

# **WISDOMTREE ISSUER PLC**

**ANNUAL REPORT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

---

**WisdomTree Issuer Plc**  
**Annual Report**  
**For the financial year ended 31 December 2018**

---

**TABLE OF CONTENTS**

Directors and Other Information	3
Directors' Report	4
Investment Managers' Reports	23
Irish Life Investment Managers Limited	23
Assenagon Asset Management S.A.	38
Depository's Report	40
Independent Auditor's Report	41
Statement of Comprehensive Income	48
Statement of Financial Position	53
Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares	58
Statement of Cash Flows	63
Notes to the Financial Statements	68
Schedule of Investments	
WisdomTree US Equity Income UCITS ETF	159
WisdomTree US SmallCap Dividend UCITS ETF	173
WisdomTree Europe Equity Income UCITS ETF	194
WisdomTree Europe SmallCap Dividend UCITS ETF	211
WisdomTree Emerging Markets Equity Income UCITS ETF	235
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	261
WisdomTree ISEQ 20® UCITS ETF	303
WisdomTree Germany Equity UCITS ETF	305
WisdomTree Japan Equity UCITS ETF	310
WisdomTree Europe Equity UCITS ETF	325
WisdomTree UK Equity Income UCITS ETF	334
WisdomTree Emerging Asia Equity Income UCITS ETF	339
WisdomTree Enhanced Commodity UCITS ETF	359
WisdomTree US Quality Dividend Growth UCITS ETF	361
WisdomTree Global Quality Dividend Growth UCITS ETF	371
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	396
WisdomTree India Quality UCITS ETF	403
WisdomTree AT1 CoCo Bond UCITS ETF	409
WisdomTree CBOE S&P 500 PutWrite UCITS ETF	413
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	414
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	419
WisdomTree Japan SmallCap Dividend UCITS ETF	424
WisdomTree US Multifactor UCITS TEF	443
WisdomTree Artificial Intelligence UCITS ETF	450
Summary of Significant Portfolio Changes (Unaudited)	453
Appendix I – Remuneration Policy (Unaudited)	500
Appendix II – Securities Financing Transactions (Unaudited)	501

---

# WisdomTree Issuer Plc

## Directors and Other Information

---

### Directors\*

David Abner (US)  
Gregory Barton (US) (*Chairperson*)  
Vincent Dodd (Ireland)\*\*  
Denise Kinsella (Ireland)\*\*  
Amit Muni (US)  
Peter Ziemba (US)

### Investment Managers

(Up to 26 January 2018)  
Mellon Capital Management Corporation  
50 Fremont St #3900  
San Francisco  
CA 94105-2240  
United States

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

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

### Administrator, Registrar and Transfer Agent

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

### Depositary

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

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

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

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

### Registered Office

25-28 North Wall Quay  
Dublin 1  
Ireland

### Manager

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

**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)

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

### Listing Sponsor

Davy  
Davy House  
49 Dawson Street  
Dublin 2  
Ireland

### UK Facilities Agent and Marketing Agent

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

### Auditors

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

### Swiss Representative and Paying Agent

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

\* All Directors are non-executive Directors.

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

\*\*\* From 26 January 2018, Irish Life Investment Managers Limited was appointed as Investment Manager for all funds apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree S&P 500 Put Write UCITS ETF for which Assenagon Asset Management SA is the Investment Manager.

---

# WisdomTree Issuer Plc

## Directors' Report For the financial year ended 31 December 2018

---

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year, ("year"), ended 31 December 2018 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 "UCITS Regulations").

As at 31 December 2018, the Company comprised 24 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2017: 17 active sub-funds). The names and initial launch dates are as follows:

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

#### WisdomTree US Equity Income UCITS ETF

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

#### WisdomTree US SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DESE")	21 October 2014	USD

#### WisdomTree Europe Equity Income UCITS ETF

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

#### WisdomTree Europe SmallCap Dividend UCITS ETF

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

#### WisdomTree Emerging Markets Equity Income UCITS ETF

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

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

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

#### WisdomTree ISEQ 20® UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("ISEQ")	17 April 2015	EUR

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### WisdomTree Germany Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP Hedged ("DXGP")	11 May 2015	GBP
USD Hedged ("DXGE")	02 November 2015	USD
CHF Hedged Acc ("DXGD")	02 February 2016	CHF
EUR Acc ("DXGY")	02 November 2015	EUR

### WisdomTree Japan Equity UCITS ETF

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

### WisdomTree Europe Equity UCITS ETF

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

### WisdomTree UK Equity Income UCITS ETF

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

### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DEMA")	28 September 2015	USD

### WisdomTree Enhanced Commodity UCITS ETF

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

### WisdomTree US Quality Dividend Growth UCITS ETF

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

### WisdomTree Global Quality Dividend Growth UCITS ETF

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

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

### WisdomTree India Quality UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("EPIQ")	28 February 2017	USD
USD Acc ("EPIE")	28 February 2017	USD

### WisdomTree AT1 CoCo Bond UCITS ETF

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

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

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("PUTW")	21 May 2018	USD

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

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

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

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

### WisdomTree Japan SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DFJ")	09 July 2018	USD
USD Acc ("DFJA")	09 July 2018	USD

### WisdomTree US Multifactor UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("USMF")	10 July 2018	USD
USD Acc ("FCTR")	10 July 2018	USD

### WisdomTree Artificial Intelligence UCITS ETF

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

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

### 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 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree US Equity Income UCITS ETF Acc (DHSA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US Equity Income UCITS ETF – GBP Hedged Acc (DHSG)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree US Equity Income UCITS ETF – EUR Hedged Acc (DHSF)	November 9, 2016	N/A	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US SmallCap Dividend UCITS ETF (DESE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF (EEI)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF Acc (EEIA)	November 7, 2016	November 8, 2016	November 22, 2016	N/A	December 8, 2016
WisdomTree Europe SmallCap Dividend UCITS ETF (DFE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe SmallCap Dividend UCITS ETF Acc (DFEA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
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 Equity Income UCITS ETF Acc (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
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 – GBP Hedged (DXGP)	May 13, 2015	May 14, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – CHF Hedged Acc (DXGD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – USD Hedged (DXGE)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – EUR Acc (DXGY)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – USD Hedged (DXJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Japan Equity UCITS ETF – GBP Hedged (DXJP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF – CHF Hedged Acc (DXJD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF – EUR Hedged Acc (DXJF)	November 4, 2015	N/A	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – JPY Acc (DXJZ)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – USD Hedged Acc (DXJA)	May 20, 2015	March 15, 2017	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 Europe Equity UCITS ETF – USD Hedged Acc (HEDK)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree Europe Equity UCITS ETF – GBP Hedged (HEDP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF – CHF Hedged Acc (HEDD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF – EUR Acc (HEDF)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree UK Equity Income UCITS ETF (WUKD)	October 7, 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	February 4, 2016
WisdomTree Enhanced Commodity UCITS ETF – USD (WCOG)	May 3, 2016	May 4, 2016	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF – USD Acc (WCOA)	May 3, 2016	May 4, 2016	June 9, 2016	June 9, 2016	N/A
WisdomTree Enhanced Commodity UCITS ETF – GBP Hedged Acc (WCOM)	August 16, 2018	August 17, 2018	N/A	N/A	N/A

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

### Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity UCITS ETF – EUR Hedged Acc (WCOE)	August 16, 2018	N/A	August 17, 2018	August 17, 2018	N/A
WisdomTree US Quality Dividend Growth UCITS ETF – USD (DGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF – USD Acc (DGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF – USD (GGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF – USD Acc (GGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR (EGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR Acc (EGRA)	July 4, 2016	July 5, 2016	July 14, 2016	July 14, 2016	N/A
WisdomTree India Quality UCITS ETF – USD (EPIQ)	February 28, 2017	March 15, 2017	N/A	March 7, 2017	N/A
WisdomTree India Quality UCITS ETF – USD Acc (EPIE)	February 28, 2017	March 15, 2017	March 7, 2017	March 7, 2017	N/A
WisdomTree AT1 CoCo Bond UCITS ETF – USD (CCBO)	May 16, 2018	May 17, 2018	June 7, 2018	May 30, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF – USD Acc (COCB)	May 16, 2018	May 17, 2018	June 7, 2018	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged (CODO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged (COBO)	August 23, 2018	N/A	August 24, 2018	August 24, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged (COGO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – USD Acc (PUTW)	May 23, 2018	May 24, 2018	June 7, 2018	May 30, 2018	N/A
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR (YLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR Acc (EYLD)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR (GOVE)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR Acc (WGOV)	July 4, 2018	N/A	July 23, 2018	July 5, 2018	N/A
WisdomTree Japan SmallCap Dividend UCITS ETF – USD (DFJ)	July 11, 2018	July 12, 2018	August 2, 2018	N/A	N/A
WisdomTree Japan SmallCap Dividend UCITS ETF – USD Acc (DFJA)	July 11, 2018	July 12, 2018	August 2, 2018	N/A	N/A
WisdomTree US Multifactor UCITS ETF – USD (USMF)	July 11, 2018	July 12, 2018	August 2, 2018	N/A	N/A
WisdomTree US Multifactor UCITS ETF – USD Acc (FCTR)	July 11, 2018	July 12, 2018	August 2, 2018	N/A	N/A
WisdomTree Artificial Intelligence UCITS ETF – USD Acc (WTAI)	November 30, 2018	December 5, 2018	December 11, 2018	January 11, 2019	N/A

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

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

Irish Stock Exchange is the primary exchange where all trade list and exchanges are disclosed.



---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Investment policies and objectives

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

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

##### **DHS**

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

##### **DHSA**

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

##### **DHSG**

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

##### **DHSF**

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

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

##### **DESE**

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

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

##### **E EI**

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

##### **EEIA**

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

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

##### **DFE**

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

##### **DFEA**

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Investment policies and objectives (continued)

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

##### **DEM**

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

##### **DEMR**

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

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

##### **DGSE**

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

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

##### **ISEQ**

The Share Class seeks to replicate the price and yield performance, before fees and expenses, of the ISEQ 20<sup>®</sup> Index (Index Bloomberg Code: ISEQ20R, Sub-Fund Ticker Symbol: ISEQ).

#### *WisdomTree Germany Equity UCITS ETF*

##### **DXGP**

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

##### **DXGE**

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

##### **DXGD**

The Sub-Fund seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Germany CHF Hedged Equity Index (Index Bloomberg Code: WTGEHFT, Sub-Fund Ticker Symbol: DXGD).

##### **DXGY**

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

#### *WisdomTree Japan Equity UCITS ETF*

##### **DXJ**

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### **Investment policies and objectives (continued)**

#### ***DXJP***

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

#### ***DXJZ***

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

#### ***DXJD***

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

#### ***DXJF***

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

#### ***DXJA***

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

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

#### ***HEDJ***

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

#### ***HEDF***

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

#### ***HEDD***

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

#### ***HEDP***

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Investment policies and objectives (continued)

#### ***HEDK***

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

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

#### ***WUKD***

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

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

#### ***DEMA***

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

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

#### ***WCOG***

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

#### ***WCOA***

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

#### ***WCOM***

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

#### ***WCOE***

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

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

#### ***DGRA***

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

#### ***DGRW***

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Investment policies and objectives (continued)

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

##### **GGRA**

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

##### **GGRW**

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

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

##### **EGRA**

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

##### **EGRW**

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

#### *WisdomTree India Quality UCITS ETF*

##### **EPIQ**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree India Quality Index (Index Bloomberg Code: WTINQT, Sub-Fund Ticker Symbol: EPIQ)

##### **EPIE**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree India Quality Index (Index Bloomberg Code: WTINQT, Sub-Fund Ticker Symbol: EPIE)

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

##### **CCBO**

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

##### **COCB**

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

##### **CODO**

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### **Investment policies and objectives (continued)**

#### ***COBO***

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

#### ***COGO***

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

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

#### ***PUTW***

The Share Class seeks to track the price and yield performance, before fees and expenses, of the CBOE S&P 500® PutWrite Index (Index Bloomberg Code: PUT, Sub-Fund Ticker Symbol: PUTW).

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

#### ***YLD***

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

#### ***EYLD***

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

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

#### ***GOVE***

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

#### ***WGOV***

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

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

#### ***DFJ***

The Share Class seeks to track the investment results of dividend-paying small-cap companies in the Japanese equity market (Index Bloomberg Code: WTIDJSTR (NTR), Sub-Fund Ticker Symbol: DFJ).

#### ***DFJA***

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Investment policies and objectives (continued)

#### *WisdomTree US Multifactor UCITS ETF*

##### *USMF*

The Share Class seeks to track the investment results of companies with the highest composite scores based on two fundamental factors, value and quality measures, and two technical factors, momentum and correlation (Index Bloomberg Code: WTUSMFNT (NTR), Sub-Fund Ticker Symbol: USMF).

##### *FCTR*

The Share Class seeks to track the price and yield performance, before fees and expenses, of WisdomTree US Multifactor Index (Index Bloomberg Code: WTUSMFNT (NTR), Sub-Fund Ticker Symbol: FCTR).

#### *WisdomTree Artificial Intelligence UCITS ETF*

##### *WTAI*

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

### Results and activities

The results of operations are detailed in the Statement of Comprehensive Income and Statement of Changes in Net Assets. A detailed review of the Company's activities and future developments is contained in the Investment Managers' Reports on pages 23 to 39.

### Directors

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

David Abner (US)

Gregory Barton (US)

Vincent Dodd\* (Ireland)

Denise Kinsella\* (Ireland)

Amit Muni (US)

Peter Ziemba (US)

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

All Directors are non-executive Directors.

### Going Concern

The Directors' report summarises the Company's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 10 to these financial statements summarise the Company's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

### Future developments

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Directors' and Company Secretary's interests

The Directors who held office at 31 December 2018 and their families had no interests in the share capital or debentures of the Company. At 31 December 2018, the subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. Please refer to Note 7 for Directors' Remuneration and related party transactions with the Directors.

Directors Gregory Barton, Amit Muni and Peter Ziembra are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. David Abner, who is also a director of the Company, is an employee of WisdomTree UK Limited. All Directors of the Company are also Directors of the Manager.

### Political Donations

No political donations were made by the Company during the financial year ended 31 December 2018.

### Distributions

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

Quarterly distributions will normally be declared with a view to being paid in March, June, September, and December. Please refer to Note 10 for distributions paid during the year and Note 26 for distributions declared prior to the year end but paid subsequent to the year end.

### Adequate accounting records

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



---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Connected parties (continued)

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

<i>Types of transactions</i>	<i>Counterparties</i>
Administration, registry and transfer agency services	State Street Fund Services (Ireland) Limited
Custody and trustee services	State Street Custodial Services (Ireland) Limited
Foreign currency hedging services	Assenagon Asset Management SA
	Irish Life Investment Managers Limited
Facilities agency and marketing services	WisdomTree UK Limited
Promoter and index provider	WisdomTree Asset Management Inc.
Management services	WisdomTree Management Limited
Investment management services	Mellon Capital Management Corporation (up to 26 January 2018)
	Assenagon Asset Management SA
	Irish Life Investment Managers Limited

### Employees

The Company had no employees during the financial year ended 31 December 2018 and 31 December 2017.

### Significant events during the financial year

See Note 24 in Notes to the Financial Statements.

### Significant events after the financial year end

See Note 25 in Notes to the Financial Statements.

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

### Corporate Governance Statement

The 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](http://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](http://www.centralbank.ie) and are available for inspection at the registered office of the Company.

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Corporate Governance Statement (continued)

A corporate governance code was issued by the Irish Funds Industry Association (Irish Funds), the representative body for the international investment fund community in Ireland, 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](http://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 which are designed to ensure that all relevant adequate accounting records are properly maintained and are readily available, including production of annual and half yearly financial statements. The Board has appointed State Street Fund Services (Ireland) Limited, (the "Administrator") to maintain the books and records of the 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.

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

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

### *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.

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Corporate Governance Statement (continued)

#### *Dealings with Shareholders (continued)*

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

Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting. Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the 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 whom 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, Depositary and the Investment Managers. 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 financial year or at the financial year end.

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Corporate Governance Statement (continued)

#### *Diversity Report*

The Board, acknowledges the importance of diversity to enhance its operation. During the selection process, the Board is committed to selecting those with diversity of business skills, experience and gender and candidates for appointment are considered based on these attributes. The Board's principle is that each member of the Board must have the skills, experience, knowledge and overall suitability that will enable each director to contribute individually, and as part of the Board team, to the effectiveness of the Board. Subject to that overriding principle, the Board believes that diversity of experience and approach, including educational and professional background, gender, age and geographical provenance, amongst board members is of great value when considering overall board balance in making new appointments to the Board. In consideration of the nature, scale and complexity of the Company, the Board's objective is to ensure that it delivers the business strategy while (i) it maintains a balance of skills, knowledge, experience and diversity at Board member level, (ii) all selection decisions and succession planning for appointments to the Board are based on merit, skills, knowledge, experience and independence, (iii) recruitment is fair and non-discriminatory. It is the Board's policy to aspire to increase its female representation from a current female representation of 16%. The current Board composition reflects diverse age, gender, educational and professional backgrounds.

#### **Potential Implication of 'Brexit'**

The uncertainty regarding the potential U.K. exit from the EU could adversely affect our business.

Pursuant to the European Referendum Act 2015, a referendum on the United Kingdom's membership of the EU was held on 23 June 2016 with the majority voting to leave the EU. The U.K. was originally expected to leave the EU (referred to as "Brexit") on 29 March 2019 with this timetable now likely to be extended to 12 April 2019 following recent negotiations with EU member states. Such an exit from the EU would be unprecedented, and it is currently unclear what the U.K.'s trading relationship with the EU will be after Brexit. Notwithstanding the uncertainty around timing and the precise structure of the future EU/U.K. relationship, it can be assumed that there will be changes to current U.K. trading relationships and the U.K. legal and regulatory environment. These changes may impact how we conduct our business across Europe and how the funds are distributed. This uncertainty also could impact the broader global economy, including by reducing investor confidence and driving volatility. Deteriorating business, consumer or investor confidence arising from Brexit or the uncertainty around Brexit could lead to (i) reduced levels of business activity; (ii) higher levels of default rates and impairment; and (iii) mark to market losses in trading portfolios resulting from changes in credit ratings, share prices and solvency of counterparties.

#### **Relevant audit information**

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

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

---

# WisdomTree Issuer Plc

## Directors' Report (continued) For the financial year ended 31 December 2018

---

### Director's Compliance Statement

The Directors are responsible for securing the company's compliance with its "relevant obligations" under section 225 of the Companies Act 2014 (as defined in section 225(1) thereof).

As required under section 225(3), the Directors confirm that:

- (a) a compliance policy statement has been drawn up setting out the Company's policies (that, in the Directors' opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations';
- (b) appropriate arrangements or structures are in place that, in the Directors' opinion, are designed to secure material compliance with the Company's relevant obligations; and
- (c) a review has been conducted during the financial year ending 31 December 2018 of the arrangements or structures referred to in paragraph (b) above.

### Statement of Directors' Responsibilities

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

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

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the 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.

### Statement of Directors' Responsibilities (continued)

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

---

## WisdomTree Issuer Plc

### Directors' Report (continued) For the financial year ended 31 December 2018

---

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

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


#### Independent auditor

The auditors, Ernst & Young, were appointed by the Board of Directors in 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 6 years. Ernst & Young will continue in office in accordance with Section 383 (2) of the Companies Act, 2014.

On behalf of the Directors:

  
Denise Kinsella

Date: 26 March 2019

  
Vincent Dodd

**WisdomTree Issuer Plc**  
**Investment Manager's Report**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference**

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

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

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

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

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the financial year ended 31 December 2018. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided:

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017</i> %	<i>Fund return for the year ended 31/12/2018</i> %	<i>Benchmark return for the period ended 31/12/2018</i> %	<i>Tracking difference Net of TER</i> %	<i>TER (Annual or pro rata since Inception)</i> %	<i>Tracking difference Gross of TER</i> %	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF – DHS	10.12	(7.69)	(8.13)	0.21	(0.29)	0.50	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSA	10.13	(7.94)	(8.13)	0.20	(0.29)	0.50	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSG	8.90	(9.72)	(9.84)	0.13	(0.35)	0.48	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF – DHSF	8.25	(10.62)	(10.77)	0.17	(0.35)	0.52	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US SmallCap Dividend UCITS ETF – DESE*	7.90	(12.78)	(13.24)	0.18	(0.35)	0.53	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe Equity Income UCITS ETF – EEI*	9.22	(6.66)	(7.22)	0.31	(0.27)	0.59	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe Equity Income UCITS ETF – EEIA*	9.22	(6.94)	(7.22)	0.32	(0.27)	0.59	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE*	16.56	(16.33)	(16.79)	0.08	(0.35)	0.43	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA*	16.56	(16.73)	(16.79)	0.08	(0.35)	0.43	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark



**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM**	25.30	(5.73)	(5.29)	(0.78)	(0.43)	(0.36)	Underperformance is primarily driven by the Sampling nature of the Sub-Fund and the impact of trading costs associated with the annual rebalance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR**	25.30	(5.99)	(5.29)	(0.81)	(0.43)	(0.39)	Underperformance is primarily driven by the Sampling nature of the Sub-Fund and the impact of trading costs associated with the annual rebalance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE**	34.92	(12.79)	(12.71)	(0.45)	(0.50)	0.05	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree ISEQ 20 UCITS ETF – ISEQ*	10.38	(20.40)	(19.84)	(0.72)	(0.46)	(0.26)	Underperformance is primarily driven by a number of issues associated with the Aрызta rights issue
WisdomTree Germany Equity UCITS ETF – DXGY	14.81	(18.07)	(18.54)	0.57	(0.32)	0.90	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of a receivable related to a tax rebate

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Germany Equity UCITS ETF – DXGP	15.16	(16.83)	(17.66)	0.53	(0.35)	0.89	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of a receivable related to a tax rebate
WisdomTree Germany Equity UCITS ETF – DXGE	16.40	(15.49)	(16.00)	0.22	(0.48)	0.70	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of a receivable related to a tax rebate
WisdomTree Germany Equity UCITS ETF – DXGD	14.35	(18.48)	(18.85)	0.46	(0.35)	0.82	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of a receivable related to a tax rebate
WisdomTree Japan Equity UCITS ETF – DXJZ	22.56	(17.84)	(17.68)	(0.20)	(0.40)	0.21	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF – DXJ	18.84	(18.31)	(18.37)	(0.37)	(0.48)	0.11	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJF	17.01	(21.09)	(20.88)	(0.26)	(0.45)	0.19	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJD	16.66	(21.40)	(21.14)	(0.33)	(0.45)	0.12	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJP	17.56	(19.85)	(20.01)	(0.32)	(0.45)	0.13	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJA	14.85	(18.65)	(18.37)	(0.34)	(0.48)	0.14	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDF	13.18	(11.55)	(11.78)	0.26	(0.32)	0.59	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe Equity UCITS ETF – HEDJ	14.62	(9.04)	(9.06)	(0.13)	(0.58)	0.45	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of hedging
WisdomTree Europe Equity UCITS ETF – HEDK	14.60	(9.14)	(9.06)	(0.09)	(0.58)	0.49	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDP	13.49	(10.27)	(10.81)	0.22	(0.35)	0.57	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDD	12.88	(12.01)	(12.12)	0.12	(0.35)	0.47	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree UK Equity Income UCITS ETF – WUKD*	7.84	(10.21)	(10.12)	(0.35)	(0.27)	(0.08)	Underperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA**	28.45	(5.63)	(5.27)	(0.65)	(0.50)	(0.15)	Underperformance is primarily driven by the impact of trading costs
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA*	26.48	(5.07)	(5.16)	0.11	(0.31)	0.42	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW*	26.48	(4.91)	(5.16)	0.10	(0.31)	0.41	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA**	28.01	(7.98)	(7.81)	(0.19)	(0.35)	0.16	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW**	28.01	(7.80)	(7.81)	(0.20)	(0.35)	0.16	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA	22.15	(14.28)	(14.28)	—	(0.29)	0.30	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	22.16	(14.08)	(14.28)	—	(0.29)	0.29	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree India Quality UCITS ETF – EPIQ**	19.84	(7.85)	(7.46)	(0.38)	(0.67)	0.30	Outperformance is primarily driven by the impact of the change in CGT accrual in the Sub-Fund
WisdomTree India Quality UCITS ETF – EPIE**	19.84	(7.87)	(7.46)	(0.38)	(0.67)	0.30	Outperformance is primarily driven by the impact of the change in CGT accrual in the Sub-Fund
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – YLD***	—	(0.39)	—	(0.38)	(0.09)	(0.29)	Underperformance is primarily driven by the Sampling nature of the Sub-Fund
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EYLD***	—	(0.39)	—	(0.38)	(0.09)	(0.29)	Underperformance is primarily driven by the Sampling nature of the Sub-Fund

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree EUR Government Bond Enhanced Yield UCITS – GOVE***	—	0.45	0.43	0.02	(0.08)	0.10	Outperformance is primarily driven by the Sampling nature of the Sub-Fund and pricing differences between the Sub-Fund and the benchmark
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – WGOV***	—	0.45	0.43	0.02	(0.08)	0.10	Outperformance is primarily driven by the Sampling nature of the Sub-Fund and pricing differences between the Sub-Fund and the benchmark
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJ****	—	(12.72)	(12.91)	0.21	(0.23)	0.44	Outperformance is primarily driven by the Sampling nature of the Sub-Fund
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJA****	—	(12.72)	(12.91)	0.21	(0.23)	0.44	Outperformance is primarily driven by the Sampling nature of the Sub-Fund
WisdomTree US Multifactor UCITS ETF – USMF*****	—	(10.93)	(10.72)	(0.23)	(0.14)	(0.09)	Underperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Multifactor UCITS ETF – FCTR*****	—	(10.93)	(10.72)	(0.23)	(0.14)	(0.09)	Underperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

---

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

---

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Benchmark return for the period ended 31/12/2018 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Artificial Intelligence UCITS ETF – WTAI*****	—	(8.08)	(7.94)	0.01	(0.03)	0.03	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark

\* From 23 January 2018 (date of transfer from Mellon Capital Management Corporation).

\*\* From 26 January 2018 (date of transfer from Mellon Capital Management Corporation).

\*\*\* From 2 July 2018 (date of inception).

\*\*\*\* From 9 July 2018 (date of inception).

\*\*\*\*\* From 10 July 2018 (date of inception).

\*\*\*\*\* From 30 November 2018 (date of inception).



**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Error**

The Tracking Error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the financial year ended 31 December 2018.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2018.

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE 1Y (annualized)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF – DHS	up to 2%	0.25%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSA	up to 2%	0.25%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSG	up to 2%	0.29%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSF	up to 2%	0.31%	Within tolerance
WisdomTree US SmallCap Dividend UCITS ETF – DESE*	up to 2%	0.17%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEI*	up to 2%	0.13%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEIA*	up to 2%	0.13%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE*	up to 2%	0.21%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA*	up to 2%	0.21%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM**	up to 2%	0.57%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR**	up to 2%	0.57%	Within tolerance
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE**	up to 2%	0.41%	Within tolerance
WisdomTree ISEQ 20 UCITS ETF – ISEQ*	up to 2%	0.31%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGY	up to 2%	0.30%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGP	up to 2%	0.31%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGE	up to 2%	0.37%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGD	up to 2%	0.31%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJZ	up to 2%	0.18%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJ	up to 2%	0.38%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJF	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJD	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJP	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJA	up to 2%	0.38%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDF	up to 2%	0.14%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDJ	up to 2%	0.25%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDK	up to 2%	0.25%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDP	up to 2%	0.16%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDD	up to 2%	0.16%	Within tolerance
WisdomTree UK Equity Income UCITS ETF – WUKD*	up to 2%	0.16%	Within tolerance
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA**	up to 2%	0.57%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA*	up to 2%	0.10%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW*	up to 2%	0.10%	Within tolerance

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

**Tracking Error (continued)**

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE 1Y (annualized)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA**	up to 2%	0.15%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW**	up to 2%	0.15%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA	up to 2%	0.10%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	up to 2%	0.10%	Within tolerance
WisdomTree India Quality UCITS ETF – EPIQ**	up to 2%	1.78%	Within tolerance
WisdomTree India Quality UCITS ETF – EPIE**	up to 2%	1.78%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – YLD***	up to 2%	0.42%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EYLD***	up to 2%	0.42%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – GOVE***	up to 2%	0.41%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – WGOV***	up to 2%	0.41%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJ****	up to 2%	0.48%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJA****	up to 2%	0.48%	Within tolerance
WisdomTree US Multifactor UCITS ETF – USMF*****	up to 2%	0.07%	Within tolerance
WisdomTree US Multifactor UCITS ETF – FCTR*****	up to 2%	0.07%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF – WTAI*****	up to 2%	0.50%	Within tolerance

\* From 23 January 2018 (date of transfer from Mellon Capital Management Corporation).

\*\* From 26 January 2018 (date of transfer from Mellon Capital Management Corporation).

\*\*\* From 2 July 2018 (date of inception).

\*\*\*\* From 9 July 2018 (date of inception).

\*\*\*\*\* From 10 July 2018 (date of inception).

\*\*\*\*\* From 30 November 2018 (date of inception).

---

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

---

**Performance**

***January 1, 2018 through December 31, 2018***

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF returned -14.28% at net asset value ("NAV") from the time period of January 1, 2018 through December 31, 2018. There was a negative contribution from all countries. Looking at the performance of the largest weighted countries, France performed -0.65%, Germany -5.63% and the Netherlands at -0.82%. From a sector perspective the Consumer Discretionary -3.51% and Materials -4.08% sectors were the biggest detractors from performance.

The WisdomTree US Equity Income UCITS ETF returned -7.93% at net asset value ("NAV") from the time period of January 1, 2018 through December 31, 2018. Most sectors performed negatively with the Fund's position in Consumer Staples -2.12% and Financials -1.91% being the biggest detractors from performance.

The WisdomTree German Equity UCITS ETF returned -18.07% at net asset value ("NAV") from the time period of January 1, 2018 through December 31, 2018. Most sectors performed negatively with the Fund's position in Consumer Discretionary stocks -4.72% and Industrials -4.45% were the biggest detractors from performance.

The WisdomTree Japan Equity UCITS ETF returned -17.84% at net asset value ("NAV") from the time period of January 1, 2018 through December 31, 2018. Most sectors performed negatively. The Fund's position in Industrials -4.12% and Consumer Discretionary stocks -3.78% contributed most negatively to performance.

The WisdomTree Europe Equity UCITS ETF returned -11.55% at net asset value ("NAV") from the time period of January 1, 2018 through December 31, 2018. Looking at the performance of the largest weighted countries, France performed -0.75%, Germany -6.72% and Spain at -3.69%. All sectors performed negatively with Financials being the worst performers -3.09%.

***January 23, 2018 through December 31, 2018***

The WisdomTree Europe Equity Income UCITS ETF returned -10.43% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. Looking at the performance of the largest weighted countries, France performed -1.45%, Germany -2.58% and the United Kingdom at -1.49%. From a sector perspective, Financials were the worst performers -5.60%.

The WisdomTree Europe Small Cap Dividend UCITS ETF returned -19.31% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. Looking at the performance of the largest weighted countries, Italy performed -2.89%, Sweden -0.97% and the United Kingdom at -3.52%. From a sector perspective, Financials -4.53% and Industrials -4.10% were the worst performers.

The WisdomTree ISEQ 20 UCITS ETF returned -22.92% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. The Fund's position in Materials -6.99% and Financial stocks -6.35% were the worst performers.

The WisdomTree US Small Cap Div UCITS returned -15.30% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. The Fund's position in Financials -3.33% and Materials -2.13% contributed most negatively to performance.

The WisdomTree US Quality Dividend Growth UCITS ETF - USD returned -10.82% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. The Fund's position in Industrials -2.33% and Financials -2.06% were the worst contributors to performance.

The WisdomTree UK Equity Income UCITS ETF returned -9.42% at net asset value ("NAV") from the time period of January 23, 2018 through December 31, 2018. Financials -3.70% was the worst performing sector.

---

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

---

**Performance (continued)**

***January 26, 2018 through December 31, 2018***

The WisdomTree India Quality UCITS ETF - USD returned -10.58% at net asset value ("NAV") from the time period of January 26, 2018 through December 31, 2018. The Fund's position in the Consumer Discretionary sector -4.06% and Financials -3.47% were the worst performers.

The WisdomTree Emerging Markets Equity Income UCITS ETF returned -16.14% at net asset value ("NAV") from the time period of January 26, 2018 through December 31, 2018. Hong Kong -3.82% and Taiwan -3.72% were the biggest detractors from performance for the period. Financials -5.21% was the worst performing sector.

The WisdomTree Emerging Asia Equity Income UCITS ETF returned -15.89% at net asset value ("NAV") from the time period of January 26, 2018 through December 31, 2018. Hong Kong -6.07% and Taiwan -4.30% were the biggest detractors from performance for the period. Financials -6.01% was the worst performing sector.

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD returned -13.88% at net asset value ("NAV") from the time period of January 26, 2018 through December 31, 2018. The Fund's position in the United States was the biggest detractor from performance -5.92%. Consumer Discretionary -3.02% and Industrials -2.89% were the worst performing sectors.

The WisdomTree Emerging Markets Small Cap Dividend UCITS ETF returned -21.76% at net asset value ("NAV") from the time period of January 26, 2018 through December 31, 2018. Hong Kong -5.93% and Taiwan -3.65% were the biggest detractors from performance for the period. Financials -6.09% was the worst performing sector.

***July 02, 2018 through December 31, 2018***

The WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF returned -0.39% at net asset value ("NAV") from the time period of July 02, 2018 through December 31, 2018. The Fund's position in Germany contributed positively to performance -0.10%. Ireland was the biggest detractor -0.16%.

The WisdomTree EUR Government Bond Enhanced Yield UCITS ETF returned 0.45% at net asset value ("NAV") from the time period of July 02, 2018 through December 31, 2018. The Fund's position in Italy -0.28% and Germany -0.27% were the biggest contributors to performance.

***July 09, 2018 through December 31, 2018***

The WisdomTree Japan Small Cap Dividend UCITS ETF returned -12.72% at net asset value ("NAV") from the time period of July 9, 2018 through December 31, 2018. The Fund's position in Industrials -2.58% and Financials -2.23% were the biggest detractors from performance.

---

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2018**

---

**Performance (continued)**

***July 10, 2018 through December 31, 2018***

The WisdomTree US Multifactor UCITS ETF returned -10.93% at net asset value ("NAV") from the time period of July 10, 2018 through December 31, 2018. The Fund benefited from its position in Utilities. The Fund's position in Financials contributed negatively to performance.

***November 30, 2018 through December 31, 2018***

The WisdomTree Artificial Intelligence UCITS ETF returned -8.08% at net asset value ("NAV") from the time period of November 30, 2018 through December 31, 2018. The Fund's largest country exposure is to the U.S. and this accounted for circa -5.50% of the performance in the period.

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

**January 2019**

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2018**

**Reporting period: 1 January 2018 – 31 December 2018**

**Tracking Difference**

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

**Tracking Error**

The tracking error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period from 29 December 2017 until 31 December 2018. During the reporting period, the actual annualised tracking errors for all Fund's share classes were within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (up to 2%).

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the abovementioned period. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided as well. The table also shows the annualized tracking error for the period from 1 January 2018 until 31 December 2018.

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2017</i>	<i>Fund return for the year ended 31/12/2018</i>	<i>Benchmark return for the year ended 31/12/2018</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF – WCOA	5.39	(9.76%)	(8.98%)	(0.43%)	0.35%	(0.78%)	0.18%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOG	5.39	(9.75%)	(8.98%)	(0.42%)	0.35%	(0.77%)	0.17%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOE <sup>1</sup>	–	(7.69%)	(7.37%)	(0.19%)	0.13%	(0.32%)	0.29%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOM <sup>1</sup>	–	(7.37%)	(6.95%)	(0.29%)	0.13%	(0.42%)	0.28%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COCB	–	(6.66%)	(6.43%)	0.09%	0.32%	(0.23%)	0.65%	Different portfolio composition in the Sub-Fund as compared to the underlying index due to minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – CCBO <sup>2</sup>	–	(6.66%)	(6.43%)	0.09%	0.32%	(0.23%)	0.65%	Different portfolio composition in the Sub-Fund as compared to the underlying index due to minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COBO <sup>3</sup>	–	(3.41%)	(3.24%)	0.01%	0.18%	(0.17%)	0.56%	Different portfolio composition in the Sub-Fund as compared to the underlying index due to minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2018**

**Tracking Error (continued)**

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2017</i>	<i>Fund return for the year ended 31/12/2018</i>	<i>Benchmark return for the year ended 31/12/2018</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree AT1 CoCo Bond UCITS ETF – CODO <sup>1</sup>	–	(2.28%)	(2.15%)	0.05%	0.18%	(0.13%)	0.66%	Different portfolio composition in the Sub-Fund as compared to the underlying index due to minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COGO <sup>2</sup>	–	(2.90%)	(2.79%)	0.07%	0.18%	(0.11%)	0.58%	Different portfolio composition in the Sub-Fund as compared to the underlying index due to minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree S&P 500 PutWrite UCITS ETF – PUTW <sup>4</sup>	–	(7.48%)	(7.30%)	0.05%	0.23%	(0.18%)	0.33%	Investment related fees, and difference of the T-Bill rate in the underlying index and US T-Bill portfolio return.	up to 2%	Within tolerance

<sup>1</sup> Performance figures since inception (14/08/2018).

<sup>2</sup> Performance figures since inception (14/05/2018).

<sup>3</sup> Performance figures since inception (21/08/2018).

<sup>4</sup> Performance figures since inception (22/05/2018).

**Performance**

- During the reporting period the commodity markets exhibited negative returns with industrial metals (Bloomberg Industrial Metals Index) decreasing by 19.5%. Energy (Bloomberg Energy Index) and agriculture (Bloomberg Agriculture Index) commodity markets also showed negative performance of -12.7% and -10.8%, respectively. The **WisdomTree Enhanced Commodity UCITS ETF** (Share Class Ticker Symbols: WCOA/WCOG) has been affected by the above stated market conditions and net asset value (“NAV”) returned -9.76% and -9.75% for the period from 29 December 2017 until 31 December 2018.
- During the period from 14 May 2018 until 31 December 2018 the CoCo markets showed negative returns with the BofA Merrill Lynch Contingent Capital Index losing 5.5%. This affected the **WisdomTree AT1 CoCo Bond UCITS ETF** (Share Class Ticker Symbols: CCBO/COCB) whose net asset value (“NAV”) returned -6.66%.
- The **WisdomTree S&P 500 PutWrite UCITS ETF** (Ticker Symbol: PUTW) net asset value (“NAV”) returned -7.48 % for the period from 22 May 2018 until 31 December 2018. The Sub-Fund’s benchmark index (PUT Index) slightly outperformed the S&P 500 Index (Return: -7.3% vs. -8.0%) thanks to the raised option premia.

**Assenagon Asset Management S.A.**  
**Aerogolf Center**  
**1B, Heienhaff**  
**1736 Senningerberg**  
**Luxembourg**  
**January 2019**

---

# WisdomTree Issuer Plc

## Depository Report

### For the financial year ended 31 December 2018

---

We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the financial year ended 31 December 2018, in our capacity as Depository 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 Regulation 34, (1), (3) and (4) in Part 5 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, (‘the UCITS Regulations’), and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown.

#### **Responsibilities of the Depository**

Our duties and responsibilities are outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the 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 Depository must state why this is the case and outline the steps which we have taken to rectify the situation.

#### **Basis of Depository Opinion**

The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the Company has been managed (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the Company’s Memorandum and Articles of Association and the UCITS 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 financial year ended 31 December 2018, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Memorandum and 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 and 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: 20 March 2019**



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER PLC**

### ***Opinion***

We have audited the financial statements of WisdomTree Issuer plc ('the Company') for the year ended 31 December 2018, which comprise the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and International Financial Reporting Standards (IFRS) as adopted by the European Union as applied in accordance with the provisions of the Companies Act 2014.

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 2018 and of its loss for the year then ended;
- ▶ have been properly prepared in accordance with IFRS as adopted by the European Union; and
- ▶ have been properly prepared in accordance with the requirements of the Companies Act 2014, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015.

### ***Basis for opinion***

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

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

### ***Conclusions relating to going concern***

We have nothing to report in respect of the following matters, in relation to which ISAs (Ireland) require us to report to you where:

- ▶ the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ▶ the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER PLC (CONTINUED)

### Key audit matters

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

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p><b>Valuation of financial assets and financial liabilities at fair value through profit or loss</b></p> <p>We have considered valuation of financial assets at fair value through profit or loss with a fair value of EUR 929,536,246 (2017: EUR 720,098,270) and financial liabilities at fair value through profit or loss with a fair value of (EUR 14,999,371) (2017: (EUR 678,676)) as a key audit matter as it is a key driver of the Company's performance and net asset value.</p> <p>Please refer to note 3.1 - Financial assets at fair value through profit or loss, Note 4 - Net (loss) / gain on investment activities and note 12 - Fair Value disclosures in the financial statements.</p>	<p>We have obtained the listing of financial assets and financial liabilities at fair value through profit or loss as at 31 December 2018 from the Administrator.</p> <p>We assessed the reasonableness of the valuation for all financial assets and financial liabilities at fair value through profit or loss including total return swaps and options by:</p> <ul style="list-style-type: none"> <li>▶ obtaining an understanding and evaluating the key controls that have been implemented over the valuation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment valuation process;</li> <li>▶ comparing values to quoted prices or vendor prices; or</li> <li>▶ recalculating fair value using industry standard models, assessing the reasonableness of the assumptions and data inputs used by the Directors</li> </ul> <p>to value these financial assets and financial liabilities at fair value through profit or loss.</p>	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>

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

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p><b>Existence of financial assets and financial liabilities at fair value through profit or loss held outside of the custody network</b></p> <p>We have considered existence of financial assets at fair value through profit or loss held outside of the custody network with a fair value of EUR 67,414 (2017: EUR 3,465,550) and financial liabilities at fair value through profit or loss with a fair value of (EUR 14,999,371) (2017: (EUR 678,676)) as a key audit matter as it is a key driver of the Company's performance and net asset value.</p> <p>Please refer to note 3.1 - Financial assets at fair value through profit or loss, note 4 - Net (loss) / gain investment activities and Note 12 - Fair Value disclosures in the financial statements.</p>	<p>We have obtained the listing of financial assets and financial liabilities at fair value through profit or loss as at 31 December 2018 from the Administrator.</p> <p>We assessed the reasonableness of the existence for all financial assets and financial liabilities at fair value through profit or loss held outside of the custody network by:</p> <ul style="list-style-type: none"> <li>▶ obtaining an understanding and evaluating the key controls that have been implemented over the reconciliation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment reconciliation process</li> <li>▶ obtaining independent confirmations directly from the counterparty for of each of the financial assets and financial liabilities at fair value through profit or loss held at year-end and investigating any material differences identified</li> </ul> <p>to confirm the existence of these financial assets and financial liabilities at fair value through profit or loss.</p>	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>

***Our application of materiality***

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

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

### ***Materiality***

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

We determined materiality to be 0.5% of each Sub-Fund's Net Asset Value (2017: 0.5%). We believe that Net Asset Value is an appropriate measurement basis since the users of the financial statements may focus more on this than on earnings.

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

### ***Performance materiality***

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

On the basis of our risk assessments, together with our assessment of the Company's overall control environment, our judgement was that performance materiality was 75% (2017: 75%) of our materiality. We have set performance materiality at this percentage due to our knowledge of the company and its industry, our past history with the entity, the effectiveness of its control environment and our assessment of the risks associated with the engagement.

### ***Reporting threshold***

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

We agreed with the Board of Directors that we would report to them all uncorrected audit differences in excess of 5% (2017: 5%) of our defined materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds.

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

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

#### ***Tailoring the scope***

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

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

### ***Other information***

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

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

We have nothing to report in this regard.

### ***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with 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 and the financial statements are in agreement with the accounting records.

### ***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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

### *Respective responsibilities*

#### *Responsibilities of directors' for the financial statements*

As explained more fully in the statement of directors' responsibilities set on page 21 and 22, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

Our approach was as follows:

- ▶ We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are Companies Act 2014, the Undertaking for Collective Investment in Transferable Securities pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 and The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015).
- ▶ We understood how the Company is complying with those frameworks by updating our understanding of the adequate system of internal control in place. We also considered the existence of independence service providers, proper segregation of duties and the regulated environment in which the Company operates, which may reduce opportunities for fraud to take place.
- ▶ We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by management override of controls.

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

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

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

This description forms part of our auditor's report.

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

We were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 6 years.

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

Our audit opinion is consistent with the additional report to the audit committee.

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

Our 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.



Kieran Daly  
for and on behalf of  
Ernst & Young Chartered Accountants and Statutory Audit Firm

Office: Dublin

Date: 01 April 2019

## WisdomTree Issuer Plc

### Statement of Comprehensive Income

#### For the financial year ended 31 December 2018

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree ISEQ 20® UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>
<b>Income/(Loss)</b>								
Dividend income	1,439,441	565,257	2,374,381	2,955,862	1,867,652	884,631	308,583	738,968
Interest income	340	105	9	21	130	51	—	2
Net loss on investment activities	(4,215,350)	(2,254,338)	(5,403,755)	(15,906,933)	(4,240,481)	(3,995,023)	(4,066,991)	(2,657,413)
<b>Total loss</b>	<b>(2,775,569)</b>	<b>(1,688,976)</b>	<b>(3,029,365)</b>	<b>(12,951,050)</b>	<b>(2,372,699)</b>	<b>(3,110,341)</b>	<b>(3,758,408)</b>	<b>(1,918,443)</b>
<b>Expenses</b>								
Management fees	(105,014)	(54,430)	(138,112)	(275,692)	(157,644)	(107,293)	(88,953)	(56,592)
<b>Total operating expenses</b>	<b>(105,014)</b>	<b>(54,430)</b>	<b>(138,112)</b>	<b>(275,692)</b>	<b>(157,644)</b>	<b>(107,293)</b>	<b>(88,953)</b>	<b>(56,592)</b>
<b>Loss for the financial year</b>	<b>(2,880,583)</b>	<b>(1,743,406)</b>	<b>(3,167,477)</b>	<b>(13,226,742)</b>	<b>(2,530,343)</b>	<b>(3,217,634)</b>	<b>(3,847,361)</b>	<b>(1,975,035)</b>
<b>Finance costs</b>								
Distributions	(932,283)	(394,511)	(1,991,634)	(1,996,634)	(1,293,784)	(475,788)	(158,700)	(244,173)
Interest expense	—	—	(581)	(2,484)	(1,264)	(153)	(27)	(114)
<b>Total finance costs</b>	<b>(932,283)</b>	<b>(394,511)</b>	<b>(1,992,215)</b>	<b>(1,999,118)</b>	<b>(1,295,048)</b>	<b>(475,941)</b>	<b>(158,727)</b>	<b>(244,287)</b>
<b>Loss before taxation</b>	<b>(3,812,866)</b>	<b>(2,137,917)</b>	<b>(5,159,692)</b>	<b>(15,225,860)</b>	<b>(3,825,391)</b>	<b>(3,693,575)</b>	<b>(4,006,088)</b>	<b>(2,219,322)</b>
<b>Taxation</b>								
Capital gains tax	—	—	—	—	7,770	(15,936)	—	—
Withholding tax	(268,018)	(86,377)	(124,522)	(181,609)	(229,591)	(118,131)	(813)	(100,025)
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<b>(4,080,884)</b>	<b>(2,224,294)</b>	<b>(5,284,214)</b>	<b>(15,407,469)</b>	<b>(4,047,212)</b>	<b>(3,827,642)</b>	<b>(4,006,901)</b>	<b>(2,319,347)</b>

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 (continued) For the financial year ended 31 December 2018

	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF USD
<b>Income/(Loss)</b>									
Dividend income	7,971,554	4,045,897	275,232	667,792	—	366,538	295,065	358,584	134,356
Interest income	2,225	430	6	86	4,632	142	102	—	10,039
Net loss on investment activities	(63,341,972)	(18,785,486)	(847,164)	(1,465,935)	(26,629,649)	(1,293,456)	(1,363,623)	(3,702,577)	(612,548)
<b>Total loss</b>	(55,368,193)	(14,739,159)	(571,926)	(798,057)	(26,625,017)	(926,776)	(1,068,456)	(3,343,993)	(468,153)
<b>Expenses</b>									
Management fees	(1,274,710)	(751,397)	(13,910)	(69,928)	(476,929)	(44,783)	(41,105)	(49,098)	(56,139)
<b>Total operating expenses</b>	(1,274,710)	(751,397)	(13,910)	(69,928)	(476,929)	(44,783)	(41,105)	(49,098)	(56,139)
<b>Loss for the financial year</b>	(56,642,903)	(15,490,556)	(585,836)	(867,985)	(27,101,946)	(971,559)	(1,109,561)	(3,393,091)	(524,292)
<b>Finance costs</b>									
Distributions	(3,966,773)	(1,207,131)	(273,504)	(468,225)	(21,780)	(9,128)	(43,481)	(90,039)	(6,054)
Interest expense	(2,093)	(1,641)	—	(373)	(1,671)	—	—	(410)	(277)
<b>Total finance costs</b>	(3,968,866)	(1,208,772)	(273,504)	(468,598)	(23,451)	(9,128)	(43,481)	(90,449)	(6,331)
<b>Loss before taxation</b>	(60,611,769)	(16,699,328)	(859,340)	(1,336,583)	(27,125,397)	(980,687)	(1,153,042)	(3,483,540)	(530,623)
<b>Taxation</b>									
Capital gains tax	—	—	—	—	—	—	—	—	57,480
Withholding tax	(1,191,733)	(306,659)	(2,040)	(87,342)	—	(55,069)	(39,753)	(33,122)	—
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(61,807,502)	(17,005,987)	(861,380)	(1,423,925)	(27,125,397)	(1,035,756)	(1,192,795)	(3,516,662)	(473,143)

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 (continued) For the financial year ended 31 December 2018

Note	WisdomTree ATI CoCo Bond UCITS ETF**		WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF***		WisdomTree EUR Government Bond Enhanced Yield UCITS ETF***		WisdomTree Japan SmallCap UCITS ETF****		WisdomTree Dividend UCITS ETF****		WisdomTree US Multifactor UCITS ETF***** UCITS		WisdomTree Artificial Intelligence ETF*****		Company Total EUR	
	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR
<b>Income/(Loss)</b>																
Dividend income	—	—	—	—	—	—	19,688	—	—	—	—	—	318	—	22,619,318	—
Interest income	130	2,150	—	—	—	—	20	—	—	—	—	—	—	—	17,480	—
Net (loss)/gain on investment activities	(1,474,165)	(7,026,935)	(8,875)	(8,875)	(8,875)	(8,875)	(266,776)	(15,776)	(15,776)	(114,165)	(114,165)	(88,233)	(88,233)	(88,233)	(149,254,682)	(88,233)
<b>Total (loss)/income</b>	(1,474,035)	(7,024,785)	(8,875)	(8,875)	(8,875)	(8,875)	(247,068)	15,776	15,776	(106,603)	(106,603)	(87,915)	(87,915)	(87,915)	(126,617,884)	(87,915)
<b>Expenses</b>																
Management fees	(90,483)	(162,990)	(2,695)	(2,695)	(2,391)	(2,391)	(4,472)	(2,391)	(2,391)	(1,428)	(1,428)	(330)	(330)	(330)	(3,516,625)	(3,516,625)
<b>Total operating expenses</b>	(90,483)	(162,990)	(2,695)	(2,695)	(2,391)	(2,391)	(4,472)	(2,391)	(2,391)	(1,428)	(1,428)	(330)	(330)	(330)	(3,516,625)	(3,516,625)
<b>(Loss)/Profit for the financial year</b>	(1,564,518)	(7,187,775)	(11,570)	(11,570)	13,385	13,385	(251,540)	13,385	13,385	(108,031)	(108,031)	(88,245)	(88,245)	(88,245)	(130,134,509)	(88,245)
<b>Finance costs</b>																
Distributions	(85,244)	—	—	—	—	—	—	—	—	—	—	—	—	—	(12,366,129)	—
Interest expense	(162)	(1,820)	—	—	—	—	—	—	—	—	—	—	—	—	(11,641)	—
<b>Total finance costs</b>	(85,406)	(1,820)	—	—	—	—	—	—	—	—	—	—	—	—	(12,377,770)	—
<b>(Loss)/Profit before taxation</b>	(1,649,924)	(7,189,595)	(11,570)	(11,570)	13,385	13,385	(251,540)	13,385	13,385	(108,031)	(108,031)	(88,245)	(88,245)	(88,245)	(142,512,279)	(88,245)
<b>Taxation</b>																
Capital gains tax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	41,784	—
Withholding tax	—	—	—	—	—	—	(2,953)	—	—	(1,232)	(1,232)	(48)	(48)	(48)	(2,481,151)	(48)
<b>(Decrease)/Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(1,649,924)	(7,189,595)	(11,570)	(11,570)	13,385	13,385	(254,493)	13,385	13,385	(109,263)	(109,263)	(88,293)	(88,293)	(88,293)	(144,951,646)	(88,293)

\* Launched 14 May 2018.

