprises | 44,369 | 0.62 |
| 261 | Outerwall | 9,537 | 0.13 |
| 458 | PetMed Express | 7,850 | 0.11 |
| 2,031 | Pier 1 Imports | 10,338 | 0.15 |
| 116 | Shoe Carnival | 2,691 | 0.04 |
| 122 | Sonic Automotive | 2,777 | 0.04 |
| 1,269 | Stage Stores | 11,561 | 0.16 |
| 974 | Stein Mart | 6,555 | 0.09 |
| 6 | Winmark | 558 | 0.01 |
| | | 408,929 | 5.74 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------|---------------------------|-------------------|
| | Savings & Loans (1.25%) (2014: 1.23%) | | |
| 197 | Astoria Financial | 3,122 | 0.04 |
| 250 | Banc of California | 3,655 | 0.05 |
| 225 | Bank Mutual | 1,755 | 0.02 |
| 49 | BankFinancial | 619 | 0.01 |
| 157 | Berkshire Hills Bancorp | 4,570 | 0.06 |
| 433 | Brookline Bancorp | 4,979 | 0.07 |
| 83 | Cape Bancorp | 1,032 | 0.01 |
| 82 | Clifton Bancorp | 1,176 | 0.02 |
| 231 | Dime Community Bancshares | 4,040 | 0.06 |
| 344 | EverBank Financial | 5,497 | 0.08 |
| 36 | First Defiance Financial | 1,360 | 0.02 |
| 48 | First Financial Northwest | 670 | 0.01 |
| 166 | Flushing Financial | 3,592 | 0.05 |
| 63 | Fox Chase Bancorp | 1,278 | 0.02 |
| 4 | Hingham Institution for Savings | 479 | 0.01 |
| 16 | Home Bancorp | 416 | 0.01 |
| 86 | Meridian Bancorp | 1,213 | 0.02 |
| 21 | Meta Financial Group | 965 | 0.01 |
| 29 | MutualFirst Financial | 723 | 0.01 |
| 160 | Northfield Bancorp | 2,547 | 0.04 |
| 814 | Northwest Bancshares | 10,899 | 0.15 |
| 91 | OceanFirst Financial | 1,823 | 0.03 |
| 375 | Oritani Financial | 6,187 | 0.09 |
| 43 | Provident Financial Holdings | 812 | 0.01 |
| 433 | Provident Financial Services | 8,725 | 0.12 |
| 14 | Prudential Bancorp | 212 | 0.00 |
| 55 | Pulaski Financial | 878 | 0.01 |
| 56 | Riverview Bancorp | 263 | 0.00 |
| 27 | SI Financial Group | 369 | 0.01 |
| 48 | Territorial Bancorp | 1,332 | 0.02 |
| 155 | United Community Financial | 915 | 0.01 |
| 400 | Washington Federal | 9,532 | 0.13 |
| 84 | Waterstone Financial | 1,184 | 0.02 |
| 70 | Westfield Financial | 588 | 0.01 |
| 42 | WSFS Financial | 1,359 | 0.02 |
| | | 88,766 | 1.25 |
| | Semiconductors (1.35%) (2014: 1.72%) | | |
| 1,228 | Brooks Automation | 13,115 | 0.19 |
| 255 | Cohu | 3,078 | 0.04 |
| 2,469 | Intersil | 31,504 | 0.44 |
| 214 | IXYS | 2,703 | 0.04 |
| 515 | MKS Instruments | 18,540 | 0.26 |
| 146 | Power Integrations | 7,100 | 0.10 |
| 660 | Tessera Technologies | 19,807 | 0.28 |
| | | 95,847 | 1.35 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------------------|---------------------------|-------------------|
| | Software (1.32%) (2014: 1.74%) | | |
| 530 | American Software | 5,396 | 0.07 |
| 330 | Computer Programs & Systems | 16,418 | 0.23 |
| 350 | CSG Systems International | 12,593 | 0.18 |
| 172 | Ebix | 5,640 | 0.08 |
| 477 | Epiq Systems | 6,234 | 0.09 |
| 339 | ManTech International | 10,251 | 0.14 |
| 319 | Monotype Imaging Holdings | 7,541 | 0.11 |
| 176 | Pegasystems | 4,840 | 0.07 |
| 105 | QAD | 2,155 | 0.03 |
| 1,435 | Quality Systems | 23,132 | 0.32 |
| | | 94,200 | 1.32 |
| | Special Purpose Acquisition Company 308 (0.02%) (2014: 0.00%) | | |
| 57 | National Bank Holdings | 1,218 | 0.02 |
| | Telecommunications (3.05%) (2014: 3.57%) | | |
| 556 | ADTRAN | 9,574 | 0.13 |
| 92 | Alliance Fiber Optic Products | 1,395 | 0.02 |
| 138 | Atlantic Tele-Network | 10,796 | 0.15 |
| 347 | Black Box | 3,307 | 0.05 |
| 493 | Comtech Telecommunications | 9,904 | 0.14 |
| 1,943 | Consolidated Communications Holdings | 40,706 | 0.57 |
| 1,534 | EarthLink Holdings | 11,398 | 0.16 |
| 712 | IDT | 8,302 | 0.12 |
| 574 | Inteliquent | 10,200 | 0.14 |
| 294 | InterDigital | 14,418 | 0.20 |
| 215 | Plantronics | 10,195 | 0.14 |
| 51 | Preformed Line Products | 2,147 | 0.03 |
| 140 | Shenandoah Telecommunications | 6,027 | 0.09 |
| 320 | Spok Holdings | 5,862 | 0.08 |
| 166 | Tessco Technologies | 3,232 | 0.05 |
| 1,686 | West | 36,367 | 0.51 |
| 5,208 | Windstream Holdings | 33,540 | 0.47 |
| | | 217,370 | 3.05 |
| | Textile (0.04%) (2014: 0.04%) | | |
| 59 | Culp | 1,503 | 0.02 |
| 11 | UniFirst | 1,146 | 0.02 |
| | | 2,649 | 0.04 |
| | Transportation (1.11%) (2014: 1.15%) | | |
| 197 | ArcBest | 4,214 | 0.06 |
| 106 | Celadon Group | 1,048 | 0.01 |
| 174 | Forward Air | 7,484 | 0.10 |
| 202 | Heartland Express | 3,438 | 0.05 |
| 421 | Knight Transportation | 10,201 | 0.14 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------|---------------------------|-------------------|
| | Transportation (1.11%) (2014: 1.15%) (continued) | | |
| 104 | Marten Transport | 1,841 | 0.03 |
| 367 | Matson | 15,645 | 0.22 |
| 3,305 | Tidewater | 23,003 | 0.32 |
| 302 | Universal Truckload Services | 4,240 | 0.06 |
| 353 | Werner Enterprises | 8,256 | 0.12 |
| | | 79,370 | 1.11 |
| | Utilities – Electric (4.90%) (2014: 5.74%) | | |
| 1,047 | ALLETE | 53,219 | 0.75 |
| 1,256 | Avista | 44,425 | 0.62 |
| 1,031 | Black Hills | 47,869 | 0.67 |
| 675 | El Paso Electric | 25,987 | 0.36 |
| 944 | Empire District Electric | 26,498 | 0.37 |
| 487 | MGE Energy | 22,597 | 0.32 |
| 1,310 | NRG Yield Class A | 18,222 | 0.26 |
| 2,289 | NRG Yield Class C | 33,785 | 0.47 |
| 176 | Ormat Technologies | 6,419 | 0.09 |
| 925 | Otter Tail | 24,633 | 0.35 |
| 1,142 | PNM Resources | 34,911 | 0.49 |
| 293 | Unitil | 10,513 | 0.15 |
| | | 349,078 | 4.90 |
| | Utilities – Electric & Gas (2.25%) (2014: 3.49%) | | |
| 173 | Chesapeake Utilities | 9,818 | 0.14 |
| 782 | Laclede Group | 46,458 | 0.65 |
| 548 | Northwest Natural Gas | 27,734 | 0.39 |
| 687 | ONE Gas | 34,467 | 0.49 |
| 1,763 | South Jersey Industries | 41,466 | 0.58 |
| | | 159,943 | 2.25 |
| | Water (0.93%) (2014: 0.96%) | | |
| 426 | American States Water | 17,871 | 0.25 |
| 151 | Artesian Resources | 4,183 | 0.06 |
| 731 | California Water Service Group | 17,010 | 0.24 |
| 173 | Connecticut Water Service | 6,576 | 0.10 |
| 271 | Middlesex Water | 7,192 | 0.10 |
| 292 | SJW | 8,658 | 0.12 |
| 177 | York Water | 4,414 | 0.06 |
| | | 65,904 | 0.93 |
| | Total Equities | 7,105,763 | 99.81 |
| | Total Transferable Securities (99.81%) (2014: 99.95%) | 7,105,763 | 99.81 |
| | Total Investments (99.81%) (2014: 99.95%) | 7,105,763 | 99.81 |
| | Other Net Assets (0.19%) (2014: 0.05%) | 13,529 | 0.19 |
| | Net Assets (100.00%) (2014: 100.00%) | 7,119,292 | 100.00 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree US SmallCap Dividend 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/> <hr/> 100.00 |

Abbreviations 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.70%) (2014: 99.75%) | | |
| | Equities (99.70%) (2014: 99.62%) | | |
| | Austria (0.66%) (2014: 0.65%) | | |
| | Chemicals (0.00%) (2014: 0.04%) | | |
| | Full Line Insurance (0.16%) (2014: 0.06%) | | |
| 2,192 | UNIQA Insurance Group | 16,495 | 0.07 |
| 773 | Vienna Insurance Group Wiener Versicherung Gruppe | 19,549 | 0.09 |
| | | <u>36,044</u> | <u>0.16</u> |
| | Oil & Gas (0.35%) (2014: 0.22%) | | |
| 3,075 | OMV | 80,350 | 0.35 |
| | Transportation (0.08%) (2014: 0.11%) | | |
| 569 | Oesterreichische Post | 19,135 | 0.08 |
| | Utilities – Electric (0.07%) (2014: 0.22%) | | |
| 1,525 | EVN | 16,013 | 0.07 |
| | | <u>151,542</u> | <u>0.66</u> |
| | Belgium (1.13%) (2014: 1.30%) | | |
| | Electronics (0.02%) (2014: 0.02%) | | |
| 154 | EVS Broadcast Equipment | 4,466 | 0.02 |
| | Full Line Insurance (0.28%) (2014: 0.21%) | | |
| 1,488 | Ageas | 63,686 | 0.28 |
| | Real Estate Investment Trusts (0.13%) (2014: 0.07%) | | |
| 196 | Cofinimmo | 19,288 | 0.08 |
| 128 | Warehouses De Pauw CVA | 10,399 | 0.05 |
| | | <u>29,687</u> | <u>0.13</u> |
| | Telecommunications (0.40%) (2014: 0.69%) | | |
| 3,089 | Belgacom | 92,670 | 0.40 |
| | Transportation (0.21%) (2014: 0.23%) | | |
| 1,873 | bpost | 42,311 | 0.19 |
| 533 | Exmar | 5,309 | 0.02 |
| | | <u>47,620</u> | <u>0.21</u> |
| | Utilities – Electric (0.09%) (2014: 0.08%) | | |
| 462 | Elia System Operator SA/NV | 19,788 | 0.09 |
| | | <u>257,917</u> | <u>1.13</u> |
| | Denmark (0.32%) (2014: 0.46%) | | |
| | Full Line Insurance (0.15%) (2014: 0.19%) | | |
| 1,790 | Tryg | 32,957 | 0.15 |
| | Retail (0.02%) (2014: 0.00%) | | |
| 283 | Matas | 5,044 | 0.02 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Telecommunications (0.15%) (2014: 0.27%) | | |
| 7,311 | TDC | 33,691 | 0.15 |
| | | 71,692 | 0.32 |
| | Finland (2.96%) (2014: 2.72%) | | |
| | Auto Parts & Equipment (0.18%) (2014: 0.10%) | | |
| 1,245 | Nokian Renkaat | 41,210 | 0.18 |
| | Banks (0.01%) (2014: 0.01%) | | |
| 308 | Aktia Bank | 3,175 | 0.01 |
| | Chemicals (0.09%) (2014: 0.07%) | | |
| 1,476 | Kemira | 16,059 | 0.07 |
| 330 | Tikkurila | 5,316 | 0.02 |
| | | 21,375 | 0.09 |
| | Commercial Services (0.04%) (2014: 0.04%) | | |
| 1,235 | Ramirent | 7,966 | 0.04 |
| | Computers (0.07%) (2014: 0.05%) | | |
| 677 | Tieto | 16,735 | 0.07 |
| | Engineering & Construction (0.00%) (2014: 0.02%) | | |
| | Environmental Control (0.04%) (2014: 0.02%) | | |
| 439 | Lassila & Tikanoja | 7,955 | 0.04 |
| | Food (0.09%) (2014: 0.08%) | | |
| 226 | Atria | 2,045 | 0.01 |
| 572 | Kesko | 18,516 | 0.08 |
| | | 20,561 | 0.09 |
| | Forest Products & Paper (0.34%) (2014: 0.40%) | | |
| 4,566 | UPM-Kymmene | 78,672 | 0.34 |
| | Full Line Insurance (0.77%) (2014: 0.62%) | | |
| 3,724 | Sampo | 175,028 | 0.77 |
| | Hand & Machine Tools (0.05%) (2014: 0.05%) | | |
| 484 | Konecranes | 11,084 | 0.05 |
| | Machinery – Diversified (0.11%) (2014: 0.10%) | | |
| 1,162 | Metso | 24,053 | 0.11 |
| | Media (0.02%) (2014: 0.00%) | | |
| 1,377 | Sanoma | 5,384 | 0.02 |
| | Miscellaneous Manufacturers (0.05%) (2014: 0.00%) | | |
| 307 | Aspo | 2,303 | 0.01 |
| 522 | Fiskars Abp | 9,782 | 0.04 |
| | | 12,085 | 0.05 |
| | Oil & Gas (0.00%) (2014: 0.17%) | | |
| | Pharmaceuticals (0.12%) (2014: 0.09%) | | |
| 834 | Orion | 26,663 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate (0.07%) (2014: 0.00%) | | |
| 5,432 | Citycon | 13,037 | 0.06 |
| 592 | Technopolis | 2,208 | 0.01 |
| | | 15,245 | 0.07 |
| | Retail (0.00%) (2014: 0.01%) | | |
| | Telecommunications (0.23%) (2014: 0.17%) | | |
| 1,521 | Elisa | 52,916 | 0.23 |
| | Utilities – Electric (0.68%) (2014: 0.72%) | | |
| 11,084 | Fortum | 154,289 | 0.68 |
| | | 674,396 | 2.96 |
| | France (18.22%) (2014: 18.67%) | | |
| | Commercial Services (0.14%) (2014: 0.15%) | | |
| 173 | Assystem | 4,157 | 0.02 |
| 1,598 | Edenred | 27,885 | 0.12 |
| | | 32,042 | 0.14 |
| | Distribution & Wholesale (0.16%) (2014: 0.15%) | | |
| 220 | Altamir | 2,460 | 0.01 |
| 2,775 | Rexel | 34,077 | 0.15 |
| | | 36,537 | 0.16 |
| | Diversified Financial Services (0.01%) (2014: 0.01%) | | |
| 484 | ABC Arbitrage | 2,483 | 0.01 |
| | Engineering & Construction (1.50%) (2014: 1.01%) | | |
| 2,934 | Bouygues | 107,223 | 0.47 |
| 304 | Gaztransport Et Technigaz | 11,845 | 0.05 |
| 3,792 | Vinci | 224,259 | 0.98 |
| | | 343,327 | 1.50 |
| | Food (0.16%) (2014: 0.00%) | | |
| 877 | Casino Guichard Perrachon | 37,198 | 0.16 |
| | Full Line Insurance (2.08%) (2014: 1.93%) | | |
| 14,663 | AXA | 369,947 | 1.62 |
| 5,056 | CNP Assurances | 62,897 | 0.28 |
| 1,207 | SCOR SE | 41,654 | 0.18 |
| | | 474,498 | 2.08 |
| | Media (0.23%) (2014: 0.32%) | | |
| 1,254 | Lagardere | 34,497 | 0.15 |
| 1,151 | Metropole Television | 18,232 | 0.08 |
| | | 52,729 | 0.23 |
| | Oil & Gas (4.44%) (2014: 3.48%) | | |
| 24,573 | Total | 1,014,005 | 4.44 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------------------------------------|---------------------------|-------------------|
| | Oil & Gas Services (0.06%) (2014: 0.05%) | | |
| 837 | Bourbon | 12,513 | 0.06 |
| | Other Industrial (0.04%) (2014: 0.00%) | | |
| 950 | Vallourec | 8,170 | 0.04 |
| | Pharmaceuticals (2.74%) (2014: 2.72%) | | |
| 7,952 | Sanofi-Aventis | 625,027 | 2.74 |
| | Real Estate (0.08%) (2014: 0.08%) | | |
| 436 | Nexity | 17,791 | 0.08 |
| | Real Estate Investment Trusts (0.00%) (2014: 0.76%) | | |
| | Retail (0.04%) (2014: 0.05%) | | |
| 569 | Rallye | 8,165 | 0.04 |
| | Technology Hardware & Equipment (0.06%) (2014: 0.08%) | | |
| 616 | Neopost | 13,842 | 0.06 |
| | Telecommunications (2.57%) (2014: 3.15%) | | |
| 1,420 | Eutelsat Communications | 39,192 | 0.17 |
| 21,643 | Orange | 335,142 | 1.47 |
| 10,693 | Vivendi | 212,363 | 0.93 |
| | | 586,697 | 2.57 |
| | Utilities – Electric (3.16%) (2014: 4.12%) | | |
| 21,226 | EDF | 288,143 | 1.26 |
| 26,577 | GDF Suez | 433,870 | 1.90 |
| | | 722,013 | 3.16 |
| | Utilities – Electric & Gas (0.08%) (2014: 0.06%) | | |
| 260 | Rubis | 18,182 | 0.08 |
| | Water (0.67%) (2014: 0.55%) | | |
| 3,850 | Suez Environnement | 66,451 | 0.29 |
| 3,967 | Veolia Environnement | 86,738 | 0.38 |
| | | 153,189 | 0.67 |
| | | 4,158,408 | 18.22 |
| | Germany (10.57%) (2014: 7.64%) | | |
| | Banks (0.04%) (2014: 0.04%) | | |
| 885 | comdirect bank | 9,647 | 0.04 |
| | Diversified Financial Services (0.01%) (2014: 0.28%) | | |
| 626 | MLP | 2,297 | 0.01 |
| | Energy – Alternate Sources (0.00%) (2014: 0.00%) | | |
| | Engineering & Construction (0.08%) (2014: 0.00%) | | |
| 447 | Bilfinger | 19,431 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------|---------------------------|-------------------|
| | Food (0.10%) (2014: 0.12%) | | |
| 1,281 | Suedzucker | 23,494 | 0.10 |
| | Full Line Insurance (3.68%) (2014: 3.05%) | | |
| 3,138 | Allianz SE | 513,220 | 2.25 |
| 605 | Hannover Rueck | 63,918 | 0.28 |
| 1,166 | Muenchener Rueckversicherungs-Gesellschaft | 215,185 | 0.94 |
| 1,652 | Talanx | 47,157 | 0.21 |
| | | 839,480 | 3.68 |
| | Machinery – Diversified (0.00%) (2014: 0.02%) | | |
| | Machinery, Construction & Mining (0.03%) | | |
| | Media (0.47%) (2014: 0.40%) | | |
| 704 | Axel Springer | 36,143 | 0.16 |
| 1,545 | ProSiebenSat.1 Media | 72,252 | 0.31 |
| | | 108,395 | 0.47 |
| | Miscellaneous Manufacturers (2.29%) (2014: 0.00%) | | |
| 5,814 | Siemens | 522,562 | 2.29 |
| | Real Estate Investment Trusts (0.05%) (2014: 0.01%) | | |
| 862 | alstria office REIT-AG | 10,616 | 0.05 |
| | Retail (0.16%) (2014: 0.00%) | | |
| 172 | Adler Modemaerkte | 1,737 | 0.01 |
| 446 | Hugo Boss | 34,164 | 0.15 |
| | | 35,901 | 0.16 |
| | Telecommunications (2.83%) (2014: 2.40%) | | |
| 27,741 | Deutsche Telekom | 462,997 | 2.03 |
| 418 | Drillisch | 16,340 | 0.07 |
| 1,209 | Freenet | 37,860 | 0.17 |
| 1,152 | QSC | 1,739 | 0.01 |
| 25,938 | Telefonica Deutschland Holding | 126,863 | 0.55 |
| | | 645,799 | 2.83 |
| | Utilities – Electric (0.86%) (2014: 1.29%) | | |
| 14,904 | E.ON | 133,107 | 0.58 |
| 5,366 | RWE | 62,836 | 0.28 |
| | | 195,943 | 0.86 |
| | | 2,413,565 | 10.57 |
| | Ireland (0.00%) (2014: 0.02%) | | |
| | Transportation (0.00%) (2014: 0.02%) | | |
| | Italy (6.22%) (2014: 4.39%) | | |
| | Banks (0.12%) (2014: 0.07%) | | |
| 3,789 | Banca Mediolanum | 27,698 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Commercial Services (0.66%) (2014: 0.46%) | | |
| 973 | ASTM | 11,238 | 0.05 |
| 5,663 | Atlantia | 138,744 | 0.61 |
| | | <u>149,982</u> | <u>0.66</u> |
| | Distribution & Wholesale (0.04%) (2014: 0.03%) | | |
| 484 | MARR | 9,235 | 0.04 |
| | Diversified Financial Services (0.04%) (2014: 0.02%) | | |
| 330 | Banca IFIS | 9,514 | 0.04 |
| | Energy – Alternate Sources (0.01%) (2014: 0.00%) | | |
| 2,803 | Falck Renewables | 3,100 | 0.01 |
| | Entertainment (0.00%) (2014: 0.09%) | | |
| | Full Line Insurance (0.73%) (2014: 0.15%) | | |
| 8,038 | Assicurazioni Generali | 136,003 | 0.60 |
| 1,211 | Societa Cattolica di Assicurazioni SCRL | 8,889 | 0.04 |
| 2,473 | Unipol Gruppo Finanziario | 11,781 | 0.05 |
| 4,344 | Unipolsai | 10,252 | 0.04 |
| | | <u>166,925</u> | <u>0.73</u> |
| | Hand & Machine Tools (0.00%) (2014: 0.04%) | | |
| | Media (0.03%) (2014: 0.01%) | | |
| 1,356 | Cairo Communication | 6,197 | 0.03 |
| | Oil & Gas (2.97%) (2014: 2.33%) | | |
| 47,785 | ENI | 659,433 | 2.89 |
| 1,390 | ERG | 17,333 | 0.08 |
| | | <u>676,766</u> | <u>2.97</u> |
| | Packaging & Containers (0.02%) (2014: 0.01%) | | |
| 572 | Zignago Vetro | 3,469 | 0.02 |
| | Real Estate Investment Trusts (0.02%) (2014: 0.01%) | | |
| 6,313 | Immobiliare Grande Distribuzione | 5,596 | 0.02 |
| | Utilities – Electric (0.76%) (2014: 0.54%) | | |
| 20,693 | A2A | 25,949 | 0.11 |
| 1,430 | ACEA | 20,306 | 0.09 |
| 10,867 | Hera | 26,624 | 0.12 |
| 9,752 | Iren | 14,531 | 0.06 |
| 18,167 | Terna Rete Elettrica Nazionale | 86,402 | 0.38 |
| | | <u>173,812</u> | <u>0.76</u> |
| | Utilities – Electric & Gas (0.82%) (2014: 0.63%) | | |
| 3,141 | Ascopiave | 6,860 | 0.03 |
| 37,533 | Snam | 181,284 | 0.79 |
| | | <u>188,144</u> | <u>0.82</u> |
| | | <u>1,420,438</u> | <u>6.22</u> |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Netherlands (0.56%) | | |
| | Commercial Services (0.03%) (2014: 0.00%) | | |
| 373 | Brunel International | 6,266 | 0.03 |
| | Diversified Financial Services (0.02%) (2014: 0.01%) | | |
| 528 | BinckBank | 4,197 | 0.02 |
| | Engineering & Construction (0.13%) (2014: 0.00%) | | |
| 821 | Boskalis Westminster | 30,894 | 0.13 |
| | Food (0.02%) (2014: 0.02%) | | |
| 198 | Amsterdam Commodities | 4,594 | 0.02 |
| | Full Line Insurance (0.05%) (2014: 0.13%) | | |
| 2,105 | Delta Lloyd | 11,462 | 0.05 |
| | Leisure Time (0.02%) (2014: 0.01%) | | |
| 178 | Accell Group | 3,749 | 0.02 |
| | Oil & Gas Services (0.00%) (2014: 0.04%) | | |
| | Real Estate Investment Trusts (0.02%) (2014: 0.00%) | | |
| 1,355 | NSI | 5,386 | 0.02 |
| | Semiconductors (0.27%) (2014: 0.18%) | | |
| 461 | BE Semiconductor Industries | 8,556 | 0.04 |
| 8,387 | STMicroelectronics | 52,545 | 0.23 |
| | | 61,101 | 0.27 |
| | Software (0.00%) (2014: 0.03%) | | |
| | | 127,649 | 0.56 |
| | Norway (3.41%) (2014: 3.85%) | | |
| | Banks (0.03%) (2014: 0.00%) | | |
| 621 | Sparebank 1 Nord Norge | 2,370 | 0.01 |
| 1,341 | SpareBank 1 SR-Bank ASA | 5,481 | 0.02 |
| | | 7,851 | 0.03 |
| | Chemicals (0.33%) (2014: 0.25%) | | |
| 1,870 | Yara International ASA | 74,468 | 0.33 |
| | Engineering & Construction (0.05%) (2014: 0.08%) | | |
| 1,054 | Veidekke ASA | 11,893 | 0.05 |
| | Food (0.72%) (2014: 0.76%) | | |
| 1,540 | Austevoll Seafood ASA | 8,649 | 0.04 |
| 484 | Leroy Seafood Group ASA | 16,611 | 0.07 |
| 4,042 | Marine Harvest ASA | 50,277 | 0.22 |
| 7,942 | Orkla ASA | 57,901 | 0.26 |
| 1,857 | Salmar ASA | 29,935 | 0.13 |
| | | 163,373 | 0.72 |
| | Full Line Insurance (0.23%) (2014: 0.26%) | | |
| 3,593 | Gjensidige Forsikring ASA | 53,100 | 0.23 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Holding Companies – Diversified Operations (0.04%) (2014: 0.05%) | | |
| 597 | Aker ASA | 10,183 | 0.04 |
| | Home Furnishings (0.01%) (2014: 0.00%) | | |
| 282 | Ekornes ASA | 2,918 | 0.01 |
| | Internet (0.05%) (2014: 0.07%) | | |
| 1,376 | Atea ASA | 10,518 | 0.05 |
| | Oil & Gas (1.74%) (2014: 1.30%) | | |
| 30,963 | Statoil ASA | 398,340 | 1.74 |
| | Oil & Gas Services (0.05%) (2014: 0.13%) | | |
| 792 | TGS Nopec Geophysical ASA | 11,647 | 0.05 |
| | Other Finance (0.02%) (2014: 0.01%) | | |
| 6,025 | ABG Sundal Collier Holding ASA | 4,148 | 0.02 |
| | Real Estate (0.04%) (2014: 0.00%) | | |
| 900 | Entra ASA | 6,669 | 0.03 |
| 572 | Selvaag Bolig ASA | 1,636 | 0.01 |
| | | 8,305 | 0.04 |
| | Telecommunications (0.00%) (2014: 0.94%) | | |
| | Transportation (0.10%) (2014: 0.00%) | | |
| 661 | American Shipping ASA | 1,822 | 0.01 |
| 1,957 | Ocean Yield ASA | 13,942 | 0.06 |
| 1,724 | Wilh Wilhelmsen ASA | 6,329 | 0.03 |
| | | 22,093 | 0.10 |
| | | 778,837 | 3.41 |
| | Portugal (0.79%) (2014: 0.64%) | | |
| | Commercial Services (0.06%) (2014: 0.05%) | | |
| 1,386 | CTT-Correios de Portugal | 12,272 | 0.06 |
| | Forest Products & Paper (0.13%) (2014: 0.08%) | | |
| 8,478 | Portucel | 30,487 | 0.13 |
| | Telecommunications (0.00%) (2014: 0.02%) | | |
| | Utilities – Electric (0.60%) (2014: 0.49%) | | |
| 37,986 | EDP – Energias de Portugal | 126,151 | 0.55 |
| 4,010 | REN – Redes Energeticas Nacionais SGPS | 11,156 | 0.05 |
| | | 137,307 | 0.60 |
| | | 180,066 | 0.79 |
| | Spain (10.67%) (2014: 12.16%) | | |
| | Banks (4.85%) (2014: 5.87%) | | |
| 35,361 | Banco Bilbao Vizcaya Argentaria | 238,298 | 1.05 |
| 166,878 | Banco Santander | 760,630 | 3.33 |
| 33,286 | CaixaBank | 106,981 | 0.47 |
| | | 1,105,909 | 4.85 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------|---------------------------|-------------------|
| | Commercial Services (0.48%) (2014: 0.43%) | | |
| 7,649 | Abertis Infraestructuras | 110,222 | 0.48 |
| | Computers (0.04%) (2014: 0.00%) | | |
| 1,142 | Indra Sistemas | 9,900 | 0.04 |
| | Diversified Financial Services (0.08%) (2014: 0.08%) | | |
| 616 | Bolsas y Mercados Espanoles | 19,133 | 0.08 |
| | Engineering & Construction (0.76%) (2014: 0.33%) | | |
| 552 | Abengoa | 226 | 0.00 |
| 2,533 | ACS Actividades de Construccion y Servicios | 68,429 | 0.30 |
| 4,974 | Ferrovial | 103,733 | 0.46 |
| | | 172,388 | 0.76 |
| | Food (0.08%) (2014: 0.00%) | | |
| 964 | Ebro Foods | 17,502 | 0.08 |
| | Full Line Insurance (0.20%) (2014: 0.24%) | | |
| 19,509 | Mapfre | 45,105 | 0.20 |
| | Machinery, Construction & Mining (0.01%) (2014: 0.02%) | | |
| 2,046 | Duro Felguera | 2,701 | 0.01 |
| | Oil & Gas (0.64%) (2014: 0.79%) | | |
| 14,459 | Repsol YPF | 146,325 | 0.64 |
| | Pharmaceuticals (0.02%) (2014: 0.00%) | | |
| 1,761 | Faes Farma | 4,860 | 0.02 |
| | Telecommunications (2.29%) (2014: 2.49%) | | |
| 51,014 | Telefonica | 522,128 | 2.29 |
| | Utilities – Electric (0.31%) (2014: 0.99%) | | |
| 930 | Red Electrica | 71,712 | 0.31 |
| | Utilities – Electric & Gas (0.91%) (2014: 0.92%) | | |
| 2,292 | Enagas | 59,592 | 0.26 |
| 7,912 | Gas Natural SDG | 148,864 | 0.65 |
| | | 208,456 | 0.91 |
| | | 2,436,341 | 10.67 |
| | Sweden (5.55%) (2014: 6.80%) | | |
| | Auto Parts & Equipment (0.00%) (2014: 0.02%) | | |
| | Banks (2.24%) (2014: 1.88%) | | |
| 264 | Nolato | 7,423 | 0.03 |
| 30,838 | Nordea Bank | 314,166 | 1.38 |
| 176 | Skandinaviska Enskilda Banken | 1,708 | 0.01 |
| 9,182 | Swedbank | 187,587 | 0.82 |
| | | 510,884 | 2.24 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Commercial Services (0.00%) (2014: 0.11%) | | |
| | Computers (0.02%) (2014: 0.01%) | | |
| 616 | HIQ International | 3,430 | 0.02 |
| | Engineering & Construction (0.40%) (2014: 0.28%) | | |
| 705 | NCC | 20,246 | 0.09 |
| 2,243 | Peab | 15,883 | 0.07 |
| 3,021 | Skanska | 54,362 | 0.24 |
| | | 90,491 | 0.40 |
| | Entertainment (0.00%) (2014: 0.04%) | | |
| | Food (0.27%) (2014: 0.26%) | | |
| 1,266 | Axfood | 20,293 | 0.09 |
| 1,245 | ICA Gruppen | 41,789 | 0.18 |
| | | 62,082 | 0.27 |
| | Forest Products & Paper (0.06%) (2014: 0.05%) | | |
| 504 | Holmen | 14,397 | 0.06 |
| | Hand & Machine Tools (0.28%) (2014: 0.28%) | | |
| 8,001 | Sandvik | 64,694 | 0.28 |
| | Holding Companies – Diversified Operations (0.06%) (2014: 0.00%) | | |
| 859 | Industrivarden | 13,610 | 0.06 |
| | Home Furnishings (0.05%) (2014: 0.26%) | | |
| 2,135 | Ratos | 11,383 | 0.05 |
| | Media (0.05%) (2014: 0.00%) | | |
| 512 | Modern Times Group MTG | 12,115 | 0.05 |
| | Mining (0.01%) (2014: 0.00%) | | |
| 132 | Bulten | 1,182 | 0.01 |
| | Miscellaneous Manufacturers (0.03%) (2014: 0.00%) | | |
| 245 | Beijer Alma | 5,872 | 0.03 |
| | Other Consumer, Cyclical (0.02%) (2014: 0.02%) | | |
| 330 | Duni | 5,099 | 0.02 |
| | Pharmaceuticals (0.00%) (0.01%) | | |
| | Real Estate (0.05%) (2014: 0.05%) | | |
| 944 | Castellum | 12,441 | 0.05 |
| | Retail (0.06%) (2014: 1.45%) | | |
| 396 | Bilia | 8,302 | 0.04 |
| 462 | Bygghem Group | 4,389 | 0.02 |
| | | 12,691 | 0.06 |
| | Telecommunications (1.95%) (2014: 2.08%) | | |
| 3,767 | Tele2 | 34,860 | 0.15 |
| 20,660 | Telefonaktiebolaget LM Ericsson | 185,662 | 0.81 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------|-------------------|
| | Telecommunications (1.95%) (2014: 2.08%) (continued) | | |
| 48,989 | TeliaSonera | 225,683 | 0.99 |
| | | 446,205 | 1.95 |
| | | 1,266,576 | 5.55 |
| | Switzerland (5.61%) (2014: 5.05%) Banks (0.06%) (2014: 0.05%) | | |
| 311 | Vontobel Holding | 13,585 | 0.06 |
| | Commercial Services (0.50%) (2014: 0.04%) | | |
| 220 | Cembra Money Bank AG | 13,030 | 0.06 |
| 57 | SGS | 100,173 | 0.44 |
| | | 113,203 | 0.50 |
| | Diversified Financial Services (0.00%) (2014: 0.07%) Full Line Insurance (3.41%) (2014: 3.40%) | | |
| 314 | Baloise Holding | 36,847 | 0.16 |
| 51 | Helvetia Holding | 26,546 | 0.12 |
| 4,591 | Swiss Re | 414,394 | 1.81 |
| 1,266 | Zurich Financial Services | 300,845 | 1.32 |
| | | 778,632 | 3.41 |
| | Oil & Gas (0.00%) (2014: 0.23%) Real Estate (0.05%) | | |
| 92 | Allreal Holding | 11,303 | 0.05 |
| | Specialty Retailers (0.01%) | | |
| 237 | Mobilezone Holding | 3,128 | 0.01 |
| | Telecommunications (0.83%) | | |
| 410 | Swisscom | 189,657 | 0.83 |
| | Transportation (0.68%) (2014: 0.50%) | | |
| 1,221 | Kuehne + Nagel International | 154,732 | 0.68 |
| | Utilities – Electric (0.07%) (2014: 0.04%) | | |
| 460 | BKW | 16,075 | 0.07 |
| | | 1,280,315 | 5.61 |
| | United Kingdom (33.03%) (2014: 34.85%) Aerospace & Defense (0.70%) (2014: 0.65%) | | |
| 19,196 | BAE Systems | 130,122 | 0.57 |
| 3,403 | BBA Aviation | 8,731 | 0.04 |
| 5,653 | Cobham | 21,722 | 0.09 |
| | | 160,575 | 0.70 |
| | Agriculture (3.93%) (2014: 3.16%) | | |
| 11,476 | British American Tobacco | 587,172 | 2.57 |
| 6,385 | Imperial Tobacco Group | 310,706 | 1.36 |
| | | 897,878 | 3.93 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Banks (2.97%) (2014: 4.16%) | | |
| 116 | Bank of Georgia Holdings | 2,996 | 0.01 |
| 92,709 | HSBC Holdings | 674,477 | 2.96 |
| | | 677,473 | 2.97 |
| | Beverages (0.04%) (2014: 0.03%) | | |
| 3,817 | Marston's | 8,623 | 0.04 |
| | Brewers (0.05%) (2014: 0.00%) | | |
| 965 | Greene King | 12,177 | 0.05 |
| | Chemicals (0.05%) (2014: 0.00%) | | |
| 510 | Victrex | 12,483 | 0.05 |
| | Commercial Services (0.21%) (2014: 0.20%) | | |
| 704 | De La Rue | 4,234 | 0.02 |
| 6,490 | G4S | 19,857 | 0.09 |
| 682 | Interserve | 4,816 | 0.02 |
| 1,302 | ITE Group | 2,787 | 0.01 |
| 2,118 | Redde | 5,920 | 0.03 |
| 1,009 | RPS Group | 3,244 | 0.01 |
| 953 | RWS Holdings | 2,718 | 0.01 |
| 637 | St Ives | 1,934 | 0.01 |
| 616 | SThree | 2,725 | 0.01 |
| | | 48,235 | 0.21 |
| | Distribution & Wholesale (0.01%) (2014: 0.02%) | | |
| 568 | Brammer | 1,405 | 0.00 |
| 352 | John Menzies | 1,982 | 0.01 |
| | | 3,387 | 0.01 |
| | Diversified Financial Services (0.74%) (2014: 0.88%) | | |
| 5,651 | Aberdeen Asset Management | 22,189 | 0.10 |
| 3,861 | Ashmore Group | 13,432 | 0.06 |
| 461 | Close Brothers Group | 8,363 | 0.03 |
| 2,597 | ICAP | 17,953 | 0.08 |
| 1,457 | IG Group Holdings | 15,864 | 0.07 |
| 2,015 | Investec | 13,107 | 0.06 |
| 6,750 | Man Group | 16,073 | 0.07 |
| 484 | Numis | 1,608 | 0.01 |
| 20,310 | Old Mutual | 49,299 | 0.21 |
| 327 | PayPoint | 4,089 | 0.02 |
| 544 | Polar Capital Holdings | 2,999 | 0.01 |
| 986 | Tullett Prebon | 4,978 | 0.02 |
| | | 169,954 | 0.74 |
| | Electronics (0.05%) (2014: 0.06%) | | |
| 2,693 | Electrocomponents | 8,707 | 0.04 |
| 2,605 | Premier Farnell | 3,464 | 0.01 |
| | | 12,171 | 0.05 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Engineering & Construction (0.10%) (2014: 0.16%) | | |
| 3,109 | Carillion | 12,777 | 0.06 |
| 368 | Kier Group | 6,946 | 0.03 |
| 198 | Morgan Sindall Group | 1,988 | 0.01 |
| | | <u>21,711</u> | <u>0.10</u> |
| | Entertainment (0.14%) (2014: 0.14%) | | |
| 9,181 | Ladbrokes | 14,911 | 0.06 |
| 3,295 | William Hill | 17,704 | 0.08 |
| | | <u>32,615</u> | <u>0.14</u> |
| | Environmental Control (0.10%) (2014: 0.11%) | | |
| 1,736 | Pennon Group | 20,280 | 0.09 |
| 1,870 | Shanks Group | 2,449 | 0.01 |
| | | <u>22,729</u> | <u>0.10</u> |
| | Food (1.47%) (2014: 2.10%) | | |
| 878 | Dairy Crest Group | 8,101 | 0.04 |
| 12,454 | J Sainsbury | 43,731 | 0.19 |
| 3,077 | Tate & Lyle | 25,007 | 0.11 |
| 5,318 | Unilever | 211,162 | 0.92 |
| 24,070 | WM Morrison Supermarkets | 48,400 | 0.21 |
| | | <u>336,401</u> | <u>1.47</u> |
| | Full Line Insurance (0.82%) (2014: 0.99%) | | |
| 917 | Admiral Group | 20,641 | 0.09 |
| 2,701 | Amlin | 24,315 | 0.11 |
| 770 | Chesnara | 3,500 | 0.01 |
| 1,694 | esure Group | 5,820 | 0.03 |
| 24,665 | Legal & General Group | 89,621 | 0.39 |
| 330 | Novae Group | 3,994 | 0.02 |
| 7,394 | Standard Life | 39,096 | 0.17 |
| | | <u>186,987</u> | <u>0.82</u> |
| | Holding Companies – Diversified Operations (0.03%) (2014: 0.03%) | | |
| 1,804 | Mitie Group | 7,612 | 0.03 |
| | Home Builders (0.75%) (2014: 0.40%) | | |
| 1,009 | Berkeley Group Holdings | 50,489 | 0.22 |
| 523 | Bovis Homes Group | 7,202 | 0.03 |
| 418 | Galliford Try | 8,649 | 0.04 |
| 1,723 | Persimmon | 47,387 | 0.21 |
| 20,957 | Taylor Wimpey | 57,751 | 0.25 |
| | | <u>171,478</u> | <u>0.75</u> |
| | Internet (0.00%) (2014: 0.04%) | | |
| | Insurance Brokers (0.13%) (2014: 0.00%) | | |
| 5,283 | Direct Line Insurance Group | 29,210 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------------------------|---------------------------|-------------------|
| | Iron & Steel (0.01%) (2014: 0.07%) | | |
| 3,915 | Ferrexpo | 1,142 | 0.01 |
| | Media (0.67%) (2014: 0.75%) | | |
| 7,015 | British Sky Broadcasting Group | 105,840 | 0.46 |
| 4,234 | Pearson | 42,281 | 0.19 |
| 1,968 | Smiths News | 4,493 | 0.02 |
| | | 152,614 | 0.67 |
| | Mining (1.81%) (2014: 3.09%) | | |
| 16,684 | BHP Billiton | 172,041 | 0.75 |
| 972 | Central Asia Metals | 2,023 | 0.01 |
| 17,429 | Pan African Resources | 1,838 | 0.01 |
| 8,840 | Rio Tinto | 237,425 | 1.04 |
| | | 413,327 | 1.81 |
| | Miscellaneous Manufacturers (0.16%) (2014: 0.04%) | | |
| 900 | Fenner | 1,746 | 0.01 |
| 1,141 | Morgan Advanced Materials | 3,830 | 0.02 |
| 1,473 | Photo-Me International | 3,018 | 0.01 |
| 1,737 | Smiths Group | 22,142 | 0.10 |
| 1,298 | Vesuvius | 5,866 | 0.02 |
| | | 36,602 | 0.16 |
| | Oil & Gas (6.22%) (2014: 5.55%) | | |
| 160,241 | BP | 769,654 | 3.37 |
| 31,133 | Royal Dutch Shell | 644,605 | 2.83 |
| 2,359 | Soco International | 4,713 | 0.02 |
| | | 1,418,972 | 6.22 |
| | Oil & Gas Services (0.08%) (2014: 0.07%) | | |
| 2,516 | AMEC | 14,642 | 0.07 |
| 636 | Hunting | 2,636 | 0.01 |
| | | 17,278 | 0.08 |
| | Other Finance (0.07%) (2014: 0.00%) | | |
| 3,878 | Melrose Industries | 15,306 | 0.07 |
| | Other Industrial (0.04%) (2014: 0.00%) | | |
| 1,123 | Bodycote | 8,662 | 0.04 |
| | Packaging & Containers (0.10%) (2014: 0.09%) | | |
| 2,884 | Rexam | 23,654 | 0.10 |
| | Pharmaceuticals (5.23%) (2014: 4.40%) | | |
| 6,929 | AstraZeneca | 434,012 | 1.90 |
| 40,726 | GlaxoSmithKline | 758,683 | 3.33 |
| | | 1,192,695 | 5.23 |
| | Real Estate (0.01%) (2014: 0.00%) | | |
| 324 | LSL Property Services | 1,253 | 0.01 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate Investment Trusts (0.30%) (2014: 0.36%) | | |
| 3,018 | British Land | 32,186 | 0.14 |
| 4,966 | Intu Properties | 21,379 | 0.10 |
| 2,456 | Segro | 14,309 | 0.06 |
| | | <u>67,874</u> | <u>0.30</u> |
| | Retail (0.26%) (2014: 0.34%) | | |
| 6,161 | Debenhams | 6,123 | 0.02 |
| 878 | Halfords Group | 3,996 | 0.02 |
| 6,822 | Marks & Spencer Group | 41,875 | 0.18 |
| 670 | McColl's Retail Group | 1,227 | 0.01 |
| 1,482 | N Brown Group | 6,219 | 0.03 |
| | | <u>59,440</u> | <u>0.26</u> |
| | Software (0.02%) (2014: 0.06%) | | |
| 198 | Fidessa Group | 5,381 | 0.02 |
| | Telecommunications (2.71%) (2014: 3.79%) | | |
| 19,973 | Cable & Wireless Communications | 20,135 | 0.09 |
| 1,928 | Inmarsat | 29,743 | 0.13 |
| 3,637 | Kcom Group | 5,699 | 0.02 |
| 964 | Laird | 4,642 | 0.02 |
| 3,861 | TalkTalk Telecom Group | 11,389 | 0.05 |
| 463 | Telecom Plus | 6,728 | 0.03 |
| 180,325 | Vodafone Group | 540,713 | 2.37 |
| | | <u>619,049</u> | <u>2.71</u> |
| | Textile (0.01%) (2014: 0.00%) | | |
| 1,482 | Low & Bonar | 1,335 | 0.01 |
| | Transportation (0.20%) (2014: 0.07%) | | |
| 155 | Go-Ahead Group | 5,613 | 0.03 |
| 1,994 | National Express Group | 9,004 | 0.04 |
| 4,992 | Royal Mail | 30,073 | 0.13 |
| | | <u>44,690</u> | <u>0.20</u> |
| | Utilities – Electric (0.63%) (2014: 0.67%) | | |
| 6,948 | SSE | 144,046 | 0.63 |
| | Utilities – Electric & Gas (1.86%) (2014: 2.01%) | | |
| 34,347 | Centrica | 101,640 | 0.45 |
| 25,362 | National Grid | 322,606 | 1.41 |
| | | <u>424,246</u> | <u>1.86</u> |
| | Water (0.35%) (2014: 0.36%) | | |
| 1,237 | Severn Trent | 36,538 | 0.16 |
| 3,497 | United Utilities Group | 44,387 | 0.19 |
| | | <u>80,925</u> | <u>0.35</u> |
| | | <u>7,540,190</u> | <u>33.03</u> |
| | Total Equities | <u>22,757,932</u> | <u>99.70</u> |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------|---------------------------|----------------------|
| | Preferred Stock (0.00%) (0.12%) | | |
| | Italy (0.00%) (0.12%) | | |
| | Rights (0.00%) (2014: 0.01%) | | |
| | Italy (0.00%) (0.00%) | | |
| | Spain (2014: 0.01%) | | |
| | Pharmaceuticals | | |
| 1,679 | Faes Farma – Rights | 141 | 0.00 |
| | Total Rights | <u>141</u> | <u>0.00</u> |
| | Total Transferable Securities (99.70%) (2014: 99.75%) | <u>22,758,073</u> | <u>99.70</u> |
| | Total Investments (99.70%) (2014: 99.75%) | 22,758,073 | 99.70 |
| | Other Net Assets (0.30%) (2014: 0.25%) | 68,665 | 0.30 |
| | Net Assets (100.00%) (2014: 100.00%) | <u><u>22,826,738</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 | 98.67 |
| Other assets | 1.33 |
| | <u><u>100.00</u></u> |