\*\* Launched 21 May 2018.

\*\*\* Launched 2 July 2018.

\*\*\*\* Launched 9 July 2018.

\*\*\*\*\* Launched 10 July 2018.

\*\*\*\*\* Launched 30 November 2018.

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 (continued) For the financial year ended 31 December 2017

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree ISEQ 20® UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>
<b>Income</b>								
Dividend Income	1,824,920	630,436	1,926,312	1,728,243	1,536,547	476,994	283,165	709,488
Interest income	80	22	—	—	9	—	—	—
Net gain on investment activities	3,687,722	717,223	1,720,006	5,928,764	5,596,813	3,296,663	2,035,563	2,883,221
<b>Total income</b>	<u>5,512,722</u>	<u>1,347,681</u>	<u>3,646,318</u>	<u>7,657,007</u>	<u>7,133,369</u>	<u>3,773,657</u>	<u>2,318,728</u>	<u>3,592,709</u>
<b>Expenses</b>								
Management fees	(143,079)	(63,237)	(113,941)	(201,918)	(138,204)	(67,008)	(109,976)	(87,729)
<b>Total operating expenses</b>	<u>(143,079)</u>	<u>(63,237)</u>	<u>(113,941)</u>	<u>(201,918)</u>	<u>(138,204)</u>	<u>(67,008)</u>	<u>(109,976)</u>	<u>(87,729)</u>
<b>Profit for the financial year</b>	<u>5,369,643</u>	<u>1,284,444</u>	<u>3,532,377</u>	<u>7,455,089</u>	<u>6,995,165</u>	<u>3,706,649</u>	<u>2,208,752</u>	<u>3,504,980</u>
<b>Finance Costs</b>								
Distributions	(1,266,408)	(429,572)	(1,571,072)	(1,326,969)	(972,418)	(287,138)	(188,540)	(497,481)
Interest expense	—	—	(242)	(685)	—	(117)	(89)	(44)
<b>Total finance costs</b>	<u>(1,266,408)</u>	<u>(429,572)</u>	<u>(1,571,314)</u>	<u>(1,327,654)</u>	<u>(972,418)</u>	<u>(287,255)</u>	<u>(188,629)</u>	<u>(497,525)</u>
<b>Profit before taxation</b>	<u>4,103,235</u>	<u>854,872</u>	<u>1,961,063</u>	<u>6,127,435</u>	<u>6,022,747</u>	<u>3,419,394</u>	<u>2,020,123</u>	<u>3,007,455</u>
<b>Taxation</b>								
Capital Gains Tax	—	—	—	—	12,862	(11,186)	—	—
Withholding tax	(286,301)	(96,934)	(73,197)	(97,820)	(212,549)	(60,343)	7,551	(103,235)
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<u>3,816,934</u>	<u>757,938</u>	<u>1,887,866</u>	<u>6,029,615</u>	<u>5,823,060</u>	<u>3,347,865</u>	<u>2,027,674</u>	<u>2,904,220</u>

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

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

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

## WisdomTree Issuer Plc

### Statement of Comprehensive Income (continued) For the financial year ended 31 December 2017

	Note	WisdomTree Japan Equity		WisdomTree Europe Equity		WisdomTree UK Equity		WisdomTree Emerging Asia		WisdomTree Enhanced Commodity		WisdomTree US Quality		WisdomTree Global Quality		WisdomTree Eurozone Quality		WisdomTree India Quality		Company Total	
		UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	GBP	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	EUR		EUR
<b>Income</b>																					
Dividend Income		5,429,593	2,553,927	287,401	665,325	—	—	—	—	—	—	101,632	144,251	46,307	86,310	17,025,030					
Interest income		—	—	—	—	—	—	—	—	—	—	9	28	—	—	264,667					
Net gain on investment activities		43,796,050	8,392,860	78,773	2,662,644	3,385,236	3,385,236	3,385,236	3,385,236	3,385,236	3,385,236	1,028,786	1,336,395	343,495	1,196,710	79,870,665					
<b>Total income</b>		49,225,643	10,946,787	366,174	3,327,969	3,684,135	3,684,135	3,684,135	3,684,135	3,684,135	3,684,135	1,130,427	1,480,674	389,802	1,283,020	97,160,362					
<b>Expenses</b>																					
Management fees	6	(995,451)	(547,060)	(15,122)	(73,678)	(131,066)	(131,066)	(131,066)	(131,066)	(131,066)	(131,066)	(14,602)	(22,035)	(7,355)	(45,719)	(2,534,017)					
<b>Total operating expenses</b>		(995,451)	(547,060)	(15,122)	(73,678)	(131,066)	(131,066)	(131,066)	(131,066)	(131,066)	(131,066)	(14,602)	(22,035)	(7,355)	(45,719)	(2,534,017)					
<b>Profit for the financial year</b>		48,230,192	10,399,727	351,052	3,254,291	3,553,069	3,553,069	3,553,069	3,553,069	3,553,069	3,553,069	1,115,825	1,458,639	382,447	1,237,301	94,626,345					
<b>Finance Costs</b>																					
Distributions	10	(1,509,603)	(1,382,005)	(234,136)	(362,790)	—	—	—	—	—	—	(4,456)	(4,594)	(4,385)	—	(9,429,682)					
Interest expense		(1,440)	(554)	—	(157)	(121)	(121)	(121)	(121)	(121)	(121)	—	—	—	(79)	(3,250)					
<b>Total finance costs</b>		(1,511,043)	(1,382,559)	(234,136)	(362,947)	(234,136)	(362,947)	(362,947)	(362,947)	(362,947)	(362,947)	(4,456)	(4,594)	(4,385)	(79)	(9,432,932)					
<b>Profit before taxation</b>		46,719,149	9,017,168	116,916	2,891,344	3,552,948	3,552,948	3,552,948	3,552,948	3,552,948	3,552,948	1,111,369	1,454,045	378,062	1,237,222	85,193,413					
<b>Taxation</b>																					
Capital Gains Tax	7	—	—	—	—	—	—	—	—	—	—	—	—	—	(144,144)	(126,089)					
Withholding tax	7	(812,826)	(182,126)	(1,630)	(90,480)	(31)	(31)	(31)	(31)	(31)	(31)	(15,249)	(18,361)	(4,778)	(7)	(1,859,003)					
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		45,906,323	8,835,042	115,286	2,800,864	3,552,917	3,552,917	3,552,917	3,552,917	3,552,917	3,552,917	1,096,120	1,435,684	373,284	1,093,071	83,208,321					

\* Launched 28 February 2017

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 Financial Position As at 31 December 2018

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20 <sup>th</sup> Equity UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Assets</b>									
Financial assets at fair value through profit or loss									
– Transferable securities	12	34,726,437	10,177,531	42,984,867	55,483,112	28,157,576	23,614,390	14,497,178	8,332,569
– Unrealised gain on open forward foreign currency exchange contracts		2,914	—	—	—	—	—	—	2,018
<b>Debtors</b>									
– Receivable for investments sold		14,648	26,319	—	—	33,157	—	—	—
– Interest receivable		73,125	26,370	263,887	314,236	62,352	53,503	2,586	140,936
– Dividends receivable		—	—	—	—	—	—	—	—
– Other receivables		85,829	16,584	95,023	465,403	131,197	219,250	143	33,358
Cash and cash equivalents		34,902,953	10,246,804	43,343,777	56,262,751	28,384,282	23,887,143	14,499,907	8,508,881
<b>Total assets</b>									
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss									
– Options written	12	—	—	—	—	—	—	—	—
– Unrealised loss on open forward foreign currency exchange contracts		(12,552)	—	—	—	—	—	—	(52,214)
– Unrealised loss on total return swaps		—	—	—	—	—	—	—	—
Creditors – amounts falling due within one year		—	—	—	—	—	—	—	—
– Payable for investments purchased		—	—	—	—	(21,966)	—	—	—
– Capital gains tax payable		(9,515)	(3,683)	(11,173)	(19,265)	(4,199)	(20,957)	—	—
– Management fees payable	6	(22,067)	(3,683)	(11,173)	(19,265)	(11,616)	(10,574)	(6,405)	(2,758)
<b>Total liabilities</b>									
<b>Net assets attributable to holders of redeemable participating shares</b>									
		34,880,886	10,243,121	43,332,604	56,243,486	28,346,501	23,855,612	14,493,502	8,453,909

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 Financial Position (continued) As at 31 December 2018

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR
<b>Assets</b>									
Financial assets at fair value through profit or loss									
-									
-	12	256,220,357	129,964,477	4,102,638	11,881,169	250,563,106	14,809,642	12,321,714	17,577,203
-		19,717	38,952	—	—	1,757	—	—	—
Debtors									
-									
-		5,295,554	559,516	—	1,773	15,817,811	—	—	—
-		766,882	406,904	23,718	22,416	—	16,744	17,777	17,518
-		1,825	3,024	—	—	—	—	—	—
-	3	109,975	196,047	21,290	38,831	6,419,447	11,207	71,031	59,074
		262,414,310	131,168,920	4,147,646	11,944,189	272,802,121	14,837,593	12,410,522	17,653,795
<b>Total assets</b>									
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss									
-	12	—	—	—	—	—	—	—	—
-		(7,544,337)	(900,838)	—	—	(65,726)	—	—	—
-		—	—	—	—	(7,290,946)	—	—	—
-		—	—	—	—	(15,646,371)	—	—	—
-	6	(108,914)	(63,473)	(1,070)	(5,697)	(76,193)	(4,294)	(3,992)	(4,592)
-		(7,653,251)	(964,311)	(1,070)	(5,697)	(23,079,236)	(4,294)	(3,992)	(4,592)
		254,761,059	130,204,609	4,146,576	11,938,492	249,722,885	14,833,299	12,406,530	17,649,203
<b>Net assets attributable to holders of redeemable participating shares</b>									

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

# Wisdom Tree Issuer Plc

## Statement of Financial Position (continued) As at 31 December 2018


Note	Wisdom Tree India Quality UCITS ETF USD	Wisdom Tree ATI CoCo Bond UCITS ETF* USD	Wisdom Tree CBOE S&P 500 PutWrite UCITS ETF** USD	Wisdom Tree EUR Aggregate Bond Enhanced Yield UCITS ETF*** EUR		Wisdom Tree EUR Government Bond Enhanced Yield UCITS ETF*** EUR		Wisdom Tree Japan SmallCap Dividend UCITS ETF**** USD	Wisdom Tree US Multifactor US UCITS ETF***** USD	Wisdom Tree Artificial Intelligence UCITS ETF***** USD	Company Total EUR
				EUR	USD	EUR	USD				
12	6,657,523	33,370,633	74,656,288	2,942,821	2,971,619	1,726,972	888,568	919,346	929,468,832		
	—	11,151	—	—	—	—	—	—	—	67,414	
	—	—	2,077,836	58,964	74,658	—	—	—	—	20,977,480	
	10,539	524,198	33,099	—	34,747	—	—	—	—	535,641	
	4,826	—	—	—	—	3,159	912	49	—	2,054,536	
	16,399	647,276	8,158,809	5,236	11,698	16,106	1,491	179	—	4,242	
	6,689,287	34,533,258	84,892,933	3,040,120	3,092,722	1,746,237	890,971	919,574	967,924,805		
12	—	—	(1,246,076)	—	—	—	—	—	—	(1,090,085)	
	—	(18,811)	—	—	—	—	—	—	—	(7,531,064)	
	—	—	—	—	—	—	—	—	—	(6,378,222)	
	—	—	(8,214,330)	(51,235)	(78,929)	—	—	—	—	(21,023,058)	
6	(86,664)	(14,433)	(25,699)	(455)	(408)	(730)	(234)	(330)	—	(97,822)	
	(4,178)	(33,244)	(9,486,105)	(51,690)	(79,337)	(730)	(234)	(330)	—	(347,109)	
	(90,842)	—	—	—	—	—	—	—	—	(36,467,360)	
	6,598,445	34,520,014	75,406,828	2,988,430	3,013,385	1,745,507	890,737	919,244	931,457,445		

**Net assets attributable to holders of redeemable participating shares**

\* Launched 14 May 2018.  
 \*\* Launched 21 May 2018.  
 \*\*\* Launched 2 July 2018.  
 \*\*\*\* Launched 9 July 2018.  
 \*\*\*\*\* Launched 10 July 2018.  
 \*\*\*\*\* Launched 30 November 2018.

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

**For and on behalf of the Board**

  
 Denise Kinsella

  
 Vincent Dodd

Date: 26 March 2019

## WisdomTree Issuer Plc

### Statement of Financial Position (continued) As at 31 December 2017

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20 <sup>th</sup> UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Assets</b>									
Financial assets at fair value through profit or loss									
– Transferable securities	12	38,978,249	17,512,179	46,320,095	65,502,107	33,285,698	16,756,980	19,899,629	26,311,864
– Unrealised gain on open forward foreign currency exchange contracts		6,323	—	—	—	—	—	—	—
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—
<b>Debtors:</b>									
– Receivable from holders of redeemable participating shares		—	—	—	—	—	—	—	—
– Receivable for investments sold		—	—	—	—	—	—	—	—
– Dividends receivable		72,241	37,876	201,321	188,635	75,360	6,840	2,587	88,533
– Other receivables		—	—	—	—	—	—	—	—
Cash and cash equivalents		95,806	22,509	21,755	78,193	126,037	83,902	5,736	1,094
<b>Total assets</b>		<u>39,152,619</u>	<u>17,572,564</u>	<u>46,543,171</u>	<u>65,768,935</u>	<u>33,487,095</u>	<u>16,847,722</u>	<u>19,907,952</u>	<u>26,401,491</u>
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss	12								
– Unrealised loss on open forward foreign currency exchange contracts		(5,131)	—	—	—	—	—	—	(142,327)
Creditors – amounts falling due within one year		—	—	(6,268)	—	—	—	—	—
– Payable for investments purchased		—	—	—	—	(15,598)	(11,186)	—	—
– Capital gains tax payable		(9,878)	(5,469)	(10,994)	(20,031)	(12,132)	(7,096)	(8,215)	(7,410)
– Management fees payable	6	(15,009)	(5,469)	(17,262)	(20,031)	(27,730)	(18,282)	(8,215)	(149,737)
<b>Total liabilities</b>		<u>39,137,610</u>	<u>17,567,095</u>	<u>46,525,909</u>	<u>65,748,904</u>	<u>33,459,365</u>	<u>16,829,440</u>	<u>19,899,737</u>	<u>26,251,754</u>
<b>Net assets attributable to holders of redeemable participating shares</b>									

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

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



# WisdomTree Issuer Plc

## Statement of Financial Position (continued) As at 31 December 2017

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF* USD	Company Total EUR
<b>Assets</b>											
Financial assets at fair value											
through profit or loss											
- Transferable securities	12	315,782,815	127,192,772	6,437,699	13,349,869	63,056,120	5,944,059	8,231,309	6,866,344	9,725,203	716,632,720
- Unrealised gain on open forward foreign currency exchange contracts		2,493,583	-	-	-	1,661,527	-	-	-	-	2,081,867
- Unrealised gain on total return swaps		-	-	-	-	-	-	-	-	-	1,383,683
<b>Debtors:</b>											
- Receivable from holders of redeemable participating shares		-	-	-	-	2,180,160	-	-	-	-	1,815,590
- Receivable for investments sold		608,479	248,708	26,410	1,421	15,846,612	4,908	2,650	-	34,839	13,227,932
- Dividends receivable		402	3,024	-	-	-	-	7,653	1,731	179	1,409,555
- Other receivables		2,954,448	120,617	17,083	17,463	1,327,906	5,583	-	12,108	12,559	2,853
Cash and cash equivalents		321,839,727	127,565,121	6,481,192	13,368,753	84,072,325	5,954,550	8,247,502	6,880,183	9,772,780	4,112,885
<b>Total assets</b>											
<b>Liabilities</b>											
Financial liabilities at fair value through profit or loss											
- Unrealised loss on open forward foreign currency exchange contracts	12	(65,494)	(551,802)	-	-	-	-	-	-	-	(678,676)
Creditors - amounts falling due within one year											
- Payable for investments purchased		(2,534,594)	-	-	-	(15,926,782)	-	-	-	(34,839)	(15,409,512)
- Capital gains tax payable		(119,499)	(54,487)	(1,489)	(6,336)	(15,594)	(1,588)	(2,512)	(1,440)	(144,144)	(142,345)
- Management fees payable	6	(2,719,587)	(606,289)	(1,489)	(6,336)	(15,942,376)	(1,588)	(2,512)	(1,440)	(5,548)	(250,687)
<b>Total liabilities</b>											
<b>Net assets attributable to holders of redeemable participating shares</b>											
		319,120,140	126,958,832	6,479,703	13,362,417	68,129,949	5,952,962	8,244,990	6,878,743	9,588,249	724,185,865

\* Launched 28 February 2017

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

For and on behalf of the Board

*(Signature)*

Denise Kinsella Vincent Dodd

Date: 26 March 2019

## WisdomTree Issuer Plc

### Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2018

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>	39,137,610	17,567,095	46,525,909	65,748,904	33,459,365	16,829,440	19,899,737	26,251,754
Proceeds from redeemable participating shares issued	15,427,306	1,348,392	5,031,333	26,159,073	5,007,708	10,853,814	1,440,328	2,986,763
Payments for redeemable participating shares redeemed	(15,603,146)	(6,448,072)	(2,940,424)	(20,257,022)	(6,073,360)	—	(2,839,662)	(18,465,261)
<b>Net (decrease)/increase from share transactions</b>	(175,840)	(5,099,680)	2,090,909	5,902,051	(1,065,652)	10,853,814	(1,399,334)	(15,478,498)
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>	(4,080,884)	(2,224,294)	(5,284,214)	(15,407,469)	(4,047,212)	(3,827,642)	(4,006,901)	(2,319,347)
Foreign currency translation	—	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	34,880,886	10,243,121	43,332,604	56,243,486	28,346,501	23,855,612	14,493,502	8,453,909

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 (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2018

	Note	WisdomTree Japan Equity		WisdomTree Europe Equity		WisdomTree UK Equity		WisdomTree Equity Income		WisdomTree Emerging Asia		WisdomTree Enhanced Commodity		WisdomTree US Quality		WisdomTree Global Quality		WisdomTree Eurozone Quality		WisdomTree India Quality	
		UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	GBP	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	USD	UCITS ETF	EUR	UCITS ETF	USD
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		319,120,140		126,958,832		6,479,703		13,362,417		68,129,949		5,952,962		8,244,990		6,878,743		9,588,249			
Proceeds from redeemable participating shares issued	5	132,393,517		81,681,899		—		—		270,953,974		11,180,278		11,107,782		16,705,924		2,624,748			
Payments for redeemable participating shares redeemed	5	(134,945,096)		(61,430,135)		(1,471,747)		—		(62,235,641)		(1,264,185)		(5,753,447)		(2,418,802)		(5,141,409)			
<b>Net (decrease)/increase from share transactions</b>		(2,551,579)		20,251,764		(1,471,747)		—		208,718,333		9,916,093		5,354,335		14,287,122		(2,516,661)			
<b>Decrease in net assets attributable to holders of redeemable participating shares resulting from operations</b>		(61,807,502)		(17,005,987)		(861,380)		(1,423,925)		(27,125,397)		(1,035,756)		(1,192,795)		(3,516,662)		(473,143)			
Foreign currency translation	16	—		—		—		—		—		—		—		—		—			
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		254,761,059		130,204,609		4,146,576		11,938,492		249,722,885		14,833,299		12,406,530		17,649,203		6,598,445			

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 (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2018

	Note	WisdomTree ATI CoCo Bond		WisdomTree EUR Aggregate Bond		WisdomTree EUR Government Bond		WisdomTree Japan SmallCap Dividend		WisdomTree US Multifactor UCITS ETF*****		WisdomTree Artificial Intelligence UCITS ETF*****		Company Total EUR	
		USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>															
Proceeds from redeemable participating shares issued	5	43,292,191	—	—	—	—	—	—	—	—	—	—	—	—	724,185,865
Payments for redeemable participating shares redeemed	5	(7,122,253)	3,000,000	3,000,000	—	—	2,000,000	—	—	1,000,000	—	1,007,537	—	—	632,274,068
															(314,025,303)
<b>Net increase from share transactions</b>		36,169,938	3,000,000	3,000,000	—	—	2,000,000	—	—	1,000,000	—	1,007,537	—	—	318,248,765
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		(1,649,924)	(11,570)	13,385	—	—	(254,493)	—	—	(109,263)	—	(88,293)	—	—	(144,951,646)
Foreign currency translation	16	—	—	—	—	—	—	—	—	—	—	—	—	—	33,974,461
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		34,520,014	2,988,430	2,988,430	3,013,385	3,013,385	1,745,507	—	—	890,737	—	919,244	—	—	931,457,445

\* Launched 14 May 2018.  
 \*\* Launched 21 May 2018.  
 \*\*\* Launched 2 July 2018.  
 \*\*\*\* Launched 9 July 2018.  
 \*\*\*\*\* Launched 10 July 2018.  
 \*\*\*\*\* Launched 30 November 2018.

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 (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2017

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
Net assets attributable to holders of redeemable participating shares at the beginning of the year	56,266,063	16,701,212	35,797,405	41,288,816	27,636,296	9,153,079	28,516,130	20,789,598
Proceeds from redeemable participating shares issued	5,906,000	2,541,698	8,840,638	19,699,183	505,996	4,328,496	—	6,693,364
Payments for redeemable participating shares redeemed	(26,851,387)	(2,433,753)	—	(1,268,710)	(505,987)	—	(10,644,067)	(4,135,428)
<b>Net (decrease)/increase from share transactions</b>	<b>(20,945,387)</b>	<b>107,945</b>	<b>8,840,638</b>	<b>18,430,473</b>	<b>9</b>	<b>4,328,496</b>	<b>(10,644,067)</b>	<b>2,557,936</b>
Increase in net assets attributable to holders of redeemable participating shares resulting from operations	3,816,934	757,938	1,887,866	6,029,615	5,823,060	3,347,865	2,027,674	2,904,220
Foreign currency translation	—	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	<b>39,137,610</b>	<b>17,567,095</b>	<b>46,525,909</b>	<b>65,748,904</b>	<b>33,459,365</b>	<b>16,829,440</b>	<b>19,899,737</b>	<b>26,251,754</b>

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 (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2017

		WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF* USD	WisdomTree Company Total EUR
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		47,063,430	67,072,013	3,941,742	8,626,841	13,446,816	5,820,109	2,336,744	1,415,904	—	376,934,259
Proceeds from redeemable participating shares issued	5	251,426,760	96,538,574	2,422,675	4,528,740	56,630,589	1,280,377	5,198,515	7,763,596	12,692,325	437,515,556
Payments for redeemable participating shares redeemed	5	(25,276,373)	(45,486,797)	—	(2,594,028)	(5,500,373)	(2,243,644)	(725,953)	(2,674,041)	(4,197,147)	(121,805,546)
<b>Net increase/(decrease) from share transactions</b>		226,150,387	51,051,777	2,422,675	1,934,712	51,130,216	(963,267)	4,472,562	5,089,555	8,495,178	315,710,010
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		45,906,323	8,835,042	115,286	2,800,864	3,552,917	1,096,120	1,435,684	373,284	1,093,071	83,208,321
Foreign currency translation	16	—	—	—	—	—	—	—	—	—	(51,666,725)
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		319,120,140	126,958,832	6,479,703	13,362,417	68,129,949	5,952,962	8,244,990	6,878,743	9,588,249	724,185,865

\* Launched 28 February 2017.

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 2018

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Operating activities</b>								
Decrease in net assets attributable to holders of redeemable participating shares from operations	(4,080,884)	(2,224,294)	(5,284,214)	(15,407,469)	(4,047,212)	(3,827,642)	(4,006,901)	(2,319,347)
Adjustments for:								
Net decrease/(increase) in transferable securities	4,251,812	7,334,648	3,335,228	10,018,995	5,128,122	(6,857,410)	5,402,451	17,979,295
Options written	—	—	—	—	—	—	—	—
Unrealised loss/(gain) on open forward foreign currency exchange contracts	10,830	—	—	—	—	—	—	(92,131)
Unrealised gain on total return swaps	(15,532)	(14,813)	(62,566)	(125,601)	(20,149)	(46,663)	1	(52,403)
(Increase)/decrease in debtors	(363)	(1,786)	(6,089)	(766)	10,051	13,249	(1,810)	(4,652)
(Decrease)/increase in creditors	165,863	5,093,755	(2,017,641)	(5,514,841)	1,070,812	(10,718,466)	1,393,741	15,510,762
<b>Net cash provided by/(used in) operating activities</b>								
<b>Financing activities</b>								
Amounts received on issue of redeemable participating shares	15,427,306	1,348,392	5,031,333	26,159,073	5,007,708	10,853,814	1,440,328	2,986,763
Payments for redeemable participating shares redeemed	(15,603,146)	(6,448,072)	(2,940,424)	(20,257,022)	(6,073,360)	—	(2,839,662)	(18,465,261)
<b>Net cash flows (used in)/provided by financing activities</b>								
Foreign currency translation adjustment	(175,840)	(5,099,680)	2,090,909	5,902,051	(1,065,652)	10,853,814	(1,399,334)	(15,478,498)
<b>Net (decrease)/increase in cash and cash equivalents</b>								
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of the year	95,806	22,509	21,755	78,193	126,037	83,902	5,736	1,094
Cash and cash equivalents at end of the year	85,829	16,584	95,023	465,403	131,197	219,250	143	33,358
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	340	105	9	21	130	51	—	2
Dividend received	1,438,557	576,763	2,311,815	2,830,261	1,880,660	837,968	308,584	686,565
Taxation paid	(268,018)	(86,377)	(124,522)	(181,609)	(221,821)	(134,067)	(813)	(100,025)
Interest paid	—	—	(581)	(2,484)	(1,264)	(153)	(27)	(114)

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 (continued)

#### For the financial year ended 31 December 2018

	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR
<b>Operating activities</b>								
Decrease in net assets attributable to holders of redeemable participating shares from operations	(61,807,502)	(17,005,987)	(861,380)	(1,423,925)	(27,125,397)	(1,035,756)	(1,192,795)	(3,516,662)
Adjustments for:								
Net decrease/(increase) in transferable securities	59,562,458	(2,771,705)	2,335,061	1,468,700	(187,506,986)	(8,865,583)	(4,090,405)	(10,710,859)
Options written	—	—	—	—	—	—	—	—
Unrealised loss on open forward foreign currency exchange contracts	9,952,709	310,084	—	—	63,969	—	—	—
Unrealised gain on total return swaps	(5,455,380)	(717,712)	2,692	(22,768)	8,952,473	—	—	—
(Increase)/decrease in debtors	(2,545,179)	8,986	(419)	(639)	2,208,961	(11,836)	(7,474)	(15,787)
(Decrease)/increase in creditors	(292,894)	(20,176,334)	1,475,954	21,368	(203,626,792)	2,706	1,480	3,152
<b>Net cash (used in)/provided by operating activities</b>	132,393,517	81,681,899	—	—	270,953,974	11,180,278	11,107,782	16,705,924
<b>Financing activities</b>								
Amounts received on issue of redeemable participating shares	(134,945,096)	(61,430,135)	(1,471,747)	—	(62,235,641)	(1,264,185)	(5,753,447)	(2,418,802)
Payments for redeemable participating shares redeemed	(2,551,579)	20,251,764	(1,471,747)	—	208,718,333	9,916,093	5,354,335	14,287,122
<b>Net cash flows (used in)/provided by financing activities</b>	(2,844,473)	75,430	4,207	21,368	5,091,541	5,624	65,141	46,966
Foreign currency translation adjustment	—	—	—	—	—	—	—	—
<b>Net (decrease)/increase in cash and cash equivalents</b>	2,954,448	120,617	17,083	17,463	1,327,906	5,583	5,890	12,108
<b>Reconciliation of cash movement during the year</b>	109,975	196,047	21,290	38,831	6,419,447	11,207	71,031	59,074
Cash and cash equivalents at beginning of the year	2,225	430	6	86	2,704,612	142	102	—
Cash and cash equivalents at end of the year	7,813,151	3,887,701	277,924	646,797	—	354,702	284,941	342,797
<b>Supplementary information on cash flow from operating activities:</b>	(1,195,733)	(306,659)	(2,040)	(87,342)	—	(35,069)	(39,753)	(33,122)
Interest received	(2,093)	(1,641)	—	(373)	(1,671)	—	—	(410)
Dividend received								
Taxation paid								
Interest paid								

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 (continued)

#### For the financial year ended 31 December 2018

	WisdomTree India Quality		WisdomTree ATI CoCo		WisdomTree CBOE S&P 500 PutWrite		WisdomTree EUR Aggregate Bond		WisdomTree EUR Government Bond		WisdomTree Japan SmallCap Dividend		WisdomTree US Multifactor		WisdomTree Artificial Intelligence		Company Total	
	USD	UCITS ETF*	USD	UCITS ETF*	USD	UCITS ETF**	EUR	Enhanced Yield UCITS ETF***	EUR	Enhanced Yield UCITS ETF***	USD	UCITS ETF****	USD	UCITS ETF****	USD	UCITS ETF*****	EUR	EUR
<b>Operating activities</b>																		
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(473,143)		(1,649,924)		(7,189,595)		(11,570)		13,385		(254,493)		(109,263)		(88,293)		(144,951,646)	
Adjustments for:																		
Net decrease/(increase) in transferable securities	3,067,680		(33,370,633)		(74,656,288)		(2,942,821)		(2,971,619)		(1,726,972)		(888,568)		(919,346)		(179,000,202)	
Options written	—		—		1,246,076		—		—		—		—		—		1,055,818	
Unrealised loss on open forward foreign currency exchange contracts	—		7,660		—		—		—		—		—		—		8,661,656	
Unrealised gain on total return swaps	—		(524,198)		(2,077,836)		(92,063)		(109,405)		(3,159)		(912)		(49)		7,585,556	
Decrease/(increase) in debtors	(93,689)		14,433		8,240,029		51,690		79,337		730		234		330		(6,129,965)	
(Decrease)/increase in creditors	—		—		(74,437,614)		(2,994,764)		(2,988,302)		(1,983,894)		(998,509)		(1,007,358)		4,721,348	
<b>Net cash provided by/(used in) operating activities</b>	<b>2,520,501</b>		<b>(35,522,662)</b>		<b>(74,437,614)</b>		<b>(2,994,764)</b>		<b>(2,988,302)</b>		<b>(1,983,894)</b>		<b>(998,509)</b>		<b>(1,007,358)</b>		<b>(308,057,435)</b>	
<b>Financing activities</b>																		
Amounts received on issue of redeemable participating shares	2,624,748		43,292,191		87,042,506		3,000,000		3,000,000		2,000,000		1,000,000		1,007,537		632,274,068	
Payments for redeemable participating shares redeemed	(5,141,409)		(7,122,253)		(4,446,083)		—		—		—		—		—		(314,025,303)	
<b>Net cash flows (used in)/provided by financing activities</b>	<b>(2,516,661)</b>		<b>36,169,938</b>		<b>82,596,423</b>		<b>3,000,000</b>		<b>3,000,000</b>		<b>2,000,000</b>		<b>1,000,000</b>		<b>1,007,537</b>		<b>318,248,765</b>	
Foreign currency translation adjustment	—		—		—		—		—		—		—		—		512,445	
<b>Net increase in cash and cash equivalents</b>	<b>3,840</b>		<b>647,276</b>		<b>8,158,809</b>		<b>5,236</b>		<b>11,698</b>		<b>16,106</b>		<b>1,491</b>		<b>179</b>		<b>10,703,775</b>	
<b>Reconciliation of cash movement during the year</b>																		
Cash and cash equivalents at beginning of the year	12,559		—		—		—		—		—		—		—		4,112,885	
Cash and cash equivalents at end of the year	16,399		647,276		8,158,809		5,236		11,698		16,106		1,491		179		14,816,660	
<b>Supplementary information on cash flow from operating activities:</b>																		
Interest received	10,039		1,180,624		881,720		21,660		16,882		20		2		—		4,089,274	
Dividend received	129,709		—		—		—		—		16,529		6,648		269		21,974,337	
Taxation paid	—		—		—		—		—		(2,953)		(1,232)		(48)		(2,481,151)	
Interest paid	(277)		(162)		(1,820)		—		—		—		—		—		(11,641)	

\* Launched 14 May 2018.  
\*\* Launched 21 May 2018.  
\*\*\* Launched 2 July 2018.  
\*\*\*\* Launched 9 July 2018.  
\*\*\*\*\* Launched 10 July 2018.  
\*\*\*\*\* Launched 30 November 2018.

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 (continued) For the financial year ended 31 December 2017

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
<b>Operating activities</b>								
Increase in net assets attributable to holders of redeemable participating shares from operations	3,816,934	757,938	1,887,866	6,029,615	5,823,060	3,347,865	2,027,674	2,904,220
Adjustments for:								
Net decrease/(increase) in transferable securities	17,060,045	(858,025)	(10,677,091)	(24,391,119)	(5,715,442)	(7,626,514)	8,605,972	(5,547,121)
Unrealised (gain)/loss on open forward foreign currency exchange contracts	(22,445)	—	—	—	—	—	—	84,649
Unrealised gain on total return swaps	32,092	(9,046)	(68,187)	(53,346)	(9,303)	(239)	1,466	(7,743)
Decrease/(increase) in debtors (Decrease/increase in creditors)	(3,291)	643	8,930	7,507	(11,021)	14,273	19,313	1,557
<b>Net cash provided by/(used in) operating activities</b>	<u>20,883,335</u>	<u>(108,490)</u>	<u>(8,848,482)</u>	<u>(18,407,343)</u>	<u>87,294</u>	<u>(4,264,615)</u>	<u>10,654,425</u>	<u>(2,564,438)</u>
<b>Financing activities</b>								
Amounts received on issues of redeemable participating shares	5,906,000	2,541,698	8,840,638	19,699,183	505,996	4,328,496	—	6,693,364
Payments for redeemable participating shares redeemed	(26,851,387)	(2,433,753)	—	(1,268,710)	(505,987)	—	(10,644,067)	(4,135,428)
<b>Net cash (used in)/provided by financing activities</b>	<u>(20,945,387)</u>	<u>107,945</u>	<u>8,840,638</u>	<u>18,430,473</u>	<u>9</u>	<u>4,328,496</u>	<u>(10,644,067)</u>	<u>2,557,936</u>
Foreign currency translation	—	—	—	—	—	—	—	—
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(62,052)</u>	<u>(545)</u>	<u>(7,844)</u>	<u>23,130</u>	<u>87,303</u>	<u>63,881</u>	<u>10,358</u>	<u>(6,502)</u>
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of year	157,858	23,054	29,599	55,063	38,734	20,021	(4,622)	7,596
<b>Cash and cash equivalents at end of year</b>	<u>95,806</u>	<u>22,509</u>	<u>21,755</u>	<u>78,193</u>	<u>126,037</u>	<u>83,902</u>	<u>5,736</u>	<u>1,094</u>
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	80	22	—	—	9	—	—	—
Dividends received	1,856,657	620,853	1,851,068	1,674,846	1,577,578	501,572	284,987	702,298
Taxation paid	(286,301)	(96,934)	(73,197)	(97,820)	(212,549)	(60,343)	7,551	(103,235)

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 (continued)

### For the financial year ended 31 December 2017

	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF* USD	WisdomTree Company Total EUR
<b>Operating activities</b>										
Increase in net assets attributable to holders of redeemable participating shares from operations	45,906,323	8,835,042	115,286	2,800,864	3,552,917	1,096,120	1,435,684	373,284	1,093,071	83,208,321
Adjustments for:										
Net increase in transferable securities	(269,378,782)	(60,849,928)	(2,512,884)	(4,729,169)	(50,100,714)	(130,578)	(5,899,712)	(5,452,196)	(9,725,203)	(393,312,974)
Unrealised (gain)/loss on open forward foreign currency exchange contracts	(1,775,924)	996,912	—	—	—	—	—	—	—	(612,741)
Unrealised gain on total return swaps	3,893,657	31,434	7,826	(1,567,380)	(1,567,380)	(51)	(8,142)	(1,313)	(35,018)	(1,387,185)
Decrease/(increase) in debtors	(1,861,235)	23,670	(19,313)	2,501	15,682,260	229	1,789	1,112	184,531	(12,405,376)
(Decrease)/increase in creditors	—	—	—	—	—	—	—	—	—	12,437,481
<b>Net cash provided by/(used in) operating activities</b>	<u>(223,215,961)</u>	<u>(50,962,870)</u>	<u>(2,409,085)</u>	<u>(1,926,579)</u>	<u>(50,207,320)</u>	<u>965,720</u>	<u>(4,470,381)</u>	<u>(5,079,113)</u>	<u>(8,482,619)</u>	<u>(312,072,474)</u>
<b>Financing activities</b>										
Amounts received on issues of redeemable participating shares	251,426,760	96,538,574	2,422,675	4,528,740	56,630,589	1,280,377	5,198,515	7,763,596	12,692,325	437,515,556
Payments for redeemable participating shares redeemed	(25,276,373)	(45,486,797)	—	(2,594,028)	(5,500,373)	(2,243,644)	(725,953)	(2,674,041)	(4,197,147)	(121,805,546)
<b>Net cash provided by/(used in) financing activities</b>	<u>226,150,387</u>	<u>51,051,777</u>	<u>2,422,675</u>	<u>1,934,712</u>	<u>51,130,216</u>	<u>(963,267)</u>	<u>4,472,562</u>	<u>5,089,555</u>	<u>8,495,178</u>	<u>315,710,010</u>
Foreign currency translation	—	—	—	—	—	—	—	—	—	(294,969)
<b>Net increase in cash and cash equivalents</b>	<u>2,934,426</u>	<u>88,907</u>	<u>13,590</u>	<u>8,133</u>	<u>922,896</u>	<u>2,453</u>	<u>2,181</u>	<u>10,442</u>	<u>12,559</u>	<u>3,342,567</u>
<b>Reconciliation of cash movement during the year</b>										
Cash and cash equivalents at beginning of year	20,022	31,710	3,493	9,330	405,010	3,130	3,709	1,666	—	770,318
<b>Cash and cash equivalents at end of year</b>	<u>2,954,448</u>	<u>120,617</u>	<u>17,083</u>	<u>17,463</u>	<u>1,327,906</u>	<u>5,583</u>	<u>5,890</u>	<u>12,108</u>	<u>12,559</u>	<u>4,112,885</u>
<b>Supplementary information on cash flow from operating activities:</b>										
Interest received	—	—	—	—	298,899	9	28	—	—	264,667
Dividends received	4,904,811	2,580,027	275,281	664,553	—	101,356	138,545	44,934	91,464	16,606,151
Taxation paid	(812,826)	(182,126)	(1,630)	(90,480)	(31)	(15,249)	(18,361)	(4,778)	(7)	(1,859,003)

\* Launched 28 February 2017.

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

## Notes to the Financial Statements For the financial year ended 31 December 2018

---

### 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’s registered office is 25-28 North Wall Quay, Dublin 1, Ireland. 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”), together with the listing rules of the Irish Stock Exchange (“ISE”).

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

At 31 December 2018, the Company comprised 24 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2017: 17 active sub-funds).

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. All Sub-Funds are listed on the Irish Stock Exchange.

### 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”).

The financial statements have been prepared under the historical cost convention except for financial assets and financial liabilities at fair value through profit or loss. The financial statements of each Sub-Fund are presented in the currency that it is primarily exposed to (USD, EUR and GBP) with the total Company financial statements being presented in Euro.

#### ***New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2018***

IFRS 9, “Financial Instruments” became effective for periods beginning on or after 1 January 2018. IFRS 9 largely retains the existing requirements of IAS 39 — Financial Instruments: Recognition and Measurement, for the recognition, classification and measurement of financial instruments. However, as it specifically relates to financial assets, the following categories included in IAS 39; held to maturity, loans and receivables and available for sale, are no longer available under IFRS 9.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 2. Basis of Preparation (continued)

#### *New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2018 (continued)*

The adoption of IFRS 9 has not had a significant effect on the Company's accounting policies related to financial liabilities and derivative financial instruments. Under IFRS 9, on initial recognition, a financial asset is classified and measured at: amortised cost; Fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL"). The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and on its contractual cash flow characteristics.

#### Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to financial assets measured at amortised cost and debt investments at FVOCI, but not investments in equity instruments. Under IFRS 9, credit losses are recognised earlier than under IAS 39.

#### Hedge Accounting

IFRS 9 does not change the principles of how an entity accounts for effective hedges. The Company has not applied hedge accounting under IAS 39 nor will it apply hedge accounting under IFRS 9.

The classification and measurement requirements of IFRS 9 have been adopted retrospectively as of the date of initial application on 1 January 2018. However, the Company has chosen to take advantage of the option not to restate comparative. Therefore, the 2017 figures are presented and measured under IAS 39. The following table shows the original measurement categories in accordance with IAS 39 and the new measurement categories under IFRS 9 for the Company's financial assets and financial liabilities as at 1 January 2018:

#### Financial assets

<i>1 January 2018</i>	<i>IAS 39 classification</i>	<i>IAS 39 measurement €</i>	<i>IFRS 9 classification</i>	<i>IFRS 9 measurement €</i>
Total return swaps ("TRSs")	Held for trading at fair value through profit or loss	1,383,683	Mandatorily at FVTPL	1,383,683
Cash and cash equivalents	Loans and receivables	4,112,885	Amortised cost	4,112,885
Receivable for fund shares sold	Loans and receivables	1,815,590	Amortised cost	1,815,590
Receivable for investments sold	Loans and receivables	13,227,932	Amortised cost	13,227,932
Dividends receivable	Loans and receivables	1,409,555	Amortised cost	1,409,555
Other Debtors	Loans and receivables	2,853	Amortised cost	2,853
Equity investments, listed	Designated as at FVTPL	664,120,961	FVTPL	664,120,961
Debt securities*	Designated as at FVTPL	52,511,759	Designated as at FVTPL	52,511,759
Derivative financial instruments	Held-for-trading	2,081,867	FVTPL – Held-for-trading	2,081,867

\*Under IAS 39, these financial assets were designated as at FVTPL because they were managed on a fair value basis and their performance was monitored on this basis. These assets have been classified also as designated as at FVTPL under IFRS 9.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 2. Basis of Preparation (continued)

#### *New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2018 (continued)*

#### Financial liabilities

1 January 2018	IAS 39 classification	IAS 39 measurement €	IFRS 9 classification	IFRS 9 measurement €
Payable for investments purchased	Amortised cost	15,409,512	Amortised cost	15,409,512
Net assets attributable to holders of redeemable shares	Amortised cost	724,185,865	Amortised cost	724,185,865
Capital gains tax payable	Amortised cost	142,345	Amortised cost	142,345
Other payables	Other financial liabilities	250,687	Amortised cost	250,687
Derivative financial instruments	Held-for-trading	678,676	FVTPL – Held-for-trading	678,676

In line with the characteristics of the Company's financial instruments as well as its approach to their management, the Company neither revoked nor made any new designations on the date of initial application. IFRS 9 has not resulted in changes in the carrying amount of the Company's financial instruments due to changes in measurement categories. TRSs were classified as fair value through profit or loss under IAS 39 and are still classified as fair value through profit or loss under IFRS 9. Debtors, cash and cash equivalents, and other payables were classified as loans and receivables and measured at amortised cost and continue to be measured at amortised cost.

The application of the expected credit losses model under IFRS 9 has not significantly changed the carrying amounts of the Company's amortised cost financial assets. At the beginning of the financial year, there are no expected credit losses allowance recorded against the Company's debtors under IFRS 9, similar to no impairment recorded under IAS 39.

The carrying amounts of amortised cost instruments continued to approximate these instruments' fair values on the date of transition after transitioning to IFRS 9. This is due to the immediate or short-term nature of these instruments.

IFRS 15 "Revenue from Contracts with Customers" was issued in May 2014 and is effective for periods beginning on or after 1 January 2018. IFRS 15 replaces IAS 11 Construction Contracts, IAS 18 Revenue and a number of revenue related interpretations. It establishes the principles that an entity shall apply to financial statements about the nature, amount, timing and uncertainty of revenue recognition and cash flows arising from a contract with a customer. The new standard does not have any impact on the Company's financial position, performance or disclosures in its financial statements.

#### *New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2018 and not early adopted.*

IFRIC 23 "Uncertainty over Income Tax Treatments" was issued by the IASB on 7 June 2017 and will become effective for periods beginning on or after 1 January 2019, with earlier adoption permitted. The Company elects to apply on financial year beginning 1 January 2019. IFRIC 23 is an interpretation which clarifies how to apply the recognition and measurement requirements in IAS 12 when there is uncertainty over tax treatments. IFRIC 23 was developed as an interpretation of IAS 12 and so it relates only to income taxes within the scope of that standard. The Company is currently evaluating the impact, if any, that this update will have on its financial statements.

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

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies

#### 3.1 *Financial assets and financial liabilities at fair value through profit or loss*

In the current period, the Company has adopted IFRS 9 Financial Instruments. See Note 2 for an explanation of the impact. Comparative figures for the year ended 31 December 2017 have not been restated. Therefore, financial instruments in the comparative period are still accounted for in accordance with IAS 39 Financial Instruments: Recognition and Measurement.

##### (a) *Classification*

###### (a.1) Policy effective from 1 January 2018 (IFRS 9)

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

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

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

##### **Financial assets**

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

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

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

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

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

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

- (a) Its contractual terms do not give rise to cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding  
or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell  
or

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

#### 3.1 *Financial assets and financial liabilities at fair value through profit or loss (continued)*

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

- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Company includes in this category equity investments, debt securities and derivative financial instruments.

##### **Financial liabilities**

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

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

The Company includes in this category derivative financial instruments.

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

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

#### (a.2) Policy effective before 1 January 2018 (IAS 39)

The Company classifies its financial assets and financial liabilities at initial recognition into the following categories, in accordance with IAS 39.

##### **Financial assets and liabilities at FVPL**

The category of financial assets and liabilities at FVPL is sub-divided into:

- Financial assets and liabilities held for trading  
Financial assets are classified as held for trading if they are acquired for the purpose of selling and/or repurchasing in the near term. This category includes equity instruments, debt securities and derivatives. These assets are acquired principally for the purpose of generating a profit from short-term fluctuations in price. All derivatives and liabilities from short sales of financial instruments are classified as held for trading. The Company's policy is not to apply hedge accounting.
- Financial instruments designated as at FVPL upon initial recognition

##### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. The Company includes in this category short-term non-financing receivables, accrued income and other receivables

##### **Other financial liabilities**

This category includes all financial liabilities, other than those classified as at FVPL.



---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

#### 3.1 *Financial assets and financial liabilities at fair value through profit or loss (continued)*

(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. Realised gains and losses arising from the sale of financial assets and financial liabilities at fair value through profit or loss are presented in the Statement of Comprehensive Income within net gain/(loss) on investment activities and are calculated on a weighted average cost basis.

(c) *Initial measurement*

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

(d) *Subsequent measurement*

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

(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.

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

(f) *Fair value estimation*

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

#### Listed Equities, Preferred Stock, Rights and Bonds

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

#### Un-listed Equity

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

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

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

#### 3.1 *Financial assets and financial liabilities at fair value through profit or loss (continued)*

##### (f) *Fair value estimation (continued)*

###### Exchange Traded Funds (“ETFs”)

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

###### Forward Foreign Currency Exchange Contracts

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

###### Total Return Swaps

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

Unless stated elsewhere in the financial statements there have been no changes to the valuation policies applied for the year ended 31 December 2018 and 31 December 2017.

#### 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 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 presented in Euro. For the purpose of producing the combined Statement of Financial Position of the Company, the Statements of Financial Position of the individual Sub-Funds which are presented in US Dollar and British Pound Sterling (“GBP”) are translated into Euro using the exchange rate as at Statement of Financial Position date. For the purpose of producing the combined Statement of Comprehensive Income and the combined Statement of Changes in Net Assets

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

#### 3.2 Foreign Currency (continued)

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

Attributable to Holders of Redeemable Participating Shares from the financial statements of the individual Sub-Funds, average exchange rates are used. The difference arising from translation of the primary financial statements at different exchange rates, for the purpose of producing the financial statements of the Company, is included as a foreign currency translation adjustment in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. This notional adjustment is not attributable to any particular Sub-Fund. For the financial year ended 31 December 2018, this adjustment amounted to EUR 33,974,461 (31 December 2017: EUR 51,666,725).

##### (b) Transactions and balances

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

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

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

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

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

#### 3.3 Interest income and expense

Interest income and expense, which relates to financial instruments held at fair value through profit or loss, is recognised in the statement of Comprehensive Income as it accrues, using the coupon rate of the instrument and the period of time held.

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

#### 3.4 Dividend income

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

#### 3.5 Expenses

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

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

#### 3.6 *Cash and cash equivalents*

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

#### 3.7 *Transaction costs*

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

Transaction costs on purchases and sales of financial instruments are included in “net gain/(loss) on investment activities” in the Statement of Comprehensive Income for each Sub-Fund. Separately identifiable transaction costs incurred by the Company during the financial year are disclosed in Note 5.

#### 3.8 *Redeemable participating shares*

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

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

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

#### 3.9 *Distributions*

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

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

#### 3.10 *Debtors and Creditors*

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

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 3. Accounting Policies (continued)

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

The preparation of financial statements in conformity with IFRS requires management to make certain accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the 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.

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

#### 3.12 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

#### 3.13 *Offsetting financial instruments*

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

#### 3.14 *Equalisation*

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

#### 3.15 *Unsettled trades*

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

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

*Financial year ended 31 December 2018*

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	855,181	115,519	1,260,382
Unrealised (loss)/gain on investment activities	(5,070,531)	(2,369,857)	(6,664,137)
	<u>(4,215,350)</u>	<u>(2,254,338)</u>	<u>(5,403,755)</u>
	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	1,909,562	(378,580)	(707,337)
Unrealised (loss)/gain on investment activities	(17,816,495)	(3,861,901)	(3,287,686)
	<u>(15,906,933)</u>	<u>(4,240,481)</u>	<u>(3,995,023)</u>
	<i>WisdomTree ISEQ 20 UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	647,553	2,534,097	16,661,994
Unrealised (loss)/gain on investment activities	(4,714,544)	(5,191,510)	(80,003,966)
	<u>(4,066,991)</u>	<u>(2,657,413)</u>	<u>(63,341,972)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

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

Financial year ended 31 December 2018 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF USD</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	10,839,019	72,535	(94,232)
Unrealised (loss)/gain on investment activities	(29,624,505)	(919,699)	(1,371,703)
	<u>(18,785,486)</u>	<u>(847,164)</u>	<u>(1,465,935)</u>
	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	2,699,980	—	—
Realised (loss)/gain on investment activities	(20,485,625)	(150,359)	370,016
Unrealised (loss)/gain on investment activities	(8,844,004)	(1,143,097)	(1,733,639)
	<u>(26,629,649)</u>	<u>(1,293,456)</u>	<u>(1,363,623)</u>
	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF USD</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF* USD</i>
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	—	—	1,180,494
Realised (loss)/gain on investment activities	223,520	269,319	(370,889)
Unrealised (loss)/gain on investment activities	(3,926,097)	(881,867)	(2,283,770)
	<u>(3,702,577)</u>	<u>(612,548)</u>	<u>(1,474,165)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

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

Financial year ended 31 December 2018 (continued)

	WisdomTree CBOE S&P 500 PutWrite UCITS ETF** USD	WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF*** EUR	WisdomTree EUR Government Bond Enhanced Yield UCITS ETF*** EUR
<b>Net (loss)/gain on investment activities</b>			
Income from financial assets at fair value through profit or loss	879,570	21,660	16,882
Realised (loss)/gain on investment activities	(8,739,694)	(16,087)	(2,780)
Unrealised (loss)/gain on investment activities	833,189	(14,448)	1,674
	<u>(7,026,935)</u>	<u>(8,875)</u>	<u>15,776</u>

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

Income from financial assets at fair value through profit or loss

Realised (loss)/gain on investment activities

Unrealised (loss)/gain on investment activities

	WisdomTree Japan SmallCap Dividend UCITS ETF**** USD	WisdomTree US Multifactor UCITS ETF***** USD	WisdomTree Artificial Intelligence UCITS ETF***** USD
Income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	5,201	(67,027)	(432)
Unrealised (loss)/gain on investment activities	(271,977)	(47,138)	(87,801)
	<u>(266,776)</u>	<u>(114,165)</u>	<u>(88,233)</u>

Company Total  
EUR

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

Income from financial assets at fair value through profit or loss

Realised (loss)/gain on investment activities

Unrealised (loss)/gain on investment activities

Income from financial assets at fair value through profit or loss	4,071,794
Realised (loss)/gain on investment activities	5,373,976
Unrealised (loss)/gain on investment activities	<u>(158,700,452)</u>
	<u>(149,254,682)</u>

\* Launched 14 May 2018.

\*\* Launched 21 May 2018.

\*\*\* Launched 2 July 2018.

\*\*\*\* Launched 9 July 2018.

\*\*\*\*\* Launched 10 July 2018.

\*\*\*\*\* Launched 30 November 2018.



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

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

*Financial year ended 31 December 2017*

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	3,043,455	969,854	884,324
Unrealised gain/(loss) on investment activities	644,267	(252,631)	835,682
	3,687,722	717,223	1,720,006
	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	3,210,090	1,748,415	1,284,856
Unrealised gain/(loss) on investment activities	2,718,674	3,848,398	2,011,807
	5,928,764	5,596,813	3,296,663
	<i>WisdomTree ISEQ 20 UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	5,371,967	1,477,706	2,738,213
Unrealised gain/(loss) on investment activities	(3,336,404)	1,405,515	41,057,837
	2,035,563	2,883,221	43,796,050

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

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

*Financial year ended 31 December 2017*

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Emerging Asia Equity Income UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	(1,000,843)	136,628	1,196,338
Unrealised gain/(loss) on investment activities	9,393,703	(57,855)	1,466,306
	<u>8,392,860</u>	<u>78,773</u>	<u>2,662,644</u>
	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	1,839,407	330,788	328,067
Unrealised gain/(loss) on investment activities	1,545,829	697,998	1,008,328
	<u>3,385,236</u>	<u>1,028,786</u>	<u>1,336,395</u>
	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India UCITS ETF* USD</i>	<i>Company Total EUR</i>
<b>Net gain/(loss) on investment activities</b>			
Realised gain/(loss) on investment activities	286,267	28,910	22,663,972
Unrealised gain/(loss) on investment activities	57,228	1,167,800	57,206,693
	<u>343,495</u>	<u>1,196,710</u>	<u>79,870,665</u>

\* Launched 28 February 2017

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 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 500,000,000,000 redeemable shares of no par value. At 31 December 2018 and 31 December 2017, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. The holders of subscriber shares shall be entitled to one vote per share and shall not be entitled to any distributions whatsoever in respect of their holding of those shares. In the event of liquidation, the subscriber shares, after payment to the shareholders of each Sub-Fund, entitle the holders to receive the nominal amount paid thereof out of the assets of the Company not comprised within any Sub-Funds, with no recourse to the assets of each Sub-Fund should there be insufficient assets to enable the payment. The subscriber shares do not form part of the Net Asset Value of the 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.

All issued share capital has been fully paid up except for amounts receivable from holders of redeemable participating shares as disclosed in the Statement of Financial Position.

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

#### *For the financial year ended 31 December 2018*

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

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,690,000	81,000	130,000	65,000	1,966,000
Shares issued	476,293	257,451	79,158	6,000	818,902
Shares redeemed	(658,130)	(68,410)	(39,969)	(47,427)	(813,936)
Balance at end of financial year	<u>1,508,163</u>	<u>270,041</u>	<u>169,189</u>	<u>23,573</u>	<u>1,970,966</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	8,995,996	4,773,742	1,544,650	112,918	15,427,306
Income Equalisation – Subscriptions	22,226	233,782	75,361	6,615	337,984
Proceeds from shares redeemed	(12,621,766)	(1,276,213)	(791,043)	(914,124)	(15,603,146)
Income Equalisation – Redemptions	<u>(38,384)</u>	<u>(11,384)</u>	<u>(30,069)</u>	<u>(37,315)</u>	<u>(117,152)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

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

	<i>DESE</i>
Balance at beginning of financial year	845,000
Shares issued	65,000
Shares redeemed	(325,000)
Balance at end of financial year	<u>585,000</u>

*USD*

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

Proceeds from shares issued	1,348,392
Income Equalisation – Subscriptions	2,831
Proceeds from shares redeemed	(6,448,072)
Income Equalisation – Redemptions	<u>(56,264)</u>

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

	<i>EI</i>	<i>EII Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,485,000	21,000	3,506,000
Shares issued	356,000	34,010	390,010
Shares redeemed	(208,529)	(14,012)	(222,541)
Balance at end of financial year	<u>3,632,471</u>	<u>40,998</u>	<u>3,673,469</u>

*EUR*

*EUR*

*EUR*

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

Proceeds from shares issued	4,550,478	480,855	5,031,333
Income Equalisation – Subscriptions	19,173	37,227	56,400
Proceeds from shares redeemed	(2,746,036)	(194,388)	(2,940,424)
Income Equalisation – Redemptions	<u>(72,558)</u>	<u>(17,853)</u>	<u>(90,411)</u>

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

	<i>DFE</i>	<i>DFA Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,230,000	446,000	3,676,000
Shares issued	1,010,225	526,168	1,536,393
Shares redeemed	(1,010,219)	(270,000)	(1,280,219)
Balance at end of financial year	<u>3,230,006</u>	<u>702,168</u>	<u>3,932,174</u>

*EUR*

*EUR*

*EUR*

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

Proceeds from shares issued	18,228,467	7,930,606	26,159,073
Income Equalisation – Subscriptions	186,975	93,333	280,308
Proceeds from shares redeemed	(16,384,417)	(3,872,605)	(20,257,022)
Income Equalisation – Redemptions	<u>(125,551)</u>	<u>(130,000)</u>	<u>(255,551)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

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

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,965,000	45,152	2,010,152
Shares issued	107,097	149,090	256,187
Shares redeemed	(280,000)	(86,000)	(366,000)
Balance at end of financial year	1,792,097	108,242	1,900,339
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,816,783	3,190,925	5,007,708
Income Equalisation – Subscriptions	10,440	129,112	139,552
Proceeds from shares redeemed	(4,256,573)	(1,816,787)	(6,073,360)
Income Equalisation – Redemptions	(115,691)	(81,556)	(197,247)
	(115,691)	(81,556)	(197,247)

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

	<i>DGSE</i>
Balance at beginning of financial year	875,000
Shares issued	625,000
Shares redeemed	—
Balance at end of financial year	1,500,000
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	10,853,814
Income Equalisation – Subscriptions	143,328
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	—

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

	<i>ISEQ</i>
Balance at beginning of financial year	1,400,000
Shares issued	100,000
Shares redeemed	(200,000)
Balance at end of financial year	1,300,000
	<i>EUR</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	1,440,328
Income Equalisation – Subscriptions	10,192
Proceeds from shares redeemed	(2,839,662)
Income Equalisation – Redemptions	(11,970)
	(11,970)

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2018 (continued)

#### WisdomTree Germany Equity UCITS ETF

	<i>DXGP GBP Hedged</i>	<i>DXGD CHF Hedged Acc</i>	<i>DXGE USD Hedged</i>	<i>DXGY EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,820,000	72,000	70,010	281,000	2,243,010
Shares issued	70,000	—	1,700	145,500	217,200
Shares redeemed	(1,382,106)	(26,116)	(54,174)	(175,377)	(1,637,773)
Balance at end of financial year	<u>507,894</u>	<u>45,884</u>	<u>17,536</u>	<u>251,123</u>	<u>822,437</u>
	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	758,917	—	26,348	2,201,498	2,986,763
Proceeds from shares redeemed	3,722	—	2,212	51,654	57,588
Redemptions	(14,755,867)	(359,022)	(712,308)	(2,638,064)	(18,465,261)
Income Equalisation – Redemptions	(159,032)	(7,869)	—	(36,421)	(203,322)

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged ACC</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	13,932,000	331,837	750,010	301,250	751,000	1,501,000	17,567,097
Shares issued	5,265,241	571,072	—	13,500	479,827	1,360,320	7,689,960
Shares redeemed	(5,886,831)	(184,977)	(645,032)	(104,305)	(411,988)	(677,599)	(7,910,732)
Balance at end of financial year	<u>13,310,410</u>	<u>717,932</u>	<u>104,978</u>	<u>210,445</u>	<u>818,839</u>	<u>2,183,721</u>	<u>17,346,325</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>							
Proceeds from shares issued	83,097,273	10,288,557	6,270	234,180	9,678,279	29,088,958	132,393,517
Income Equalisation – Subscriptions	737,280	99,240	6,270	—	110,597	315,355	1,268,742
Proceeds from shares redeemed	(97,838,116)	(3,353,681)	(9,704,814)	(2,152,546)	(8,377,112)	(13,518,827)	(134,945,096)
Income Equalisation – Redemptions	(765,143)	(30,363)	(41,635)	(36,645)	(78,823)	(305,253)	(1,257,862)

#### WisdomTree Europe Equity UCITS ETF

	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,640,000	2,100,000	280,010	71,600	841,000	6,932,610
Shares issued	406,804	2,879,248	372,573	—	721,350	4,379,975
Shares redeemed	(1,378,452)	(729,936)	(310,129)	(54,504)	(1,022,044)	(3,495,065)
Balance at end of financial year	<u>2,668,352</u>	<u>4,249,312</u>	<u>342,454</u>	<u>17,096</u>	<u>540,306</u>	<u>7,817,520</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	7,287,221	54,377,700	5,805,534	—	14,211,444	81,681,899
Income Equalisation – Subscriptions	90,186	1,282,713	58,437	—	368,733	1,800,069
Proceeds from shares redeemed	(23,715,536)	(13,597,718)	(4,809,818)	(930,088)	(18,376,975)	(61,430,135)
Income Equalisation – Redemptions	(35,676)	(370,448)	(62,197)	(25,787)	(633,606)	(1,127,714)

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

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

	<i>WUKD</i>
Balance at beginning of financial year	1,120,000
Shares issued	—
Shares redeemed	(280,000)
Balance at end of financial year	<u>840,000</u>

*GBP*

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

Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(1,471,747)
Income Equalisation – Redemptions	(3,850)
	<u>(3,850)</u>

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

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

*USD*

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

Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	<u>—</u>

#### *WisdomTree Enhanced Commodity UCITS ETF*

	<i>WCOG</i>	<i>WCOA Acc</i>	<i>WCOM GBP</i>	<i>WCOE EUR</i>	
	<i>USD</i>	<i>USD</i>	<i>Hedged Acc*****</i>	<i>Hedged Acc*****</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Balance at beginning of financial year	450,000	5,800,000	—	—	6,250,000
Shares issued	225,000	22,950,000	1,450,000	25,000	24,650,000
Shares redeemed	(175,000)	(5,600,000)	(25,000)	—	(5,800,000)
Balance at end of financial year	<u>500,000</u>	<u>23,150,000</u>	<u>1,425,000</u>	<u>25,000</u>	<u>25,100,000</u>

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

Proceeds from shares issued	2,385,318	248,756,889	19,527,454	284,313	270,953,974
Income Equalisation – Subscriptions	—	11	—	—	11
Proceeds from shares redeemed	(1,817,942)	(60,095,172)	(322,527)	—	(62,235,641)
Income Equalisation – Redemptions	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

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

	<i>DGRW</i> <i>USD</i>	<i>DGRA</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	16,000	260,000	276,000
Shares issued	70,111	441,249	511,360
Shares redeemed	(52,620)	(5,000)	(57,620)
Balance at end of financial year	<u>33,491</u>	<u>696,249</u>	<u>729,740</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,573,136	9,607,142	11,180,278
Income Equalisation – Subscriptions	8,685	255,347	264,032
Proceeds from shares redeemed	(1,156,024)	(108,161)	(1,264,185)
Income Equalisation – Redemptions	(5,639)	(3,174)	(8,813)

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

	<i>GGRW</i> <i>USD</i>	<i>GGRA</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	106,000	284,394	390,394
Shares issued	116,078	407,163	523,241
Shares redeemed	(158,390)	(111,796)	(270,186)
Balance at end of financial year	<u>63,688</u>	<u>579,761</u>	<u>643,449</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,450,068	8,657,714	11,107,782
Income Equalisation – Subscriptions	8,830	173,585	182,415
Proceeds from shares redeemed	(3,303,727)	(2,449,720)	(5,753,447)
Income Equalisation – Redemptions	(12,229)	(61,392)	(73,621)

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

	<i>EGRW</i> <i>EUR</i>	<i>EGRA</i> <i>EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	270,000	166,000	436,000
Shares issued	156,881	839,192	996,073
Shares redeemed	(93,000)	(67,179)	(160,179)
Balance at end of financial year	<u>333,881</u>	<u>938,013</u>	<u>1,271,894</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,537,701	14,168,223	16,705,924
Income Equalisation – Subscriptions	25,471	173,396	198,867
Proceeds from shares redeemed	(1,250,666)	(1,168,136)	(2,418,802)
Income Equalisation – Redemptions	(3,309)	(24,973)	(28,282)



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2018 (continued)

#### WisdomTree India Quality UCITS

	<i>EPIQ</i> <i>USD</i>	<i>EPIE</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	187,500	312,500	500,000
Shares issued	—	160,000	160,000
Shares redeemed	(35,000)	(250,000)	(285,000)
Balance at end of financial year	<u>152,500</u>	<u>222,500</u>	<u>375,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	2,624,748	2,624,748
Income Equalisation – Subscriptions	—	15,393	15,393
Proceeds from shares redeemed	(661,696)	(4,479,713)	(5,141,409)
Income Equalisation – Redemptions	—	(10,025)	(10,025)
	<u>—</u>	<u>(10,025)</u>	<u>(10,025)</u>

#### WisdomTree AT1 CoCo Bond UCITS ETF

	<i>CCBO</i> <i>USD*</i>	<i>COCB</i> <i>USD Acc*</i>	<i>CODO USD</i> <i>Hedged*****</i>	<i>COBO EUR</i> <i>Hedged*****</i>	<i>COGO GBP</i> <i>Hedged*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—	—	—	—
Shares issued	353,054	20,000	20,962	20,828	20,740	435,584
Shares redeemed	(63,000)	(13,000)	—	—	—	(76,000)
Balance at end of financial year	<u>290,054</u>	<u>7,000</u>	<u>20,962</u>	<u>20,828</u>	<u>20,740</u>	<u>359,584</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	34,128,295	2,000,000	2,096,304	2,399,487	2,668,105	43,292,191
Income Equalisation – Subscriptions	285,502	—	203	202	201	286,108
Proceeds from shares redeemed	(5,878,588)	(1,243,665)	—	—	—	(7,122,253)
Income Equalisation – Redemptions	(160,107)	(17,385)	—	—	—	(177,492)
	<u>(5,878,588)</u>	<u>(1,243,665)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(7,122,253)</u>

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

	<i>PUTW USD</i> <i>Acc**</i>
Balance at beginning of financial year	—
Shares issued	1,720,000
Shares redeemed	(90,000)
Balance at end of financial year	<u>1,630,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	87,042,506
Income Equalisation – Subscriptions	127,907
Proceeds from shares redeemed	(4,446,083)
Income Equalisation – Redemptions	(31,688)
	<u>(4,446,083)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

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

	<i>YLD EUR***</i>	<i>EYLD EUR Acc***</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	30,000	30,000	60,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>30,000</u>	<u>30,000</u>	<u>60,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,500,000	1,500,000	3,000,000
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

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

	<i>GOVE EUR***</i>	<i>WGOV EUR Acc***</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	30,000	30,000	60,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>30,000</u>	<u>30,000</u>	<u>60,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,500,000	1,500,000	3,000,000
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

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

	<i>DFJ USD****</i>	<i>DFJA USD Acc****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	20,000	20,000	40,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>20,000</u>	<u>20,000</u>	<u>40,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,000,000	1,000,000	2,000,000
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2018 (continued)*

#### *WisdomTree US Multifactor UCITS ETF*

	<i>USMF USD*****</i>	<i>FCTR USD Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	10,000	10,000	20,000
Shares redeemed	—	—	—
Balance at end of financial year	10,000	10,000	20,000
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	500,000	500,000	1,000,000
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	—	—	—

#### *WisdomTree Artificial Intelligence UCITS ETF*

	<i>WTAI USD Acc*****</i>
Balance at beginning of financial year	—
Shares issued	40,000
Shares redeemed	—
Balance at end of financial year	40,000
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	1,007,537
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	—

- \* Launched 14 May 2018.
- \*\* Launched 21 May 2018.
- \*\*\* Launched 2 July 2018.
- \*\*\*\* Launched 9 July 2018.
- \*\*\*\*\* Launched 10 July 2018.
- \*\*\*\*\* Launched 14 August 2018.
- \*\*\*\*\* Launched 21 August 2018.
- \*\*\*\*\* Launched 30 November 2018.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2017*

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

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,925,000	16,000	65,000	65,000	3,071,000
Shares issued	130,000	130,000	65,000	—	325,000
Shares redeemed	(1,365,000)	(65,000)	—	—	(1,430,000)
Balance at end of financial year	<u>1,690,000</u>	<u>81,000</u>	<u>130,000</u>	<u>65,000</u>	<u>1,966,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>					
Proceeds from shares issued	2,433,529	2,250,618	1,163,379	—	5,847,526
Income Equalisation – Subscriptions	8,515	29,081	20,878	—	58,474
Proceeds from shares redeemed	(25,554,932)	(1,118,982)	—	—	(26,673,914)
Income Equalisation – Redemptions	(150,713)	(26,760)	—	—	(177,473)

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

	<i>DESE</i>
Balance at beginning of financial year	845,000
Shares issued	130,000
Shares redeemed	(130,000)
Balance at end of financial year	<u>845,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	2,534,411
Income Equalisation – Subscriptions	7,287
Proceeds from shares redeemed	(2,424,705)
Income Equalisation – Redemptions	(9,048)

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

	<i>EI</i>	<i>EEIA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,805,000	21,000	2,826,000
Shares issued	680,000	—	680,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>3,485,000</u>	<u>21,000</u>	<u>3,506,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	8,742,599	—	8,742,599
Income Equalisation – Subscriptions	98,039	—	98,039
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2017 (continued)*

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

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,550,000	21,000	2,571,000
Shares issued	680,000	510,000	1,190,000
Shares redeemed	—	(85,000)	(85,000)
Balance at end of financial year	<u>3,230,000</u>	<u>446,000</u>	<u>3,676,000</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	11,952,955	7,645,325	19,598,280
Income Equalisation – Subscriptions	100,903	—	100,903
Proceeds from shares redeemed	—	(1,268,710)	(1,268,710)
Income Equalisation – Redemptions	—	—	—
	<u>12,053,858</u>	<u>6,376,615</u>	<u>18,430,473</u>

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

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,000,000	16,000	2,016,000
Shares issued	—	29,152	29,152
Shares redeemed	(35,000)	—	(35,000)
Balance at end of financial year	<u>1,965,000</u>	<u>45,152</u>	<u>2,010,152</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	498,591	498,591
Income Equalisation – Subscriptions	—	7,405	7,405
Proceeds from shares redeemed	(502,020)	—	(502,020)
Income Equalisation – Redemptions	(3,967)	—	(3,967)
	<u>(502,020)</u>	<u>506,000</u>	<u>(506,020)</u>

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

	<i>DGSE</i>
Balance at beginning of financial year	625,000
Shares issued	250,000
Shares redeemed	—
Balance at end of financial year	<u>875,000</u>

	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	4,288,758
Income Equalisation – Subscriptions	39,738
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—
	<u>4,328,496</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2017 (continued)

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

	<i>ISEQ</i>
Balance at beginning of financial year	2,200,000
Shares issued	—
Shares redeemed	(800,000)
Balance at end of financial year	<u>1,400,000</u>

*EUR*

#### Value of Share Transactions

Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(10,613,569)
Income Equalisation – Redemptions	<u>(30,498)</u>

#### WisdomTree Germany Equity UCITS ETF

	<i>DXGD</i> <i>CHF Hedged Acc</i>	<i>DXGY</i> <i>EUR Acc</i>	<i>DXGP</i> <i>GBP Hedged</i>	<i>DXGE</i> <i>USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	72,000	141,000	1,750,000	70,010	2,033,010
Shares issued	—	210,000	350,000.00	—	560,000
Shares redeemed	—	(70,000)	(280,000)	—	(350,000)
Balance at end of financial year	<u>72,000</u>	<u>281,000</u>	<u>1,820,000</u>	<u>70,010</u>	<u>2,243,010</u>

#### Value of Share Transactions

	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
Proceeds from shares issued	—	3,156,614	3,536,750	—	6,693,364
Proceeds from shares redeemed	—	—	—	—	—
Redemptions	—	(1,074,571)	(3,060,857)	—	(4,135,428)
Income Equalisation – Redemptions	—	—	—	—	—

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJD</i> <i>CHF Hedged Acc</i>	<i>DXJZ</i> <i>JPY Acc</i>	<i>DXJF EUR</i> <i>Hedged Acc</i>	<i>DXJP</i> <i>GBP Hedged</i>	<i>DXJ</i> <i>USD Hedged</i>	<i>DXJA USD</i> <i>Hedged ACC**</i>	<i>Total</i>
Balance at beginning of financial year	151,250	301,000	151,000	150,010	2,400,000	—	3,153,260
Shares issued	300,000	1,350,000	750,000	600,000	12,600,000	331,837	15,931,837
Shares redeemed	(150,000)	(150,000)	(150,000)	—	(1,068,000)	—	(1,518,000)
Balance at end of financial year	<u>301,250</u>	<u>1,501,000</u>	<u>751,000</u>	<u>750,010</u>	<u>13,932,000</u>	<u>331,837</u>	<u>17,567,097</u>

#### Value of Share Transactions

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	5,457,663	24,922,545	12,941,945	7,892,815	194,204,909	—	251,426,760
Income Equalisation – Subscriptions	—	—	—	—	—	—	—
Proceeds from shares redeemed	(2,832,812)	(3,075,390)	(3,066,764)	—	(16,301,407)	—	(25,276,373)
Income Equalisation – Redemptions	—	—	—	—	—	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2017 (continued)

#### WisdomTree Europe Equity UCITS ETF

	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	71,600	71,000	70,010	3,990,000	70,000	4,272,610
Shares issued	70,000	840,000	1,050,000	1,330,000	2,030,000	5,320,000
Shares redeemed	(70,000)	(70,000)	(840,000)	(1,680,000)	—	(2,660,000)
Balance at end of financial year	<u>71,600</u>	<u>841,000</u>	<u>280,010</u>	<u>3,640,000</u>	<u>2,100,000</u>	<u>6,932,610</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>						
Proceeds from shares issued	1,221,558	16,201,987	16,195,438	22,834,399	40,085,192	96,538,574
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	(1,210,185)	(1,336,632)	(13,027,029)	(29,912,951)	—	(45,486,797)
Income Equalisation – Redemptions	—	—	—	—	—	—

#### WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	700,000
Shares issued	420,000
Shares redeemed	—
Balance at end of financial year	<u>1,120,000</u>

	<i>GBP</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	2,384,665
Income Equalisation – Subscriptions	38,010
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

#### WisdomTree Emerging Asia Equity Income UCITS ETF

	<i>DEMA</i>
Balance at beginning of financial year	900,000
Shares issued	450,000
Shares redeemed	(225,000)
Balance at end of financial year	<u>1,125,000</u>

	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	4,517,715
Income Equalisation – Subscriptions	11,025
Proceeds from shares redeemed	(2,528,958)
Income Equalisation – Redemptions	(65,070)

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2017 (continued)*

#### *WisdomTree Enhanced Commodity UCITS ETF*

	<i>WCOG</i>	<i>WCOA Acc</i>	<i>Total</i>
Balance at beginning of financial year	150,000	1,150,000	1,300,000
Shares issued	750,000	4,725,000	5,475,000
Shares redeemed	(450,000)	(75,000)	(525,000)
Balance at end of financial year	<u>450,000</u>	<u>5,800,000</u>	<u>6,250,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	7,778,143	48,852,446	56,630,589
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(4,704,295)	(796,078)	(5,500,373)
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

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

	<i>DGRA USD Acc</i>	<i>DGRW USD</i>	<i>Total</i>
Balance at beginning of financial year	325,000	16,000	341,000
Shares issued	65,000	—	65,000
Shares redeemed	(130,000)	—	(130,000)
Balance at end of financial year	<u>260,000</u>	<u>16,000</u>	<u>276,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	1,253,928	—	1,253,928
Income Equalisation – Subscriptions	26,449	—	26,449
Proceeds from shares redeemed	(2,219,958)	—	(2,219,958)
Income Equalisation – Redemptions	(23,686)	—	(23,686)
	<u>—</u>	<u>—</u>	<u>—</u>

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

	<i>GGRA USD Acc</i>	<i>GGRW USD</i>	<i>Total</i>
Balance at beginning of financial year	125,000	16,000	141,000
Shares issued	159,394	125,000	284,394
Shares redeemed	—	(35,000)	(35,000)
Balance at end of financial year	<u>284,394</u>	<u>106,000</u>	<u>390,394</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,811,640	2,386,875	5,198,515
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	(725,953)	(725,953)
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2017 (continued)*

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

	<i>EGRA</i> <i>EUR Acc</i>	<i>EGRW</i> <i>EUR</i>	<i>Total</i>
Balance at beginning of financial year	83,000	21,000	104,000
Shares issued	249,000	249,000	498,000
Shares redeemed	(166,000)	—	(166,000)
Balance at end of financial year	<u>166,000</u>	<u>270,000</u>	<u>436,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	4,018,885	3,744,711	7,763,596
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(2,674,041)	—	(2,674,041)
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

#### *WisdomTree India Quality UCITS*

	<i>EPIQ</i> <i>USD*</i>	<i>EPIE</i> <i>USD Acc*</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	187,500	562,500	750,000
Shares redeemed	—	(250,000)	(250,000)
Balance at end of financial year	<u>187,500</u>	<u>312,500</u>	<u>500,000</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	3,118,463	9,582,663	12,701,126
Income Equalisation – Subscriptions	812	(9,613)	(8,801)
Proceeds from shares redeemed	—	(4,194,322)	(4,194,322)
Income Equalisation – Redemptions	—	(2,825)	(2,825)
	<u>—</u>	<u>(2,825)</u>	<u>(2,825)</u>

\* Launched 28 February 2017.

\*\* Launched 8 March 2017.

### 6. Fees and Expenses

#### *Establishment expenses*

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

#### *Management Fees*

All of the fees and expenses payable in respect of a Sub-Fund are paid as one single fee. This is referred to as the “Management Fees”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the Management Fees, including but not limited to, fees of the Investment Managers, Depositary, 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 financial year ended 31 December 2018

### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

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

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSF”)	0.35%	0.35%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“DESE”)	0.38%	0.38%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
EUR (“EEI”)	0.29%	0.29%
EUR Acc (“EEIA”)	0.29%	0.29%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
EUR (“DFE”)	0.38%	0.38%
EUR Acc (“DFEA”)	0.38%	0.38%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEMUR”)	0.46%	0.46%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
EUR (“ISEQ”)	0.49%	0.49%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
GBP Hedged (“DXGP”)	0.35%	0.35%
USD Hedged (“DXGE”)	0.48%	0.48%
CHF Hedged Acc (“DXGD”)	0.35%	0.35%
EUR Acc (“DXGY”)	0.32%	0.32%

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 6. Fees and Expenses (continued)

#### Management Fees (continued)

##### WisdomTree Japan Equity UCITS ETF

Share classes	2018 Management Fees %	2017 Management Fees %
USD Hedged (“DXJ”)	0.48%	0.48%
GBP Hedged (“DXJP”)	0.45%	0.45%
JPY Acc (“DXJZ”)	0.40%	0.40%
CHF Hedged Acc (“DXJD”)	0.45%	0.45%
EUR Hedged Acc (“DXJF”)	0.45%	0.45%
USD Hedged Acc (“DXJA”)	0.48%	0.48%

##### WisdomTree Europe Equity UCITS ETF

Share classes	2018 Management Fees %	2017 Management Fees %
USD Hedged (“HEDJ”)	0.58%	0.58%
EUR Acc (“HEDF”)	0.32%	0.32%
CHF Hedged Acc (“HEDD”)	0.35%	0.35%
GBP Hedged (“HEDP”)	0.35%	0.35%
USD Hedged Acc (“HEDK”)	0.58%	0.58%

##### WisdomTree UK Equity Income UCITS ETF

Share classes	2018 Management Fees %	2017 Management Fees %
GBP (“WUKD”)	0.29%	0.29%

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

Share classes	2018 Management Fees %	2017 Management Fees %
USD (“DEMA”)	0.54%	0.54%

##### WisdomTree Enhanced Commodity UCITS ETF

Share classes	2018 Management Fees %	2017 Management Fees %
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%
GBP Hedged Acc (“WCOM”)*****	0.35%	—
EUR Hedged Acc (“WCOE”)*****	0.35%	—

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

Share classes	2018 Management Fees %	2017 Management Fees %
USD Acc (“DGRA”)	0.33%	0.33%
USD (“DGRW”)	0.33%	0.33%

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

Share classes	2018 Management Fees %	2017 Management Fees %
USD Acc (“GGRA”)	0.38%	0.38%
USD (“GGRW”)	0.38%	0.38%

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

Share classes	2018 Management Fees %	2017 Management Fees %
EUR Acc (“EGRA”)	0.29%	0.29%
EUR (“EGRW”)	0.29%	0.29%

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

#### **WisdomTree India Quality UCITS ETF**

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“EPIQ”)	0.73%	0.73%
USD Acc (“EPIE”)	0.73%	0.73%

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“CCBO”)*	0.50%	—
USD Acc (“COCB”)*	0.50%	—
USD Hedged (“CODO”)*****	0.50%	—
EUR Hedged (“COBO”)*****	0.50%	—
GBP Hedged (“COGO”)*****	0.50%	—

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

<i>Share classes</i>	<i>2018 TManagement Fees %</i>	<i>2017 Management Fees %</i>
USD Acc (“PUTW”)**	0.38%	—

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
EUR (“YLD”)***	0.18%	—
EUR Acc (“EYLD”)***	0.18%	—

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
EUR (“GOVE”)***	0.16%	—
EUR Acc (“WGOV”)***	0.16%	—

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

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“DFJ”)****	0.48%	—
USD Acc (“DFJA”)****	0.48%	—

#### **WisdomTree US Multifactor UCITS ETF**

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD (“USMF”)*****	0.30%	—
USD Acc (“FCTR”)*****	0.30%	—

#### **WisdomTree Artificial Intelligence UCITS ETF**

<i>Share classes</i>	<i>2018 Management Fees %</i>	<i>2017 Management Fees %</i>
USD Acc (“WTAI”)*****	0.40%	—

- \* Launched 14 May 2018.
- \*\* Launched 21 May 2018.
- \*\*\* Launched 2 July 2018.
- \*\*\*\* Launched 9 July 2018.
- \*\*\*\*\* Launched 10 July 2018.
- \*\*\*\*\* Launched 14 August 2018.
- \*\*\*\*\* Launched 21 August 2018.
- \*\*\*\*\* Launched 30 November 2018.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

The Management Fees 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 financial year amounted to EUR 3,516,625 (31 December 2017: EUR 2,534,017). Fees outstanding at 31 December 2018 amounted to EUR 347,109 (31 December 2017: EUR 250,687).

#### *Directors' Fees*

The Directors shall be entitled to a fee payable by the Manager, and remuneration for their services at a rate to be determined from time to time by the Directors. The fees of any one Director in any one financial year shall not exceed EUR 30,000 without the approval of the Board. Any Director who holds any executive office (including, for this purpose, the office of Chairman) or who serves on any committee in his capacity as a Director of the 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 financial year amounted to EUR 50,000 (31 December 2017: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2018 (31 December 2017: Nil). The Company's Directors' fees are payable by the Manager.

Directors of the Company, who are also employees of the WisdomTree Group, do not receive any additional remuneration for their role as Director of the Company.

All emoluments paid to, or receivable by, the Directors during the financial year are in respect of qualifying services. Qualifying services, in relation to any person, means his or her services as a director of the Company and his or her services, while director of the Company, as director of any of its subsidiary undertakings or otherwise in connection with the management of the affairs of the Company or any of its subsidiary undertakings.

No cash or value of other assets (including shares but excluding share options) was paid to, or receivable by, the Directors under long term incentive schemes in respect of qualifying services. No company contributions were paid, treated as paid, or payable during the financial year to a retirement benefit scheme in respect of directors' qualifying services. No directors have retirement benefits accruing under such schemes in respect of qualifying services.

There is no consideration paid to, or receivable by, third parties for making available services of any person as a director of the Sub-Funds, or otherwise in connection with the Management of the Sub-Fund's affairs.

#### *Subscription, Redemption and Switching Fees*

The Manager, at its discretion, may charge a subscription fee and/or a redemption fee and/or a switching fee of up to 3 per cent. of the NAV per share subscribed for, or redeemed, or switched. These fees will not be incurred by the 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 financial year (31 December 2017: None).

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 6. Fees and Expenses (continued)

#### *Auditors' Remuneration*

The remuneration (including expenses), for all work carried out by the statutory audit firm in respect of the financial year is as follows:

	<i>2018</i> <i>EUR</i>	<i>2017</i> <i>EUR</i>
Statutory audit of Company financial statements	131,050	89,250
Other assurance services	—	—
Tax advisory services	62,789	35,275
Other non-audit services	—	—
	<u>193,839</u>	<u>124,525</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 are as follows:

	<i>Transaction</i> <i>costs 2018</i> <i>EUR</i>	<i>Transaction</i> <i>costs 2017</i> <i>EUR</i>
WisdomTree US Equity Income UCITS ETF	2,155	3,328
WisdomTree US Small Cap Dividend UCITS ETF	970	1,956
WisdomTree Europe Equity Income UCITS ETF	32,738	55,311
WisdomTree Europe Small Cap Dividend UCITS ETF	82,016	85,661
WisdomTree Emerging Markets Equity Income UCITS ETF	31,053	34,602
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF	26,359	22,781
WisdomTree ISEQ 20 UCITS ETF	24,543	37,150
WisdomTree Germany Equity UCITS ETF	1,599	8,403
WisdomTree Japan Equity UCITS ETF	20,995	53,198
WisdomTree Europe Equity UCITS ETF	89,266	119,340
WisdomTree UK Equity Income UCITS ETF	8,642	24,944
WisdomTree Emerging Asia Equity Income UCITS ETF	11,542	29,367
WisdomTree US Quality Dividend Growth UCITS ETF	926	375
WisdomTree Global Quality Dividend Growth UCITS ETF	8,187	4,930
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	26,147	9,253
WisdomTree India Quality UCITS ETF	8,386	26,830
WisdomTree Japan SmallCap Dividend UCITS ETF*	89	—
WisdomTree US Multifactor UCITS ETF**	114	—
WisdomTree Artificial Intelligence UCITS ETF***	200	—
	<u>375,927</u>	<u>517,429</u>

\* Launched 9 July 2018.

\*\* Launched 10 July 2018.

\*\*\* Launched 30 November 2018.

Custody safekeeping and transaction charges are paid by the Manager.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 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
- 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

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

In the opinion of the Directors, the Investment Managers, the Manager, the Currency Managers, the Promoter, the Directors and the UK Facilities Agent and Marketing Agent are related parties under IAS 24 “Related Party Transactions”.

Directors Gregory Barton, Amit Muni and Peter Ziembra are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. David Abner who is also a Director of the Company is an employee of WisdomTree UK Limited. All Directors of the Company are also Directors of the Manager.

With the exception of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree CBOE S&P500 PutWrite UCITS ETF, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds. WisdomTree Management Limited has paid a licensing fee for use of these indices.

None of the Directors of the Company had holdings in any of the Sub-Funds at 31 December 2018 or 31 December 2017.

The Manager’s fees for the financial year amounted to EUR 3,516,625 (31 December 2017: EUR 2,534,017) of which EUR 347,109 (31 December 2017: 250,687) was outstanding at the financial year end.

Directors’ fees paid during the financial year are as disclosed in Note 6.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### **8. Related Party Transactions (continued)**

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

Fees for the UK Facilities Agent, Marketing Agent and Investment Manager are paid by the Manager. Please refer to Note 5 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 WisdomTree UK Limited and WisdomTree Management Limited.

### **9. Soft Commissions/Directed brokerage**

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2018 or for the financial year then ended (31 December 2017: None).



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 10. Distributions

During the financial year ended 31 December 2018, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		<i>Declared 28 December 2017 Payable 16 January 2018 Ex-date: Distribution rate per share</i>	<i>4 January 2018 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1450	USD 245,050	
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1408	USD 118,976	
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1876	EUR 653,786	
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.1383	EUR 446,709	
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.4276	USD 840,234	
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2769	USD 242,288	
WisdomTree ISEQ 20® UCITS ETF – ISEQ	EUR 0.1058	EUR 158,700	
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1560	USD 2,173,392	
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.1026	GBP 76,951	
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.1460	GBP 40,881	
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1377	GBP 154,224	
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2890	USD 325,125	
WisdomTree Enhanced Commodity UCITS ETF – WCOG	USD 0.0484	USD 21,780	
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0796	USD 1,274	
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	USD 0.1442	USD 15,285	
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	EUR 0.0106	EUR 2,862	

		<i>Declared 22 March 2018 Payable 12 April 2018 Ex-date: Distribution rate per share</i>	<i>29 March 2018 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1346	USD 226,295	
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1209	USD 78,585	
WisdomTree US Quality Dividend Growth UCITS ETF - USD – DGRW	USD 0.0827	USD 1,323	

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 10. Distributions (continued)

	<i>Declared 21 June 2018 Payable 10 July 2018 Ex-date: Distribution rate per share</i>	<i>28 June 2018 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.2221	USD 453,550
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	USD 0.2335	USD 233,500
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1501	USD 244,880
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1673	USD 108,745
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.3758	EUR 1,337,848
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	EUR 0.3924	EUR 1,549,925
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.1272	USD 143,100
WisdomTree Germany Equity UCITS ETF - GBP Hedged – DXGP	GBP 0.2551	GBP 239,292
WisdomTree Germany Equity UCITS ETF - USD Hedged – DXGE	USD 0.4052	USD 6,417
WisdomTree Japan Equity UCITS ETF - USD Hedged – DXJ	USD 0.157	USD 1,629,889
WisdomTree Japan Equity UCITS ETF - GBP Hedged – DXJP	GBP 0.1218	GBP 45,037
WisdomTree Europe Equity UCITS ETF - USD Hedged – HEDJ	USD 0.307	USD 1,042,224
WisdomTree Europe Equity UCITS ETF - GBP Hedged – HEDP	GBP 0.2263	GBP 83,291
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.142	GBP 119,280
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	EUR 0.239	EUR 87,177
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0919	USD 688
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	USD 0.266	USD 28,196
WisdomTree India Quality UCITS ETF – EPIQ	USD 0.0397	USD 6,054
WisdomTree AT1 CoCo Bond UCITS ETF – CCBO	USD 0.4241	USD 85,244

	<i>Declared 20 September 2018 Payable 9 October 2018 Ex-date: Distribution rate per share</i>	<i>27 September 2018 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1439	USD 216,058
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1357	USD 88,205
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.1375	USD 5,843

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 10. Distributions (continued)

During the financial year ended 31 December 2017, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 28 December 2016 Payable 17 January 2017 Ex-date:</i>	
	<i>Distribution rate per share</i>	<i>5 January 2017 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1235	USD 361,238
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1038	USD 87,711
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1524	EUR 427,482
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.1117	EUR 284,835
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.3295	USD 659,000
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2295	USD 143,438
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF – ISEQ	EUR 0.0857	EUR 188,540
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1272	USD 782,280
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.1216	GBP 14,506
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0224	USD 89,376
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.0642	GBP 3,571
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1179	GBP 82,530
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2675	USD 240,750

	<i>Declared 23 March 2017 Payable 11 April 2017 Ex-date:</i>	
	<i>Distribution rate per share</i>	<i>30 March 2017 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1305	USD 373,230
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1304	USD 118,664
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.1228	USD 1,965

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 10. Distributions (continued)

		<i>Declared 22 June 2017 Payable 11 July 2017 Ex-date: 29 June 2017</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1299	USD 278,636
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1401	USD 127,491
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.3844	EUR 1,143,590
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.3606	EUR 1,042,134
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.1595	USD 313,418
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.1916	USD 143,700
WisdomTree Germany Equity UCITS ETF – DXGE	USD 0.3906	USD 27,346
WisdomTree Germany Equity UCITS ETF – DXGP	GBP 0.2347	GBP 476,441
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.0586	USD 659,250
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.0639	GBP 38,341
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.3733	USD 1,202,026
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.4732	GBP 66,253
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1547	GBP 151,606
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.0904	USD 122,040
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0789	USD 1,262
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	USD 0.2871	USD 4,594
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	EUR 0.2088	EUR 4,385

		<i>Declared 22 June 2017 Payable 4 October 2017 Ex-date: 28 September 2017</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1299	USD 253,304
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1227	USD 95,706
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0768	USD 1,229

No distributions were made during the financial year ended 31 December 2017 by WisdomTree Enhanced Commodity UCITS ETF and WisdomTree India Quality UCITS ETF.

### 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.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 11. Financial Risks (continued)

#### *Introduction(continued)*

The ability of a Sub-Fund to achieve significant correlation between the performance of the Sub-Fund and the index it tracks may be affected by changes in securities markets, changes in the composition of the Index, cash flows into and out of the Sub-Fund and the fees and expenses of the Sub-Fund. The Sub-Fund will seek to track Index returns regardless of the current or projected performance of the Index or of securities comprising the Index.

As a result, the Sub-Fund's performance may be less favourable than that of a portfolio managed using an active investment strategy. The structure and composition of the Index will affect the performance, volatility and risk of the Index (in absolute terms and by comparison with other indices), and consequently, the performance, volatility and risk of the Sub-Fund.

#### *Risk management structure*

The Investment Managers are responsible for the day to day monitoring and ensuring management of the key risks identified by the 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.

#### *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-Funds' 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.

Market risk embodies the potential for both losses and gains and includes currency risk, interest rate risk and market price risk.

The Sub-Funds' exposure to market risk is that the market value of assets will generally fluctuate with, among other things, general economic conditions, the condition of certain financial markets, international political events, developments or trends in any particular industry and the financial condition of the issuers of the securities that the Sub-Funds invests in.

The Sub-Funds' market risk is managed on a daily basis by the Investment Managers in accordance with policies and procedures in place. The Sub-Funds' overall market positions are reported to the Board on a quarterly basis.

Details of the nature of the Sub-Funds' investment portfolio and derivative financial instruments at the financial year end date are disclosed in the Schedule of Investments of each Sub-Fund.

The financial instruments held by the Sub-Funds are carried at fair value through profit or loss with changes in fair value and any resultant gain or loss being recognised directly in the Statement of Comprehensive Income, therefore, all changes in market conditions will also directly impact the NAV.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Price risk

Market price risk arises mainly from uncertainty about future prices of financial instruments held. It represents the potential loss the Sub-Funds might suffer through holding market positions in the face of price movements caused by factors specific to the individual investment or factors affecting all instruments traded in the market.

The Sub-Funds' objective in managing market price risk is to deliver to returns which track a specified index. Management achieve this objective by fully replicating (buying each constituent of the specified index), partially replicating (buying a portfolio of investments designed to deliver the returns of the specified index) or synthetically replicating (entering into a derivative to deliver returns of an index) the index each sub-fund was set-up to track.

The Sub-Funds are exposed to price risk arising from derivative and non-derivative financial instruments held by the Sub-Funds for which prices in the future are uncertain. The investments of the Sub-Funds are subject to general economic conditions, normal market fluctuations and the risks inherent in investment in international securities markets.

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the 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 2018</i>	<i>Estimated NAV Decrease/Increase 2017</i>
WisdomTree US Equity Income UCITS ETF	USD 3,472,644	USD 3,897,825
WisdomTree US SmallCap Dividend UCITS ETF	USD 1,017,753	USD 1,751,218
WisdomTree Europe Equity Income UCITS ETF	EUR 4,298,487	EUR 4,632,010
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 5,548,311	EUR 6,550,211
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 2,815,758	USD 3,328,570
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 2,345,206	USD 1,675,698
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF	EUR 1,449,718	EUR 1,989,963
WisdomTree Germany Equity UCITS ETF	GBP 833,257	GBP 2,631,186
WisdomTree Japan Equity UCITS ETF	USD 25,622,036	USD 31,578,282
WisdomTree Europe Equity UCITS ETF	USD 12,996,448	USD 12,719,277
WisdomTree UK Equity Income UCITS ETF	GBP 410,264	GBP 643,770
WisdomTree Emerging Asia Equity Income UCITS ETF	USD 1,188,117	USD 1,334,987
WisdomTree Enhanced Commodity UCITS ETF	USD 25,056,311	USD 6,595,044
WisdomTree US Quality Dividend Growth UCITS ETF	USD 1,480,964	USD 594,406
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 1,232,171	USD 823,131
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 1,757,720	EUR 686,634
WisdomTree India Quality UCITS ETF*	USD 665,752	USD 972,520
WisdomTree AT1 CoCo Bond UCITS ETF**	USD 3,337,063	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Price risk(continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2018</i>	<i>Estimated NAV Decrease/Increase 2017</i>
WisdomTree CBOE S&P 500 PutWrite UCITS ETF***	USD 7,465,629	—
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF****	EUR 294,282	—
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF****	EUR 297,162	—
WisdomTree Japan SmallCap Dividend UCITS ETF*****	USD 172,697	—
WisdomTree US Multifactor UCITS ETF*****	USD 88,857	—
WisdomTree Artificial Intelligence UCITS ETF*****	USD 91,935	—

\* Launched 28 February 2017.

\*\* Launched 14 May 2018.

\*\*\* Launched 21 May 2018.

\*\*\*\* Launched 2 July 2018.

\*\*\*\*\* Launched 9 July 2018.

\*\*\*\*\* Launched 10 July 2018.

\*\*\*\*\* Launched 30 November 2018.

The estimated sensitivities above are for illustrative purposes only and are not intended to be predictive. Actual fluctuations in response to market price changes may differ substantially from the above.

#### Currency risk

The Sub-Funds may invest in securities that are denominated in currencies that differ from their functional currency. Changes in the values of those currencies relative to the functional currency may have a positive or negative effect on the values of the Sub-Funds' investments denominated in those currencies.

The Sub-Funds may, but will not necessarily, invest in forward foreign currency exchange contracts to help reduce exposure to different currencies; however there is no guarantee that these contracts will successfully do so. Also, these contracts may reduce or eliminate some or all of the benefit that a Sub-Fund may experience from favourable currency fluctuations. At 31 December 2018, forward foreign currency exchange contracts were held on six of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree AT1 CoCo Bond UCITS ETF. At 31 December 2017, forward foreign currency exchange contracts were held on four of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF.

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF and WisdomTree US Multifactor UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF were denominated in EUR at 31 December 2018 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 2018 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018

#### WisdomTree US Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	446,981	—	—	446,981	44,698
GBP	3,188,863	—	—	3,188,863	318,886
	<u>3,635,844</u>	<u>—</u>	<u>—</u>	<u>3,635,844</u>	<u>363,584</u>

#### WisdomTree Europe Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	510	3,465,504	—	3,466,014	346,601
DKK	2,915	245,954	—	248,869	24,887
GBP	103,633	14,186,298	—	14,289,931	1,428,993
NOK	47,893	891,241	—	939,134	93,913
SEK	484	2,143,607	—	2,144,091	214,409
USD	7,941	—	—	7,941	794
	<u>163,376</u>	<u>20,932,604</u>	<u>—</u>	<u>21,095,980</u>	<u>2,109,597</u>

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	4,102	1,029,467	—	1,033,569	103,357
DKK	21,092	1,719,963	—	1,741,055	174,106
GBP	324,761	14,252,901	—	14,577,662	1,457,766
NOK	95,364	4,027,021	—	4,122,385	412,239
SEK	8,240	8,971,998	—	8,980,238	898,024
USD	6,659	—	—	6,659	666
	<u>460,218</u>	<u>30,001,350</u>	<u>—</u>	<u>30,461,568</u>	<u>3,046,158</u>



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

#### WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	21,121	1,198,458	—	1,219,579	121,958
CLP	—	259,650	—	259,650	25,965
CNY	367	1,397,512	—	1,397,879	139,788
CZK	470	231,384	—	231,854	23,185
HKD	3,376	6,289,173	—	6,292,549	629,255
HUF	344	21,270	—	21,614	2,161
IDR	120	589,794	—	589,914	58,991
INR	48,169	1,019,808	—	1,067,977	106,798
KRW	9,541	336,537	—	346,078	34,608
MXN	481	393,694	—	394,175	39,418
MYR	7,298	799,725	—	807,023	80,702
PHP	1,097	190,842	—	191,939	19,194
PLN	5,947	305,380	—	311,327	31,133
SGD	—	15,020	(21,966)	(6,946)	(695)
THB	877	745,881	—	746,758	74,676
TRY	3,024	587,553	—	590,577	59,058
TWD	28,781	7,184,252	—	7,213,033	721,303
ZAR	1,203	2,153,948	—	2,155,151	215,515
	<u>132,216</u>	<u>23,719,881</u>	<u>(21,966)</u>	<u>23,830,131</u>	<u>2,383,013</u>

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	9,692	1,670,688	—	1,680,380	168,038
CLP	—	391,271	(264)	391,007	39,101
CNY	128	1,172,500	—	1,172,628	117,263
CZK	2,874	174,545	—	177,419	17,742
HKD	8,786	4,169,111	—	4,177,897	417,790
HUF	280	42,193	—	42,473	4,247
IDR	41	728,116	—	728,157	72,816
INR	8,656	882,460	—	891,116	89,112
KRW	45,449	1,965,144	—	2,010,593	201,059
MXN	56	389,260	—	389,316	38,932
MYR	24,850	1,185,711	—	1,210,561	121,056
PHP	1,513	195,731	—	197,244	19,724
PLN	9,168	249,061	—	258,229	25,823
THB	2,358	1,362,286	—	1,364,644	136,464
TRY	5,129	562,576	—	567,705	56,771
TWD	3,918	6,092,488	—	6,096,406	609,641
ZAR	—	2,332,323	(565)	2,331,758	233,176
	<u>122,898</u>	<u>23,565,464</u>	<u>(829)</u>	<u>23,687,533</u>	<u>2,368,755</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

##### WisdomTree Germany Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
CHF	616,428	—	—	616,428	61,643
EUR	—	8,332,569	(5,505,396)	2,827,173	282,717
USD	231,684	—	—	231,684	23,168
	<u>848,112</u>	<u>8,332,569</u>	<u>(5,505,396)</u>	<u>3,675,285</u>	<u>367,528</u>

##### WisdomTree Japan Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	3,870,028	—	—	3,870,028	387,003
EUR	14,629,073	—	—	14,629,073	1,462,907
GBP	1,398,253	—	—	1,398,253	139,825
JPY	6,144,942	256,220,357	(250,240,926)	12,124,373	1,212,437
	<u>26,042,296</u>	<u>256,220,357</u>	<u>(250,240,926)</u>	<u>32,021,727</u>	<u>3,202,172</u>

##### WisdomTree Europe Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	269,428	—	—	269,428	26,943
EUR	561,804	129,964,477	(128,121,084)	2,405,197	240,520
GBP	4,519,732	—	—	4,519,732	451,973
	<u>5,350,964</u>	<u>129,964,477</u>	<u>(128,121,084)</u>	<u>7,194,357</u>	<u>719,436</u>

##### WisdomTree UK Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
EUR	3,903	—	—	3,903	390
USD	4,521	—	—	4,521	452
	<u>8,424</u>	<u>—</u>	<u>—</u>	<u>8,424</u>	<u>842</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

#### WisdomTree Emerging Asia Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CNY	—	575,952	—	575,951	57,595
HKD	4,328	3,989,022	—	3,993,350	399,335
IDR	242	485,587	—	485,829	48,583
INR	9,813	689,452	—	699,265	69,927
KRW	18,136	602,564	—	620,700	62,070
MYR	5,204	779,720	—	784,924	78,492
PHP	878	125,774	—	126,652	12,665
THB	583	671,017	—	671,600	67,160
TWD	383	3,962,081	—	3,962,464	396,246
	<u>39,567</u>	<u>11,881,169</u>	<u>—</u>	<u>11,920,735</u>	<u>1,192,073</u>

#### WisdomTree Enhanced Commodity UCITS ETF\*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	272,870	—	—	272,870	27,287
GBP	17,389,380	—	—	17,389,380	1,738,938
	<u>17,662,250</u>	<u>—</u>	<u>—</u>	<u>17,662,250</u>	<u>1,766,225</u>

\* Launched on 14 August 2018.