Abbreviations 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF

| <i>Number of Shares</i> | | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.67%) (2014: 99.90%) | | |
| | Equities (99.67%) (2014: 98.95%) | | |
| | Austria (1.78%) (2014: 1.97%) | | |
| | Auto Parts & Equipment (0.07%) (2014: 0.06%) | | |
| 3,337 | POLYTEC Holding | 25,561 | 0.07 |
| | Building & Construction Materials (0.23%) (2014: 0.19%) | | |
| 5,130 | Wienerberger | 87,672 | 0.23 |
| | Chemicals (0.37%) (2014: 0.72%) | | |
| 2,054 | Lenzing | 142,856 | 0.37 |
| | Electrical Components & Equipment (0.08%) (2014: 0.00%) | | |
| 1,400 | Zumtobel Group | 32,592 | 0.08 |
| | Electronics (0.10%) (2014: 0.09%) | | |
| 2,666 | Austria Technologie & Systemtechnik | 38,817 | 0.10 |
| | Industrial Suppliers (0.20%) (2014: 0.00%) | | |
| 2,504 | Semperit Holding | 77,874 | 0.20 |
| | Miscellaneous Manufacturers (0.28%) (2014: 0.27%) | | |
| 6,017 | RHI | 108,396 | 0.28 |
| | Oil & Gas Services (0.29%) (2014: 0.26%) | | |
| 2,861 | CAT Oil | 18,162 | 0.05 |
| 1,873 | Schoeller-Bleckmann Oilfield Equipment | 94,418 | 0.24 |
| | | 112,580 | 0.29 |
| | Semiconductors (0.00%) (2014: 0.38%) | | |
| | Real Estate (0.16%) (2014: 0.00%) | | |
| 7,505 | S IMMO | 61,541 | 0.16 |
| | | 687,889 | 1.78 |
| | Belgium (5.01%) (2014: 3.37%) | | |
| | Chemicals (0.10%) (2014: 0.07%) | | |
| 6,603 | Recticel | 36,977 | 0.10 |
| | Computers (0.24%) (2014: 0.22%) | | |
| 10,894 | Econocom Group | 93,100 | 0.24 |
| | Electrical Components & Equipment (0.68%) (2014: 0.00%) | | |
| 9,356 | NV Bekaert | 265,570 | 0.68 |
| | Electronics (0.53%) (2014: 0.75%) | | |
| 1,679 | Barco | 103,427 | 0.26 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Electronics (0.53%) (2014: 0.75%) (continued) | | |
| 3,567 | EVS Broadcast Equipment | 103,443 | 0.27 |
| | | 206,870 | 0.53 |
| | Entertainment (0.27%) (2014: 0.00%) | | |
| 2,497 | Kinepolis Group | 103,376 | 0.27 |
| | Healthcare Products (0.08%) (2014: 0.00%) | | |
| 916 | Ion Beam Applications | 31,052 | 0.08 |
| | Lodging (0.05%) (2014: 0.00%) | | |
| 5,813 | Rezidor Hotel Group | 19,804 | 0.05 |
| | Pharmaceuticals (0.07%) (2014: 0.41%) | | |
| 3,716 | Arseus | 26,235 | 0.07 |
| | Real Estate Investment Trusts (2.40%) (2014: 1.36%) | | |
| 6,658 | Cofinimmo | 655,214 | 1.69 |
| 3,363 | Warehouses De Pauw | 273,210 | 0.71 |
| | | 928,424 | 2.40 |
| | Semiconductors (0.00%) (2014: 0.46%) | | |
| | Transportation (0.59%) (2014: 0.10%) | | |
| 10,780 | Euronav | 136,690 | 0.35 |
| 9,309 | Exmar | 92,727 | 0.24 |
| | | 229,417 | 0.59 |
| | | 1,940,825 | 5.01 |
| | Denmark (3.27%) (2014: 2.25%) | | |
| | Banks (0.23%) (2014: 0.31%) | | |
| 10,973 | Spar Nord Bank | 89,693 | 0.23 |
| | Beverages (0.74%) (2014: 0.00%) | | |
| 7,671 | Royal Unibrew | 287,920 | 0.74 |
| | Building & Construction Materials (0.18%) (2014: 0.00%) | | |
| 527 | Rockwool International | 68,429 | 0.18 |
| | Consumer Durables & Apparels (0.00%) (2014: 0.07%) | | |
| | Full Line Insurance (0.16%) | | |
| 9,859 | Alm Brand | 63,942 | 0.16 |
| | Healthcare Products (0.08%) | | |
| 1,165 | Ambu | 32,705 | 0.08 |
| | Holding Companies – Diversified Operations (0.37%) (2014: 0.45%) | | |
| 2,736 | Schouw & Co | 141,884 | 0.37 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------|---------------------------|-------------------|
| | Miscellaneous Manufacturers (0.13%) (2014: 0.15%) | | |
| 1,061 | NKT Holding | 50,742 | 0.13 |
| | Pharmaceuticals (0.00%) (2014: 0.11%) | | |
| | Retail (0.34%) | | |
| 7,413 | Matas | 132,115 | 0.34 |
| | Software (0.50%) (2014: 0.41%) | | |
| 3,693 | SimCorp | 192,007 | 0.50 |
| | Transportation (0.54%) (2014: 0.75%) | | |
| 5,818 | Dfds | 208,157 | 0.54 |
| | | 1,267,594 | 3.27 |
| | Finland (6.94%) (2014: 7.95%) | | |
| | Banks (0.00%) (2014: 0.39%) | | |
| | Chemicals (1.39%) (2014: 0.40%) | | |
| 37,622 | Kemira | 409,327 | 1.05 |
| 8,140 | Tikkurila | 131,136 | 0.34 |
| | | 540,463 | 1.39 |
| | Commercial Services (0.72%) (2014: 0.73%) | | |
| 5,513 | Cramo | 105,353 | 0.27 |
| 26,981 | Ramirent | 174,028 | 0.45 |
| | | 279,381 | 0.72 |
| | Computers (1.20%) (2014: 1.45%) | | |
| 15,067 | F-Secure | 38,873 | 0.10 |
| 17,188 | Tieto | 424,887 | 1.10 |
| | | 463,760 | 1.20 |
| | Engineering & Construction (0.21%) (2014: 0.37%) | | |
| 15,331 | YIT | 80,258 | 0.21 |
| | Environmental Control (0.00%) (2014: 0.27%) | | |
| | Food (0.64%) (2014: 0.63%) | | |
| 3,954 | Atria | 35,784 | 0.09 |
| 4,809 | HKScan | 18,322 | 0.05 |
| 13,992 | Raisio | 59,326 | 0.15 |
| 9,784 | Uponor | 133,062 | 0.35 |
| | | 246,494 | 0.64 |
| | Forest Products & Paper (0.58%) (2014: 0.62%) | | |
| 32,975 | Metsa Board | 226,209 | 0.58 |
| | Hand & Machine Tools (0.64%) (2014: 0.97%) | | |
| 10,773 | Konecranes | 246,702 | 0.64 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Home Builders (0.31%) (2014: 0.35%) | | |
| 13,528 | Caverion | 122,158 | 0.31 |
| | Machinery – Diversified (0.38%) (2014: 0.39%) | | |
| 16,606 | Valmet | 147,793 | 0.38 |
| | Machinery, Construction & Mining (0.11%) (2014: 0.30%) | | |
| 12,734 | Outotec | 43,296 | 0.11 |
| | Media (0.28%) (2014: 0.27%) | | |
| 27,498 | Sanoma | 107,517 | 0.28 |
| | Miscellaneous Manufacturers (0.07%) (2014: 0.00%) | | |
| 3,584 | Aspo | 26,880 | 0.07 |
| | Real Estate (0.17%) (2014: 0.42%) | | |
| 17,439 | Technopolis | 65,047 | 0.17 |
| | Retail (0.00%) (2014: 0.18%) | | |
| | Telecommunications (0.24%) (2014: 0.21%) | | |
| 5,622 | Elektrobit | 39,410 | 0.10 |
| 3,371 | PKC Group | 54,846 | 0.14 |
| | | 94,256 | 0.24 |
| | | 2,690,214 | 6.94 |
| | France (3.90%) (2014: 2.73%) | | |
| | Advertising (0.34%) (2014: 0.49%) | | |
| 6,265 | IPSOS | 132,943 | 0.34 |
| | Auto Parts & Equipment (0.15%) (2014: 0.00%) | | |
| 784 | Montupet | 55,978 | 0.15 |
| | Building & Construction Materials (0.41%) (2014: 0.00%) | | |
| 5,529 | Tarkett | 159,152 | 0.41 |
| | Commercial Services (0.13%) (2014: 0.10%) | | |
| 2,049 | Assystem | 49,238 | 0.13 |
| | Computers (1.32%) (2014: 1.00%) | | |
| 3,869 | Alten | 206,643 | 0.53 |
| 13,249 | Altran Technologies | 163,493 | 0.42 |
| 1,314 | Sopra Steria Group | 142,306 | 0.37 |
| | | 512,442 | 1.32 |
| | Distribution & Wholesale (0.13%) (2014: 0.18%) | | |
| 3,377 | Jacquet Metal Service | 48,291 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------------------------------------|---------------------------|-------------------|
| | Electrical Components & Equipment (0.18%) (2014: 0.41%) | | |
| 2,471 | Saft Groupe | 69,410 | 0.18 |
| | Environmental Control (0.00%) (2014: 0.16%) Machinery – Diversified (0.06%) (2014: 0.07%) | | |
| 1,740 | Haulotte Group | 24,117 | 0.06 |
| | Software (0.09%) (2014: 0.11%) | | |
| 2,963 | Lectra | 35,852 | 0.09 |
| | Technology Hardware & Equipment (0.92%) (2014: 0.00%) | | |
| 15,789 | Neopost | 354,779 | 0.92 |
| | Utilities – Electric (0.17%) (2014: 0.21%) | | |
| 4,496 | Albioma | 67,215 | 0.17 |
| | | 1,509,417 | 3.90 |
| | Germany (9.52%) (2014: 8.77%) Advertising (0.35%) (2014: 0.17%) | | |
| 2,321 | Stroeer Media | 134,386 | 0.35 |
| | Agriculture (0.28%) (2014: 0.27%) | | |
| 3,898 | BayWa | 110,703 | 0.28 |
| | Auto Parts & Equipment (1.10%) (2014: 0.44%) | | |
| 939 | Bertrandt | 104,464 | 0.27 |
| 6,667 | ElringKlinger | 156,674 | 0.40 |
| 1,302 | Grammer | 35,564 | 0.09 |
| 2,193 | Norma Group | 112,172 | 0.29 |
| 700 | SHW | 18,837 | 0.05 |
| | | 427,711 | 1.10 |
| | Commercial Services (0.64%) (2014: 0.93%) | | |
| 8,321 | Hamburger Hafen und Logistik | 116,993 | 0.30 |
| 2,775 | Sixt | 130,952 | 0.34 |
| | | 247,945 | 0.64 |
| | Computers (0.52%) (2014: 0.61%) | | |
| 1,769 | Bechtle | 155,778 | 0.40 |
| 1,091 | CANCOM SE | 47,710 | 0.12 |
| | | 203,488 | 0.52 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Consumer Durables & Apparels (0.27%) (2014: 0.00%) | | |
| 8,135 | Gerry Weber International | 103,965 | 0.27 |
| | Diversified Financial Services (0.12%) (2014: 0.14%) | | |
| 13,026 | MLP | 47,805 | 0.12 |
| | Electrical Components & Equipment (0.00%) (2014: 0.08%) | | |
| | Electronics (0.00%) (2014: 0.08%) | | |
| | Energy – Alternate Sources (0.00%) (2014: 0.10%) | | |
| | Engineering & Construction (1.20%) (2014: 0.00%) | | |
| 10,661 | Bilfinger | 463,434 | 1.20 |
| | Entertainment (0.13%) (2014: 0.11%) | | |
| 12,264 | Borussia Dortmund GmbH & Co KGaA | 49,215 | 0.13 |
| | Hand & Machine Tools (0.00%) (2014: 0.21%) | | |
| | Healthcare Products (0.51%) (2014: 0.00%) | | |
| 6,978 | Carl Zeiss Meditec | 199,222 | 0.51 |
| | Machinery – Diversified (0.40%) (2014: 0.42%) | | |
| 7,205 | Deutz | 26,594 | 0.07 |
| 1,363 | Pfeiffer Vacuum Technology | 127,508 | 0.33 |
| | | 154,102 | 0.40 |
| | Machinery, Construction & Mining (0.62%) (2014: 1.10%) | | |
| 2,751 | Aurelius | 132,378 | 0.34 |
| 7,540 | Wacker Neuson | 107,257 | 0.28 |
| | | 239,635 | 0.62 |
| | Miscellaneous Manufacturers (0.51%) (2014: 0.61%) | | |
| 2,763 | Indus Holding | 122,981 | 0.32 |
| 5,155 | Jenoptik | 74,181 | 0.19 |
| | | 197,162 | 0.51 |
| | Other Industrial (0.23%) (2014: 0.00%) | | |
| 11,011 | Kloeckner & Co SE | 88,583 | 0.23 |
| | Packaging & Containers (0.40%) (2014: 0.39%) | | |
| 2,172 | Gerresheimer | 156,797 | 0.40 |
| | Real Estate (0.22%) (2014: 0.00%) | | |
| 5,024 | TLG Immobilien | 87,066 | 0.22 |
| | Real Estate Investment Trusts (0.81%) (2014: 0.36%) | | |
| 25,367 | alstria office REIT-AG | 312,395 | 0.81 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------|---------------------------|-------------------|
| | Retail (0.35%) (2014: 0.23%) | | |
| 4,551 | Adler Modemaerkte | 45,965 | 0.12 |
| 4,925 | Takkt | 90,842 | 0.23 |
| | | 136,807 | 0.35 |
| | Semiconductors (0.07%) (2014: 0.11%) | | |
| 1,691 | Elmos Semiconductor | 27,056 | 0.07 |
| | Software (0.47%) (2014: 0.29%) | | |
| 2,973 | CompuGroup Medical | 100,487 | 0.26 |
| 1,713 | GFT Technologies | 54,105 | 0.14 |
| 2,465 | RIB Software | 27,855 | 0.07 |
| | | 182,447 | 0.47 |
| | Telecommunications (0.12%) (2014: 1.97%) | | |
| 29,712 | QSC | 44,865 | 0.12 |
| | Transportation (0.20%) (2014: 0.15%) | | |
| 2,698 | VTG | 76,731 | 0.20 |
| | | 3,691,520 | 9.52 |
| | Ireland (2.32%) (2014: 3.15%) | | |
| | Agriculture (0.29%) (2014: 0.26%) | | |
| 14,895 | Origin Enterprises | 112,457 | 0.29 |
| | Beverages (0.52%) (2014: 0.53%) | | |
| 53,935 | C&C Group | 200,261 | 0.52 |
| | Diversified Financial Services (0.08%) (2014: 0.09%) | | |
| 13,929 | IFG Group | 31,062 | 0.08 |
| | Food (0.66%) (2014: 0.82%) | | |
| 29,519 | Fyffes | 44,574 | 0.12 |
| 33,338 | Greencore Group | 160,261 | 0.41 |
| 34,544 | Total Produce | 50,780 | 0.13 |
| | | 255,615 | 0.66 |
| | Full Line Insurance (0.00%) (2014: 0.19%) | | |
| | Pharmaceuticals (0.33%) (2014: 0.52%) | | |
| 15,915 | UDG Healthcare | 128,698 | 0.33 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Retail (0.00%) (2014: 0.43%) | | |
| | Real Estate Investment Trusts (0.15%) (2014: 0.00%) | | |
| 19,636 | Green REIT | 31,280 | 0.08 |
| 19,052 | Hibernia REIT | 26,825 | 0.07 |
| | | 58,105 | 0.15 |
| | Transportation (0.29%) (2014: 0.31%) | | |
| 20,731 | Irish Continental Group | 112,237 | 0.29 |
| | | 898,435 | 2.32 |
| | Italy (10.10%) (2014: 8.52%) | | |
| | Banks (0.42%) (2014: 0.22%) | | |
| 30,499 | Banca Popolare di Sondrio SCARL | 126,632 | 0.33 |
| 12,572 | Banco di Desio e della Brianza | 34,799 | 0.09 |
| | | 161,431 | 0.42 |
| | Building & Construction Materials (0.32%) (2014: 0.21%) | | |
| 12,679 | Cementir Holding | 74,870 | 0.19 |
| 1,690 | Italmobiliare | 50,531 | 0.13 |
| | | 125,401 | 0.32 |
| | Commercial Services (0.37%) (2014: 0.26%) | | |
| 12,399 | ASTM | 143,208 | 0.37 |
| | Consumer Durables & Apparels (0.10%) (2014: 0.16%) | | |
| 2,340 | Brunello Cucinelli | 38,189 | 0.10 |
| | Distribution & Wholesale (0.68%) (2014: 0.71%) | | |
| 4,310 | Esprinet | 36,678 | 0.09 |
| 11,971 | MARR | 228,407 | 0.59 |
| | | 265,085 | 0.68 |
| | Diversified Financial Services (0.67%) (2014: 0.59%) | | |
| 9,008 | Banca IFIS | 259,701 | 0.67 |
| | Electronics (0.17%) (2014: 0.25%) | | |
| 4,133 | Datalogic | 67,781 | 0.17 |
| | Energy – Alternate Sources (0.21%) (2014: 0.13%) | | |
| 74,418 | Falck Renewables | 82,306 | 0.21 |
| | Engineering & Construction (0.24%) (2014: 0.25%) | | |
| 10,450 | Astaldi | 58,677 | 0.15 |
| 18,769 | Trevi Finanziaria Industriale | 34,347 | 0.09 |
| | | 93,024 | 0.24 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------|---------------------------|-------------------|
| | Entertainment (0.45%) (2014: 0.00%) | | |
| 36,953 | RAI Way | 174,344 | 0.45 |
| | Full Line Insurance (0.94%) (2014: 0.35%) | | |
| 41,847 | Societa Cattolica di Assicurazioni SCRL | 307,157 | 0.79 |
| 5,690 | Vittoria Assicurazioni | 57,128 | 0.15 |
| | | 364,285 | 0.94 |
| | Hand & Machine Tools (0.62%) (2014: 0.71%) | | |
| 4,969 | Industria Macchine Automatiche | 238,462 | 0.62 |
| | Leisure Time (0.25%) (2014: 0.00%) | | |
| 41,073 | Piaggio & C | 95,536 | 0.25 |
| | Internet (0.00%) (2014: 0.13%) | | |
| | Machinery – Diversified (0.33%) (2014: 0.39%) | | |
| 2,673 | Biesse | 42,554 | 0.11 |
| 5,947 | Interpump Group | 85,161 | 0.22 |
| | | 127,715 | 0.33 |
| | Machinery, Construction & Mining (0.26%) (2014: 0.16%) | | |
| 2,832 | Danieli & C Officine Meccaniche | 49,843 | 0.13 |
| 3,950 | Danieli & C Officine Meccaniche | 51,943 | 0.13 |
| | | 101,786 | 0.26 |
| | Media (0.28%) (2014: 0.32%) | | |
| 23,640 | Cairo Communication | 108,035 | 0.28 |
| | Oil & Gas (1.08%) (2014: 1.18%) | | |
| 33,483 | ERG | 417,533 | 1.08 |
| | Packaging & Containers (0.00%) (2014: 0.21%) | | |
| | Real Estate Investment Trusts (0.39%) (2014: 0.28%) | | |
| 170,182 | Immobiliare Grande Distribuzione | 150,866 | 0.39 |
| | Retail (0.24%) (2014: 0.20%) | | |
| 6,592 | Amplifon | 52,703 | 0.14 |
| 22,776 | Moleskine | 38,765 | 0.10 |
| | | 91,468 | 0.24 |
| | Telecommunications (0.42%) (2014: 0.00%) | | |
| 2,753 | Ei Towers | 163,941 | 0.42 |
| | Transportation (0.35%) (2014: 0.54%) | | |
| 13,709 | Ansaldo STS | 135,308 | 0.35 |
| | Utilities – Electric (0.97%) (2014: 0.93%) | | |
| 253,074 | Iren | 377,080 | 0.97 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Utilities – Electric & Gas (0.34%) (2014: 0.34%) | | |
| 61,134 | Ascopiave | 133,517 | 0.34 |
| | | 3,916,002 | 10.10 |
| | Netherlands (3.75%) (2014: 2.38%) | | |
| | Chemicals (0.32%) (2014: 0.19%) | | |
| 3,582 | Corbion | 79,932 | 0.20 |
| 1,326 | IMCD Group | 45,170 | 0.12 |
| | | 125,102 | 0.32 |
| | Commercial Services (0.57%) (2014: 0.36%) | | |
| 8,831 | Brunel International | 148,361 | 0.38 |
| 4,352 | USG People | 74,767 | 0.19 |
| | | 223,128 | 0.57 |
| | Diversified Financial Services (0.45%) (2014: 0.49%) | | |
| 16,134 | BinckBank | 128,249 | 0.33 |
| 4,429 | KAS Bank | 47,612 | 0.12 |
| | | 175,861 | 0.45 |
| | Electrical Components & Equipment (0.50%) (2014: 0.46%) | | |
| 5,154 | TKH Group | 192,966 | 0.50 |
| | Engineering & Construction (0.00%) (2014: 0.14%) | | |
| | Food (0.11%) (2014: 0.09%) | | |
| 4,739 | Koninklijke Wessanen | 44,310 | 0.11 |
| | Leisure Time (0.20%) (2014: 0.00%) | | |
| 3,623 | Accell Group | 76,318 | 0.20 |
| | Machinery – Diversified (0.11%) (2014: 0.00%) | | |
| 1,701 | Kendrion | 41,224 | 0.11 |
| | Miscellaneous Manufacturers (0.21%) (2014: 0.24%) | | |
| 3,368 | Koninklijke Ten Cate | 80,664 | 0.21 |
| | Oil & Gas (0.21%) (2014: 0.00%) | | |
| 14,769 | Nostrum Oil & Gas | 81,137 | 0.21 |
| | Real Estate Investment Trusts (0.31%) (2014: 0.00%) | | |
| 30,063 | NSI | 119,500 | 0.31 |
| | Retail (0.18%) (2014: 0.00%) | | |
| 3,144 | Beter Bed Holding | 70,677 | 0.18 |
| | Semiconductors (0.58%) (2014: 0.41%) | | |
| 12,071 | BE Semiconductor Industries | 224,038 | 0.58 |
| | | 1,454,925 | 3.75 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Norway (5.60%) (2014: 2.17%) | | |
| | Banks (0.83%) (2014: 0.66%) | | |
| 21,241 | Sparebank 1 Nord Norge | 81,074 | 0.21 |
| 20,023 | SpareBank 1 SMN | 105,163 | 0.27 |
| 33,165 | SpareBank 1 SR-Bank ASA | 135,554 | 0.35 |
| | | 321,791 | 0.83 |
| | Chemicals (0.14%) (2014: 0.30%) | | |
| 10,832 | Borregaard ASA | 55,651 | 0.14 |
| | Engineering & Construction (0.47%) (2014: 0.00%) | | |
| 16,011 | Veidekke ASA | 180,671 | 0.47 |
| | Environmental Control (0.38%) (2014: 0.24%) | | |
| 4,840 | RenoNorden ASA | 17,366 | 0.04 |
| 13,200 | Tomra Systems ASA | 131,105 | 0.34 |
| | | 148,471 | 0.38 |
| | Food (1.40%) (2014: 0.61%) | | |
| 22,257 | Austevoll Seafood ASA | 124,997 | 0.32 |
| 10,951 | Leroy Seafood Group ASA | 375,845 | 0.97 |
| 5,169 | Norway Royal Salmon ASA | 43,007 | 0.11 |
| | | 543,849 | 1.40 |
| | Full Line Insurance (0.24%) (2014: 0.22%) | | |
| 12,225 | Protector Forsikring ASA | 93,767 | 0.24 |
| | Home Furnishings (0.11%) (2014: 0.00%) | | |
| 3,933 | Ekornes ASA | 40,699 | 0.11 |
| | Oil & Gas Services (0.55%) (2014: 0.05%) | | |
| 43,603 | Aker Solutions ASA | 137,404 | 0.36 |
| 16,460 | Petroleum Geo-Services ASA | 62,227 | 0.16 |
| 4,549 | Spectrum ASA | 13,010 | 0.03 |
| | | 212,641 | 0.55 |
| | Other Finance (0.27%) (2014: 0.00%) | | |
| 151,853 | ABG Sundal Collier Holding ASA | 104,550 | 0.27 |
| | Other Industrial (0.09%) (2014: 0.00%) | | |
| 15,280 | Hexagon Composites ASA | 36,392 | 0.09 |
| | Real Estate (0.62%) (2014: 0.00%) | | |
| 24,853 | Entra ASA | 184,164 | 0.48 |
| 19,418 | Selvaag Bolig ASA | 55,536 | 0.14 |
| | | 239,700 | 0.62 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------|---------------------------|-------------------|
| | Software (0.00%) (2014: 0.09%) | | |
| | Specialty Retailers (0.43%) (2014: 0.00%) | | |
| 15,816 | XXL ASA | 167,779 | 0.43 |
| | Transportation (0.07%) (2014: 0.00%) | | |
| 9,163 | American Shipping ASA | 25,254 | 0.07 |
| | | 2,171,215 | 5.60 |
| | Portugal (2.19%) (2014: 1.88%) | | |
| | Commercial Services (0.72%) (2014: 0.95%) | | |
| 31,679 | CTT-Correios de Portugal | 280,486 | 0.72 |
| | Engineering & Construction (0.00%) (2014: 0.23%) | | |
| | Forest Products & Paper (0.73%) (2014: 0.18%) | | |
| 22,153 | Altri SGPS | 105,670 | 0.28 |
| 13,812 | Semapa-Sociedade de Investimento e Gestao | 175,343 | 0.45 |
| | | 281,013 | 0.73 |
| | Utilities – Electric (0.74%) (2014: 0.52%) | | |
| 102,831 | REN – Redes Energeticas Nacionais SGPS | 286,076 | 0.74 |
| | | 847,575 | 2.19 |
| | Spain (2.40%) (2014: 1.83%) | | |
| | Auto Parts & Equipment (0.32%) (2014: 0.49%) | | |
| 8,012 | CIE Automotive | 123,785 | 0.32 |
| | Computers (0.67%) (2014: 0.00%) | | |
| 29,847 | Indra Sistemas | 258,744 | 0.67 |
| | Energy — Alternate Sources (0.36%) (2014: 0.00%) | | |
| 39,560 | Ence Energia y Celulosa | 138,262 | 0.36 |
| | Engineering & Construction (0.24%) (2014: 0.07%) | | |
| 12,820 | Abengoa | 5,256 | 0.01 |
| 16,873 | Obrascon Huarte Lain | 88,921 | 0.23 |
| | | 94,177 | 0.24 |
| | Forest Products & Paper (0.18%) (2014: 0.35%) | | |
| 13,627 | Papeles y Cartones de Europa | 70,860 | 0.18 |
| | Lodging (0.00%) (2014: 0.14%) | | |
| | Machinery, Construction & Mining (0.16%) (2014: 0.44%) | | |
| 46,647 | Duro Felguera | 61,574 | 0.16 |
| | Other Industrial (0.05%) (2014: 0.00%) | | |
| 10,186 | Tubacex | 17,826 | 0.05 |
| | Pharmaceuticals (0.42%) (2014: 0.34%) | | |
| 45,343 | Faes Farma | 125,146 | 0.32 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Pharmaceuticals (0.42%) (2014: 0.34%) (continued) | | |
| 2,736 | Laboratorios Farmaceuticos Rovi | 39,508 | 0.10 |
| | | 164,654 | 0.42 |
| | | 929,882 | 2.40 |
| | Sweden (13.78%) (2014: 14.74%) | | |
| | Auto Parts & Equipment (0.37%) (2014: 0.79%) | | |
| 4,757 | Haldex | 41,295 | 0.11 |
| 5,400 | Mekonomen | 102,007 | 0.26 |
| | | 143,302 | 0.37 |
| | Banks (0.65%) (2014: 0.94%) | | |
| 4,487 | Nolato | 126,161 | 0.33 |
| 5,357 | Skandinaviska Enskilda Banken | 51,972 | 0.13 |
| 5,827 | Svenska Handelsbanken | 73,998 | 0.19 |
| | | 252,131 | 0.65 |
| | Building & Construction Materials (0.25%) (2014: 0.00%) | | |
| 5,250 | Inwido | 63,632 | 0.16 |
| 4,836 | Lindab International | 33,214 | 0.09 |
| | | 96,846 | 0.25 |
| | Commercial Services (0.68%) (2014: 0.77%) | | |
| 7,445 | Loomis | 215,022 | 0.55 |
| 12,190 | Proffice | 33,010 | 0.09 |
| 3,220 | Semcon | 14,908 | 0.04 |
| | | 262,940 | 0.68 |
| | Computers (0.39%) (2014: 0.17%) | | |
| 27,296 | Acando | 51,265 | 0.13 |
| 13,321 | HIQ International | 74,182 | 0.19 |
| 4,257 | KNOW IT | 26,263 | 0.07 |
| | | 151,710 | 0.39 |
| | Consumer Durables & Apparels (0.07%) (2014: 0.13%) | | |
| 7,421 | New Wave Group | 27,956 | 0.07 |
| | Distribution & Wholesale (0.25%) (2014: 0.14%) | | |
| 4,297 | AddTech | 67,447 | 0.18 |
| 4,595 | Bufab Holding | 27,847 | 0.07 |
| | | 95,294 | 0.25 |
| | Diversified Financial Services (0.55%) (2014: 0.74%) | | |
| 2,917 | Avanza Bank Holding | 117,054 | 0.30 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Diversified Financial Services (0.55%) (2014: 0.74%) (continued) | | |
| 21,609 | Nordnet | 96,741 | 0.25 |
| | | <u>213,795</u> | <u>0.55</u> |
| | Electronics (0.25%) (2014: 0.91%) | | |
| 8,444 | Gunnebo | 41,491 | 0.11 |
| 6,135 | Mycronic | 55,099 | 0.14 |
| | | <u>96,590</u> | <u>0.25</u> |
| | Engineering & Construction (1.24%) (2014: 1.28%) | | |
| 10,106 | AF | 158,628 | 0.41 |
| 45,619 | Peab | 323,033 | 0.83 |
| | | <u>481,661</u> | <u>1.24</u> |
| | Entertainment (0.46%) (2014: 1.08%) | | |
| 7,096 | Betsson | 120,486 | 0.31 |
| 4,243 | SkiStar | 57,449 | 0.15 |
| | | <u>177,935</u> | <u>0.46</u> |
| | Food (0.10%) (2014: 0.00%) | | |
| 6,726 | Scandi Standard | 39,843 | 0.10 |
| | Forest Products & Paper (0.88%) (2014: 1.29%) | | |
| 11,887 | Holmen | 339,548 | 0.88 |
| | Hand & Machine Tools (0.11%) (2014: 0.14%) | | |
| 3,180 | B&B Tools | 42,970 | 0.11 |
| | Healthcare Products (0.37%) (2014: 0.00%) | | |
| 6,198 | Lifco | 143,476 | 0.37 |
| | Home Furnishings (1.40%) (2014: 0.47%) | | |
| 16,146 | Nobia | 186,880 | 0.48 |
| 67,045 | Ratos | 357,474 | 0.92 |
| | | <u>544,354</u> | <u>1.40</u> |
| | Internet (0.28%) (2014: 0.00%) | | |
| 12,746 | Com Hem Holding | 106,887 | 0.28 |
| | Leisure Time (0.16%) (2014: 0.00%) | | |
| 4,865 | Thule Group | 61,489 | 0.16 |
| | Machinery – Diversified (0.23%) (2014: 0.20%) | | |
| 5,187 | Concentric | 60,603 | 0.16 |
| 4,561 | Husqvarna | 27,740 | 0.07 |
| | | <u>88,343</u> | <u>0.23</u> |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------|---------------------------|-------------------|
| | Media (0.82%) (2014: 0.00%) | | |
| 13,477 | Modern Times Group MTG | 318,892 | 0.82 |
| | Mining (0.08%) (2014: 0.00%) | | |
| 3,286 | Bulten | 29,422 | 0.08 |
| | Miscellaneous Manufacturers (0.64%) (2014: 0.48%) | | |
| 2,973 | Beijer Alma | 71,256 | 0.19 |
| 3,334 | Indutrade | 174,924 | 0.45 |
| | | 246,180 | 0.64 |
| | Other Consumer, Cyclical (0.19%) (2014: 0.44%) | | |
| 4,891 | Duni | 75,569 | 0.19 |
| | Other Industrial (0.16%) (2014: 0.00%) | | |
| 8,107 | Granges | 61,966 | 0.16 |
| | Pharmaceuticals (0.04%) (2014: 0.23%) | | |
| 1,256 | Recipharm | 17,349 | 0.04 |
| | Real Estate (1.39%) (2014: 2.39%) | | |
| 5,518 | Hemfosa Fastigheter | 56,788 | 0.14 |
| 22,124 | Kungsleden | 146,154 | 0.38 |
| 7,279 | Platzer Fastigheter Holding | 30,203 | 0.08 |
| 9,815 | Sagax | 76,896 | 0.20 |
| 12,301 | Wihlborgs Fastigheter | 229,682 | 0.59 |
| | | 539,723 | 1.39 |
| | Retail (1.37%) (2014: 1.42%) | | |
| 9,245 | Bilia | 193,821 | 0.50 |
| 12,940 | Bygghem Group | 122,926 | 0.32 |
| 9,419 | Clas Ohlson | 157,358 | 0.41 |
| 7,152 | KappAhl | 23,975 | 0.06 |
| 6,106 | MQ Holding | 32,936 | 0.08 |
| | | 531,016 | 1.37 |
| | Software (0.40%) (2014: 0.64%) | | |
| 2,842 | NetEnt | 153,455 | 0.40 |
| | | 5,340,642 | 13.78 |
| | Telecommunications (0.00%) (2014: 0.09%) | | |
| | Switzerland (3.08%) (2014: 4.41%) | | |
| | Banks (0.34%) (2014: 1.28%) | | |
| 13,427 | EFG International | 130,271 | 0.34 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------|---------------------------|-------------------|
| | Building & Construction | | |
| | Materials (0.00%) (2014: 0.06%) | | |
| | Commercial Services (1.18%) (2014: 1.06%) | | |
| 7,728 | Cembra Money Bank AG | 457,687 | 1.18 |
| | Computers (0.00%) (2014: 0.62%) | | |
| | Diversified Financial Services (0.09%) (2014: 0.00%) | | |
| 1,557 | Swissquote Group Holding | 36,155 | 0.09 |
| | Engineering & Construction | | |
| | (0.30%) (2014: 0.32%) | | |
| 2,473 | Implenia | 116,215 | 0.30 |
| | Healthcare Products (0.26%) (2014: 0.32%) | | |
| 684 | Tecan Group | 102,469 | 0.26 |
| | Specialty Retailers (0.21%) (2014: 0.00%) | | |
| 6,182 | Mobilezone Holding | 81,582 | 0.21 |
| | Telecommunications (0.51%) (2014: 0.63%) | | |
| 4,668 | Ascom Holding | 68,257 | 0.18 |
| 5,768 | Kudelski | 76,649 | 0.20 |
| 263 | U-Blox | 51,880 | 0.13 |
| | | 196,786 | 0.51 |
| | Transportation (0.19%) (2014: 0.12%) | | |
| 1,791 | Gategroup Holding | 72,636 | 0.19 |
| | | 1,193,801 | 3.08 |
| | United Arab Emirates (0.04%) (2014: 0.00%) | | |
| | Commercial Services (0.04%) (2014: 0.00%) | | |
| 10,995 | Gulf Marine Services | 15,198 | 0.04 |
| | United Kingdom (25.98%) (2014: 32.83) | | |
| | Advertising (0.04%) (2014: 0.07%) | | |
| 3,961 | M&C Saatchi | 17,547 | 0.04 |
| | Aerospace & Defense (0.37%) (2014: 0.17%) | | |
| 9,929 | Chemring Group | 25,529 | 0.07 |
| 4,349 | Ultra Electronics Holdings | 116,599 | 0.30 |
| | | 142,128 | 0.37 |
| | Agriculture (0.12%) (2014: 0.18%) | | |
| 2,237 | Genus | 47,167 | 0.12 |
| | Airlines (0.05%) (2014: 0.04%) | | |
| 2,673 | Dart Group | 21,343 | 0.05 |
| | Banks (0.35%) (2014: 0.27%) | | |
| 3,530 | Bank of Georgia Holdings | 91,193 | 0.23 |
| 9,310 | OneSavings Bank | 44,679 | 0.12 |
| | | 135,872 | 0.35 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|------------------------------------------------------------------------|-----------------------|---------------------------|-------------------|
| Beverages (0.58%) (2014: 0.74%) | | | |
| 6,685 | A.G.BARR | 48,344 | 0.12 |
| 71,303 | Marston's | 161,080 | 0.42 |
| 7,476 | Stock Spirits Group | 14,150 | 0.04 |
| | | 223,574 | 0.58 |
| Building & Construction Materials (0.54%) (2014: 0.34%) | | | |
| 9,572 | James Halstead | 61,885 | 0.16 |
| 11,333 | Marshalls | 49,974 | 0.13 |
| 4,342 | Norcros | 11,812 | 0.03 |
| 8,577 | Polypipe Group | 40,614 | 0.10 |
| 11,246 | Tyman | 46,081 | 0.12 |
| | | 210,366 | 0.54 |
| Chemicals (0.45%) (2014: 0.89%) | | | |
| 23,868 | Elementis | 74,192 | 0.19 |
| 23,445 | Synthomer | 101,189 | 0.26 |
| | | 175,381 | 0.45 |
| Commercial Services (2.93%) (2014: 2.96%) | | | |
| 20,112 | Communis | 11,188 | 0.03 |
| 18,201 | De La Rue | 109,462 | 0.28 |
| 1,340 | Dignity | 46,453 | 0.12 |
| 21,085 | HomeServe | 118,352 | 0.30 |
| 13,136 | Interserve | 92,769 | 0.24 |
| 30,241 | ITE Group | 64,727 | 0.17 |
| 16,244 | Johnson Service Group | 19,340 | 0.05 |
| 10,000 | Lavendon Group | 20,115 | 0.05 |
| 6,200 | Mears Group | 39,369 | 0.10 |
| 6,241 | Northgate | 33,321 | 0.09 |
| 44,037 | Redde | 123,084 | 0.32 |
| 3,063 | Robert Walters | 14,961 | 0.04 |
| 20,349 | RPS Group | 65,435 | 0.17 |
| 19,292 | RWS Holdings | 55,034 | 0.14 |
| 9,192 | Savills | 110,500 | 0.28 |
| 13,374 | Speedy Hire | 7,576 | 0.02 |
| 12,907 | St Ives | 39,184 | 0.10 |
| 7,544 | SThree | 33,369 | 0.09 |
| 5,929 | WS Atkins | 130,804 | 0.34 |
| | | 1,135,043 | 2.93 |
| Computers (0.57%) (2014: 0.94%) | | | |
| 6,446 | Computacenter | 74,516 | 0.19 |
| 6,231 | FDM Group Holdings | 44,173 | 0.12 |
| 10,363 | NCC Group | 42,182 | 0.11 |
| 4,069 | Xaar | 23,187 | 0.06 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Computers (0.57%) (2014: 0.94%) (continued) | | |
| 13,555 | Xchanging | 35,496 | 0.09 |
| | | 219,554 | 0.57 |
| | Consumer Durables & Apparels (0.19%) (2014: 0.26%) | | |
| 1,798 | Ted Baker | 72,893 | 0.19 |
| | Distribution & Wholesale (0.51%) (2014: 0.86%) | | |
| 11,314 | Brammer | 27,977 | 0.07 |
| 6,865 | Diploma | 70,883 | 0.18 |
| 6,198 | John Menzies | 34,899 | 0.09 |
| 33,636 | SIG | 65,536 | 0.17 |
| | | 199,295 | 0.51 |
| | Diversified Financial Services (1.54%) (2014: 1.72%) | | |
| 26,050 | Brewin Dolphin Holdings | 109,604 | 0.28 |
| 12,065 | Numis | 40,086 | 0.10 |
| 6,431 | PayPoint | 80,407 | 0.21 |
| 10,002 | Polar Capital Holdings | 55,148 | 0.14 |
| 5,081 | Schroders | 156,148 | 0.40 |
| 27,993 | Tullett Prebon | 141,328 | 0.37 |
| 3,788 | Urban & Civic | 14,468 | 0.04 |
| | | 597,189 | 1.54 |
| | Electrical Components & Equipment (0.00%) (2014: 0.13%) | | |
| | Electronics (0.91%) (2014: 1.72%) | | |
| 3,946 | Acal | 14,891 | 0.04 |
| 62,945 | Electrocomponents | 203,518 | 0.53 |
| 1,977 | Oxford Instruments | 20,574 | 0.05 |
| 57,714 | Premier Farnell | 76,741 | 0.20 |
| 16,807 | TT electronics | 35,688 | 0.09 |
| | | 351,412 | 0.91 |
| | Engineering & Construction (0.77%) (2014: 0.80%) | | |
| 7,788 | Costain Group | 39,467 | 0.10 |
| 4,570 | Keller Group | 51,682 | 0.13 |
| 7,112 | Kier Group | 134,226 | 0.35 |
| 2,561 | MJ Gleeson | 18,590 | 0.05 |
| 2,449 | Morgan Sindall Group | 24,589 | 0.06 |
| 2,482 | Ricardo | 30,460 | 0.08 |
| | | 299,014 | 0.77 |
| | Entertainment (1.54%) (2014: 0.98%) | | |
| 22,337 | Cineworld Group | 170,477 | 0.44 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Entertainment (1.54%) (2014: 0.98%) (continued) | | |
| 204,300 | Ladbrokes | 331,803 | 0.86 |
| 24,079 | Rank Group | 93,111 | 0.24 |
| | | 595,391 | 1.54 |
| | Environmental Control (0.11%) (2014: 0.15%) | | |
| 32,280 | Shanks Group | 42,265 | 0.11 |
| | Food (1.06%) (2014: 1.45%) | | |
| 2,871 | Cranswick | 74,714 | 0.19 |
| 15,791 | Dairy Crest Group | 145,692 | 0.37 |
| 13,871 | Devro | 54,579 | 0.14 |
| 5,438 | Greggs | 96,951 | 0.25 |
| 5,649 | Hilton Food Group | 41,082 | 0.11 |
| | | 413,018 | 1.06 |
| | Full Line Insurance (1.04%) (2014: 1.15%) | | |
| 17,423 | Chesnara | 79,193 | 0.20 |
| 47,038 | esure Group | 161,596 | 0.42 |
| 27,256 | Just Retirement Group | 61,389 | 0.16 |
| 6,287 | Novae Group | 76,090 | 0.20 |
| 13,056 | Partnership Assurance Group | 24,313 | 0.06 |
| | | 402,581 | 1.04 |
| | Health Care Services (0.29%) (2014: 0.28%) | | |
| 4,425 | Al Noor Hospitals Group | 66,523 | 0.17 |
| 3,110 | Cambian Group | 5,897 | 0.02 |
| 3,451 | NMC Health | 39,355 | 0.10 |
| | | 111,775 | 0.29 |
| | Healthcare Products (0.09%) (2014: 0.38%) | | |
| 2,198 | Consort Medical | 34,445 | 0.09 |
| | Holding Companies — Diversified Operations (0.38%) (2014: 0.38%) | | |
| 35,160 | Mitie Group | 148,364 | 0.38 |
| | Home Builders (1.18%) (2014: 1.10%) | | |
| 11,908 | Bovis Homes Group | 163,992 | 0.42 |
| 18,314 | Crest Nicholson Holdings | 138,407 | 0.36 |
| 7,421 | Galliford Try | 153,550 | 0.40 |
| | | 455,949 | 1.18 |
| | Home Furnishings (0.15%) (2014: 0.15%) | | |
| 10,102 | Pace | 56,937 | 0.15 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------|---------------------------|-------------------|
| | Household Products (0.13%) (2014: 0.07%) | | |
| 22,461 | McBride | 50,437 | 0.13 |
| | Internet (0.08%) (2014: 0.74%) | | |
| 9,233 | Zoopla Property Group | 30,003 | 0.08 |
| | Iron & Steel (0.07%) (2014: 0.14%) | | |
| 87,505 | Ferrexpo | 25,526 | 0.07 |
| | Leisure Time (0.05%) (2014: 0.04%) | | |
| 13,021 | GAME Digital | 21,377 | 0.05 |
| | Media (0.19%) (2014: 0.36%) | | |
| 2,023 | STV Group | 14,136 | 0.04 |
| 14,521 | Trinity Mirror | 32,706 | 0.08 |
| 11,702 | UTV Media | 27,785 | 0.07 |
| | | 74,627 | 0.19 |
| | Mining (0.24%) (2014: 0.25%) | | |
| 10,968 | African Barrick Gold | 26,787 | 0.07 |
| 17,966 | Central Asia Metals | 37,387 | 0.10 |
| 268,774 | Pan African Resources | 28,353 | 0.07 |
| | | 92,527 | 0.24 |
| | Miscellaneous Manufacturers (1.09%) (2014: 1.54%) | | |
| 27,374 | Fenner | 53,112 | 0.14 |
| 5,911 | Hill & Smith Holdings | 60,712 | 0.16 |
| 23,431 | Morgan Advanced Materials | 78,652 | 0.20 |
| 21,110 | Photo-Me International | 43,250 | 0.11 |
| 19,432 | Senior | 60,561 | 0.15 |
| 28,056 | Vesuvius | 126,800 | 0.33 |
| | | 423,087 | 1.09 |
| | Oil & Gas (0.28%) (2014: 0.00%) | | |
| 54,209 | Soco International | 108,304 | 0.28 |
| | Oil & Gas Services (0.15%) (2014: 0.24%) | | |
| 14,186 | Hunting | 58,802 | 0.15 |
| | Other Consumer, Cyclical (0.18%) (2014: 0.18%) | | |
| 14,442 | Safestore Holdings | 70,033 | 0.18 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------------------------------|---------------------------|-------------------|
| | Other Finance (0.00%) (2014: 0.03%) | | |
| | Other Industrial (0.46%) (2014: 0.25%) | | |
| 23,256 | Bodycote | 179,384 | 0.46 |
| | Packaging & Containers (0.00%) (2014: 0.34%) | | |
| | Pharmaceuticals (0.36%) (2014: 0.48%) | | |
| 8,483 | Abcam | 76,540 | 0.20 |
| 4,165 | Dechra Pharmaceuticals | 61,767 | 0.16 |
| | | 138,307 | 0.36 |
| | Real Estate (0.93%) (2014: 0.84%) | | |
| 16,910 | Countrywide | 91,637 | 0.24 |
| 7,355 | Development Securities | 22,453 | 0.06 |
| 15,293 | Foxtons Group | 39,009 | 0.10 |
| 5,804 | Helical Bar | 37,386 | 0.10 |
| 9,425 | LSL Property Services | 36,446 | 0.09 |
| 6,576 | ST Modwen Properties | 37,019 | 0.09 |
| 11,087 | UNITE Group | 98,682 | 0.25 |
| | | 362,632 | 0.93 |
| | Real Estate Investment Trusts (0.60%) (2014: 0.32%) | | |
| 73,894 | Assura | 55,444 | 0.14 |
| 13,431 | Big Yellow Group | 146,879 | 0.38 |
| 34,700 | Capital & Regional | 30,603 | 0.08 |
| | | 232,926 | 0.60 |
| | Restaurants & Bars (0.83%) (2014: 1.47%) | | |
| 10,238 | Domino's Pizza Group | 146,133 | 0.38 |
| 5,586 | J D Wetherspoon | 56,730 | 0.15 |
| 12,619 | Restaurant Group | 117,368 | 0.30 |
| | | 320,231 | 0.83 |
| | Retail (1.94%) (2014: 2.27%) | | |
| 19,208 | Card Factory | 95,177 | 0.25 |
| 34,402 | Darty | 48,077 | 0.12 |
| 134,078 | Debenhams | 133,255 | 0.34 |
| 16,375 | Halfords Group | 74,518 | 0.19 |
| 52,627 | Home Retail Group | 71,083 | 0.18 |
| 19,788 | Lookers | 49,670 | 0.13 |
| 15,889 | McColl's Retail Group | 29,104 | 0.08 |
| 34,025 | N Brown Group | 142,790 | 0.37 |
| 96,044 | Pendragon | 60,921 | 0.16 |
| 3,410 | Poundland Group | 9,610 | 0.02 |
| 9,976 | Topps Tiles | 21,386 | 0.06 |
| 14,363 | Vertu Motors | 15,006 | 0.04 |
| | | 750,597 | 1.94 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------|---------------------------|-------------------|
| | Semiconductors (0.09%) (2014: 0.42%) | | |
| 11,515 | E2V Technologies | 35,114 | 0.09 |
| | Software (0.61%) (2014: 1.28%) | | |
| 2,671 | AVEVA Group | 58,637 | 0.15 |
| 3,585 | EMIS Group | 55,354 | 0.14 |
| 4,061 | Fidessa Group | 110,365 | 0.29 |
| 2,716 | Servelec Group | 12,281 | 0.03 |
| | | 236,637 | 0.61 |
| | Specialty Retailers (0.26%) (2014: 0.00%) | | |
| 5,915 | JD Sports Fashion | 83,545 | 0.21 |
| 13,699 | Moss Bros Group | 18,866 | 0.05 |
| | | 102,411 | 0.26 |
| | Telecommunications (1.04%) (2014: 2.15%) | | |
| 53,049 | Kcom Group | 83,134 | 0.21 |
| 24,705 | Laird | 118,962 | 0.31 |
| 48,351 | Spirent Communications | 46,906 | 0.12 |
| 10,582 | Telecom Plus | 153,772 | 0.40 |
| | | 402,774 | 1.04 |
| | Textile (0.08%) (2014: 0.07%) | | |
| 33,894 | Low & Bonar | 30,524 | 0.08 |
| | Transportation (0.56%) (2014: 1.20%) | | |
| 2,337 | Braemar Shipping Services | 14,142 | 0.04 |
| 3,544 | Go-Ahead Group | 128,339 | 0.33 |
| 6,398 | Hargreaves Services | 22,397 | 0.06 |
| 2,353 | James Fisher & Sons | 37,289 | 0.10 |
| 4,088 | UK Mail Group | 13,867 | 0.03 |
| | | 216,034 | 0.56 |
| | | 10,070,797 | 25.98 |
| | Utilities – Electric (0.00%) (2014: 0.04%) | | |
| | Total Equities | 38,625,931 | 99.66 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------|---------------------------|-------------------|
| | Preferred Stock (0.00%) (2014: 0.91%) | | |
| | Rights (0.01%) (2014: 0.04%) | | |
| | Spain (0.01%) (2014: 0.04%) | | |
| | Pharmaceuticals | | |
| 45,343 | Faes Farma – Rights | 3,809 | 0.01 |
| | Total Rights | 3,809 | 0.01 |
| | Total Transferable Securities (99.67%) (2014: 99.90%) | 38,629,740 | 99.67 |
| | Total Investments (99.67%) (2014: 99.90%) | 38,629,740 | 99.67 |
| | Other Net Assets (0.33%) (2014: 0.33%) | 129,771 | 0.33 |
| | Net Assets (100.00%) (2014: 100.00%) | 38,759,511 | 100.00 |