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	3,811	144,196	—	148,007	14,801
CAD	4,086	224,605	—	228,691	22,869
CHF	92	915,646	—	915,738	91,574
DKK	829	296,639	—	297,468	29,747
EUR	7,736	1,801,840	—	1,809,576	180,958
GBP	9,353	1,095,870	—	1,105,223	110,522
HKD	87	221,040	—	221,127	22,113
ILS	1,127	13,009	—	14,136	1,414
JPY	10,818	881,212	—	892,030	89,203
NOK	554	182,697	—	183,251	18,325
NZD	2,517	11,812	—	14,329	1,433
SEK	1,917	362,734	—	364,651	36,465
SGD	3,674	30,350	—	34,024	3,402
	<u>46,601</u>	<u>6,181,650</u>	<u>—</u>	<u>6,228,251</u>	<u>622,826</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Currency risk (continued)

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
GBP	1,328	—	—	1,328	133
	<u>1,328</u>	<u>—</u>	<u>—</u>	<u>1,328</u>	<u>133</u>

#### WisdomTree India Quality UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
INR	5,984	6,657,523	—	6,663,507	666,351
	<u>5,984</u>	<u>6,657,523</u>	<u>—</u>	<u>6,663,507</u>	<u>666,351</u>

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

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	12,299,051	—	(674,754)	11,624,297	1,162,430
GBP	4,946,861	—	—	4,946,861	494,686
	<u>17,245,912</u>	<u>—</u>	<u>(674,754)</u>	<u>16,571,158</u>	<u>1,657,116</u>

\* Launched on 14 May 2018.

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

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
JPY	14,666	1,726,972	—	1,741,638	174,164
	<u>14,666</u>	<u>1,726,972</u>	<u>—</u>	<u>1,741,638</u>	<u>174,164</u>

\*\* Launched on 9 July 2018.

#### WisdomTree Artificial Intelligence UCITS ETF\*\*\*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	1	73,753	—	73,754	7,375
GBP	123	19,960	—	20,083	2,008
JPY	—	63,817	—	63,817	6,382
KRW	—	21,694	—	21,694	2,169
TWD	—	97,052	—	97,052	9,705
	<u>124</u>	<u>276,276</u>	<u>—</u>	<u>276,400</u>	<u>27,639</u>

\*\*\* Launched on 30 November 2018.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2017

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree US Quality Dividend Growth UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF in EUR at 31 December 2017 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 2017 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

#### 31 December 2017

#### WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	1,297,566	—	—	1,297,566	129,757
GBP	2,592,571	—	—	2,592,571	259,257
	<u>3,890,137</u>	<u>—</u>	<u>—</u>	<u>3,890,137</u>	<u>389,014</u>

#### WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	35	1,951,348	—	1,951,383	195,138
DKK	1,339	319,799	—	321,138	32,114
GBP	53,626	16,704,795	—	16,758,421	1,675,842
NOK	28,670	2,011,543	—	2,040,213	204,021
SEK	31	1,492,023	—	1,492,054	149,205
USD	305	—	—	305	31
	<u>84,006</u>	<u>22,479,508</u>	<u>—</u>	<u>22,563,514</u>	<u>2,256,351</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2017 (continued)

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	287	2,509,973	—	2,510,260	251,026
DKK	19,557	1,517,104	—	1,536,661	153,666
GBP	108,431	17,198,707	—	17,307,138	1,730,714
NOK	49,492	4,971,560	—	5,021,052	502,105
SEK	7,029	8,317,815	—	8,324,844	832,484
USD	541	—	—	541	54
	<u>185,337</u>	<u>34,515,159</u>	<u>—</u>	<u>34,700,496</u>	<u>3,470,049</u>

#### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	13,885	1,102,201	—	1,116,086	111,609
CLP	364	424,130	—	424,494	42,449
CNY	387	—	—	387	39
CZK	32	340,868	—	340,900	34,090
HKD	1,599	7,037,879	—	7,039,478	703,948
HUF	37	25,145	—	25,182	2,518
IDR	1,849	414,409	—	416,258	41,626
KRW	34	964,470	—	964,504	96,450
MXN	1,902	673,764	—	675,666	67,567
MYR	5,759	947,742	—	953,501	95,350
PHP	376	194,496	—	194,872	19,487
PLN	2,857	206,798	—	209,655	20,966
THB	1,060	1,696,599	—	1,697,659	169,766
TRY	165	719,812	—	719,977	71,998
TWD	34	8,602,156	—	8,602,190	860,219
ZAR	3,271	4,387,192	—	4,390,463	439,046
	<u>33,611</u>	<u>27,737,661</u>	<u>—</u>	<u>27,771,272</u>	<u>2,777,128</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2017 (continued)

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	4,356	739,788	—	744,144	74,414
CLP	1,195	305,897	—	307,092	30,709
CNY	135	—	—	135	14
CZK	—	176,261	—	176,261	17,626
HKD	3,821	3,620,291	—	3,624,112	362,411
HUF	9	43,348	—	43,357	4,336
IDR	324	460,347	—	460,671	46,067
INR	1,629	654,204	—	655,833	65,583
KRW	1,295	1,461,618	—	1,462,913	146,291
MXN	20	377,194	—	377,214	37,721
MYR	2,382	841,415	—	843,797	84,380
PHP	774	151,130	—	151,904	15,190
PLN	63,721	151,996	—	215,717	21,572
THB	2,054	1,151,574	—	1,153,628	115,363
TRY	173	291,231	—	291,404	29,140
TWD	330	4,183,127	—	4,183,457	418,346
ZAR	3,341	2,132,753	—	2,136,094	213,609
	<u>85,559</u>	<u>16,742,174</u>	<u>—</u>	<u>16,827,733</u>	<u>1,682,772</u>

#### WisdomTree Germany Equity UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity GBP
CHF	1,068,295	—	—	1,068,295	106,830
EUR	—	26,311,864	(22,063,216)	4,248,648	424,865
USD	1,002,161	—	—	1,002,161	100,216
	<u>2,070,456</u>	<u>26,311,864</u>	<u>(22,063,216)</u>	<u>6,319,104</u>	<u>631,911</u>

#### WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	6,178,897	—	—	6,178,897	617,890
EUR	15,369,424	—	—	15,369,424	1,536,942
GBP	11,680,333	—	—	11,680,333	1,168,033
JPY	—	315,782,815	(276,242,933)	39,539,882	3,953,988
	<u>33,228,654</u>	<u>315,782,815</u>	<u>(276,242,933)</u>	<u>72,768,536</u>	<u>7,276,853</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2017 (continued)

#### WisdomTree Europe Equity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CHF	1,250,849	—	—	1,250,849	125,085
EUR	—	127,192,772	(112,166,867)	15,025,905	1,502,591
GBP	4,352,430	—	—	4,352,430	435,243
	<u>5,603,279</u>	<u>127,192,772</u>	<u>(112,166,867)</u>	<u>20,629,184</u>	<u>2,062,919</u>

#### WisdomTree UK Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
EUR	3,997	—	—	3,997	400
USD	1,275	—	—	1,275	128
	<u>5,272</u>	<u>—</u>	<u>—</u>	<u>5,272</u>	<u>528</u>

#### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
HKD	1,051	4,362,211	—	4,363,262	436,326
IDR	15	273,173	—	273,188	27,319
KRW	15	1,076,053	—	1,076,068	107,607
MYR	2,377	814,280	—	816,657	81,666
PHP	13	128,764	—	128,777	12,878
THB	354	1,341,833	—	1,342,187	134,219
TWD	17	4,462,652	—	4,462,669	446,267
	<u>3,842</u>	<u>12,458,966</u>	<u>—</u>	<u>12,462,808</u>	<u>1,246,282</u>



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2017 (continued)

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	512	166,046	—	166,558	16,656
CAD	434	169,141	—	169,575	16,958
CHF	6	564,224	—	564,230	56,423
DKK	341	201,663	—	202,004	20,200
EUR	798	997,374	—	998,172	99,817
GBP	2,471	781,159	—	783,630	78,363
HKD	257	111,721	—	111,978	11,198
ILS	32	18,076	—	18,108	1,811
JPY	821	673,479	—	674,300	67,430
NOK	8	45,054	—	45,062	4,506
NZD	191	12,803	—	12,994	1,299
SEK	34	235,091	—	235,125	23,513
SGD	134	25,015	—	25,149	2,515
	<u>6,039</u>	<u>4,000,846</u>	<u>—</u>	<u>4,006,885</u>	<u>400,689</u>

#### WisdomTree India Quality UCITS ETF\*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
INR	11,350	9,725,203	—	9,736,553	973,655
	<u>11,350</u>	<u>9,725,203</u>	<u>—</u>	<u>9,736,553</u>	<u>973,655</u>

\* Launched 28 February 2017.

#### Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of markets interest rates on the fair value of financial assets and liabilities and future cash flows. As interest rates rise, the values of debt securities or other income-producing investments are likely to fall. This risk is generally greater for obligations with longer maturities.

The Sub-Fund's objective in managing interest rate risk is to minimize any exposure of the Sub-Fund to interest rate movements.

At 31 December 2018, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF, none of the Sub-Funds hold interest-bearing securities. At 31 December 2017, apart from the WisdomTree Enhanced Commodity UCITS ETF, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

WisdomTree Enhanced Commodity UCITS ETF manages this by swapping all gains/losses earned on interest-bearing securities (from market movements or interest income earned) out to a counterparty under the terms of a total return swap in return for the gains/losses of a reference index, reducing the Sub-Funds' exposure to interest rate risk.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

The following table details WisdomTree Enhanced Commodity UCITS ETF's exposure to interest rate risk. It includes the Sub-Fund's assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2018 and 31 December 2017:

#### WisdomTree Enhanced Commodity UCITS ETF

##### As at 31 December 2018

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	250,563,106	—	—	—	250,563,106
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,757	1,757
Receivable for investments sold	—	—	—	15,817,811	15,817,811
Cash and cash equivalents	6,419,447	—	—	—	6,419,447
<b>Total assets</b>	<b>256,982,553</b>	<b>—</b>	<b>—</b>	<b>15,819,568</b>	<b>272,802,121</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(65,726)	(65,726)
Unrealised loss on total return swaps	—	—	—	(7,290,946)	(7,290,946)
Payable for investments purchased	—	—	—	(15,646,371)	(15,646,371)
Management fees payable	—	—	—	(76,193)	(76,193)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(23,079,236)</b>	<b>(23,079,236)</b>

##### As at 31 December 2017

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	63,056,120	—	—	—	63,056,120
Unrealised gain on total return swaps	—	—	—	1,661,527	1,661,527
Receivable from holders of redeemable participating shares	—	—	—	2,180,160	2,180,160
Receivable for investments sold	—	—	—	15,846,612	15,846,612
Cash and cash equivalents	1,327,906	—	—	—	1,327,906
<b>Total assets</b>	<b>64,384,026</b>	<b>—</b>	<b>—</b>	<b>19,688,299</b>	<b>84,072,325</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Interest rate risk (continued)

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

#### As at 31 December 2017 (continued)

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(15,926,782)	(15,926,782)
Management fees payable	—	—	—	(15,594)	(15,594)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(15,942,376)</b>	<b>(15,942,376)</b>

At 31 December 2018, had the base interest rates strengthened by 5% (31 December 2017: 5%) in relation to all holdings subject to interest with all other variables held constant, the fair value of the financial assets would have increased by USD12,849,128 (31 December 2017: increased by USD3,219,201). The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

The following table details WisdomTree AT1 CoCo Bond UCITS ETF's exposure to interest rate risk. It includes the Sub-Fund's assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2018.

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

#### As at 31 December 2018

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Financial assets at fair value through profit or loss					
Transferable securities	—	—	33,370,633	—	33,370,633
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	11,151	11,151
Interest receivable	—	—	—	524,198	524,198
Cash and cash equivalents	647,276	—	—	—	647,276
<b>Total assets</b>	<b>647,276</b>	<b>—</b>	<b>33,370,633</b>	<b>535,349</b>	<b>34,553,258</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(18,811)	(18,811)
Management fees payable	—	—	—	(14,433)	(14,433)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(33,244)</b>	<b>(33,244)</b>

\* Launched on 14 May 2018

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

At 31 December 2018, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the fair value of the financial assets would have increased by USD 1,700,895. At 31 December 2018, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the annual interest income received from financial assets would have increased by USD 59,025. The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

WisdomTree AT1 CoCo Bond UCITS ETF offers the investors exposure to the underlying bonds, which also includes any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for this Sub-Fund.

The following table details WisdomTree CBOE S&P 500 PutWrite UCITS ETF's exposure to interest rate risk. It includes the Sub-Fund's assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2018.

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF \*\* As at 31 December 2018

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	74,656,288	—	—	—	74,656,288
Receivable for investments sold	—	—	—	2,077,836	2,077,836
Cash and cash equivalents	8,158,809	—	—	—	8,158,809
<b>Total assets</b>	<b>82,815,097</b>	<b>—</b>	<b>—</b>	<b>2,077,836</b>	<b>84,892,933</b>
<i>Liabilities</i>					
Financial liabilities at fair value through profit or loss:					
Options written	—	—	—	(1,246,076)	(1,246,076)
Payable for investments purchased	—	—	—	(8,214,330)	(8,214,330)
Management fees payable	—	—	—	(25,699)	(25,699)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(9,486,105)</b>	<b>(9,486,105)</b>

\*\* Launched on 21 May 2018

At 31 December 2018, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the fair value of the financial assets would have increased by USD4,140,755. The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

WisdomTree CBOE S&P 500 PutWrite UCITS ETF only holds bonds, which have a 0% interest rate, to maintain capital in the Sub-Fund. Any movement in the interest rate would not impact the Sub-Fund.

The following table details WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF's exposure to interest rate risk. It includes the Sub-Fund's assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2018.

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

##### As at 31 December 2018

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	648,575	2,294,246	—	2,942,821
Receivable for investments sold	—	—	—	58,964	58,964
Interest receivable		—	—	33,099	33,099
Cash and cash equivalents	5,236	—	—	—	5,236
<b>Total assets</b>	<b>5,236</b>	<b>648,575</b>	<b>2,294,246</b>	<b>92,063</b>	<b>3,040,120</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(51,235)	(51,235)
Management fees payable	—	—	—	(455)	(455)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(51,690)</b>	<b>(51,690)</b>

\*\*\* Launched 2 July 2018

At 31 December 2018, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the fair value of the financial assets would have increased by EUR 147,403. The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF offers the investors exposure to the underlying bonds, which also includes any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for this Sub-Fund.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

The following table details WisdomTree EUR Government Bond Enhanced Yield UCITS ETF's exposure to interest rate risk. It includes the Sub-Fund's assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2018.

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF\*\*\* As at 31 December 2018

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	556,266	2,415,353	—	2,971,619
Receivable for investments sold	—	—	—	74,658	74,658
Interest receivable	—	—	—	34,747	34,747
Cash and cash equivalents	11,698	—	—	—	11,698
<b>Total assets</b>	<b>11,698</b>	<b>556,266</b>	<b>2,415,353</b>	<b>109,405</b>	<b>3,092,722</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(78,929)	(78,929)
Management fees payable	—	—	—	(408)	(408)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(79,337)</b>	<b>(79,337)</b>

\*\*\* Launched 2 July 2018

At 31 December 2018, had the base interest rates strengthened by 5% in relation to all holdings subject to interest with all other variables held constant, the fair value of the financial assets would have increased by EUR 149,166. The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past.

WisdomTree EUR Government Bond Enhanced Yield UCITS ETF offers the investors exposure to the underlying bonds, which also includes any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for this Sub-Fund.

#### Credit risk

The Sub-Funds are exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Sub-Funds are exposed to counterparty credit risk on fixed income positions, financial derivative instruments, cash and cash equivalents and other receivable balances.

The Company mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. At 31 December 2018 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2017: AA-) and BNP Paribas is A (31 December 2017: A).

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 11. Financial Risks (continued)

#### *Credit risk (continued)*

The maximum exposure of the Sub-Funds to credit risk at 31 December 2018 and at 31 December 2017 is shown by the values of financial assets at fair value through profit or loss, debtors and cash and cash equivalents in the Statement of Financial Position. Details of credit risk exposure and concentration are contained in the Schedule of Investments. At 31 December 2018 and at 31 December 2017, none of the financial assets and financial liabilities are subject to an enforceable master netting arrangement or similar agreement that covers similar financial instruments. None of the financial assets and financial liabilities are offset in the Statement of Financial Position.

#### *Depositary risk*

The Sub-Funds' Depositary is State Street Custodial Services (Ireland) Limited (the "Depositary"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Depositary or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Depositary to be delayed or otherwise affected. The maximum exposure to this risk at 31 December 2018 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2018, the long-term rating of State Street Corporation is A (31 December 2017: A) by Standard & Poors. State Street Corporation is the parent company of the Depositary, 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 depositary network in segregated accounts. The Depositary is obliged to ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds thereby reducing counterparty risk in the event of insolvency or bankruptcy of the Depositary. The Sub-Funds are exposed to the credit risk of the Depositary and/or sub-custodians used by the Depositary in relation to the Sub-Funds' cash held by the Depositary or sub-custodians. In the event of the insolvency or bankruptcy of the Depositary or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depositary or sub-custodian in relation to cash holdings of the Sub-Funds.

#### *Collateral received on TRS*

WisdomTree Enhanced Commodity UCITS ETF

<i>Collateral</i>	<i>Nominal Value</i>	<i>31 December 2018</i>		<i>31 December 2017</i>	
		<i>Market Value</i>	<i>USD</i>	<i>Nominal Value</i>	<i>Market Value</i>
Cash	1,450,000	1,450,000	1,360,000	1,360,000	
Stock	7,943,000	7,837,850	–	–	

The swap provider, BNP Paribas, transfers collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of cash and stock (31 December 2017: Cash). The Sub-Fund uses the collateral transferred to the Sub-Fund to reduce the credit risk associated with the TRS held by the Sub-Fund. The Sub-Fund only controls the collateral in the event of default of BNP Paribas which is why the collateral is not recognised in the accounts of the Sub-Fund.

The collateral is held until termination date of the TRS.

#### *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.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 11. Financial Risks (continued)

#### *Liquidity risk (continued)*

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 financial year.

Each Sub-Fund may allow the Authorised Participant which has been appointed to offer prices for the shares on any listing stock exchange to redeem shares in-kind on each Dealing Day, unless otherwise specified in the relevant supplement. In this context, "in-kind" means that, with the consent of the Authorised Participant, rather than delivering cash proceeds in respect of a redemption, the Company will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depository. The redemption will be subject to an appropriate provision for duties and charges.

The Company considers that as at 31 December 2018 and as at 31 December 2017 all of the assets of each Sub-Fund (as shown in the Statement of Financial Position) could be realised within one month of that date either through redemption or sale. As at 31 December 2018 and 31 December 2017, all of the liabilities of each of Sub-Fund (as shown in the Statement of Financial Position) including net assets attributable to redeemable participating shareholders fall due within one month, except for Bank Overdraft balances which are payable on demand and total return swap held on WisdomTree Enhanced Commodity UCITS ETF which matures within 4 months.

#### *Capital Management*

The capital of the Company is represented by the net assets attributable to holders of redeemable participating shares. The amount of net assets attributable to holders of redeemable participating shares can change significantly on a daily basis, as the Company is subject to daily subscriptions and redemptions at the discretion of the shareholders.

As a result, a redemption request may have a significant impact on the liquidity of the Company and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The Company's aim with respect to management of its capital is to safeguard its ability to continue as a going concern in order that each Sub-Fund may achieve its overall objective of long-term capital growth, and to maintain a strong capital base to support the development of each Sub-Fund's investment activities.

The Investment Managers monitor capital on the basis of the value of net assets attributable to holders of redeemable participating shares.



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. IFRS 7 requires disclosure of derivatives that have been offset in the Statement of Financial Position, or that have not been offset in the Statement of Financial Position but are subject to an enforceable master netting arrangement or similar agreement.

The following tables present the Sub-Funds' financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. Assets/Liabilities not included in those tables are not subject to these agreements. The tables are presented by Counterparty.

#### WisdomTree US Equity Income UCITS ETF

31 December 2018

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank					
London	2,914	(2,914)	—	—	—
<b>Total assets</b>	<b>2,914</b>	<b>(2,914)</b>	<b>—</b>	<b>—</b>	<b>—</b>

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank					
London	(12,552)	2,914	—	—	(9,638)
<b>Total liabilities</b>	<b>(12,552)</b>	<b>2,914</b>	<b>—</b>	<b>—</b>	<b>(9,638)</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Germany Equity Income UCITS ETF

31 December 2018

Counterparty	Gross amounts of recognised assets GBP	Amounts available for offset GBP	Non-Cash Collateral received GBP	Cash Collateral <sup>(1)</sup> GBP	Net amount <sup>(2)</sup> GBP
State Street Bank					
London	2,018	(2,018)	—	—	-
<b>Total assets</b>	<b>2,018</b>	<b>(2,018)</b>	<b>—</b>	<b>—</b>	<b>-</b>

Counterparty	Gross amounts of recognised liabilities GBP	Amounts available for offset GBP	Non-Cash Collateral received GBP	Cash Collateral <sup>(1)</sup> GBP	Net amount <sup>(2)</sup> GBP
State Street Bank					
London	(52,214)	2,018	—	—	(50,196)
<b>Total liabilities</b>	<b>(52,214)</b>	<b>2,018</b>	<b>—</b>	<b>—</b>	<b>(50,196)</b>

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Japan Equity UCITS ETF

31 December 2018

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	19,717	(19,717)	—	—	—
<b>Total assets</b>	<b>19,717</b>	<b>(19,717)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	(7,544,337)	19,717	—	—	(7,524,620)
<b>Total liabilities</b>	<b>(7,544,337)</b>	<b>19,717</b>	<b>—</b>	<b>—</b>	<b>(7,524,620)</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Europe Equity UCITS ETF

31 December 2018

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	38,952	(38,952)	—	—	—
<b>Total assets</b>	<b>38,952</b>	<b>(38,952)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	(900,838)	38,952	—	—	(861,886)
<b>Total liabilities</b>	<b>(900,838)</b>	<b>38,952</b>	<b>—</b>	<b>—</b>	<b>(861,886)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2018

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	1,757	(1,757)	—	—	—
<b>Total assets</b>	<b>1,757</b>	<b>(1,757)</b>	<b>—</b>	<b>—</b>	<b>—</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	(7,356,672)	1,757	7,354,915	—	—
<b>Total liabilities</b>	<b>(7,356,672)</b>	<b>1,757</b>	<b>7,354,915</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF also holds cash collateral with the counterparty amounting to USD 1,450,000.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree AT1 CoCo Bond UCITS ETF

31 December 2018

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	11,151	(11,151)	—	—	—
<b>Total assets</b>	<b>11,151</b>	<b>(11,151)</b>	<b>—</b>	<b>—</b>	<b>—</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	(18,811)	11,151	—	—	(7,660)
<b>Total liabilities</b>	<b>(18,811)</b>	<b>11,151</b>	<b>—</b>	<b>—</b>	<b>(7,660)</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting (continued)

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

31 December 2018

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	(1,246,076)	—	1,246,076	—	—
<b>Total liabilities</b>	<b>(1,246,076)</b>	<b>—</b>	<b>1,246,076</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree US Equity Income UCITS ETF

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	6,323	(5,131)	—	—	1,192
<b>Total assets</b>	<b>6,323</b>	<b>(5,131)</b>	<b>—</b>	<b>—</b>	<b>1,192</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	(5,131)	5,131	—	—	—
<b>Total liabilities</b>	<b>(5,131)</b>	<b>5,131</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Germany Equity Income UCITS ETF

31 December 2017

Counterparty	Gross amounts of recognised liabilities GBP	Amounts available for offset GBP	Non-Cash Collateral received GBP	Cash Collateral <sup>(1)</sup> GBP	Net amount <sup>(2)</sup> GBP
State Street Bank London	(142,327)	—	—	—	(142,327)
<b>Total liabilities</b>	<b>(142,327)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(142,327)</b>

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Japan Equity UCITS ETF

31 December 2017

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank London	2,493,583	(65,494)	—	—	2,428,089
<b>Total assets</b>	<b>2,493,583</b>	<b>(65,494)</b>	<b>—</b>	<b>—</b>	<b>2,428,089</b>

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
State Street Bank London	(65,494)	65,494	—	—	—
<b>Total liabilities</b>	<b>(65,494)</b>	<b>65,494</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Europe Equity UCITS ETF

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	(551,802)	—	—	—	(551,802)
<b>Total liabilities</b>	<b>(551,802)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(551,802)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	1,661,527	—	—	(1,360,000)	301,527
<b>Total assets</b>	<b>1,661,527</b>	<b>—</b>	<b>—</b>	<b>(1,360,000)</b>	<b>301,527</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

### 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.

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 12. Fair Value (continued)

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.
- e) The Company uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

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.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (level 3), IFRS 13 requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of level 3 positions.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes "observable" requires significant judgement by the 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.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

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

All of the Company's financial assets measured at fair value through profit or loss at 31 December 2018 and 31 December 2017 were classified within level 1 as they are listed and actively trade securities, except as detailed in the tables below. Refer to the Schedule of Investments for further information on the fair value of investments. All financial assets and liabilities at fair value through profit or loss are held for trading.

The following tables analyse within the fair value hierarchy the Funds' financial assets and liabilities measured at fair value for Funds which hold any investment classified within level 2 at 31 December 2018:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree US Equity Income UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	34,726,437	—	—	34,726,437
Unrealised gain on open forward foreign currency exchange contracts	—	2,914	—	2,914
<b>Total</b>	<b><u>34,726,437</u></b>	<b><u>2,914</u></b>	<b><u>—</u></b>	<b><u>34,729,351</u></b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(12,552)	—	(12,552)
<b>Total</b>	<b><u>—</u></b>	<b><u>(12,552)</u></b>	<b><u>—</u></b>	<b><u>(12,552)</u></b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree US Small Cap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	10,176,261	1,278	—	10,177,539
<b>Total</b>	<b><u>10,176,261</u></b>	<b><u>1,278</u></b>	<b><u>—</u></b>	<b><u>10,177,539</u></b>



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
<b>WisdomTree Europe Small Cap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	55,481,558	1,554	—	55,483,112
<b>Total</b>	<b>55,481,558</b>	<b>1,554</b>	<b>—</b>	<b>55,483,112</b>
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
<b>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	23,602,605	11,785	—	23,614,390
<b>Total</b>	<b>23,602,605</b>	<b>11,785</b>	<b>—</b>	<b>23,614,390</b>
	<i>Level 1</i> <i>GBP</i>	<i>Level 2</i> <i>GBP</i>	<i>Level 3</i> <i>GBP</i>	<i>Total</i> <i>Fair Value</i> <i>GBP</i>
<b>WisdomTree Germany Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	8,332,569	—	—	8,332,569
Unrealised gain on open forward foreign currency exchange contracts	—	2,018	—	2,018
<b>Total</b>	<b>8,332,569</b>	<b>2,018</b>	<b>—</b>	<b>8,334,587</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(52,214)	—	(52,214)
<b>Total</b>	<b>—</b>	<b>(52,214)</b>	<b>—</b>	<b>(52,214)</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Japan Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	256,220,357	—	—	256,220,357
Unrealised gain on open forward foreign currency exchange contracts	—	19,717	—	19,717
<b>Total</b>	<b>256,220,357</b>	<b>19,717</b>	<b>—</b>	<b>256,240,074</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(7,544,337)	—	(7,544,337)
<b>Total</b>	<b>—</b>	<b>(7,544,337)</b>	<b>—</b>	<b>(7,544,337)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Europe Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	129,964,477	—	—	129,964,477
Unrealised gain on open forward foreign currency exchange contracts	—	38,952	—	38,952
<b>Total</b>	<b>129,964,477</b>	<b>38,952</b>	<b>—</b>	<b>130,003,429</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(900,838)	—	(900,838)
<b>Total</b>	<b>—</b>	<b>(900,838)</b>	<b>—</b>	<b>(900,838)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	250,563,106	—	—	250,563,106
Unrealised gain on open forward foreign currency exchange contracts	—	1,757	—	1,757
<b>Total</b>	<b>250,563,106</b>	<b>1,757</b>	<b>—</b>	<b>250,564,863</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

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

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(65,726)	—	(65,726)
Unrealised loss on total return swaps	—	(7,290,946)	—	(7,290,946)
<b>Total</b>	<b>—</b>	<b>(7,356,672)</b>	<b>—</b>	<b>(7,356,672)</b>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree AT1 CoCo Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	33,370,633	—	33,370,633
Unrealised gain on open forward foreign currency exchange contracts	—	11,151	—	11,151
<b>Total</b>	<b>—</b>	<b>33,381,784</b>	<b>—</b>	<b>33,381,784</b>

<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(18,811)	—	(18,811)
<b>Total</b>	<b>—</b>	<b>(18,811)</b>	<b>—</b>	<b>(18,811)</b>

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
<b>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	2,942,821	—	2,942,821
<b>Total</b>	<b>—</b>	<b>2,942,821</b>	<b>—</b>	<b>2,942,821</b>

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
<b>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	2,971,619	—	2,971,619
<b>Total</b>	<b>—</b>	<b>2,971,619</b>	<b>—</b>	<b>2,971,619</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	74,656,288	—	—	74,656,288
<b>Total</b>	<b>74,656,288</b>	<b>—</b>	<b>—</b>	<b>74,656,288</b>
<b>Liabilities</b>				
Financial assets at fair value through profit or loss				
Index Options Written	—	(1,246,076)	—	(1,246,076)
<b>Total</b>	<b>—</b>	<b>(1,246,076)</b>	<b>—</b>	<b>(1,246,076)</b>

The following tables analyse within the fair value hierarchy the Funds' financial assets and liabilities measured at fair value for Funds which hold any investment classified within level 2 at 31 December 2017:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree US Equity Income UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	38,978,249	—	—	38,978,249
Unrealised gain on open forward foreign currency exchange contracts	—	6,323	—	6,323
<b>Total</b>	<b>38,978,249</b>	<b>6,323</b>	<b>—</b>	<b>38,984,572</b>
<b>Liabilities</b>				
Financial assets at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(5,131)	—	(5,131)
<b>Total</b>	<b>—</b>	<b>(5,131)</b>	<b>—</b>	<b>(5,131)</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	16,752,641	4,339	—	16,756,980
<b>Total</b>	<b>16,752,641</b>	<b>4,339</b>	<b>—</b>	<b>16,756,980</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Germany Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	26,311,864	—	—	26,311,864
<b>Total</b>	<b>26,311,864</b>	<b>—</b>	<b>—</b>	<b>26,311,864</b>
<b>Liabilities</b>				
Financial assets at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(142,327)	—	(142,327)
<b>Total</b>	<b>—</b>	<b>(142,327)</b>	<b>—</b>	<b>(142,327)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Japan Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	315,782,815	—	—	315,782,815
Unrealised gain on open forward foreign currency exchange contracts	—	2,493,583	—	2,493,583
<b>Total</b>	<b>315,782,815</b>	<b>2,493,583</b>	<b>—</b>	<b>318,276,398</b>
<b>Liabilities</b>				
Financial assets at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(65,494)	—	(65,494)
<b>Total</b>	<b>—</b>	<b>(65,494)</b>	<b>—</b>	<b>(65,494)</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Europe Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	127,192,772	—	—	127,192,772
<b>Total</b>	<b>127,192,772</b>	<b>—</b>	<b>—</b>	<b>127,192,772</b>
<b>Liabilities</b>				
Financial assets at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(551,802)	—	(551,802)
<b>Total</b>	<b>—</b>	<b>(551,802)</b>	<b>—</b>	<b>(551,802)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	63,056,120	—	—	63,056,120
Unrealised gain on total return swaps	—	1,661,527	—	1,661,527
<b>Total</b>	<b>63,056,120</b>	<b>1,661,527</b>	<b>—</b>	<b>64,717,647</b>

### 13. Operating Segments

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the Company's other components, whose operating results are reviewed regularly to make decisions about resources allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported include items directly attributable to a segment.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant Index of each Sub-Fund, and each Sub-Fund's performance is evaluated by reference to the relevant Index. The Sub-Funds have no assets classified as noncurrent assets. Each Sub-Fund's investments expose it to the performance of the relevant Index. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the schedule of investments for that Sub-Fund. The Board of directors are the chief operating decision makers but rely on the daily asset allocation decisions made by the Investment Managers for each Sub-Fund.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 13. Operating Segments (continued)

The following tables present the geographic split of income for the financial year ended 31 December 2018 and 31 December 2017.

#### Financial year ended 31 December 2018

	<i>Dividend Income EUR</i>	<i>Income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	5,437	—	5,437	0.02
Austria	43,562	1,163	44,725	0.17
Belgium	348,752	18,718	367,470	1.38
Brazil	111,902	—	111,902	0.42
Canada	3,987	—	3,987	0.01
Chile	28,842	—	28,842	0.11
Czech Republic	37,758	—	37,758	0.14
Denmark	98,263	21,578	119,841	0.45
Finland	446,993	3,455	450,448	1.69
France	1,299,647	173,766	1,473,413	5.52
Germany	2,377,842	45,635	2,423,477	9.08
Hong Kong	185,674	—	185,674	0.70
Hungary	3,750	—	3,750	0.01
India	241,589	—	241,589	0.91
Indonesia	53,807	—	53,807	0.20
Ireland	377,732	275	378,007	1.42
Israel	895	—	895	0.00
Italy	530,090	92,463	622,553	2.33
Luxembourg	—	503	503	0.00
Japan	6,786,606	—	6,786,606	25.43
Malaysia	115,172	—	115,172	0.43
Mexico	46,296	—	46,296	0.17
Netherlands	881,039	70,708	951,747	3.57
New Zealand	362	—	362	0.00
Norway	306,924	9,735	316,659	1.19
People's Republic of China	499,214	—	499,214	1.87
Philippines	19,791	—	19,791	0.07
Poland	16,747	9	16,756	0.06
Portugal	236,695	1,593	238,288	0.89
Puerto Rico	11	—	11	0.00
Republic of South Korea	161,562	—	161,562	0.61
Romania	—	50	50	0.00
Russian Federation	268,332	—	268,332	1.01
Singapore	4,506	—	4,506	0.02
Slovakia	—	66	66	0.00
Slovenia	—	32	32	0.00
South Africa	264,999	—	264,999	0.99

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2018 (continued)

	<i>Dividend Income EUR</i>	<i>Income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>Total % of Total Income</i>
Spain	1,066,164	150,895	1,217,059	4.56
Supranational	—	847	847	0.00
Sweden	436,797	20,871	457,668	1.71
Switzerland	119,470	138,072	257,542	0.96
Taiwan	727,415	—	727,415	2.73
Thailand	177,904	—	177,904	0.67
Turkey	51,982	—	51,982	0.19
United Kingdom	2,094,507	322,697	2,417,203	9.06
United States	2,140,301	2,998,663	2,141,102	19.25
	<u>22,619,318</u>	<u>4,071,794</u>	<u>23,693,249</u>	<u>100.00</u>

#### Financial year ended 31 December 2017

	<i>Dividend Income EUR</i>	<i>Interest Income EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	4,164	—	4,164	0.02
Austria	22,830	—	22,830	0.13
Belgium	250,537	—	250,537	1.45
Brazil	105,639	—	105,639	0.61
Canada	3,140	—	3,140	0.02
Chile	30,035	—	30,035	0.17
Czech Republic	31,999	—	31,999	0.19
Denmark	74,120	—	74,120	0.43
Finland	288,944	—	288,944	1.67
France	908,812	—	908,812	5.26
Germany	1,658,614	—	1,658,614	9.59
Hong Kong	141,336	—	141,336	0.82
Hungary	1,434	—	1,434	0.01
India	82,521	—	82,521	0.48
Indonesia	28,749	—	28,749	0.17
Ireland	324,522	—	324,522	1.88
Italy	331,034	—	331,034	1.91
Japan	4,809,439	—	4,809,439	27.82
Malaysia	109,053	—	109,053	0.63
Mexico	11,509	—	11,509	0.07
Netherlands	503,471	—	503,471	2.91
New Zealand	169	—	169	0.00
Norway	146,747	—	146,747	0.85



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2017 (continued)

	<i>Dividend Income EUR</i>	<i>Interest Income EUR</i>	<i>Total</i>	<i>% of Total Income</i>
People's Republic of China	377,240	—	377,240	2.18
Philippines	25,344	—	25,344	0.15
Poland	20,626	—	20,626	0.12
Portugal	115,607	—	115,607	0.67
Republic of South Korea	77,695	—	77,695	0.45
Russian Federation	319,272	—	319,272	1.85
Singapore	1,193	—	1,193	0.01
South Africa	168,030	—	168,030	0.97
Spain	696,727	—	696,727	4.03
Sweden	330,622	—	330,622	1.91
Switzerland	83,651	—	83,651	0.48
Taiwan	717,888	—	717,888	4.14
Thailand	210,541	—	210,541	1.22
Turkey	65,924	—	65,924	0.38
United Kingdom	1,692,461	—	1,692,461	9.79
United States	2,253,391	264,667	2,518,058	14.56
	<u>17,025,030</u>	<u>264,667</u>	<u>17,289,697</u>	<u>100.00</u>

### 14. Efficient Portfolio Management

The Investment Managers may, on behalf of a Sub-Fund and subject to the conditions and within the limits laid down by the Central Bank, employ techniques and instruments relating to transferable securities and money market instruments for efficient portfolio management purposes. Transactions for the purposes of efficient portfolio management may be undertaken with a view to achieving the reduction of risk, the reduction of cost, or the generation of additional capital or income for a Sub-Fund with an appropriate level of risk and taking into account the risk profile of that Sub-Fund. Techniques and instruments used by the Sub-Funds for efficient portfolio management purposes may include the entry into securities lending transactions, repurchase and/or reverse repurchase agreements, forwards or total return swaps. All revenues arising from efficient portfolio management activities, net of direct and indirect operational costs will be retained by the Sub-Funds.

New techniques and instruments may be developed which may be suitable for use by the 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, repurchase or reverse repurchase agreements during the financial year ended 31 December 2018 or 31 December 2017.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share

	2018	2017	2016
<i>WisdomTree US Equity Income UCITS ETF</i>			
<b>DHS</b>			
Net assets USD	26,813,395	33,625,535	53,824,553
Fund shares outstanding	1,508,163	1,690,000	2,925,000
Net assets per share	17.78	19.90	18.40
<b>DHSA*****</b>			
Net assets USD	4,728,210	1,540,579	273,816
Fund shares outstanding	270,041	81,000	16,000
Net assets per share	17.51	19.02	17.11
<b>DHSG*****</b>			
Net assets GBP Hedged	2,301,784	1,959,090	892,498
Fund shares outstanding	169,189	130,000	65,000
Net assets per share	13.60	15.07	13.73
<b>DHSF*****</b>			
Net assets EUR Hedged	356,672	1,100,381	1,009,602
Fund shares outstanding	23,573	65,000	65,000
Net assets per share	15.13	16.93	15.53
<i>WisdomTree US SmallCap Dividend UCITS ETF</i>			
<b>DESE</b>			
Net assets USD	10,243,121	17,567,095	16,701,212
Fund shares outstanding	585,000	845,000	845,000
Net assets per share	17.51	20.79	19.76
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
<b>EEI</b>			
Net assets EUR	42,781,229	46,221,228	35,518,434
Fund shares outstanding	3,632,471	3,485,000	2,805,000
Net assets per share	11.78	13.26	12.66
<b>EEIA*****</b>			
Net assets EUR	551,375	304,681	278,971
Fund shares outstanding	40,998	21,000	21,000
Net assets per share	13.45	14.51	13.28
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
<b>DFE</b>			
Net assets EUR	47,318,556	58,900,527	41,012,160
Fund shares outstanding	3,230,006	3,230,000	2,550,000
Net assets per share	14.65	18.24	16.08
<b>DFEA*****</b>			
Net assets EUR	8,924,930	6,848,377	276,656
Fund shares outstanding	702,168	446,000	21,000
Net assets per share	12.71	15.36	13.17

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
<b>DEM</b>			
Net assets USD	26,336,017	32,551,484	27,379,541
Fund shares outstanding	1,792,097	1,965,000	2,000,000
Net assets per share	14.70	16.57	13.69
<b>DEMR*****</b>			
Net assets USD	2,010,484	907,881	256,755
Fund shares outstanding	108,242	45,152	16,000
Net assets per share	18.57	20.11	16.05
	2018	2017	2016
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
<b>DGSE</b>			
Net assets USD	23,855,612	16,829,440	9,153,079
Fund shares outstanding	1,500,000	875,000	625,000
Net assets per share	15.90	19.23	14.64
<i>WisdomTree ISEQ 20® UCITS ETF</i>			
<b>ISEQ</b>			
Net assets EUR	14,493,502	19,899,737	28,516,130
Fund shares outstanding	1,300,000	1,400,000	2,200,000
Net assets per share	11.15	14.21	12.96
<i>WisdomTree Germany Equity UCITS ETF</i>			
<b>DXGY</b>			
Net assets EUR Acc	3,535,589	4,828,945	2,117,592
Fund shares outstanding	251,123	281,000	141,000
Net assets per share	14.08	17.18	15.02
<b>DXGP</b>			
Net assets GBP Hedged	4,485,735	19,914,995	17,051,565
Fund shares outstanding	507,894	1,820,000	1,750,000
Net assets per share	8.83	10.94	9.74
<b>DXGE</b>			
Net assets USD Hedged	276,369	1,340,730	1,179,007
Fund shares outstanding	17,536	70,010	70,010
Net assets per share	15.76	19.15	16.84
<b>DXGD*</b>			
Net assets CHF Hedged Acc	725,341	1,396,187	1,226,084
Fund shares outstanding	45,884	72,000	72,000
Net assets per share	15.81	19.39	17.03
<i>WisdomTree Japan Equity UCITS ETF</i>			
<b>DXJZ</b>			
Net assets JPY Acc	37,423,442	31,308,094	5,023,631
Fund shares outstanding	2,183,721	1,501,000	301,000
Net assets per share	17.14	20.86	16.69

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<b>DXJF</b>			
Net assets EUR Hedged Acc	11,406,501	13,257,487	2,221,014
Fund shares outstanding	818,839	751,000	151,000
Net assets per share	13.93	17.65	14.71
<b>DXJP</b>			
Net assets GBP Hedged	980,988	8,964,424	1,508,522
Fund shares outstanding	104,978	750,010	150,010
Net assets per share	9.34	11.95	10.06
<b>DXJ</b>			
Net assets USD Hedged	188,518,361	247,105,540	35,269,523
Fund shares outstanding	13,310,410	13,932,000	2,400,000
Net assets per share	14.16	17.74	14.70
<b>DXJD*</b>			
Net assets CHF Hedged Acc	3,407,246	6,205,608	2,605,574
Fund shares outstanding	210,445	301,250	151,250
Net assets per share	16.19	20.60	17.23
<b>DXJA*****</b>			
Net assets USD Hedged Acc	11,074,204	6,292,299	—
Fund shares outstanding	717,932	331,837	—
Net assets per share	15.43	18.96	—
<b>WisdomTree Europe Equity UCITS ETF</b>			
<b>HEDF</b>			
Net assets EUR Acc	8,085,992	14,229,208	1,071,015
Fund shares outstanding	540,306	841,000	71,000
Net assets per share	14.97	16.92	15.08
<b>HEDP</b>			
Net assets GBP Hedged	3,368,656	3,185,406	741,176
Fund shares outstanding	342,454	280,010	70,010
Net assets per share	9.84	11.38	10.59
<b>HEDK*****</b>			
Net assets USD Hedged	74,769,362	40,669,090	1,191,925
Fund shares outstanding	4,249,312	2,100,000	70,000
Net assets per share	17.60	19.37	17.03
<b>HEDJ</b>			
Net assets USD Hedged	41,645,979	63,664,257	62,779,400
Fund shares outstanding	2,668,352	3,640,000	3,990,000
Net assets per share	15.61	17.49	15.73
<b>HEDD*</b>			
Net assets CHF Hedged Acc	251,819	1,198,627	1,072,455
Fund shares outstanding	17,096	71,600	71,600
Net assets per share	14.73	16.74	14.98

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<i>WisdomTree UK Equity Income UCITS ETF</i>			
<b>WUKD</b>			
Net assets GBP	4,146,576	6,479,703	3,941,742
Fund shares outstanding	840,000	1,120,000	700,000
Net assets per share	4.94	5.79	5.63
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
<b>DEMA</b>			
Net assets USD	11,938,492	13,362,417	8,626,841
Fund shares outstanding	1,125,000	1,125,000	900,000
Net assets per share	10.61	11.88	9.59
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
<b>WCOG**</b>			
Net assets USD	4,897,230	4,905,501	1,551,528
Fund shares outstanding	500,000	450,000	150,000
Net assets per share	9.79	10.90	10.34
<b>WCOA**</b>			
Net assets USD Acc	227,732,441	63,224,448	11,895,288
Fund shares outstanding	23,150,000	5,800,000	1,150,000
Net assets per share	9.84	10.90	10.34
<b>WCOM *****</b>			
Net assets GBP Hedged Acc	13,214,034	—	—
Fund shares outstanding	1,425,000	—	—
Net assets per share	9.27	—	—
<b>WCOE *****</b>			
Net assets EUR Hedged Acc	230,786	—	—
Fund shares outstanding	25,000	—	—
Net assets per share	9.23	—	—
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
<b>DGRA***</b>			
Net assets USD	14,173,349	5,612,497	5,546,891
Fund shares outstanding	696,249	260,000	325,000
Net assets per share	20.36	21.59	17.07
<b>DGRW*****</b>			
Net assets USD	659,950	340,465	273,218
Fund shares outstanding	33,491	16,000	16,000
Net assets per share	19.71	21.28	17.08

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
<b>GGRA***</b>			
Net assets USD	11,219,375	6,034,703	2,072,079
Fund shares outstanding	579,761	284,394	125,000
Net assets per share	19.35	21.22	16.58
<b>GGRW*****</b>			
Net assets USD	1,187,155	2,210,287	264,665
Fund shares outstanding	63,688	106,000	16,000
Net assets per share	18.64	20.85	16.54
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
<b>EGRA****</b>			
Net assets EUR	13,348,524	2,755,736	1,145,429
Fund shares outstanding	938,013	166,000	83,000
Net assets per share	14.23	16.60	13.80
<b>EGRW*****</b>			
Net assets EUR	4,300,679	4,123,007	270,475
Fund shares outstanding	333,881	270,000	21,000
Net assets per share	12.88	15.27	12.88
<i>WisdomTree India Quality UCITS ETF</i>			
<b>EPIQ*****</b>			
Net assets USD	2,679,831	3,595,676	—
Fund shares outstanding	152,500	187,500	—
Net assets per share	17.57	19.18	—
<b>EPIE*****</b>			
Net assets USD Acc	3,918,614	5,992,573	—
Fund shares outstanding	222,500	312,500	—
Net assets per share	17.61	19.18	—
<i>WisdomTree ATI CoCo Bond UCITS ETF</i>			
<b>CCBO*****</b>			
Net assets USD	26,953,518	—	—
Fund shares outstanding	290,054	—	—
Net assets per share	92.93	—	—
<b>COCB*****</b>			
Net assets USD Acc	653,380	—	—
Fund shares outstanding	7,000	—	—
Net assets per share	93.34	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<b>CODO*****</b>			
Net assets USD Hedged	2,048,504	—	—
Fund shares outstanding	20,962	—	—
Net assets per share	97.72	—	—
<b>COBO*****</b>			
Net assets EUR Hedged	2,011,863	—	—
Fund shares outstanding	20,828	—	—
Net assets per share	96.59	—	—
<b>COGO*****</b>			
Net assets GBP Hedged	2,013,781	—	—
Fund shares outstanding	20,740	—	—
Net assets per share	97.10	—	—
<i>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</i>			
<b>PUTW*****</b>			
Net assets USD Acc	75,406,828	—	—
Fund shares outstanding	1,630,000	—	—
Net assets per share	46.26	—	—
<i>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</i>			
<b>YLD*****</b>			
Net assets EUR	1,494,214	—	—
Fund shares outstanding	30,000	—	—
Net assets per share	49.81	—	—
<b>EYLD*****</b>			
Net assets EUR Acc	1,494,216	—	—
Fund shares outstanding	30,000	—	—
Net assets per share	49.81	—	—
<i>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</i>			
<b>GOVE*****</b>			
Net assets EUR	1,506,692	—	—
Fund shares outstanding	30,000	—	—
Net assets per share	50.22	—	—
<b>WGOV*****</b>			
Net assets EUR Acc	1,506,693	—	—
Fund shares outstanding	30,000	—	—
Net assets per share	50.22	—	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 15. Total NAV per Share (continued)

	2018	2017	2016
<i>WisdomTree Japan SmallCap Dividend UCITS ETF</i>			
<b>DFJ*****</b>			
Net assets USD	872,753	—	—
Fund shares outstanding	20,000	—	—
Net assets per share	43.64	—	—
<b>DFJA*****</b>			
Net assets USD Acc	872,754	—	—
Fund shares outstanding	20,000	—	—
Net assets per share	43.64	—	—
<i>WisdomTree US Multifactor UCITS ETF</i>			
<b>USMF*****</b>			
Net assets USD	445,368	—	—
Fund shares outstanding	10,000	—	—
Net assets per share	44.54	—	—
<b>FCTR*****</b>			
Net assets USD Acc	445,368	—	—
Fund shares outstanding	10,000	—	—
Net assets per share	44.54	—	—
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
<b>WTAI*****</b>			
Net assets USD Acc	919,244	—	—
Fund shares outstanding	40,000	—	—
Net assets per share	22.98	—	—

*	Launched 2 February 2016.
**	Launched 27 April 2016.
***	Launched 3 June 2016.
****	Launched 29 June 2016.
*****	Launched 1 November 2016.
*****	Launched 2 November 2016.
*****	Launched 3 November 2016.
*****	Launched 7 November 2016.
*****	Launched 28 February 2017.
*****	Launched 8 March 2017.
*****	Launched 14 May 2018.
*****	Launched 21 May 2018.
*****	Launched 14 August 2018.
*****	Launched 21 August 2018.
*****	Launched 2 July 2018.
*****	Launched 9 July 2018.
*****	Launched 10 July 2018.
*****	Launched 30 November 2018.



# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 16. Exchange Rates

The financial statements for WisdomTree US Equity Income UCITS ETF, WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree Japan SmallCap Dividend UCITS ETF, WisdomTree US Multifactor UCITS ETF and WisdomTree Artificial Intelligence UCITS ETF are prepared in US Dollar (“USD”).

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

		<i>31 December 2018</i>	<i>31 December 2017</i>
Australia Dollar	AUD	1.4205	1.2785
Brazilian Real	BRL	3.8758	3.3171
British Pound	GBP	0.7852	0.7392
Canada Dollar	CAD	1.3658	1.2530
China Yuan Renminbi	CNY	6.8657	—
Chilean Peso	CLP	694.0000	614.9800
Czech Koruna	CZK	22.5141	21.2600
Denmark Krone	DKK	6.5280	6.2004
Euro	EUR	0.8748	0.8328
Hong Kong Dollar	HKD	7.8294	7.8173
Hungarian Forint	HUF	280.6281	258.3320
Indian Rupee	INR	69.8150	63.8275
Indonesian Rupiah	IDR	14,380.0000	13,567.5000
Israel Shekel	ILS	3.7368	3.4717
Japanese Yen	JPY	109.7150	112.6500
Malaysian Ringgit	MYR	4.1325	4.0470
Mexican Peso	MXN	19.6938	19.5655
New Zealand Dollar	NZD	1.4913	1.4061
Norway Krone	NOK	8.6592	8.1794
Philippine Peso	PHP	52.5850	49.9200
Polish Zloty	PLN	3.7568	3.4748
Singapore Dollar	SGD	1.3630	1.3364
South African Rand	ZAR	14.3850	12.3800
South Korean Won	KRW	1,115.8000	1,070.5500
Sweden Krona	SEK	8.8659	8.1875
Switzerland Franc	CHF	0.9858	0.9745
Taiwan Dollar	TWD	30.7370	29.7585
Thai Baht	THB	32.5600	32.5900
Turkish Lira	TRY	5.3199	3.7916

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree ISEQ 20<sup>®</sup> UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF are prepared in Euro (“EUR”).

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 16. Exchange Rates (continued)

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

		<i>31 December 2018</i>	<i>31 December 2017</i>
British Pound	GBP	0.8976	0.8877
Danish Krone	DKK	7.4624	7.4454
Norwegian Krone	NOK	9.8987	9.8218
Swedish Krona	SEK	10.135	9.8316
Swiss Franc	CHF	1.1269	1.1702
US Dollar	USD	1.1431	1.2008

The financial statements for WisdomTree Germany Equity UCITS ETF and WisdomTree UK Equity Income UCITS ETF, at a composite level, are prepared in British Pound (“GBP”).

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

		<i>31 December 2018</i>	<i>31 December 2017</i>
Euro	EUR	1.1141	1.1265
Switzerland Franc	CHF	1.2555	1.3183
US Dollar	USD	1.2736	1.3527

In respect of the aggregation of the Sub-Funds’ financial statements the year end rates for USD to EUR of 1.1431 (31 December 2017: 1.2008) and GBP to EUR of 0.8976 (31 December 2017: 0.8877) were used in the preparation of the Statement of Financial Position and the average exchange rates for USD to EUR of 1.1802 (31 December 2017: 1.1299) and GBP to EUR of 0.8857 (31 December 2017: 0.8765) 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. Effective from 26 January 2018, Irish Life Investment Managers Limited were appointed as Investment Manager for all funds apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree S&P 500 Put Write UCITS ETF for which Assenagon Asset Management SA is the Investment Manager. Refer to Directors and Other Information section for further details. The latest Prospectus was issued on 2 February 2018. There were no other material changes to the Prospectus.

### 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 2018 (2017: None).

### 20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2018 (2017: None).

---

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

### 21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2017: None).

### 22. Seasonal/Cyclical changes

The Company is not subject to seasonal or cyclical changes.

### 23. Reconciliation of Net Asset Value

There were no adjustments in the financial statements due to timing differences at 31 December 2018.

Due to timing differences, trades dated 31 December 2017 were not included in the last traded net asset value per share for the WisdomTree Enhanced Commodity UCITS ETF Sub-Fund and adjustments have been made for these trades in the financial statements at 31 December 2017. Shares were issued at the year-end NAV therefore there was no impact to the net asset value per share for the Sub-Fund.

	<i>USD</i>
Net asset value per last traded valuation	65,949,789
T+1 Subscription	<u>2,180,160</u>
Net asset value per financial statements	<u><u>68,129,949</u></u>

### 24. Significant Events During the Financial Year

Irish Life Investment Managers Limited were appointed as Investment Manager for all funds, except for WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree CBOE S&P500 PutWrite UCITS ETF, effective from 26 January 2018.

WisdomTree Investments, Inc. completed its previously announced acquisition of ETF Securities' European exchange-traded commodity, currency and short-and-leveraged business on 12 April 2018.

As part of this acquisition, ETF Securities (UK) Limited (with UK registered company number 07443535) was transferred to the WisdomTree group of companies and changed name to WisdomTree UK Limited on 31 May 2018. On the same date, WisdomTree UK Limited was appointed by WisdomTree Management Limited as the entity responsible for marketing the shares of WisdomTree Issuer plc, pursuant to a Distribution and Support Services Agreement. This role was previously held by WisdomTree Europe Limited. WisdomTree UK Limited is authorised and regulated by the UK Financial Conduct Authority.

---

## WisdomTree Issuer Plc

### Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

---

#### 24. Significant Events During the Financial Year (continued)

The Company launched the following sub-funds during the period:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree AT1 CoCo Bond UCITS ETF	14/05/2018
WisdomTree CBOE S&P 500 PutWrite UCITS ETF	21/05/2018
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	02/07/2018
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF	02/07/2018
WisdomTree Japan SmallCap Dividend UCITS ETF	09/07/2018
WisdomTree US Multifactor UCITS ETF	10/07/2018
WisdomTree Artificial Intelligence UCITS ETF	30/11/2018

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Enhanced Commodity UCITS ETF – WCOM GBP Hedged Acc	14/08/2018
WisdomTree Enhanced Commodity UCITS ETF – WCOE EUR Hedged Acc	14/08/2018
WisdomTree AT1 CoCo Bond UCITS ETF – CCBO USD	14/05/2018
WisdomTree AT1 CoCo Bond UCITS ETF – COCB USD Acc	14/05/2018
WisdomTree AT1 CoCo Bond UCITS ETF – CODO USD Hedged	21/08/2018
WisdomTree AT1 CoCo Bond UCITS ETF – COBO EUR Hedged	21/08/2018
WisdomTree AT1 CoCo Bond UCITS ETF – COGO GBP Hedged	21/08/2018
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – PUTW USD Acc	21/05/2018
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – YLD EUR	02/07/2018
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EYLD EUR Acc	02/07/2018
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – GOV EUR	02/07/2018
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – WGOV EUR Acc	02/07/2018
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJ USD	09/07/2018
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJA USD Acc	09/07/2018
WisdomTree US Multifactor UCITS ETF – USMF USD	10/07/2018
WisdomTree US Multifactor UCITS ETF – FCTR USD Acc	10/07/2018
WisdomTree Artificial Intelligence UCITS ETF – WTAI USD Acc	30/11/2018

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 25. Significant Events After the Financial Year End

The following distributions, with an ex-date of 3 January 2019, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

	<i>Distribution rate per share</i>	<i>Declared 21 December 2018 Payable 15 January 2019 Ex-date: 3 January 2019 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.459	USD 822,573
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	USD 0.328	USD 492,000
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1369	USD 203,097
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1595	USD 93,308
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1864	EUR 677,093
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	EUR 0.1794	EUR 439,887
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2998	USD 337,275
WisdomTree ISEQ 20 UCITS ETF – ISEQ	EUR 0.1594	EUR 207,220
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.0096	GBP 4,876
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.0044	USD 77
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1536	USD 2,044,479
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1075	GBP 11,285
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.0442	USD 117,941
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.0429	GBP 14,691
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1588	GBP 133,392
WisdomTree Enhanced Commodity UCITS ETF – USD – WCOG	USD 0.1623	USD 81,150
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.0346	EUR 11,552
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.0964	USD 3,229
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.1785	USD 11,368
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0776	USD 11,834
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.8622	USD 831,051
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 1.8016	USD 37,765
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 1.81	EUR 37,699
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 1.8383	GBP 48,047
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2764	EUR 8,292
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2096	EUR 6,288
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.2551	USD 5,102
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.2032	USD 2,032

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2018

### 25. Significant Events After the Financial Year End (continued)

The table below presents the subscriptions and redemptions of redeemable participating shares made after the financial year end until 26 March 2019, the date the financial statements are available for issue.

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree US Equity Income UCITS ETF	USD 991,881	56,758	USD (1,015,335)	(56,546)
WisdomTree Europe Equity Income UCITS ETF	EUR 147,598	11,000	EUR (15,194,647)	(1,202,763)
WisdomTree Europe Small Cap Dividend UCITS ETF	EUR 2,815,799	185,000	EUR (12,593,348)	(863,015)
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 8,566,232	557,232	USD (886,461)	(54,174)
WisdomTree ISEQ 20 UCITS ETF	EUR 2,347,003	200,000	—	—
WisdomTree Germany Equity UCITS ETF	GBP 886,464	70,000	—	—
WisdomTree Japan Equity UCITS ETF	USD 82,807,420	5,441,522	USD (10,804,841)	(642,000)
WisdomTree Europe Equity UCITS ETF	USD 2,632,036	158,239	USD (20,173,069)	(1,070,000)
WisdomTree Enhanced Commodity UCITS ETF	USD 9,218,930	850,000	USD (10,310,631)	(1,000,000)
WisdomTree US Quality Dividend Growth UCITS ETF	USD 4,830,610	227,105	USD (674,645)	(31,500)
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 191,188	9,538	USD (197,440)	(10,000)
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	—	—	EUR (3,733,008)	(249,000)
WisdomTree India Quality UCITS ETF	USD 1,185,535	67,543	USD (1,193,441)	(68,000)
WisdomTree AT1 CoCo Bond UCITS ETF	USD 3,838,950	40,864	USD (5,680,862)	(54,159)
WisdomTree CBOE S&P 500 PutWrite UCITS ETF	USD 231,933	5,000	USD (36,249,997)	(770,000)
WisdomTree Artificial Intelligence UCITS ETF	USD 6,068,763	220,000	—	—

Director Gregory Barton has resigned from the Board of Directors of WisdomTree Management Limited and WisdomTree Issuer Plc effective 15 March 2019.

On 21 March 2019, the Company launched WisdomTree USD Floating Rate Treasury Bond UCITS ETF as a new Sub-Fund.

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

### 26. Approval of the Financial Statements

The financial statements were approved by the Directors on 26 March 2019.

# WisdomTree Issuer Plc

## Schedule of Investments As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.56%) (2017: 99.59%)</b>		
	<b>Equities (99.56%) (2017: 99.59%)</b>		
	<b>United States (99.56%) (2017: 99.59%)</b>		
	<b>Advertising (0.35%) (2017: 0.31%)</b>		
2,020	Interpublic Group of Companies	41,673	0.12
1,102	Omnicom Group	80,710	0.23
		122,383	0.35
	<b>Aerospace &amp; Defense (0.94%) (2017: 0.87%)</b>		
1,253	Lockheed Martin	328,086	0.94
	<b>Agriculture (5.08%) (2017: 4.71%)</b>		
16,505	Altria Group	815,182	2.34
2,517	Archer-Daniels-Midland	103,122	0.29
12,329	Philip Morris International	823,084	2.36
175	Universal	9,476	0.03
2,158	Vector Group	20,997	0.06
		1,771,861	5.08
	<b>Auto Manufacturers (1.64%) (2017: 1.65%)</b>		
37,495	Ford Motor	286,837	0.82
8,508	General Motors	284,592	0.82
		571,429	1.64
	<b>Auto Parts &amp; Equipment (0.00%) (2017: 0.00%)</b>		
	<b>Banks (5.74%) (2017: 4.27%)</b>		
46	Ames National	1,169	0.00
65	Arrow Financial	2,081	0.01
195	Bank of Hawaii	13,127	0.04
600	Bank OZK	13,698	0.04
3,677	BB&T	159,288	0.46
114	Blue Hills Bancorp	2,433	0.01
343	Boston Private Financial Holdings	3,626	0.01
60	Bridge Bancorp	1,529	0.00
382	Cathay General Bancorp	12,808	0.04
131	Central Pacific Financial	3,190	0.01
198	Citizens & Northern	5,233	0.02
737	Comerica	50,625	0.15
89	Community Trust Bancorp	3,525	0.01
60	Financial Institutions	1,542	0.00
61	First Bancorp	1,604	0.00
63	First Choice Bancorp	1,424	0.00
748	First Hawaiian	16,838	0.05
120	First of Long Island	2,394	0.01
1,910	FNB	18,794	0.05
128	Hanmi Financial	2,522	0.01
125	Heritage Commerce	1,418	0.00
561	Hope Bancorp	6,653	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (5.74%) (2017: 4.27%) (continued)</b>		
6,132	Huntington Bancshares	73,093	0.21
5,773	KeyCorp	85,325	0.24
84	LCNB	1,273	0.00
78	Mercantile Bank	2,204	0.01
120	Midland States Bancorp	2,681	0.01
4,721	New York Community Bancorp	44,425	0.13
1,093	PacWest Bancorp	36,375	0.10
68	Park National	5,777	0.02
101	Peoples Bancorp	3,040	0.01
31	Peoples Financial Services	1,366	0.00
5,297	Regions Financial	70,874	0.20
166	Sandy Spring Bancorp	5,202	0.01
186	Southside Bancshares	5,906	0.02
109	Stock Yards Bancorp	3,575	0.01
2,157	SunTrust Banks	108,799	0.31
508	TrustCo Bank NY	3,485	0.01
307	Trustmark	8,728	0.03
1,447	Umpqua Holdings	23,007	0.07
594	United Bankshares	18,479	0.05
107	Univest Financial	2,308	0.01
2,028	Valley National Bancorp	18,009	0.05
59	Washington Trust Bancorp	2,804	0.01
24,888	Wells Fargo	1,146,839	3.29
60	West Bancorporation	1,145	0.00
		2,000,240	5.74
	<b>Beverages (4.74%) (2017: 4.17%)</b>		
19,829	Coca-Cola	938,903	2.69
6,463	PepsiCo	714,032	2.05
		1,652,935	4.74
	<b>Chemicals (1.48%) (2017: 1.10%)</b>		
1,045	CF Industries Holdings	45,468	0.13
904	Chemours	25,511	0.07
6,170	Gilead Sciences	385,933	1.11
1,157	Huntsman	22,318	0.06
204	Innophos Holdings	5,004	0.02
958	Kronos Worldwide	11,036	0.03
933	Olin	18,763	0.05
1,992	Valhi	3,845	0.01
		517,878	1.48
	<b>Coal (0.01%) (2017: 0.05%)</b>		
278	Advanced Emissions Solutions	2,933	0.01



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.37%) (2017: 0.58%)</b>		
126	Ennis	2,426	0.01
1,090	H&R Block	27,653	0.07
316	LSC Communications	2,212	0.01
1,236	Macquarie Infrastructure	45,188	0.13
234	Quad Graphics	2,883	0.01
134	Resources Connection	1,903	0.01
2,704	Western Union	46,130	0.13
		<u>128,395</u>	<u>0.37</u>
	<b>Computers (3.10%) (2017: 2.63%)</b>		
6,644	Hewlett Packard Enterprise	87,767	0.25
6,635	HP	135,752	0.39
6,912	International Business Machines	785,687	2.25
1,919	Western Digital	70,946	0.21
		<u>1,080,152</u>	<u>3.10</u>
	<b>Consumer Durables &amp; Apparels (0.07%) (2017: 0.36%)</b>		
2,047	Hanesbrands	25,649	0.07
	<b>Cosmetics &amp; Personal Care (2.92%) (2017: 2.83%)</b>		
6,777	Coty	44,457	0.13
10,608	Procter & Gamble	975,088	2.79
		<u>1,019,545</u>	<u>2.92</u>
	<b>Distribution &amp; Wholesale (0.11%) (2017: 0.08%)</b>		
425	Essendant	5,346	0.02
225	H&E Equipment Services	4,595	0.01
201	Watsco	27,967	0.08
		<u>37,908</u>	<u>0.11</u>
	<b>Diversified Financial Services (0.93%) (2017: 0.41%)</b>		
762	Ares Management	13,548	0.04
350	Arlington Asset Investment	2,534	0.01
716	Artisan Partners Asset Management	15,831	0.05
3,035	BGC Partners	15,691	0.04
248	Cohen & Steers	8,511	0.02
25	Diamond Hill Investment Group	3,736	0.01
602	Eaton Vance	21,178	0.06
48	Federal Agricultural Mortgage	2,901	0.01
616	Federated Investors	16,355	0.05
233	Gain Capital Holdings	1,435	0.00
469	Hannon Armstrong Sustainable Infrastructure Capital	8,934	0.03
921	Kennedy-Wilson Holdings	16,735	0.05
604	Legg Mason	15,408	0.04
320	Moelis	11,002	0.03
1,929	Navient	16,995	0.05
2,224	Santander Consumer USA Holdings	39,120	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (0.93%) (2017: 0.41%) (continued)</b>			
3,497	Synchrony Financial	82,040	0.24
743	Virtu Financial	19,140	0.05
561	Waddell & Reed Financial	10,143	0.03
61	Westwood Holdings Group	2,074	0.01
		323,311	0.93
<b>Electrical Components &amp; Equipment (0.55%) (2017: 0.52%)</b>			
2,732	Emerson Electric	163,237	0.47
251	Hubbell	24,934	0.07
174	Powell Industries	4,352	0.01
		192,523	0.55
<b>Electronics (0.04%) (2017: 0.04%)</b>			
629	AVX	9,592	0.03
36	NVE	3,152	0.01
		12,744	0.04
<b>Energy – Alternate Sources (0.13%) (2017: 0.01%)</b>			
172	Green Plains	2,255	0.01
1,146	Pattern Energy Group	21,338	0.06
2,080	TerraForm Power	23,338	0.06
		46,931	0.13
<b>Entertainment (0.21%) (2017: 0.26%)</b>			
424	AMC Entertainment Holdings	5,207	0.01
561	Cinemark Holdings	20,084	0.06
1,297	National CineMedia	8,404	0.02
679	Six Flags Entertainment	37,773	0.11
179	Speedway Motorsports	2,912	0.01
		74,380	0.21
<b>Environmental Control (0.05%) (2017: 0.05%)</b>			
1,229	Covanta Holding	16,493	0.05
<b>Food (2.28%) (2017: 2.28%)</b>			
539	B&G Foods	15,582	0.05
1,616	Campbell Soup	53,312	0.15
1,053	Flowers Foods	19,449	0.06
4,157	General Mills	161,874	0.46
557	JM Smucker	52,074	0.15
1,838	Kellogg	104,784	0.30
8,975	Kraft Heinz	386,284	1.11
43	Village Super Market	1,150	0.00
		794,509	2.28

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Forest Products &amp; Paper (0.37%) (2017: 0.36%)</b>			
325	Domtar	11,417	0.03
2,639	International Paper	106,510	0.31
268	PH Glatfelter	2,616	0.01
285	Schweitzer-Mauduit International	7,139	0.02
		127,682	0.37
<b>Full Line Insurance (2.00%) (2017: 1.76%)</b>			
1,218	CNA Financial	53,775	0.15
90	Donegal Group	1,228	0.00
89	EMC Insurance Group	2,835	0.01
584	First American Financial	26,070	0.07
1,479	FNF Group	46,500	0.13
402	Mercury General	20,787	0.06
5,591	MetLife	229,566	0.66
1,471	Old Republic International	30,259	0.09
1,865	Principal Financial Group	82,377	0.24
60	Protective Insurance	999	0.00
2,386	Prudential Financial	194,578	0.56
73	Safety Insurance Group	5,972	0.02
103	Stewart Information Services	4,264	0.01
		699,210	2.00
<b>Healthcare Products (0.03%) (2017: 0.05%)</b>			
585	Patterson	11,501	0.03
<b>Healthcare Services (0.00%) (2017: 0.01%)</b>			
<b>Home Builders (0.04%) (2017: 0.02%)</b>			
117	LCI Industries	7,816	0.02
268	MDC Holdings	7,533	0.02
		15,349	0.04
<b>Home Furnishings (0.20%) (2017: 0.09%)</b>			
211	Daktronics	1,561	0.00
146	Ethan Allen Interiors	2,568	0.01
770	Leggett & Platt	27,597	0.08
350	Whirlpool	37,405	0.11
		69,131	0.20
<b>Hotels (0.13%) (2017: 0.14%)</b>			
1,690	Park Hotels & Resorts	43,906	0.13
<b>Household Products (0.62%) (2017: 0.51%)</b>			
1,807	Kimberly-Clark	205,890	0.59
273	Spectrum Brands Holdings	11,534	0.03
		217,424	0.62

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (0.06%) (2017: 0.03%)</b>		
268	Cogent Communications Holdings	12,116	0.03
844	New Media Investment Group	9,765	0.03
		21,881	0.06
	<b>Iron &amp; Steel (0.00%) (2017: 0.20%)</b>		
	<b>Leisure Time (0.08%) (2017: 0.12%)</b>		
857	Harley-Davidson	29,241	0.08
	<b>Lodging (1.04%) (2017: 0.85%)</b>		
486	Bluegreen Vacations	6,284	0.02
6,439	Las Vegas Sands	335,150	0.96
580	Wyndham Destinations	20,787	0.06
		362,221	1.04
	<b>Machinery – Diversified (0.29%) (2017: 0.28%)</b>		
239	Briggs & Stratton	3,126	0.01
729	Cummins	97,424	0.28
		100,550	0.29
	<b>Media (0.06%) (2017: 0.26%)</b>		
666	Entercom Communications	3,803	0.01
956	Gannett	8,155	0.02
180	Meredith	9,349	0.03
		21,307	0.06
	<b>Mining (0.04%) (2017: 0.04%)</b>		
292	Compass Minerals International	12,173	0.04
	<b>Miscellaneous Manufacturers (1.83%) (2017: 1.54%)</b>		
83,785	General Electric	634,252	1.82
151	Myers Industries	2,282	0.01
		636,534	1.83
	<b>Office &amp; Business Equipment (0.05%) (2017: 0.01%)</b>		
216	HNI	7,653	0.02
211	Knoll	3,477	0.01
316	Steelcase	4,686	0.02
		15,816	0.05
	<b>Oil &amp; Gas (10.95%) (2017: 10.91%)</b>		
476	Berry Petroleum	4,165	0.01
10,832	Chevron	1,178,413	3.38
1,054	CVR Energy	36,342	0.10
134	Evolution Petroleum	914	0.00
24,149	Exxon Mobil	1,646,721	4.72
767	Helmerich & Payne	36,770	0.10
2,936	Marathon Petroleum	173,254	0.50
895	Murphy Oil	20,934	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (10.95%) (2017: 10.91%) (continued)</b>		
5,032	Occidental Petroleum	308,864	0.89
548	PBF Energy	17,903	0.05
2,374	Phillips 66	204,520	0.59
2,557	Valero Energy	191,698	0.55
		3,820,498	10.95
	<b>Oil &amp; Gas Services (0.19%) (2017: 0.31%)</b>		
828	Archrock	6,202	0.02
2,300	Baker Hughes a GE	49,450	0.14
988	RPC	9,751	0.03
		65,403	0.19
	<b>Other Consumer, Cyclical (0.19%) (2017: 0.22%)</b>		
2,762	Newell Brands	51,346	0.14
523	Tupperware Brands	16,511	0.05
		67,857	0.19
	<b>Other Industrial (0.00%) (2017:0.02%)</b>		
	<b>Packaging &amp; Containers (0.35%) (2017: 0.24%)</b>		
107	Greif – Class B	4,751	0.01
459	Packaging of America	38,308	0.11
449	Sonoco Products	23,855	0.07
1,492	WestRock	56,338	0.16
		123,252	0.35
	<b>Pharmaceuticals (7.36%) (2017: 11.05%)</b>		
10,784	AbbVie	994,177	2.85
7,352	Bristol-Myers Squibb	382,157	1.10
1,558	Cardinal Health	69,487	0.20
453	Owens & Minor	2,867	0.01
25,594	Pfizer	1,117,178	3.20
		2,565,866	7.36
	<b>Pipelines (2.19%) (2017: 1.31%)</b>		
15,567	Kinder Morgan	239,421	0.69
3,446	ONEOK	185,912	0.53
1,578	SemGroup	21,745	0.06
2,814	Targa Resources	101,360	0.29
9,786	Williams	215,781	0.62
		764,219	2.19
	<b>Real Estate (0.02%) (2017: 0.09%)</b>		
896	Newmark Group	7,186	0.02
	<b>Real Estate Investment Trusts (14.51%) (2017: 13.80%)</b>		
441	Acadia Realty Trust	10,478	0.03
188	Agree Realty	11,115	0.03
44	Alexander's	13,409	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (14.51%) (2017: 13.80%) (continued)</b>		
483	Alexandria Real Estate Equities	55,661	0.16
890	American Campus Communities	36,837	0.11
956	American Finance Trust	12,734	0.04
765	Apartment Investment & Management	33,568	0.10
2,603	Apple Hospitality REIT	37,119	0.11
474	Armada Hoffer Properties	6,664	0.02
1,474	Ashford Hospitality Trust	5,896	0.02
630	AvalonBay Communities	109,651	0.31
267	Bluerock Residential Growth REIT	2,408	0.01
394	Braemar Hotels & Resorts	3,518	0.01
1,356	Brandywine Realty Trust	17,452	0.05
3,062	Brixmor Property Group	44,981	0.13
1,340	Brookfield Property REIT	21,574	0.06
443	Camden Property Trust	39,006	0.11
517	CareTrust REIT	9,544	0.03
237	CatchMark Timber Trust	1,683	0.00
3,005	CBL & Associates Properties	5,770	0.02
332	Cedar Realty Trust	1,042	0.00
462	Chatham Lodging Trust	8,168	0.02
483	Chesapeake Lodging Trust	11,761	0.03
223	CIM Commercial Trust	3,385	0.01
5,271	Colony Capital	24,668	0.07
634	Columbia Property Trust	12,268	0.04
107	Community Healthcare Trust	3,085	0.01
1,340	CoreCivic	23,892	0.07
142	CorEnergy Infrastructure Trust	4,697	0.01
510	CorePoint Lodging	6,247	0.02
233	CoreSite Realty	20,325	0.06
792	Corporate Office Properties Trust	16,656	0.05
1,897	Cousins Properties	14,986	0.04
2,445	Crown Castle International	265,600	0.76
1,039	CubeSmart	29,809	0.09
522	CyrusOne	27,603	0.08
1,484	DiamondRock Hospitality	13,475	0.04
1,090	Digital Realty Trust	116,139	0.33
1,553	Duke Realty	40,223	0.12
522	Easterly Government Properties	8,185	0.02
151	EastGroup Properties	13,851	0.04
652	EPR Properties	41,748	0.12
1,691	Equity Residential	111,623	0.32
416	Essential Properties Realty Trust	5,757	0.02
285	Essex Property Trust	69,885	0.20
665	Extra Space Storage	60,169	0.17
327	Federal Realty Investment Trust	38,599	0.11
379	Four Corners Property Trust	9,930	0.03
1,318	Franklin Street Properties	8,211	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (14.51%) (2017: 13.80%) (continued)</b>			
2,545	Gaming and Leisure Properties	82,229	0.24
1,389	Geo Group	27,363	0.08
238	Getty Realty	7,000	0.02
304	Gladstone Commercial	5,448	0.02
97	Gladstone Land	1,114	0.00
289	Global Medical	2,569	0.01
1,207	Global Net Lease	21,267	0.06
1,791	Government Properties Income Trust	12,304	0.04
3,577	HCP	99,906	0.29
762	Healthcare Realty Trust	21,671	0.06
1,373	Healthcare Trust of America	34,751	0.10
299	Hersha Hospitality Trust	5,244	0.01
664	Highwoods Properties	25,690	0.07
1,954	Hospitality Properties Trust	46,661	0.13
4,702	Host Hotels & Resorts	78,382	0.22
764	Hudson Pacific Properties	22,202	0.06
759	Independence Realty Trust	6,968	0.02
1,328	Industrial Logistics Properties Trust	26,122	0.07
331	InfraREIT	6,958	0.02
122	Investors Real Estate Trust	5,987	0.02
3,099	Iron Mountain	100,439	0.29
344	iStar	3,154	0.01
144	Jernigan Capital	2,854	0.01
4,344	Kimco Realty	63,640	0.18
969	Kite Realty Group Trust	13,653	0.04
621	Lamar Advertising	42,961	0.12
2,875	Lexington Realty Trust	23,604	0.07
773	Liberty Property Trust	32,373	0.09
316	Life Storage	29,385	0.08
244	LTC Properties	10,170	0.03
1,266	Macerich	54,792	0.16
486	Mack-Cali Realty	9,521	0.03
357	MedEquities Realty Trust	2,442	0.01
3,180	Medical Properties Trust	51,134	0.15
610	Mid-America Apartment Communities	58,377	0.17
672	Monmouth Real Estate Investment	8,333	0.02
316	National Health Investors	23,871	0.07
1,004	National Retail Properties	48,704	0.14
365	National Storage Affiliates Trust	9,658	0.03
1,802	New Senior Investment Group	7,424	0.02
126	NexPoint Residential Trust	4,416	0.01
350	NorthStar Realty Europe	5,089	0.01
2,101	Omega Healthcare Investors	73,850	0.21
150	One Liberty Properties	3,633	0.01
1,454	Outfront Media	26,346	0.08
452	Pebblebrook Hotel Trust	12,796	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (14.51%) (2017: 13.80%) (continued)</b>			
804	Pennsylvania Real Estate Investment Trust	4,776	0.01
1,337	Physicians Realty Trust	21,432	0.06
804	Piedmont Office Realty Trust	13,700	0.04
407	PotlatchDeltic	12,877	0.04
429	Preferred Apartment Communities	6,032	0.02
2,701	Prologis	158,603	0.45
122	PS Business Parks	15,982	0.05
986	Public Storage	199,576	0.57
338	QTS Realty Trust	12,523	0.04
591	Rayonier	16,365	0.05
1,886	Realty Income	118,893	0.34
889	Regency Centers	52,166	0.15
645	Retail Opportunity Investments	10,243	0.03
1,745	Retail Properties of America	18,933	0.05
1,768	RLJ Lodging Trust	28,995	0.08
723	RPT Realty	8,640	0.02
365	Ryman Hospitality Properties	24,342	0.07
2,449	Sabra Health Care REIT	40,360	0.12
89	Saul Centers	4,203	0.01
4,056	Senior Housing Properties Trust	47,536	0.14
2,005	Simon Property Group	336,820	0.97
1,787	SITE Centers	19,782	0.06
435	SL Green Realty	34,400	0.10
869	Spirit Realty Capital	30,632	0.09
912	STAG Industrial	22,691	0.06
1,334	Store Capital	37,766	0.11
831	Summit Hotel Properties	8,086	0.02
754	Tanger Factory Outlet Centers	15,246	0.04
454	Taubman Centers	20,652	0.06
298	Tier REIT	6,148	0.02
1,230	UDR	48,733	0.14
269	UMH Properties	3,185	0.01
3,232	Uniti Group	50,322	0.14
91	Universal Health Realty Income Trust	5,585	0.02
644	Urban Edge Properties	10,703	0.03
180	Urstadt Biddle Properties	3,460	0.01
2,657	Ventas	155,674	0.45
10,469	Vereit	74,853	0.21
3,217	Vici Properties	60,415	0.17
1,002	Vornado Realty Trust	62,154	0.18
3,302	Washington Prime Group	16,048	0.05
534	Washington Real Estate Investment Trust	12,282	0.03
1,057	Weingarten Realty Investors	26,224	0.07
2,720	Welltower	188,795	0.54
5,806	Weyerhaeuser	126,919	0.36



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (14.51%) (2017: 13.80%) (continued)</b>			
359	Whitestone REIT	4,401	0.01
1,467	WP Carey	95,854	0.27
814	Xenia Hotels & Resorts	14,001	0.04
		5,061,518	14.51
<b>Restaurants &amp; Bars (0.00%) (2017:0.18%)</b>			
<b>Retail (1.94%) (2017: 2.16%)</b>			
446	Abercrombie & Fitch	8,942	0.03
1,184	Barnes & Noble	8,395	0.02
1,032	Bed Bath & Beyond	11,682	0.03
172	Brinker International	7,565	0.02
403	Buckle	7,794	0.02
316	Cato	4,509	0.01
1,191	Chico's FAS	6,693	0.02
75	Dine Brands Global	5,051	0.01
350	DSW	8,645	0.03
1,707	GameStop	21,542	0.06
2,040	Gap	52,550	0.15
461	Guess?	9,575	0.03
100	Haverty Furniture	1,878	0.01
911	Kohl's	60,436	0.17
3,000	L Brands	77,010	0.22
2,040	Macy's	60,751	0.17
786	Nordstrom	36,636	0.11
2,304	Office Depot	5,944	0.02
433	Penske Automotive Group	17,459	0.05
139	PetMed Express	3,233	0.01
319	Tailored Brands	4,351	0.01
1,512	Tapestry	51,030	0.15
2,833	Target	187,233	0.54
361	Williams Sonoma	18,213	0.05
		677,117	1.94
<b>Savings &amp; Loans (0.36%) (2017: 0.23%)</b>			
228	Banc of California	3,035	0.01
179	Dime Community Bancshares	3,039	0.01
92	Flushing Financial	1,981	0.01
1,572	Investors Bancorp	16,349	0.05
729	Northwest Bancshares	12,349	0.03
269	Oritani Financial	3,968	0.01
2,358	People's United Financial	34,026	0.10
225	Provident Financial Services	5,429	0.01
45	Territorial Bancorp	1,169	0.00
2,632	TFS Financial	42,454	0.12
183	United Financial Bancorp	2,690	0.01
		126,489	0.36

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Semiconductors (2.93%) (2017: 3.52%)</b>			
1,724	Cypress Semiconductor	21,929	0.06
701	KLA-Tencor	62,733	0.18
1,372	Maxim Integrated Products	69,766	0.20
7,766	QUALCOMM	441,963	1.27
4,459	Texas Instruments	421,376	1.21
283	Xperi	5,204	0.01
		1,022,971	2.93
<b>Software (0.36%) (2017: 0.50%)</b>			
149	American Software	1,557	0.00
1,710	Paychex	111,407	0.32
1,356	TiVo	12,760	0.04
		125,724	0.36
<b>Technology Hardware &amp; Equipment (0.11%) (2017: 0.18%)</b>			
2,509	Pitney Bowes	14,828	0.04
1,224	Xerox	24,186	0.07
		39,014	0.11
<b>Telecommunications (9.90%) (2017: 11.61%)</b>			
61,454	AT&T	1,753,896	5.03
18,687	CenturyLink	283,108	0.81
1,298	Consolidated Communications Holdings	12,825	0.04
316	Spok Holdings	4,190	0.01
24,855	Verizon Communications	1,397,348	4.01
		3,451,367	9.90
<b>Transportation (1.07%) (2017: 0.86%)</b>			
305	Ryder System	14,686	0.04
3,667	United Parcel Service	357,642	1.03
		372,328	1.07
<b>Utilities – Electric (9.26%) (2017: 8.18%)</b>			
3,346	AES	48,383	0.14
1,048	Alliant Energy	44,278	0.13
2,558	American Electric Power	191,185	0.55
1,624	Avangrid	81,346	0.23
289	Avista	12,277	0.03
246	Black Hills	15,444	0.04
2,989	CenterPoint Energy	84,380	0.24
331	Clearway Energy	5,601	0.02
1,741	Consolidated Edison	133,117	0.38
4,429	Dominion Energy	316,496	0.91
864	DTE Energy	95,299	0.27
4,186	Duke Energy	361,253	1.04
2,145	Edison International	121,772	0.35
1,113	Entergy	95,796	0.27

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (9.26%) (2017: 8.18%) (continued)</b>		
1,268	Evergy	71,984	0.21
1,409	Eversource Energy	91,641	0.26
4,324	Exelon	195,013	0.56
3,092	FirstEnergy	116,105	0.33
561	Hawaiian Electric Industries	20,544	0.06
902	MDU Resources Group	21,504	0.06
235	NorthWestern	13,968	0.04
1,149	OGE Energy	45,029	0.13
556	Pinnacle West Capital	47,371	0.14
358	Portland General Electric	16,414	0.05
5,807	PPL	164,512	0.47
2,447	Public Service Enterprise Group	127,366	0.36
1,279	Sempra Energy	138,375	0.40
7,739	Southern	339,897	0.97
60	Unitil	3,038	0.01
1,448	WEC Energy Group	100,289	0.29
2,242	Xcel Energy	110,463	0.32
		<u>3,230,140</u>	<u>9.26</u>
	<b>Utilities – Electric &amp; Gas (0.29%) (2017: 0.77%)</b>		
462	National Fuel Gas	23,645	0.07
1,652	NiSource	41,878	0.12
121	Northwest Natural Holding	7,316	0.02
474	South Jersey Industries	13,177	0.04
206	Spire	15,261	0.04
		<u>101,277</u>	<u>0.29</u>
		<u>34,726,437</u>	<u>99.56</u>
	<b>Total Equities</b>	<u>34,726,437</u>	<u>99.56</u>
	<b>Total Transferable Securities (99.56%) (2017: 99.59%)</b>	<u>34,726,437</u>	<u>99.56</u>
	<b>Financial Derivative Instruments ((0.03%) (2017: 0.01%))</b>		
	<b>Open Forward Foreign Currency Exchange Contracts ((0.03%) (2017: 0.01%))</b>		

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2019	EUR 289,845	USD 329,133	2,204	0.01
03/01/2019	EUR 98,926	USD 112,377	710	0.00
03/01/2019	GBP 2,396,798	USD 3,064,594	(12,033)	(0.04)
03/01/2019	GBP 103,445	USD 132,266	(519)	0.00
Unrealised gain on open forward foreign currency exchange contracts			2,914	0.01
Unrealised (loss) on open forward foreign currency exchange contracts			(12,552)	(0.04)
Net unrealised (loss) on open forward foreign currency exchange contracts			(9,638)	(0.03)
<b>Total Financial Derivative Instruments</b>			(9,638)	(0.03)
<b>Total Investments (99.53%) (2017: 99.60%)</b>			34,716,799	99.53
<b>Other Net Assets (0.47%) (2017: 0.40%)</b>			164,087	0.47
<b>Net Assets (100.00%) (2017: 100.00%)</b>			34,880,886	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.49
Over the counter financial derivative instruments	0.01
Other assets	0.50
	100.00

### Abbreviations used:

REIT – Real Estate Investment Trust

The counterparties to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.37%) (2017: 99.69%)</b>		
	<b>Equities (99.37%) (2017: 99.69%)</b>		
	<b>United States (99.37%) (2017: 99.69%)</b>		
	<b>Aerospace &amp; Defense (0.58%) (2017: 0.40%)</b>		
198	AAR	7,393	0.07
317	Kaman	17,781	0.18
308	Moog	23,864	0.23
44	National Presto Industries	5,144	0.05
415	Triumph Group	4,773	0.05
		58,955	0.58
	<b>Agriculture (2.21%) (2017: 2.10%)</b>		
62	Alico	1,829	0.02
468	Andersons	13,988	0.14
134	Limoneira	2,620	0.03
94	Turning Point Brands	2,559	0.02
965	Universal	52,255	0.51
15,679	Vector Group	152,556	1.49
		225,807	2.21
	<b>Airlines (0.40%) (2017: 0.63%)</b>		
274	Allegiant Trave	27,460	0.27
493	Hawaiian Holdings	13,020	0.13
		40,480	0.40
	<b>Auto Manufacturers (0.19%) (2017: 0.22%)</b>		
847	REV Group	6,361	0.06
994	Wabash National	13,002	0.13
		19,363	0.19
	<b>Auto Parts &amp; Equipment (1.91%) (2017: 1.07%)</b>		
1,163	Altra Industrial Motion	29,250	0.29
516	Cooper Tire & Rubber	16,682	0.16
3,288	Dana	44,816	0.44
535	Douglas Dynamics	19,201	0.19
455	Methode Electronics	10,597	0.10
240	Miller Industries	6,480	0.06
336	Spartan Motors	2,429	0.02
295	Standard Motor Products	14,287	0.14
44	Strattec Security	1,267	0.01
1,063	Superior Industries International	5,113	0.05
1,413	Tenneco	38,702	0.38
94	Titan International	438	0.00
284	Tower International	6,759	0.07
		196,021	1.91

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (6.43%) (2017: 6.17%)</b>		
25	1st Constitution Bancorp	498	0.00
112	1st Source	4,518	0.04
115	Access National	2,453	0.02
49	ACNB	1,923	0.02
94	Amalgamated Bank	1,833	0.02
62	American National Bankshares	1,817	0.02
86	Ameris Bancorp	2,724	0.03
76	Ames National	1,932	0.02
104	Arrow Financial	3,330	0.03
34	Auburn National Bancorporation	1,076	0.01
168	BancFirst	8,383	0.08
24	Bank First National	1,157	0.01
49	Bank of Commerce Holdings	537	0.01
63	Bank of Marin Bancorp	2,598	0.03
20	Bankwell Financial Group	574	0.01
213	Banner	11,391	0.11
111	Bar Harbor Bankshares	2,490	0.02
151	BCB Bancorp	1,581	0.02
247	Blue Hills Bancorp	5,271	0.05
705	Boston Private Financial Holdings	7,452	0.07
150	Bridge Bancorp	3,823	0.04
126	Bryn Mawr Bank	4,334	0.04
33	Business First Bancshares	800	0.01
22	C&F Financial	1,171	0.01
588	Cadence BanCorp	9,867	0.10
22	Cambridge Bancorp	1,831	0.02
107	Camden National	3,849	0.04
44	Capital City Bank Group	1,021	0.01
75	Capstar Financial Holdings	1,105	0.01
31	Carolina Financial	917	0.01
43	CB Financial Services	1,066	0.01
41	CBTX	1,205	0.01
380	CenterState Banks	7,995	0.08
203	Central Pacific Financial	4,943	0.05
44	Central Valley Community Bancorp	830	0.01
10	Century Bancorp	677	0.01
26	Chemung Financial	1,074	0.01
123	Citizens & Northern	3,251	0.03
100	City Holding	6,759	0.07
33	Civista Bancshares	575	0.01
91	CNB Financial	2,088	0.02
45	Codorus Valley Bancorp	956	0.01
455	Columbia Banking System	16,512	0.16
14	Community Financial	409	0.00
134	Community Trust Bancorp	5,308	0.05
99	ConnectOne Bancorp	1,829	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (6.43%) (2017: 6.17%) (continued)</b>		
15	County Bancorp	261	0.00
10	DNB Financial	270	0.00
58	Enterprise Bancorp	1,865	0.02
63	Enterprise Financial Services	2,371	0.02
28	Evans Bancorp	910	0.01
32	Farmers & Merchants Bancorp	1,232	0.01
118	Farmers National Banc	1,503	0.01
63	FB Financial	2,206	0.02
14	Fidelity D&D Bancorp	899	0.01
136	Fidelity Southern	3,539	0.03
137	Financial Institutions	3,521	0.03
94	First Bancorp	2,472	0.02
69	First Bancorp/Southern Pines NC	2,254	0.02
14	First Bancshares	424	0.00
22	First Bank	267	0.00
339	First Busey	8,319	0.08
50	First Business Financial Services	976	0.01
96	First Choice Bancorp	2,170	0.02
659	First Commonwealth Financial	7,961	0.08
27	First Community	525	0.01
95	First Community Bancshares	2,991	0.03
72	First Financial	2,891	0.03
660	First Financial Bancorp	15,655	0.15
46	First Guaranty Bancshares	1,068	0.01
14	First Internet Bancorp	286	0.00
244	First Interstate BancSystem	8,921	0.09
254	First Merchants	8,705	0.09
59	First Mid-Illinois Bancshares	1,883	0.02
532	First Midwest Bancorp	10,539	0.10
197	First of Long Island	3,930	0.04
63	First United	1,003	0.01
144	FNCB Bancorp	1,215	0.01
94	German American Bancorp	2,610	0.03
79	Great Southern Bancorp	3,636	0.04
383	Great Western Bancorp	11,969	0.12
196	Guaranty Bancorp	4,067	0.04
50	Guaranty Bancshares	1,491	0.01
293	Hanmi Financial	5,772	0.06
23	Hawthorn Bancshares	484	0.00
76	Heartland Financial USA	3,340	0.03
284	Heritage Commerce	3,221	0.03
179	Heritage Financial	5,320	0.05
309	Hilltop Holdings	5,509	0.05
1,151	Hope Bancorp	13,651	0.13
197	Horizon Bancorp	3,109	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (6.43%) (2017: 6.17%) (continued)</b>		
118	Independent Bank	2,480	0.02
79	Independent Bank Group	3,616	0.04
120	Independent Bank	8,437	0.08
337	International Bancshares	11,593	0.11
13	Investar Holding	322	0.00
309	Kearny Financial	3,961	0.04
330	Lakeland Bancorp	4,887	0.05
146	Lakeland Financial	5,863	0.06
147	LCNB	2,227	0.02
276	LegacyTexas Financial Group	8,857	0.09
37	Live Oak Bancshares	548	0.01
321	Luther Burbank	2,895	0.03
184	Macatawa Bank	1,770	0.02
143	MBT Financial	1,330	0.01
134	Mercantile Bank	3,787	0.04
72	Merchants Bancorp	1,437	0.01
92	Meta Financial Group	1,784	0.02
50	Mid Penn Bancorp	1,151	0.01
21	Middlefield Banc	891	0.01
210	Midland States Bancorp	4,691	0.05
18	MidSouth Bancorp	191	0.00
63	MidWestOne Financial Group	1,564	0.02
141	National Bank Holdings	4,353	0.04
50	National Bankshares	1,821	0.02
280	NBT Bancorp	9,685	0.09
5	Northeast Bancorp	84	0.00
49	Northrim BanCorp	1,611	0.02
45	Norwood Financial	1,485	0.01
189	OFG Bancorp	3,111	0.03
27	Ohio Valley Banc	956	0.01
34	Old Line Bancshares	895	0.01
1,015	Old National Bancorp	15,631	0.15
21	Old Point Financial	458	0.00
32	Old Second Bancorp	416	0.00
183	Opus Bank	3,585	0.04
28	Origin Bancorp	954	0.01
40	Orrstown Financial Services	728	0.01
156	Park National	13,252	0.13
51	Parke Bancorp	954	0.01
37	Peapack Gladstone Financial	932	0.01
51	Penns Woods Bancorp	2,052	0.02
57	People's Utah Bancorp	1,719	0.02
164	Peoples Bancorp	4,936	0.05
22	Peoples Bancorp of North Carolina	538	0.01
61	Peoples Financial Services	2,688	0.03
15	Plumas Bancorp	341	0.00



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Banks (6.43%) (2017: 6.17%) (continued)</b>			
58	Preferred Bank	2,514	0.02
106	Premier Financial Bancorp	1,580	0.02
11	QCR Holdings	353	0.00
49	RBB Bancorp	861	0.01
22	Reliant Bancorp	507	0.01
329	Renasant	9,929	0.10
112	Republic Bancorp	4,337	0.04
231	S&T Bancorp	8,741	0.09
269	Sandy Spring Bancorp	8,430	0.08
13	SB One Bancorp	266	0.00
154	ServisFirst Bancshares	4,908	0.05
43	Shore Bancshares	625	0.01
81	Sierra Bancorp	1,946	0.02
480	Simmons First National	11,582	0.11
177	South State	10,611	0.10
155	Southern National Bancorp of Virginia	2,049	0.02
297	Southside Bancshares	9,430	0.09
31	Standard AVB Financial	926	0.01
170	Stock Yards Bancorp	5,576	0.05
55	Summit Financial Group	1,062	0.01
95	Tompkins Financial	7,126	0.07
403	Towne Bank	9,652	0.09
158	Trico Bancshares	5,339	0.05
770	TrustCo Bank NY	5,282	0.05
469	Trustmark	13,334	0.13
23	Two River	351	0.00
417	Union Bankshares	11,772	0.12
32	Union Bankshares/Morrisville VT	1,528	0.02
475	United Community Banks	10,193	0.10
113	United Security Bancshares	1,083	0.01
33	Unity Bancorp	685	0.01
208	Univest Financial	4,487	0.04
163	Walker & Dunlop	7,050	0.07
140	Washington Trust Bancorp	6,654	0.07
347	WesBanco	12,731	0.12
128	West Bancorporation	2,444	0.02
167	Westamerica Bancorporation	9,299	0.09
95	Western New England Bancorp	954	0.01
		658,608	6.43
<b>Beverages (0.09%) (2017: 0.07%)</b>			
29	Coca-Cola Bottling Co Consolidated	5,144	0.05
73	MGP Ingredients	4,165	0.04
		9,309	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (1.18%) (2017: 0.89%)</b>			
364	AAON	12,762	0.13
411	Apogee Enterprises	12,268	0.12
447	Boise Cascade	10,661	0.10
928	Griffon	9,698	0.10
948	LSI Industries	3,005	0.03
576	Simpson Manufacturing	31,179	0.30
666	Universal Forest Products	17,290	0.17
214	Valmont Industries	23,743	0.23
		120,606	1.18
<b>Chemicals (3.42%) (2017: 1.81%)</b>			
83	American Vanguard	1,261	0.01
124	Balchem	9,715	0.09
1,329	Cabot	57,067	0.56
193	Hawkins	7,903	0.08
544	HB Fuller	23,212	0.23
1,110	Innophos Holdings	27,228	0.26
243	Innospec	15,008	0.15
5,235	Kronos Worldwide	60,307	0.59
107	Minerals Technologies	5,493	0.05
56	Northern Technologies International	1,657	0.01
147	Oil-Dri Corp of America	3,896	0.04
1,528	PolyOne	43,701	0.43
80	Quaker Chemical	14,217	0.14
758	Rayonier Advanced Materials	8,073	0.08
786	Sensient Technologies	43,898	0.43
226	Stepan	16,724	0.16
5,820	Valhi	11,233	0.11
		350,593	3.42
<b>Coal (0.46%) (2017: 0.30%)</b>			
1,528	Advanced Emissions Solutions	16,120	0.16
305	Arch Coal	25,312	0.25
691	Hallador Energy	3,503	0.03
75	NACCO Industries	2,543	0.02
		47,478	0.46
<b>Commercial Services (4.35%) (2017: 4.26%)</b>			
1,212	ABM Industries	38,917	0.38
126	B. Riley Financial	1,789	0.02
79	Barrett Business Services	4,523	0.04
427	BG Staffing	8,817	0.09
285	Carriage Services	4,417	0.04
167	Cass Information Systems	8,838	0.09
393	Collectors Universe	4,464	0.04
112	CRA International	4,766	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (4.35%) (2017: 4.26%) (continued)</b>			
900	Deluxe	34,596	0.34
1,523	Emerald Expositions Events	18,794	0.18
958	Ennis	18,441	0.18
443	Evertec	12,714	0.13
29	Graham Holdings	18,577	0.18
458	Hackett Group	7,333	0.07
225	Heidrick & Struggles International	7,018	0.07
120	ICF International	7,774	0.07
399	Kelly Services	8,171	0.08
463	Kforce	14,316	0.14
395	Korn-Ferry International	15,618	0.15
2,903	LSC Communications	20,321	0.20
506	Matthews International	20,554	0.20
132	Medifast	16,503	0.16
269	Monro Muffler Brake	18,494	0.18
344	National Research	13,120	0.13
281	Navigant Consulting	6,758	0.07
657	Nutrisystem	28,829	0.28
2,320	Quad Graphics	28,582	0.28
782	Resources Connection	11,104	0.11
1,203	RR Donnelley & Sons	4,764	0.05
261	Strategic Education	29,603	0.29
130	Viad	6,512	0.06
		445,027	4.35
<b>Computers (0.92%) (2017: 1.17%)</b>			
376	ConvergeOne Holdings	4,655	0.05
109	Cubic	5,858	0.06
338	MTS Systems	13,564	0.13
742	Presidio	9,683	0.09
623	Science Applications International	39,685	0.39
734	TTEC Holdings	20,970	0.20
		94,415	0.92
<b>Consumer Durables &amp; Apparels (0.68%) (2017: 0.46%)</b>			
241	Oxford Industries	17,121	0.17
104	Rocky Brands	2,704	0.03
1,259	Steven Madden	38,097	0.37
268	Superior Group of Companies	4,730	0.04
234	Weyco Group	6,826	0.07
		69,478	0.68
<b>Cosmetics &amp; Personal Care (0.30%) (2017: 0.19%)</b>			
467	Inter Parfums	30,621	0.30