Analysis of Total Assets Assets

| | <i>% of Total</i> |
|------------------------------------------------------------------------|-------------------|
| Transferable securities admitted to an official stock exchange listing | 99.63 |
| Other assets | 0.37 |
| | 100.00 |

Abbreviations 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.72%) (2014: 99.65%) | | |
| | Equities (99.72%) (2014: 99.65%) | | |
| | Brazil (6.74%) (2014: 10.09%) | | |
| | Advertising (0.32%) (2014: 0.13%) | | |
| 2,681 | Multiplus | 25,304 | 0.18 |
| 2,300 | Smiles | 20,231 | 0.14 |
| | | 45,535 | 0.32 |
| | Auto Parts & Equipment (0.16%) (2014: 0.15%) | | |
| 2,378 | Mahle-Metal Leve Industria e Comercio | 14,877 | 0.10 |
| 1,800 | Tupy | 8,508 | 0.06 |
| | | 23,385 | 0.16 |
| | Banks (1.71%) (2014: 1.13%) | | |
| 33,248 | Banco do Brasil | 123,874 | 0.87 |
| 29,700 | Banco Santander Brasil | 120,414 | 0.84 |
| | | 244,288 | 1.71 |
| | Commercial Services (0.71%) (2014: 1.01%) | | |
| 25,970 | CCR | 82,382 | 0.58 |
| 15,005 | EcoRodovias Infraestrutura e Logistica | 19,305 | 0.13 |
| | | 101,687 | 0.71 |
| | Consumer Durables & Apparels (0.09%) (2014: 0.12%) | | |
| 3,168 | Grendene | 13,485 | 0.09 |
| | Cosmetics & Personal Care (0.29%) (2014: 0.32%) | | |
| 6,868 | Natura Cosmetics | 40,778 | 0.29 |
| | Diversified Financial Services (0.28%) (2014: 0.32%) | | |
| 8,727 | BM & F Bovespa | 24,022 | 0.17 |
| 1,681 | CETIP – Mercados Organizados | 15,934 | 0.11 |
| | | 39,956 | 0.28 |
| | Full Line Insurance (0.78%) (2014: 0.31%) | | |
| 13,700 | BB Seguridade Participacoes | 84,252 | 0.59 |
| 5,900 | Odontoprev | 14,093 | 0.10 |
| 1,768 | Porto Seguro | 12,866 | 0.09 |
| | | 111,211 | 0.78 |
| | Health Care Services (0.05%) (2014: 0.10%) | | |
| 1,878 | Fleury | 7,595 | 0.05 |
| | Home Builders (0.10%) (2014: 0.14%) | | |
| 6,568 | MRV Engenharia e Participacoes | 14,410 | 0.10 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Iron & Steel (1.53%) (2014: 2.81%) | | |
| 24,884 | Cia Siderurgica Nacional | 25,159 | 0.18 |
| 6,500 | Gerdau | 5,718 | 0.04 |
| 56,610 | Vale | 186,446 | 1.31 |
| | | 217,323 | 1.53 |
| | Real Estate (0.14%) (2014: 0.22%) | | |
| 4,900 | Cyrela Brazil Realty Empreendimentos e Participacoes | 9,289 | 0.07 |
| 3,120 | Ez Tec Empreendimentos e Participacoes | 10,063 | 0.07 |
| | | 19,352 | 0.14 |
| | Retail (0.06%) (2014: 0.00%) | | |
| 10,624 | Via Varejo | 8,781 | 0.06 |
| | Textile (0.07%) (2014: 0.00%) | | |
| 2,400 | Cia Hering | 9,227 | 0.07 |
| | Utilities – Electric (1.04%) (2014: 2.26%) | | |
| 2,337 | AES Tiete | 8,536 | 0.06 |
| 5,249 | Alupar Invsetimento SA | 17,447 | 0.12 |
| 2,978 | Cia Paranaense de Energia | 12,044 | 0.09 |
| 3,459 | Light | 8,655 | 0.06 |
| 7,700 | Tractebel Energia | 65,181 | 0.46 |
| 8,427 | Transmissora Alianca de Energia Eletrica | 35,678 | 0.25 |
| | | 147,541 | 1.04 |
| | | 1,044,554 | 7.33 |
| | Chile (1.73%) (2014: 1.52%) | | |
| | Banks (0.85%) (2014: 0.86%) | | |
| 490,817 | Banco de Chile | 49,996 | 0.35 |
| 1,158,520 | Banco Santander Chile | 51,975 | 0.36 |
| 2,411,966 | Corpbanca | 19,395 | 0.14 |
| | | 121,366 | 0.85 |
| | Holding Companies – Diversified Operations (0.07%) (2014: 0.06%) | | |
| 880 | Inversiones La Construccion | 9,021 | 0.07 |
| | Iron & Steel (0.04%) (2014: 0.06%) | | |
| 2,551 | CAP | 6,169 | 0.04 |
| | Retail (0.11%) (2014: 0.00%) | | |
| 38,455 | Ripley | 15,785 | 0.11 |
| | Utilities – Electric (0.25%) (2014: 0.26%) | | |
| 80,755 | AES Gener | 35,835 | 0.25 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Water (0.41%) (2014: 0.08%) | | |
| 72,150 | Aguas Andinas | 37,020 | 0.26 |
| 15,249 | Inversiones Aguas Metropolitanas | 21,506 | 0.15 |
| | | 58,526 | 0.41 |
| | | 246,702 | 1.73 |
| | Czech Republic (2.01%) (2014: 1.83%) | | |
| | Banks (0.39%) (2014: 0.32%) | | |
| 282 | Komercni Banka | 56,116 | 0.39 |
| | Telecommunications (0.32%) (2014: 0.29%) | | |
| 4,441 | O2 Czech Republic | 44,811 | 0.32 |
| | Utilities – Electric (1.30%) (2014: 1.22%) | | |
| 10,378 | CEZ | 185,362 | 1.30 |
| | | 286,289 | 2.01 |
| | Hong Kong (2.62%) (2014: 0.00%) | | |
| | Agriculture (0.16%) (2014: 0.00%) | | |
| 212,000 | CP Pokphand | 22,431 | 0.16 |
| | Auto Parts & Equipment (0.15%) (2014: 0.00%) | | |
| 36,000 | Xinyi Glass Holdings | 21,182 | 0.15 |
| | Building & Construction Materials (0.12%) (2014: 0.00%) | | |
| 58,000 | China Resources Cement Holdings | 17,811 | 0.12 |
| | Chemicals (0.33%) (2014: 0.00%) | | |
| 11,137 | Kingboard Chemical Holdings | 17,790 | 0.12 |
| 32,000 | Kingboard Laminates Holdings | 14,534 | 0.10 |
| 33,253 | Yingde Gases Group | 15,360 | 0.11 |
| | | 47,684 | 0.33 |
| | Commercial Services (0.15%) (2014: 0.00%) | | |
| 18,000 | AMVIG Holdings | 7,478 | 0.05 |
| 22,000 | Yuexiu Transport Infrastructure | 13,796 | 0.10 |
| | | 21,274 | 0.15 |
| | Oil & Gas Services (0.06%) (2014: 0.00%) | | |
| 14,000 | CIMC Enric Holdings | 8,219 | 0.06 |
| | Real Estate (1.01%) (2014: 0.00%) | | |
| 70,000 | China Jinmao Holdings Group | 23,935 | 0.17 |
| 60,000 | China South City Holdings | 13,548 | 0.10 |
| 10,000 | Shanghai Industrial Holdings | 26,258 | 0.18 |
| 46,000 | Shenzhen Investment | 21,545 | 0.15 |
| 24,500 | Shimao Property Holdings | 43,562 | 0.31 |
| 86,000 | Yuexiu Property | 14,869 | 0.10 |
| | | 143,717 | 1.01 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Transportation (0.09%) (2014: 0.00%) | | |
| 24,000 | SITC International Holdings | 12,728 | 0.09 |
| | Hong Kong (2.62%) (2014: 0.00%) | | |
| | Utilities – Electric (0.55%) (2014: 0.00%) | | |
| 40,000 | China Resources Power Holdings | 77,831 | 0.55 |
| | | 372,877 | 2.62 |
| | Hungary (0.32%) (2014: 0.30%) | | |
| | Oil & Gas (0.32%) (2014: 0.30%) | | |
| 930 | MOL Hungarian Oil & Gas | 45,573 | 0.32 |
| | Indonesia (1.82%) (2014: 1.53%) | | |
| | Building & Construction Materials (0.62%) (2014: 0.41%) | | |
| 54,800 | Indocement Tunggal Prakarsa | 88,749 | 0.62 |
| | Coal (0.25%) (2014: 0.29%) | | |
| 365,100 | Adaro Energy | 13,640 | 0.10 |
| 29,500 | Indo Tambangraya Megah | 12,251 | 0.09 |
| 27,700 | Tambang Batubara Bukit Asam Persero | 9,093 | 0.06 |
| | | 34,984 | 0.25 |
| | Machinery, Construction & Mining (0.30%) (2014: 0.00%) | | |
| 34,500 | United Tractors | 42,421 | 0.30 |
| | Media (0.16%) (2014: 0.00%) | | |
| 172,900 | Media Nusantara Citra | 23,267 | 0.16 |
| | Mining (0.12%) (2014: 0.00%) | | |
| 144,300 | Vale Indonesia | 17,115 | 0.12 |
| | Utilities – Electric & Gas (0.37%) (2014: 0.57%) | | |
| 263,500 | Perusahaan Gas Negara Persero | 52,471 | 0.37 |
| | | 259,007 | 1.82 |
| | Malaysia (5.57%) (2014: 6.37%) | | |
| | Agriculture (0.54%) (2014: 0.95%) | | |
| 3,400 | British American Tobacco Malaysia | 44,409 | 0.31 |
| 21,700 | HAP Seng Consolidated | 32,751 | 0.23 |
| | | 77,160 | 0.54 |
| | Auto Manufacturers (0.19%) (2014: 0.00%) | | |
| 14,500 | UMW Holdings | 26,579 | 0.19 |
| | Banks (1.21%) (2014: 1.11%) | | |
| 23,700 | AMMB Holdings | 25,005 | 0.18 |
| 75,200 | Malayan Banking | 147,125 | 1.03 |
| | | 172,130 | 1.21 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Beverages (0.10%) (2014: 0.18%) | | |
| 5,100 | Carlsberg Brewery Malaysia | 13,898 | 0.10 |
| | Entertainment (0.11%) (2014: 1.10%) | | |
| 22,428 | Berjaya Sports Toto | 15,932 | 0.11 |
| | Food (0.15%) (2014: 0.21%) | | |
| 54,400 | Felda Global Ventures Holdings | 21,666 | 0.15 |
| | Holding Companies – Diversified Operations (1.14%) (2014: 0.66%) | | |
| 59,300 | Sime Darby | 107,040 | 0.75 |
| 150,900 | YTL | 55,179 | 0.39 |
| | | 162,219 | 1.14 |
| | Media (0.06%) (2014: 0.05%) | | |
| 30,400 | Media Prima | 8,992 | 0.06 |
| | Mining (0.05%) (2014: 0.00%) | | |
| 15,500 | Press Metal | 7,545 | 0.05 |
| | Retail (0.06%) (2014: 0.02%) | | |
| 17,400 | Berjaya Auto | 8,673 | 0.06 |
| | Telecommunications (1.71%) (2014: 2.35%) | | |
| 83,300 | DiGi.Com | 104,768 | 0.74 |
| 87,700 | Maxis | 138,898 | 0.97 |
| | | 243,666 | 1.71 |
| | Utilities – Electric (0.25%) (2014: 0.25%) | | |
| 104,200 | YTL Power International | 35,919 | 0.25 |
| | | 794,379 | 5.57 |
| | Mexico (0.18%) (2014: 1.22%) | | |
| | Real Estate Investment Trusts (0.18%) (2014: 0.00%) | | |
| 8,300 | Concentradora Fibra Danhos de CV | 17,108 | 0.12 |
| 6,500 | Mexico Real Estate Management | 8,223 | 0.06 |
| | | 25,331 | 0.18 |
| | | 25,331 | 0.18 |
| | People’s Republic of China (20.16%) (2014: 21.65%) | | |
| | Auto Manufacturers (0.37%) (2014: 0.00%) | | |
| 21,000 | BAIC Motor | 21,026 | 0.15 |
| 27,000 | Great Wall Motor | 31,459 | 0.22 |
| | | 52,485 | 0.37 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Banks (9.16%) (2014: 15.43%) | | |
| 213,000 | Agricultural Bank of China | 87,122 | 0.61 |
| 535,000 | Bank of China | 238,847 | 1.68 |
| 203,000 | Bank of Communications | 143,014 | 1.00 |
| 611,000 | China Construction Bank | 418,626 | 2.94 |
| 45,000 | China Everbright Bank | 21,890 | 0.15 |
| 19,500 | China Merchants Bank | 46,044 | 0.32 |
| 18,000 | Chongqing Rural Commercial Bank | 10,893 | 0.08 |
| 21,000 | Huishang Bank | 9,511 | 0.07 |
| 545,000 | Industrial & Commercial Bank of China | 329,103 | 2.31 |
| | | 1,305,050 | 9.16 |
| | Building & Construction Materials (0.10%) (2014: 0.00%) | | |
| 28,000 | China National Building Material | 13,440 | 0.10 |
| | Coal (0.47%) (2014: 0.70%) | | |
| 43,000 | China Shenhua Energy | 67,578 | 0.47 |
| | Commercial Services (0.23%) (2014: 0.50%) | | |
| 12,000 | Jiangsu Expressway | 16,196 | 0.11 |
| 14,000 | Zhejiang Expressway | 16,836 | 0.12 |
| | | 33,032 | 0.23 |
| | Machinery, Construction & Mining (0.05%) (2014: 0.06%) | | |
| 49,000 | Lonking Holdings | 7,144 | 0.05 |
| | Mining (0.45%) (2014: 0.30%) | | |
| 84,000 | China Hongqiao Group | 49,966 | 0.35 |
| 54,000 | Zijin Mining Group | 14,144 | 0.10 |
| | | 64,110 | 0.45 |
| | Oil & Gas (4.92%) (2014: 2.68%) | | |
| 226,000 | China Petroleum & Chemical | 136,472 | 0.96 |
| 542,000 | CNOOC | 564,369 | 3.96 |
| | | 700,841 | 4.92 |
| | Oil & Gas Services (0.23%) (2014: 0.05%) | | |
| 22,000 | China Oilfield Services | 18,934 | 0.13 |
| 16,000 | Sinopec Engineering Group | 13,667 | 0.10 |
| | | 32,601 | 0.23 |
| | Other Industrial (0.25%) (2014: 0.00%) | | |
| 69,600 | China Zhongwang Holdings | 35,742 | 0.25 |
| | Packaging & Containers (0.05%) (2014: 0.00%) | | |
| 17,000 | Greatview Aseptic Packaging | 7,699 | 0.05 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------|---------------------------|-------------------|
| | Pharmaceuticals (0.08%) (2014: 0.00%) | | |
| 9,000 | China Shineway Pharmaceutical Group | 11,473 | 0.08 |
| | Real Estate (2.29%) (2014: 0.08%) | | |
| 74,000 | CIFI Holdings Group | 16,518 | 0.12 |
| 203,000 | Country Garden Holdings | 83,294 | 0.58 |
| 163,000 | Evergrande Real Estate Group | 143,437 | 1.01 |
| 62,000 | Future Land Development Holdings | 10,720 | 0.07 |
| 23,500 | KWG Property Holding | 17,435 | 0.12 |
| 42,000 | Sino-Ocean Land Holdings | 26,934 | 0.19 |
| 20,000 | Sunac China Holdings | 15,484 | 0.11 |
| 46,000 | Yuzhou Properties | 12,464 | 0.09 |
| | | 326,286 | 2.29 |
| | Retail (1.06%) (2014: 0.08%) | | |
| 169,000 | Belle International Holdings | 126,911 | 0.89 |
| 17,000 | China Lilang | 12,547 | 0.09 |
| 22,500 | XTEP International Holdings | 11,990 | 0.08 |
| | | 151,448 | 1.06 |
| | Telecommunications (0.08%) (2014: 0.20%) | | |
| 15,000 | TCL Communication Technology Holdings | 11,051 | 0.08 |
| | Utilities – Electric (0.37%) (2014: 0.64%) | | |
| 32,000 | Datang International Power Generation | 9,744 | 0.07 |
| 16,000 | Huadian Power International | 10,426 | 0.07 |
| 38,000 | Huaneng Power International | 32,802 | 0.23 |
| | | 52,972 | 0.37 |
| | | 2,872,952 | 20.16 |
| | Philippines (1.38%) (2014: 1.15%) | | |
| | Mining (0.09%) (2014: 0.00%) | | |
| 95,500 | Nickel Asia | 12,685 | 0.09 |
| | Telecommunications (1.08%) (2014: 1.15%) | | |
| 3,525 | Philippine Long Distance Telephone | 154,319 | 1.08 |
| | Utilities – Electric (0.21%) (2014: 0.00%) | | |
| 231,500 | Energy Development | 30,503 | 0.21 |
| | | 197,507 | 1.38 |
| | Poland (2.87%) (2014: 3.82%) | | |
| | Banks (0.70%) (2014: 0.80%) | | |
| 1,406 | Bank Handlowy w Warszawie | 25,600 | 0.18 |
| 2,023 | Bank Pekao | 73,513 | 0.52 |
| | | 99,113 | 0.70 |
| | Chemicals (0.14%) (2014: 0.15%) | | |
| 21,450 | Synthos | 20,695 | 0.14 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Coal (0.03%) (2014: 0.07%) | | |
| 460 | Lubelski Wegiel Bogdanka | 3,869 | 0.03 |
| | Computers (0.12%) (2014: 0.11%) | | |
| 1,171 | Asseco Poland | 16,843 | 0.12 |
| | Full Line Insurance (0.47%) (2014: 1.11%) | | |
| 7,780 | Powszechny Zaklad Ubezpieczen | 67,024 | 0.47 |
| | Mining (0.23%) (2014: 0.33%) | | |
| 2,009 | KGHM Polska Miedz | 32,300 | 0.23 |
| | Telecommunications (0.33%) (2014: 0.25%) | | |
| 8,346 | Netia | 11,413 | 0.08 |
| 21,843 | Orange Polska | 36,286 | 0.25 |
| | | 47,699 | 0.33 |
| | Utilities – Electric (0.85%) (2014: 1.00%) | | |
| 8,387 | Energa | 26,845 | 0.19 |
| 24,548 | PGE | 79,507 | 0.56 |
| 21,062 | Tauron Polska Energia | 15,361 | 0.10 |
| | | 121,713 | 0.85 |
| | | 409,256 | 2.87 |
| | Republic of South Korea (1.41%) (2014: 0.64%) | | |
| | Banks (0.37%) (2014: 0.00%) | | |
| 7,032 | Woori Bank | 52,895 | 0.37 |
| | Beverages (0.11%) (2014: 0.09%) | | |
| 770 | Hite Jinro | 15,367 | 0.11 |
| | Iron & Steel (0.93%) (2014: 0.00%) | | |
| 932 | POSCO | 132,342 | 0.93 |
| | | 200,604 | 1.41 |
| | Russian Federation (12.14%) (2014: 15.45%) | | |
| | Iron & Steel (1.18%) (2014: 0.00%) | | |
| 7,966 | Novolipetsk Steel OJSC – GDR | 67,791 | 0.48 |
| 11,987 | Severstal PAO – GDR | 100,271 | 0.70 |
| | | 168,062 | 1.18 |
| | Mining (3.31%) (2014: 2.13%) | | |
| 37,234 | MMC Norilsk Nickel PJSC – ADR | 471,569 | 3.31 |
| | Oil & Gas (6.33%) (2014: 10.28%) | | |
| 135,561 | Gazprom – ADR | 500,559 | 3.51 |
| 12,477 | Lukoil PJSC – ADR | 401,759 | 2.82 |
| | | 902,318 | 6.33 |
| | Other Industrial (0.08%) (2014: 0.00%) | | |
| 3,359 | TMK OAO – GDR | 10,749 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Real Estate (0.10%) (2014: 0.04%) | | |
| 7,512 | LSR Group – GDR | 15,024 | 0.10 |
| | Telecommunications (1.14%) (2014: 2.22%) | | |
| 26,296 | Mobile Telesystems – ADR | 162,509 | 1.14 |
| | | 1,730,231 | 12.14 |
| | South Africa (7.55%) (2014: 11.55%) | | |
| | Agriculture (0.03%) (2014: 0.00%) | | |
| 636 | Astral Foods | 4,761 | 0.03 |
| | Auto Parts & Equipment (0.04%) (2014: 0.03%) | | |
| 806 | Hudaco Industries | 4,939 | 0.04 |
| | Banks (1.56%) (2014: 2.60%) | | |
| 5,448 | Barclays Africa Group | 50,449 | 0.35 |
| 28,167 | FirstRand | 77,018 | 0.54 |
| 2,828 | Nedbank Group | 34,422 | 0.24 |
| 8,326 | Standard Bank Group | 60,986 | 0.43 |
| | | 222,875 | 1.56 |
| | Building & Construction Materials (0.06%) (2014: 0.10%) | | |
| 8,196 | PPC | 8,146 | 0.06 |
| | Coal (0.07%) (2014: 0.20%) | | |
| 3,589 | Exxaro Resources | 10,200 | 0.07 |
| | Diversified Financial Services (0.30%) (2014: 0.49%) | | |
| 3,745 | Coronation Fund Managers | 12,785 | 0.09 |
| 2,856 | Peregrine Holdings | 5,400 | 0.04 |
| 6,804 | RMB Holdings | 24,418 | 0.17 |
| | | 42,603 | 0.30 |
| | Full Line Insurance (0.21%) (2014: 0.32%) | | |
| 1,726 | Liberty Holdings | 12,830 | 0.09 |
| 11,622 | MMI Holdings/South Africa | 16,500 | 0.12 |
| | | 29,330 | 0.21 |
| | Holding Companies – Diversified Operations (0.17%) (2014: 0.35%) | | |
| 2,116 | Barloworld | 8,463 | 0.06 |
| 2,113 | Imperial Holdings | 16,276 | 0.11 |
| | | 24,739 | 0.17 |
| | Mining (0.19%) (2014: 0.36%) | | |
| 2,441 | African Rainbow Minerals | 6,845 | 0.05 |
| 2,154 | Assore | 8,632 | 0.06 |
| 7,464 | Sibanye Gold | 11,007 | 0.08 |
| | | 26,484 | 0.19 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Oil & Gas (1.18%) (2014: 1.25%) | | |
| 6,210 | Sasol | 168,079 | 1.18 |
| | Packaging & Containers (0.12%) (2014: 0.12%) | | |
| 10,748 | Nampak | 17,236 | 0.12 |
| | Real Estate Investment Trusts (0.08%) (2014: 0.00%) | | |
| 1,617 | Hyprop Investments | 10,785 | 0.08 |
| | Retail (0.36%) (2014: 0.43%) | | |
| 2,077 | Foschini Group | 16,323 | 0.11 |
| 2,181 | Lewis Group | 7,730 | 0.05 |
| 4,723 | Truworths International | 27,783 | 0.20 |
| | | 51,836 | 0.36 |
| | Technology Hardware & Equipment (0.08%) (2014: 0.00%) | | |
| 2,736 | Reunert | 12,056 | 0.08 |
| | Telecommunications (3.10%) (2014: 3.67%) | | |
| 29,747 | MTN Group | 255,111 | 1.79 |
| 18,945 | Vodacom Group | 186,339 | 1.31 |
| | | 441,450 | 3.10 |
| | | 1,075,519 | 7.55 |
| | Taiwan (24.07%) (2014: 12.83%) | | |
| | Auto Manufacturers (0.48%) (2014: 0.09%) | | |
| 8,000 | Yulon Nissan Motor | 68,439 | 0.48 |
| | Auto Parts & Equipment (0.53%) (2014: 0.50%) | | |
| 38,000 | Cheng Shin Rubber Industry | 61,662 | 0.43 |
| 9,000 | Kenda Rubber Industrial | 13,261 | 0.10 |
| | | 74,923 | 0.53 |
| | Banks (0.07%) (2014: 0.05%) | | |
| 14,000 | King's Town Bank | 9,973 | 0.07 |
| | Building & Construction Materials (0.65%) (2014: 0.62%) | | |
| 51,000 | Asia Cement | 42,543 | 0.30 |
| 61,000 | Taiwan Cement | 50,698 | 0.35 |
| | | 93,241 | 0.65 |
| | Chemicals (0.62%) (2014: 1.07%) | | |
| 5,000 | China Steel Chemical | 16,211 | 0.11 |
| 15,900 | China Synthetic Rubber | 11,182 | 0.08 |
| 14,000 | Eternal Materials | 13,490 | 0.10 |
| 20,000 | Formosan Rubber Group | 10,077 | 0.07 |
| 13,000 | Oriental Union Chemical | 8,291 | 0.06 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------------|---------------------------|-------------------|
| | Chemicals (0.62%) (2014: 1.07%) (continued) | | |
| 14,000 | Taiwan Fertilizer | 18,349 | 0.13 |
| 17,000 | TSRC | 10,455 | 0.07 |
| | | 88,055 | 0.62 |
| | Commercial Services (0.15%) (2014: 0.07%) | | |
| 5,000 | Taiwan Secom | 14,841 | 0.11 |
| 5,000 | Taiwan Sogo Shin Kong | 6,051 | 0.04 |
| | | 20,892 | 0.15 |
| | Computers (3.32%) (2014: 2.44%) | | |
| 10,000 | Asustek Computer | 82,808 | 0.58 |
| 10,050 | Chicony Electronics | 22,091 | 0.15 |
| 14,000 | Clevo | 13,447 | 0.09 |
| 54,000 | Compal Electronics | 30,414 | 0.21 |
| 16,000 | Elitegroup Computer Systems | 9,864 | 0.07 |
| 15,000 | Getac Technology | 9,156 | 0.06 |
| 15,000 | Gigabyte Technology | 16,645 | 0.12 |
| 7,000 | IEI Integration | 8,354 | 0.06 |
| 161,000 | Innolux | 48,721 | 0.34 |
| 88,000 | Inventec | 57,734 | 0.41 |
| 36,200 | Lite-On Technology | 35,101 | 0.25 |
| 34,000 | Qisda | 11,335 | 0.08 |
| 65,000 | Quanta Computer | 104,880 | 0.74 |
| 41,229 | Wistron | 23,347 | 0.16 |
| | | 473,897 | 3.32 |
| | Consumer Durables & Apparels (0.38%) (2014: 0.36%) | | |
| 25,000 | Far Eastern Department Stores | 13,890 | 0.10 |
| 51,040 | Far Eastern New Century | 40,012 | 0.28 |
| | | 53,902 | 0.38 |
| | Distribution & Wholesale (0.07%) (2014: 0.13%) | | |
| 15,000 | Test-Rite International | 9,544 | 0.07 |
| | Diversified Financial Services (1.74%) (2014: 0.92%) | | |
| 133,000 | China Development Financial Holding | 33,324 | 0.23 |
| 73,000 | Fubon Financial Holding | 100,009 | 0.70 |
| 95,793 | Mega Financial Holding | 61,972 | 0.44 |
| 21,000 | President Securities | 8,535 | 0.06 |
| 62,000 | SinoPac Financial Holdings | 17,686 | 0.12 |
| 71,836 | Yuanta Financial Holding | 26,572 | 0.19 |
| | | 248,098 | 1.74 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Electrical Components & Equipment (0.89%) (2014: 0.11%) | | |
| 10,000 | AcBel Polytech | 7,078 | 0.05 |
| 25,260 | Delta Electronics | 119,583 | 0.84 |
| | | 126,661 | 0.89 |
| | Electronics (2.36%) (2014: 1.48%) | | |
| 121,000 | AU Optronics | 35,843 | 0.25 |
| 7,000 | Cheng Uei Precision Industry | 9,696 | 0.07 |
| 20,000 | Chimei Materials Technology | 12,391 | 0.09 |
| 7,000 | Chin-Poon Industrial | 11,273 | 0.08 |
| 5,000 | Chroma ATE | 9,727 | 0.07 |
| 8,000 | Kinsus Interconnect Technology | 16,294 | 0.11 |
| 6,000 | Merry Electronics | 10,704 | 0.08 |
| 23,000 | Micro-Star International | 32,875 | 0.23 |
| 32,000 | Pegatron | 70,143 | 0.49 |
| 6,000 | Radiant Opto-Electronics | 13,773 | 0.10 |
| 38,000 | Synnex Technology International | 37,078 | 0.26 |
| 11,000 | Taiwan PCB Techvest | 10,951 | 0.08 |
| 6,000 | Test Research | 8,951 | 0.06 |
| 9,000 | Tripod Technology | 15,344 | 0.11 |
| 30,000 | WPG Holdings | 28,724 | 0.20 |
| 11,129 | WT Microelectronics | 12,028 | 0.08 |
| | | 335,795 | 2.36 |
| | Engineering & Construction (0.14%) (2014: 0.15%) | | |
| 10,000 | CTCI | 10,914 | 0.08 |
| 7,000 | United Integrated Services | 9,057 | 0.06 |
| | | 19,971 | 0.14 |
| | Entertainment (0.06%) (2014: 0.00%) | | |
| 5,000 | Holiday Entertainment | 8,144 | 0.06 |
| | Environmental Control (0.07%) (2014: 0.00%) | | |
| 2,000 | Cleanaway | 10,625 | 0.07 |
| | Food (0.07%) (2014: 0.03%) | | |
| 16,640 | Lien Hwa Industrial | 9,625 | 0.07 |
| | Forest Products & Paper (0.06%) (2014: 0.05%) | | |
| 26,000 | Long Chen Paper | 8,430 | 0.06 |
| | Full Line Insurance (0.66%) (2014: 0.00%) | | |
| 67,000 | Cathay Financial Holding | 94,441 | 0.66 |
| | Home Furnishings (0.07%) (2014: 0.02%) | | |
| 27,000 | Sampo | 9,782 | 0.07 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Iron & Steel (0.87%) (2014: 0.20%) | | |
| 188,000 | China Steel | 102,737 | 0.72 |
| 10,000 | Feng Hsin Iron & Steel | 11,675 | 0.08 |
| 20,000 | Tung Ho Steel Enterprise | 10,351 | 0.07 |
| | | 124,763 | 0.87 |
| | Machinery – Diversified (0.29%) (2014: 0.09%) | | |
| 17,875 | Chung Hsin Electric & Machinery Manufacturing | 9,197 | 0.07 |
| 15,000 | Rechi Precision | 11,257 | 0.08 |
| 7,000 | Syncmold Enterprise | 10,250 | 0.07 |
| 7,000 | Yungtay Engineering | 10,112 | 0.07 |
| | | 40,816 | 0.29 |
| | Real Estate (0.46%) (2014: 0.67%) | | |
| 28,000 | Cathay Real Estate Development | 11,423 | 0.08 |
| 13,000 | Farglory Land Development | 13,555 | 0.09 |
| 11,000 | Highwealth Construction | 12,692 | 0.09 |
| 18,000 | KEE TAI Properties | 8,659 | 0.06 |
| 15,280 | Ruentex Development | 19,933 | 0.14 |
| | | 66,262 | 0.46 |
| | Retail (0.30%) (2014: 0.31%) | | |
| 23,000 | Ruentex Industries | 42,993 | 0.30 |
| | Semiconductors (5.71%) (2014: 1.42%) | | |
| 112,000 | Advanced Semiconductor Engineering | 129,570 | 0.91 |
| 15,000 | Chipmos Technologies | 14,179 | 0.10 |
| 13,000 | Elan Microelectronics | 18,127 | 0.13 |
| 11,000 | Everlight Electronics | 15,991 | 0.11 |
| 6,000 | Faraday Technology | 8,183 | 0.06 |
| 17,000 | Greatek Electronics | 18,554 | 0.13 |
| 6,000 | Holtek Semiconductor | 9,279 | 0.06 |
| 25,000 | King Yuan Electronics | 16,402 | 0.11 |
| 32,000 | MediaTek | 243,553 | 1.71 |
| 32,000 | Nanya Technology | 44,522 | 0.31 |
| 13,000 | Novatek Microelectronics | 51,055 | 0.36 |
| 11,000 | Powertech Technology | 21,835 | 0.15 |
| 12,000 | Realtek Semiconductor | 28,752 | 0.20 |
| 2,000 | Richtek Technology | 11,569 | 0.08 |
| 57,000 | Siliconware Precision Industries | 90,757 | 0.64 |
| 4,000 | Tong Hsing Electronic Industries | 9,340 | 0.07 |
| 10,000 | Transcend Information | 26,091 | 0.18 |
| 153,000 | United Microelectronics | 56,361 | 0.40 |
| | | 814,120 | 5.71 |
| | Software (0.07%) (2014: 0.00%) | | |
| 5,000 | Cyberlink | 10,458 | 0.07 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Telecommunications (3.63%) (2014: 1.62%) | | |
| 18,000 | Accton Technology | 17,508 | 0.13 |
| 14,400 | Alpha Networks | 7,497 | 0.05 |
| 92,000 | Chunghwa Telecom | 277,566 | 1.95 |
| 36,000 | Far EasTone Telecommunications | 74,089 | 0.52 |
| 46,000 | Taiwan Mobile | 140,043 | 0.98 |
| | | 516,703 | 3.63 |
| | Transportation (0.27%) (2014: 0.13%) | | |
| 14,000 | U-Ming Marine Transport | 11,359 | 0.08 |
| 48,000 | Wan Hai Lines | 26,669 | 0.19 |
| | | 38,028 | 0.27 |
| | Utilities – Electric (0.08%) (2014: 0.04%) | | |
| 16,000 | Taiwan Cogeneration | 11,277 | 0.08 |
| | | 3,429,858 | 24.07 |
| | Thailand (6.48%) (2014: 6.76%) | | |
| | Banks (0.84%) (2014: 0.09%) | | |
| 700 | Kiatnakin Bank | 705 | 0.00 |
| 10,000 | Kiatnakin Bank – NVDR | 10,074 | 0.07 |
| 89,600 | Krung Thai Bank | 41,582 | 0.29 |
| 17,000 | Siam Commercial Bank | 56,454 | 0.39 |
| 800 | Thanachart Capital | 811 | 0.01 |
| 10,800 | Thanachart Capital – NVDR | 10,955 | 0.08 |
| | | 120,581 | 0.84 |
| | Beverages (0.05%) (2014: 0.00%) | | |
| 19,200 | Ichitan Group | 6,563 | 0.05 |
| | Building & Construction Materials (0.14%) (2014: 0.05%) | | |
| 2,300 | Siam City Cement | 20,389 | 0.14 |
| | Chemicals (0.45%) (2014: 0.56%) | | |
| 39,800 | PTT Global Chemical | 55,301 | 0.39 |
| 6,100 | PTT Global Chemical A | 8,476 | 0.06 |
| | | 63,777 | 0.45 |
| | Coal (0.10%) (2014: 0.11%) | | |
| 2,700 | Banpu | 1,200 | 0.01 |
| 29,300 | Banpu – NVDR | 13,028 | 0.09 |
| | | 14,228 | 0.10 |
| | Commercial Services (0.12%) (2014: 0.06%) | | |
| 900 | Bangkok Expressway | 1,113 | 0.01 |
| 13,000 | Bangkok Expressway – NVDR | 16,347 | 0.11 |
| | | 17,460 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------------|---------------------------|-------------------|
| | Consumer Durables & Apparels (0.04%) (2014: 0.02%) | | |
| 800 | MC Group | 267 | 0.00 |
| 17,200 | MC Group – NVDR | 5,735 | 0.04 |
| | | 6,002 | 0.04 |
| | Diversified Financial Services (0.04%) (2014: 0.08%) | | |
| 2,700 | Asia Plus Group Holdings | 263 | 0.00 |
| 64,500 | Asia Plus Group Holdings Securities | 6,273 | 0.04 |
| | | 6,536 | 0.04 |
| | Electronics (0.10%) (2014: 0.22%) | | |
| 700 | Hana Microelectronics | 695 | 0.01 |
| 13,200 | Hana Microelectronics – NVDR | 13,114 | 0.09 |
| | | 13,809 | 0.10 |
| | Home Builders (0.22%) (2014: 0.09%) | | |
| 117,600 | Land & Houses | 30,883 | 0.22 |
| | Media (0.13%) (2014: 0.25%) | | |
| 22,600 | BEC World | 19,155 | 0.13 |
| | Oil & Gas (1.42%) (2014: 1.65%) | | |
| 13,900 | Bangchak Petroleum | 12,747 | 0.09 |
| 2,291 | PTT | 15,534 | 0.11 |
| 25,709 | PTT – NVDR | 174,323 | 1.22 |
| | | 202,604 | 1.42 |
| | Real Estate (0.20%) (2014: 0.11%) | | |
| 17,400 | Prukha Real Estate | 12,814 | 0.09 |
| 18,000 | Supalai | 9,104 | 0.07 |
| 800 | TICON Industrial Connection | 264 | 0.00 |
| 17,600 | TICON Industrial Connection – NVDR | 5,820 | 0.04 |
| | | 28,002 | 0.20 |
| | Telecommunications (1.93%) (2014: 2.62%) | | |
| 3,500 | Advanced Info Service | 14,784 | 0.11 |
| 34,100 | Advanced Info Service – NVDR | 144,038 | 1.01 |
| 47,300 | Intouch Holdings | 68,351 | 0.48 |
| 56,300 | Total Access Communication | 47,327 | 0.33 |
| | | 274,500 | 1.93 |
| | Transportation (0.30%) (2014: 0.19%) | | |
| 12,200 | BTS Group Holdings | 3,085 | 0.02 |
| 156,700 | BTS Group Holdings – NVDR | 39,627 | 0.28 |
| | | 42,712 | 0.30 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------------------------------|---------------------------|-------------------|
| | Utilities – Electric (0.28%) (2014: 0.30%) | | |
| 600 | Electricity Generating | 2,526 | 0.02 |
| 4,200 | Electricity Generating – NVDR | 17,682 | 0.12 |
| 1,500 | Ratchaburi Electricity Generating Holding | 1,980 | 0.01 |
| 13,500 | Ratchaburi Electricity Generating Holding – NVDR | 17,820 | 0.13 |
| | | 40,008 | 0.28 |
| | Water (0.12%) (2014: 0.10%) | | |
| 56,900 | TTW | 16,761 | 0.12 |
| | | 923,970 | 6.48 |
| | Turkey (2.08%) (2014: 2.94%) | | |
| | Auto Manufacturers (0.07%) (2014: 0.36%) | | |
| 309 | Otokar Otomotiv Ve Savunma Sanayi | 9,507 | 0.07 |
| | Auto Parts & Equipment (0.09%) (2014: 0.12%) | | |
| 4,891 | Brisa Bridgestone Sabanci Sanayi ve Ticaret | 13,355 | 0.09 |
| | Building & Construction Materials (0.12%) (2014: 0.18%) | | |
| 3,268 | Cimsa Cimento Sanayi VE Ticaret | 17,130 | 0.12 |
| | Home Furnishings (0.07%) (2014: 0.21%) | | |
| 2,585 | Vestel Beyaz Esya Sanayi ve Ticaret | 9,901 | 0.07 |
| | Iron & Steel (0.59%) (2014: 0.51%) | | |
| 81,271 | Eregli Demir ve Celik Fabrikalari | 84,644 | 0.59 |
| | Machinery – Diversified (0.12%) (2014: 0.18%) | | |
| 690 | Turk Traktor ve Ziraat Makineleri | 16,441 | 0.12 |
| | Mining (0.05%) (2014: 0.11%) | | |
| 1,588 | Koza Altin Isletmeleri | 6,681 | 0.05 |
| | Retail (0.10%) (2014: 0.20%) | | |
| 3,820 | Dogus Otomotiv Servis ve Ticaret | 14,422 | 0.10 |
| | Telecommunications (0.87%) (2014: 0.65%) | | |
| 66,589 | Turk Telekomunikasyon | 124,562 | 0.87 |
| | | 296,643 | 2.08 |
| | Total Equities | 14,211,252 | 99.72 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------------------------|---------------------------|------------------------------|
| | Rights (2014: 0.00%) | | |
| | Taiwan (2014: 0.00%) | | |
| | Electronics (2014: 0.00%) | | |
| 1,582 | Chimei Materials Technology – Rights | 173 | 0.00 |
| | Total Rights | <u>3,809</u> | <u>0.01</u> |
| | Total Transferable Securities (99.72%) (2014: 99.65%) | <u>14,211,269</u> | <u>99.72</u> |
| | Total Investments (99.72%) (2014: 99.65%) | 14,211,269 | 99.72 |
| | Other Net Assets (0.28%) (2014: 0.35%) | <u>40,235</u> | <u>0.28</u> |
| | Net Assets (100.00%) (2014: 100.00%) | <u><u>14,251,504</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 | | 99.58 |
| | Other assets | | <u>0.42</u> |
| | | | <u><u>100.00</u></u> |

Abbreviations used:

ADR – American Depositary Receipt

GDR – Global Depositary Receipt

NVDR – Non-voting Depositary Receipt

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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.68%) (2014: 98.96%) | | |
| | Equities (99.68%) (2014: 98.96%) | | |
| | Brazil (7.53%) (2014: 8.81%) | | |
| | Advertising (0.91%) (2014: 0.55%) | | |
| 900 | Multiplus | 8,495 | 0.53 |
| 700 | Smiles | 6,157 | 0.38 |
| | | 14,652 | 0.91 |
| | Auto Parts & Equipment (0.38%) (2014: 0.42%) | | |
| 600 | Mahle-Metal Leve Industria e Comercio | 3,754 | 0.23 |
| 500 | Tupy | 2,363 | 0.15 |
| | | 6,117 | 0.38 |
| | Building & Construction Materials (0.14%) (2014: 0.00%) | | |
| 1,500 | Duratex | 2,237 | 0.14 |
| | Commercial Services (0.97%) (2014: 0.53%) | | |
| 900 | Arteris | 2,195 | 0.14 |
| 4,500 | EcoRodovias Infraestrutura e Logistica | 5,790 | 0.36 |
| 500 | Estacio Participacoes | 1,763 | 0.11 |
| 400 | Localiza Rent a Car | 2,509 | 0.15 |
| 600 | Qualicorp | 2,143 | 0.13 |
| 400 | Santos Brasil Participacoes | 1,274 | 0.08 |
| | | 15,674 | 0.97 |
| | Consumer Durables & Apparels (0.36%) (2014: 0.66%) | | |
| 1,100 | Grendene | 4,682 | 0.29 |
| 100 | Guararapes Confeccoes | 1,163 | 0.07 |
| | | 5,845 | 0.36 |
| | Diversified Financial Services (0.07%) (2014: 0.00%) | | |
| 100 | Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao | 1,074 | 0.07 |
| | Engineering & Construction (0.18%) | | |
| 300 | Multiplan Empreendimentos Imobiliarios | 2,881 | 0.18 |
| | Food (0.07%) (2014: 0.07%) | | |
| 100 | Sao Martinho | 1,157 | 0.07 |
| | Full Line Insurance (0.45%) (2014: 0.78%) | | |
| 1,700 | Odontoprev | 4,060 | 0.25 |
| 700 | Sul America | 3,293 | 0.20 |
| | | 7,353 | 0.45 |
| | Health Care Services (0.15%) (2014: 0.35%) | | |
| 600 | Fleury | 2,427 | 0.15 |

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------------|---------------------------|-------------------|
| | Home Builders (0.35%) (2014: 0.56%) | | |
| 1,400 | Even Construtora e Incorporadora | 1,458 | 0.09 |
| 1,900 | MRV Engenharia e Participacoes | 4,169 | 0.26 |
| | | <u>5,627</u> | <u>0.35</u> |
| | Iron & Steel (0.51%) (2014: 0.00%) | | |
| 8,100 | Cia Siderurgica Nacional | 8,190 | 0.51 |
| | Leisure Time (0.13%) (2014: 0.00%) | | |
| 600 | CVC Brasil Operadora e Agencia de Viagens | 2,047 | 0.13 |
| | Real Estate (0.85%) (2014: 1.71%) | | |
| 900 | Aliansce Shopping Centers | 2,475 | 0.15 |
| 1,500 | BR Malls Participacoes | 4,208 | 0.26 |
| 1,400 | Cyrela Brazil Realty Empreendimentos e Participacoes | 2,654 | 0.16 |
| 949 | Ez Tec Empreendimentos e Participacoes | 3,061 | 0.19 |
| 300 | Iguatemi Empresa de Shopping Centers | 1,434 | 0.09 |
| | | <u>13,832</u> | <u>0.85</u> |
| | Retail (0.27%) (2014: 0.28%) | | |
| 300 | Arezzo Industria e Comercio | 1,593 | 0.10 |
| 3,400 | Via Varejo | 2,810 | 0.17 |
| | | <u>4,403</u> | <u>0.27</u> |
| | Software (0.19%) (2014: 0.10%) | | |
| 400 | TOTVS | 3,137 | 0.19 |
| | Textile (0.19%) (2014: 0.23%) | | |
| 800 | Cia Hering | 3,076 | 0.19 |
| | Utilities – Electric (1.36%) (2014: 1.56%) | | |
| 700 | AES Tiete | 2,557 | 0.16 |
| 1,401 | EDP – Energias do Brasil | 4,264 | 0.26 |
| 300 | Equatorial Energia | 2,596 | 0.16 |
| 1,001 | Light | 2,505 | 0.15 |
| 2,400 | Transmissora Alianca de Energia Eletrica | 10,161 | 0.63 |
| | | <u>22,083</u> | <u>1.36</u> |
| | | <u>121,812</u> | <u>7.53</u> |
| | Chile (1.18%) (2014: 2.43%) | | |
| | Beverages (0.12%) (2014: 0.17%) | | |
| 1,256 | Vina Concha y Toro | 1,882 | 0.12 |
| | Computers (0.18%) (2014: 0.25%) | | |
| 1,673 | SONDA | 2,965 | 0.18 |
| | Consumer Durables & Apparels (0.11%) (2014: 0.13%) | | |
| 737 | Forus | 1,820 | 0.11 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Holding Companies – Diversified Operations (0.10%) (2014: 0.19%) | | |
| 151 | Inversiones La Construccion | 1,548 | 0.10 |
| | Iron & Steel (0.13%) (2014: 0.16%) | | |
| 901 | CAP | 2,179 | 0.13 |
| | Real Estate (0.16%) (2014: 0.12%) | | |
| 1,653 | Parque Arauco | 2,605 | 0.16 |
| | Retail (0.16%) (2014: 0.11%) | | |
| 6,182 | Ripley | 2,538 | 0.16 |
| | Utilities – Electric (0.11%) (2014: 0.14%) | | |
| 1,266 | E.CL | 1,734 | 0.11 |
| | Water (0.11%) (2014: 0.27%) | | |
| 1,324 | Inversiones Aguas Metropolitanas | 1,867 | 0.11 |
| | | 19,138 | 1.18 |
| | Hong Kong (7.04%) (2014: 0.00%) | | |
| | Auto Manufacturers (0.19%) (2014: 0.00%) | | |
| 6,000 | Dah Chong Hong Holdings | 3,027 | 0.19 |
| | Auto Parts & Equipment (0.51%) (2014: 0.00%) | | |
| 14,000 | Xinyi Glass Holdings | 8,237 | 0.51 |
| | Beverages (0.14%) (2014: 0.00%) | | |
| 6,000 | Tibet 5100 Water Resources Holdings | 2,253 | 0.14 |
| | Building & Construction Materials (0.09%) (2014: 0.00%) | | |
| 2,000 | China Singyes Solar Technologies Holdings | 1,437 | 0.09 |
| | Chemicals (1.00%) (2014: 0.00%) | | |
| 3,500 | Kingboard Chemical Holdings | 5,591 | 0.35 |
| 5,500 | Kingboard Laminates Holdings | 2,498 | 0.16 |
| 8,000 | Sinofert Holdings | 1,362 | 0.08 |
| 14,500 | Yingde Gases Group | 6,698 | 0.41 |
| | | 16,149 | 1.00 |
| | Coal (0.16%) (2014: 0.00%) | | |
| 20,000 | Shougang Fushan Resources Group | 2,581 | 0.16 |
| | Commercial Services (0.41%) (2014: 0.00%) | | |
| 4,000 | AMVIG Holdings | 1,662 | 0.10 |
| 8,000 | Yuexiu Transport Infrastructure | 5,017 | 0.31 |
| | | 6,679 | 0.41 |
| | Computers (0.12%) (2014: 0.00%) | | |
| 4,000 | Ju Teng International Holdings | 1,905 | 0.12 |
| | Cosmetics & Personal Care (0.12%) (2014: 0.00%) | | |
| 1,000 | Vinda International Holdings | 1,982 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Distribution & Wholesale (0.21%) (2014: 0.00%) | | |
| 3,000 | Digital China Holdings | 3,441 | 0.21 |
| | Diversified Financial Services (0.33%) (2014: 0.00%) | | |
| 15,000 | Guotai Junan International Holdings | 5,265 | 0.33 |
| | Electronics (0.13%) (2014: 0.00%) | | |
| 2,000 | Wasion Group Holdings | 2,085 | 0.13 |
| | Energy – Alternate Sources (0.07%) (2014: 0.00%) | | |
| 20,000 | Concord New Energy Group | 1,200 | 0.07 |
| | Environmental Control (0.06%) (2014: 0.00%) | | |
| 2,000 | China Water Affairs Group | 960 | 0.06 |
| | Food (0.17%) (2014: 0.00%) | | |
| 30,000 | Hang Fat Ginseng Holdings | 2,710 | 0.17 |
| | Holding Companies – Diversified Operations (0.14%) (2014: 0.00%) | | |
| 7,000 | C C Land Holdings | 2,186 | 0.14 |
| | Home Furnishings (0.32%) (2014: 0.00%) | | |
| 8,000 | Skyworth Digital Holdings | 5,223 | 0.32 |
| | Hotels (0.14%) (2014: 0.00%) | | |
| 5,000 | Ajisen China Holdings | 2,219 | 0.14 |
| | Oil & Gas Services (0.46%) (2014: 0.00%) | | |
| 6,000 | CIMC Enric Holdings | 3,523 | 0.22 |
| 4,000 | NewOcean Energy Holdings | 1,569 | 0.10 |
| 4,000 | Sinopec Kantons Holdings | 2,379 | 0.14 |
| | | 7,471 | 0.46 |
| | Other Industrial (0.07%) (2014: 0.00%) | | |
| 6,000 | EVA Precision Industrial Holdings | 1,068 | 0.07 |
| | Pharmaceuticals (0.10%) (2014: 0.00%) | | |
| 12,000 | Hua Han Bio-Pharmaceutical Holdings | 1,672 | 0.10 |
| | Real Estate (1.04%) (2014: 0.00%) | | |
| 44,000 | China South City Holdings | 9,935 | 0.62 |
| 7,000 | China Vast Industrial Urban Development | 2,890 | 0.18 |
| 12,000 | Poly Property Group | 3,918 | 0.24 |
| | | 16,743 | 1.04 |
| | Retail (0.14%) (2014: 0.00%) | | |
| 16,000 | Hengdeli Holdings | 2,333 | 0.14 |
| | Telecommunications (0.38%) (2014: 0.00%) | | |
| 6,000 | China All Access Holdings | 2,013 | 0.12 |
| 11,000 | CITIC Telecom International Holdings | 4,201 | 0.26 |
| | | 6,214 | 0.38 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------|---------------------------|-------------------|
| | Textile (0.08%) (2014: 0.00%) | | |
| 12,000 | Victory City International Holdings | 1,223 | 0.08 |
| | Transportation (0.34%) (2014: 0.00%) | | |
| 6,000 | Chu Kong Shipping Enterprises Group | 1,827 | 0.11 |
| 7,000 | SITC International Holdings | 3,712 | 0.23 |
| | | 5,539 | 0.34 |
| | Utilities – Electric (0.12%) (2014: 0.00%) | | |
| 20,000 | China Power New Energy Development | 1,961 | 0.12 |
| | | 113,763 | 7.04 |
| | India (0.66%) (2014: 0.00%) | | |
| | Banks (0.18%) (2014: 0.00%) | | |
| 2,206 | Federal Bank | 1,867 | 0.11 |
| 476 | Union Bank of India | 1,070 | 0.07 |
| | | 2,937 | 0.18 |
| | Software (0.20%) (2014: 0.00%) | | |
| 406 | Hexaware Technologies | 1,494 | 0.10 |
| 520 | Polaris Consulting & Services Ltd/India | 1,654 | 0.10 |
| | | 3,148 | 0.20 |
| | Utilities – Electric (0.28%) (2014: 0.00%) | | |
| 1,093 | JSW Energy | 1,405 | 0.09 |
| 377 | Reliance Infrastructure | 3,100 | 0.19 |
| | | 4,505 | 0.28 |
| | | 10,590 | 0.66 |
| | Indonesia (2.98%) (2014: 3.76%) | | |
| | Agriculture (0.54%) (2014: 0.15%) | | |
| 4,500 | Astra Agro Lestari | 5,174 | 0.32 |
| 21,700 | Perusahaan Perkebunan London Sumatra Indonesia | 2,078 | 0.13 |
| 10,700 | Sawit Sumbermas Sarana | 1,514 | 0.09 |
| | | 8,766 | 0.54 |
| | Banks (0.11%) (2014: 0.73%) | | |
| 19,400 | Bank Tabungan Negara Persero | 1,823 | 0.11 |
| | Coal (0.47%) (2014: 0.12%) | | |
| 122,000 | Adaro Energy | 4,558 | 0.28 |
| 9,100 | Tambang Batubara Bukit Asam Persero | 2,987 | 0.19 |
| | | 7,545 | 0.47 |
| | Distribution & Wholesale (0.23%) (2014: 0.11%) | | |
| 7,000 | AKR Corporindo | 3,643 | 0.23 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Media (0.37%) (2014: 0.21%) | | |
| 26,200 | Global Mediacom | 2,091 | 0.13 |
| 29,000 | Media Nusantara Citra | 3,902 | 0.24 |
| | | 5,993 | 0.37 |
| | Mining (0.41%) (2014: 0.14%) | | |
| 24,900 | Timah Persero | 912 | 0.06 |
| 47,900 | Vale Indonesia | 5,681 | 0.35 |
| | | 6,593 | 0.41 |
| | Real Estate (0.69%) (2014: 1.01%) | | |
| 15,600 | Bumi Serpong Damai | 2,037 | 0.13 |
| 16,067 | Ciputra Development | 1,702 | 0.11 |
| 47,900 | Lippo Karawaci | 3,596 | 0.22 |
| 46,900 | Pakuwon Jati | 1,687 | 0.10 |
| 17,800 | Summarecon Agung | 2,131 | 0.13 |
| | | 11,153 | 0.69 |
| | Retail (0.16%) (2014: 0.52%) | | |
| 25,500 | Ace Hardware Indonesia | 1,526 | 0.09 |
| 8,600 | Matahari Putra Prima | 1,139 | 0.07 |
| | | 2,665 | 0.16 |
| | | 48,181 | 2.98 |
| | Malaysia (5.00%) (2014: 6.32%) | | |
| | Agriculture (0.09%) (2014: 0.86%) | | |
| 1,500 | QL Resources | 1,499 | 0.09 |
| | Airlines (0.10%) (2014: 0.19%) | | |
| 5,600 | AirAsia | 1,683 | 0.10 |
| | Banks (0.27%) (2014: 0.42%) | | |
| 5,200 | Alliance Financial Group | 4,312 | 0.27 |
| | Building & Construction Materials (0.24%) (2014: 0.38%) | | |
| 1,900 | Lafarge Malaysia | 3,930 | 0.24 |
| | Building Materials & Fixtures (0.00%) (2014: 0.00%) | | |
| 596 | Mah Sing Group | 22 | 0.00 |
| | Chemicals (0.24%) (2014: 0.15%) | | |
| 1,200 | Top Glove | 3,796 | 0.24 |
| | Computers (0.20%) (2014: 0.20%) | | |
| 600 | Globetronics Technology | 908 | 0.06 |
| 11,700 | JCY International | 2,330 | 0.14 |
| | | 3,238 | 0.20 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Diversified Financial Services (0.20%) (2014: 0.53%) | | |
| 1,700 | Bursa Malaysia | 3,306 | 0.20 |
| | Entertainment (0.16%) (2014: 0.00%) | | |
| 3,700 | Berjaya Sports Toto | 2,628 | 0.16 |
| | Food (0.64%) (2014: 0.00%) | | |
| 18,300 | Felda Global Ventures Holdings | 7,289 | 0.45 |
| 3,400 | Kulim Malaysia | 2,985 | 0.19 |
| | | 10,274 | 0.64 |
| | Full Line Insurance (0.16%) (2014: 0.00%) | | |
| 2,800 | Syarikat Takaful Malaysia | 2,543 | 0.16 |
| | Health Care Services (0.12%) (2014: 0.08%) | | |
| 2,000 | KPJ Healthcare | 1,966 | 0.12 |
| | Healthcare Products (0.29%) (2014: 0.29%) | | |
| 2,100 | Hartalega Holdings | 2,905 | 0.18 |
| 800 | Kossan Rubber Industries | 1,733 | 0.11 |
| | | 4,638 | 0.29 |
| | Holding Companies – Diversified Operations (0.10%) (2014: 0.22%) | | |
| 3,600 | MMC | 1,643 | 0.10 |
| | Media (0.10%) (2014: 0.21%) | | |
| 5,400 | Media Prima | 1,597 | 0.10 |
| | Mining (0.14%) (2014: 0.09%) | | |
| 4,600 | Press Metal | 2,239 | 0.14 |
| | Miscellaneous Manufacturers (0.13%) (2014: 0.10%) | | |
| 1,700 | Cahaya Mata Sarawak | 2,031 | 0.13 |
| | Oil & Gas Services (0.14%) (2014: 0.27%) | | |
| 6,200 | Dialog Group | 2,310 | 0.14 |
| | Real Estate (0.91%) (2014: 0.96%) | | |
| 337 | Eastern & Oriental | 112 | 0.01 |
| 5,800 | IOI Properties Group | 3,040 | 0.19 |
| 8,612 | Mah Sing Group | 2,908 | 0.18 |
| 3,300 | SP Setia Group | 2,460 | 0.15 |
| 4,800 | Sunway | 3,443 | 0.21 |
| 10,300 | UEM Sunrise | 2,687 | 0.17 |
| | | 14,650 | 0.91 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Retail (0.35%) (2014: 0.29%) | | |
| 2,500 | Aeon M | 1,590 | 0.10 |
| 4,800 | Berjaya Auto | 2,392 | 0.15 |
| 3,900 | Padini Holdings | 1,699 | 0.10 |
| | | 5,681 | 0.35 |
| | Semiconductors (0.21%) (2014: 0.06%) | | |
| 1,800 | Inari Amertron | 1,920 | 0.12 |
| 2,800 | Unisem M | 1,552 | 0.09 |
| | | 3,472 | 0.21 |
| | Transportation (0.21%) (2014: 0.14%) | | |
| 8,800 | Bumi Armada | 2,091 | 0.13 |
| 2,000 | Pos Malaysia | 1,295 | 0.08 |
| | | 3,386 | 0.21 |
| | | 80,844 | 5.00 |
| | Mexico (1.29%) (2014: 1.94%) | | |
| | Banks (0.10%) (2014: 0.10%) | | |
| 300 | Banregio Grupo Financiero | 1,534 | 0.10 |
| | Diversified Financial Services (0.16%) (2014: 0.24%) | | |
| 2,001 | Bolsa Mexicana de Valores | 2,649 | 0.16 |
| | Engineering & Construction (0.27%) (2014: 0.66%) | | |
| 901 | Grupo Aeroportuario del Centro Norte | 4,362 | 0.27 |
| | Food (0.16%) (2014: 0.15%) | | |
| 1,000 | Grupo Herdez | 2,592 | 0.16 |
| | Holding Companies – Diversified Operations (0.11%) (2014: 0.27%) | | |
| 300 | Grupo Financiero Interacciones de CV | 1,816 | 0.11 |
| | Media (0.09%) (2014: 0.39%) | | |
| 400 | Megacable Holdings | 1,487 | 0.09 |
| | Real Estate (0.10%) (2014: 0.09%) | | |
| 1,100 | Corp Inmobiliaria Vesta | 1,672 | 0.10 |
| | Real Estate Investment Trusts (0.30%) (2014: 0.12%) | | |
| 3,800 | Mexico Real Estate Management | 4,807 | 0.30 |
| | | 20,919 | 1.29 |
| | People's Republic of China (17.33%) (2014: 8.98%) | | |
| | Advertising (0.17%) (2014: 0.00%) | | |
| 4,000 | Wisdom Sports Group | 2,699 | 0.17 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Airlines (0.10%) (2014: 0.14%) | | |
| 2,000 | China Southern Airlines | 1,543 | 0.10 |
| | Auto Manufacturers (0.75%) (2014: 0.37%) | | |
| 8,500 | BAIC Motor | 8,511 | 0.53 |
| 4,000 | Guangzhou Automobile Group | 3,566 | 0.22 |
| | | 12,077 | 0.75 |
| | Auto Parts & Equipment (0.45%) (2014: 0.21%) | | |
| 2,000 | Minth Group | 3,974 | 0.25 |
| 3,000 | Weichai Power | 3,321 | 0.20 |
| | | 7,295 | 0.45 |
| | Banks (1.08%) (2014: 0.00%) | | |
| 5,500 | Bank of Chongqing | 4,960 | 0.31 |
| 11,000 | Chongqing Rural Commercial Bank | 6,657 | 0.41 |
| 13,000 | Huishang Bank | 5,888 | 0.36 |
| | | 17,505 | 1.08 |
| | Building & Construction Materials (0.36%) (2014: 0.11%) | | |
| 1,500 | BBMG | 1,020 | 0.06 |
| 10,000 | China National Building Material | 4,800 | 0.30 |
| | | 5,820 | 0.36 |
| | Chemicals (0.26%) (2014: 0.68%) | | |
| 8,000 | Dongyue Group | 2,033 | 0.12 |
| 5,000 | Fufeng Group | 2,258 | 0.14 |
| | | 4,291 | 0.26 |
| | Coal (0.07%) (2014: 0.00%) | | |
| 3,000 | China Coal Energy | 1,150 | 0.07 |
| | Commercial Services (1.14%) (2014: 0.92%) | | |
| 2,000 | Anhui Expressway | 1,703 | 0.10 |
| 4,000 | Jiangsu Expressway | 5,399 | 0.33 |
| 2,000 | Shenzhen Expressway | 1,768 | 0.11 |
| 4,000 | Sichuan Expressway | 1,430 | 0.09 |
| 4,000 | Xiamen International Port | 975 | 0.06 |
| 6,000 | Zhejiang Expressway | 7,215 | 0.45 |
| | | 18,490 | 1.14 |
| | Consumer Durables & Apparels (0.23%) (2014: 0.18%) | | |
| 3,000 | Cabbeen Fashion | 1,614 | 0.10 |
| 6,000 | HOSA International | 2,129 | 0.13 |
| | | 3,743 | 0.23 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Diversified Financial Services (0.27%) (2014: 0.42%) | | |
| 8,000 | Central China Securities | 4,377 | 0.27 |
| | Electrical Components & Equipment (0.53%) (2014: 0.32%) | | |
| 2,000 | Boer Power Holdings | 3,603 | 0.22 |
| 12,000 | Jiangnan Group | 2,353 | 0.14 |
| 1,400 | Xinjiang Goldwind Science & Technology | 2,692 | 0.17 |
| | | 8,648 | 0.53 |
| | Electronics (0.12%) (2014: 0.00%) | | |
| 10,000 | Trigiant Group | 2,026 | 0.12 |
| | Energy – Alternate Sources (0.09%) (2014: 0.14%) | | |
| 4,000 | Beijing Jingneng Clean Energy | 1,419 | 0.09 |
| | Engineering & Construction (0.40%) (2014: 0.92%) | | |
| 4,000 | Beijing Capital International Airport | 4,320 | 0.27 |
| 3,000 | China Machinery Engineering | 2,202 | 0.13 |
| | | 6,522 | 0.40 |
| | Food (0.22%) (2014: 0.26%) | | |
| 2,000 | Honworld Group | 1,548 | 0.10 |
| 6,000 | Tenwow International Holdings | 1,967 | 0.12 |
| | | 3,515 | 0.22 |
| | Healthcare Products (0.17%) (2014: 0.00%) | | |
| 4,000 | Shandong Weigao Group Medical Polymer | 2,751 | 0.17 |
| | Internet (0.11%) (2014: 0.00%) | | |
| 6,000 | Pacific Online | 1,819 | 0.11 |
| | Iron & Steel (0.14%) (2014: 0.00%) | | |
| 11,000 | Xingda International Holdings | 2,243 | 0.14 |
| | Machinery – Diversified (0.20%) (2014: 0.22%) | | |
| 6,000 | Shanghai Electric Group | 3,182 | 0.20 |
| | Machinery, Construction & Mining (0.14%) (2014: 0.35%) | | |
| 16,000 | Lonking Holdings | 2,333 | 0.14 |
| | Mining (0.64%) (2014: 1.35%) | | |
| 4,000 | China Silver Group | 1,048 | 0.06 |
| 3,000 | Jiangxi Copper | 3,557 | 0.22 |
| 22,000 | Zijin Mining Group | 5,763 | 0.36 |
| | | 10,368 | 0.64 |