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (0.72%) (2017: 0.73%)</b>			
622	Core-Mark Holding	14,461	0.14
1,369	Essendant	17,222	0.17
1,473	H&E Equipment Services	30,079	0.29
499	Systemax	11,921	0.12
		73,683	0.72
<b>Diversified Financial Services (2.95%) (2017: 1.73%)</b>			
1,207	Ares Management	21,460	0.21
873	Arlington Asset Investment	6,321	0.06
1,139	Artisan Partners Asset Management	25,183	0.25
381	Cohen & Steers	13,076	0.13
40	Diamond Hill Investment Group	5,978	0.06
82	Federal Agricultural Mortgage	4,956	0.05
972	Federated Investors	25,807	0.25
402	Gain Capital Holdings	2,476	0.02
31	GAMCO Investors	524	0.01
51	Greenhill	1,244	0.01
143	Hamilton Lane	5,291	0.05
741	Hannon Armstrong Sustainable Infrastructure Capital	14,116	0.14
216	Houlihan Lokey	7,949	0.08
68	Investment Technology Group	2,056	0.02
1,470	Kennedy-Wilson Holdings	26,710	0.26
654	Ladenburg Thalmann Financial Services	1,524	0.02
966	Legg Mason	24,643	0.24
62	Marlin Business Services	1,384	0.01
520	Moelis	17,878	0.18
3,469	Navient	30,562	0.30
94	Nelnet	4,920	0.05
58	Oppenheimer Holdings	1,482	0.01
77	Piper Jaffray	5,070	0.05
23	PJT Partners	891	0.01
45	Pzena Investment Management	389	0.00
90	Silvercrest Asset Management Group	1,191	0.01
967	Virtu Financial	24,910	0.24
31	Virtus Investment Partners	2,462	0.02
930	Waddell & Reed Financial	16,814	0.16
155	Westwood Holdings Group	5,270	0.05
		302,537	2.95
<b>Electrical Components &amp; Equipment (0.68%) (2017: 1.13%)</b>			
126	Belden	5,263	0.05
32	Encore Wire	1,606	0.01
1,107	Energizer Holdings	49,981	0.49
122	Graham	2,786	0.03
71	Insteel Industries	1,724	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (0.68%) (2017: 1.13%) (continued)</b>			
317	Powell Industries	7,928	0.08
		69,288	0.68
<b>Electronics (2.13%) (2017: 1.81%)</b>			
26	Allied Motion Technologies	1,162	0.01
3,901	AVX	59,490	0.58
259	Badger Meter	12,745	0.12
97	Bel Fuse	1,787	0.02
936	Benchmark Electronics	19,824	0.19
793	Brady	34,464	0.34
298	Comtech Telecommunications	7,253	0.07
479	KEMET	8,402	0.08
9	Mesa Laboratories	1,876	0.02
166	NVE	14,532	0.14
373	Park Electrochemical	6,740	0.07
1,794	Vishay Intertechnology	32,310	0.32
267	Watts Water Technologies	17,229	0.17
		217,814	2.13
<b>Energy – Alternate Sources (2.56%) (2017: 1.42%)</b>			
514	FutureFuel	8,152	0.08
981	Green Plains	12,861	0.13
6,069	Pattern Energy Group	113,005	1.10
11,451	TerraForm Power	128,480	1.25
		262,498	2.56
<b>Engineering &amp; Construction (0.99%) (2017: 0.94%)</b>			
310	Argan	11,730	0.11
204	Comfort Systems USA	8,911	0.09
444	Exponent	22,515	0.22
405	Granite Construction	16,313	0.16
1,999	KBR	30,345	0.30
432	Primoris Services	8,264	0.08
104	VSE	3,111	0.03
		101,189	0.99
<b>Entertainment (1.11%) (2017: 2.08%)</b>			
2,508	AMC Entertainment Holdings	30,798	0.30
220	International Speedway	9,649	0.09
6,404	National CineMedia	41,498	0.40
35	RCI Hospitality Holdings	782	0.01
887	Red Rock Resorts	18,015	0.18
815	Speedway Motorsports	13,260	0.13
		114,002	1.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.97%) (2017: 1.53%)</b>		
6,520	Covanta Holding	87,499	0.85
186	US Ecology	11,714	0.12
		99,213	0.97
	<b>Food (2.30%) (2017: 2.46%)</b>		
3,097	B&G Foods	89,534	0.87
153	Calavo Growers	11,163	0.11
1,875	Dean Foods	7,144	0.07
283	Ingles Markets	7,703	0.08
178	J&J Snack Foods	25,737	0.25
58	John B Sanfilippo & Son	3,228	0.03
48	Nathan's Famous	3,190	0.03
219	Sanderson Farms	21,744	0.21
1,126	SpartanNash	19,345	0.19
315	Tootsie Roll Industries	10,521	0.10
294	Village Super Market	7,862	0.08
602	Weis Markets	28,763	0.28
		235,934	2.30
	<b>Forest Products &amp; Paper (1.44%) (2017: 1.58%)</b>		
2,076	Domtar	72,930	0.71
362	Neenah Paper	21,329	0.21
1,492	PH Glatfelter	14,562	0.14
1,558	Schweitzer-Mauduit International	39,028	0.38
		147,849	1.44
	<b>Full Line Insurance (1.04%) (2017: 1.69%)</b>		
63	AMERISAFE	3,571	0.03
114	Crawford	1,026	0.01
245	Crawford – Class A	2,181	0.02
193	Donegal Group	2,634	0.03
136	EMC Insurance Group	4,332	0.04
136	Employers Holdings	5,708	0.05
151	FBL Financial Group	9,913	0.10
68	FedNat Holding	1,355	0.01
58	HCI Group	2,947	0.03
94	Heritage Insurance Holdings	1,384	0.01
294	Horace Mann Educators	11,010	0.11
27	Independence Holding	950	0.01
5	Investors Title	883	0.01
48	Kingstone	849	0.01
22	Kinsale Capital Group	1,222	0.01
1	National Western Life Group	301	0.00
40	Navigators Group	2,780	0.03
373	ProAssurance	15,129	0.15
152	Protective Insurance	2,531	0.02

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Full Line Insurance (1.04%) (2017: 1.69%) (continued)</b>			
130	Safety Insurance Group	10,635	0.10
112	State Auto Financial	3,812	0.04
153	Stewart Information Services	6,334	0.06
151	Tiptree	844	0.01
129	United Fire Group	7,153	0.07
166	United Insurance Holdings	2,759	0.03
125	Universal Insurance Holdings	4,740	0.05
		106,983	1.04
<b>Hand &amp; Machine Tools (0.17%) (2017: 0.15%)</b>			
415	Franklin Electric	17,795	0.17
<b>Healthcare Products (1.16%) (2017: 0.67%)</b>			
10	Atrion	7,411	0.07
270	CONMED	17,334	0.17
86	Invacare	370	0.00
177	LeMaitre Vascular	4,184	0.04
321	Luminex	7,418	0.07
929	Meridian Bioscience	16,127	0.16
3,234	Patterson	63,581	0.62
31	Utah Medical Products	2,576	0.03
		119,001	1.16
<b>Healthcare Services (0.38%) (2017: 0.36%)</b>			
168	Ensign Group	6,517	0.07
302	National HealthCare	23,692	0.23
82	US Physical Therapy	8,392	0.08
		38,601	0.38
<b>Home Builders (1.11%) (2017: 0.51%)</b>			
344	KB Home	6,570	0.07
648	LCI Industries	43,286	0.42
1,906	MDC Holdings	53,578	0.52
431	Winnebago Industries	10,435	0.10
		113,869	1.11
<b>Home Furnishings (0.34%) (2017: 0.40%)</b>			
1,114	Daktronics	8,244	0.08
829	Ethan Allen Interiors	14,582	0.14
228	Flexsteel Industries	5,034	0.05
110	Hamilton Beach Brands Holding	2,581	0.03
172	Hooker Furniture	4,530	0.04
		34,971	0.34

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Household Products (1.11%) (2017: 0.25%)</b>		
2,507	ACCO Brands	16,998	0.17
583	Quanex Building Products	7,923	0.08
1,492	Spectrum Brands Holdings	63,037	0.61
139	WD-40	25,473	0.25
		113,431	1.11
	<b>Internet (1.59%) (2017: 1.48%)</b>		
1,771	Cogent Communications Holdings	80,067	0.78
5,718	New Media Investment Group	66,157	0.65
1,343	NIC	16,761	0.16
		162,985	1.59
	<b>Iron &amp; Steel (0.75%) (2017: 0.82%)</b>		
727	Carpenter Technology	25,888	0.25
2,403	Commercial Metals	38,496	0.38
581	Schnitzer Steel Industries	12,521	0.12
		76,905	0.75
	<b>Leisure Time (0.54%) (2017: 0.50%)</b>		
1,406	Acushnet Holdings	29,624	0.29
164	Callaway Golf	2,509	0.02
529	Camping World Holdings	6,068	0.06
228	Clarus	2,307	0.02
253	Escalade	2,897	0.03
49	Johnson Outdoors	2,878	0.03
516	Marine Products	8,726	0.09
		55,009	0.54
	<b>Lodging (0.63%) (2017: 0.07%)</b>		
271	BBX Capital	1,553	0.02
2,679	Bluegreen Vacations	34,639	0.34
898	Boyd Gaming	18,660	0.18
233	Marcus	9,204	0.09
		64,056	0.63
	<b>Machinery – Diversified (1.40%) (2017: 1.34%)</b>		
50	Alamo Group	3,866	0.04
224	Albany International	13,985	0.14
589	Applied Industrial Technologies	31,771	0.31
1,291	Briggs & Stratton	16,886	0.16
87	Columbus McKinnon	2,622	0.03
351	Gorman-Rupp	11,376	0.11
57	Hurco	2,035	0.02
82	Kadant	6,680	0.07
105	Lindsay	10,106	0.10
2,463	Mueller Water Products	22,413	0.22
1,428	NN	9,582	0.09



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery – Diversified (1.40%) (2017: 1.34%) (continued)</b>		
221	Tennant	11,516	0.11
		142,838	1.40
	<b>Machinery, Construction &amp; Mining (0.39%) (2017: 0.18%)</b>		
248	Astec Industries	7,487	0.07
202	Hyster-Yale Materials Handling	12,516	0.12
728	Terex	20,071	0.20
		40,074	0.39
	<b>Media (3.08%) (2017: 4.56%)</b>		
6,319	Entercom Communications	36,082	0.35
3,407	Entravision Communications	9,914	0.10
645	EW Scripps	10,146	0.10
5,769	Gannett	49,210	0.48
960	John Wiley & Sons	45,091	0.44
1,260	Meredith	65,444	0.64
131	Saga Communications	4,353	0.04
352	Scholastic	14,172	0.14
1,527	Sinclair Broadcast Group	40,221	0.39
3,752	Tegna	40,784	0.40
		315,417	3.08
	<b>Mining (1.05%) (2017: 1.26%)</b>		
1,618	Compass Minerals International	67,454	0.66
359	Gold Resource	1,436	0.01
1,599	Hecla Mining	3,774	0.04
303	Kaiser Aluminum	27,055	0.27
123	Materion	5,534	0.05
34	United States Lime & Minerals	2,414	0.02
		107,667	1.05
	<b>Miscellaneous Manufacturers (1.64%) (2017: 1.65%)</b>		
83	Actuant	1,742	0.02
302	AZZ	12,189	0.12
58	Chase	5,803	0.06
240	EnPro Industries	14,424	0.14
95	ESCO Technologies	6,265	0.06
673	Federal Signal	13,393	0.13
293	Haynes International	7,735	0.08
974	Hillenbrand	36,944	0.36
128	John Bean Technologies	9,192	0.09
932	Myers Industries	14,082	0.14
385	Raven Industries	13,933	0.14
112	Standex International	7,524	0.07
218	Sturm Ruger	11,602	0.11
76	Synalloy	1,261	0.01
722	Tredegar	11,451	0.11
		167,540	1.64

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Office &amp; Business Equipment (1.47%) (2017: 0.71%)</b>		
1,130	Herman Miller	34,182	0.33
1,118	HNI	39,611	0.39
818	Interface	11,657	0.11
612	Kimball International	8,684	0.09
1,246	Knoll	20,534	0.20
2,394	Steelcase	35,503	0.35
		150,171	1.47
	<b>Oil &amp; Gas (0.55%) (2017: 1.96%)</b>		
77	Adams Resources & Energy	2,981	0.03
2,646	Berry Petroleum	23,152	0.22
1,205	Evolution Petroleum	8,218	0.08
724	Mammoth Energy Services	13,018	0.13
133	Panhandle Oil and Gas	2,062	0.02
467	SM Energy	7,229	0.07
		56,660	0.55
	<b>Oil &amp; Gas Services (1.14%) (2017: 0.28%)</b>		
5,541	Archrock	41,502	0.41
29	DMC Global	1,018	0.01
666	Liberty Oilfield Services	8,625	0.08
5,471	RPC	53,999	0.53
1,113	US Silica Holdings	11,330	0.11
		116,474	1.14
	<b>Other Consumer, Cyclical (1.20%) (2017: 1.40%)</b>		
238	Lifetime Brands	2,387	0.02
927	Mobile Mini	29,432	0.29
2,882	Tupperware Brands	90,985	0.89
		122,804	1.20
	<b>Other Industrial (1.17%) (2017: 1.91%)</b>		
572	Advanced Drainage Systems	13,871	0.14
94	Eastern	2,273	0.02
221	Global Brass & Copper Holdings	5,558	0.05
559	Greenbrier	22,103	0.22
800	Mueller Industries	18,688	0.18
33	Olympic Steel	471	0.00
130	Omega Flex	7,029	0.07
130	Park-Ohio Holdings	3,990	0.04
240	Sun Hydraulics	7,965	0.08
1,101	Worthington Industries	38,359	0.37
		120,307	1.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Packaging &amp; Containers (1.02%) (2017: 1.14%)</b>			
371	Greif	16,472	0.16
743	Greif – Class A	27,573	0.27
56	Multi-Color	1,965	0.02
1,432	Owens-Illinois	24,688	0.24
1,433	Silgan Holdings	33,847	0.33
		104,545	1.02
<b>Pharmaceuticals (0.25%) (2017: 0.55%)</b>			
257	Natural Health Trends	4,752	0.04
2,080	Owens & Minor	13,166	0.13
247	Phibro Animal Health	7,944	0.08
		25,862	0.25
<b>Pipelines (1.03%) (2017: 1.20%)</b>			
7,639	SemGroup	105,265	1.03
<b>Real Estate (0.65%) (2017: 0.22%)</b>			
5	Consolidated-Tomoka Land	263	0.00
649	Essential Properties Realty Trust	8,982	0.09
275	Farmland Partners	1,248	0.01
9	Griffin Industrial Realty	287	0.00
516	McGrath Rent	26,564	0.26
1,412	Newmark Group	11,324	0.11
116	RE/MAX Holdings	3,567	0.04
513	Realty Holdings	7,531	0.07
67	RMR Group	3,556	0.04
163	Safety Income and Growth	3,066	0.03
		66,388	0.65
<b>Real Estate Investment Trusts (12.55%) (2017: 13.51%)</b>			
761	Acadia Realty Trust	18,081	0.18
292	Agree Realty	17,263	0.17
72	Alexander's	21,941	0.21
299	American Assets Trust	12,011	0.12
1,501	American Finance Trust	19,993	0.20
670	Armada Hoffler Properties	9,420	0.09
2,407	Ashford Hospitality Trust	9,628	0.09
353	Bluerock Residential Growth REIT	3,184	0.03
481	Braemar Hotels & Resorts	4,295	0.04
2,139	Brandywine Realty Trust	27,529	0.27
2,153	Brookfield Property REIT	34,663	0.34
241	BRT Apartments	2,757	0.03
823	CareTrust REIT	15,193	0.15
741	CatchMark Timber Trust	5,261	0.05
4,590	CBL & Associates Properties	8,813	0.09
1,357	Cedar Realty Trust	4,261	0.04
717	Chatham Lodging Trust	12,677	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (12.55%) (2017: 13.51%) (continued)</b>			
770	Chesapeake Lodging Trust	18,749	0.18
290	CIM Commercial Trust	4,402	0.04
176	Clipper Realty	2,300	0.02
1,033	Columbia Property Trust	19,989	0.20
217	Community Healthcare Trust	6,256	0.06
247	Condor Hospitality Trust	1,702	0.02
2,219	CoreCivic	39,565	0.39
224	CorEnergy Infrastructure Trust	7,410	0.07
822	CorePoint Lodging	10,070	0.10
1,179	Corporate Office Properties Trust	24,794	0.24
2,315	DiamondRock Hospitality	21,020	0.21
799	Easterly Government Properties	12,528	0.12
1,043	Empire State Realty Trust Inc	14,842	0.15
665	Four Corners Property Trust	17,423	0.17
1,217	Franklin Street Properties	7,582	0.07
2,323	Geo Group	45,763	0.45
450	Getty Realty	13,235	0.13
526	Gladstone Commercial	9,426	0.09
131	Gladstone Land	1,504	0.01
428	Global Medical	3,805	0.04
1,903	Global Net Lease	33,531	0.33
2,879	Government Properties Income Trust	19,779	0.19
533	Hersha Hospitality Trust	9,349	0.09
1,544	Independence Realty Trust	14,174	0.14
2,091	Industrial Logistics Properties Trust	41,130	0.40
457	InfraREIT	9,606	0.09
58	Innovative Industrial Properties	2,633	0.03
141	Investors Real Estate Trust	6,919	0.07
538	iStar	4,933	0.05
310	Jernigan Capital	6,144	0.06
1,528	Kite Realty Group Trust	21,530	0.21
4,572	Lexington Realty Trust	37,536	0.37
460	LTC Properties	19,173	0.19
785	Mack-Cali Realty	15,378	0.15
922	MedEquities Realty Trust	6,306	0.06
1,072	Monmouth Real Estate Investment	13,293	0.13
566	National Storage Affiliates Trust	14,976	0.15
1,993	New Senior Investment Group	8,211	0.08
162	NexPoint Residential Trust	5,678	0.06
414	NorthStar Realty Europe	6,020	0.06
303	One Liberty Properties	7,339	0.07
2,293	Outfront Media	41,549	0.41
704	Pebblebrook Hotel Trust	19,930	0.19
1,778	Pennsylvania Real Estate Investment Trust	10,561	0.10
1,385	Piedmont Office Realty Trust	23,600	0.23
654	PotlatchDeltic	20,693	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (12.55%) (2017: 13.51%) (continued)</b>			
675	Preferred Apartment Communities	9,491	0.09
501	QTS Realty Trust	18,562	0.18
1,184	Retail Opportunity Investments	18,802	0.18
2,682	Retail Properties of America	29,100	0.28
1,162	RPT Realty	13,886	0.14
218	Saul Centers	10,294	0.10
237	Seritage Growth Properties	7,662	0.07
2,851	SITE Centers	31,561	0.31
1,390	STAG Industrial	34,583	0.34
1,599	Summit Hotel Properties	15,558	0.15
1,321	Tanger Factory Outlet Centers	26,711	0.26
341	Terreno Realty	11,993	0.12
389	Tier REIT	8,025	0.08
460	UMH Properties	5,446	0.05
119	Universal Health Realty Income Trust	7,303	0.07
1,195	Urban Edge Properties	19,861	0.19
379	Urstadt Biddle Properties	7,284	0.07
5,388	Washington Prime Group	26,186	0.26
861	Washington Real Estate Investment Trust	19,803	0.19
736	Whitestone REIT	9,023	0.09
1,444	Xenia Hotels & Resorts	24,837	0.24
		1,285,277	12.55
<b>Retail (10.14%) (2017: 11.41%)</b>			
2,122	Abercrombie & Fitch	42,546	0.41
4,874	Barnes & Noble	34,557	0.34
207	Bassett Furniture Industries	4,148	0.04
5,673	Bed Bath & Beyond	64,218	0.63
1,275	Big Lots	36,873	0.36
151	BJ's Restaurants	7,636	0.07
1,384	Bloomin' Brands	24,760	0.24
946	Brinker International	41,605	0.41
2,112	Buckle	40,846	0.40
353	Caleres	9,824	0.10
1,635	Cato	23,332	0.23
1,036	Cheesecake Factory	45,076	0.44
6,588	Chico's FAS	37,025	0.36
212	Children's Place	19,099	0.19
141	Citi Trends	2,875	0.03
347	Dave & Buster's Entertainment	15,462	0.15
1,529	Dick's Sporting Goods	47,705	0.47
117	Dillard's	7,056	0.07
417	Dine Brands Global	28,081	0.27
2,175	DSW	53,723	0.52
9,348	GameStop	117,972	1.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (10.14%) (2017: 11.41%) (continued)</b>			
302	Group 1 Automotive	15,921	0.15
2,520	Guess?	52,340	0.51
544	Haverty Furniture	10,216	0.10
390	Jack in the Box	30,276	0.29
666	La-Z-Boy	18,455	0.18
260	Lithia Motors	19,846	0.19
300	Movado Group	9,486	0.09
14,138	Office Depot	36,476	0.36
479	Papa John's International	19,069	0.19
232	PC Connection	6,897	0.07
754	PetMed Express	17,538	0.17
260	PriceSmart	15,366	0.15
87	Rush Enterprises	3,097	0.03
321	Rush Enterprises – Class A	11,068	0.11
438	Ruth's Hospitality Group	9,956	0.10
121	Shoe Carnival	4,055	0.04
418	Sonic Automotive	5,752	0.06
1,332	Tailored Brands	18,169	0.18
1,513	Tile Shop Holdings	8,291	0.08
128	Wingstop	8,216	0.08
13	Winmark	2,067	0.02
539	World Fuel Services	11,540	0.11
		1,038,516	10.14
<b>Savings &amp; Loans (1.35%) (2017: 1.34%)</b>			
342	Banc of California	4,552	0.05
90	BankFinancial	1,345	0.01
312	Beneficial Bancorp	4,458	0.04
299	Berkshire Hills Bancorp	8,064	0.08
502	Brookline Bancorp	6,938	0.07
805	Capitol Federal Financial	10,280	0.10
274	Dime Community Bancshares	4,653	0.05
69	ESSA Bancorp	1,077	0.01
104	First Defiance Financial	2,549	0.03
62	First Financial Northwest	959	0.01
217	Flushing Financial	4,672	0.05
7	FS Bancorp	300	0.00
4	Hingham Institution for Savings	791	0.01
30	Home Bancorp	1,062	0.01
39	HomeTrust Bancshares	1,021	0.01
223	Meridian Bancorp	3,193	0.03
40	MutualFirst Financial	1,063	0.01
311	Northfield Bancorp	4,214	0.04
920	Northwest Bancshares	15,585	0.15
311	OceanFirst Financial	7,001	0.07
678	Oritani Financial	10,000	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Savings &amp; Loans (1.35%) (2017: 1.34%) (continued)</b>			
55	Provident Financial Holdings	852	0.01
527	Provident Financial Services	12,717	0.12
18	Prudential Bancorp	317	0.00
72	Riverview Bancorp	524	0.01
35	SI Financial Group	446	0.00
25	Southern Missouri Bancorp	848	0.01
62	Territorial Bancorp	1,611	0.02
34	Timberland Bancorp	758	0.01
279	United Community Financial	2,469	0.02
375	United Financial Bancorp	5,512	0.05
466	Washington Federal	12,447	0.12
210	Waterstone Financial	3,520	0.03
63	WSFS Financial	2,388	0.02
		138,186	1.35
<b>Semiconductors (0.75%) (2017: 0.87%)</b>			
777	Brooks Automation	20,342	0.20
430	Cohu	6,910	0.07
139	CTS	3,599	0.03
244	Power Integrations	14,879	0.14
1,703	Xperi	31,318	0.31
		77,048	0.75
<b>Software (1.74%) (2017: 0.95%)</b>			
1,004	American Software	10,492	0.10
181	Computer Programs & Systems	4,543	0.05
651	CSG Systems International	20,682	0.20
165	Ebix	7,022	0.07
398	ManTech International	20,814	0.20
917	Monotype Imaging Holdings	14,232	0.14
662	Progress Software	23,494	0.23
109	QAD	4,287	0.04
160	Simulations Plus	3,184	0.03
7,431	TiVo	69,926	0.68
		178,676	1.74
<b>Special Purpose Acquisition Company (0.01%) (2017: 0.02%)</b>			
669	A Schulman	1,278	0.01
<b>Technology Hardware &amp; Equipment (0.96%) (2017: 1.71%)</b>			
76	AstroNova	1,425	0.01
16,428	Pitney Bowes	97,090	0.95
		98,515	0.96
<b>Telecommunications (1.64%) (2017: 2.78%)</b>			
1,140	ADTRAN	12,244	0.12
107	ATN International	7,654	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Telecommunications (1.64%) (2017: 2.78%) (continued)</b>			
6,616	Consolidated Communications Holdings	65,366	0.64
814	IDT	5,039	0.05
534	InterDigital	35,474	0.35
444	Plantronics	14,696	0.14
50	Preformed Line Products	2,712	0.03
219	Shenandoah Telecommunications	9,691	0.09
551	Spok Holdings	7,306	0.07
338	Switch	2,366	0.02
423	Tessco Technologies	5,076	0.05
		167,624	1.64
<b>Textile (0.09%) (2017: 0.05%)</b>			
223	Culp	4,215	0.04
38	UniFirst	5,436	0.05
		9,651	0.09
<b>Transportation (0.93%) (2017: 0.89%)</b>			
156	ArcBest	5,345	0.05
264	Forward Air	14,481	0.14
258	Heartland Express	4,721	0.05
238	Marten Transport	3,853	0.04
762	Matson	24,399	0.24
843	Schneider National	15,739	0.15
444	Universal Logistics Holdings	8,032	0.08
626	Werner Enterprises	18,492	0.18
		95,062	0.93
<b>Utilities – Electric (2.74%) (2017: 3.58%)</b>			
4,408	Clearway Energy	76,038	0.74
2,100	Clearway Energy – Class A	35,532	0.35
877	El Paso Electric	43,964	0.43
966	Genie Energy	5,825	0.06
582	MGE Energy	34,897	0.34
291	Ormat Technologies	15,219	0.15
898	Otter Tail	44,577	0.44
878	Spark Energy	6,523	0.06
351	Unitil	17,775	0.17
		280,350	2.74
<b>Utilities – Electric &amp; Gas (1.35%) (2017: 1.14%)</b>			
242	Chesapeake Utilities	19,675	0.19
688	Northwest Natural Holding	41,597	0.41
140	RGC Resources	4,194	0.04
2,625	South Jersey Industries	72,975	0.71
		138,441	1.35



## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Water (1.29%) (2017: 1.03%)</b>		
492	American States Water	32,983	0.32
181	Artesian Resources	6,311	0.06
647	California Water Service Group	30,836	0.30
180	Connecticut Water Service	12,037	0.12
526	Global Water Resources	5,334	0.05
244	Middlesex Water	13,017	0.13
448	SJW Group	24,918	0.24
221	York Water	7,085	0.07
		132,521	1.29
		10,177,531	99.37
	<b>Total Equities</b>	10,177,531	99.37
	<b>Total Transferable Securities (99.37%) (2017: 99.69%)</b>	10,177,531	99.37
	<b>Total Investments (99.37%) (2017: 99.69%)</b>	10,177,531	99.37
	<b>Other Net Assets (0.63%) (2017:0.31%)</b>	65,590	0.63
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	10,243,121	100.00

#### *Analysis of Total Assets*

	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.32
Other assets	0.68
	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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.20%) (2017: 99.56%)</b>		
	<b>Equities (99.12%) (2017: 99.39%)</b>		
	<b>Austria (0.20%) (2017: 0.25%)</b>		
	<b>Chemicals (0.07%) (2017: 0.00%)</b>		
376	Lenzing	29,873	0.07
	<b>Electronics (0.00%) (2017: 0.03%)</b>		
	<b>Engineering &amp; Construction (0.01%) (2017: 0.02%)</b>		
348	Porr	6,069	0.01
	<b>Full Line Insurance (0.06%) (2017: 0.06%)</b>		
3,345	UNIQA Insurance Group	26,292	0.06
	<b>Transportation (0.06%) (2017: 0.08%)</b>		
888	Oesterreichische Post	26,658	0.06
		88,892	0.20
	<b>Utilities – Electric (0.00%) (2017: 0.06%)</b>		
	<b>Belgium (3.63%) (2017: 1.29%)</b>		
	<b>Banks (0.39%) (2017: 0.41%)</b>		
2,978	KBC Group	168,793	0.39
	<b>Beverages (2.57%) (2017: 0.00%)</b>		
19,287	Anheuser-Busch InBev	1,112,860	2.57
	<b>Electronics (0.00%) (2017: 0.01%)</b>		
	<b>Full Line Insurance (0.15%) (2017: 0.14%)</b>		
1,675	Ageas	65,828	0.15
	<b>Other Finance (0.00%) (2017: 0.07%)</b>		
	<b>Real Estate Investment Trusts (0.08%) (2017: 0.07%)</b>		
182	Cofinimmo	19,747	0.04
145	Warehouses De Pauw	16,704	0.04
		36,451	0.08
	<b>Telecommunications (0.35%) (2017: 0.28%)</b>		
6,397	Proximus	151,097	0.35
	<b>Transportation (0.09%) (2017: 0.31%)</b>		
4,799	bpost	38,416	0.09
		1,573,445	3.63
	<b>Denmark (0.57%) (2017: 0.69%)</b>		
	<b>Agriculture (0.04%) (2017: 0.05%)</b>		
1,595	Scandinavian Tobacco Group	16,768	0.04
	<b>Banks (0.30%) (2017: 0.45%)</b>		
6,515	Danske Bank	112,535	0.26
1,238	Spar Nord Bank	8,676	0.02
510	Sydbank	10,600	0.02
		131,811	0.30

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.01%) (2017: 0.00%)</b>		
290	Nordic Waterproofing Holding	2,040	0.01
	<b>Full Line Insurance (0.21%) (2017: 0.17%)</b>		
1,263	Alm Brand	8,420	0.02
958	Topdanmark	38,898	0.09
2,013	Tryg	44,212	0.10
		91,530	0.21
	<b>Retail (0.01%) (2017: 0.02%)</b>		
752	Matas	5,845	0.01
		247,994	0.57
	<b>Finland (4.07%) (2017: 3.31%)</b>		
	<b>Auto Parts &amp; Equipment (0.10%) (2017: 0.14%)</b>		
1,603	Nokian Renkaat	42,993	0.10
	<b>Banks (0.89%) (2017: 0.01%)</b>		
429	Aktia Bank	3,861	0.01
52,032	Nordea Bank	382,886	0.88
		386,747	0.89
	<b>Chemicals (0.05%) (2017: 0.08%)</b>		
2,053	Kemira	20,222	0.05
	<b>Commercial Services (0.03%) (2017: 0.00%)</b>		
523	Cramo	7,803	0.02
1,301	Ramirent	7,091	0.01
		14,894	0.03
	<b>Computers (0.05%) (2017: 0.06%)</b>		
955	Tieto	22,519	0.05
	<b>Environmental Control (0.02%) (2017: 0.02%)</b>		
637	Lassila & Tikanoja	9,530	0.02
	<b>Financial Services (0.00%) (2017: 0.01%)</b>		
	<b>Food (0.10%) (2017: 0.11%)</b>		
785	Kesko	36,973	0.09
1,956	Raisio	4,587	0.01
		41,560	0.10
	<b>Forest Products &amp; Paper (0.25%) (2017: 0.51%)</b>		
4,822	UPM-Kymmene	106,807	0.25
	<b>Full Line Insurance (0.49%) (2017: 0.44%)</b>		
5,530	Sampo	212,407	0.49
	<b>Home Builders (0.03%) (2017: 0.00%)</b>		
2,812	YIT	14,355	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.04%) (2017: 0.00%)</b>		
5,196	Outokumpu	16,601	0.04
	<b>Machinery – Diversified (0.50%) (2017: 0.56%)</b>		
4,433	Kone	184,590	0.43
1,415	Metso	32,404	0.07
		216,994	0.50
	<b>Oil &amp; Gas (0.00%) (2017: 0.34%)</b>		
	<b>Pharmaceuticals (0.12%) (2017: 0.01%)</b>		
1,701	Orion	51,506	0.12
	<b>Real Estate (0.03%) (2017: 0.05%)</b>		
8,843	Citycon	14,282	0.03
	<b>Retail (0.02%) (2017: 0.01%)</b>		
890	Tokmanni Group	6,390	0.02
	<b>Telecommunications (0.79%) (2017: 0.21%)</b>		
1,884	Elisa	67,975	0.16
54,355	Nokia	273,405	0.63
		341,380	0.79
	<b>Utilities – Electric (0.56%) (2017: 0.75%)</b>		
12,759	Fortum	243,697	0.56
		1,762,884	4.07
	<b>France (15.76%) (2017: 17.56%)</b>		
	<b>Auto Manufacturers (0.36%) (2017: 0.62%)</b>		
2,854	Renault	155,686	0.36
	<b>Banks (2.31%) (2017: 2.62%)</b>		
10,995	BNP Paribas	434,028	1.00
24,308	Credit Agricole	229,224	0.53
29,529	Natixis	121,630	0.28
7,708	Societe Generale	214,437	0.50
		999,319	2.31
	<b>Diversified Financial Services (0.14%) (2017: 0.17%)</b>		
1,276	Amundi	58,900	0.14
	<b>Engineering &amp; Construction (0.38%) (2017: 0.53%)</b>		
4,241	Bouygues	132,913	0.30
506	Gaztransport Et Technigaz	33,978	0.08
		166,891	0.38
	<b>Food (0.57%) (2017: 0.22%)</b>		
9,130	Carrefour	136,128	0.31
2,755	Casino Guichard Perrachon	100,117	0.23
1,204	Rallye	10,848	0.03
		247,093	0.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Full Line Insurance (1.31%) (2017: 1.28%)</b>		
22,549	AXA	425,229	0.98
4,508	CNP Assurances	83,488	0.19
1,475	SCOR	58,115	0.14
		566,832	1.31
	<b>Home Builders (0.02%) (2017: 0.02%)</b>		
309	Kaufman & Broad	10,321	0.02
	<b>Household Products (0.11%) (2017: 0.00%)</b>		
537	Societe BIC	47,873	0.11
	<b>Media (0.15%) (2017: 0.18%)</b>		
2,002	Lagardere	44,084	0.10
1,600	Metropole Television	22,464	0.05
		66,548	0.15
	<b>Oil &amp; Gas (3.43%) (2017: 4.10%)</b>		
32,220	Total	1,487,920	3.43
	<b>Pharmaceuticals (2.59%) (2017: 2.13%)</b>		
14,826	Sanofi	1,121,735	2.59
	<b>Real Estate (0.04%) (2017: 0.04%)</b>		
420	Nexity	16,548	0.04
	<b>Real Estate Investment Trusts (0.67%) (2017: 0.73%)</b>		
598	Covivio	50,352	0.12
618	ICADE	41,097	0.09
2,921	Klepierre	78,750	0.18
20	Unibail-Rodamco-Westfield (Quoted in France)	2,708	0.01
868	Unibail-Rodamco-Westfield (Quoted in the Netherlands)	117,527	0.27
		290,434	0.67
	<b>Retail (0.00%) (2017: 0.04%)</b>		
	<b>Technology Hardware &amp; Equipment (0.04%) (2017: 0.02%)</b>		
653	Neopost	15,554	0.04
	<b>Telecommunications (1.20%) (2017: 1.14%)</b>		
4,382	Eutelsat Communications	75,392	0.18
31,304	Orange	443,108	1.02
		518,500	1.20
	<b>Utilities – Electric (1.92%) (2017: 3.17%)</b>		
30,762	Electricite de France	424,516	0.98
32,536	Engie	407,513	0.94
		832,029	1.92

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Water (0.52%) (2017: 0.55%)</b>		
9,439	Suez	108,832	0.25
6,489	Veolia Environnement	116,510	0.27
		225,342	0.52
		6,827,525	15.76
	<b>Germany (10.25%) (2017: 10.38%)</b>		
	<b>Auto Manufacturers (3.00%) (2017: 3.96%)</b>		
7,472	Bayerische Motoren Werke	528,270	1.22
16,789	Daimler	770,783	1.78
		1,299,053	3.00
	<b>Banks (0.00%) (2017: 0.04%)</b>		
	<b>Chemicals (1.44%) (2017: 2.32%)</b>		
8,635	BASF	521,554	1.20
4,723	Evonik Industries	102,961	0.24
		624,515	1.44
	<b>Diversified Financial Services (0.06%) (2017: 0.00%)</b>		
571	Aareal Bank	15,411	0.03
391	Aurelius Equity Opportunities	12,403	0.03
		27,814	0.06
	<b>Energy – Alternate Sources (0.02%) (2017: 0.00%)</b>		
1,403	CropEnergies	6,321	0.02
	<b>Entertainment (0.02%) (2017: 0.00%)</b>		
216	bet-at-home.com	9,893	0.02
	<b>Food (0.18%) (2017: 0.00%)</b>		
5,950	Metro	79,700	0.18
	<b>Full Line Insurance (2.12%) (2017: 2.11%)</b>		
3,090	Allianz	541,182	1.25
871	Hannover Rueck	102,517	0.24
1,165	Muenchener Rueckversicherungs-Gesellschaft	221,991	0.51
1,716	Talanx	51,137	0.12
		916,827	2.12
	<b>Leisure Time (0.00%) (2017: 0.32%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2017: 0.05%)</b>		
	<b>Media (0.18%) (2017: 0.23%)</b>		
5,058	ProSiebenSat.1 Media	78,652	0.18
	<b>Real Estate (0.00%) (2017: 0.02%)</b>		
	<b>Real Estate Investment Trusts (0.03%) (2017: 0.03%)</b>		
1,034	alstria office REIT	12,615	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.00%) (2017: 0.14%)</b>		
	<b>Telecommunications (2.59%) (2017: 0.62%)</b>		
59,822	Deutsche Telekom	886,562	2.05
2,254	Freenet	38,194	0.09
57,370	Telefonica Deutschland Holding	196,091	0.45
		<u>1,120,847</u>	<u>2.59</u>
	<b>Utilities – Electric (0.61%) (2017: 0.54%)</b>		
6,487	Innogy	264,215	0.61
		<u>4,440,452</u>	<u>10.25</u>
	<b>Ireland (0.04%) (2017: 0.03%)</b>		
	<b>Agriculture (0.01%) (2017: 0.00%)</b>		
1,194	Origin Enterprises	6,842	0.01
	<b>Beverages (0.03%) (2017: 0.03%)</b>		
4,506	C&C Group	12,279	0.03
		<u>19,121</u>	<u>0.04</u>
	<b>Italy (5.58%) (2017: 6.57%)</b>		
	<b>Banks (0.32%) (2017: 0.21%)</b>		
1,043	Banca Generali	18,910	0.04
7,995	Banca Mediolanum	40,695	0.10
470	doBank	4,345	0.01
12,777	Intesa Sanpaolo	24,785	0.06
6,464	Mediobanca Banca di Credito Finanziario	47,678	0.11
		<u>136,413</u>	<u>0.32</u>
	<b>Commercial Services (0.00%) (2017: 0.54%)</b>		
	<b>Distribution &amp; Wholesale (0.00%) (2017: 0.03%)</b>		
	<b>Diversified Financial Services (0.08%) (2017: 0.07%)</b>		
1,698	Azimut Holding	16,189	0.04
2,539	Banca Farmafactoring	11,527	0.03
322	Banca IFIS	4,971	0.01
		<u>32,687</u>	<u>0.08</u>
	<b>Energy – Alternate Sources (0.06%) (2017: 0.01%)</b>		
1,594	ERG	26,301	0.06
	<b>Engineering &amp; Construction (0.06%) (2017: 0.08%)</b>		
6,388	Enav	27,098	0.06
	<b>Entertainment (0.04%) (2017: 0.00%)</b>		
614	Gamenet Group	4,267	0.01
3,435	RAI Way	14,891	0.03
		<u>19,158</u>	<u>0.04</u>
	<b>Full Line Insurance (0.87%) (2017: 0.82%)</b>		
14,121	Assicurazioni Generali	206,167	0.48
10,675	Poste Italiane	74,554	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Full Line Insurance (0.87%) (2017: 0.82%) (continued)</b>			
1,265	Societa Cattolica di Assicurazioni	8,988	0.02
5,624	Unipol Gruppo	19,785	0.04
35,028	UnipolSai Assicurazioni	69,233	0.16
		378,727	0.87
<b>Home Furnishings (0.08%) (2017: 0.00%)</b>			
1,631	De' Longhi	36,045	0.08
<b>Oil &amp; Gas (1.66%) (2017: 2.05%)</b>			
50,365	Eni	692,418	1.60
14,885	Saras	25,171	0.06
		717,589	1.66
<b>Packaging &amp; Containers (0.02%) (2017: 0.00%)</b>			
908	Zignago Vetro	7,718	0.02
<b>Real Estate Investment Trusts (0.01%) (2017: 0.01%)</b>			
904	Immobiliare Grande Distribuzione	4,865	0.01
<b>Retail (0.02%) (2017: 0.00%)</b>			
3,358	OVS	3,674	0.01
412	Unieuro	3,982	0.01
		7,656	0.02
<b>Utilities – Electric (1.74%) (2017: 2.13%)</b>			
32,933	A2A	51,787	0.12
2,584	ACEA	31,034	0.07
109,118	Enel	550,391	1.27
24,400	Terna Rete Elettrica Nazionale	120,853	0.28
		754,065	1.74
<b>Utilities – Electric &amp; Gas (0.62%) (2017: 0.62%)</b>			
3,793	Ascopiave	11,796	0.03
9,469	Italgas	47,307	0.11
54,988	Snam	209,999	0.48
		269,102	0.62
		2,417,424	5.58
<b>Netherlands (2.39%) (2017: 2.07%)</b>			
<b>Banks (1.15%) (2017: 1.17%)</b>			
9,564	ABN AMRO Group	196,445	0.45
32,035	ING Groep	301,449	0.70
		497,894	1.15
<b>Closed End Investment Company (0.00%) (2017: 0.01%)</b>			
<b>Commercial Services (0.18%) (2017: 0.23%)</b>			
1,932	Randstad	77,454	0.18



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Delivery services (0.04%) (2017: 0.00%)</b>		
8,546	PostNL	17,066	0.04
	<b>Diversified Financial Services (0.00%) (2017: 0.00%)</b>		
300	BinckBank	1,827	0.00
	<b>Electrical Components &amp; Equipment (0.09%) (2017: 0.00%)</b>		
1,912	Signify	39,139	0.09
	<b>Engineering &amp; Construction (0.10%) (2017: 0.10%)</b>		
1,356	Boskalis Westminster	29,466	0.07
1,009	Koninklijke Volkerwessels	13,954	0.03
		43,420	0.10
	<b>Food (0.01%) (2017: 0.05%)</b>		
318	Amsterdam Commodities	5,546	0.01
	<b>Full Line Insurance (0.44%) (2017: 0.50%)</b>		
17,736	Aegon	72,345	0.17
1,051	ASR Nederland	36,344	0.08
2,305	NN Group	80,214	0.19
		188,903	0.44
	<b>Retail (0.00%) (2017: 0.01%)</b>		
	<b>Semiconductors (0.07%) (2017: 0.00%)</b>		
1,707	BE Semiconductor Industries	31,542	0.07
	<b>Telecommunications (0.31%) (2017: 0.00%)</b>		
52,105	Koninklijke KPN	133,389	0.31
		1,036,180	2.39
	<b>Norway (2.06%) (2017: 4.32%)</b>		
	<b>Banks (0.46%) (2017: 0.38%)</b>		
11,511	DNB	160,652	0.37
1,036	SpareBank 1 Nord Norge	6,572	0.02
903	SpareBank 1 SMN	7,681	0.02
2,133	SpareBank 1 SR-Bank	19,221	0.04
861	Sparebanken Vest	4,610	0.01
		198,736	0.46
	<b>Chemicals (0.00%) (2017: 0.02%)</b>		
	<b>Computers (0.03%) (2017: 0.00%)</b>		
4,256	Evry	13,522	0.03
	<b>Engineering &amp; Construction (0.04%) (2017: 0.03%)</b>		
1,746	Veidekke	17,092	0.04
	<b>Food (0.55%) (2017: 0.53%)</b>		
9,134	Mowi	168,586	0.39
1,596	Salmar	69,008	0.16
		237,594	0.55

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Full Line Insurance (0.13%) (2017: 0.14%)</b>		
4,236	Gjensidige Forsikring	57,857	0.13
	<b>Holding Companies – Diversified Operations (0.00%) (2017: 0.06%)</b>		
	<b>Internet (0.04%) (2017: 0.05%)</b>		
1,501	Atea	16,832	0.04
	<b>Oli &amp; Gas (0.00%) (2017: 1.95%)</b>		
	<b>Other Finance (0.01%) (2017: 0.01%)</b>		
8,407	ABG Sundal Collier Holding	3,864	0.01
	<b>Real Estate (0.03%) (2017: 0.03%)</b>		
1,088	Entra	12,662	0.02
701	Selvaag Bolig	2,865	0.01
		15,527	0.03
	<b>Retail (0.02%) (2017: 0.02%)</b>		
2,958	Europris	6,918	0.02
	<b>Telecommunications (0.70%) (2017: 1.03%)</b>		
17,870	Telenor	302,385	0.70
	<b>Transportation (0.05%) (2017: 0.07%)</b>		
3,497	Ocean Yield	20,914	0.05
		891,241	2.06
	<b>Portugal (1.04%) (2017: 1.06%)</b>		
	<b>Commercial Services (0.03%) (2017: 0.03%)</b>		
4,159	CTT-Correios de Portugal	12,252	0.03
	<b>Engineering &amp; Construction (0.01%) (2017: 0.03%)</b>		
2,672	Mota-Engil	4,302	0.01
	<b>Food (0.22%) (2017: 0.06%)</b>		
7,834	Jeronimo Martins	81,003	0.18
20,501	Sonae	16,606	0.04
		97,609	0.22
	<b>Forest Products &amp; Paper (0.03%) (2017: 0.16%)</b>		
1,964	Altri	11,391	0.03
	<b>Holding Companies – Diversified Operations (0.00%) (2017: 0.02%)</b>		
	<b>Industrial suppliers (0.01%) (2017: 0.00%)</b>		
4,353	Sonae Capital	3,696	0.01
	<b>Media (0.11%) (2017: 0.07%)</b>		
8,802	NOS	46,607	0.11
	<b>Oil &amp; Gas (0.23%) (2017: 0.29%)</b>		
7,220	Galp Energia	99,600	0.23
	<b>Utilities – Electric (0.40%) (2017: 0.40%)</b>		
46,777	EDP – Energias de Portugal	142,623	0.33
12,924	REN – Redes Energeticas Nacionais	31,457	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.40%) (2017: 0.40%) (continued)</b>		
		174,080	0.40
		449,537	1.04
	<b>Spain (8.73%) (2017: 8.56%)</b>		
	<b>Banks (1.93%) (2017: 1.74%)</b>		
42,150	Banco Bilbao Vizcaya Argentaria	195,386	0.45
43,837	Banco de Sabadell	43,859	0.10
119,689	Banco Santander	475,524	1.10
37,997	CaixaBank	120,223	0.28
		834,992	1.93
	<b>Commercial Services (0.00%) (2017: 0.55%)</b>		
	<b>Diversified Financial Services (0.05%) (2017: 0.05%)</b>		
818	Bolsas y Mercados Espanoles	19,894	0.05
	<b>Energy – Alternate Sources (0.00%) (2017: 0.04%)</b>		
	<b>Engineering &amp; Construction (1.00%) (2017: 0.60%)</b>		
617	Acciona	45,596	0.11
1,668	Aena	226,431	0.52
7,928	Ferrovial	140,286	0.32
9,739	Obrascon Huarte Lain	6,350	0.01
750	Tecnicas Reunidas	16,005	0.04
		434,668	1.00
	<b>Food (0.01%) (2017: 0.06%)</b>		
12,611	Distribuidora Internacional de Alimentacion	5,820	0.01
	<b>Full Line Insurance (0.15%) (2017: 0.13%)</b>		
28,186	Mapfre	65,391	0.15
	<b>Iron &amp; Steel (0.06%) (2017: 0.08%)</b>		
2,999	Acerinox	25,977	0.06
	<b>Machinery – Diversified (0.07%) (2017: 0.10%)</b>		
4,858	Zardoya Otis	30,168	0.07
	<b>Media (0.12%) (2017: 0.16%)</b>		
3,156	Atresmedia Corp de Medios de Comunicacion	13,766	0.03
7,032	Mediaset Espana Comunicacion	38,606	0.09
		52,372	0.12
	<b>Oil &amp; Gas (0.65%) (2017: 0.60%)</b>		
19,345	Repsol (non-voting rights)	7,738	0.02
19,345	Repsol (voting rights)	272,378	0.63
		280,116	0.65
	<b>Real Estate Investment Trusts (0.01%) (2017: 0.00%)</b>		
784	Lar Espana Real Estate Socimi	5,841	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Telecommunications (1.24%) (2017: 1.46%)</b>		
72,952	Telefonica	535,395	1.24
	<b>Transportation (0.08%) (2017: 0.06%)</b>		
1,631	Cia de Distribucion Integral Logista Holdings	35,654	0.08
	<b>Utilities – Electric (2.53%) (2017: 2.15%)</b>		
19,441	Endesa	391,348	0.91
81,404	Iberdrola	571,293	1.32
6,734	Red Electrica	131,279	0.30
		1,093,920	2.53
	<b>Utilities – Electric &amp; Gas (0.83%) (2017: 0.78%)</b>		
3,703	Enagas	87,428	0.20
12,306	Naturgy Energy Group	273,931	0.63
		361,359	0.83
		3,781,567	8.73
	<b>Sweden (4.03%) (2017: 3.20%)</b>		
	<b>Agriculture (0.15%) (2017: 0.00%)</b>		
1,892	Swedish Match	65,170	0.15
	<b>Auto Parts &amp; Equipment (0.01%) (2017: 0.02%)</b>		
478	Mekonomen	4,316	0.01
	<b>Banks (1.41%) (2017: 1.70%)</b>		
23,951	Skandinaviska Enskilda Banken	203,471	0.47
17,089	Svenska Handelsbanken	165,748	0.38
12,471	Swedbank	243,329	0.56
		612,548	1.41
	<b>Building &amp; Construction Materials (0.01%) (2017: 0.00%)</b>		
793	Inwido	4,350	0.01
	<b>Commercial Services (0.02%) (2017: 0.02%)</b>		
1,557	Coor Service Management Holding	10,815	0.02
	<b>Computers (0.02%) (2017: 0.03%)</b>		
1,906	Acando	5,473	0.01
1,086	HIQ International	5,069	0.01
		10,542	0.02
	<b>Diversified Financial Services (0.09%) (2017: 0.02%)</b>		
1,524	Intrum	30,931	0.07
1,795	Resurs Holding	9,688	0.02
		40,619	0.09
	<b>Engineering &amp; Construction (0.34%) (2017: 0.22%)</b>		
1,250	JM	21,337	0.05
1,440	NCC	19,579	0.04
4,057	Peab	28,981	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.34%) (2017: 0.22%) (continued)</b>		
5,593	Skanska	77,811	0.18
		147,708	0.34
	<b>Entertainment (0.03%) (2017: 0.03%)</b>		
1,860	Betsson	13,397	0.03
	<b>Food (0.24%) (2017: 0.09%)</b>		
2,360	Axfood	35,325	0.08
2,156	ICA Gruppen	67,392	0.16
		102,717	0.24
	<b>Home Builders (0.03%) (2017: 0.00%)</b>		
1,075	Bonava	12,113	0.03
	<b>Home Furnishings (0.04%) (2017: 0.01%)</b>		
2,266	Nobia	11,009	0.03
1,926	Ratos	4,424	0.01
		15,433	0.04
	<b>Media (0.04%) (2017: 0.06%)</b>		
563	Modern Times Group	16,276	0.04
	<b>Other Consumer, Cyclical (0.01%) (2017: 0.00%)</b>		
493	Duni	4,772	0.01
	<b>Real Estate (0.02%) (2017: 0.04%)</b>		
1,160	Hemfosa Fastigheter	8,000	0.02
	<b>Retail (0.87%) (2017: 0.05%)</b>		
1,573	Bilia	12,859	0.03
745	Byggmax Group	2,352	0.01
1,405	Clas Ohlson	10,723	0.02
28,095	Hennes & Mauritz	349,337	0.81
		375,271	0.87
	<b>Software (0.02%) (2017: 0.00%)</b>		
2,577	NetEnt	9,294	0.02
	<b>Telecommunications (0.67%) (2017: 0.89%)</b>		
4,524	Tele2	50,418	0.11
58,509	Telia	242,349	0.56
		292,767	0.67
	<b>Transportation (0.01%) (2017: 0.02%)</b>		
381	Nobina	2,252	0.01
		1,748,360	4.03
	<b>Switzerland (8.02%) (2017: 4.19%)</b>		
	<b>Banks (0.65%) (2017: 1.40%)</b>		
25,908	UBS Group	281,285	0.65

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.53%) (2017: 0.00%)</b>		
6,430	LafargeHolcim	231,086	0.53
	<b>Commercial Services (0.22%) (2017: 0.04%)</b>		
1,918	Adecco Group	78,173	0.18
233	Cembra Money Bank	16,096	0.04
		<u>94,269</u>	<u>0.22</u>
	<b>Cosmetics &amp; Personal Care (0.03%) (2017: 0.00%)</b>		
528	Oriflame Holding	10,320	0.03
	<b>Diversified Financial Services (0.00%) (2017: 0.03%)</b>		
	<b>Full Line Insurance (1.80%) (2017: 1.44%)</b>		
297	Baloise Holding	35,685	0.08
69	Helvetia Holding	35,176	0.08
215	Swiss Life Holding	72,232	0.17
3,215	Swiss Re	257,105	0.59
1,459	Zurich Insurance Group	379,471	0.88
		<u>779,669</u>	<u>1.80</u>
	<b>Pharmaceuticals (3.69%) (2017: 0.00%)</b>		
7,407	Roche Holding	1,599,819	3.69
	<b>Retail (0.01%) (2017: 0.11%)</b>		
448	Mobilezone Holding	4,349	0.01
	<b>Telecommunications (0.78%) (2017: 0.76%)</b>		
618	Sunrise Communications Group	47,409	0.11
701	Swisscom	292,177	0.67
		<u>339,586</u>	<u>0.78</u>
	<b>Transportation (0.31%) (2017: 0.41%)</b>		
1,208	Kuehne + Nagel International	135,441	0.31
		<u>3,475,824</u>	<u>8.02</u>
	<b>United Kingdom (32.75%) (2017: 35.91%)</b>		
	<b>Agriculture (3.15%) (2017: 1.03%)</b>		
32,002	British American Tobacco	891,347	2.05
17,954	Imperial Tobacco Group	475,467	1.10
		<u>1,366,814</u>	<u>3.15</u>
	<b>Airlines (0.00%) (2017: 0.18%)</b>		
	<b>Banks (3.64%) (2017: 4.05%)</b>		
277	Bank of Georgia Group	4,250	0.01
170,903	HSBC Holdings	1,231,733	2.84
4,153	Investec	20,409	0.05
554,037	Lloyds Banking Group	320,050	0.74
		<u>1,576,442</u>	<u>3.64</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Beverages (0.03%) (2017: 0.10%)</b>		
11,488	Marston's	12,037	0.03
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.01%)</b>		
	<b>Chemicals (0.03%) (2017: 0.08%)</b>		
3,013	Filtrona	11,494	0.03
	<b>Commercial Services (0.19%) (2017: 0.28%)</b>		
5,021	AA	4,195	0.01
2,707	Aggreko	22,095	0.05
1,277	De La Rue	6,018	0.01
1,362	Global Ports Holding	6,032	0.01
4,227	Michael Page International	21,230	0.05
1,516	Northgate	6,415	0.02
4,113	Redde	7,790	0.02
2,881	RPS Group	4,365	0.01
1,981	SThree	6,323	0.01
		84,463	0.19
	<b>Distribution &amp; Wholesale (0.00%) (2017: 0.01%)</b>		
	<b>Diversified Financial Services (0.43%) (2017: 0.40%)</b>		
5,200	Ashmore Group	21,181	0.05
2,037	Brewin Dolphin Holdings	7,317	0.02
904	Close Brothers Group	14,503	0.03
2,891	CMC Markets	3,388	0.01
5,108	Jupiter Fund Management	16,799	0.04
10,861	Man Group	16,094	0.04
1,088	PayPoint	9,806	0.02
1,063	Polar Capital Holdings	5,590	0.01
358	Schroders	8,236	0.02
25,289	Standard Life Aberdeen	72,339	0.16
3,491	Tullett Prebon	11,707	0.03
		186,960	0.43
	<b>Engineering &amp; Construction (0.05%) (2017: 0.04%)</b>		
2,125	Galliford Try	14,749	0.03
1,768	Kier Group	8,037	0.02
		22,786	0.05
	<b>Entertainment (0.07%) (2017: 0.11%)</b>		
4,159	Rank Group	6,385	0.02
10,233	William Hill	17,671	0.04
225	Zeal Network	4,680	0.01
		28,736	0.07
	<b>Environmental Control (0.01%) (2017: 0.00%)</b>		
7,777	Shanks Group	2,855	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (0.12%) (2017: 0.42%)</b>		
1,687	Dairy Crest Group	7,935	0.02
2,131	Devro	3,804	0.01
5,346	Tate & Lyle	39,310	0.09
		51,049	0.12
	<b>Full Line Insurance (0.96%) (2017: 1.29%)</b>		
2,642	Admiral Group	60,253	0.14
34,374	Aviva	143,804	0.33
1,325	Chesnara	5,100	0.01
12,802	Direct Line Insurance Group	45,456	0.11
5,160	Hastings Group Holdings	10,745	0.02
53,323	Legal & General Group	137,232	0.32
12,858	Saga	14,841	0.03
		417,431	0.96
	<b>Home Builders (0.77%) (2017: 1.19%)</b>		
20,848	Barratt Developments	107,495	0.25
1,327	Bellway	37,182	0.09
1,375	Bovis Homes Group	13,202	0.03
5,360	Crest Nicholson Holdings	19,599	0.04
7,255	Persimmon	156,000	0.36
		333,478	0.77
	<b>Iron &amp; Steel (0.29%) (2017: 0.00%)</b>		
23,508	Evrast	125,846	0.29
	<b>Lodging (0.00%) (2017: 0.02%)</b>		
	<b>Media (0.16%) (2017: 0.69%)</b>		
49,520	ITV	68,881	0.16
	<b>Mining (3.57%) (2017: 2.70%)</b>		
16,056	Anglo American	312,650	0.72
24,756	BHP Group	455,528	1.05
2,539	Central Asia Metals	6,153	0.02
18,561	Rio Tinto	771,330	1.78
		1,545,661	3.57
	<b>Miscellaneous Manufacturers (0.01%) (2017: 0.06%)</b>		
6,687	Photo-Me International	6,653	0.01
	<b>Oil &amp; Gas (7.69%) (2017: 11.01%)</b>		
295,364	BP	1,632,019	3.76
66,034	Royal Dutch Shell	1,697,615	3.92
5,867	Soco International	4,445	0.01
		3,334,079	7.69



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.07%)</b>		
	<b>Pharmaceuticals (4.73%) (2017: 4.36%)</b>		
12,625	AstraZeneca	826,078	1.91
73,560	GlaxoSmithKline	1,222,102	2.82
		2,048,180	4.73
	<b>Real Estate (0.02%) (2017: 0.00%)</b>		
6,013	McCarthy & Stone	9,292	0.02
	<b>Real Estate Investment Trusts (0.30%) (2017: 0.37%)</b>		
7,007	British Land	41,625	0.10
6,025	Hammerson	22,111	0.05
15,390	Intu Properties	19,444	0.04
5,307	Land Securities Group	47,561	0.11
		130,741	0.30
	<b>Retail (0.48%) (2017: 0.72%)</b>		
11,226	Card Factory	21,687	0.05
3,106	DFS Furniture	6,291	0.02
17,762	Dixons Carphone	23,767	0.06
2,537	Dunelm Group	15,292	0.04
4,551	Greene King	26,771	0.06
3,137	Halfords Group	8,912	0.02
1,074	Headlam Group	4,906	0.01
26,858	Marks & Spencer Group	73,969	0.17
4,577	N Brown Group	4,806	0.01
19,966	Pendragon	5,005	0.01
7,591	Pets at Home Group	9,794	0.02
3,335	Restaurant Group	5,298	0.01
		206,498	0.48
	<b>Software (0.01%) (2017: 0.03%)</b>		
1,872	Hostelworld Group	4,202	0.01
	<b>Telecommunications (3.50%) (2017: 4.11%)</b>		
193,355	BT Group	512,914	1.19
5,860	Inmarsat	24,763	0.06
6,571	Kcom Group	5,344	0.01
16,214	TalkTalk Telecom Group	20,575	0.05
905	Telecom Plus	14,439	0.03
550,238	Vodafone Group	937,320	2.16
		1,515,355	3.50
	<b>Toys, Games &amp; Hobbies (0.03%) (2017: 0.04%)</b>		
351	Games Workshop Group	11,888	0.03
	<b>Transportation (0.15%) (2017: 0.25%)</b>		
773	Go-Ahead Group	13,159	0.03
12,421	Royal Mail	37,655	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.15%) (2017: 0.25%) (continued)</b>		
10,968	Stagecoach Group	16,191	0.04
		<u>67,005</u>	<u>0.15</u>
	<b>Utilities – Electric (0.51%) (2017: 0.61%)</b>		
18,371	SSE	221,355	0.51
	<b>Utilities – Electric &amp; Gas (1.45%) (2017: 1.42%)</b>		
116,626	Centrica	175,282	0.41
53,075	National Grid	451,884	1.04
		<u>627,166</u>	<u>1.45</u>
	<b>Water (0.40%) (2017: 0.26%)</b>		
5,067	Pennon Group	39,110	0.09
2,849	Severn Trent	57,626	0.13
9,375	United Utilities Group	76,895	0.18
		<u>173,631</u>	<u>0.40</u>
		<u>14,190,978</u>	<u>32.75</u>
	<b>Total Equities</b>	<u>42,951,424</u>	<u>99.12</u>
	<b>Preferred Stock (0.08%) (2017: 0.17%)</b>		
	<b>Italy (0.08%) (2017: 0.17%)</b>		
	<b>Banks (0.00%) (2017: 0.07%)</b>		
	<b>Telecommunications (0.08%) (2017: 0.10%)</b>		
80,199	Telecom Italia	33,443	0.08
	<b>Total Preferred Stock</b>	<u>33,443</u>	<u>0.08</u>
	<b>Total Transferable Securities (99.20%) (2017: 99.56%)</b>	<u>42,984,867</u>	<u>99.20</u>
	<b>Total Investments (99.20%) (2017: 99.56%)</b>	42,984,867	99.20
	<b>Other Net Assets (0.80%) (2017: 0.44%)</b>	347,737	0.80
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	<u><u>43,332,604</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		99.17
	Other assets		0.83
			<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 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (98.65%) (2017: 99.62%)</b>		
	<b>Equities (98.65%) (2017: 99.62%)</b>		
	<b>Austria (0.65%) (2017: 0.99%)</b>		
	<b>Auto Manufacturers (0.06%) (2017: 0.00%)</b>		
3,834	POLYTEC Holding	32,129	0.06
	<b>Auto Parts &amp; Equipment (0.00%) (2017: 0.08%)</b>		
	<b>Computers (0.05%) (2017: 0.00%)</b>		
1,891	S&T	29,897	0.05
	<b>Electrical Components &amp; Equipment (0.00%) (2017: 0.04%)</b>		
	<b>Electronics (0.00%) (2017: 0.32%)</b>		
	<b>Engineering &amp; Construction (0.17%) (2017: 0.27%)</b>		
5,599	Porr	97,646	0.17
	<b>Food (0.00%) (2017: 0.05%)</b>		
	<b>Machinery, Construction &amp; Mining (0.11%) (2017: 0.00%)</b>		
2,867	Palfinger	63,647	0.11
	<b>Oil &amp; Gas Services (0.04%) (2017: 0.00%)</b>		
389	Schoeller-Bleckmann Oilfield Equipment	22,309	0.04
	<b>Real Estate (0.22%) (2017: 0.23%)</b>		
8,279	S IMMO	120,377	0.22
		366,005	0.65
	<b>Belgium (2.36%) (2017: 2.27%)</b>		
	<b>Chemicals (0.07%) (2017: 0.10%)</b>		
6,582	Recticel	42,059	0.07
	<b>Computers (0.12%) (2017: 0.00%)</b>		
22,763	Econocom Group	66,241	0.12
	<b>Distribution &amp; Wholesale (0.47%) (2017: 0.00%)</b>		
7,973	D'ieteren	262,471	0.47
	<b>Electrical Components &amp; Equipment (0.47%) (2017: 0.00%)</b>		
12,421	Bekaert	261,586	0.47
	<b>Electronics (0.00%) (2017: 0.34%)</b>		
	<b>Engineering &amp; Construction (0.09%) (2017: 0.00%)</b>		
1,110	Akka Technologies	49,062	0.09
	<b>Entertainment (0.21%) (2017: 0.00%)</b>		
2,434	Kinepolis Group	118,779	0.21
	<b>Food (0.04%) (2017: 0.09%)</b>		
3,292	Greenyard	23,966	0.04
	<b>Healthcare Products (0.00%) (2017: 0.03%)</b>		
	<b>Household Products (0.39%) (2017: 0.00%)</b>		
12,297	Ontex Group	220,116	0.39
	<b>Pharmaceuticals (0.06%) (2017: 0.00%)</b>		
2,522	Fagron	36,014	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (0.00%) (2017: 0.53%)</b>		
	<b>Telecommunications (0.31%) (2017: 0.23%)</b>		
10,184	Orange Belgium	175,572	0.31
	<b>Transportation (0.13%) (2017: 0.95%)</b>		
11,470	Euronav	71,344	0.13
		1,327,210	2.36
	<b>Denmark (3.13%) (2017: 2.36%)</b>		
	<b>Agriculture (0.91%) (2017: 0.50%)</b>		
29,453	Scandinavian Tobacco Group	309,630	0.55
3,102	Schouw & Co	201,855	0.36
		511,485	0.91
	<b>Banks (1.26%) (2017: 0.64%)</b>		
2,963	Ringkjoebing Landbobank	134,999	0.24
23,780	Spar Nord Bank	166,661	0.30
19,539	Sydbank	406,101	0.72
		707,761	1.26
	<b>Building &amp; Construction Materials (0.07%) (2017: 0.06%)</b>		
5,493	Nordic Waterproofing Holding	38,644	0.07
	<b>Computers (0.00%) (2017: 0.10%)</b>		
	<b>Engineering &amp; Construction (0.09%) (2017: 0.13%)</b>		
1,936	Per Aarseleff Holding	51,627	0.09
	<b>Full Line Insurance (0.50%) (2017: 0.44%)</b>		
42,505	Alm Brand	283,370	0.50
	<b>Retail (0.30%) (2017: 0.22%)</b>		
21,322	Matas	165,720	0.30
	<b>Software (0.00%) (2017: 0.27%)</b>		
		1,758,607	3.13
	<b>Finland (4.89%) (2017: 4.99%)</b>		
	<b>Airlines (0.26%) (2017: 0.26%)</b>		
20,543	Finnair	145,547	0.26
	<b>Banks (0.27%) (2017: 0.15%)</b>		
16,823	Aktia Bank	151,407	0.27
	<b>Chemicals (0.81%) (2017: 0.81%)</b>		
38,944	Kemira	383,598	0.68
6,181	Tikkurila	74,296	0.13
		457,894	0.81
	<b>Commercial Services (0.52%) (2017: 0.39%)</b>		
10,249	Cramo	152,915	0.27
25,460	Ramirent	138,757	0.25
		291,672	0.52

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Computers (0.84%) (2017: 0.93%)</b>		
8,803	F-Secure	20,379	0.04
19,194	Tieto	452,594	0.80
		472,973	0.84
	<b>Engineering &amp; Construction (0.07%) (2017: 0.32%)</b>		
9,565	Lehto Group	40,651	0.07
	<b>Financial services (0.00%) (2017: 0.12%)</b>		
	<b>Food (0.10%) (2017: 0.56%)</b>		
24,506	Raisio	57,467	0.10
	<b>Healthcare Services (0.05%) (2017: 0.00%)</b>		
3,641	Terveystalo	29,219	0.05
	<b>Home Builders (0.50%) (2017: 0.00%)</b>		
54,911	YIT	280,321	0.50
	<b>Household Products (0.07%) (2017: 0.00%)</b>		
20,383	Oriola	40,358	0.07
	<b>Media (0.29%) (2017: 0.39%)</b>		
19,025	Sanoma	161,427	0.29
	<b>Mining (0.00%) (2017: 0.04%)</b>		
	<b>Miscellaneous Manufacturers (0.10%) (2017: 0.00%)</b>		
6,588	Uponor	56,789	0.10
	<b>Pharmaceuticals (0.00%) (2017: 0.12%)</b>		
	<b>Real Estate (0.62%) (2017: 0.19%)</b>		
217,103	Citycon	350,621	0.62
	<b>Retail (0.23%) (2017: 0.18%)</b>		
17,977	Tokmanni Group	129,075	0.23
	<b>Software (0.05%) (2017: 0.00%)</b>		
6,774	Rovio Entertainment	25,877	0.05
	<b>Telecommunications (0.11%) (2017: 0.53%)</b>		
7,932	Bittium	60,363	0.11
		2,751,661	4.89
	<b>France (6.12%) (2017: 4.13%)</b>		
	<b>Advertising (0.24%) (2017: 0.30%)</b>		
6,714	IPSOS	137,906	0.24
	<b>Aerospace &amp; Defense (0.13%) (2017: 0.00%)</b>		
3,658	LISI	74,989	0.13
	<b>Auto Parts &amp; Equipment (0.04%) (2017: 0.04%)</b>		
1,522	AKWEL	24,504	0.04
	<b>Building &amp; Construction Materials (0.32%) (2017: 0.00%)</b>		
4,584	Oeneo	39,972	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.32%) (2017: 0.00%) (continued)</b>		
8,046	Tarkett	140,966	0.25
		180,938	0.32
	<b>Chemicals (0.03%) (2017: 0.04%)</b>		
1,797	Plastivaloire	15,975	0.03
	<b>Commercial Services (0.19%) (2017: 0.44%)</b>		
13,300	Europcar Mobility Group	104,605	0.19
	<b>Consumer Durables &amp; Apparels (0.09%) (2017: 0.12%)</b>		
3,126	Chargeurs	52,517	0.09
	<b>Cosmetics &amp; Personal Care (0.20%) (2017: 0.00%)</b>		
3,285	Interparfums	110,869	0.20
	<b>Distribution &amp; Wholesale (0.06%) (2017: 0.09%)</b>		
2,168	Jacquet Metal Service	33,647	0.06
	<b>Electrical Components &amp; Equipment (0.26%) (2017: 0.13%)</b>		
1,499	Mersen	35,226	0.06
4,532	Nexans	110,264	0.20
		145,490	0.26
	<b>Engineering &amp; Construction (1.21%) (2017: 0.77%)</b>		
10,174	Gaztransport Et Technigaz	683,184	1.21
	<b>Environmental Control (0.15%) (2017: 0.00%)</b>		
20,504	Derichebourg	81,975	0.15
	<b>Food (0.53%) (2017: 0.00%)</b>		
2,257	Bonduelle	64,099	0.11
26,114	Rallye	235,287	0.42
		299,386	0.53
	<b>Full Line Insurance (0.43%) (2017: 0.22%)</b>		
30,575	Coface	242,460	0.43
	<b>Home Builders (0.35%) (2017: 0.35%)</b>		
5,870	Kaufman & Broad	196,058	0.35
	<b>Home Furnishings (0.00%) (2017: 0.14%)</b>		
	<b>Leisure Time (0.13%) (2017: 0.09%)</b>		
6,301	Beneteau	72,336	0.13
	<b>Machinery – Diversified (0.04%) (2017: 0.06%)</b>		
2,257	Haulotte Group	19,929	0.04
	<b>Machinery, Construction &amp; Mining (0.00%) (2017: 0.16%)</b>		
	<b>Media (0.54%) (2017: 0.00%)</b>		
42,801	Television Francaise (T.F.1)	303,031	0.54
	<b>Miscellaneous Manufacturers (0.00%) (2017: 0.08%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.07%)</b>		

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Pharmaceuticals (0.31%) (2017: 0.00%)</b>		
3,054	Vilmorin & Cie	172,551	0.31
	<b>Retail (0.06%) (2017: 0.46%)</b>		
2,088	Maisons du Monde	34,890	0.06
	<b>Software (0.10%) (2017: 0.09%)</b>		
2,952	Lectra	53,667	0.10
	<b>Technology Hardware &amp; Equipment (0.55%) (2017: 0.31%)</b>		
13,035	Neopost	310,494	0.55
	<b>Utilities – Electric (0.16%) (2017: 0.17%)</b>		
4,727	Albioma	89,340	0.16
		3,440,741	6.12
	<b>Germany (7.27%) (2017: 10.22%)</b>		
	<b>Aerospace &amp; Defense (0.06%) (2017: 0.00%)</b>		
1,079	OHB	33,341	0.06
	<b>Agriculture (0.19%) (2017: 0.18%)</b>		
5,105	BayWa	105,163	0.19
	<b>Auto Parts &amp; Equipment (0.25%) (2017: 1.04%)</b>		
12,995	ElringKlinger	88,366	0.16
1,319	Grammer	49,726	0.09
		138,092	0.25
	<b>Building &amp; Construction Materials (0.04%) (2017: 0.04%)</b>		
1,945	CENTROTEC Sustainable	22,251	0.04
	<b>Chemicals (0.04%) (2017: 0.00%)</b>		
3,822	H&R	23,276	0.04
	<b>Commercial Services (0.37%) (2017: 1.03%)</b>		
11,901	Hamburger Hafen und Logistik	206,244	0.37
	<b>Computers (0.21%) (2017: 0.09%)</b>		
2,082	CANCOM	59,670	0.11
2,534	Jenoptik	57,725	0.10
		117,395	0.21
	<b>Consumer Durables &amp; Apparels (0.00%) (2017: 0.08%)</b>		
	<b>Diversified Financial Services (1.50%) (2017: 0.66%)</b>		
15,242	Aurelius Equity Opportunities	483,477	0.86
21,663	MLP	95,317	0.17
16,650	Wuestenrot & Wuerttembergische	266,400	0.47
		845,194	1.50
	<b>Electrical Components &amp; Equipment (0.45%) (2017: 0.30%)</b>		
4,684	Leoni	141,831	0.25
1,515	SMA Solar Technology	25,134	0.04
2,062	Vossloh	87,532	0.16
		254,497	0.45

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Energy – Alternate Sources (0.51%) (2017: 0.40%)</b>		
17,731	CropEnergies	79,878	0.14
22,863	Encavis	125,747	0.22
12,433	VERBIO Vereinigte BioEnergie	82,990	0.15
		288,615	0.51
	<b>Engineering &amp; Construction (0.22%) (2017: 0.48%)</b>		
4,886	Bilfinger	124,495	0.22
	<b>Entertainment (0.42%) (2017: 0.16%)</b>		
4,302	bet-at-home.com	197,032	0.35
4,926	Borussia Dortmund	39,235	0.07
		236,267	0.42
	<b>Healthcare Services (0.12%) (2017: 0.24%)</b>		
3,080	RHOEN-KLINIKUM	67,945	0.12
	<b>Iron &amp; Steel (0.00%) (2017: 0.23%)</b>		
	<b>Machinery – Diversified (0.59%) (2017: 0.81%)</b>		
13,741	Deutz	70,697	0.13
1,129	Koenig & Bauer	41,209	0.07
670	Pfeiffer Vacuum Technology	72,829	0.13
2,473	Washtec	149,369	0.26
		334,104	0.59
	<b>Machinery, Construction &amp; Mining (0.27%) (2017: 1.68%)</b>		
9,281	Wacker Neuson	153,322	0.27
	<b>Miscellaneous Manufacturers (0.24%) (2017: 0.42%)</b>		
3,469	Indus Holding	135,291	0.24
	<b>Other Industrial (0.37%) (2017: 0.20%)</b>		
14,949	Kloeckner & Co	90,591	0.16
2,675	Norma Group	115,506	0.21
		206,097	0.37
	<b>Real Estate (0.00%) (2017: 0.64%)</b>		
	<b>Real Estate Investment Trusts (0.79%) (2017: 0.73%)</b>		
36,514	alstria office REIT	445,471	0.79
	<b>Retail (0.27%) (2017: 0.32%)</b>		
10,968	Takkt	149,604	0.27
	<b>Semiconductors (0.06%) (2017: 0.06%)</b>		
1,656	Elmos Semiconductor	32,060	0.06
	<b>Software (0.25%) (2017: 0.15%)</b>		
2,297	CompuGroup Medical	92,891	0.16
3,145	GFT Technologies	21,056	0.04
2,444	RIB Software	28,912	0.05
		142,859	0.25



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.05%) (2017: 0.28%)</b>		
2,590	Sixt Leasing	29,526	0.05
		4,091,109	7.27
	<b>Ireland (1.74%) (2017: 1.54%)</b>		
	<b>Agriculture (0.24%) (2017: 0.22%)</b>		
24,164	Origin Enterprises	138,460	0.24
	<b>Beverages (0.36%) (2017: 0.35%)</b>		
74,059	C&C Group	201,811	0.36
	<b>Diversified Financial Services (0.00%) (2017: 0.07%)</b>		
	<b>Food (0.47%) (2017: 0.40%)</b>		
114,136	Greencore Group	226,600	0.40
26,100	Total Produce	36,931	0.07
		263,531	0.47
	<b>Full Line Insurance (0.06%) (2017: 0.00%)</b>		
4,471	FBD Holdings	36,841	0.06
	<b>Pharmaceuticals (0.00%) (2017: 0.28%)</b>		
	<b>Real Estate Investment Trusts (0.14%) (2017: 0.00%)</b>		
61,648	Hibernia REIT	77,183	0.14
	<b>Retail (0.30%) (2017: 0.00%)</b>		
23,326	Grafton Group	167,102	0.30
	<b>Transportation (0.17%) (2017: 0.22%)</b>		
22,381	Irish Continental Group	95,119	0.17
		980,047	1.74
	<b>Italy (10.54%) (2017: 11.61%)</b>		
	<b>Aerospace &amp; Defense (0.07%) (2017: 0.00%)</b>		
3,555	Avio	39,674	0.07
	<b>Auto Parts &amp; Equipment (0.17%) (2017: 0.00%)</b>		
100,260	CIR-Compagnie Industriali Riunite	93,142	0.17
	<b>Banks (1.18%) (2017: 0.28%)</b>		
49,075	Banca Popolare di Sondrio SCARL	129,165	0.23
18,027	Banca Sistema	25,923	0.05
65,393	BPER Banca	219,982	0.39
31,757	Credito Emiliano	159,738	0.28
13,961	doBank	129,069	0.23
		663,877	1.18
	<b>Beverages (0.05%) (2017: 0.04%)</b>		
4,692	Massimo Zanetti Beverage Group	26,979	0.05
	<b>Building &amp; Construction Materials (0.11%) (2017: 0.41%)</b>		
12,381	Cementir Holding	63,762	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Commercial Services (0.53%) (2017: 1.10%)</b>		
12,429	ASTM	217,259	0.39
5,093	Gruppo MutuiOnline	80,775	0.14
		<u>298,034</u>	<u>0.53</u>
	<b>Consumer Durables &amp; Apparels (0.52%) (2017: 0.67%)</b>		
2,602	Brunello Cucinelli	78,190	0.14
33,005	Geox	38,715	0.07
4,318	Tod's	178,247	0.31
		<u>295,152</u>	<u>0.52</u>
	<b>Distribution &amp; Wholesale (0.49%) (2017: 0.45%)</b>		
9,700	Esprinet	34,338	0.06
11,764	MARR	242,338	0.43
		<u>276,676</u>	<u>0.49</u>
	<b>Diversified Financial Services (1.34%) (2017: 0.46%)</b>		
61,037	Anima Holding	197,150	0.35
85,325	Banca Farmafactoring	387,375	0.69
11,007	Banca IFIS	169,948	0.30
		<u>754,473</u>	<u>1.34</u>
	<b>Electronics (0.03%) (2017: 0.25%)</b>		
1,391	El.En.	17,624	0.03
	<b>Energy – Alternate Sources (0.16%) (2017: 0.22%)</b>		
38,292	Falck Renewables	89,795	0.16
	<b>Engineering &amp; Construction (1.08%) (2017: 1.37%)</b>		
123,876	Enav	525,482	0.93
58,041	Salini Impregilo	82,186	0.15
		<u>607,668</u>	<u>1.08</u>
	<b>Entertainment (0.33%) (2017: 0.30%)</b>		
12,015	Gamenet Group	83,504	0.15
24,230	RAI Way	105,037	0.18
		<u>188,541</u>	<u>0.33</u>
	<b>Financial Services (0.00%) (2017: 0.65%)</b>		
	<b>Food (0.04%) (2017: 0.12%)</b>		
2,750	La Doria	21,780	0.04
	<b>Full Line Insurance (0.55%) (2017: 0.77%)</b>		
43,221	Societa Cattolica di Assicurazioni	307,085	0.55
	<b>Holding Companies – Diversified Operations (0.05%) (2017: 0.33%)</b>		
65,148	Cofide	30,196	0.05
	<b>Internet (0.49%) (2017: 0.03%)</b>		
30,537	Cerved Group	218,492	0.39
1,295	Reply	57,084	0.10
		<u>275,576</u>	<u>0.49</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Leisure Time (0.32%) (2017: 0.43%)</b>		
51,314	Piaggio & C	93,956	0.17
8,952	Technogym	83,791	0.15
		177,747	0.32
	<b>Machinery – Diversified (0.28%) (2017: 0.20%)</b>		
1,760	Biesse	30,219	0.06
12,380	Gima TT	80,742	0.14
2,431	SAES Getters	44,196	0.08
		155,157	0.28
	<b>Machinery, Construction &amp; Mining (0.04%) (2017: 0.04%)</b>		
1,696	Danieli & C Officine Meccaniche	21,878	0.04
	<b>Media (0.12%) (2017: 0.06%)</b>		
20,374	Cairo Communication	69,781	0.12
	<b>Oil &amp; Gas (0.90%) (2017: 1.58%)</b>		
298,541	Saras	504,833	0.90
	<b>Oil &amp; Gas Services (0.31%) (2017: 0.25%)</b>		
54,894	Maire Tecnimont	176,210	0.31
	<b>Other Consumer, Cyclical (0.05%) (2017: 0.04%)</b>		
22,550	Emak	28,233	0.05
	<b>Packaging &amp; Containers (0.15%) (2017: 0.21%)</b>		
9,613	Zignago Vetro	81,710	0.15
	<b>Real Estate Investment Trusts (0.38%) (2017: 0.38%)</b>		
40,248	Immobiliare Grande Distribuzione SIIQ	216,615	0.38
	<b>Retail (0.28%) (2017: 0.28%)</b>		
71,245	OVS	77,942	0.14
8,003	Unieuro	77,349	0.14
		155,291	0.28
	<b>Technology Hardware &amp; Equipment (0.18%) (2017: 0.00%)</b>		
5,021	Datalogic	102,428	0.18
	<b>Telecommunications (0.00%) (2017: 0.46%)</b>		
	<b>Textile (0.07%) (2017: 0.00%)</b>		
4,258	Aquafil	38,237	0.07
	<b>Utilities – Electric &amp; Gas (0.27%) (2017: 0.23%)</b>		
48,262	Ascopiave	150,095	0.27
		5,928,249	10.54
	<b>Netherlands (4.64%) (2017: 5.44%)</b>		
	<b>Agriculture (0.21%) (2017: 0.24%)</b>		
14,433	ForFarmers	116,186	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.06%) (2017: 0.00%)</b>		
1,553	Kendrion	32,458	0.06
	<b>Beverages (0.00%) (2017: 0.68%)</b>		
	<b>Chemicals (0.00%) (2017: 0.52%)</b>		
	<b>Closed End Investment Company (0.00%) (2017: 0.41%)</b>		
	<b>Commercial Services (0.05%) (2017: 0.71%)</b>		
2,510	Brunel International	27,409	0.05
	<b>Delivery services (0.59%) (2017: 0.46%)</b>		
165,071	PostNL	329,647	0.59
	<b>Diversified Financial Services (0.72%) (2017: 0.00%)</b>		
21,071	BinckBank	128,322	0.23
18,995	Intertrust	279,037	0.49
		407,359	0.72
	<b>Electrical Components &amp; Equipment (0.00%) (2017: 0.48%)</b>		
	<b>Energy – Alternate Sources (0.05%) (2017: 0.00%)</b>		
2,256	SIF Holding	26,305	0.05
	<b>Engineering &amp; Construction (0.73%) (2017: 0.66%)</b>		
13,007	Arcadis	138,654	0.25
38,214	Koninklijke BAM Groep	96,070	0.17
12,802	Koninklijke Volkerwessels	177,052	0.31
		411,776	0.73
	<b>Food (0.90%) (2017: 0.23%)</b>		
3,560	Amsterdam Commodities	62,087	0.11
6,457	Corbion	157,938	0.28
7,556	Sligro Food Group	262,949	0.47
2,976	Wessanen	23,763	0.04
		506,737	0.90
	<b>Leisure Time (0.13%) (2017: 0.13%)</b>		
3,888	Accell Group	73,250	0.13
	<b>Other Industrial (0.04%) (2017: 0.10%)</b>		
866	AMG Advanced Metallurgical Group	24,404	0.04
	<b>Retail (0.03%) (2017: 0.12%)</b>		
5,067	Beter Bed Holding	18,241	0.03
	<b>Semiconductors (1.13%) (2017: 0.70%)</b>		
34,484	BE Semiconductor Industries	637,195	1.13
		2,610,967	4.64
	<b>Norway (7.16%) (2017: 7.56%)</b>		
	<b>Aerospace &amp; Defense (0.26%) (2017: 0.35%)</b>		
12,295	Kongsberg Gruppen	146,069	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Banks (1.97%) (2017: 1.47%)</b>		
13,339	Pareto Bank	45,547	0.08
5,148	Sbanken	39,005	0.07
36,882	SpareBank 1 Nord Norge	233,989	0.42
38,548	SpareBank 1 SMN	327,896	0.58
46,516	SpareBank 1 SR-Bank	419,169	0.74
8,311	Sparebanken Vest	44,499	0.08
		1,110,105	1.97
	<b>Beverages (0.06%) (2017: 0.09%)</b>		
7,489	Arcus	31,019	0.06
	<b>Chemicals (0.15%) (2017: 0.27%)</b>		
11,472	Borregaard	86,689	0.15
	<b>Diversified Financial Services (0.00%) (2017: 0.03%)</b>		
	<b>Energy – Alternate Sources (0.10%) (2017: 0.08%)</b>		
7,165	Scatec Solar	53,419	0.10
	<b>Engineering &amp; Construction (0.60%) (2017: 0.35%)</b>		
5,677	NRC Group	40,719	0.07
30,295	Veidekke	296,563	0.53
		337,282	0.60
	<b>Environmental Control (0.00%) (2017: 0.37%)</b>		
	<b>Food (1.18%) (2017: 1.23%)</b>		
31,508	Austevoll Seafood	339,949	0.60
20,031	Grieg Seafood	207,014	0.37
6,465	Norway Royal Salmon	116,908	0.21
		663,871	1.18
	<b>Full Line Insurance (0.00%) (2017: 0.22%)</b>		
	<b>Holding Companies – Diversified Operations (0.00%) (2017: 0.07%)</b>		
	<b>Home Furnishings (0.00%) (2017: 0.13%)</b>		
	<b>Internet (0.51%) (2017: 0.63%)</b>		
25,814	Atea	289,467	0.51
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.53%)</b>		
	<b>Other Finance (0.10%) (2017: 0.37%)</b>		
127,050	ABG Sundal Collier Holding	58,399	0.10
	<b>Other Industrial (0.04%) (2017: 0.00%)</b>		
9,166	Hexagon Composites	22,640	0.04
	<b>Real Estate (0.90%) (2017: 0.69%)</b>		
34,370	Entra	399,994	0.71
25,575	Selvaag Bolig	104,509	0.19
		504,503	0.90

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Retail (0.26%) (2017: 0.36%)</b>		
62,018	Europris	145,041	0.26
	<b>Specialty Retailers (0.10%) (2017: 0.26%)</b>		
21,528	XXL	56,763	0.10
	<b>Transportation (0.93%) (2017: 0.06%)</b>		
29,318	Amer Shipping comp	98,628	0.18
70,750	Ocean Yield	423,126	0.75
		521,754	0.93
		4,027,021	7.16
	<b>Portugal (3.23%) (2017: 3.51%)</b>		
	<b>Commercial Services (0.47%) (2017: 0.40%)</b>		
90,784	CTT-Correios de Portugal	267,450	0.47
	<b>Engineering &amp; Construction (0.15%) (2017: 0.43%)</b>		
51,030	Mota-Engil	82,158	0.15
	<b>Food (0.59%) (2017: 0.86%)</b>		
409,870	Sonae	331,995	0.59
	<b>Forest Products &amp; Paper (0.80%) (2017: 0.91%)</b>		
39,629	Altri	229,848	0.41
14,200	Corticeira Amorim SGPS	127,800	0.22
7,269	Semapa-Sociedade de Investimento e Gestao	95,224	0.17
		452,872	0.80
	<b>Industrial Suppliers (0.09%) (2017: 0.16%)</b>		
57,191	Sonae Capital	48,555	0.09
	<b>Utilities – Electric (1.13%) (2017: 0.75%)</b>		
260,247	REN – Redes Energeticas Nacionais	633,441	1.13
		1,816,471	3.23
	<b>Spain (4.51%) (2017: 2.93%)</b>		
	<b>Chemicals (0.03%) (2017: 0.00%)</b>		
5,319	Ercros	16,563	0.03
	<b>Commercial Services (0.13%) (2017: 0.16%)</b>		
7,669	Applus Services	74,313	0.13
	<b>Energy – Alternate Sources (0.00%) (2017: 0.80%)</b>		
	<b>Engineering &amp; Construction (1.04%) (2017: 0.78%)</b>		
187,261	Obrascon Huarte Lain	122,094	0.22
60,159	Sacyr	104,918	0.19
16,662	Tecnicas Reunidas	355,567	0.63
		582,579	1.04
	<b>Entertainment (0.12%) (2017: 0.00%)</b>		
6,232	Parques Reunidos Servicios Centrales	67,306	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Environmental Control (0.10%) (2017: 0.18%)</b>		
5,822	Fluidra	56,997	0.10
	<b>Food (0.21%) (2017: 0.00%)</b>		
260,353	Distribuidora Internacional de Alimentacion	120,153	0.21
	<b>Forest Products &amp; Paper (0.64%) (2017: 0.30%)</b>		
32,602	Ence Energia y Celulosa	178,822	0.32
10,867	Papeles y Cartones de Europa	182,348	0.32
		361,170	0.64
	<b>Machinery – Diversified (0.10%) (2017: 0.00%)</b>		
10,892	Talgo	58,381	0.10
	<b>Media (0.55%) (2017: 0.00%)</b>		
70,841	Atresmedia Corp de Medios de Comunicacion	309,008	0.55
	<b>Pharmaceuticals (0.62%) (2017: 0.25%)</b>		
15,388	Almirall	205,738	0.37
47,364	Faes Farma	140,671	0.25
		346,409	0.62
	<b>Real Estate Investment Trusts (0.35%) (2017: 0.00%)</b>		
26,197	Lar Espana Real Estate Socimi	195,168	0.35
	<b>Telecommunications (0.45%) (2017: 0.14%)</b>		
36,313	Euskaltel	253,828	0.45
	<b>Transportation (0.17%) (2017: 0.15%)</b>		
2,556	Construcciones y Auxiliar de Ferrocarriles	92,527	0.17
	<b>Utilities – Electric (0.00%) (2017: 0.17%)</b>		
		2,534,402	4.51
	<b>Sweden (15.52%) (2017: 12.07%)</b>		
	<b>Auto Parts &amp; Equipment (0.27%) (2017: 0.20%)</b>		
13,157	Mekonomen	118,783	0.21
3,550	Stendorren Fastigheter	35,027	0.06
		153,810	0.27
	<b>Banks (0.00%) (2017: 0.48%)</b>		
	<b>Building &amp; Construction Materials (0.24%) (2017: 0.32%)</b>		
5,055	Alimak Group	54,864	0.10
14,962	Inwido	82,081	0.14
		136,945	0.24
	<b>Chemicals (0.13%) (2017: 0.00%)</b>		
2,013	Nolato	72,794	0.13
	<b>Commercial Services (0.61%) (2017: 0.51%)</b>		
21,923	Bravida Holding	132,598	0.24
23,884	Coor Service Management Holding	165,904	0.30
17,048	ITAB Shop Concept	25,231	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Commercial Services (0.61%) (2017: 0.51%) (continued)</b>		
3,478	Semcon	16,232	0.03
		339,965	0.61
	<b>Computers (0.31%) (2017: 0.34%)</b>		
22,383	Acando	64,267	0.11
15,159	HIQ International	70,762	0.13
2,597	KNOW IT	39,359	0.07
		174,388	0.31
	<b>Consumer Durables &amp; Apparels (0.07%) (2017: 0.06%)</b>		
7,808	New Wave Group	36,517	0.07
	<b>Distribution &amp; Wholesale (0.36%) (2017: 0.26%)</b>		
5,843	AddTech	91,205	0.16
7,047	Bergman & Beving	58,893	0.11
3,769	Bufab	31,870	0.06
5,805	Munters Group	19,474	0.03
		201,442	0.36
	<b>Diversified Financial Services (0.85%) (2017: 0.85%)</b>		
3,477	Avanza Bank Holding	145,324	0.26
61,506	Resurs Holding	331,957	0.59
		477,281	0.85
	<b>Electrical Components &amp; Equipment (0.13%) (2017: 0.00%)</b>		
10,037	Fagerhult	75,364	0.13
	<b>Electronics (0.47%) (2017: 0.38%)</b>		
8,678	Gunnebo	19,180	0.03
7,510	Lagercrantz Group	63,800	0.11
12,761	Mycronic	148,700	0.27
33,912	Pricer	31,084	0.06
		262,764	0.47
	<b>Engineering &amp; Construction (2.75%) (2017: 0.31%)</b>		
9,508	AF	150,477	0.27
4,361	Instalco Intressenter	29,690	0.05
24,861	JM	424,367	0.75
27,946	NCC	379,967	0.68
78,580	Peab	561,341	1.00
		1,545,842	2.75
	<b>Entertainment (0.98%) (2017: 0.74%)</b>		
33,970	Betsson	244,678	0.43
3,236	Evolution Gaming Group	162,678	0.29
8,539	LeoVegas	33,499	0.06
5,370	SkiStar	109,678	0.20
		550,533	0.98



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (0.31%) (2017: 0.25%)</b>		
43,294	Cloetta	103,803	0.18
11,549	Scandi Standard	70,536	0.13
		174,339	0.31
	<b>Forest Products &amp; Paper (0.04%) (2017: 0.05%)</b>		
24,790	Rottneros	20,155	0.04
	<b>Hand &amp; Machine Tools (0.00%) (2017: 0.06%)</b>		
	<b>Healthcare Products (0.19%) (2017: 0.10%)</b>		
21,201	Arjo	59,304	0.11
4,410	Biotage	47,429	0.08
		106,733	0.19
	<b>Healthcare Services (0.27%) (2017: 0.26%)</b>		
5,326	Ambea	45,667	0.08
13,962	Attendo	108,417	0.19
		154,084	0.27
	<b>Home Builders (0.43%) (2017: 0.12%)</b>		
21,385	Bonava	240,964	0.43
	<b>Home Furnishings (0.73%) (2017: 0.73%)</b>		
45,088	Nobia	219,056	0.39
83,864	Ratos	192,635	0.34
		411,691	0.73
	<b>Internet (0.00%) (2017: 0.37%)</b>		
	<b>Leisure Time (0.34%) (2017: 0.31%)</b>		
12,056	Thule Group	192,825	0.34
	<b>Lodging (0.16%) (2017: 0.37%)</b>		
11,507	Scandic Hotels Group	88,673	0.16
	<b>Machinery – Diversified (0.28%) (2017: 0.14%)</b>		
7,215	Beijer Ref	103,850	0.18
4,706	Concentric	55,627	0.10
		159,477	0.28
	<b>Media (0.58%) (2017: 0.79%)</b>		
11,254	Modern Times Group	325,350	0.58
	<b>Mining (0.06%) (2017: 0.07%)</b>		
3,774	Bulten	32,843	0.06
	<b>Other Consumer, Cyclical (0.17%) (2017: 0.09%)</b>		
10,056	Duni	97,335	0.17
	<b>Other Industrial (0.25%) (2017: 0.17%)</b>		
10,043	Granges	79,769	0.14
9,900	Lindab International	62,028	0.11
		141,797	0.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Pharmaceuticals (0.19%) (2017: 0.21%)</b>		
1,985	BioGaia	62,184	0.11
3,246	Vitrolife	47,081	0.08
		<u>109,265</u>	<u>0.19</u>
	<b>Real Estate (2.34%) (2017: 1.79%)</b>		
18,332	Atrium Ljungberg	274,935	0.49
5,091	Catena	110,761	0.20
33,058	Hemfosa Fastigheter	227,998	0.40
40,158	Kungsleden	249,229	0.44
5,442	Magnolia Bostad	19,599	0.03
9,162	NP3 Fastigheter	55,144	0.10
14,150	Platzer Fastigheter Holding	83,211	0.15
8,884	Victoria Park	31,732	0.06
25,958	Wihlborgs Fastigheter	262,269	0.47
		<u>1,314,878</u>	<u>2.34</u>
	<b>Retail (1.24%) (2017: 1.02%)</b>		
34,305	Bilia	280,431	0.50
16,640	Byggmax Group	52,539	0.09
27,876	Clas Ohlson	212,749	0.38
13,565	Dustin Group	98,107	0.17
31,721	KappAhl	54,459	0.10
		<u>698,285</u>	<u>1.24</u>
	<b>Software (0.46%) (2017: 0.46%)</b>		
9,583	Global Gaming 555	34,247	0.06
51,876	NetEnt	187,081	0.33
2,706	Paradox Interactive	35,831	0.07
		<u>257,159</u>	<u>0.46</u>
	<b>Telecommunications (0.05%) (2017: 0.00%)</b>		
2,253	HMS Networks	27,343	0.05
	<b>Transportation (0.26%) (2017: 0.26%)</b>		
24,926	Nobina	147,318	0.26
		<u>8,728,159</u>	<u>15.52</u>
	<b>Switzerland (2.20%) (2017: 4.34%)</b>		
	<b>Auto Manufacturers (0.16%) (2017: 0.00%)</b>		
684	Autoneum Holding	89,467	0.16
	<b>Banks (0.46%) (2017: 1.20%)</b>		
50,291	EFG International	256,606	0.46
	<b>Cosmetics &amp; Personal Care (0.37%) (2017: 0.52%)</b>		
10,498	Oriflame Holding	205,196	0.37
	<b>Diversified Financial Services (0.08%) (2017: 0.95%)</b>		
1,177	Swissquote Group Holding	47,261	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.19%) (2017: 0.25%)</b>		
1,877	Huber + Suhner	109,097	0.19
	<b>Engineering &amp; Construction (0.13%) (2017: 0.26%)</b>		
2,560	Implenia	75,147	0.13
	<b>Healthcare Products (0.07%) (2017: 0.17%)</b>		
528	Comet Holding	37,366	0.07
	<b>Machinery – Diversified (0.23%) (2017: 0.37%)</b>		
2,126	Bobst Group	128,852	0.23
	<b>Pharmaceuticals (0.11%) (2017: 0.00%)</b>		
604	Ypsomed Holding	62,173	0.11
	<b>Software (0.02%) (2017: 0.00%)</b>		
2,770	Kudelski	13,863	0.02
	<b>Specialty Retailers (0.22%) (2017: 0.13%)</b>		
12,512	Mobilezone Holding	121,465	0.22
	<b>Telecommunications (0.16%) (2017: 0.49%)</b>		
4,683	Ascom Holding	56,433	0.10
453	U-Blox	31,736	0.06
		88,169	0.16
		1,234,662	2.20
	<b>United Kingdom (24.68%) (2017: 25.66%)</b>		
	<b>Advertising (0.11%) (2017: 0.09%)</b>		
20,290	Huntsworth	24,414	0.04
7,940	M&C Saatchi	25,565	0.05
2,522	Next Fifteen Communications Group	13,740	0.02
		63,719	0.11
	<b>Aerospace &amp; Defense (0.27%) (2017: 0.13%)</b>		
846	Avon Rubber	11,782	0.02
12,552	Chemring Group	22,543	0.04
7,923	Ultra Electronics Holdings	114,752	0.21
		149,077	0.27
	<b>Agriculture (0.09%) (2017: 0.11%)</b>		
2,140	Genus	51,165	0.09
	<b>Airlines (0.05%) (2017: 0.04%)</b>		
3,289	Dart Group	28,289	0.05
	<b>Auto Parts &amp; Equipment (0.03%) (2017: 0.00%)</b>		
8,239	TI Fluid Systems	15,329	0.03
	<b>Banks (0.33%) (2017: 0.62%)</b>		
6,007	Bank of Georgia Group	92,156	0.16
5,464	TBC Bank Group	92,652	0.17
		184,808	0.33

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Beverages (0.56%) (2017: 0.52%)</b>		
9,120	AG Barr	80,168	0.14
177,283	Marston's	185,761	0.33
20,922	Stock Spirits Group	48,484	0.09
		314,413	0.56
	<b>Building &amp; Construction Materials (1.06%) (2017: 0.85%)</b>		
38,452	Epwin Group	31,059	0.06
11,770	Eurocell	28,062	0.05
20,852	Forterra	52,039	0.09
44,076	Ibstock	97,573	0.17
21,082	James Halstead	100,293	0.18
24,245	Marshalls	125,550	0.22
6,402	Norcros	13,552	0.02
19,523	Polypipe Group	71,212	0.13
32,403	Topps Tiles	22,635	0.04
21,664	Tyman	56,720	0.10
		598,695	1.06
	<b>Chemicals (0.60%) (2017: 1.24%)</b>		
38,165	Elementis	77,429	0.14
40,414	Filtrona	154,169	0.27
26,200	Synthomer	104,324	0.19
		335,922	0.60
	<b>Commercial Services (3.60%) (2017: 2.60%)</b>		
76,528	AA	63,946	0.11
35,215	Aggreko	287,425	0.51
18,470	Ascential	77,578	0.14
91,440	BCA Marketplace	224,124	0.40
6,130	Clipper Logistics	15,366	0.03
16,229	De La Rue	76,482	0.14
3,952	Dignity	30,667	0.05
21,439	Equiniti Group	51,712	0.09
15,322	Global Ports Holding	67,855	0.12
45,307	ITE Group	32,053	0.06
25,497	Johnson Service Group	33,236	0.06
13,175	Mears Group	47,852	0.09
51,647	Michael Page International	259,393	0.46
9,887	Mitie Group	12,183	0.02
19,841	Northgate	83,955	0.15
44,416	QinetiQ Group	141,724	0.25
63,849	Redde	120,930	0.22
3,533	Restore	12,714	0.02
29,148	RPS Group	44,165	0.08
15,277	RWS Holdings	81,527	0.14
16,099	Savills	126,808	0.23