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------|---------------------------|-------------------|
| | Oil & Gas Services (0.77%) (2014: 0.26%) | | |
| 8,000 | China Oilfield Services | 6,885 | 0.43 |
| 6,500 | Sinopec Engineering Group | 5,552 | 0.34 |
| | | 12,437 | 0.77 |
| | Packaging & Containers (0.17%) (2014: 0.00%) | | |
| 6,000 | Greatview Aseptic Packaging | 2,717 | 0.17 |
| | Pharmaceuticals (0.56%) (2014: 0.48%) | | |
| 6,000 | China Pioneer Pharma Holdings | 2,168 | 0.13 |
| 3,000 | China Shineway Pharmaceutical Group | 3,824 | 0.24 |
| 500 | Shanghai Fosun Pharmaceutical Group | 1,452 | 0.09 |
| 1,000 | Tong Ren Tang Technologies | 1,641 | 0.10 |
| | | 9,085 | 0.56 |
| | Real Estate (4.48%) (2014: 0.00%) | | |
| 8,000 | Beijing Capital Land | 3,665 | 0.23 |
| 16,000 | China Aoyuan Property Group | 3,365 | 0.21 |
| 48,000 | CIFI Holdings Group | 10,715 | 0.66 |
| 28,500 | Fantasia Holdings Group | 3,383 | 0.21 |
| 30,000 | Future Land Development Holdings | 5,187 | 0.32 |
| 4,000 | Guangzhou R&F Properties | 4,929 | 0.31 |
| 16,000 | KWG Property Holding | 11,871 | 0.74 |
| 17,000 | Powerlong Real Estate Holdings | 3,597 | 0.22 |
| 22,000 | Shui On Land | 6,046 | 0.37 |
| 13,000 | Sunac China Holdings | 10,064 | 0.62 |
| 9,000 | Times Property Holdings | 3,136 | 0.19 |
| 24,000 | Yuzhou Properties | 6,503 | 0.40 |
| | | 72,461 | 4.48 |
| | Retail (2.07%) (2014: 0.42%) | | |
| 7,000 | 361 Degrees International | 2,637 | 0.16 |
| 3,500 | Baoxin Auto Group | 2,190 | 0.13 |
| 2,500 | China Harmony New Energy Auto Holding | 1,765 | 0.11 |
| 5,000 | China Lilang | 3,690 | 0.23 |
| 4,000 | China Yongda Automobiles Services Holdings | 3,019 | 0.19 |
| 5,500 | China ZhengTong Auto Services Holdings | 2,534 | 0.16 |
| 16,000 | Maoye International Holdings | 1,879 | 0.12 |
| 14,000 | Parkson Retail Group | 1,825 | 0.11 |
| 1,400 | Shanghai Pharmaceuticals Holding | 3,031 | 0.19 |
| 3,000 | Universal Health International Group Holding | 1,161 | 0.07 |
| 2,000 | Xinhua Winshare Publishing and Media | 1,827 | 0.11 |
| 8,500 | XTEP International Holdings | 4,530 | 0.28 |
| 5,500 | Zhongsheng Group Holdings | 3,328 | 0.21 |
| | | 33,416 | 2.07 |
| | Software (0.10%) (2014: 0.00%) | | |
| 1,000 | TravelSky Technology | 1,646 | 0.10 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Telecommunications (0.65%) (2014: 0.00%) | | |
| 8,000 | China Communications Services | 3,004 | 0.19 |
| 7,000 | TCL Communication Technology Holdings | 5,157 | 0.32 |
| 1,000 | ZTE | 2,281 | 0.14 |
| | | 10,442 | 0.65 |
| | Transportation (0.23%) (2014: 0.15%) | | |
| 2,000 | Guangshen Railway | 999 | 0.06 |
| 5,000 | Sinotrans | 2,690 | 0.17 |
| | | 3,689 | 0.23 |
| | Utilities – Electric (0.66%) (2014: 0.74%) | | |
| 14,000 | Datang International Power Generation | 4,263 | 0.27 |
| 4,000 | Huadian Fuxin Energy | 1,146 | 0.07 |
| 8,000 | Huadian Power International | 5,213 | 0.32 |
| | | 10,622 | 0.66 |
| | | 280,331 | 17.33 |
| | Philippines (1.73%) (2014: 2.20%) | | |
| | Airlines (0.11%) (2014: 0.08%) | | |
| 1,060 | Cebu Air | 1,855 | 0.11 |
| | Banks (0.15%) (2014: 0.30%) | | |
| 790 | Security Bank | 2,384 | 0.15 |
| | Food (0.07%) (2014: 0.13%) | | |
| 6,100 | D&L Industries | 1,186 | 0.07 |
| | Holding Companies – Diversified Operations (0.05%) (2014: 0.00%) | | |
| 57,000 | Premium Leisure | 775 | 0.05 |
| | Mining (0.18%) (2014: 0.11%) | | |
| 22,200 | Nickel Asia | 2,949 | 0.18 |
| | Real Estate (0.43%) (2014: 0.48%) | | |
| 64,000 | Filinvest Land | 2,462 | 0.15 |
| 4,100 | Robinsons Land | 2,396 | 0.15 |
| 19,400 | Vista Land & Lifescapes | 2,135 | 0.13 |
| | | 6,993 | 0.43 |
| | Retail (0.19%) (2014: 0.12%) | | |
| 2,400 | Puregold Price Club | 1,770 | 0.11 |
| 930 | Robinsons Retail Holdings | 1,245 | 0.08 |
| | | 3,015 | 0.19 |
| | Utilities – Electric (0.38%) (2014: 0.15%) | | |
| 8,900 | First Gen | 4,275 | 0.27 |
| 1,300 | First Philippine Holdings | 1,797 | 0.11 |
| | | 6,072 | 0.38 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------|---------------------------|-------------------|
| | Water (0.17%) (2014: 0.20%) | | |
| 5,200 | Manila Water | 2,741 | 0.17 |
| | | 27,970 | 1.73 |
| | Poland (2.19%) (2014: 2.76%) | | |
| | Chemicals (0.21%) (2014: 0.41%) | | |
| 3,468 | Synthos | 3,346 | 0.21 |
| | Coal (0.09%) (2014: 0.27%) | | |
| 172 | Lubelski Wegiel Bogdanka | 1,447 | 0.09 |
| | Computers (0.30%) (2014: 0.34%) | | |
| 339 | Asseco Poland | 4,876 | 0.30 |
| | Diversified Financial Services (0.11%) (2014: 0.11%) | | |
| 196 | Warsaw Stock Exchange | 1,784 | 0.11 |
| | Food (0.15%) (2014: 0.21%) | | |
| 195 | Eurocash | 2,395 | 0.15 |
| | Retail (0.13%) (2014: 0.10%) | | |
| 61 | CCC | 2,140 | 0.13 |
| | Transportation (0.15%) (2014: 0.22%) | | |
| 139 | PKP Cargo | 2,409 | 0.15 |
| | Utilities – Electric (1.05%) (2014: 0.92%) | | |
| 1,279 | Enea | 3,660 | 0.23 |
| 2,739 | Energa | 8,767 | 0.54 |
| 6,284 | Tauron Polska Energia | 4,583 | 0.28 |
| | | 17,010 | 1.05 |
| | | 35,407 | 2.19 |
| | Republic of South Korea (6.89%) (2014: 9.05%) | | |
| | Auto Parts & Equipment (0.26%) (2014: 0.08%) | | |
| 15 | Mando | 2,117 | 0.13 |
| 28 | S & T Motiv | 2,049 | 0.13 |
| | | 4,166 | 0.26 |
| | Beverages (0.32%) (2014: 0.44%) | | |
| 256 | Hite Jinro | 5,109 | 0.32 |
| | Chemicals (0.45%) (2014: 0.77%) | | |
| 131 | Huchems Fine Chemical | 1,709 | 0.10 |
| 26 | Kolon Industries | 1,393 | 0.09 |
| 66 | Kumho Petrochemical | 2,933 | 0.18 |
| 10 | LG Hausys | 1,249 | 0.08 |
| | | 7,284 | 0.45 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Consumer Durables & Apparels (0.09%) (2014: 0.07%) | | |
| 61 | LF | 1,405 | 0.09 |
| | Distribution & Wholesale (0.39%) (2014: 0.36%) | | |
| 86 | Hanwha | 2,890 | 0.18 |
| 27 | Hyundai | 659 | 0.04 |
| 43 | LG International | 1,239 | 0.08 |
| 333 | SK Networks | 1,559 | 0.09 |
| | | 6,347 | 0.39 |
| | Diversified Financial Services (0.92%) (2014: 0.75%) | | |
| 164 | Daishin Securities | 1,657 | 0.10 |
| 452 | DGB Financial Group | 3,874 | 0.24 |
| 306 | JB Financial Group | 1,435 | 0.09 |
| 114 | Meritz Financial Group | 1,264 | 0.08 |
| 883 | Meritz Securities | 3,009 | 0.18 |
| 427 | Woori Investment & Securities | 3,678 | 0.23 |
| | | 14,917 | 0.92 |
| | Electrical Components & Equipment (0.20%) (2014: 0.20%) | | |
| 81 | LS Industrial Systems | 3,178 | 0.20 |
| | Electronics (0.09%) (2014: 0.17%) | | |
| 224 | Daeduck Electronics | 1,454 | 0.09 |
| | Engineering & Construction (0.14%) (2014: 0.05%) | | |
| 76 | KEPCO Engineering & Construction | 2,243 | 0.14 |
| | Entertainment (0.11%) (2014: 0.00%) | | |
| 25 | Loen Entertainment | 1,791 | 0.11 |
| | Food (0.28%) (2014: 0.36%) | | |
| 26 | Binggrae | 1,519 | 0.09 |
| 8 | NongShim | 2,998 | 0.19 |
| | | 4,517 | 0.28 |
| | Forest Products & Paper (0.08%) (2014: 0.17%) | | |
| 287 | Moorim P&P | 1,220 | 0.08 |
| | Full Line Insurance (0.76%) (2014: 0.57%) | | |
| 205 | Korean Reinsurance | 2,474 | 0.15 |
| 119 | LIG Insurance | 2,963 | 0.18 |
| 249 | Meritz Fire & Marine Insurance | 3,430 | 0.21 |
| 352 | Tongyang Life Insurance | 3,497 | 0.22 |
| | | 12,364 | 0.76 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Holding Companies – Diversified Operations (0.45%) (2014: 0.47%) | | |
| 42 | Green Cross Holdings | 1,503 | 0.09 |
| 160 | Hankook Tire Worldwide | 2,388 | 0.15 |
| 98 | LS | 3,372 | 0.21 |
| | | <u>7,263</u> | <u>0.45</u> |
| | Internet (0.09%) (2014: 0.09%) | | |
| 69 | iMarketKorea | 1,489 | 0.09 |
| | Iron & Steel (0.15%) (2014: 0.23%) | | |
| 101 | Seah Besteel | 2,377 | 0.15 |
| | Leisure Time (0.08%) (2014: 0.10%) | | |
| 14 | Hana Tour Service | 1,373 | 0.08 |
| | Lodging (0.19%) (2014: 0.31%) | | |
| 152 | Grand Korea Leisure | 3,137 | 0.19 |
| | Machinery – Diversified (0.43%) (2014: 0.13%) | | |
| 302 | Doosan Heavy Industries & Construction | 5,306 | 0.33 |
| 40 | SFA Engineering | 1,687 | 0.10 |
| | | <u>6,993</u> | <u>0.43</u> |
| | Media (0.09%) (2014: 0.117%) | | |
| 94 | KT Skylife | 1,387 | 0.09 |
| | Mining (0.10%) (2014: 0.08%) | | |
| 70 | Poongsan | 1,645 | 0.10 |
| | Miscellaneous Manufacturers (0.19%) (2014: 0.58%) | | |
| 182 | Huvis | 1,206 | 0.08 |
| 64 | SKC | 1,845 | 0.11 |
| | | <u>3,051</u> | <u>0.19</u> |
| | Packaging & Containers (0.08%) (2014: 0.07%) | | |
| 137 | Youlchon Chemical | 1,379 | 0.08 |
| | Pharmaceuticals (0.37%) (2014: 0.36%) | | |
| 95 | Bukwang Pharmaceutical | 2,062 | 0.13 |
| 10 | Green Cross Corp/South Korea | 1,561 | 0.10 |
| 10 | Yuhan | 2,324 | 0.14 |
| | | <u>5,947</u> | <u>0.37</u> |
| | Retail (0.18%) (2014: 0.40%) | | |
| 9 | CJ O Shopping | 1,464 | 0.09 |
| 15 | Hyundai Home Shopping Network | 1,478 | 0.09 |
| | | <u>2,942</u> | <u>0.18</u> |
| | Semiconductors (0.03%) (2014: 0.22%) | | |
| 46 | Hanmi Semiconductor | 490 | 0.03 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Shipping (0.11%) (2014: 0.00%) | | |
| 415 | Daewoo Shipbuilding & Marine Engineering | 1,794 | 0.11 |
| | Software (0.09%) (2014: 0.13%) | | |
| 236 | Golfzon | 1,439 | 0.09 |
| | Telecommunications (0.08%) (2014: 0.14%) | | |
| 147 | Partron | 1,237 | 0.08 |
| | Utilities – Electric & Gas (0.09%) (2014: 0.12%) | | |
| 24 | SK Gas | 1,494 | 0.09 |
| | | 111,432 | 6.89 |
| | Russian Federation (0.14%) (2014: 0.07%) | | |
| | Other Industrial (0.14%) (2014: 0.07%) | | |
| 725 | TMK OAO – GDR | 2,320 | 0.14 |
| | South Africa (6.92%) (2014: 9.71%) | | |
| | Agriculture (0.08%) (2014: 0.10%) | | |
| 171 | Astral Foods | 1,280 | 0.08 |
| | Auto Parts & Equipment (0.18%) (2014: 0.28%) | | |
| 169 | Hudaco Industries | 1,036 | 0.07 |
| 285 | Invicta Holdings | 826 | 0.05 |
| 562 | Metair Investments | 984 | 0.06 |
| | | 2,846 | 0.18 |
| | Building & Construction Materials (0.17%) (2014: 0.43%) | | |
| 2,745 | PPC | 2,728 | 0.17 |
| | Chemicals (0.10%) (2014: 0.11%) | | |
| 178 | Omnia Holdings | 1,529 | 0.10 |
| | Coal (0.21%) (2014: 0.00%) | | |
| 1,177 | Exxaro Resources | 3,345 | 0.21 |
| | Commercial Services (0.13%) (2014: 0.00%) | | |
| 4,847 | KAP Industrial Holdings | 2,158 | 0.13 |
| | Computers (0.12%) (2014: 0.09%) | | |
| 324 | DataTec | 1,077 | 0.06 |
| 107 | EOH Holdings | 932 | 0.06 |
| | | 2,009 | 0.12 |
| | Diversified Financial Services (1.03%) (2014: 1.45%) | | |
| 2,180 | Coronation Fund Managers | 7,442 | 0.46 |
| 709 | Investec | 5,010 | 0.31 |
| 287 | JSE | 2,371 | 0.14 |
| 1,004 | Peregrine Holdings | 1,899 | 0.12 |
| | | 16,722 | 1.03 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Engineering & Construction (0.13%) (2014: 0.28%) | | |
| 1,695 | Murray & Roberts Holdings | 875 | 0.05 |
| 167 | Wilson Bayly Holmes-Ovcon | 1,221 | 0.08 |
| | | 2,096 | 0.13 |
| | Food (0.45%) (2014: 0.73%) | | |
| 328 | Oceana Group | 2,477 | 0.15 |
| 407 | SPAR Group | 4,835 | 0.30 |
| | | 7,312 | 0.45 |
| | Forest Products & Paper (0.22%) (2014: 0.36%) | | |
| 183 | Mondi | 3,629 | 0.22 |
| | Full Line Insurance (0.23%) (2014: 0.00%) | | |
| 310 | Santam | 3,791 | 0.23 |
| | Holding Companies – Diversified Operations (0.59%) (2014: 1.12%) | | |
| 1,027 | AVI | 5,129 | 0.31 |
| 644 | Barloworld | 2,575 | 0.16 |
| 317 | Tongaat Hulett | 1,904 | 0.12 |
| | | 9,608 | 0.59 |
| | Lodging (0.37%) (2014: 0.24%) | | |
| 284 | Sun International Ltd/South Africa | 1,707 | 0.10 |
| 2,757 | Tsogo Sun Holdings | 4,306 | 0.27 |
| | | 6,013 | 0.37 |
| | Mining (0.48%) (2014: 0.46%) | | |
| 856 | African Rainbow Minerals | 2,400 | 0.15 |
| 414 | Assore | 1,659 | 0.10 |
| 2,508 | Sibanye Gold | 3,699 | 0.23 |
| | | 7,758 | 0.48 |
| | Miscellaneous Manufacturers (0.15%) (2014: 0.22%) | | |
| 415 | Aeci | 2,374 | 0.15 |
| | Packaging & Containers (0.41%) (2014: 0.60%) | | |
| 392 | Mpact | 1,188 | 0.07 |
| 3,368 | Nampak | 5,401 | 0.34 |
| | | 6,589 | 0.41 |
| | Restaurants & Bars (0.12%) (2014: 0.17%) | | |
| 229 | Famous Brands | 1,921 | 0.12 |
| | Retail (1.25%) (2014: 1.56%) | | |
| 63 | Cashbuild | 1,220 | 0.08 |
| 457 | Clicks Group | 2,625 | 0.16 |
| 660 | Foschini Group | 5,187 | 0.32 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Retail (1.25%) (2014: 1.56%) (continued) | | |
| 644 | Lewis Group | 2,282 | 0.14 |
| 566 | Massmart Holdings | 3,653 | 0.23 |
| 1,077 | Pick n Pay Holdings | 1,946 | 0.12 |
| 792 | Pick n Pay Stores | 3,322 | 0.20 |
| | | 20,235 | 1.25 |
| | Technology Hardware & Equipment (0.23%) (2014: 0.36%) | | |
| 836 | Reunert | 3,684 | 0.23 |
| | Telecommunications (0.09%) (2014: 0.08%) | | |
| 1,761 | Blue Label Telecoms | 1,381 | 0.09 |
| | Transportation (0.18%) (2014: 0.31%) | | |
| 1,415 | Grindrod | 1,031 | 0.06 |
| 671 | Trencor | 1,927 | 0.12 |
| | | 2,958 | 0.18 |
| | | 111,966 | 6.92 |
| | Taiwan (27.74%) (2014: 26.20%) | | |
| | Aerospace & Defense (0.15%) (2014: 0.00%) | | |
| 2,000 | Aerospace Industrial Development | 2,448 | 0.15 |
| | Agriculture (0.16%) (2014: 0.09%) | | |
| 4,000 | Great Wall Enterprise | 2,521 | 0.16 |
| | Auto Manufacturers (0.17%) (2014: 0.23%) | | |
| 3,000 | Yulon Motor | 2,758 | 0.17 |
| | Auto Parts & Equipment (0.71%) (2014: 0.62%) | | |
| 1,000 | Depo Auto Parts Industrial | 3,455 | 0.21 |
| 1,000 | Hota Industrial Manufacturing | 3,684 | 0.23 |
| 2,100 | Kenda Rubber Industrial | 3,094 | 0.19 |
| 1,000 | Tong Yang Industry | 1,233 | 0.08 |
| | | 11,466 | 0.71 |
| | Banks (0.37%) (2014: 0.35%) | | |
| 8,375 | Far Eastern International Bank | 2,496 | 0.15 |
| 5,000 | King's Town Bank | 3,562 | 0.22 |
| | | 6,058 | 0.37 |
| | Building & Construction Materials (0.19%) (2014: 0.08%) | | |
| 6,000 | Goldsun Building Materials | 1,633 | 0.10 |
| 2,040 | Universal Cement | 1,397 | 0.09 |
| | | 3,030 | 0.19 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------------------|---------------------------|-------------------|
| | Chemicals (1.44%) (2014: 1.84%) | | |
| 1,000 | China Steel Chemical | 3,242 | 0.20 |
| 4,180 | China Synthetic Rubber | 2,940 | 0.18 |
| 2,000 | Eternal Materials | 1,927 | 0.12 |
| 5,000 | Formosan Rubber Group | 2,519 | 0.16 |
| 3,000 | Oriental Union Chemical | 1,913 | 0.12 |
| 1,000 | San Fang Chemical Industry | 1,180 | 0.07 |
| 4,000 | Taiwan Fertilizer | 5,243 | 0.33 |
| 5,000 | TSRC | 3,075 | 0.19 |
| 3,000 | USI | 1,187 | 0.07 |
| | | 23,226 | 1.44 |
| | Commercial Services (0.33%) (2014: 0.26%) | | |
| 1,000 | Taiwan Secom | 2,969 | 0.18 |
| 2,000 | Taiwan Sogo Shin Kong | 2,420 | 0.15 |
| | | 5,389 | 0.33 |
| | Computers (3.66%) (2014: 3.25%) | | |
| 1,000 | Aten International | 2,143 | 0.13 |
| 2,000 | BenQ Materials | 1,270 | 0.08 |
| 3,015 | Chicony Electronics | 6,627 | 0.41 |
| 4,000 | Clevo | 3,842 | 0.24 |
| 4,000 | Elitegroup Computer Systems | 2,466 | 0.15 |
| 1,049 | Flytech Technology | 3,034 | 0.19 |
| 3,000 | Getac Technology | 1,831 | 0.11 |
| 4,000 | Gigabyte Technology | 4,439 | 0.27 |
| 2,000 | IEI Integration | 2,387 | 0.15 |
| 26,000 | Inventec | 17,058 | 1.06 |
| 2,000 | Mitac Holdings | 1,513 | 0.09 |
| 2,000 | Primax Electronics | 2,548 | 0.16 |
| 9,000 | Qisda | 3,000 | 0.19 |
| 12,368 | Wistron | 7,004 | 0.43 |
| | | 59,162 | 3.66 |
| | Consumer Durables & Apparels (0.69%) (2014: 1.33%) | | |
| 7,000 | Far Eastern Department Stores | 3,889 | 0.24 |
| 1,034 | Makalot Industrial | 7,335 | 0.45 |
| | | 11,224 | 0.69 |
| | Distribution & Wholesale (0.08%) (2014: 0.24%) | | |
| 2,000 | Test-Rite International | 1,273 | 0.08 |
| | Diversified Financial Services (0.59%) (2014: 0.55%) | | |
| 11,000 | Capital Securities | 3,319 | 0.20 |
| 5,000 | China Bills Finance | 1,743 | 0.11 |
| 7,100 | Masterlink Securities | 2,025 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------------------------|---------------------------|-------------------|
| | Diversified Financial Services (0.59%) (2014: 0.55%) (continued) | | |
| 6,000 | President Securities | 2,439 | 0.15 |
| | | 9,526 | 0.59 |
| | Electrical Components & Equipment (0.36%) (2014: 0.37%) | | |
| 3,000 | AcBel Polytech | 2,123 | 0.13 |
| 5,000 | Darwin Precisions | 1,560 | 0.10 |
| 4,000 | Lextar Electronics | 2,095 | 0.13 |
| | | 5,778 | 0.36 |
| | Electronics (5.04%) (2014: 4.41%) | | |
| 2,000 | Cheng Uei Precision Industry | 2,770 | 0.17 |
| 4,000 | Chimei Materials Technology | 2,478 | 0.15 |
| 2,000 | Chin-Poon Industrial | 3,221 | 0.20 |
| 1,000 | Chroma ATE | 1,945 | 0.12 |
| 3,000 | Compeq Manufacturing | 2,014 | 0.13 |
| 1,000 | Coxon Precise Industrial | 1,515 | 0.09 |
| 1,000 | Elite Material | 1,751 | 0.11 |
| 1,041 | FLEXium Interconnect | 2,494 | 0.16 |
| 2,000 | Kinsus Interconnect Technology | 4,073 | 0.25 |
| 1,000 | Merry Electronics | 1,784 | 0.11 |
| 6,000 | Micro-Star International | 8,576 | 0.53 |
| 2,000 | Nan Ya Printed Circuit Board | 2,043 | 0.13 |
| 2,000 | Radiant Opto-Electronics | 4,591 | 0.28 |
| 1,019 | Sinbon Electronics | 1,905 | 0.12 |
| 11,000 | Synnex Technology International | 10,733 | 0.66 |
| 1,000 | Taiflex Scientific | 1,157 | 0.07 |
| 2,000 | Taiwan PCB Techvest | 1,991 | 0.12 |
| 2,050 | Taiwan Surface Mounting Technology | 1,819 | 0.11 |
| 1,000 | Test Research | 1,492 | 0.09 |
| 1,030 | Topco Scientific | 1,706 | 0.11 |
| 2,000 | Tripod Technology | 3,410 | 0.21 |
| 2,000 | TXC | 2,183 | 0.14 |
| 3,000 | Unimicron Technology | 1,274 | 0.08 |
| 9,000 | WPG Holdings | 8,617 | 0.53 |
| 2,459 | WT Microelectronics | 2,658 | 0.17 |
| 2,000 | WUS Printed Circuit | 1,610 | 0.10 |
| 1,000 | Yageo | 1,620 | 0.10 |
| | | 81,430 | 5.04 |
| | Engineering & Construction (0.36%) (2014: 0.34%) | | |
| 3,000 | CTCI | 3,274 | 0.20 |
| 2,000 | United Integrated Services | 2,588 | 0.16 |
| | | 5,862 | 0.36 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------|---------------------------|-------------------|
| | Entertainment (0.10%) (2014: 0.00%) | | |
| 1,000 | Holiday Entertainment | 1,629 | 0.10 |
| | Environmental Control (0.33%) (2014: 0.24%) | | |
| 1,000 | Cleanaway | 5,312 | 0.33 |
| | Food (0.38%) (2014: 0.45%) | | |
| 2,200 | Lien Hwa Industrial | 1,273 | 0.08 |
| 1,000 | Namchow Chemical Industrial | 2,067 | 0.13 |
| 1,100 | Standard Foods | 2,749 | 0.17 |
| | | 6,089 | 0.38 |
| | Forest Products & Paper (0.22%) (2014: 0.26%) | | |
| 5,000 | Long Chen Paper | 1,621 | 0.10 |
| 6,000 | YFY | 1,946 | 0.12 |
| | | 3,567 | 0.22 |
| | Hand & Machine Tools (0.10%) (2014: 0.17%) | | |
| 1,000 | Kinik | 1,556 | 0.10 |
| | Home Furnishings (0.09%) (2014: 0.06%) | | |
| 4,000 | Sampo | 1,449 | 0.09 |
| | Iron & Steel (0.19%) (2014: 0.53%) | | |
| 2,000 | China Metal Products | 1,598 | 0.10 |
| 3,000 | Tung Ho Steel Enterprise | 1,553 | 0.09 |
| | | 3,151 | 0.19 |
| | Leisure Time (0.43%) (2014: 0.80%) | | |
| 1,000 | Johnson Health Tech | 1,607 | 0.10 |
| 1,000 | Merida Industry | 5,389 | 0.33 |
| | | 6,996 | 0.43 |
| | Machinery – Diversified (0.79%) (2014: 0.69%) | | |
| 2,750 | Chung Hsin Electric & Machinery Manufacturing | 1,415 | 0.09 |
| 3,000 | Rechi Precision | 2,251 | 0.14 |
| 1,000 | Syncmold Enterprise | 1,465 | 0.09 |
| 6,000 | Teco Electric and Machinery | 4,804 | 0.29 |
| 2,000 | Yungtay Engineering | 2,889 | 0.18 |
| | | 12,824 | 0.79 |
| | Mining (0.12%) (2014: 0.13%) | | |
| 4,000 | Ton Yi Industrial | 1,924 | 0.12 |
| | Office & Business Equipment (0.08%) (2014: 0.00%) | | |
| 1,000 | Taiwan FU Hsing Industrial | 1,327 | 0.08 |
| | Other Industrial (0.38%) (2014: 0.52%) | | |
| 1,100 | San Shing Fastech | 2,160 | 0.13 |
| 1,000 | Sunspring Metal | 1,260 | 0.08 |
| 3,000 | TA Chen Stainless Pipe | 1,279 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------|---------------------------|-------------------|
| | Other Industrial (0.38%) (2014: 0.52%) (continued) | | |
| 6,090 | Yieh Phui Enterprise | 1,374 | 0.09 |
| | | 6,073 | 0.38 |
| | Packaging & Containers (0.10%) (2014: 0.15%) | | |
| 1,153 | Taiwan Hon Chuan Enterprise | 1,657 | 0.10 |
| | Pharmaceuticals (0.10%) (2014: 0.24%) | | |
| 1,050 | YungShin Global Holding | 1,542 | 0.10 |
| | Real Estate (2.27%) (2014: 2.37%) | | |
| 3,000 | Cathay Real Estate Development | 1,224 | 0.07 |
| 2,100 | Chong Hong Construction | 3,062 | 0.19 |
| 6,000 | Farglory Land Development | 6,256 | 0.39 |
| 5,600 | Highwealth Construction | 6,462 | 0.40 |
| 2,000 | Huaku Development | 3,586 | 0.22 |
| 3,000 | KEE TAI Properties | 1,443 | 0.09 |
| 5,000 | Kindom Construction | 2,504 | 0.15 |
| 6,000 | Prince Housing & Development | 1,717 | 0.11 |
| 8,073 | Ruentex Development | 10,532 | 0.65 |
| | | 36,786 | 2.27 |
| | Retail (0.97%) (2014: 0.79%) | | |
| 2,000 | Chicony Power Technology | 2,557 | 0.16 |
| 7,000 | Ruentex Industries | 13,085 | 0.81 |
| | | 15,642 | 0.97 |
| | Semiconductors (4.77%) (2014: 2.60%) | | |
| 4,000 | Chipmos Technologies | 3,781 | 0.23 |
| 3,000 | Elan Microelectronics | 4,183 | 0.26 |
| 2,000 | Elite Semiconductor Memory Technology | 1,854 | 0.12 |
| 3,000 | Epistar | 2,329 | 0.14 |
| 3,000 | Everlight Electronics | 4,361 | 0.27 |
| 1,200 | Faraday Technology | 1,637 | 0.10 |
| 4,000 | Greatek Electronics | 4,366 | 0.27 |
| 1,000 | Holtek Semiconductor | 1,547 | 0.10 |
| 6,000 | King Yuan Electronics | 3,936 | 0.24 |
| 4,000 | Novatek Microelectronics | 15,709 | 0.97 |
| 3,000 | Powertech Technology | 5,955 | 0.37 |
| 3,000 | Realtek Semiconductor | 7,188 | 0.45 |
| 1,000 | Richtek Technology | 5,784 | 0.36 |
| 1,000 | Sitronix Technology | 2,840 | 0.18 |
| 1,000 | Tong Hsing Electronic Industries | 2,335 | 0.14 |
| 3,000 | Transcend Information | 7,827 | 0.48 |
| 1,000 | Visual Photonics Epitaxy | 1,439 | 0.09 |
| | | 77,071 | 4.77 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|-------------------|
| | Software (0.13%) (2014: 0.15%) | | |
| 1,000 | Cyberlink | 2,092 | 0.13 |
| | Telecommunications (0.78%) (2014: 1.00%) | | |
| 4,000 | Accton Technology | 3,891 | 0.24 |
| 3,600 | Alpha Networks | 1,874 | 0.11 |
| 1,000 | Sercomm | 2,639 | 0.16 |
| 1,020 | Wistron NeWeb | 2,723 | 0.17 |
| 1,000 | Zinwell | 1,553 | 0.10 |
| | | 12,680 | 0.78 |
| | Textile (0.26%) (2014: 0.16%) | | |
| 7,000 | Shinkong Synthetic Fibers | 2,042 | 0.12 |
| 1,000 | Taiwan Paiho | 2,216 | 0.14 |
| | | 4,258 | 0.26 |
| | Transportation (0.68%) (2014: 0.70%) | | |
| 4,000 | U-Ming Marine Transport | 3,245 | 0.20 |
| 14,000 | Wan Hai Lines | 7,779 | 0.48 |
| | | 11,024 | 0.68 |
| | Utilities – Electric (0.17%) (2014: 0.12%) | | |
| 4,000 | Taiwan Cogeneration | 2,819 | 0.17 |
| | | 448,619 | 27.74 |
| | Thailand (8.05%) (2014: 10.74%) | | |
| | Advertising (0.12%) (2014: 0.16%) | | |
| 15,900 | VGI Global Media | 1,635 | 0.10 |
| 2,900 | VGI Global Media – NVDR | 298 | 0.02 |
| | | 1,933 | 0.12 |
| | Airlines (0.17%) (2014: 0.11%) | | |
| 4,400 | Bangkok Airways | 2,825 | 0.17 |
| | Banks (0.48%) (2014: 0.61%) | | |
| 3,100 | Kiatnakin Bank | 3,123 | 0.20 |
| 4,500 | Thanachart Capital | 4,564 | 0.28 |
| | | 7,687 | 0.48 |
| | Beverages (0.25%) (2014: 0.11%) | | |
| 2,200 | Carabao Group | 2,109 | 0.13 |
| 3,400 | Ichitan Group | 1,162 | 0.07 |
| 2,100 | Ichitan Group – NVDR | 718 | 0.05 |
| | | 3,989 | 0.25 |
| | Building & Construction Materials (0.33%) (2014: 0.00%) | | |
| 14,300 | Dynasty Ceramic | 1,669 | 0.10 |
| 1,900 | Tipco Asphalt | 2,138 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------------------|---------------------------|-------------------|
| | Building & Construction Materials (0.33%) (2014: 0.00%) (continued) | | |
| 4,000 | Vanachai Group | 1,579 | 0.10 |
| | | 5,386 | 0.33 |
| | Chemicals (0.26%) (2014: 0.55%) | | |
| 31,900 | IRPC | 3,812 | 0.24 |
| 3,200 | IRPC – NVDR | 382 | 0.02 |
| | | 4,194 | 0.26 |
| | Coal (0.30%) (2014: 0.00%) | | |
| 10,800 | Banpu | 4,802 | 0.30 |
| | Commercial Services (0.31%) (2014: 0.24%) | | |
| 4,000 | Bangkok Expressway | 4,946 | 0.31 |
| | Consumer Durables & Apparels (0.08%) (2014: 0.08%) | | |
| 4,100 | MC Group | 1,367 | 0.08 |
| | Distribution & Wholesale (0.13%) (2014: 0.19%) | | |
| 1,700 | Berli Jucker | 1,654 | 0.10 |
| 400 | Berli Jucker – NVDR | 389 | 0.03 |
| | | 2,043 | 0.13 |
| | Diversified Financial Services (0.36%) (2014: 0.57%) | | |
| 14,900 | Asia Plus Group Holdings | 1,449 | 0.09 |
| 3,600 | Tisco Financial Group | 4,252 | 0.26 |
| 100 | Tisco Financial Group – NVDR | 118 | 0.01 |
| | | 5,819 | 0.36 |
| | Electronics (0.34%) (2014: 0.89%) | | |
| 2,900 | Hana Microelectronics | 2,881 | 0.18 |
| 900 | Hana Microelectronics – NVDR | 894 | 0.05 |
| 900 | KCE Electronics | 1,751 | 0.11 |
| | | 5,526 | 0.34 |
| | Energy – Alternate Sources (0.07%) (2014: 0.08%) | | |
| 2,000 | SPCG | 1,189 | 0.07 |
| | Engineering & Construction (0.26%) (2014: 0.47%) | | |
| 3,200 | CH Karnchang | 2,579 | 0.16 |
| 2,300 | Sino-Thai Engineering & Construction | 1,598 | 0.10 |
| | | 4,177 | 0.26 |
| | Entertainment (0.16%) (2014: 0.20%) | | |
| 2,600 | Major Cineplex Group | 2,547 | 0.16 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------|---------------------------|-------------------|
| | Food (0.66%) (2014: 1.09%) | | |
| 2,700 | GFPT | 743 | 0.04 |
| 2,900 | GFPT – NVDR | 798 | 0.05 |
| 2,100 | MK Restaurants Group | 3,385 | 0.21 |
| 600 | Thai Union Frozen Products – NVDR | 287 | 0.02 |
| 11,600 | Thai Union Group | 5,544 | 0.34 |
| | | 10,757 | 0.66 |
| | Health Care Services (0.09%) (2014: 0.39%) | | |
| 20,100 | Chularat Hospital | 1,486 | 0.09 |
| | Home Builders (0.23%) (2014: 0.46%) | | |
| 13,300 | AP Thailand | 1,977 | 0.12 |
| 19,867 | Quality Houses | 1,270 | 0.08 |
| 5,700 | Quality Houses – NVDR | 364 | 0.02 |
| 218 | WHA | 50 | 0.01 |
| | | 3,661 | 0.23 |
| | Lodging (0.11%) (2014: 0.15%) | | |
| 1,000 | Central Plaza Hotel | 1,223 | 0.08 |
| 400 | Central Plaza Hotel – NVDR | 489 | 0.03 |
| | | 1,712 | 0.11 |
| | Media (0.30%) (2014: 0.10%) | | |
| 5,800 | BEC World | 4,916 | 0.30 |
| | Oil & Gas (0.26%) (2014: 0.21%) | | |
| 4,100 | Bangchak Petroleum | 3,760 | 0.23 |
| 400 | Bangchak Petroleum – NVDR | 367 | 0.03 |
| | | 4,127 | 0.26 |
| | Other Industrial (0.08%) (2014: 0.08%) | | |
| 3,080 | STP & I | 805 | 0.05 |
| 1,980 | STP & I – NVDR | 517 | 0.03 |
| | | 1,322 | 0.08 |
| | Real Estate (1.44%) (2014: 1.59%) | | |
| 4,300 | Amata | 1,470 | 0.09 |
| 1,000 | Amata – NVDR | 342 | 0.02 |
| 48,800 | Bangkok Land | 1,953 | 0.12 |
| 45,100 | Bangkok Land – NVDR | 1,805 | 0.11 |
| 5,900 | LPN Development | 2,623 | 0.16 |
| 6,200 | Pruksa Real Estate | 4,566 | 0.28 |
| 2,200 | Pruksa Real Estate – NVDR | 1,620 | 0.10 |
| 53,000 | Sansiri | 2,238 | 0.14 |
| 21,000 | Sansiri – NVDR | 887 | 0.06 |
| 5,700 | Supalai | 2,883 | 0.18 |
| 2,600 | Supalai – NVDR | 1,315 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|--------------------------------------------------------------------|---------------------------------------------|---------------------------|-------------------|
| Real Estate (1.44%) (2014: 1.59%) (continued) | | | |
| 4,307 | TICON Industrial Connection | 1,424 | 0.09 |
| 693 | TICON Industrial Connection – NVDR | 229 | 0.01 |
| | | 23,355 | 1.44 |
| Retail (0.16%) (2014: 0.15%) | | | |
| 1,900 | Robinson Department Store | 2,297 | 0.14 |
| 300 | Robinson Department Store – NVDR | 362 | 0.02 |
| | | 2,659 | 0.16 |
| Telecommunications (0.28%) (2014: 0.70%) | | | |
| 14,300 | Jasmine International | 1,288 | 0.08 |
| 2,400 | Jasmine International – NVDR | 216 | 0.01 |
| 2,900 | Samart | 1,249 | 0.08 |
| 1,300 | Thaicom | 1,048 | 0.07 |
| 900 | Thaicom – NVDR | 725 | 0.04 |
| | | 4,526 | 0.28 |
| Utilities – Electric (0.58%) (2014: 0.96%) | | | |
| 1,300 | Electricity Generating | 5,473 | 0.34 |
| 2,900 | Ratchaburi Electricity Generating Holding | 3,828 | 0.24 |
| | | 9,301 | 0.58 |
| Water (0.24%) (2014: 0.38%) | | | |
| 12,200 | TTW | 3,594 | 0.22 |
| 1,000 | TTW – NVDR | 294 | 0.02 |
| | | 3,888 | 0.24 |
| | | 130,140 | 8.05 |
| Turkey (3.01%) (2014: 5.99%) | | | |
| Aerospace & Defense (0.16%) (2014: 0.00%) | | | |
| 440 | Aselsan Elektronik Sanayi Ve Ticaret | 2,543 | 0.16 |
| Auto Manufacturers (0.17%) (2014: 0.58%) | | | |
| 90 | Otokar Otomotiv Ve Savunma Sanayi | 2,769 | 0.17 |
| Auto Parts & Equipment (0.24%) (2014: 0.53%) | | | |
| 1,419 | Brisa Bridgestone Sabanci Sanayi ve Ticaret | 3,875 | 0.24 |
| Building & Construction Materials (0.33%) (2014: 0.34%) | | | |
| 711 | Cimsa Cimento Sanayi VE Ticaret | 3,727 | 0.23 |
| 14 | Konya Cimento Sanayii | 1,520 | 0.10 |
| | | 5,247 | 0.33 |
| Chemicals (0.21%) (2014: 0.46%) | | | |
| 780 | Gubre Fabrikalari | 1,518 | 0.09 |
| 1,312 | Soda Sanayii | 1,901 | 0.12 |
| | | 3,419 | 0.21 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------------------------------|---------------------------|-------------------|
| | Engineering & Construction (0.10%) (2014: 0.61%) | | |
| 1,463 | Torunlar Gayrimenkul Yatirim Ortakligi | 1,629 | 0.10 |
| | Food (0.16%) (2014: 0.40%) | | |
| 431 | Ulker Biskuvi Sanayi | 2,599 | 0.16 |
| | Full Line Insurance (0.09%) (2014: 0.00%) | | |
| 258 | AvivaSA Emeklilik ve Hayat | 1,480 | 0.09 |
| | Home Furnishings (0.20%) (2014: 0.08%) | | |
| 825 | Vestel Beyaz Esya Sanayi ve Ticaret | 3,160 | 0.20 |
| | Machinery – Diversified (0.32%) (2014: 0.53%) | | |
| 220 | Turk Traktor ve Ziraat Makineleri | 5,242 | 0.32 |
| | Mining (0.16%) (2014: 0.47%) | | |
| 624 | Koza Altin Isletmeleri | 2,625 | 0.16 |
| | Miscellaneous Manufacturers (0.09%) (2014: 0.11%) | | |
| 2,388 | Trakya Cam Sanayii | 1,481 | 0.09 |
| | Other Consumer, Cyclical (0.21%) (2014: 0.33%) | | |
| 3,117 | Turkiye Sise ve Cam Fabrikalari | 3,407 | 0.21 |
| | Real Estate Investment Trusts (0.19%) (2014: 0.31%) | | |
| 3,476 | Is Gayrimenkul Yatirim Ortakligi | 2,096 | 0.13 |
| 3,752 | Saf Gayrimenkul Yatirim Ortakligi | 1,015 | 0.06 |
| | | 3,111 | 0.19 |
| | Retail (0.27%) (2014: 0.86%) | | |
| 1,168 | Dogus Otomotiv Servis ve Ticaret | 4,410 | 0.27 |
| | Transportation (0.11%) (2014: 0.00%) | | |
| 139 | Celebi Hava Servisi | 1,705 | 0.11 |
| | | 48,702 | 3.01 |
| | Total Equities | 1,612,134 | 99.68 |
| | Rights (0.00%) (2014: 0.00%) | | |
| | Taiwan (0.00%) (2014: 0.00%) | | |
| | Electronics (0.00%) (2014: 0.00%) | | |
| 316 | Chimei Materials Technology – Rights | 3 | 0.00 |
| | Total Rights | 3 | 0.00 |
| | Total Transferable Securities (99.68%) (2014: 98.96%) | 1,612,137 | 99.68 |
| | Total Investments (99.68%) (2014: 98.96%) | 1,612,137 | 99.68 |
| | Other Net Assets (0.32%) (2014: 0.08%) | 5,112 | 0.32 |
| | Net Assets (100.00%) (2014: 100.00%) | 1,617,249 | 100.00 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

| <i>Analysis of Total Assets</i> | <i>% of Total Assets</i> |
|------------------------------------------------------------------------|--------------------------|
| Transferable securities admitted to an official stock exchange listing | 99.64 |
| Other assets | 0.36 |
| | <hr/> |
| | 100.00 |
| | <hr/> <hr/> |

Abbreviations used:

NVDR – Non-voting Depository Receipt

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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree ISEQ 20[®] UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (100.02%) | | |
| | Equities (100.02%) | | |
| | Ireland (95.00%) | | |
| | Agriculture (1.14%) | | |
| 47,280 | Origin Enterprises | 356,964 | 1.14 |
| | Airlines (19.89%) | | |
| 416,532 | Ryanair Holdings | 6,252,145 | 19.89 |
| | Banks (11.71%) | | |
| 10,254,958 | Bank of Ireland | 3,466,176 | 11.02 |
| 47,004 | Permanent TSB Group Holdings | 216,265 | 0.69 |
| | | 3,682,441 | 11.71 |
| | Beverages (1.49%) | | |
| 126,160 | C&C Group | 468,432 | 1.49 |
| | Building & Construction Materials (23.97%) | | |
| 232,156 | CRH | 6,198,565 | 19.72 |
| 54,961 | Kingspan Group | 1,336,102 | 4.25 |
| | | 7,534,667 | 23.97 |
| | Entertainment (5.85%) | | |
| 14,949 | Paddy Power | 1,840,222 | 5.85 |
| | Food (18.90%) | | |
| 103,895 | Fyffes | 156,881 | 0.50 |
| 71,698 | Glanbia | 1,215,281 | 3.86 |
| 57,789 | Kerry Group | 4,409,879 | 14.03 |
| 109,209 | Total Produce | 160,537 | 0.51 |
| | | 5,942,578 | 18.90 |
| | Forest Products & Paper (6.56%) | | |
| 87,586 | Smurfit Kappa Group | 2,061,775 | 6.56 |
| | Full Line Insurance (0.22%) | | |
| 10,630 | FBD Holdings | 70,264 | 0.22 |
| | Lodging (1.21%) | | |
| 69,180 | Dalata Hotel Group | 380,490 | 1.21 |
| | Real Estate Investment Trusts (3.00%) | | |
| 256,593 | Green REIT | 408,753 | 1.30 |
| 265,207 | Hibernia REIT | 373,411 | 1.19 |
| 138,310 | Irish Residential Properties REIT | 161,823 | 0.51 |
| | | 943,987 | 3.00 |
| | Transportation (1.06%) | | |
| 61,236 | Irish Continental Group | 331,532 | 1.06 |
| | | 29,865,497 | 95.00 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree ISEQ 20® UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value EUR</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|------------------------------|
| | Switzerland (5.02%) | | |
| | Food (5.02%) | | |
| 33,100 | Aryzta AG (Quoted in Ireland) | 1,563,859 | 4.98 |
| 287 | Aryzta AG (Quoted in U.K.) | 13,491 | 0.04 |
| | | 1,577,350 | 5.02 |
| | | 1,577,350 | 5.02 |
| | Total Equities | 31,442,847 | 100.02 |
| | Total Transferable Securities (100.02%) | 31,442,847 | 100.02 |
| | Total Investments (100.02%) | 31,442,847 | 100.02 |
| | Other Net Liabilities ((0.02) %) | (5,843) | (0.02) |
| | Net Assets (100.00%) | 31,437,004 | 100.00 |
| | | | <i>% of Total Assets</i> |
| | <i>Analysis of Total Assets</i> | | |
| | Transferable securities admitted to an official stock exchange listing | | 99.98 |
| | Other assets | | 0.02 |
| | | | 100.00 |

Abbreviations 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Germany Equity UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (100.35%) | | |
| | Equities (100.35%) | | |
| | Germany (100.35%) | | |
| | Advertising (0.09%) | | |
| 421 | Stroeer Media | 17,966 | 0.09 |
| | Aerospace & Defense (0.59%) | | |
| 1,734 | MTU Aero Engines | 115,148 | 0.59 |
| | Agriculture (0.09%) | | |
| 852 | BayWa | 17,834 | 0.09 |
| | Auto Manufacturers (14.68%) | | |
| 15,502 | Bayerische Motoren Werke | 1,115,457 | 5.77 |
| 19,674 | Daimler | 1,124,927 | 5.81 |
| 5,726 | Volkswagen | 600,534 | 3.10 |
| | | 2,840,918 | 14.68 |
| | Auto Parts & Equipment (2.75%) | | |
| 2,928 | Continental | 484,580 | 2.50 |
| 1,270 | ElringKlinger | 21,997 | 0.11 |
| 444 | Norma Group | 16,738 | 0.09 |
| 204 | Rheinmetall | 9,244 | 0.05 |
| | | 532,559 | 2.75 |
| | Banks (0.47%) | | |
| 4,242 | Aareal Bank | 91,105 | 0.47 |
| | Building & Construction Materials (0.83%) | | |
| 2,890 | HeidelbergCement | 161,071 | 0.83 |
| | Chemicals (11.39%) | | |
| 16,945 | BASF | 883,213 | 4.56 |
| 3,985 | Brenntag | 141,800 | 0.73 |
| 13,999 | Evonik Industries | 315,873 | 1.63 |
| 2,618 | Fuchs Petrolub | 72,724 | 0.38 |
| 8,232 | K & S | 143,307 | 0.74 |
| 2,627 | Lanxess | 82,636 | 0.43 |
| 3,384 | Linde | 333,959 | 1.73 |
| 3,094 | Symrise | 139,854 | 0.72 |
| 1,588 | Wacker Chemie | 90,729 | 0.47 |
| | | 2,204,095 | 11.39 |
| | Commercial Services (0.29%) | | |
| 1,728 | Hamburger Hafen und Logistik | 17,907 | 0.09 |
| 580 | Sixt | 20,172 | 0.11 |
| 512 | Wirecard | 17,547 | 0.09 |
| | | 55,626 | 0.29 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Germany Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Computers (0.12%) | | |
| 354 | Bechtle | 22,975 | 0.12 |
| | Consumer Durables & Apparels (1.73%) | | |
| 4,807 | Adidas | 318,540 | 1.65 |
| 1,645 | Gerry Weber International | 15,494 | 0.08 |
| | | 334,034 | 1.73 |
| | Cosmetics & Personal Care (0.99%) | | |
| 3,097 | Beiersdorf | 192,101 | 0.99 |
| | Diversified Financial Services (1.78%) | | |
| 5,736 | Deutsche Boerse | 344,082 | 1.78 |
| | Electrical Components & Equipment (0.60%) | | |
| 633 | Leoni | 17,003 | 0.09 |
| 3,446 | Osram Licht | 98,518 | 0.51 |
| | | 115,521 | 0.60 |
| | Engineering & Construction (1.60%) | | |
| 4,319 | Bilfinger | 138,374 | 0.72 |
| 2,701 | Hochtief | 170,942 | 0.88 |
| | | 309,316 | 1.60 |
| | Food (1.95%) | | |
| 10,562 | Metro | 230,108 | 1.19 |
| 10,968 | Suedzucker | 148,255 | 0.76 |
| | | 378,363 | 1.95 |
| | Full Line Insurance (15.50%) | | |
| 11,921 | Allianz SE | 1,436,961 | 7.42 |
| 4,347 | Hannover Rueck | 338,486 | 1.75 |
| 7,074 | Muenchener Rueckversicherungs-Gesellschaft | 962,190 | 4.97 |
| 12,494 | Talanx | 262,853 | 1.36 |
| | | 3,000,490 | 15.50 |
| | Hand & Machine Tools (0.20%) | | |
| 1,005 | DMG Mori Seiki | 28,206 | 0.14 |
| 180 | Kuka | 11,018 | 0.06 |
| | | 39,224 | 0.20 |
| | Health Care Services (2.56%) | | |
| 5,387 | Fresenius | 261,924 | 1.35 |
| 4,075 | Fresenius Medical Care | 233,452 | 1.21 |
| | | 495,376 | 2.56 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Germany Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------|---------------------------|-------------------|
| | Healthcare Products (0.16%) | | |
| 1,503 | Carl Zeiss Meditec | 31,626 | 0.16 |
| | Holding Companies – Diversified Operations (0.70%) | | |
| 4,892 | GEA Group | 134,846 | 0.70 |
| | Household Products (1.37%) | | |
| 4,075 | Henkel | 266,159 | 1.37 |
| | Iron & Steel (0.49%) | | |
| 540 | Salzgitter | 9,044 | 0.05 |
| 6,293 | ThyssenKrupp | 85,063 | 0.44 |
| | | 94,107 | 0.49 |
| | Leisure Time (1.00%) | | |
| 1,119 | CTS Eventim | 30,301 | 0.15 |
| 13,270 | TUI | 164,162 | 0.85 |
| | | 194,463 | 1.00 |
| | Machinery – Diversified (2.75%) | | |
| 1,609 | Duerr | 87,280 | 0.45 |
| 3,102 | KION Group | 105,213 | 0.55 |
| 363 | Krones | 29,510 | 0.15 |
| 4,537 | MAN | 309,977 | 1.60 |
| | | 531,980 | 2.75 |
| | Machinery, Construction & Mining (0.18%) | | |
| 461 | Aurelius | 16,350 | 0.09 |
| 1,696 | Wacker Neuson | 17,781 | 0.09 |
| | | 34,131 | 0.18 |
| | Media (0.95%) | | |
| 4,838 | Axel Springer | 183,064 | 0.95 |
| | Miscellaneous Manufacturers (6.20%) | | |
| 578 | Indus Holding | 18,961 | 0.10 |
| 17,830 | Siemens | 1,181,126 | 6.10 |
| | | 1,200,087 | 6.20 |
| | Other Industrial (0.41%) | | |
| 2,274 | Aurubis | 78,730 | 0.41 |
| | Packaging & Containers (0.13%) | | |
| 484 | Gerresheimer | 25,752 | 0.13 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Germany Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------|---------------------------|-------------------|
| | Pharmaceuticals (6.44%) | | |
| 10,335 | Bayer | 882,065 | 4.56 |
| 4,994 | Merck | 329,680 | 1.70 |
| 1,262 | Stada Arzneimittel | 34,731 | 0.18 |
| | | 1,246,476 | 6.44 |
| | Retail (1.69%) | | |
| 2,993 | Fielmann | 150,443 | 0.78 |
| 2,891 | Hugo Boss | 163,214 | 0.84 |
| 1,017 | Takkt | 13,826 | 0.07 |
| | | 327,483 | 1.69 |
| | Semiconductors (1.12%) | | |
| 21,723 | Infineon Technologies | 216,220 | 1.12 |
| | Software (4.81%) | | |
| 692 | CompuGroup Medical | 17,239 | 0.09 |
| 16,337 | SAP | 883,551 | 4.56 |
| 1,565 | Software | 30,474 | 0.16 |
| | | 931,264 | 4.81 |
| | Telecommunications (6.67%) | | |
| 104,957 | Deutsche Telekom | 1,291,069 | 6.67 |
| | Transportation (3.44%) | | |
| 34,791 | Deutsche Post | 665,533 | 3.44 |
| | Utilities – Electric (3.63%) | | |
| 70,318 | E.ON | 462,859 | 2.39 |
| 27,735 | RWE | 239,368 | 1.24 |
| | | 702,227 | 3.63 |
| | Total Equities | 19,423,021 | 100.35 |
| | Total Transferable Securities (100.35%) | 19,423,021 | 100.35 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Germany Equity UCITS ETF (continued)

Financial Derivative Instruments ((5.18) %)

Open Forward Foreign Currency Exchange Contracts ((5.18) %)

| <i>Settlement Date</i> | <i>Amount Bought</i> | <i>Amount Sold</i> | <i>Unrealised Gain (Loss) GBP</i> | <i>Fund %</i> |
|--------------------------------------------------------------------------------|--------------------------|------------------------|-------------------------------------------|----------------------|
| 05/01/2016 | GBP 8,577,870 | EUR 12,218,318 | (427,325) | (2.21) |
| 05/01/2016 | GBP 1,074,521 | EUR 1,530,524 | (53,512) | (0.27) |
| 05/01/2016 | GBP 10,484,225 | EUR 14,933,495 | (522,122) | (2.70) |
| 05/01/2016 | USD 149 | EUR 141 | (3) | — |
| 05/01/2016 | USD 10 | EUR 10 | — | — |
| Unrealised loss on open forward foreign currency exchange contracts | | | <u>(1,002,962)</u> | <u>(5.18)</u> |
| Net unrealised loss on open forward foreign currency exchange contracts | | | <u>(1,002,962)</u> | <u>(5.18)</u> |
| Total Financial Derivative Instruments | | | <u>(1,002,962)</u> | <u>(5.18)</u> |
| Total Investments (95.17%) | | | 18,420,059 | 95.17 |
| Other Net Assets (4.83%) | | | 934,964 | 4.83 |
| Net Assets (100.00%) | | | <u><u>19,355,023</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 | 94.45 |
| Other assets | 5.55 |
| | <u><u>100.00</u></u> |

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (100.61%) | | |
| | Equities (100.61%) | | |
| | Japan (100.61%) | | |
| | Advertising (0.35%) | | |
| 2,300 | Dentsu | 127,719 | 0.35 |
| | Aerospace & Defense (0.39%) | | |
| 14,000 | IHI | 39,220 | 0.11 |
| 200 | Jamco | 6,800 | 0.02 |
| 25,000 | Kawasaki Heavy Industries | 93,936 | 0.26 |
| | | 139,956 | 0.39 |
| | Agriculture (4.49%) | | |
| 43,500 | Japan Tobacco | 1,616,763 | 4.47 |
| 400 | Sakata Seed | 9,523 | 0.02 |
| | | 1,626,286 | 4.49 |
| | Airlines (0.86%) | | |
| 8,600 | Japan Airlines | 311,414 | 0.86 |
| | Auto Manufacturers (14.47%) | | |
| 10,600 | Daihatsu Motor | 144,600 | 0.40 |
| 10,500 | Fuji Heavy Industries | 438,784 | 1.21 |
| 13,000 | Hino Motors | 152,267 | 0.42 |
| 35,300 | Honda Motor | 1,147,371 | 3.17 |
| 15,000 | Isuzu Motors | 163,847 | 0.45 |
| 2,100 | Mazda Motor | 44,062 | 0.12 |
| 13,200 | Mitsubishi Motors | 113,022 | 0.31 |
| 107,200 | Nissan Motor | 1,140,217 | 3.15 |
| 1,000 | Shinmaywa Industries | 9,061 | 0.03 |
| 3,200 | Suzuki Motor | 98,505 | 0.27 |
| 28,700 | Toyota Motor | 1,786,488 | 4.94 |
| | | 5,238,224 | 14.47 |
| | Auto Parts & Equipment (7.46%) | | |
| 1,400 | Aisan Industry | 14,559 | 0.04 |
| 4,500 | Aisin Seiki | 196,018 | 0.54 |
| 18,800 | Bridgestone | 652,323 | 1.80 |
| 2,000 | Calsonic Kansei | 17,906 | 0.05 |
| 14,200 | Denso | 686,775 | 1.90 |
| 1,000 | Exedy | 24,448 | 0.07 |
| 1,000 | FCC | 21,497 | 0.06 |
| 600 | G-Tekt | 8,504 | 0.02 |
| 600 | H-One | 3,217 | 0.01 |
| 4,600 | JTEKT | 76,670 | 0.21 |
| 400 | Kasai Kogyo | 5,859 | 0.02 |
| 1,300 | Keihin | 23,105 | 0.06 |
| 1,300 | Koito Manufacturing | 54,142 | 0.15 |
| 6,000 | KYB | 18,355 | 0.05 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-------------------------------------------------------|--------------------------------|---------------------------|-------------------|
| Auto Parts & Equipment (7.46%) (continued) | | | |
| 200 | Mitsuba | 3,141 | 0.01 |
| 500 | Musashi Seimitsu Industry | 10,312 | 0.03 |
| 3,000 | NGK Insulators | 68,681 | 0.19 |
| 1,900 | NGK Spark Plug | 50,779 | 0.14 |
| 3,000 | NHK Spring | 30,475 | 0.08 |
| 700 | Nifco/Japan | 32,761 | 0.09 |
| 1,300 | Nissin Kogyo | 19,020 | 0.05 |
| 1,800 | NOK | 42,765 | 0.12 |
| 1,100 | Pacific Industrial | 12,271 | 0.03 |
| 100 | Piolax | 5,703 | 0.02 |
| 2,000 | Press Kogyo | 8,795 | 0.03 |
| 2,000 | Riken | 7,099 | 0.02 |
| 2,000 | Sanden Holdings | 6,451 | 0.02 |
| 1,000 | Sanoh Industrial | 6,226 | 0.02 |
| 1,900 | Showa | 17,864 | 0.05 |
| 1,800 | Stanley Electric | 39,982 | 0.11 |
| 10,900 | Sumitomo Electric Industries | 156,213 | 0.43 |
| 6,400 | Sumitomo Rubber Industries | 84,113 | 0.23 |
| 400 | Taiho Kogyo | 4,868 | 0.01 |
| 1,500 | Tokai Rika | 37,533 | 0.10 |
| 500 | Topre | 11,592 | 0.03 |
| 2,700 | Toyo Tire & Rubber | 53,957 | 0.15 |
| 2,100 | Toyoda Gosei | 48,321 | 0.13 |
| 1,500 | Toyota Boshoku | 30,600 | 0.09 |
| 400 | TPR | 11,422 | 0.03 |
| 1,100 | TS Tech | 28,850 | 0.08 |
| 500 | Unipres | 11,439 | 0.03 |
| 3,000 | Yokohama Rubber | 46,660 | 0.13 |
| 400 | Yorozu | 9,191 | 0.03 |
| | | 2,700,462 | 7.46 |
| Banks (8.07%) | | | |
| 260,600 | Mitsubishi UFJ Financial Group | 1,640,137 | 4.53 |
| 633,200 | Mizuho Financial Group | 1,281,717 | 3.54 |
| | | 2,921,854 | 8.07 |
| Beverages (1.12%) | | | |
| 18,300 | Kirin Holdings | 250,628 | 0.69 |
| 3,500 | Suntory Beverage & Food | 154,786 | 0.43 |
| | | 405,414 | 1.12 |
| Building & Construction Materials (1.40%) | | | |
| 25,000 | Asahi Glass | 144,644 | 0.40 |
| 3,000 | Central Glass | 13,891 | 0.04 |
| 2,800 | Daikin Industries | 207,181 | 0.57 |
| 1,200 | Fujitec | 12,449 | 0.04 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------------------|-----------------------------------------------|---------------------------|-------------------|
| Building & Construction Materials (1.40%) (continued) | | | |
| 600 | Noritz | 9,262 | 0.03 |
| 1,000 | Okabe | 7,739 | 0.02 |
| 400 | Rinnai | 35,845 | 0.10 |
| 3,200 | Sanwa Holdings | 25,644 | 0.07 |
| 400 | Sinko Industries | 5,121 | 0.01 |
| 15,000 | Taiheiyo Cement | 44,142 | 0.12 |
| | | 505,918 | 1.40 |
| Chemicals (6.09%) | | | |
| 1,500 | ADEKA | 21,597 | 0.06 |
| 1,100 | Aica Kogyo | 21,864 | 0.06 |
| 23,000 | Asahi Kasei | 157,336 | 0.43 |
| 1,000 | Chugoku Marine Paints | 7,415 | 0.02 |
| 4,400 | Daicel | 66,350 | 0.18 |
| 2,000 | Dainichiseika Color & Chemicals Manufacturing | 9,443 | 0.03 |
| 10,000 | Denki Kagaku Kogyo KK | 44,890 | 0.12 |
| 18,000 | DIC | 49,379 | 0.14 |
| 500 | Fujimi | 7,008 | 0.02 |
| 2,800 | Hitachi Chemical | 45,063 | 0.12 |
| 400 | Ihara Chemical Industry | 5,550 | 0.02 |
| 100 | JCU | 3,562 | 0.01 |
| 3,900 | JSR | 61,566 | 0.17 |
| 6,000 | Kaneka | 63,095 | 0.17 |
| 1,800 | Kansai Paint | 27,607 | 0.08 |
| 1,000 | Kinugawa Rubber Industrial | 5,378 | 0.02 |
| 6,000 | Kuraray | 73,419 | 0.20 |
| 4,000 | Kureha | 15,562 | 0.04 |
| 1,200 | Lintec | 25,527 | 0.07 |
| 24,500 | Mitsubishi Chemical Holdings | 157,699 | 0.44 |
| 9,000 | Mitsubishi Gas Chemical | 46,536 | 0.13 |
| 11,000 | Mitsui Chemicals | 49,561 | 0.14 |
| 1,000 | Nihon Nohyaku | 6,309 | 0.02 |
| 1,500 | Nihon Parkerizing | 15,499 | 0.04 |
| 3,000 | Nippon Kayaku | 31,797 | 0.09 |
| 1,700 | Nippon Paint Holdings | 41,802 | 0.12 |
| 500 | Nippon Shokubai | 35,205 | 0.10 |
| 2,000 | Nippon Soda | 12,054 | 0.03 |
| 2,000 | Nippon Synthetic Chemical Industry | 14,481 | 0.04 |
| 1,900 | Nissan Chemical Industries | 43,735 | 0.12 |
| 2,000 | Nitto Denko | 148,169 | 0.41 |
| 3,000 | NOF | 23,318 | 0.06 |
| 1,000 | Sakata INX | 10,657 | 0.03 |
| 2,000 | Sanyo Chemical Industries | 15,928 | 0.04 |
| 1,000 | Shikoku Chemicals | 9,543 | 0.03 |
| 5,400 | Shin-Etsu Chemical | 297,035 | 0.82 |
| 26,000 | Showa Denko KK | 30,691 | 0.09 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-------------------------------------------------|--------------------------|---------------------------|-------------------|
| Chemicals (6.09%) (continued) | | | |
| 4,000 | Sumitomo Bakelite | 16,792 | 0.05 |
| 17,000 | Sumitomo Chemical | 99,065 | 0.27 |
| 1,000 | Sumitomo Seika Chemicals | 6,143 | 0.02 |
| 400 | Taiyo Holdings | 15,545 | 0.04 |
| 3,300 | Taiyo Nippon Sanso | 30,231 | 0.08 |
| 200 | Takasago International | 4,833 | 0.01 |
| 8,000 | Teijin | 27,599 | 0.08 |
| 3,000 | Tokai Carbon | 8,529 | 0.02 |
| 17,000 | Toray Industries | 159,691 | 0.44 |
| 7,000 | Tosoh | 36,485 | 0.10 |
| 7,000 | Toyo Ink SC Holdings | 28,804 | 0.08 |
| 20,000 | Ube Industries | 42,728 | 0.12 |
| 3,000 | Zeon | 24,415 | 0.07 |
| | | 2,202,490 | 6.09 |
| Commercial Services (0.52%) | | | |
| 2,000 | Nissin | 5,803 | 0.01 |
| 6,200 | Recruit Holdings | 183,482 | 0.51 |
| | | 189,285 | 0.52 |
| Computers (0.94%) | | | |
| 21,000 | Fujitsu | 105,947 | 0.29 |
| 2,800 | NTT Data | 136,863 | 0.38 |
| 200 | Roland DG | 4,298 | 0.01 |
| 1,100 | TDK | 71,508 | 0.20 |
| 5,300 | Wacom | 21,236 | 0.06 |
| | | 339,852 | 0.94 |
| Consumer Durables & Apparels (0.19%) | | | |
| 1,300 | Asics | 27,277 | 0.07 |
| 500 | Descente | 6,409 | 0.02 |
| 3,000 | Wacoal Holdings | 36,161 | 0.10 |
| | | 69,847 | 0.19 |
| Cosmetics & Personal Care (1.34%) | | | |
| 5,800 | Kao | 301,584 | 0.83 |
| 3,000 | Lion | 28,530 | 0.08 |
| 300 | Mandom | 12,207 | 0.04 |
| 1,100 | Pigeon | 27,113 | 0.08 |
| 2,800 | Shiseido | 58,865 | 0.16 |
| 2,700 | Unicharm | 55,596 | 0.15 |
| | | 483,895 | 1.34 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------|---------------------------------|---------------------------|-------------------|
| Distribution & Wholesale (7.95%) | | | |
| 700 | Ai Holdings | 17,923 | 0.05 |
| 400 | Chori | 5,606 | 0.01 |
| 500 | Hakuto | 5,092 | 0.01 |
| 1,600 | Hitachi High-Technologies | 43,759 | 0.12 |
| 1,400 | Inabata | 14,303 | 0.04 |
| 41,600 | ITOCHU | 498,667 | 1.38 |
| 4,000 | Japan Pulp & Paper | 11,173 | 0.03 |
| 58,000 | Marubeni | 301,391 | 0.83 |
| 36,900 | Mitsubishi | 622,081 | 1.72 |
| 62,000 | Mitsui | 745,010 | 2.06 |
| 2,500 | Nagase | 31,942 | 0.09 |
| 1,000 | Ryoden Trading | 6,775 | 0.02 |
| 300 | Sanyo Trading | 3,723 | 0.01 |
| 22,200 | Sojitz | 47,244 | 0.13 |
| 38,600 | Sumitomo | 398,049 | 1.10 |
| 5,300 | Toyota Tsusho | 125,522 | 0.35 |
| | | 2,878,260 | 7.95 |
| Diversified Financial Services (1.27%) | | | |
| 600 | GCA Savvian | 6,214 | 0.02 |
| 80,500 | Nomura Holdings | 454,446 | 1.25 |
| | | 460,660 | 1.27 |
| Electrical Components & Equipment (1.06%) | | | |
| 3,900 | Brother Industries | 45,453 | 0.13 |
| 3,700 | Casio Computer | 87,567 | 0.24 |
| 3,000 | Fujikura | 16,435 | 0.04 |
| 9,000 | Furukawa Electric | 19,228 | 0.05 |
| 7,000 | GS Yuasa | 26,302 | 0.07 |
| 2,000 | Nidec | 146,922 | 0.41 |
| 1,400 | Nissin Electric | 11,487 | 0.03 |
| 1,600 | Tatsuta Electric Wire and Cable | 5,812 | 0.02 |
| 1,800 | Ushio | 25,108 | 0.07 |
| | | 384,314 | 1.06 |
| Electronics (4.27%) | | | |
| 700 | Alps Electric | 19,290 | 0.05 |
| 3,600 | Anritsu | 23,851 | 0.07 |
| 400 | Eizo | 9,680 | 0.03 |
| 1,000 | Fujitsu General | 12,893 | 0.03 |
| 1,300 | Hamamatsu Photonics KK | 36,041 | 0.10 |
| 500 | Hirose Electric | 61,349 | 0.17 |
| 1,400 | Hitachi Maxell | 25,115 | 0.07 |
| 500 | Horiba | 19,515 | 0.05 |
| 6,100 | Hoya | 252,580 | 0.70 |
| 2,000 | Ibiden | 28,979 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------|-------------------------------------|---------------------------|-------------------|
| Electronics (4.27%) (continued) | | | |
| 1,100 | Idec/Japan | 10,031 | 0.03 |
| 100 | Iriso Electronics | 5,669 | 0.02 |
| 1,000 | Japan Aviation Electronics Industry | 14,597 | 0.04 |
| 600 | Kaga Electronics | 9,028 | 0.02 |
| 200 | Keyence | 111,526 | 0.31 |
| 500 | Koa | 4,277 | 0.01 |
| 400 | Kokusai | 5,141 | 0.01 |
| 500 | Kuroda Electric | 9,331 | 0.03 |
| 5,200 | Kyocera | 244,406 | 0.67 |
| 2,000 | Minebea | 17,440 | 0.05 |
| 1,200 | Mitsumi Electric | 6,873 | 0.02 |
| 1,900 | Murata Manufacturing | 277,510 | 0.77 |
| 1,300 | Nichicon | 10,288 | 0.03 |
| 8,000 | Nippon Electric Glass | 40,766 | 0.11 |
| 300 | Nissha Printing | 5,873 | 0.02 |
| 2,600 | Omron | 87,859 | 0.24 |
| 1,000 | Panasonic Industrial Devices SUNX | 5,437 | 0.01 |
| 800 | Ryosan | 20,749 | 0.06 |
| 1,000 | Sanshin Electronics | 10,566 | 0.03 |
| 1,000 | Sanyo Denki | 6,276 | 0.02 |
| 2,000 | SCREEN Holdings | 14,930 | 0.04 |
| 600 | Shinko Shoji | 6,554 | 0.02 |
| 200 | Siix | 6,218 | 0.02 |
| 2,000 | SMK | 9,992 | 0.03 |
| 1,000 | Sodick | 7,473 | 0.02 |
| 1,000 | Star Micronics | 13,193 | 0.04 |
| 500 | Taiyo Yuden | 7,008 | 0.02 |
| 300 | Tokyo Electron Device | 3,978 | 0.01 |
| 700 | Tokyo Seimitsu | 15,717 | 0.04 |
| 200 | UKC Holdings | 4,537 | 0.01 |
| 2,800 | Yaskawa Electric | 38,708 | 0.11 |
| 1,900 | Yokogawa Electric | 23,139 | 0.06 |
| | | 1,544,383 | 4.27 |
| Engineering & Construction (0.18%) | | | |
| 2,000 | JGC | 30,974 | 0.09 |
| 1,000 | Nippon Koei | 3,674 | 0.01 |
| 1,600 | Penta-Ocean Construction | 6,743 | 0.02 |
| 500 | Sumitomo Densetsu | 6,530 | 0.02 |
| 500 | Taikisha | 12,083 | 0.03 |
| 2,000 | Toyo Engineering | 5,187 | 0.01 |
| | | 65,191 | 0.18 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|--------------------------------------------|--------------------------|---------------------------|-------------------|
| Environmental Control (0.12%) | | | |
| 2,000 | Hitachi Zosen | 11,089 | 0.03 |
| 1,600 | Kurita Water Industries | 33,797 | 0.09 |
| | | 44,886 | 0.12 |
| Food (2.25%) | | | |
| 5,000 | Ajinomoto | 119,685 | 0.33 |
| 1,400 | Fuji Oil/Osaka | 22,950 | 0.06 |
| 1,000 | Kikkoman | 35,122 | 0.10 |
| 2,500 | Nippon Suisan Kaisha | 14,111 | 0.04 |
| 3,000 | Nisshin Oillio Group | 12,295 | 0.03 |
| 300 | Riken Vitamin | 9,901 | 0.03 |
| 11,400 | Seven & i Holdings | 525,957 | 1.45 |
| 1,300 | Toyo Suisan Kaisha | 45,712 | 0.13 |
| 600 | Yakult Honsha | 29,727 | 0.08 |
| | | 815,460 | 2.25 |
| Forest Products & Paper (0.20%) | | | |
| 18,000 | Oji Holdings | 73,170 | 0.20 |
| Full Line Insurance (1.47%) | | | |
| 13,600 | Tokio Marine Holdings | 532,717 | 1.47 |
| Hand & Machine Tools (1.21%) | | | |
| 1,100 | Asahi Diamond Industrial | 11,915 | 0.03 |
| 500 | Disco | 47,799 | 0.13 |
| 1,200 | DMG Mori Seiki | 14,215 | 0.04 |
| 11,000 | Fuji Electric | 46,727 | 0.13 |
| 2,500 | Hitachi Koki | 18,081 | 0.05 |
| 2,200 | Makita | 128,567 | 0.35 |
| 3,000 | Meidensha | 12,220 | 0.03 |
| 1,300 | OSG | 24,845 | 0.07 |
| 300 | SMC/Japan | 79,230 | 0.22 |
| 2,100 | THK | 39,418 | 0.11 |
| 200 | Union Tool | 5,528 | 0.02 |
| 1,200 | Yamabiko | 10,205 | 0.03 |
| | | 438,750 | 1.21 |
| Health Care Services (0.11%) | | | |
| 900 | Miraca Holdings | 40,027 | 0.11 |
| Healthcare Products (0.90%) | | | |
| 200 | Asahi Intecc | 9,294 | 0.03 |
| 300 | Mani | 5,828 | 0.02 |
| 300 | Nakanishi | 11,734 | 0.03 |
| 1,100 | Nihon Kohden | 26,884 | 0.08 |
| 4,300 | Nipro | 47,470 | 0.13 |
| 2,000 | Shimadzu | 34,000 | 0.09 |
| 1,000 | Systemex | 65,090 | 0.18 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|---------------------------------------------------------------|--------------------------------|---------------------------|-------------------|
| Healthcare Products (0.90%) (continued) | | | |
| 3,700 | Terumo | 116,264 | 0.32 |
| 500 | Topcon | 8,558 | 0.02 |
| | | 325,122 | 0.90 |
| Holding Companies – Diversified Operations (0.05%) | | | |
| 3,000 | Seiko Holdings | 17,133 | 0.05 |
| Home Builders (0.30%) | | | |
| 8,200 | Sekisui Chemical | 108,452 | 0.30 |
| Home Furnishings (0.85%) | | | |
| 600 | Alpine Electronics | 9,467 | 0.03 |
| 1,000 | Canon Electronics | 16,617 | 0.04 |
| 300 | Foster Electric | 6,639 | 0.02 |
| 400 | Hoshizaki Electric | 25,138 | 0.07 |
| 22,800 | Panasonic | 235,117 | 0.65 |
| 900 | Toa/Hyogo | 9,472 | 0.03 |
| 400 | Zojirushi | 5,752 | 0.01 |
| | | 308,202 | 0.85 |
| Household Products (0.05%) | | | |
| 200 | Mitsubishi Pencil | 9,344 | 0.03 |
| 200 | Pilot | 8,304 | 0.02 |
| | | 17,648 | 0.05 |
| Internet (0.49%) | | | |
| 1,000 | M3 | 20,965 | 0.06 |
| 5,900 | Monex Group | 15,548 | 0.04 |
| 3,400 | Trend Micro/Japan | 139,341 | 0.39 |
| | | 175,854 | 0.49 |
| Iron & Steel (1.86%) | | | |
| 3,000 | Aichi Steel | 14,215 | 0.04 |
| 600 | Daido Metal | 5,581 | 0.02 |
| 4,400 | Hitachi Metals | 55,048 | 0.15 |
| 2,000 | Japan Steel Works | 7,099 | 0.02 |
| 11,500 | JFE Holdings | 183,549 | 0.51 |
| 60,000 | Kobe Steel | 66,337 | 0.18 |
| 500 | Kyoei Steel | 9,040 | 0.02 |
| 3,000 | Mitsubishi Steel Manufacturing | 5,786 | 0.02 |
| 14,300 | Nippon Steel & Sumitomo Metal | 287,201 | 0.79 |
| 3,000 | Sanyo Special Steel | 14,390 | 0.04 |
| 2,000 | Topy Industries | 4,522 | 0.01 |
| 1,600 | Toyo Kohan | 5,679 | 0.02 |
| 600 | Yamato Kogyo | 15,462 | 0.04 |
| | | 673,909 | 1.86 |

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------------|--------------------------------|---------------------------|-------------------|
| Leisure Time (0.75%) | | | |
| 600 | Dunlop Sports | 4,663 | 0.01 |
| 2,000 | Mizuno | 9,610 | 0.03 |
| 500 | Shimano | 77,559 | 0.21 |
| 2,700 | Yamaha | 66,190 | 0.18 |
| 5,000 | Yamaha Motor | 114,053 | 0.32 |
| | | 272,075 | 0.75 |
| Machinery – Diversified (4.79%) | | | |
| 1,400 | Aida Engineering | 14,606 | 0.04 |
| 6,800 | Amada Holdings | 65,798 | 0.18 |
| 900 | Anest Iwata | 7,691 | 0.02 |
| 1,100 | CKD | 11,110 | 0.03 |
| 1,200 | Daifuku | 20,699 | 0.06 |
| 1,000 | Daihen | 4,772 | 0.01 |
| 300 | Denyo | 4,736 | 0.01 |
| 700 | Eagle Industry | 12,982 | 0.04 |
| 8,000 | Ebara | 38,505 | 0.11 |
| 5,300 | FANUC | 928,750 | 2.57 |
| 600 | Hokuetsu Industries | 4,085 | 0.01 |
| 1,000 | Hosokawa Micron | 5,146 | 0.01 |
| 16,000 | Kubota | 251,116 | 0.69 |
| 1,000 | Makino Milling Machine | 7,631 | 0.02 |
| 1,000 | Max | 10,383 | 0.03 |
| 44,000 | Mitsubishi Heavy Industries | 195,064 | 0.54 |
| 1,600 | Mitsubishi Nichiyu Forklift | 6,544 | 0.02 |
| 1,500 | Nabtesco | 30,899 | 0.09 |
| 1,000 | Nippon Thompson | 4,381 | 0.01 |
| 300 | Nitto Kohki | 6,457 | 0.02 |
| 200 | Obara Group | 7,348 | 0.02 |
| 2,000 | OKUMA | 16,426 | 0.05 |
| 500 | Shima Seiki Manufacturing | 8,051 | 0.02 |
| 8,000 | Sumitomo Heavy Industries | 36,444 | 0.10 |
| 2,000 | Toshiba Machine | 6,850 | 0.02 |
| 2,000 | Tsubakimoto Chain | 15,595 | 0.04 |
| 1,000 | Tsugami | 4,381 | 0.01 |
| 400 | Tsurumi Manufacturing | 6,630 | 0.02 |
| | | 1,733,080 | 4.79 |
| Machinery, Construction & Mining (3.15%) | | | |
| 63,000 | Hitachi | 362,147 | 1.00 |
| 5,300 | Hitachi Construction Machinery | 83,623 | 0.23 |
| 1,000 | Kato Works | 4,414 | 0.01 |
| 20,200 | Komatsu | 334,498 | 0.93 |
| 31,000 | Mitsubishi Electric | 330,500 | 0.91 |
| 1,000 | Modec | 14,024 | 0.04 |
| 1,000 | Tadano | 12,270 | 0.03 |
| | | 1,141,476 | 3.15 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------|---------------------------|-------------------|
| | Mining (0.72%) | | |
| 9,000 | Furukawa | 18,704 | 0.05 |
| 19,000 | Mitsubishi Materials | 60,651 | 0.17 |
| 9,000 | Mitsui Mining & Smelting | 16,909 | 0.05 |
| 200 | OSAKA Titanium Technologies | 4,163 | 0.01 |
| 13,000 | Sumitomo Metal Mining | 159,886 | 0.44 |
| | | 260,313 | 0.72 |
| | Miscellaneous Manufacturers (1.53%) | | |
| 1,600 | Amano | 21,906 | 0.06 |
| 2,000 | Bando Chemical Industries | 8,413 | 0.02 |
| 6,000 | FUJIFILM Holdings | 253,377 | 0.70 |
| 1,000 | Glory | 31,049 | 0.09 |
| 400 | JSP | 8,379 | 0.02 |
| 400 | Kito | 3,621 | 0.01 |
| 6,300 | Konica Minolta | 63,998 | 0.18 |
| 1,000 | Mitsuboshi Belting | 8,047 | 0.02 |
| 1,000 | Nikkiso | 7,972 | 0.02 |
| 7,900 | Nikon | 106,717 | 0.30 |
| 2,000 | Nippon Valqua Industries | 5,220 | 0.01 |
| 300 | Nitta | 8,292 | 0.02 |
| 300 | Shoei | 6,674 | 0.02 |
| 1,600 | Sumitomo Riko | 13,473 | 0.04 |
| 400 | Tamron | 7,472 | 0.02 |
| | | 554,610 | 1.53 |
| | Oil & Gas (0.38%) | | |
| 16,000 | TonenGeneral Sekiyu KK | 135,933 | 0.38 |
| | Other Consumer, Cyclical (0.06%) | | |
| 3,000 | Noritake/Nagoya Japan | 6,908 | 0.02 |
| 3,000 | Sumitomo Warehouse | 16,061 | 0.04 |
| | | 22,969 | 0.06 |
| | Other Industrial (0.68%) | | |
| 1,000 | Daiichi Jitsugyo | 4,497 | 0.01 |
| 5,000 | Hanwa | 21,863 | 0.06 |
| 2,500 | Kitz | 11,347 | 0.03 |
| 1,800 | MISUMI Group | 25,228 | 0.07 |
| 600 | Mitsui High-Tec | 3,791 | 0.01 |
| 3,000 | Nachi-Fujikoshi | 13,916 | 0.04 |
| 500 | Neturen | 3,945 | 0.01 |
| 7,000 | Nippon Steel & Sumikin Bussan | 24,149 | 0.07 |
| 7,000 | NSK | 77,160 | 0.21 |
| 4,000 | NTN | 17,191 | 0.05 |
| 600 | Oiles | 10,514 | 0.03 |
| 3,000 | Ryobi | 12,844 | 0.04 |
| 8,000 | UACJ | 18,953 | 0.05 |
| | | 245,398 | 0.68 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------|---------------------------|-------------------|
| | Packaging & Containers (0.03%) | | |
| 300 | Fuji Seal International | 9,128 | 0.03 |
| | Pharmaceuticals (7.46%) | | |
| 34,500 | Astellas Pharma | 496,585 | 1.37 |
| 16,800 | Daiichi Sankyo | 350,608 | 0.97 |
| 5,100 | Eisai | 341,837 | 0.94 |
| 1,500 | Hisamitsu Pharmaceutical | 63,594 | 0.18 |
| 8,000 | Kyowa Hakko Kirin | 127,353 | 0.35 |
| 1,200 | Rohto Pharmaceutical | 24,161 | 0.07 |
| 3,800 | Shionogi | 173,834 | 0.48 |
| 4,800 | Sumitomo Dainippon Pharma | 57,100 | 0.16 |
| 21,100 | Takeda Pharmaceutical | 1,063,814 | 2.94 |
| | | 2,698,886 | 7.46 |
| | Retail (0.99%) | | |
| 1,000 | ABC-Mart | 55,281 | 0.15 |
| 5,100 | Citizen Holdings | 37,054 | 0.10 |
| 600 | Fast Retailing | 212,677 | 0.59 |
| 700 | Ministop | 13,628 | 0.04 |
| 200 | Ryohin Keikaku | 40,966 | 0.11 |
| | | 359,606 | 0.99 |
| | Semiconductors (0.72%) | | |
| 2,000 | Advantest | 16,825 | 0.05 |
| 300 | Enplas | 10,886 | 0.03 |
| 400 | Lasertec | 4,592 | 0.01 |
| 400 | Megachips | 3,525 | 0.01 |
| 200 | NuFlare Technology | 9,211 | 0.03 |
| 1,000 | Sanken Electric | 3,550 | 0.01 |
| 1,000 | Shindengen Electric Manufacturing | 4,015 | 0.01 |
| 3,100 | Shinko Electric Industries | 20,152 | 0.06 |
| 500 | Sumco | 3,840 | 0.01 |
| 3,000 | Tokyo Electron | 182,601 | 0.50 |
| | | 259,197 | 0.72 |
| | Shipping (0.03%) | | |
| 6,000 | Mitsui Engineering & Shipbuilding | 9,975 | 0.03 |
| | Software (0.35%) | | |
| 1,100 | Capcom | 26,765 | 0.08 |
| 1,200 | Konami | 28,809 | 0.08 |
| 2,500 | Nexon | 41,128 | 0.11 |
| 1,200 | Square Enix Holdings | 29,278 | 0.08 |
| | | 125,980 | 0.35 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|----------------------------------------------------|--------------------------|---------------------------|-------------------|
| Technology Hardware & Equipment (4.67%) | | | |
| 43,600 | Canon | 1,331,975 | 3.68 |
| 18,400 | Ricoh | 191,350 | 0.53 |
| 900 | Riso Kagaku | 14,776 | 0.04 |
| 400 | Sato Holdings | 7,980 | 0.02 |
| 9,300 | Seiko Epson | 144,570 | 0.40 |
| | | 1,690,651 | 4.67 |
| Telecommunications (1.02%) | | | |
| 2,000 | Hitachi Kokusai Electric | 27,549 | 0.08 |
| 1,700 | Nisshinbo Holdings | 18,117 | 0.05 |
| 14,000 | Oki Electric Industry | 17,690 | 0.05 |
| 6,000 | Softbank | 306,197 | 0.84 |
| | | 369,553 | 1.02 |
| Textile (0.12%) | | | |
| 4,000 | Kurabo Industries | 6,883 | 0.02 |
| 2,000 | Nitto Boseki | 5,437 | 0.02 |
| 1,000 | Seiren | 10,923 | 0.03 |
| 13,000 | Toyobo | 18,371 | 0.05 |
| | | 41,614 | 0.12 |
| Toys, Games & Hobbies (0.14%) | | | |
| 1,800 | Sanrio | 42,645 | 0.12 |
| 1,000 | Tomy | 6,601 | 0.02 |
| | | 49,246 | 0.14 |
| Transportation (0.74%) | | | |
| 600 | AIT | 5,856 | 0.02 |
| 1,500 | Hitachi Transport System | 26,460 | 0.07 |
| 1,600 | Iino Kaiun Kaisha | 6,690 | 0.02 |
| 25,000 | Kawasaki Kisen Kaisha | 54,034 | 0.15 |
| 500 | Kintetsu World Express | 8,903 | 0.02 |
| 15,000 | Nippon Express | 71,325 | 0.20 |
| 31,000 | Nippon Yusen KK | 76,021 | 0.21 |
| 6,000 | NS United Kaiun Kaisha | 10,773 | 0.03 |
| 500 | Yusen Logistics | 6,746 | 0.02 |
| | | 266,808 | 0.74 |
| | | 36,413,252 | 100.61 |
| Total Equities | | 36,413,252 | 100.61 |
| Total Transferable Securities (100.61%) | | 36,413,252 | 100.61 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Japan Equity UCITS ETF (continued)

Financial Derivative Instruments ((1.95) %)

Open Forward Foreign Currency Exchange Contracts ((1.95) %)

| <i>Settlement Date</i> | | <i>Amount Bought</i> | | <i>Amount Sold</i> | <i>Unrealised Gain (Loss) USD</i> | <i>Fund %</i> |
|--------------------------------------------------------------------------------|-----|----------------------|-----|--------------------|-----------------------------------|---------------|
| 05/01/2016 | EUR | 42,480 | JPY | 5,530,059 | 175 | — |
| 05/01/2016 | EUR | 2,263,019 | JPY | 294,601,896 | 9,323 | 0.03 |
| 05/01/2016 | EUR | 2,287,458 | JPY | 298,144,279 | 6,423 | 0.02 |
| 05/01/2016 | GBP | 101 | JPY | 18,742 | (6) | — |
| 05/01/2016 | GBP | 5 | JPY | 957 | — | — |
| 05/01/2016 | JPY | 284,307,162 | USD | 2,348,786 | 14,630 | 0.04 |
| 05/01/2016 | USD | 14,355,596 | JPY | 1,767,209,705 | (335,038) | (0.93) |
| 05/01/2016 | USD | 14,351,340 | JPY | 1,767,209,705 | (339,293) | (0.94) |
| 05/01/2016 | USD | 1,312,044 | JPY | 161,563,742 | (31,019) | (0.09) |
| 05/01/2016 | USD | 4,697,572 | JPY | 568,614,324 | (29,261) | (0.08) |
| Unrealised gain on open forward foreign currency exchange contracts | | | | | 30,551 | 0.08 |
| Unrealised loss on open forward foreign currency exchange contracts | | | | | (734,617) | (2.03) |
| Net unrealised loss on open forward foreign currency exchange contracts | | | | | (704,066) | (1.95) |
| Total Financial Derivative Instruments | | | | | (704,066) | (1.95) |
| Total Investments (98.67%) | | | | | 35,709,186 | 98.67 |
| Other Net Assets (1.33%) | | | | | 482,723 | 1.33 |
| Net Assets (100.00%) | | | | | 36,191,909 | 100.00 |

| <i>Analysis of Total Assets</i> | <i>% of Total Assets</i> |
|------------------------------------------------------------------------|--------------------------|
| Transferable securities admitted to an official stock exchange listing | 98.57 |
| Over the counter financial derivative instruments | 0.08 |
| Other assets | 1.35 |
| | 100.00 |

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (100.97%) | | |
| | Equities (100.97%) | | |
| | Austria (0.36%) | | |
| | Chemicals (0.07%) | | |
| 1,147 | Lenzing | 86,658 | 0.07 |
| | Machinery – Diversified (0.20%) | | |
| 5,205 | ANDRITZ | 254,721 | 0.20 |
| | Miscellaneous Manufacturers (0.05%) | | |
| 3,223 | RHI | 63,073 | 0.05 |
| | Oil & Gas Services (0.04%) | | |
| 991 | Schoeller-Bleckmann Oilfield Equipment | 54,268 | 0.04 |
| | | 458,720 | 0.36 |
| | Belgium (8.21%) | | |
| | Beverages (6.47%) | | |
| 66,204 | Anheuser-Busch InBev | 8,227,351 | 6.47 |
| | Chemicals (0.51%) | | |
| 6,090 | Solvay | 651,170 | 0.51 |
| | Electrical Components & Equipment (0.12%) | | |
| 4,965 | NV Bekaert | 153,094 | 0.12 |
| | Food (0.42%) | | |
| 5,451 | Delhaize Group | 531,685 | 0.42 |
| | Pharmaceuticals (0.60%) | | |
| 8,506 | UCB | 769,051 | 0.60 |
| | Semiconductors (0.09%) | | |
| 1,988 | Melexis | 108,367 | 0.09 |
| | | 10,440,718 | 8.21 |
| | Finland (4.23%) | | |
| | Chemicals (0.19%) | | |
| 20,291 | Kemira | 239,818 | 0.19 |
| | Hand & Machine Tools (0.13%) | | |
| 6,458 | Konecranes | 160,651 | 0.13 |
| | Leisure Time (0.14%) | | |
| 6,206 | Amer Sports | 181,820 | 0.14 |
| | Machinery – Diversified (1.80%) | | |
| 43,168 | Kone | 1,836,814 | 1.45 |
| 16,017 | Metso | 360,165 | 0.28 |
| 9,434 | Valmet | 91,209 | 0.07 |
| | | 2,288,188 | 1.80 |
| | Machinery, Construction & Mining (0.02%) | | |
| 8,192 | Outotec | 30,257 | 0.02 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Miscellaneous Manufacturers (0.52%) | | |
| 14,459 | Wartsila | 662,042 | 0.52 |
| | Packaging & Containers (0.17%) | | |
| 5,966 | Huhtamaki | 217,109 | 0.17 |
| | Telecommunications (1.18%) | | |
| 210,533 | Nokia | 1,508,290 | 1.18 |
| | Transportation (0.08%) | | |
| 2,610 | Cargotec | 97,816 | 0.08 |
| | | <u>5,385,991</u> | <u>4.23</u> |
| | France (24.50%) | | |
| | Advertising (0.58%) | | |
| 2,595 | IPSOS | 59,818 | 0.05 |
| 7,971 | Publicis Groupe | 531,483 | 0.42 |
| 1,762 | Teleperformance | 148,340 | 0.11 |
| | | <u>739,641</u> | <u>0.58</u> |
| | Aerospace & Defense (1.01%) | | |
| 16,509 | Safran | 1,136,460 | 0.89 |
| 6,069 | Zodiac Aerospace | 144,876 | 0.12 |
| | | <u>1,281,336</u> | <u>1.01</u> |
| | Auto Parts & Equipment (1.01%) | | |
| 9,586 | Cie Generale des Etablissements Michelin | 915,326 | 0.72 |
| 2,375 | Valeo | 367,774 | 0.29 |
| | | <u>1,283,100</u> | <u>1.01</u> |
| | Beverages (0.87%) | | |
| 8,422 | Pernod-Ricard | 962,456 | 0.76 |
| 1,980 | Remy Cointreau | 141,979 | 0.11 |
| | | <u>1,104,435</u> | <u>0.87</u> |
| | Building & Construction Materials (0.31%) | | |
| 3,997 | Imerys | 279,708 | 0.22 |
| 3,752 | Tarkett | 117,322 | 0.09 |
| | | <u>397,030</u> | <u>0.31</u> |
| | Chemicals (1.61%) | | |
| 15,559 | Air Liquide | 1,751,866 | 1.37 |
| 4,299 | Arkema | 301,635 | 0.24 |
| | | <u>2,053,501</u> | <u>1.61</u> |
| | Commercial Services (0.61%) | | |
| 21,718 | Bureau Veritas | 433,862 | 0.34 |
| 17,851 | Edenred | 338,382 | 0.27 |
| | | <u>772,244</u> | <u>0.61</u> |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Computers (0.11%) | | |
| 1,124 | Ingenico Group | 142,247 | 0.11 |
| | Consumer Durables & Apparels (3.84%) | | |
| 6,325 | Christian Dior | 1,077,005 | 0.85 |
| 1,762 | Hermes International | 596,709 | 0.47 |
| 20,394 | LVMH Moet Hennessy Louis Vuitton | 3,210,115 | 2.52 |
| | | 4,883,829 | 3.84 |
| | Cosmetics & Personal Care (2.46%) | | |
| 18,536 | L'Oreal | 3,127,068 | 2.46 |
| | Electrical Components & Equipment (2.14%) | | |
| 11,397 | Legrand | 646,265 | 0.51 |
| 991 | Saft Groupe | 30,240 | 0.02 |
| 35,757 | Schneider Electric | 2,041,579 | 1.61 |
| | | 2,718,084 | 2.14 |
| | Engineering & Construction (0.12%) | | |
| 3,460 | Gaztransport Et Technigaz | 146,454 | 0.12 |
| | Food (2.58%) | | |
| 9,919 | Casino Guichard Perrachon | 457,022 | 0.36 |
| 32,348 | Danone | 2,188,496 | 1.72 |
| 6,468 | Sodexo | 633,341 | 0.50 |
| | | 3,278,859 | 2.58 |
| | Full Line Insurance (0.51%) | | |
| 17,374 | SCOR | 651,320 | 0.51 |
| | Health Care Services (0.08%) | | |
| 836 | BioMerieux | 99,805 | 0.08 |
| | Healthcare Products (0.41%) | | |
| 4,217 | Essilor International | 527,036 | 0.41 |
| | Home Furnishings (0.04%) | | |
| 6,797 | Technicolor | 55,229 | 0.04 |
| | Household Products (0.24%) | | |
| 1,890 | Societe BIC | 311,354 | 0.24 |
| | Oil & Gas Services (0.43%) | | |
| 9,643 | Bourbon | 156,604 | 0.12 |
| 7,803 | Technip | 387,668 | 0.31 |
| | | 544,272 | 0.43 |
| | Other Industrial (0.08%) | | |
| 11,270 | Vallourec | 105,286 | 0.08 |
| | Pharmaceuticals (4.15%) | | |
| 61,841 | Sanofi-Aventis | 5,280,181 | 4.15 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Retail (0.94%) | | |
| 6,414 | Kering | 1,100,521 | 0.87 |
| 5,845 | Rallye | 91,114 | 0.07 |
| | | 1,191,635 | 0.94 |
| | Software (0.21%) | | |
| 3,311 | Dassault Systemes | 265,332 | 0.21 |
| | Utilities – Electric & Gas (0.16%) | | |
| 2,733 | Rubis | 207,612 | 0.16 |
| | | 31,166,890 | 24.50 |
| | Germany (26.62%) | | |
| | Aerospace & Defense (0.16%) | | |
| 2,135 | MTU Aero Engines | 208,965 | 0.16 |
| | Auto Manufacturers (8.05%) | | |
| 39,945 | Bayerische Motoren Werke | 4,236,386 | 3.33 |
| 71,227 | Daimler | 6,002,666 | 4.72 |
| | | 10,239,052 | 8.05 |
| | Auto Parts & Equipment (0.05%) | | |
| 1,115 | Norma Group | 61,954 | 0.05 |
| | Building & Construction Materials (0.29%) | | |
| 4,470 | HeidelbergCement | 367,193 | 0.29 |
| | Chemicals (1.84%) | | |
| 6,220 | Brenntag | 326,218 | 0.26 |
| 14,218 | K & S | 364,811 | 0.29 |
| 1,980 | Lanxess | 91,799 | 0.07 |
| 7,831 | Linde | 1,139,063 | 0.90 |
| 3,883 | Symrise | 258,696 | 0.20 |
| 1,878 | Wacker Chemie | 158,146 | 0.12 |
| | | 2,338,733 | 1.84 |
| | Consumer Durables & Apparels (0.78%) | | |
| 10,204 | Adidas | 996,617 | 0.78 |
| | Electrical Components & Equipment (0.15%) | | |
| 4,676 | Osram Licht | 197,035 | 0.15 |
| | Engineering & Construction (0.30%) | | |
| 4,025 | Hochtief | 375,454 | 0.30 |
| | Full Line Insurance (0.85%) | | |
| 9,438 | Hannover Rueck | 1,083,177 | 0.85 |
| | Health Care Services (1.04%) | | |
| 9,876 | Fresenius | 707,746 | 0.55 |
| 7,362 | Fresenius Medical Care | 621,633 | 0.49 |
| | | 1,329,379 | 1.04 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------------------|---------------------------|-------------------|
| | Holding Companies – Diversified Operations (0.25%) | | |
| 7,724 | GEA Group | 313,808 | 0.25 |
| | Machinery – Diversified (0.19%) | | |
| 1,491 | Duerr | 119,208 | 0.10 |
| 982 | Krones | 117,662 | 0.09 |
| | | <u>236,870</u> | <u>0.19</u> |
| | Miscellaneous Manufacturers (5.05%) | | |
| 65,747 | Siemens | 6,419,317 | 5.05 |
| | Pharmaceuticals (4.12%) | | |
| 33,403 | Bayer | 4,201,882 | 3.30 |
| 10,641 | Merck | 1,035,368 | 0.82 |
| | | <u>5,237,250</u> | <u>4.12</u> |
| | Semiconductors (0.46%) | | |
| 40,061 | Infineon Technologies | 587,714 | 0.46 |
| | Software (3.04%) | | |
| 47,229 | SAP | 3,764,751 | 2.96 |
| 3,712 | Software | 106,534 | 0.08 |
| | | <u>3,871,285</u> | <u>3.04</u> |
| | | <u>33,863,803</u> | <u>26.62</u> |
| | Ireland (1.23%) | | |
| | Building & Construction Materials (1.16%) | | |
| 51,057 | CRH | 1,480,868 | 1.16 |
| | Food (0.07%) | | |
| 4,957 | Glanbia | 91,272 | 0.07 |
| | | <u>1,572,140</u> | <u>1.23</u> |
| | Italy (2.13%) | | |
| | Consumer Durables & Apparels (0.06%) | | |
| 5,224 | Moncler | 73,319 | 0.06 |
| | Engineering & Construction (0.05%) | | |
| 14,250 | Salini Impregilo | 62,074 | 0.05 |
| | Food (0.07%) | | |
| 34,077 | Parmalat | 88,472 | 0.07 |
| | Hand & Machine Tools (0.12%) | | |
| 2,935 | Industria Macchine Automatiche | 153,006 | 0.12 |
| | Healthcare Products (0.08%) | | |
| 2,001 | DiaSorin | 105,315 | 0.08 |
| | Leisure Time (0.04%) | | |
| 19,725 | Piaggio & C | 49,840 | 0.04 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------|---------------------------|-------------------|
| | Machinery – Diversified (0.04%) | | |
| 3,595 | Interpump Group | 55,923 | 0.04 |
| | Retail (1.67%) | | |
| 29,856 | Luxottica Group | 1,958,927 | 1.54 |
| 6,707 | Salvatore Ferragamo | 158,467 | 0.13 |
| | | 2,117,394 | 1.67 |
| | | 2,705,343 | 2.13 |
| | Netherlands (16.18%) | | |
| | Aerospace & Defense (2.18%) | | |
| 41,111 | European Aeronautic Defence and Space | 2,768,851 | 2.18 |
| | Beverages (2.46%) | | |
| 24,667 | Heineken | 2,110,702 | 1.66 |
| 13,149 | Heineken Holding | 1,014,147 | 0.80 |
| | | 3,124,849 | 2.46 |
| | Chemicals (1.34%) | | |
| 13,746 | Akzo Nobel | 921,023 | 0.72 |
| 1,741 | Corbion | 42,203 | 0.03 |
| 14,803 | Koninklijke | 744,206 | 0.59 |
| | | 1,707,432 | 1.34 |
| | Computers (0.05%) | | |
| 1,125 | Gemalto | 67,545 | 0.05 |
| | Cosmetics & Personal Care (4.83%) | | |
| 141,115 | Unilever | 6,147,825 | 4.83 |
| | Electronics (1.63%) | | |
| 80,991 | Koninklijke Philips | 2,072,821 | 1.63 |
| | Engineering & Construction (0.48%) | | |
| 5,480 | Arcadis | 110,516 | 0.09 |
| 12,133 | Boskalis Westminster | 495,967 | 0.39 |
| | | 606,483 | 0.48 |
| | Food (1.03%) | | |
| 61,924 | Koninklijke Ahold | 1,310,045 | 1.03 |
| | Media (0.54%) | | |
| 20,428 | Wolters Kluwer | 687,142 | 0.54 |
| | Pipelines (0.23%) | | |
| 6,911 | Koninklijke Vopak | 297,819 | 0.23 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------|---------------------------|-------------------|
| | Semiconductors (1.41%) | | |
| 2,351 | ASM International | 92,349 | 0.08 |
| 8,393 | ASML Holding | 752,634 | 0.59 |
| 6,976 | BE Semiconductor Industries | 140,648 | 0.11 |
| 118,206 | STMicroelectronics | 804,471 | 0.63 |
| | | 1,790,102 | 1.41 |
| | | 20,580,914 | 16.18 |
| | Portugal (0.63%) | | |
| | Oil & Gas (0.63%) | | |
| 68,598 | Galp Energia | 798,833 | 0.63 |
| | Spain (15.35%) | | |
| | Banks (8.07%) | | |
| 656,163 | Banco Bilbao Vizcaya Argentaria | 4,803,491 | 3.78 |
| 1,103,569 | Banco Santander | 5,464,162 | 4.29 |
| | | 10,267,653 | 8.07 |
| | Commercial Services (0.12%) | | |
| 34,240 | Prosegur Cia de Seguridad | 158,078 | 0.12 |
| | Engineering & Construction (1.00%) | | |
| 70,922 | Abengoa | 15,023 | 0.01 |
| 35,082 | ACS Actividades de Construccion y Servicios | 1,029,530 | 0.81 |
| 10,027 | Obrascon Huarte Lain | 57,403 | 0.05 |
| 4,461 | Tecnicas Reunidas | 168,883 | 0.13 |
| | | 1,270,839 | 1.00 |
| | Food (0.13%) | | |
| 2,640 | Viscofan | 159,566 | 0.13 |
| | Full Line Insurance (0.71%) | | |
| 360,193 | Mapfre | 904,634 | 0.71 |
| | Iron & Steel (0.18%) | | |
| 22,565 | Acerinox | 230,833 | 0.18 |
| | Pharmaceuticals (0.31%) | | |
| 8,595 | Grifols | 398,026 | 0.31 |
| | Telecommunications (4.83%) | | |
| 552,113 | Telefonica | 6,138,547 | 4.83 |
| | | 19,528,176 | 15.35 |
| | United Kingdom (1.53%) | | |
| | Machinery – Diversified (0.49%) | | |
| 90,443 | CNH Industrial | 622,894 | 0.49 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Europe Equity UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> | |
|-----------------------------|------------------------------------------------------------------------------------|---------------------------|-------------------------------------------|----------------------|
| | Media (1.04%) | | | |
| 78,429 | Reed Elsevier | 1,323,968 | 1.04 | |
| | | <u>1,946,862</u> | <u>1.53</u> | |
| | Total Equities | 128,448,390 | 100.97 | |
| | Total Transferable Securities (100.97%) | 128,448,390 | 100.97 | |
| | Financial Derivative Instruments ((1.37) %) | | | |
| | Open Forward Foreign Currency Exchange Contracts ((1.37) %) | | | |
| <i>Settlement Date</i> | <i>Amount Bought</i> | <i>Amount Sold</i> | <i>Unrealised Gain (Loss) USD</i> | <i>Fund %</i> |
| 05/01/2016 | GBP 373,482 | EUR 531,979 | (27,414) | (0.02) |
| 05/01/2016 | GBP 102 | EUR 145 | (7) | — |
| 05/01/2016 | GBP 5 | EUR 7 | — | — |
| 05/01/2016 | GBP 373,475 | EUR 531,978 | (27,423) | (0.02) |
| 05/01/2016 | USD 24,603,494 | EUR 22,357,443 | 316,603 | 0.25 |
| 05/01/2016 | USD 24,603,695 | EUR 22,357,443 | 316,805 | 0.25 |
| 05/01/2016 | USD 38,139,215 | EUR 36,067,157 | (1,040,538) | (0.82) |
| 05/01/2016 | USD 5,299,051 | EUR 5,012,416 | (145,937) | (0.12) |
| 05/01/2016 | USD 2,268,532 | EUR 2,079,762 | 9,286 | — |
| 05/01/2016 | USD 41,221,254 | EUR 38,991,524 | (1,135,239) | (0.89) |
| | Unrealised gain on open forward foreign currency exchange contracts | | 642,694 | 0.50 |
| | Unrealised loss on open forward foreign currency exchange contracts | | (2,376,558) | (1.87) |
| | Net unrealised loss on open forward foreign currency exchange contracts | | <u>(1,733,864)</u> | <u>(1.37)</u> |
| | Total Financial Derivative Instruments | | <u>(1,733,864)</u> | <u>(1.37)</u> |
| | Total Investments (99.60%) | | 126,714,526 | 99.60 |
| | Other Net Assets (0.40%) | | 502,635 | 0.40 |
| | Net Assets (100.00%) | | <u><u>127,217,161</u></u> | <u><u>100.00</u></u> |

Analysis of Total Assets

| | <i>% of Total Assets</i> |
|------------------------------------------------------------------------|------------------------------|
| Transferable securities admitted to an official stock exchange listing | 98.86 |
| Over the counter financial derivative instruments | 0.46 |
| Other assets | 0.67 |
| | <u><u>100.00</u></u> |

The counterparties to the open forward foreign currency exchange contracts are Credit Suisse International and 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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree UK Equity Income UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.68%) | | |
| | Equities (99.68%) | | |
| | Netherlands (2.90%) | | |
| | Oil & Gas (2.90%) | | |
| 5,428 | Royal Dutch Shell | 83,754 | 2.90 |
| | United Kingdom (96.78%) | | |
| | Aerospace & Defense (4.70%) | | |
| 20,900 | BAE Systems | 104,416 | 3.61 |
| 4,252 | BBA Aviation | 8,041 | 0.28 |
| 8,330 | Cobham | 23,591 | 0.81 |
| | | 136,048 | 4.70 |
| | Agriculture (7.78%) | | |
| 2,991 | British American Tobacco | 112,790 | 3.90 |
| 3,128 | Imperial Tobacco Group | 112,186 | 3.88 |
| | | 224,976 | 7.78 |
| | Banks (2.81%) | | |
| 15,171 | HSBC Holdings | 81,347 | 2.81 |
| | Beverages (0.27%) | | |
| 4,618 | Marston's | 7,689 | 0.27 |
| | Brewers (0.46%) | | |
| 1,422 | Greene King | 13,225 | 0.46 |
| | Commercial Services (1.07%) | | |
| 1,274 | De La Rue | 5,647 | 0.19 |
| 945 | Interserve | 4,919 | 0.17 |
| 1,810 | ITE Group | 2,855 | 0.10 |
| 3,123 | Redde | 6,433 | 0.22 |
| 1,545 | RPS Group | 3,662 | 0.13 |
| 1,465 | RWS Holdings | 3,080 | 0.11 |
| 884 | St Ives | 1,978 | 0.07 |
| 688 | SThree | 2,243 | 0.08 |
| | | 30,817 | 1.07 |
| | Distribution & Wholesale (0.10%) | | |
| 784 | Brammer | 1,429 | 0.05 |
| 368 | John Menzies | 1,527 | 0.05 |
| | | 2,956 | 0.10 |
| | Diversified Financial Services (7.31%) | | |
| 9,887 | Aberdeen Asset Management | 28,613 | 0.99 |
| 6,183 | Ashmore Group | 15,853 | 0.55 |
| 788 | Close Brothers Group | 10,536 | 0.36 |
| 4,352 | ICAP | 22,173 | 0.77 |
| 2,467 | IG Group Holdings | 19,798 | 0.69 |
| 3,441 | Investec | 16,496 | 0.57 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree UK Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------------------------------------|--------------------------|---------------------------|-------------------|
| Diversified Financial Services (7.31%) (continued) | | | |
| 11,349 | Man Group | 19,917 | 0.69 |
| 760 | Numis | 1,861 | 0.06 |
| 34,309 | Old Mutual | 61,379 | 2.12 |
| 476 | PayPoint | 4,386 | 0.15 |
| 983 | Polar Capital Holdings | 3,995 | 0.14 |
| 1,674 | Tullett Prebon | 6,229 | 0.22 |
| | | 211,236 | 7.31 |
| Electronics (0.46%) | | | |
| 4,049 | Electrocomponents | 9,649 | 0.33 |
| 3,837 | Premier Farnell | 3,760 | 0.13 |
| | | 13,409 | 0.46 |
| Engineering & Construction (0.76%) | | | |
| 4,329 | Carillion | 13,113 | 0.45 |
| 520 | Kier Group | 7,233 | 0.25 |
| 220 | Morgan Sindall Group | 1,628 | 0.06 |
| | | 21,974 | 0.76 |
| Entertainment (0.55%) | | | |
| 13,206 | Ladbrokes | 15,808 | 0.55 |
| Environmental Control (0.85%) | | | |
| 2,614 | Pennon Group | 22,507 | 0.78 |
| 2,162 | Shanks Group | 2,086 | 0.07 |
| | | 24,593 | 0.85 |
| Food (4.44%) | | | |
| 1,025 | Dairy Crest Group | 6,970 | 0.24 |
| 17,719 | J Sainsbury | 45,857 | 1.59 |
| 4,416 | Tate & Lyle | 26,452 | 0.91 |
| 33,156 | WM Morrison Supermarkets | 49,137 | 1.70 |
| | | 128,416 | 4.44 |
| Full Line Insurance (11.52%) | | | |
| 3,256 | Admiral Group | 54,017 | 1.87 |
| 4,570 | Amlin | 30,322 | 1.05 |
| 17,915 | Aviva | 92,441 | 3.19 |
| 1,186 | Chesnara | 3,973 | 0.14 |
| 2,731 | Esure Group | 6,915 | 0.24 |
| 34,926 | Legal & General Group | 93,532 | 3.23 |
| 380 | Novae Group | 3,390 | 0.12 |
| 12,474 | Standard Life | 48,611 | 1.68 |
| | | 333,201 | 11.52 |
| Holding Companies – Diversified Operations (0.27%) | | | |
| 2,486 | Mitie Group | 7,731 | 0.27 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree UK Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|--------------------------------------------|---------------------------|-------------------|
| | Home Builders (4.08%) | | |
| 1,437 | Berkeley Group Holdings | 52,997 | 1.83 |
| 753 | Bovis Homes Group | 7,643 | 0.26 |
| 517 | Galliford Try | 7,884 | 0.27 |
| 2,446 | Persimmon | 49,580 | 1.72 |
| | | 118,104 | 4.08 |
| | Insurance Brokers (1.25%) | | |
| 8,885 | Direct Line Insurance Group | 36,206 | 1.25 |
| | Iron & Steel (0.08%) | | |
| 10,636 | Ferrexpo | 2,287 | 0.08 |
| | Media (5.50%) | | |
| 4,265 | Informa | 26,144 | 0.90 |
| 30,857 | ITV | 85,351 | 2.95 |
| 6,095 | Pearson | 44,859 | 1.55 |
| 1,650 | Smiths News | 2,776 | 0.10 |
| | | 159,130 | 5.50 |
| | Mining (4.60%) | | |
| 7,596 | BHP Billiton | 57,730 | 2.00 |
| 1,350 | Central Asia Metals | 2,070 | 0.07 |
| 20,718 | Pan African Resources | 1,611 | 0.06 |
| 3,613 | Rio Tinto | 71,519 | 2.47 |
| | | 132,930 | 4.60 |
| | Miscellaneous Manufacturers (1.16%) | | |
| 1,894 | Fenner | 2,708 | 0.10 |
| 2,554 | Smiths Group | 23,995 | 0.83 |
| 2,018 | Vesuvius | 6,722 | 0.23 |
| | | 33,425 | 1.16 |
| | Oil & Gas (3.04%) | | |
| 23,369 | BP | 82,726 | 2.86 |
| 3,468 | Soco International | 5,107 | 0.18 |
| | | 87,833 | 3.04 |
| | Oil & Gas Services (0.64%) | | |
| 3,684 | AMEC | 15,801 | 0.55 |
| 880 | Hunting | 2,688 | 0.09 |
| | | 18,489 | 0.64 |
| | Packaging & Containers (0.86%) | | |
| 4,093 | Rexam | 24,742 | 0.86 |
| | Pharmaceuticals (7.41%) | | |
| 2,427 | AstraZeneca | 112,042 | 3.87 |
| 7,446 | GlaxoSmithKline | 102,234 | 3.54 |
| | | 214,276 | 7.41 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree UK Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------|---------------------------|-------------------|
| | Real Estate Investment Trusts (1.54%) | | |
| 8,406 | Intu Properties | 26,672 | 0.92 |
| 4,180 | Segro | 17,949 | 0.62 |
| | | 44,621 | 1.54 |
| | Retail (0.50%) | | |
| 8,814 | Debenhams | 6,456 | 0.22 |
| 930 | McColl's Retail Group | 1,256 | 0.05 |
| 2,155 | N Brown Group | 6,665 | 0.23 |
| | | 14,377 | 0.50 |
| | Software (1.62%) | | |
| 277 | Fidessa Group | 5,548 | 0.19 |
| 2,599 | Micro Focus International | 41,454 | 1.43 |
| | | 47,002 | 1.62 |
| | Telecommunications (6.24%) | | |
| 28,695 | Cable & Wireless Communications | 21,321 | 0.74 |
| 2,739 | Inmarsat | 31,143 | 1.08 |
| 4,989 | Kcom Group | 5,762 | 0.20 |
| 1,609 | Laird | 5,710 | 0.20 |
| 5,880 | TalkTalk Telecom Group | 12,783 | 0.44 |
| 677 | Telecom Plus | 7,251 | 0.25 |
| 43,635 | Vodafone Group | 96,433 | 3.33 |
| | | 180,403 | 6.24 |
| | Textile (0.05%) | | |
| 2,062 | Low & Bonar | 1,369 | 0.05 |
| | Transportation (1.73%) | | |
| 252 | Go-Ahead Group | 6,726 | 0.23 |
| 3,196 | National Express Group | 10,636 | 0.37 |
| 7,349 | Royal Mail | 32,630 | 1.13 |
| | | 49,992 | 1.73 |
| | Utilities – Electric (3.39%) | | |
| 6,418 | SSE | 98,067 | 3.39 |
| | Utilities – Electric & Gas (6.80%) | | |
| 38,837 | Centrica | 84,704 | 2.93 |
| 11,950 | National Grid | 112,031 | 3.87 |
| | | 196,735 | 6.80 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree UK Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value GBP</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------------------------|---------------------------|------------------------------|
| | Water (2.94%) | | |
| 1,765 | Severn Trent | 38,424 | 1.33 |
| 4,974 | United Utilities Group | 46,532 | 1.61 |
| | | <u>84,956</u> | <u>2.94</u> |
| | Total Equities | <u>2,882,124</u> | <u>99.68</u> |
| | Total Transferable Securities (99.68%) | <u>2,882,124</u> | <u>99.68</u> |
| | Total Investments (99.68%) | <u>2,882,124</u> | <u>99.68</u> |
| | Other Net Assets (0.32%) | <u>9,284</u> | <u>0.32</u> |
| | Net Assets (100.00%) | <u><u>2,891,408</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 | | <u>0.34</u> |
| | | | <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 Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Transferable Securities (99.88%) | | |
| | Equities (99.88%) | | |
| | Hong Kong (4.86%) | | |
| | Agriculture (0.19%) | | |
| 36,000 | CP Pokphand | 3,809 | 0.19 |
| | Auto Manufacturers (0.10%) | | |
| 4,000 | Dah Chong Hong Holdings | 2,018 | 0.10 |
| | Auto Parts & Equipment (0.18%) | | |
| 6,000 | Xinyi Glass Holdings | 3,530 | 0.18 |
| | Building & Construction Materials (0.15%) | | |
| 10,000 | China Resources Cement Holdings | 3,071 | 0.15 |
| | Chemicals (0.44%) | | |
| 2,000 | Kingboard Chemical Holdings | 3,195 | 0.16 |
| 6,500 | Kingboard Laminates Holdings | 2,952 | 0.14 |
| 6,000 | Yingde Gases Group | 2,771 | 0.14 |
| | | 8,918 | 0.44 |
| | Coal (0.08%) | | |
| 12,000 | Shougang Fushan Resources Group | 1,548 | 0.08 |
| | Commercial Services (0.40%) | | |
| 2,000 | AMVIG Holdings | 831 | 0.04 |
| 2,500 | Shenzhen International Holdings | 4,626 | 0.23 |
| 4,000 | Yuexiu Transport Infrastructure | 2,508 | 0.13 |
| | | 7,965 | 0.40 |
| | Hotels (0.04%) | | |
| 2,000 | Ajisen China Holdings | 888 | 0.04 |
| | Leisure Time (0.17%) | | |
| 8,000 | China Travel International Investment Hong Kong | 3,365 | 0.17 |
| | Oil & Gas Services (0.12%) | | |
| 4,000 | CIMC Enric Holdings | 2,348 | 0.12 |
| | Real Estate (1.92%) | | |
| 22,000 | China Jinmao Holdings Group | 7,522 | 0.38 |
| 16,000 | China South City Holdings | 3,613 | 0.18 |
| 3,000 | China Vast Industrial Urban Development | 1,239 | 0.06 |
| 2,000 | Shanghai Industrial Holdings | 5,252 | 0.26 |
| 10,000 | Shenzhen Investment | 4,684 | 0.23 |
| 7,500 | Shimao Property Holdings | 13,335 | 0.67 |
| 16,000 | Yuexiu Property | 2,766 | 0.14 |
| | | 38,411 | 1.92 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Telecommunications (0.10%) | | |
| 5,000 | CITIC Telecom International Holdings | 1,910 | 0.10 |
| | Transportation (0.13%) | | |
| 5,000 | SITC International Holdings | 2,652 | 0.13 |
| | Utilities – Electric (0.84%) | | |
| 9,000 | China Power International Development | 5,202 | 0.26 |
| 6,000 | China Resources Power Holdings | 11,675 | 0.58 |
| | | 16,877 | 0.84 |
| | | 97,310 | 4.86 |
| | Indonesia (2.61%) | | |
| | Building & Construction Materials (0.61%) | | |
| 7,500 | Indocement Tunggal Prakarsa | 12,146 | 0.61 |
| | Coal (0.37%) | | |
| 95,200 | Adaro Energy | 3,557 | 0.18 |
| 4,800 | Indo Tambangraya Megah | 1,993 | 0.10 |
| 5,900 | Tambang Batubara Bukit Asam Persero | 1,937 | 0.09 |
| | | 7,487 | 0.37 |
| | Machinery, Construction & Mining (0.53%) | | |
| 8,700 | United Tractors | 10,698 | 0.53 |
| | Media (0.23%) | | |
| 34,200 | Media Nusantara Citra | 4,602 | 0.23 |
| | Mining (0.22%) | | |
| 36,400 | Vale Indonesia | 4,317 | 0.22 |
| | Utilities – Electric & Gas (0.65%) | | |
| 64,900 | Perusahaan Gas Negara Persero | 12,924 | 0.65 |
| | | 52,174 | 2.61 |
| | Malaysia (10.51%) | | |
| | Agriculture (0.89%) | | |
| 800 | British American Tobacco Malaysia | 10,449 | 0.52 |
| 4,900 | HAP Seng Consolidated | 7,396 | 0.37 |
| | | 17,845 | 0.89 |
| | Auto Manufacturers (0.29%) | | |
| 3,200 | UMW Holdings | 5,866 | 0.29 |
| | Banks (3.36%) | | |
| 3,200 | Alliance Financial Group | 2,653 | 0.13 |
| 7,900 | AMMB Holdings | 8,335 | 0.42 |
| 28,800 | Malayan Banking | 56,346 | 2.81 |
| | | 67,334 | 3.36 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|---------------------------------------------------------------|---------------------------|-------------------|
| | Beverages (0.13%) | | |
| 1,000 | Carlsberg Brewery Malaysia | 2,725 | 0.13 |
| | Computers (0.10%) | | |
| 10,100 | JCY International | 2,011 | 0.10 |
| | Diversified Financial Services (0.13%) | | |
| 1,300 | Bursa Malaysia | 2,528 | 0.13 |
| | Entertainment (0.19%) | | |
| 5,335 | Berjaya Sports Toto | 3,790 | 0.19 |
| | Food (0.25%) | | |
| 12,700 | Felda Global Ventures Holdings | 5,058 | 0.25 |
| | Holding Companies – Diversified Operations (1.78%) | | |
| 13,500 | Sime Darby | 24,368 | 1.21 |
| 31,100 | YTL | 11,373 | 0.57 |
| | | 35,741 | 1.78 |
| | Media (0.46%) | | |
| 11,500 | Astro Malaysia Holdings | 7,393 | 0.37 |
| 6,100 | Media Prima | 1,804 | 0.09 |
| | | 9,197 | 0.46 |
| | Mining (0.08%) | | |
| 3,200 | Press Metal | 1,558 | 0.08 |
| | Pharmaceuticals (0.07%) | | |
| 900 | Pharmaniaga | 1,333 | 0.07 |
| | Real Estate (0.10%) | | |
| 5,800 | Mah Sing Group | 1,959 | 0.10 |
| | Retail (0.09%) | | |
| 3,600 | Berjaya Auto | 1,794 | 0.09 |
| | Telecommunications (2.35%) | | |
| 18,900 | DiGi.Com | 23,771 | 1.19 |
| 14,700 | Maxis | 23,281 | 1.16 |
| | | 47,052 | 2.35 |
| | Utilities – Electric (0.24%) | | |
| 13,800 | YTL Power International | 4,757 | 0.24 |
| | | 210,548 | 10.51 |
| | People's Republic of China (28.39%) | | |
| | Auto Manufacturers (0.47%) | | |
| 3,500 | BAIC Motor | 3,504 | 0.18 |
| 5,000 | Great Wall Motor | 5,826 | 0.29 |
| | | 9,330 | 0.47 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Auto Parts & Equipment (0.11%) | | |
| 2,000 | Weichai Power | 2,214 | 0.11 |
| | Banks (13.97%) | | |
| 61,000 | Agricultural Bank of China | 24,950 | 1.25 |
| 148,000 | Bank of China | 66,073 | 3.30 |
| 57,000 | Bank of Communications | 40,157 | 2.00 |
| 95,000 | China Construction Bank | 65,089 | 3.25 |
| 5,500 | China Merchants Bank | 12,987 | 0.65 |
| 4,000 | Chongqing Rural Commercial Bank | 2,421 | 0.12 |
| 5,000 | Huishang Bank | 2,264 | 0.11 |
| 109,000 | Industrial & Commercial Bank of China | 65,821 | 3.29 |
| | | 279,762 | 13.97 |
| | Building & Construction Materials (0.10%) | | |
| 4,000 | China National Building Material | 1,920 | 0.10 |
| | Coal (0.59%) | | |
| 7,500 | China Shenhua Energy | 11,787 | 0.59 |
| | Commercial Services (0.25%) | | |
| 2,000 | Jiangsu Expressway | 2,699 | 0.13 |
| 2,000 | Zhejiang Expressway | 2,405 | 0.12 |
| | | 5,104 | 0.25 |
| | Consumer Durables & Apparels (0.04%) | | |
| 2,000 | HOSA International | 710 | 0.04 |
| | Diversified Financial Services (0.08%) | | |
| 3,000 | Central China Securities | 1,641 | 0.08 |
| | Electronics (0.06%) | | |
| 6,000 | Trigiant Group | 1,216 | 0.06 |
| | Internet (0.06%) | | |
| 4,000 | Pacific Online | 1,213 | 0.06 |
| | Machinery, Construction & Mining (0.08%) | | |
| 11,000 | Lonking Holdings | 1,604 | 0.08 |
| | Mining (0.53%) | | |
| 14,500 | China Hongqiao Group | 8,625 | 0.43 |
| 8,000 | Zijin Mining Group | 2,095 | 0.10 |
| | | 10,720 | 0.53 |
| | Oil & Gas (4.78%) | | |
| 38,000 | China Petroleum & Chemical | 22,947 | 1.14 |
| 70,000 | CNOOC | 72,889 | 3.64 |
| | | 95,836 | 4.78 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-------------------------------------------|---------------------------|-------------------|
| | Oil & Gas Services (0.28%) | | |
| 4,000 | China Oilfield Services | 3,443 | 0.17 |
| 2,500 | Sinopec Engineering Group | 2,135 | 0.11 |
| | | 5,578 | 0.28 |
| | Other Industrial (0.30%) | | |
| 11,600 | China Zhongwang Holdings | 5,957 | 0.30 |
| | Packaging & Containers (0.04%) | | |
| 2,000 | Greatview Aseptic Packaging | 906 | 0.04 |
| | Pharmaceuticals (0.16%) | | |
| 2,000 | China Pioneer Pharma Holdings | 722 | 0.03 |
| 2,000 | China Shineway Pharmaceutical Group | 2,550 | 0.13 |
| | | 3,272 | 0.16 |
| | Real Estate (4.70%) | | |
| 2,000 | Beijing Capital Land | 916 | 0.05 |
| 7,000 | China Aoyuan Property Group | 1,472 | 0.07 |
| 18,000 | CIFI Holdings Group | 4,018 | 0.20 |
| 58,000 | Country Garden Holdings | 23,798 | 1.19 |
| 46,000 | Evergrande Real Estate Group | 40,479 | 2.02 |
| 10,500 | Fantasia Holdings Group | 1,246 | 0.06 |
| 10,000 | Future Land Development Holdings | 1,729 | 0.09 |
| 7,000 | KWG Property Holding | 5,194 | 0.26 |
| 10,500 | Sino-Ocean Land Holdings | 6,733 | 0.34 |
| 5,000 | Sunac China Holdings | 3,871 | 0.19 |
| 4,000 | Times Property Holdings | 1,394 | 0.07 |
| 12,000 | Yuzhou Properties | 3,252 | 0.16 |
| | | 94,102 | 4.70 |
| | Retail (1.27%) | | |
| 28,000 | Belle International Holdings | 21,027 | 1.05 |
| 3,000 | China Lilang | 2,214 | 0.11 |
| 4,000 | XTEP International Holdings | 2,131 | 0.11 |
| | | 25,372 | 1.27 |
| | Telecommunications (0.11%) | | |
| 3,000 | TCL Communication Technology Holdings | 2,210 | 0.11 |
| | Utilities – Electric (0.41%) | | |
| 6,000 | Datang International Power Generation | 1,827 | 0.09 |
| 2,000 | Huadian Power International | 1,303 | 0.06 |
| 6,000 | Huaneng Power International | 5,180 | 0.26 |
| | | 8,310 | 0.41 |
| | | 568,764 | 28.39 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Philippines (2.18%) | | |
| | Mining (0.15%) | | |
| 22,200 | Nickel Asia | 2,949 | 0.15 |
| | Telecommunications (1.67%) | | |
| 765 | Philippine Long Distance Telephone | 33,490 | 1.67 |
| | Utilities – Electric (0.36%) | | |
| 55,200 | Energy Development | 7,273 | 0.36 |
| | | 43,712 | 2.18 |
| | Republic of South Korea (2.69%) | | |
| | Banks (0.94%) | | |
| 2,508 | Woori Bank | 18,865 | 0.94 |
| | Beverages (0.20%) | | |
| 202 | Hite Jinro | 4,031 | 0.20 |
| | Iron & Steel (1.50%) | | |
| 212 | POSCO | 30,104 | 1.50 |
| | Software (0.05%) | | |
| 156 | Golfzon | 951 | 0.05 |
| | | 53,951 | 2.69 |
| | Taiwan (35.88%) | | |
| | Auto Manufacturers (0.43%) | | |
| 1,000 | Yulon Nissan Motor | 8,555 | 0.43 |
| | Auto Parts & Equipment (0.71%) | | |
| 6,000 | Cheng Shin Rubber Industry | 9,736 | 0.49 |
| 3,000 | Kenda Rubber Industrial | 4,421 | 0.22 |
| | | 14,157 | 0.71 |
| | Banks (0.11%) | | |
| 3,000 | King's Town Bank | 2,137 | 0.11 |
| | Building & Construction Materials (0.87%) | | |
| 10,000 | Asia Cement | 8,342 | 0.42 |
| 11,000 | Taiwan Cement | 9,142 | 0.45 |
| | | 17,484 | 0.87 |
| | Chemicals (0.77%) | | |
| 1,000 | China Steel Chemical | 3,242 | 0.16 |
| 3,000 | China Synthetic Rubber | 2,110 | 0.11 |
| 3,000 | Eternal Materials | 2,891 | 0.14 |
| 3,000 | Formosan Rubber Group | 1,511 | 0.08 |
| 2,000 | Oriental Union Chemical | 1,276 | 0.06 |
| 2,000 | Taiwan Fertilizer | 2,621 | 0.13 |
| 3,000 | TSRC | 1,845 | 0.09 |
| | | 15,496 | 0.77 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|------------------------------------------------------|--------------------------------------|---------------------------|-------------------|
| Commercial Services (0.15%) | | | |
| 1,000 | Taiwan Secom | 2,968 | 0.15 |
| Computers (4.29%) | | | |
| 2,000 | Asustek Computer | 16,562 | 0.83 |
| 2,000 | Chicony Electronics | 4,396 | 0.22 |
| 2,000 | Clevo | 1,921 | 0.10 |
| 9,000 | Compal Electronics | 5,069 | 0.25 |
| 3,000 | Elitegroup Computer Systems | 1,849 | 0.09 |
| 3,000 | Getac Technology | 1,831 | 0.09 |
| 3,000 | Gigabyte Technology | 3,329 | 0.17 |
| 2,000 | IEI Integration | 2,387 | 0.12 |
| 27,000 | Innolux | 8,171 | 0.41 |
| 15,000 | Inventec | 9,841 | 0.49 |
| 6,000 | Lite-On Technology | 5,818 | 0.29 |
| 1,000 | Primax Electronics | 1,274 | 0.06 |
| 5,000 | Qisda | 1,667 | 0.08 |
| 11,000 | Quanta Computer | 17,749 | 0.89 |
| 7,000 | Wistron | 3,964 | 0.20 |
| | | 85,828 | 4.29 |
| Consumer Durables & Apparels (0.46%) | | | |
| 4,000 | Far Eastern Department Stores | 2,222 | 0.11 |
| 9,000 | Far Eastern New Century | 7,056 | 0.35 |
| | | 9,278 | 0.46 |
| Diversified Financial Services (3.83%) | | | |
| 8,000 | Capital Securities | 2,414 | 0.12 |
| 36,000 | China Development Financial Holding | 9,020 | 0.45 |
| 21,000 | Fubon Financial Holding | 28,770 | 1.44 |
| 14,000 | Hua Nan Financial Holdings | 6,500 | 0.32 |
| 29,192 | Mega Financial Holding | 18,885 | 0.94 |
| 16,000 | SinoPac Financial Holdings | 4,564 | 0.23 |
| 18,000 | Yuanta Financial Holding | 6,658 | 0.33 |
| | | 76,811 | 3.83 |
| Electrical Components & Equipment (1.11%) | | | |
| 2,000 | AcBel Polytech | 1,416 | 0.07 |
| 3,000 | Darwin Precisions | 936 | 0.05 |
| 4,210 | Delta Electronics | 19,930 | 0.99 |
| | | 22,282 | 1.11 |
| Electronics (6.04%) | | | |
| 20,000 | AU Optronics | 5,924 | 0.30 |
| 1,000 | Cheng Uei Precision Industry | 1,385 | 0.07 |
| 3,000 | Chimei Materials Technology | 1,859 | 0.09 |
| 237 | Chimei Materials Technology – Rights | 3 | 0.00 |
| 1,000 | Chin-Poon Industrial | 1,611 | 0.08 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------------------------|---------------------------------|---------------------------|-------------------|
| Electronics (6.04%) (continued) | | | |
| 1,000 | Chroma ATE | 1,945 | 0.10 |
| 27,000 | Hon Hai Precision Industry | 66,417 | 3.32 |
| 1,000 | Kinsus Interconnect Technology | 2,037 | 0.10 |
| 1,000 | Merry Electronics | 1,784 | 0.09 |
| 4,000 | Micro-Star International | 5,717 | 0.29 |
| 5,000 | Pegatron | 10,960 | 0.55 |
| 1,000 | Radiant Opto-Electronics | 2,295 | 0.11 |
| 7,000 | Synnex Technology International | 6,830 | 0.34 |
| 2,000 | Taiwan PCB Techvest | 1,991 | 0.10 |
| 1,000 | Test Research | 1,492 | 0.07 |
| 1,000 | Tripod Technology | 1,705 | 0.08 |
| 5,000 | WPG Holdings | 4,787 | 0.24 |
| 2,000 | WT Microelectronics | 2,162 | 0.11 |
| | | 120,904 | 6.04 |
| Engineering & Construction (0.17%) | | | |
| 2,000 | CTCI | 2,183 | 0.11 |
| 1,000 | United Integrated Services | 1,294 | 0.06 |
| | | 3,477 | 0.17 |
| Entertainment (0.16%) | | | |
| 2,000 | Holiday Entertainment | 3,258 | 0.16 |
| Food (0.12%) | | | |
| 4,000 | Lien Hwa Industrial | 2,314 | 0.12 |
| Forest Products & Paper (0.08%) | | | |
| 5,000 | Long Chen Paper | 1,621 | 0.08 |
| Full Line Insurance (1.34%) | | | |
| 19,000 | Cathay Financial Holding | 26,782 | 1.34 |
| Iron & Steel (1.09%) | | | |
| 32,000 | China Steel | 17,487 | 0.87 |
| 2,000 | Feng Hsin Iron & Steel | 2,335 | 0.12 |
| 4,000 | Tung Ho Steel Enterprise | 2,070 | 0.10 |
| | | 21,892 | 1.09 |
| Machinery – Diversified (0.49%) | | | |
| 3,000 | Rechi Precision | 2,251 | 0.11 |
| 2,000 | Syncmold Enterprise | 2,929 | 0.15 |
| 4,000 | Teco Electric and Machinery | 3,203 | 0.16 |
| 1,000 | Yungtay Engineering | 1,444 | 0.07 |
| | | 9,827 | 0.49 |
| Real Estate (1.10%) | | | |
| 4,000 | Cathay Real Estate Development | 1,632 | 0.08 |
| 1,000 | Chong Hong Construction | 1,458 | 0.07 |
| 4,000 | Farglory Land Development | 4,171 | 0.21 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|----------------------------------------|---------------------------|-------------------|
| | Real Estate (1.10%) (continued) | | |
| 4,000 | Highwealth Construction | 4,615 | 0.23 |
| 1,000 | Huaku Development | 1,793 | 0.09 |
| 3,000 | Kindom Construction | 1,503 | 0.07 |
| 6,000 | Prince Housing & Development | 1,717 | 0.09 |
| 4,000 | Ruentex Development | 5,218 | 0.26 |
| | | 22,107 | 1.10 |
| | Retail (0.47%) | | |
| 5,000 | Ruentex Industries | 9,346 | 0.47 |
| | Semiconductors (7.09%) | | |
| 19,000 | Advanced Semiconductor Engineering | 21,981 | 1.10 |
| 3,000 | Chipmos Technologies | 2,836 | 0.14 |
| 2,000 | Elan Microelectronics | 2,789 | 0.14 |
| 2,000 | Everlight Electronics | 2,907 | 0.14 |
| 1,000 | Faraday Technology | 1,364 | 0.07 |
| 3,000 | Greatek Electronics | 3,274 | 0.16 |
| 1,000 | Holtek Semiconductor | 1,547 | 0.08 |
| 4,000 | King Yuan Electronics | 2,624 | 0.13 |
| 6,000 | MediaTek | 45,666 | 2.28 |
| 5,000 | Nanya Technology | 6,957 | 0.35 |
| 2,000 | Novatek Microelectronics | 7,855 | 0.39 |
| 2,000 | Powertech Technology | 3,970 | 0.20 |
| 2,000 | Realtek Semiconductor | 4,792 | 0.24 |
| 10,000 | Siliconware Precision Industries | 15,922 | 0.79 |
| 1,000 | Tong Hsing Electronic Industries | 2,335 | 0.12 |
| 2,000 | Transcend Information | 5,218 | 0.26 |
| 27,000 | United Microelectronics | 9,946 | 0.50 |
| | | 141,983 | 7.09 |
| | Software (0.10%) | | |
| 1,000 | Cyberlink | 2,091 | 0.10 |
| | Telecommunications (4.45%) | | |
| 3,000 | Alpha Networks | 1,562 | 0.08 |
| 16,000 | Chunghwa Telecom | 48,272 | 2.41 |
| 6,000 | Far EasTone Telecommunications | 12,348 | 0.62 |
| 8,000 | Taiwan Mobile | 24,356 | 1.21 |
| 1,000 | Wistron NeWeb | 2,670 | 0.13 |
| | | 89,208 | 4.45 |
| | Transportation (0.34%) | | |
| 3,000 | U-Ming Marine Transport | 2,434 | 0.12 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|------------------------------------------------------|---------------------------|-------------------|
| | Transportation (0.34%) (continued) | | |
| 8,000 | Wan Hai Lines | 4,445 | 0.22 |
| | | 6,879 | 0.34 |
| | Utilities – Electric (0.11%) | | |
| 3,000 | Taiwan Cogeneration | 2,114 | 0.11 |
| | | 718,799 | 35.88 |
| | Thailand (12.76%) | | |
| | Banks (2.31%) | | |
| 3,300 | Kiatnakin Bank | 3,324 | 0.17 |
| 35,100 | Krung Thai Bank | 16,289 | 0.81 |
| 6,900 | Siam Commercial Bank | 22,914 | 1.14 |
| 3,700 | Thanachart Capital | 3,753 | 0.19 |
| | | 46,280 | 2.31 |
| | Beverages (0.07%) | | |
| 4,000 | Ichitan Group | 1,367 | 0.07 |
| | Building & Construction Materials (0.37%) | | |
| 18,100 | Dynasty Ceramic | 2,113 | 0.11 |
| 600 | Siam City Cement | 5,319 | 0.26 |
| | | 7,432 | 0.37 |
| | Chemicals (0.74%) | | |
| 10,600 | PTT Global Chemical | 14,728 | 0.74 |
| | Coal (0.16%) | | |
| 7,400 | Banpu | 3,290 | 0.16 |
| | Commercial Services (0.22%) | | |
| 3,500 | Bangkok Expressway | 4,401 | 0.22 |
| | Consumer Durables & Apparels (0.06%) | | |
| 3,600 | MC Group | 1,201 | 0.06 |
| | Diversified Financial Services (0.23%) | | |
| 17,200 | Asia Plus Group Holdings Securities | 1,673 | 0.09 |
| 2,400 | Tisco Financial Group | 2,835 | 0.14 |
| | | 4,508 | 0.23 |
| | Electronics (0.15%) | | |
| 3,100 | Hana Microelectronics | 3,080 | 0.15 |
| | Home Builders (0.50%) | | |
| 9,000 | AP Thailand | 1,338 | 0.07 |
| 32,800 | Land & Houses | 8,614 | 0.43 |
| | | 9,952 | 0.50 |
| | Media (0.24%) | | |
| 5,600 | BEC World | 4,747 | 0.24 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

| <i>Number of Shares</i> | <i>Description</i> | <i>Fair Value USD</i> | <i>Fund %</i> |
|-----------------------------|-----------------------------------------------|---------------------------|-------------------|
| | Oil & Gas (2.40%) | | |
| 3,700 | Bangchak Petroleum | 3,393 | 0.17 |
| 6,600 | PTT | 44,752 | 2.23 |
| | | 48,145 | 2.40 |
| | Real Estate (0.69%) | | |
| 69,700 | Bangkok Land | 2,789 | 0.14 |
| 3,700 | LPN Development | 1,645 | 0.08 |
| 6,000 | Pruksa Real Estate | 4,419 | 0.22 |
| 50,600 | Sansiri | 2,137 | 0.11 |
| 5,700 | Supalai | 2,883 | 0.14 |
| | | 13,873 | 0.69 |
| | Telecommunications (3.25%) | | |
| 8,900 | Advanced Info Service | 37,593 | 1.88 |
| 11,400 | Intouch Holdings | 16,474 | 0.82 |
| 13,100 | Total Access Communication | 11,012 | 0.55 |
| | | 65,079 | 3.25 |
| | Transportation (0.35%) | | |
| 27,500 | BTS Group Holdings | 6,954 | 0.35 |
| | Utilities – Electric (0.81%) | | |
| 1,200 | Electricity Generating | 5,052 | 0.25 |
| 3,300 | Glow Energy | 6,786 | 0.34 |
| 3,400 | Ratchaburi Electricity Generating Holding | 4,488 | 0.22 |
| | | 16,326 | 0.81 |
| | Water (0.21%) | | |
| 14,100 | TTW | 4,153 | 0.21 |
| | | 255,516 | 12.76 |
| | Total Equities | 2,000,774 | 99.88 |
| | Total Transferable Securities (99.88%) | 2,000,774 | 99.88 |
| | Total Investments (99.88%) | 2,000,774 | 99.88 |
| | Other Net Assets (0.12%) | 2,397 | 0.12 |
| | Net Assets (100.00%) | 2,003,171 | 100.00 |

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2015

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

Analysis of Total Assets

*% of Total
Assets*

Transferable securities admitted to an official stock exchange
listing

99.79

Other assets

0.21

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 Plc

Summary of Significant Portfolio Changes For the year ended 31 December 2015

WisdomTree US Equity Income UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|-----------------------------|----------------|-----------------------------------|
| Purchases | | |
| Exxon Mobil | 7,829 | 630,828 |
| AT&T | 17,680 | 594,950 |
| General Electric | 20,600 | 561,116 |
| Verizon Communications | 11,832 | 554,569 |
| Chevron | 4,742 | 436,677 |
| Pfizer | 12,487 | 420,402 |
| Wal Mart Stores | 6,256 | 369,519 |
| Procter & Gamble | 4,729 | 362,015 |
| Philip Morris International | 4,341 | 357,956 |
| JP Morgan Chase | 5,376 | 348,608 |
| Coca Cola | 7,711 | 314,911 |
| Intl Business Machines | 2,216 | 299,779 |
| Merck | 5,156 | 284,664 |
| Kinder Morgan | 15,710 | 283,247 |
| Altria Group | 4,859 | 261,331 |
| Cisco Systems | 8,618 | 238,015 |
| Abbvie | 3,604 | 218,485 |
| Mcdonald's | 2,100 | 215,747 |
| Conocophillips | 3,923 | 212,954 |
| Qualcomm | 3,598 | 171,636 |
| Sales | | |
| JP Morgan Chase | 6,409 | 412,603 |
| General Electric | 7,332 | 220,873 |
| Eli Lilly | 2,013 | 170,488 |
| Du Pont (e.i.) De Nemours | 1,565 | 99,211 |
| Mcdonald's | 811 | 94,322 |
| Verizon Communications | 1,789 | 81,581 |
| Philip Morris International | 776 | 67,130 |
| Pfizer | 1,942 | 62,320 |
| Altria Group | 1,074 | 61,163 |
| Equity Residential | 648 | 51,771 |
| Coca Cola | 1,039 | 43,974 |
| Avalonbay Communities | 240 | 42,768 |
| Reynolds American | 863 | 38,547 |
| Dow Chemical | 767 | 37,905 |
| Baxter International | 999 | 36,608 |
| Clorox | 254 | 32,192 |
| Lockheed Martin | 150 | 31,780 |
| Conagra Foods | 745 | 30,235 |
| Campbell Soup | 567 | 29,600 |
| Republic Services | 660 | 28,759 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree US SmallCap Dividend UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Targa Resources | 3,686 | 94,938 |
| Vector Group | 3,872 | 85,674 |
| Cal Maine Foods | 1,758 | 80,665 |
| Theravance | 4,965 | 79,700 |
| Covanta Holding Corp | 4,811 | 77,240 |
| Pattern Energy Group | 2,585 | 64,042 |
| Regal Entertainment Group | 3,280 | 59,548 |
| Nu Skin Enterprises | 953 | 56,081 |
| Uil Holdings | 1,051 | 53,642 |
| Tal International Group | 1,529 | 53,303 |
| Pdl Biopharma | 8,636 | 53,261 |
| Kronos Worldwide | 5,750 | 50,085 |
| PBF Energy Class A | 1,720 | 49,681 |
| Lexmark International | 1,064 | 45,345 |
| Seaworld Entertainment Inc | 2,211 | 45,055 |
| Time | 2,120 | 44,813 |
| Wgl Holdings | 791 | 44,433 |
| Joy Global | 3,426 | 41,574 |
| Olin | 1,307 | 41,013 |
| Black Hills | 838 | 40,853 |
| Sales | | |
| Vector Group | 5,515 | 126,357 |
| PBF Energy Class A | 2,340 | 83,425 |
| Uil Holdings | 1,435 | 71,178 |
| Wgl Holdings | 1,074 | 67,761 |
| New Jersey Resources | 1,642 | 50,235 |
| Northwestern Corp | 868 | 47,061 |
| Lancaster Colony | 348 | 38,295 |
| Healthcare Services | 1,068 | 37,024 |
| Telephone And Data Systems | 1,450 | 36,677 |
| Select Medical Holdings | 2,325 | 35,541 |
| Snyders Lance | 965 | 34,416 |
| KBR | 1,921 | 32,455 |
| Pool | 394 | 31,395 |
| Olin | 1,781 | 30,873 |
| Medical Properties Trust | 2,556 | 28,744 |
| Healthcare Realty Trust | 1,039 | 28,555 |
| Ryman Hospitality Properties | 504 | 26,064 |
| Valley National Bancorp | 2,545 | 25,208 |
| Hill Rom Holdings | 497 | 24,241 |
| Advent Software | 539 | 23,851 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Europe Equity Income UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds EUR</i> |
|-----------------------------|----------------|-----------------------------------|
| Purchases | | |
| Total | 23,238 | 1,047,717 |
| Banco Santander | 156,440 | 947,602 |
| BP | 151,659 | 893,155 |
| Hsbc Holdings | 95,223 | 773,664 |
| Royal Dutch Shell | 29,623 | 768,230 |
| Glaxosmithkline | 38,239 | 766,048 |
| Vodafone Group | 228,947 | 736,325 |
| ENI | 45,300 | 719,562 |
| Sanofi | 7,757 | 700,051 |
| Telefonica | 47,059 | 602,425 |
| British American Tobacco | 10,718 | 545,699 |
| Siemens | 5,919 | 544,413 |
| Engie | 27,970 | 498,931 |
| Statoil | 29,831 | 471,942 |
| Deutsche Telekom | 28,513 | 466,329 |
| Allianz | 2,942 | 444,603 |
| Astrazeneca | 6,633 | 413,903 |
| Swiss Re | 4,933 | 411,076 |
| EDF | 20,151 | 409,755 |
| Orange | 25,957 | 392,471 |
| Sales | | |
| Vodafone Group | 74,614 | 244,552 |
| Hennes & Mauritz | 6,305 | 225,035 |
| Telenor | 8,688 | 169,928 |
| Transocean | 8,365 | 108,723 |
| Endesa | 6,446 | 106,542 |
| Hsbc Holdings | 12,163 | 99,991 |
| Orange | 7,113 | 98,752 |
| Standard Chartered Plc | 11,546 | 94,760 |
| Unibail Rodamco Se | 406 | 91,260 |
| Engie | 4,253 | 72,506 |
| Swiss Re | 853 | 68,173 |
| Antofagasta | 6,460 | 64,577 |
| Deutsche Telekom | 3,645 | 56,600 |
| Deutsche Boerse | 730 | 53,540 |
| Sanofi | 569 | 50,158 |
| Proximus | 1,599 | 49,258 |
| Electrolux | 1,436 | 40,550 |
| Anglo American | 9,593 | 39,827 |
| Zurich Insurance Group | 143 | 39,467 |
| Axa | 1,649 | 37,269 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Europe SmallCap Dividend UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds EUR</i> |
|---------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Cofinimmo | 6,537 | 660,596 |
| Neopost | 17,313 | 635,656 |
| Axis Communications | 17,019 | 604,986 |
| Drillisch | 14,217 | 552,005 |
| ERG | 38,236 | 457,779 |
| Kemira | 41,234 | 435,086 |
| Tieto | 18,604 | 427,269 |
| Cembra Money Bank | 7,466 | 415,894 |
| Holmen | 13,823 | 410,597 |
| Ratos | 72,945 | 408,175 |
| Bilfinger SE | 11,740 | 403,489 |
| Iren | 304,113 | 392,363 |
| Ladbrokes | 222,121 | 373,906 |
| Modern Times Group | 14,647 | 371,398 |
| Leroey Seafood Group | 11,887 | 357,418 |
| Konecranes | 12,105 | 356,978 |
| CTT-Correios De Portugal | 35,556 | 352,544 |
| Peab | 46,635 | 340,019 |
| Indra Sistemas Sa | 32,202 | 312,432 |
| Cattolica Assicurazioni Scrl | 43,374 | 312,196 |
| Sales | | |
| Drillisch | 16,953 | 688,622 |
| Axis Communications | 10,264 | 347,052 |
| Cable & Wireless Communications | 374,071 | 343,467 |
| Wincor Nixdorf | 7,880 | 340,557 |
| Moneysupermarket.com Group | 66,510 | 268,876 |
| Betsson | 21,588 | 258,584 |
| Micro Focus International | 12,782 | 243,764 |
| Atrium Ljungberg | 20,593 | 243,312 |
| Valiant Holding | 2,618 | 231,418 |
| WH Smith | 10,854 | 228,599 |
| Logitech International | 15,131 | 202,051 |
| National Express Group | 45,178 | 196,888 |
| Aurelius | 4,733 | 179,209 |
| Unipolsai | 71,537 | 170,976 |
| Melexis | 3,293 | 170,077 |
| Alent Plc | 24,607 | 165,250 |
| Grafton Group | 13,956 | 155,347 |
| Renishaw | 4,722 | 154,064 |
| Lenzing | 2,230 | 144,029 |
| Ams | 3,507 | 138,791 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Emerging Markets Equity Income UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|---------------------------------------|----------------|-----------------------------------|
| Purchases | | |
| China Construction Bank | 992,000 | 874,785 |
| Gazprom Pao Spon ADR | 156,754 | 765,554 |
| Industrial & Commerical Bank of China | 892,000 | 697,384 |
| Cnooc Ltd | 544,000 | 646,814 |
| Rosneft GDR | 150,237 | 619,439 |
| Bank Of China | 895,000 | 551,173 |
| Mtn Group | 28,252 | 510,258 |
| Vale | 55,532 | 412,408 |
| Lukoil ADR | 8,248 | 367,325 |
| PTT NVDR | 27,000 | 297,450 |
| Bank Of Communications | 317,000 | 289,024 |
| Vodacom Group | 23,359 | 285,654 |
| Chunghwa Telecom Co Ltd | 92,000 | 283,700 |
| Mmc Norilsk Nickel Pjsc ADR | 17,160 | 282,859 |
| Advanced Info Service NVDR | 37,600 | 280,192 |
| Mediatek Inc | 32,000 | 273,867 |
| Petrochina | 224,000 | 259,855 |
| Mobile Telesystems ADR | 24,728 | 251,484 |
| Cez As | 10,205 | 247,765 |
| Lukoil Pjsc Spon ADR | 4,877 | 244,033 |
| Sales | | |
| Rosneft GDR | 166,050 | 677,034 |
| China Construction Bank | 485,000 | 359,463 |
| Industrial & Commerical Bank of China | 439,000 | 283,831 |
| Sberbank Pao ADR | 38,247 | 232,053 |
| Bank Of China | 454,000 | 217,390 |
| Petrochina | 248,000 | 209,708 |
| Gazprom ADR | 37,620 | 169,360 |
| Sistema Jsfc Reg S Spons Gdr | 19,099 | 145,579 |
| Megafon GDR | 11,079 | 139,690 |
| Formosa Chemicals & Fibre | 57,000 | 131,614 |
| Tatneft ADR | 3,584 | 114,370 |
| Bank Of Communications | 147,000 | 111,812 |
| Kumba Iron Ore | 10,990 | 94,172 |
| Powszechny Zaklad Ubezpiecze | 838 | 87,020 |
| Kimberly Clark De Mexico | 35,753 | 84,205 |
| China Citic Bank | 112,000 | 82,244 |
| Sk Innovation | 714 | 77,559 |
| Vodacom Group | 6,848 | 74,660 |
| Lukoil ADR | 1,950 | 73,669 |
| Ioi Corp Bhd | 70,000 | 73,114 |
| China Merchants Bank | 27,000 | 72,224 |
| China Communications | 50,000 | 69,531 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Novatek Microelectronics | 4,000 | 14,512 |
| Kwg Property Holding | 18,000 | 13,496 |
| Transmissora Alianca De Unit | 2,400 | 13,084 |
| Energa Sa | 2,739 | 12,902 |
| China Oilfield Services | 10,000 | 12,165 |
| China South City Holdings | 44,000 | 11,563 |
| Coronation Fund Managers | 2,180 | 11,413 |
| Cia Siderurgica Nacional Sa | 8,100 | 10,586 |
| Cifi Holdings Group | 48,000 | 10,101 |
| Db X Trackers Msci India | 885 | 9,460 |
| Baic Motor Corp | 8,500 | 8,490 |
| Sunac China Holdings | 13,000 | 8,209 |
| Vale Indonesia Tbk | 47,900 | 8,056 |
| Ecorodovias Infra E Log Sa | 4,500 | 8,002 |
| Felda Global Ventures | 18,300 | 7,637 |
| Banpu Public Co Ltd Nvdr | 10,800 | 7,438 |
| Zhejiang Expressway | 6,000 | 7,363 |
| Xinyi Glass Holdings | 14,000 | 7,212 |
| Chongqing Rural Commercial | 11,000 | 6,963 |
| Guotai Junan International | 17,000 | 6,762 |
| Sales | | |
| Lyxor Etf Msci India USD | 1,314 | 21,514 |
| Macquarie Korea Infra Fund | 2,649 | 18,623 |
| Capitec Bank Holdings | 351 | 15,275 |
| Hap Seng Consolidated | 10,100 | 14,910 |
| Eclat Textile Company | 1,000 | 13,971 |
| Delta Electronics Thai Forgn | 4,900 | 13,042 |
| Resilient Property Income | 1,410 | 12,567 |
| Feng Tay Enterprise | 2,060 | 11,735 |
| Tav Havalimanlari Holding As | 1,323 | 10,412 |
| Grupo Aeroportuario Del Cent | 2,000 | 10,313 |
| Semirara Mining And Power | 3,620 | 10,205 |
| Gs Retail | 184 | 9,340 |
| Dongsuh Companies | 301 | 9,202 |
| China Railway Group | 9,000 | 8,909 |
| Db X Trackers Msci India | 885 | 8,845 |
| China Railway Construction | 5,500 | 8,844 |
| Edp Energias Do Brasil Sa | 2,700 | 8,239 |
| China Bluechemical | 26,000 | 7,744 |
| Doosan Corp | 86 | 7,712 |
| Giant Manufacturing | 1,000 | 7,697 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree ISEQ 20® UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds EUR</i> |
|------------------------------|----------------|-----------------------------------|
| Purchases | | |
| CRH | 20,404 | 533,668 |
| Ryanair | 39,492 | 493,505 |
| Bank Of Ireland | 1,086,392 | 384,189 |
| Kerry Group | 4,595 | 310,756 |
| Origin Enterprises | 33,064 | 258,198 |
| Permanent Tsb Group | 47,004 | 231,477 |
| Paddy Power | 2,700 | 225,512 |
| Smurfit Kappa Group | 7,134 | 190,146 |
| Glanbia | 9,747 | 169,138 |
| Irish Residential Properties | 150,745 | 165,988 |
| Aryzta | 2,724 | 130,855 |
| Kingspan Group | 5,982 | 130,529 |
| Dalata Hotel Group | 20,027 | 97,261 |
| C&C Group | 10,915 | 38,432 |
| Green Reit | 22,031 | 34,124 |
| Hibernia Reit | 19,013 | 25,411 |
| Irish Continental Group | 5,741 | 24,062 |
| Dragon Oil | 1,768 | 17,543 |
| FBD Holdings | 1,990 | 14,063 |
| Fyffes Plc | 8,320 | 12,973 |
| Sales | | |
| Ryanair | 526,261 | 1,367,271 |
| Dragon Oil | 84,955 | 937,890 |
| Paddy Power | 17,069 | 254,919 |
| Aer Lingus | 85,499 | 212,850 |
| Crh Plc | 7,466 | 188,959 |
| Kerry Group | 2,103 | 147,777 |
| Bank Of Ireland | 319,269 | 111,553 |
| Smurfit Kappa Group | 2,122 | 53,680 |
| Aryzta | 978 | 48,473 |
| Dalata Hotel Group | 8,363 | 37,306 |
| C&C Group Plc | 5,307 | 19,226 |
| Irish Residential Properties | 12,435 | 13,734 |
| Kingspan Group Plc | 381 | 8,260 |
| Glanbia Plc | 461 | 8,190 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Germany Equity UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds GBP</i> |
|------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Bayerische Motoren Werke | 21,091 | 1,519,718 |
| Deutsche Telekom | 124,563 | 1,460,986 |
| Daimler | 23,801 | 1,436,851 |
| Allianz | 13,263 | 1,418,516 |
| Bayer | 14,870 | 1,373,556 |
| Siemens | 19,863 | 1,342,015 |
| BASF | 21,997 | 1,297,083 |
| SAP | 20,643 | 998,869 |
| Muenchener Rueckver | 7,817 | 966,138 |
| Volkswagen | 6,395 | 908,766 |
| Deutsche Post | 37,838 | 760,246 |
| E.on | 79,683 | 720,352 |
| Deutsche Bank | 29,485 | 592,629 |
| Continental | 3,210 | 491,571 |
| Linde | 3,701 | 453,464 |
| Merck Kgaa | 6,481 | 445,716 |
| RWE | 30,674 | 419,224 |
| Deutsche Boerse | 7,423 | 408,564 |
| Evonik Industries | 16,760 | 399,418 |
| Hannover Rueck | 5,772 | 375,683 |
| Sales | | |
| Deutsche Bank | 29,485 | 546,096 |
| Bayer | 4,535 | 391,959 |
| Bayerische Motoren Werke | 5,589 | 382,083 |
| BASF | 5,052 | 265,052 |
| Daimler | 4,127 | 234,605 |
| Deutsche Telekom | 19,606 | 224,675 |
| SAP | 4,306 | 216,402 |
| Allianz | 1,342 | 147,063 |
| Siemens | 2,033 | 134,901 |
| Wincor Nixdorf | 4,018 | 122,505 |
| Merck Kgaa | 1,487 | 96,820 |
| Muenchener Rueckver | 743 | 94,476 |
| Fraport Ag Frankfurt Airport | 2,321 | 93,141 |
| Hannover Rueck | 1,425 | 92,910 |
| Deutsche Boerse | 1,687 | 91,746 |
| Fresenius Medical Care | 1,620 | 85,954 |
| Celesio | 4,544 | 82,911 |
| Volkswagen | 669 | 76,705 |
| Fresenius Se + Co Kgaa | 1,723 | 70,341 |
| E.on | 9,365 | 69,047 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Japan Equity UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|--------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Mitsubishi UFJ Financial Group | 529,500 | 3,907,363 |
| Toyota Motor | 55,800 | 3,806,961 |
| Japan Tobacco | 80,200 | 2,958,271 |
| Canon | 81,600 | 2,811,118 |
| Mizuho Financial Group | 1,178,500 | 2,423,071 |
| Honda Motor | 65,200 | 2,248,389 |
| Nissan Motor | 207,800 | 2,204,481 |
| Takeda Pharmaceutical | 43,200 | 2,160,088 |
| Fanuc | 9,400 | 1,944,960 |
| Mitsubishi | 78,200 | 1,713,730 |
| Mitsui | 115,100 | 1,589,182 |
| Denso | 27,900 | 1,445,177 |
| Bridgestone | 34,600 | 1,328,477 |
| Itochu | 82,800 | 1,079,668 |
| Tokio Marine Holdings | 25,200 | 1,035,030 |
| Astellas Pharma | 67,300 | 984,339 |
| Nomura Holdings | 149,700 | 968,418 |
| Seven + I Holdings | 21,300 | 940,716 |
| Eisai Co | 13,900 | 920,504 |
| Sumitomo Corp | 71,400 | 850,775 |
| Sales | | |
| Mitsubishi UFJ Financial Group | 268,900 | 1,747,050 |
| Toyota Motor | 27,100 | 1,678,551 |
| Japan Tobacco | 36,700 | 1,226,388 |
| Canon | 38,000 | 1,151,336 |
| Mizuho Financial Group Inc | 545,300 | 1,077,491 |
| Takeda Pharmaceutical | 22,100 | 1,021,714 |
| Nissan Motor | 100,600 | 1,000,781 |
| Honda Motor | 29,900 | 958,503 |
| Mitsubishi | 41,300 | 797,973 |
| Fanuc | 4,100 | 686,305 |
| Mitsui | 53,100 | 654,308 |
| Denso | 13,700 | 629,880 |
| Bridgestone | 15,800 | 559,162 |
| Eisai Co | 8,800 | 533,804 |
| Itochu | 41,200 | 504,154 |
| Murata Manufacturing | 3,300 | 503,828 |
| MS&AD Insurance Group | 15,400 | 458,797 |
| Seven + I Holdings | 9,900 | 446,286 |
| Tokio Marine Holdings | 11,600 | 440,913 |
| Astellas Pharma | 32,800 | 430,601 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Europe Equity UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|----------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Anheuser Busch Inbev | 72,374 | 8,741,414 |
| Telefonica | 582,166 | 7,631,093 |
| Siemens | 70,202 | 7,013,113 |
| Banco Santander | 1,163,240 | 6,965,764 |
| Daimler | 76,114 | 6,588,832 |
| Unilever | 152,318 | 6,505,181 |
| Sanofi | 66,084 | 6,289,570 |
| Banco Bilbao Vizcaya Argenta | 691,139 | 6,108,202 |
| Bayer | 35,839 | 4,822,092 |
| Bayerische Motoren Werke | 42,591 | 4,445,930 |
| LVMH Moet Hennessy Louis Vuitton | 22,109 | 3,811,733 |
| SAP | 50,343 | 3,725,897 |
| L'Oreal | 20,812 | 3,712,179 |
| Airbus Group | 43,351 | 2,926,528 |
| Schneider Electric | 37,571 | 2,420,971 |
| Danone | 34,956 | 2,352,982 |
| Koninklijke Philips | 86,882 | 2,290,288 |
| Heineken | 26,343 | 2,206,521 |
| Luxottica Group | 31,758 | 2,140,994 |
| Air Liquide | 16,345 | 1,981,519 |
| Sales | | |
| Anheuser Busch Inbev | 6,170 | 730,986 |
| Unilever | 11,203 | 471,243 |
| Siemens | 4,455 | 426,384 |
| L'Oreal | 2,276 | 409,330 |
| Sanofi | 4,243 | 405,151 |
| E.ON | 28,473 | 401,559 |
| Daimler | 4,887 | 395,126 |
| Telefonica | 30,053 | 378,834 |
| Banco Santander | 59,671 | 334,196 |
| Bayer | 2,436 | 317,969 |
| LVMH Moet Hennessy Louis Vuitton | 1,715 | 298,984 |
| Banco Bilbao Vizcaya Argenta | 34,976 | 296,575 |
| Bayerische Motoren Werke | 2,646 | 260,528 |
| SAP | 3,114 | 224,081 |
| Lafarge | 2,652 | 184,066 |
| Koninklijke Ahold | 8,614 | 176,426 |
| Danone | 2,608 | 172,249 |
| Koninklijke Philips | 5,891 | 150,315 |
| Airbus Group | 2,240 | 146,489 |
| Kone Oyj B | 3,491 | 144,538 |

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree UK Equity Income UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds GBP</i> |
|-----------------------------|----------------|-----------------------------------|
| Purchases | | |
| British American Tobacco | 2,993 | 109,487 |
| Imperial Tobacco Group | 3,128 | 109,009 |
| National Grid | 11,950 | 108,977 |
| Astrazeneca | 2,427 | 104,917 |
| Bae Systems | 20,900 | 98,507 |
| Glaxosmithkline | 7,446 | 96,393 |
| Sse | 6,418 | 93,444 |
| Vodafone Group | 43,635 | 92,252 |
| Legal & General Group | 34,926 | 87,986 |
| Centrica | 38,837 | 84,519 |
| Aviva | 17,915 | 84,440 |
| Royal Dutch Shell | 5,428 | 81,555 |
| ITV | 30,857 | 80,169 |
| BP | 23,369 | 78,172 |
| HSBC | 15,171 | 77,119 |
| Rio Tinto | 3,613 | 72,885 |
| BHP Billiton | 7,596 | 63,540 |
| Old Mutual | 34,309 | 60,194 |
| Pearson | 6,095 | 56,476 |
| Berkeley Group | 1,439 | 52,098 |
| Sales* | | |
| Standard Chartered | 4,169 | 23,933 |
| Anglo American | 4,973 | 14,594 |
| Vedanta Resources | 1,861 | 5,459 |
| Bba Aviation | 1,084 | 2,134 |
| Infinis Energy | 942 | 1,743 |
| Paypoint | 8 | 76 |
| British American Tobacco | 2 | 72 |
| Chesnara | 22 | 72 |
| Berkeley Group Holdings | 2 | 70 |

* The above represents all the sale transactions during the year.

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (continued) For the year ended 31 December 2015

WisdomTree Asia Pacific ex-Japan Equity Income UCITS ETF

| <i>Security Description</i> | <i>Nominal</i> | <i>Base Cost/Proceeds USD</i> |
|---------------------------------------|----------------|-----------------------------------|
| Purchases | | |
| Hon Hai Precision Industry | 27,000 | 73,509 |
| Cnooc Ltd | 70,000 | 72,290 |
| Bank Of China | 169,000 | 71,661 |
| China Construction Bank | 107,000 | 70,416 |
| Evergrande Real Estate Group | 125,000 | 69,484 |
| Industrial & Commerical Bank of China | 121,000 | 68,411 |
| Advanced Info Service NVDR | 10,400 | 65,395 |
| Malayan Banking Bhd | 32,300 | 61,500 |
| Mediatek | 6,000 | 51,287 |
| PTT NVDR | 7,500 | 50,676 |
| Bank Of Communications | 73,000 | 49,545 |
| Chunghwa Telecom | 16,000 | 49,339 |
| Taiwan Mobile | 13,000 | 39,567 |
| Philippine Long Distance Tel | 805 | 38,378 |
| Posco | 212 | 34,757 |
| Fubon Financial Holding | 21,000 | 34,318 |
| Siam Commercial Bank P NVDR | 6,900 | 28,551 |
| Sime Darby Berhad | 13,500 | 28,427 |
| Maxis Bhd | 19,200 | 28,166 |
| KT&G Corp | 303 | 27,879 |
| Sales | | |
| Evergrande Real Estate Group | 79,000 | 52,945 |
| SK Innovation | 303 | 29,811 |
| KT&G Corp | 303 | 29,694 |
| Petrochina | 34,000 | 28,416 |
| PTT Explor & Prod Pcl NVDR | 10,900 | 23,148 |
| China Citic Bank | 35,000 | 22,812 |
| Ioi Corp Bhd | 19,200 | 20,047 |
| Taiwan Mobile | 5,000 | 15,901 |
| Globe Telecom | 305 | 15,114 |
| Telekom Malaysia Bhd | 9,100 | 15,020 |
| Bank Of Communications | 16,000 | 12,208 |
| Feng Tay Enterprise | 2,000 | 11,393 |
| Chongqing Rural Commercia | 18,000 | 11,362 |
| Far Eastone Telecomm | 5,000 | 11,069 |
| China Merchants Bank | 4,000 | 10,665 |
| Delta Electronics Thai NVDR | 3,800 | 10,113 |
| PTT Global Chemical Pcl NVDR | 6,000 | 10,103 |
| Thai Oil Pcl NVDR | 6,400 | 10,097 |
| Bank Of China | 21,000 | 10,086 |
| China Communications | 7,000 | 9,878 |