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Commercial Services (3.60%) (2017: 2.60%) (continued)</b>			
31,676	Speedy Hire	20,998	0.04
2,624	Staffline Group	36,251	0.06
19,255	SThree	61,461	0.11
6,812	XPS Pensions Group	12,409	0.02
		2,022,814	3.60
<b>Computers (0.54%) (2017: 0.71%)</b>			
7,816	Computacenter	87,601	0.16
8,672	FDM Group Holdings	71,786	0.13
6,539	Kainos Group	29,141	0.05
21,417	NCC Group	41,828	0.08
8,690	Softcat	56,928	0.10
8,378	Xaar	13,544	0.02
		300,828	0.54
<b>Consumer Durables &amp; Apparels (0.12%) (2017: 0.39%)</b>			
3,933	Ted Baker	67,918	0.12
<b>Cosmetics &amp; Personal Care (0.24%) (2017: 0.20%)</b>			
57,897	PZ Cussons	137,264	0.24
<b>Distribution &amp; Wholesale (0.34%) (2017: 0.51%)</b>			
7,418	Diploma	100,000	0.18
5,005	Discoverie Group	20,241	0.04
56,241	SIG	68,800	0.12
		189,041	0.34
<b>Diversified Financial Services (0.94%) (2017: 0.85%)</b>			
41,682	Brewin Dolphin Holdings	149,718	0.27
44,064	CMC Markets	51,645	0.09
28,182	OneSavings Bank	109,893	0.19
12,168	PayPoint	109,672	0.19
13,458	Polar Capital Holdings	70,771	0.13
10,927	Premier Asset Management Group	21,791	0.04
4,992	Urban & Civic	14,572	0.03
		528,062	0.94
<b>Electronics (0.11%) (2017: 0.13%)</b>			
2,199	Oxford Instruments	22,294	0.04
2,178	Smart Metering Systems	12,739	0.02
13,209	TT electronics	28,815	0.05
		63,848	0.11
<b>Engineering &amp; Construction (0.80%) (2017: 0.84%)</b>			
10,910	Costain Group	38,349	0.07
27,383	Galliford Try	190,064	0.34
8,186	Keller Group	45,008	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Engineering &amp; Construction (0.80%) (2017: 0.84%) (continued)</b>			
22,534	Kier Group	102,430	0.18
4,477	Morgan Sindall Group	52,573	0.09
30,150	Severfield	23,681	0.04
		452,105	0.80
<b>Entertainment (0.20%) (2017: 0.44%)</b>			
55,705	Rank Group	85,521	0.15
1,150	Zeal Network	23,920	0.05
		109,441	0.20
<b>Environmental Control (0.12%) (2017: 0.15%)</b>			
15,202	Biffa	33,162	0.06
96,720	Shanks Group	35,506	0.06
		68,668	0.12
<b>Food (0.79%) (2017: 0.75%)</b>			
2,576	Cranswick	75,537	0.13
22,795	Dairy Crest Group	107,223	0.19
24,741	Devro	44,158	0.08
11,459	Greggs	161,626	0.29
5,720	Hilton Food Group	57,482	0.10
		446,026	0.79
<b>Full Line Insurance (1.42%) (2017: 1.13%)</b>			
27,581	Chesnara	106,167	0.19
114,209	Hastings Group Holdings	237,815	0.42
87,012	Just Group	88,944	0.16
12,529	Numis	33,431	0.06
289,120	Saga	333,709	0.59
		800,066	1.42
<b>Healthcare Products (0.04%) (2017: 0.10%)</b>			
2,693	Clinigen Healthcare	22,622	0.04
<b>Healthcare Services (0.09%) (2017: 0.07%)</b>			
6,256	CareTech Holdings	23,907	0.04
21,386	Spire Healthcare Group	25,947	0.05
		49,854	0.09
<b>Home Builders (1.11%) (2017: 1.61%)</b>			
18,197	Bovis Homes Group	174,717	0.31
41,235	Countryside Properties	139,843	0.25
71,845	Crest Nicholson Holdings	262,703	0.47
6,173	MJ Gleeson	44,291	0.08
		621,554	1.11
<b>Household Products (0.05%) (2017: 0.06%)</b>			
19,461	McBride	27,102	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Internet (0.42%) (2017: 0.14%)</b>		
13,711	Gocompare.Com Group	10,449	0.02
9,140	iomart Group	33,604	0.06
62,194	Moneysupermarket.com Group	190,897	0.34
		234,950	0.42
	<b>Iron &amp; Steel (0.20%) (2017: 0.14%)</b>		
52,042	Ferrexpo	112,860	0.20
	<b>Leisure Time (0.08%) (2017: 0.09%)</b>		
13,733	Hollywood Bowl Group	35,650	0.06
2,809	On the Beach Group	10,515	0.02
		46,165	0.08
	<b>Lodging (0.13%) (2017: 0.37%)</b>		
13,970	Millennium & Copthorne Hotels	72,763	0.13
	<b>Media (0.28%) (2017: 0.32%)</b>		
6,896	Bloomsbury Publishing	15,520	0.03
7,272	Euromoney Institutional Investor	93,495	0.16
66,669	Trinity Mirror	49,023	0.09
		158,038	0.28
	<b>Mining (0.21%) (2017: 1.12%)</b>		
32,194	Central Asia Metals	78,012	0.14
22,861	Hochschild Mining	39,746	0.07
		117,758	0.21
	<b>Miscellaneous Manufacturers (0.90%) (2017: 1.14%)</b>		
5,630	Hill & Smith Holdings	75,270	0.13
31,743	Morgan Advanced Materials	93,081	0.17
90,845	Photo-Me International	90,382	0.16
31,846	Senior	67,199	0.12
27,534	Vesuvius	155,374	0.28
14,610	Volution Group	23,358	0.04
		504,664	0.90
	<b>Oil &amp; Gas (0.08%) (2017: 0.09%)</b>		
62,177	Soco International	47,105	0.08
	<b>Other Consumer, Cyclical (0.25%) (2017: 0.22%)</b>		
18,423	Safestore Holdings	103,961	0.18
13,899	Wincanton	37,629	0.07
		141,590	0.25
	<b>Other Finance (0.19%) (2017: 0.12%)</b>		
29,342	John Laing Group	108,532	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Other Industrial (0.17%) (2017: 0.22%)</b>		
10,802	Bodycote	87,432	0.15
4,950	Trifast	10,368	0.02
		97,800	0.17
	<b>Pharmaceuticals (0.03%) (2017: 0.24%)</b>		
3,099	Eco Animal Health Group	14,156	0.03
	<b>Real Estate (0.71%) (2017: 0.78%)</b>		
10,318	Helical	36,671	0.07
21,469	Inland Homes	12,438	0.02
15,188	LSL Property Services	37,142	0.07
83,928	McCarthy & Stone	129,692	0.23
13,055	ST Modwen Properties	57,597	0.10
9,464	Telford Homes	30,050	0.05
10,893	U & I Group	25,364	0.05
30,602	Watkin Jones	70,064	0.12
		399,018	0.71
	<b>Real Estate Investment Trusts (0.45%) (2017: 0.33%)</b>		
17,038	Big Yellow Group	165,810	0.30
44,609	Civitas Social Housing	52,930	0.09
31,727	PRS REIT	33,368	0.06
		252,108	0.45
	<b>Restaurants &amp; Bars (0.29%) (2017: 0.37%)</b>		
45,184	Domino's Pizza Group	117,343	0.21
3,732	J D Wetherspoon	46,277	0.08
		163,620	0.29
	<b>Retail (2.85%) (2017: 2.64%)</b>		
148,794	Card Factory	287,451	0.51
36,214	DFS Furniture	73,350	0.13
35,133	Dunelm Group	211,759	0.38
58,883	Greene King	346,381	0.62
36,569	Halfords Group	103,892	0.19
14,702	Headlam Group	67,157	0.12
50,335	Lookers	51,817	0.09
2,649	Majestic Wine	7,290	0.01
18,463	McColl's Retail Group	11,416	0.02
76,304	N Brown Group	80,123	0.14
2,790	Patisserie Holdings	1,554	0.00
302,213	Pendragon	75,757	0.13
109,709	Pets at Home Group	141,541	0.25
58,991	Restaurant Group	93,721	0.17
7,101	SuperGroup	37,009	0.07
34,408	Vertu Motors	13,513	0.02
		1,603,731	2.85



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Software (0.27%) (2017: 0.61%)</b>		
6,325	EMIS Group	64,337	0.11
401	First Derivatives	9,471	0.02
14,857	Hostelworld Group	33,353	0.06
45,868	IDOX	14,079	0.02
2,679	Microgen	10,193	0.02
3,859	SDL	20,529	0.04
		<u>151,962</u>	<u>0.27</u>
	<b>Telecommunications (1.74%) (2017: 1.35%)</b>		
3,842	Gamma Communications	31,247	0.05
78,415	Inmarsat	331,369	0.59
74,445	Kcom Group	60,546	0.11
54,662	Spirent Communications	72,105	0.13
214,833	TalkTalk Telecom Group	272,618	0.48
13,369	Telecom Plus	213,291	0.38
		<u>981,176</u>	<u>1.74</u>
	<b>Textile (0.13%) (2017: 0.13%)</b>		
71,963	Coats Group	65,343	0.11
63,565	Low & Bonar	9,914	0.02
		<u>75,257</u>	<u>0.13</u>
	<b>Toys, Games &amp; Hobbies (0.28%) (2017: 0.27%)</b>		
4,682	Games Workshop Group	158,575	0.28
	<b>Transportation (0.95%) (2017: 0.78%)</b>		
10,189	Go-Ahead Group	173,454	0.31
2,752	James Fisher & Sons	53,165	0.10
9,155	John Menzies	52,223	0.09
172,188	Stagecoach Group	254,184	0.45
		<u>533,026</u>	<u>0.95</u>
	<b>Utilities – Electric (0.46%) (2017: 0.05%)</b>		
21,728	ContourGlobal	43,573	0.08
54,050	Drax Group	216,062	0.38
		<u>259,635</u>	<u>0.46</u>
		<u>13,883,119</u>	<u>24.68</u>
	<b>Total Equities</b>	<u>55,478,430</u>	<u>98.64</u>
	<b>Rights (0.01%) (2017: 0.00%)</b>		
	<b>Spain (0.01%) (2017: 0.00%)</b>		
	<b>Pharmaceuticals (0.01%) (2017: 0.00%)</b>		
45,714	Faes Farma	4,682	0.01
	<b>Total Rights</b>	<u>4,682</u>	<u>0.01</u>

---

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

---

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Total Transferable Securities (98.65%) (2017: 99.62%)</b>	55,483,112	98.65
<b>Total Investments (98.65%) (2017: 99.62%)</b>	55,483,112	98.65
<b>Other Net Assets (1.35%) (2017: 0.38%)</b>	760,374	1.35
<b>Net Assets (100.00%) (2017: 100.00%)</b>	56,243,486	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	98.61
Other assets	1.39
	<u>100.00</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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.33%) (2017: 96.04%)</b>		
	<b>Equities (99.33%) (2017: 96.04%)</b>		
	<b>Brazil (4.23%) (2017: 3.30%)</b>		
	<b>Advertising (0.05%) (2017: 0.24%)</b>		
2,288	Multiplus	14,847	0.05
	<b>Auto Parts &amp; Equipment (0.07%) (2017: 0.07%)</b>		
1,154	Mahle-Metal LeveMahle-Metal Leve Industria e Comercio	7,479	0.03
2,064	Tupy	10,731	0.04
		18,210	0.07
	<b>Banks (0.77%) (2017: 0.48%)</b>		
10,922	Banco do Brasil	131,011	0.46
4,431	Banco Santander Brasil	48,817	0.17
5,074	Itau Unibanco Holding	39,340	0.14
		219,168	0.77
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.08%)</b>		
	<b>Commercial Services (0.95%) (2017: 0.47%)</b>		
34,452	CCR	99,558	0.35
52,122	Cielo	119,555	0.42
6,196	EcoRodovias Infraestrutura e Logistica	14,995	0.06
10,438	Qualicorp Consultoria e Corretora de Seguros	34,715	0.12
		268,823	0.95
	<b>Consumer Durables &amp; Apparels (0.04%) (2017: 0.09%)</b>		
4,539	Grendene	9,603	0.04
	<b>Full Line Insurance (0.30%) (2017: 0.45%)</b>		
11,576	BB Seguridade Participacoes	82,405	0.29
1,776	Wiz Solucoes e Corretagem de Seguros	3,213	0.01
		85,618	0.30
	<b>Healthcare Services (0.07%) (2017: 0.09%)</b>		
3,969	Fleury	20,256	0.07
	<b>Home Builders (0.09%) (2017: 0.11%)</b>		
7,843	MRV Engenharia e Participacoes	25,012	0.09
	<b>Internet (0.08%) (2017: 0.00%)</b>		
2,081	Smiles Fidelidade	23,501	0.08
	<b>Oil &amp; Gas (0.15%) (2017: 0.27%)</b>		
6,393	Petrobras Distribuidora	42,392	0.15
	<b>Pharmaceuticals (0.23%) (2017: 0.00%)</b>		
8,258	Hypera	64,347	0.23
	<b>Real Estate (0.08%) (2017: 0.00%)</b>		
3,196	Ez Tec Empreendimentos e Participacoes	20,632	0.07
565	LOG Commercial Properties e Participacoes	2,627	0.01
		23,259	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.08%) (2017: 0.14%)</b>		
3,130	Cia Hering	23,614	0.08
	<b>Transportation (0.02%) (2017: 0.00%)</b>		
800	Tegma Gestao Logistica	5,676	0.02
	<b>Utilities – Electric (0.79%) (2017: 0.81%)</b>		
5,200	AES Tiete Energia	13,444	0.05
444	Cia Paranaense de Energia	3,414	0.01
6,393	EDP – Energias do Brasil	24,330	0.09
9,440	Engie Brasil Energia	80,425	0.28
16,695	Transmissora Alianca de Energia Eletrica	101,658	0.36
		223,271	0.79
	<b>Water (0.46%) (2017: 0.00%)</b>		
6,216	Cia de Saneamento Basico do Estado de Sao Paulo	50,520	0.18
2,398	Cia de Saneamento de Minas Gerais	38,070	0.13
2,664	Cia de Saneamento do Parana	42,272	0.15
		130,862	0.46
		1,198,459	4.23
	<b>Chile (0.92%) (2017: 1.27%)</b>		
	<b>Banks (0.21%) (2017: 0.16%)</b>		
814,385	Banco Santander Chile	60,656	0.21
	<b>Diversified Financial Services (0.00%) (2017: 0.12%)</b>		
	<b>Holding Companies – Diversified Operations (0.03%) (2017: 0.05%)</b>		
571	Inversiones La Construccion	9,175	0.03
	<b>Iron &amp; Steel (0.05%) (2017: 0.00%)</b>		
1,561	CAP	13,676	0.05
	<b>Oil &amp; Gas (0.03%) (2017: 0.13%)</b>		
928	Empresas Lipigas	7,555	0.03
	<b>Utilities – Electric (0.34%) (2017: 0.48%)</b>		
105,565	AES Gener	29,342	0.11
278,583	Colbun	55,942	0.20
15,677	Enel Generacion Chile	9,437	0.03
		94,721	0.34
	<b>Water (0.26%) (2017: 0.33%)</b>		
91,719	Aguas Andinas	50,448	0.18
16,047	Inversiones Aguas Metropolitanas	23,419	0.08
		73,867	0.26
		259,650	0.92

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Czech Republic (0.82%) (2017: 1.02%)</b>		
	<b>Banks (0.28%) (2017: 0.37%)</b>		
1,180	Komercni Banka	44,393	0.16
10,733	Moneta Money Bank	34,562	0.12
		78,955	0.28
	<b>Telecommunications (0.11%) (2017: 0.12%)</b>		
2,825	O2 Czech Republic	30,240	0.11
	<b>Utilities – Electric (0.43%) (2017: 0.53%)</b>		
5,142	CEZ	122,189	0.43
		231,384	0.82
	<b>Hong Kong (7.48%) (2017: 6.91%)</b>		
	<b>Agriculture (0.00%) (2017: 0.07%)</b>		
	<b>Auto Manufacturers (0.09%) (2017: 0.00%)</b>		
18,000	Dah Chong Hong Holdings	6,230	0.02
12,000	Sinotruk Hong Kong	18,086	0.07
		24,316	0.09
	<b>Auto Parts &amp; Equipment (0.00%) (2017: 0.00%)</b>		
	<b>Building &amp; Construction Materials (0.32%) (2017: 0.36%)</b>		
40,000	China Resources Cement Holdings	36,018	0.13
50,000	Xinyi Glass Holdings	55,305	0.19
		91,323	0.32
	<b>Chemicals (0.27%) (2017: 0.08%)</b>		
17,000	Huabao International Holdings	7,230	0.02
15,500	Kingboard Holdings	41,376	0.15
35,000	Kingboard Laminates Holdings	28,879	0.10
		77,485	0.27
	<b>Coal (0.08%) (2017: 0.00%)</b>		
112,000	Shougang Fushan Resources Group	22,745	0.08
	<b>Commercial Services (0.04%) (2017: 0.05%)</b>		
16,000	Yuexiu Transport Infrastructure	12,139	0.04
	<b>Computers (0.29%) (2017: 0.36%)</b>		
120,000	Lenovo Group	81,080	0.29
	<b>Consumer Durables &amp; Apparels (0.07%) (2017: 0.05%)</b>		
16,000	Stella International Holdings	18,985	0.07
	<b>Diversified Financial Services (0.02%) (2017: 0.00%)</b>		
40,000	Guotai Junan International Holdings	6,437	0.02
	<b>Electronics (0.00%) (2017: 0.04%)</b>		
	<b>Engineering &amp; Construction (0.08%) (2017: 0.00%)</b>		
28,000	China State Construction International Holdings	22,244	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.41%) (2017: 0.00%)</b>		
150,000	WH Group	115,527	0.41
	<b>Forest Products &amp; Paper (0.10%) (2017: 0.00%)</b>		
30,000	Nine Dragons Paper Holdings	27,780	0.10
	<b>Home Furnishings (0.02%) (2017: 0.05%)</b>		
17,000	TCL Electronics Holdings	6,514	0.02
	<b>Iron &amp; Steel (0.02%) (2017: 0.00%)</b>		
26,000	Xiwang Special Steel	4,782	0.02
	<b>Oil &amp; Gas (1.28%)</b>		
235,000	CNOOC	363,185	1.28
	<b>Packaging &amp; Containers (0.10%) (2017: 0.00%)</b>		
13,000	CPMC Holdings	6,243	0.02
28,000	Lee & Man Paper Manufacturing	23,747	0.08
		29,990	0.10
	<b>Real Estate (0.60%) (2017: 0.25%)</b>		
80,000	China Jinmao Holdings Group	35,967	0.13
10,000	Hopson Development Holdings	8,277	0.03
32,000	Joy City Property	3,474	0.01
22,000	Poly Property Group	6,884	0.02
10,000	Shanghai Industrial Holdings	20,232	0.07
50,000	Shenzhen Investment	16,540	0.06
15,000	Shimao Property Holdings	40,042	0.14
54,000	Sino-Ocean Group Holding	23,795	0.08
86,000	Yuexiu Property	15,817	0.06
		171,028	0.60
	<b>Retail (0.09%) (2017: 0.00%)</b>		
29,200	Chow Tai Fook Jewellery Group	24,354	0.09
	<b>Telecommunications (2.93%) (2017: 3.20%)</b>		
85,000	China Mobile	818,044	2.89
35,000	CITIC Telecom International Holdings	12,293	0.04
		830,337	2.93
	<b>Transportation (0.08%) (2017: 0.07%)</b>		
24,000	SITC International Holdings	22,623	0.08
	<b>Utilities – Electric (0.37%) (2017: 0.50%)</b>		
88,666	China Power International Development	20,158	0.07
44,000	China Resources Power Holdings	84,636	0.30
		104,794	0.37
	<b>Water (0.22%) (2017: 0.23%)</b>		
124,000	Beijing Enterprises Water Group	63,193	0.22
		2,120,861	7.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Hungary (0.07%) (2017: 0.08%)</b>		
	<b>Telecommunications (0.07%) (2017: 0.08%)</b>		
13,566	Magyar Telekom Telecommunications	21,270	0.07
	<b>India (3.60%) (2017: 0.00%)</b>		
	<b>Coal (0.53%) (2017: 0.00%)</b>		
43,179	Coal India	148,898	0.53
	<b>Mining (0.97%) (2017: 0.00%)</b>		
21,097	National Aluminium	19,884	0.07
88,435	Vedanta	256,128	0.90
		276,012	0.97
	<b>Oil &amp; Gas (1.67%) (2017: 0.00%)</b>		
30,348	Bharat Petroleum	157,684	0.56
2,034	Chennai Petroleum	8,638	0.03
25,360	Hindustan Petroleum	91,992	0.32
98,240	Indian Oil	192,850	0.68
5,335	Mangalore Refinery & Petrochemicals	5,770	0.02
6,916	Oil India	17,316	0.06
		474,250	1.67
	<b>Telecommunications (0.32%) (2017: 0.00%)</b>		
23,983	Bharti Infratel	88,972	0.32
	<b>Utilities – Electric (0.11%) (2017: 0.00%)</b>		
70,920	NHPC	26,411	0.09
5,277	NLC India	5,265	0.02
		31,676	0.11
		1,019,808	3.60
	<b>Indonesia (2.08%) (2017: 1.24%)</b>		
	<b>Agriculture (0.06%) (2017: 0.27%)</b>		
118,200	Japfa Comfeed Indonesia	17,672	0.06
	<b>Banks (0.06%) (2017: 0.05%)</b>		
64,900	Bank Pembangunan Daerah Jawa Barat Dan Banten	9,252	0.03
158,900	Bank Pembangunan Daerah Jawa Timur	7,625	0.03
		16,877	0.06
	<b>Building &amp; Construction Materials (0.22%) (2017: 0.33%)</b>		
40,300	Indocement Tunggul Prakarsa	51,706	0.18
411,400	Waskita Beton Precast	10,757	0.04
		62,463	0.22
	<b>Coal (0.42%) (2017: 0.11%)</b>		
563,100	Adaro Energy	47,578	0.17
112,500	Bukit Asam	33,640	0.12
26,300	Indo Tambangraya Megah	37,036	0.13
		118,254	0.42

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Distribution &amp; Wholesale (0.06%) (2017: 0.00%)</b>		
53,100	AKR Corporindo	15,841	0.06
	<b>Engineering &amp; Construction (0.01%) (2017: 0.00%)</b>		
38,700	Indika Energy	4,266	0.01
	<b>Retail (0.14%) (2017: 0.23%)</b>		
99,700	Matahari Department Store	38,826	0.14
	<b>Telecommunications (1.11%) (2017: 0.00%)</b>		
1,210,200	Telekomunikasi Indonesia Persero	315,595	1.11
	<b>Utilities – Electric &amp; Gas (0.00%) (2017: 0.25%)</b>		
		589,794	2.08
	<b>Malaysia (2.82%) (2017: 2.83%)</b>		
	<b>Agriculture (0.09%) (2017: 0.20%)</b>		
3,000	British American Tobacco Malaysia	26,192	0.09
	<b>Airlines (0.10%) (2017: 0.19%)</b>		
37,800	AirAsia Group	27,167	0.10
	<b>Auto Manufacturers (0.04%) (2017: 0.04%)</b>		
22,000	BerMaz Motor	11,446	0.04
	<b>Banks (1.01%) (2017: 0.88%)</b>		
58,900	CIMB Group Holdings	81,384	0.29
89,472	Malayan Banking	205,683	0.72
		287,067	1.01
	<b>Beverages (0.14%) (2017: 0.05%)</b>		
4,200	Carlsberg Brewery Malaysia	20,001	0.07
3,700	Heineken Malaysia	18,319	0.07
		38,320	0.14
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.01%)</b>		
	<b>Chemicals (0.06%) (2017: 0.00%)</b>		
16,200	Lotte Chemical Titan Holding Bhd	18,111	0.06
	<b>Distribution &amp; Wholesale (0.29%)</b>		
140,700	Sime Darby	81,713	0.29
	<b>Diversified Financial Services (0.00%) (2017: 0.11%)</b>		
	<b>Electronics (0.02%) (2017: 0.00%)</b>		
8,700	Uchi Technologies Bhd	5,347	0.02
	<b>Engineering &amp; Construction (0.01%) (2017: 0.02%)</b>		
10,100	Sunway Construction Group	3,251	0.01
	<b>Entertainment (0.17%) (2017: 0.06%)</b>		
100,800	Astro Malaysia Holdings	31,710	0.11
34,028	Berjaya Sports Toto	17,374	0.06
		49,084	0.17



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Holding Companies – Diversified Operations (0.10%) (2017: 0.22%)</b>		
114,694	YTL	28,032	0.10
	<b>Iron &amp; Steel (0.01%) (2017: 0.00%)</b>		
14,000	Ann Joo Resources	4,235	0.01
	<b>Media (0.00%) (2017: 0.14%)</b>		
	<b>Pipelines (0.00%) (2017: 0.11%)</b>		
	<b>Real Estate (0.13%) (2017: 0.18%)</b>		
27,600	Mah Sing Group	6,111	0.02
38,600	Sime Darby Property Bhd	9,294	0.03
24,140	SP Setia Group	13,611	0.05
21,800	Sunway	7,754	0.03
		<u>36,770</u>	<u>0.13</u>
	<b>Telecommunications (0.35%) (2017: 0.23%)</b>		
48,000	DiGi.Com	52,269	0.18
73,700	Telekom Malaysia	47,439	0.17
		<u>99,708</u>	<u>0.35</u>
	<b>Transportation (0.20%) (2017: 0.22%)</b>		
34,400	MISC	55,772	0.20
	<b>Utilities – Electric (0.10%) (2017: 0.17%)</b>		
48,260	Malakoff	9,343	0.03
90,454	YTL Power International	18,167	0.07
		<u>27,510</u>	<u>0.10</u>
		<u>799,725</u>	<u>2.82</u>
	<b>Mexico (1.39%) (2017: 2.01%)</b>		
	<b>Auto Parts &amp; Equipment (0.06%) (2017: 0.04%)</b>		
22,488	Nemak SAB de CV	16,729	0.06
	<b>Banks (0.00%) (2017: 1.03%)</b>		
	<b>Chemicals (0.00%) (2017: 0.07%)</b>		
	<b>Diversified Financial Services (0.03%) (2017: 0.00%)</b>		
5,347	Bolsa Mexicana de Valores	9,093	0.03
	<b>Engineering &amp; Construction (0.27%) (2017: 0.49%)</b>		
9,232	Grupo Aeroportuario del Pacifico	74,929	0.27
	<b>Household Products (0.21%) (2017: 0.16%)</b>		
37,468	Kimberly-Clark de Mexico	59,302	0.21
	<b>Mining (0.61%) (2017: 0.00%)</b>		
84,600	Grupo Mexico SAB de CV	173,721	0.61
	<b>Real Estate (0.04%) (2017: 0.00%)</b>		
8,553	Corp Inmobiliaria Vesta	11,652	0.04
	<b>Real Estate Investment Trusts (0.17%) (2017: 0.22%)</b>		
18,939	Concentradora Fibra Danhos de CV	22,340	0.08
17,068	Macquarie Mexico Real Estate Management	15,331	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (0.17%) (2017: 0.22%) (continued)</b>			
6,887	Prologis Property Mexico	10,596	0.04
		48,267	0.17
		393,693	1.39
<b>People's Republic of China (19.63%) (2017: 14.06%)</b>			
<b>Auto Manufacturers (1.10%) (2017: 0.38%)</b>			
24,100	Chongqing Changan Automobile	23,132	0.08
2,700	CNHTC Jinan Truck	4,381	0.02
48,000	Dongfeng Motor Group	43,528	0.15
43,500	Great Wall Motor	24,947	0.09
68,000	Guangzhou Automobile Group	67,832	0.24
37,900	SAIC Motor	147,224	0.52
		311,044	1.10
<b>Auto Parts &amp; Equipment (0.44%) (2017: 0.09%)</b>			
2,900	Changchun Faway Automobile Components	4,215	0.01
10,700	Fangda Special Steel Technology	15,569	0.06
12,600	Huayu Automotive Systems	33,768	0.12
40,000	Weichai Power	45,725	0.16
6,100	Weifu High-Technology Group	15,691	0.06
7,600	Zhejiang Wanfeng Auto Wheel	8,579	0.03
		123,547	0.44
<b>Banks (8.56%) (2017: 8.85%)</b>			
316,000	Agricultural Bank of China	138,438	0.49
56,200	Bank of Beijing	45,921	0.16
900,000	Bank of China	388,538	1.37
246,000	Bank of Communications	191,978	0.68
25,000	Bank of Nanjing	23,523	0.08
141,000	China CITIC Bank	85,724	0.30
985,000	China Construction Bank	812,724	2.87
38,000	China Everbright Bank	16,453	0.06
27,000	Chongqing Rural Commercial Bank	14,484	0.05
795,000	Industrial & Commercial Bank of China	567,614	2.00
65,200	Industrial Bank	141,877	0.50
		2,427,274	8.56
<b>Beverages (0.04%) (2017: 0.00%)</b>			
1,400	Anhui Yingjia Distillery	2,877	0.01
6,300	Hebei Chengde Lolo	7,378	0.03
		10,255	0.04
<b>Building &amp; Construction Materials (0.11%) (2017: 0.00%)</b>			
24,000	China Lesso Group Holdings	12,016	0.04
3,500	DeHua TB New Decoration Materials	2,585	0.01
3,600	Guangdong Tapai Group	5,275	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.11%) (2017: 0.00%) (continued)</b>		
20,500	Zhuzhou Kibing Group	11,346	0.04
		<u>31,222</u>	<u>0.11</u>
	<b>Chemicals (0.24%) (2017: 0.29%)</b>		
2,200	Anhui Jinhe Industrial	5,092	0.02
27,000	China Sanjiang Fine Chemicals	6,483	0.02
24,000	Dongyue Group	12,384	0.05
98,000	Sinopec Shanghai Petrochemical	42,933	0.15
		<u>66,892</u>	<u>0.24</u>
	<b>Coal (0.80%) (2017: 0.02%)</b>		
4,400	Anhui Hengyuan Coal Industry and Electricity Power	3,608	0.01
67,500	China Shenhua Energy	147,944	0.52
5,600	Guizhou Panjiang Refined Coal	4,087	0.01
32,100	Shaanxi Coal Industry	34,785	0.12
7,500	Shanxi Lu'an Environmental Energy Development	7,275	0.03
38,000	Yanzhou Coal Mining	30,674	0.11
		<u>228,373</u>	<u>0.80</u>
	<b>Commercial Services (0.29%) (2017: 0.20%)</b>		
10,000	Anhui Expressway	5,978	0.02
4,200	Guangdong Provincial Expressway Development	5,132	0.02
8,100	Henan Zhongyuan Expressway	4,330	0.01
22,000	Jiangsu Expressway	30,685	0.11
8,600	Jiangxi Ganyue Expressway	4,885	0.02
4,600	Shandong Hi-speed	3,055	0.01
14,000	Shenzhen Expressway	15,432	0.05
6,700	Shenzhen Jinjia Group	7,621	0.03
16,000	Sichuan Expressway	4,925	0.02
		<u>82,043</u>	<u>0.29</u>
	<b>Consumer Durables &amp; Apparels (0.08%) (2017: 0.00%)</b>		
5,500	Jiangsu Hongdou Industrial	3,004	0.01
4,000	JNBY Design	5,610	0.02
5,200	Luthai Textile	7,354	0.03
4,400	Shanghai La Chapelle Fashion	3,737	0.01
12,700	Sou Yu Te Group	4,347	0.01
		<u>24,052</u>	<u>0.08</u>
	<b>Distribution &amp; Wholesale (0.03%) (2017: 0.00%)</b>		
4,900	Chinese Universe Publishing and Media Group	9,285	0.03
	<b>Diversified Financial Services (0.31%) (2017: 0.17%)</b>		
19,100	Anxin Trust	12,157	0.04
23,000	Central China Securities	4,877	0.02
150,000	China Cinda Asset Management	36,401	0.13
8,000	China Merchants Securities	10,647	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (0.31%) (2017: 0.17%) (continued)</b>			
13,200	GF Securities	17,905	0.06
8,000	Orient Securities	5,017	0.02
		87,004	0.31
<b>Electrical Components &amp; Equipment (0.32%) (2017: 0.00%)</b>			
17,800	Fangda Carbon New Material	43,322	0.15
6,400	Foshan Electrical and Lighting	4,829	0.02
16,000	Tianneng Power International	13,345	0.05
9,700	Tongling Jingda Special Magnet Wire	4,196	0.02
5,900	Zhejiang Chint Electrics	20,830	0.07
7,900	Zhejiang Yankon Group	3,924	0.01
		90,446	0.32
<b>Electronics (0.03%) (2017: 0.00%)</b>			
5,500	Guangdong Ellington Electronics Technology	7,931	0.03
<b>Energy – Alternate Sources (0.11%) (2017: 0.20%)</b>			
36,000	Beijing Jingneng Clean Energy	8,690	0.03
64,627	Xinyi Solar Holdings	22,700	0.08
		31,390	0.11
<b>Engineering &amp; Construction (0.06%) (2017: 0.00%)</b>			
18,200	China Gezhouba Group	16,753	0.06
<b>Entertainment (0.10%) (2017: 0.00%)</b>			
29,300	Shenzhen Overseas Chinese Town	27,099	0.10
<b>Food (0.09%) (2017: 0.11%)</b>			
7,100	Henan Shuanghui Investment & Development	24,395	0.09
<b>Forest Products &amp; Paper (0.02%) (2017: 0.04%)</b>			
10,250	Shandong Chenming Paper Holdings	5,865	0.02
<b>Home Furnishings (0.17%) (2017: 0.19%)</b>			
10,000	Hisense Home Appliances Group	7,370	0.03
4,000	Joyoung	9,328	0.03
8,000	Konka Group	3,775	0.01
77,300	TCL	27,584	0.10
		48,057	0.17
<b>Iron &amp; Steel (0.47%) (2017: 0.02%)</b>			
84,200	Baoshan Iron & Steel	79,715	0.28
28,000	China Oriental Group	16,666	0.06
4,800	Liuzhou Iron & Steel	4,593	0.02
26,000	Maanshan Iron & Steel	11,457	0.04
8,100	Sansteel Minguang Fujian	15,089	0.05
24,000	Xingda International Holdings	7,296	0.02
		134,816	0.47

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.03%) (2017: 0.00%)</b>		
14,100	Loncin Motor	8,400	0.03
	<b>Lodging (0.02%) (2017: 0.00%)</b>		
20,000	Shanghai Jin Jiang International Hotels Group	4,854	0.02
	<b>Machinery – Diversified (0.03%) (2017: 0.00%)</b>		
10,300	Canny Elevator	8,356	0.03
	<b>Machinery, Construction &amp; Mining (0.09%) (2017: 0.04%)</b>		
43,000	Lonking Holdings	11,149	0.04
39,400	Zoomlion Heavy Industry Science and Technology	14,191	0.05
		25,340	0.09
	<b>Media (0.04%) (2017: 0.00%)</b>		
6,700	China South Publishing & Media Group	12,198	0.04
	<b>Mining (0.04%) (2017: 0.00%)</b>		
19,700	Shenzhen Zhongjin Lingnan Nonfemet	11,363	0.04
	<b>Oil &amp; Gas (2.14%) (2017: 1.79%)</b>		
848,000	China Petroleum & Chemical	605,455	2.14
	<b>Other Industrial (0.07%) (2017: 0.00%)</b>		
34,800	China Zhongwang Holdings	15,423	0.05
5,500	NBTM New Materials Group	5,023	0.02
		20,446	0.07
	<b>Packaging &amp; Containers (0.08%) (2017: 0.10%)</b>		
14,000	Greatview Aseptic Packaging	7,600	0.03
10,200	Shanghai Zijiang Enterprise Group	5,408	0.02
22,200	Shanying International Holding	10,088	0.03
		23,096	0.08
	<b>Pharmaceuticals (0.18%) (2017: 0.06%)</b>		
31,100	Harbin Pharmaceutical Group	17,893	0.06
9,700	Huapont Life Sciences	6,513	0.02
3,500	Livzon Pharmaceutical Group	10,170	0.04
3,800	Shandong Buchang Pharmaceuticals	13,992	0.05
5,400	Shanghai Kaibao Pharmaceutical	3,193	0.01
		51,761	0.18
	<b>Real Estate (2.10%) (2017: 0.87%)</b>		
36,000	Agile Group Holdings	42,348	0.15
16,000	Beijing Capital Land	5,742	0.02
8,000	Central China Real Estate	2,943	0.01
16,000	China Aoyuan Group	10,157	0.04
37,000	China Evergrande Group	110,820	0.39
4,100	China Fortune Land Development	15,198	0.05
24,000	China SCE Group Holdings	8,736	0.03
8,300	China Union Holdings	6,661	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (2.10%) (2017: 0.87%) (continued)</b>		
11,400	China Vanke	38,731	0.14
50,000	CIFI Holdings Group	26,567	0.09
82,000	Country Garden Holdings	99,812	0.35
9,900	Financial Street Holdings	9,286	0.03
16,200	Gemdale	22,699	0.08
9,500	Gree Real Estate	5,604	0.02
12,200	Greenland Holdings	10,857	0.04
11,000	Greenland Hong Kong Holdings	2,683	0.01
22,800	Guangzhou R&F Properties	34,480	0.12
7,600	Huafa Industrial Zhuhai	6,863	0.02
9,000	Jingrui Holdings	2,586	0.01
13,500	Jinke Properties Group	12,171	0.04
23,000	Kaisa Group Holdings	7,344	0.03
27,500	KWG Group Holdings	24,341	0.09
14,000	Logan Property Holdings	17,542	0.06
26,000	Powerlong Real Estate Holdings	10,228	0.04
11,200	Red Star Macalline Group	9,613	0.03
9,400	RiseSun Real Estate Development	10,885	0.04
13,900	Shenzhen Heungkong Holding	4,414	0.02
43,500	Shui On Land	9,667	0.03
7,200	Shunfa Hengye	3,115	0.01
8,000	Times China Holdings	8,890	0.03
38,000	Yuzhou Properties	15,677	0.06
		<u>596,660</u>	<u>2.10</u>
	<b>Retail (0.29%) (2017: 0.14%)</b>		
16,000	361 Degrees International	3,331	0.01
11,000	China Lilang	9,273	0.03
22,000	China Yongda Automobiles Services Holdings	13,375	0.05
20,000	China ZhengTong Auto Services Holdings	11,929	0.04
8,000	Golden Eagle Retail Group	8,532	0.03
12,000	Grand Baoxin Auto Group	3,387	0.01
12,800	HLA	15,810	0.06
12,000	Springland International Holdings	2,376	0.01
25,000	Xtep International Holdings	13,571	0.05
		<u>81,584</u>	<u>0.29</u>
	<b>Software (0.01%) (2017: 0.00%)</b>		
3,100	Easysight Supply Chain Management	3,423	0.01
	<b>Telecommunications (0.00%) (2017: 0.06%)</b>		
	<b>Textile (0.06%) (2017: 0.00%)</b>		
8,000	Huafu Fashion	6,327	0.02
14,800	Kuangda Technology Group	6,122	0.02
7,100	Zhejiang Hailide New Material	3,940	0.02
		<u>16,389</u>	<u>0.06</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (0.26%) (2017: 0.04%)</b>		
62,500	Daqin Railway	74,920	0.26
	<b>Utilities – Electric (0.76%) (2017: 0.40%)</b>		
156,000	CGN Power	37,060	0.13
57,700	China Yangtze Power	133,457	0.47
56,000	Datang International Power Generation	13,161	0.05
10,300	Guangdong Shaoneng Group	5,581	0.02
9,500	Guangxi Guiguan Electric Power	7,776	0.03
5,600	Ningbo Sanxing Medical Electric	4,592	0.01
16,600	Shenergy	11,799	0.04
1,400	Xiamen Kehua Hengsheng	3,073	0.01
		216,499	0.76
	<b>Utilities – Electric &amp; Gas (0.04%) (2017: 0.00%)</b>		
37,000	China Suntien Green Energy	9,546	0.03
3,100	Shaan Xi Provincial Natural Gas	3,337	0.01
		12,883	0.04
	<b>Water (0.02%) (2017: 0.00%)</b>		
5,500	Chongqing Water Group	4,454	0.02
		5,565,824	19.63
	<b>Philippines (0.67%) (2017: 0.58%)</b>		
	<b>Coal (0.05%) (2017: 0.00%)</b>		
32,500	Semirara Mining & Power	14,246	0.05
	<b>Engineering &amp; Construction (0.07%) (2017: 0.00%)</b>		
86,800	DMCI Holdings	21,096	0.07
	<b>Oil &amp; Gas (0.08%) (2017: 0.00%)</b>		
23,550	Pilipinas Shell Petroleum	21,385	0.08
	<b>Telecommunications (0.24%) (2017: 0.38%)</b>		
675	Globe Telecom	24,389	0.08
2,085	PLDT	44,606	0.16
		68,995	0.24
	<b>Utilities – Electric (0.23%) (2017: 0.20%)</b>		
36,500	Aboitiz Power	24,363	0.09
5,640	Manila Electric	40,757	0.14
		65,120	0.23
		190,842	0.67
	<b>Poland (1.08%) (2017: 0.62%)</b>		
	<b>Banks (0.41%) (2017: 0.48%)</b>		
598	Bank Handlowy w Warszawie	10,999	0.04
3,657	Bank Polska Kasa Opieki	106,106	0.37
		117,105	0.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (0.07%) (2017: 0.00%)</b>		
1,687	Ciech	19,893	0.07
	<b>Computers (0.11%) (2017: 0.12%)</b>		
2,560	Asseco Poland	31,428	0.11
	<b>Diversified Financial Services (0.02%) (2017: 0.02%)</b>		
557	Warsaw Stock Exchange	5,434	0.02
	<b>Full Line Insurance (0.44%) (2017: 0.00%)</b>		
10,566	Powszechny Zaklad Ubezpieczen	123,471	0.44
	<b>Real Estate (0.03%) (2017: 0.00%)</b>		
12,342	LC	8,049	0.03
		305,380	1.08
	<b>Republic of South Korea (1.19%) (2017: 2.88%)</b>		
	<b>Auto Parts &amp; Equipment (0.01%) (2017: 0.00%)</b>		
274	Korea Autoglass	3,094	0.01
	<b>Beverages (0.05%) (2017: 0.00%)</b>		
925	Hite Jinro	13,761	0.05
	<b>Building &amp; Construction Materials (0.08%) (2017: 0.00%)</b>		
3,705	Ssangyong Cement Industrial	20,886	0.08
	<b>Chemicals (0.05%) (2017: 0.00%)</b>		
631	Huchems Fine Chemical	13,629	0.05
	<b>Diversified Financial Services (0.10%) (2017: 0.00%)</b>		
610	Daishin Securities	6,205	0.02
579	Meritz Financial Group	5,993	0.02
4,431	Meritz Securities	16,997	0.06
		29,195	0.10
	<b>Engineering &amp; Construction (0.08%) (2017: 0.00%)</b>		
583	KEPCO Plant Service & Engineering	17,347	0.06
483	Kumho Industrial	5,108	0.02
		22,455	0.08
	<b>Forest Products &amp; Paper (0.00%) (2017: 0.02%)</b>		
	<b>Full Line Insurance (0.15%) (2017: 0.00%)</b>		
932	Meritz Fire & Marine Insurance	18,251	0.06
861	Orange Life Insurance	21,606	0.08
695	Tongyang Life Insurance	2,971	0.01
		42,828	0.15
	<b>Home Furnishings (0.27%) (2017: 0.44%)</b>		
1,135	Coway	75,375	0.27
	<b>Internet (0.01%) (2017: 0.00%)</b>		
626	iMarketKorea	3,882	0.01



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.02%) (2017: 0.00%)</b>		
353	Seah Besteel	5,600	0.02
	<b>Lodging (0.00%) (2017: 0.06%)</b>		
	<b>Miscellaneous Manufacturers (0.10%) (2017: 0.09%)</b>		
288	Doosan	28,779	0.10
	<b>Oil &amp; Gas (0.27%) (2017: 0.52%)</b>		
880	S-Oil	77,053	0.27
	<b>Telecommunications (0.00%) (2017: 0.77%)</b>		
	<b>Utilities – Electric (0.00%) (2017: 0.98%)</b>		
		336,537	1.19
	<b>Russian Federation (15.66%) (2017: 13.14%)</b>		
	<b>Banks (2.06%) (2017: 0.00%)</b>		
47,360	Sberbank of Russia ADR	519,066	1.83
58,583	VTB Bank GDR	64,910	0.23
		583,976	2.06
	<b>Chemicals (0.10%) (2017: 0.19%)</b>		
1,619	PhosAgro GDR (UK listed)	20,642	0.07
521	PhosAgro GDR (US listed)	6,643	0.03
		27,285	0.10
	<b>Food (0.47%) (2017: 0.00%)</b>		
10,480	Magnit GDR	133,410	0.47
	<b>Iron &amp; Steel (1.27%) (2017: 1.13%)</b>		
2,962	Magnitogorsk Iron & Steel Works GDR	24,555	0.09
3,330	Magnitogorsk Iron & Steel Works GDR (Germany listed)	27,606	0.10
309	Novolipetsk Steel GDR	7,070	0.02
5,537	Novolipetsk Steel GDR (UK listed)	126,686	0.45
12,439	Severstal (UK listed)	169,792	0.60
252	Severstal (US listed)	3,440	0.01
		359,149	1.27
	<b>Mining (2.80%) (2017: 1.66%)</b>		
8,062	MMC Norilsk Nickel ADR (UK listed)	151,888	0.54
30,899	MMC Norilsk Nickel ADR (US listed)	579,665	2.04
1,631	Polyus GDR	63,772	0.22
		795,325	2.80
	<b>Oil &amp; Gas (8.10%) (2017: 8.74%)</b>		
765	Gazprom Neft ADR	19,416	0.07
144,295	Gazprom ADR	639,083	2.25
144	Lukoil ADR (UK listed)	10,273	0.04
9,749	Lukoil ADR (US listed)	696,858	2.46
27,810	Rosneft Oil GDR	171,866	0.61
2,339	Tatneft ADR (UK listed)	148,526	0.52

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (8.10%) (2017: 8.74%) (continued)</b>		
9,689	Tatneft ADR (US listed)	610,407	2.15
		2,296,429	8.10
	<b>Other Industrial (0.00%) (2017: 0.06%)</b>		
	<b>Real Estate (0.04%) (2017: 0.00%)</b>		
6,970	LSR Group GDR	11,696	0.04
	<b>Telecommunications (0.74%) (2017: 1.22%)</b>		
24,211	Mobile TeleSystems ADR	169,477	0.60
6,495	Rostelecom ADR	39,295	0.14
		208,772	0.74
	<b>Utilities – Electric (0.08%) (2017: 0.14%)</b>		
32,710	RusHydro ADR	21,654	0.08
		4,437,696	15.66
	<b>Singapore (0.05%) (2017: 0.06%)</b>		
	<b>Telecommunications (0.05%) (2017: 0.06%)</b>		
6,987	Singapore Telecommunications	15,020	0.05
	<b>South Africa (7.60%) (2017: 13.11%)</b>		
	<b>Agriculture (0.07%) (2017: 0.00%)</b>		
1,680	Astral Foods	18,678	0.07
	<b>Auto Parts &amp; Equipment (0.02%) (2017: 0.00%)</b>		
5,057	Metair Investments	6,855	0.02
	<b>Banks (2.46%) (2017: 3.05%)</b>		
15,042	Absa Group	169,211	0.60
42,964	FirstRand	195,809	0.69
3,586	Nedbank Group	68,484	0.24
21,200	Standard Bank Group	263,523	0.93
		697,027	2.46
	<b>Coal (0.27%) (2017: 0.37%)</b>		
8,080	Exxaro Resources	77,441	0.27
	<b>Distribution &amp; Wholesale (0.09%) (2017: 0.00%)</b>		
5,398	Reunert	26,575	0.09
	<b>Diversified Financial Services (0.44%) (2017: 0.45%)</b>		
24,042	Alexander Forbes Group Holdings	8,591	0.03
7,039	Coronation Fund Managers	20,234	0.07
3,925	Investec	21,555	0.08
962	JSE	11,072	0.04
4,762	Peregrine Holdings	6,214	0.02
10,587	RMB Holdings	58,068	0.20
		125,734	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.21%) (2017: 0.29%)</b>		
4,111	SPAR Group	59,300	0.21
	<b>Full Line Insurance (0.07%) (2017: 0.75%)</b>		
2,398	Liberty Holdings	18,337	0.07
	<b>Healthcare Services (0.21%) (2017: 0.51%)</b>		
31,831	Netcare	58,484	0.21
	<b>Holding Companies – Diversified Operations (0.19%) (2017: 0.59%)</b>		
7,487	AVI	52,916	0.19
	<b>Iron &amp; Steel (0.19%) (2017: 0.27%)</b>		
2,793	Kumba Iron Ore	54,957	0.19
	<b>Lodging (0.08%) (2017: 0.00%)</b>		
14,275	Tsogo Sun Holdings	21,266	0.08
	<b>Mining (0.22%) (2017: 0.39%)</b>		
3,523	African Rainbow Minerals	34,863	0.12
1,390	Assore	28,022	0.10
		62,885	0.22
	<b>Miscellaneous Manufacturers (0.05%) (2017: 0.00%)</b>		
2,664	Aeci	15,465	0.05
	<b>Oil &amp; Gas (0.00%) (2017: 1.31%)</b>		
	<b>Real Estate (0.07%) (2017: 0.00%)</b>		
10,449	Attacq	10,714	0.04
6,866	Equites Property Fund	9,241	0.03
		19,955	0.07
	<b>Real Estate Investment Trusts (0.12%) (2017: 0.28%)</b>		
5,856	Hyprop Investments	33,178	0.12
	<b>Retail (0.48%) (2017: 1.73%)</b>		
5,487	Foschini Group	63,411	0.22
11,798	Truworths International	72,256	0.26
		135,667	0.48
	<b>Technology Hardware &amp; Equipment (0.00%) (2017: 0.12%)</b>		
	<b>Telecommunications (2.29%) (2017: 3.00%)</b>		
19,899	Blue Label Telecoms	7,484	0.03
63,964	MTN Group	395,745	1.39
11,125	Telkom SOC	48,947	0.17
21,506	Vodacom Group	197,344	0.70
		649,520	2.29
	<b>Transportation (0.07%) (2017: 0.00%)</b>		
4,169	Imperial Logistics	19,708	0.07
		2,153,948	7.60

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Taiwan (25.34%) (2017: 25.71%)</b>		
	<b>Agriculture (0.08%) (2017: 0.05%)</b>		
20,050	Great Wall Enterprise	21,852	0.08
	<b>Auto Manufacturers (0.09%) (2017: 0.17%)</b>		
17,000	Sanyang Motor	11,062	0.04
2,000	Yulon Nissan Motor	14,868	0.05
		25,930	0.09
	<b>Auto Parts &amp; Equipment (0.35%) (2017: 0.42%)</b>		
48,000	Cheng Shin Rubber Industry	63,793	0.22
2,000	Global PMX	7,092	0.03
13,440	Kenda Rubber Industrial	12,768	0.04
10,000	Tong Yang Industry	11,989	0.04
6,000	TYC Brother Industrial	4,704	0.02
		100,346	0.35
	<b>Banks (0.12%) (2017: 0.09%)</b>		
36,897	Far Eastern International Bank	12,004	0.04
14,000	King's Town Bank	13,140	0.05
28,750	Taichung Commercial Bank	9,541	0.03
		34,685	0.12
	<b>Building &amp; Construction Materials (0.11%) (2017: 0.48%)</b>		
37,000	Goldsun Building Materials	10,064	0.04
4,000	Kinik	7,548	0.03
17,000	Taiwan Styrene Monomer	12,444	0.04
		30,056	0.11
	<b>Chemicals (4.91%) (2017: 4.90%)</b>		
10,540	China General Plastics	7,544	0.02
126,000	Formosa Chemicals & Fibre	430,426	1.52
124,000	Formosa Plastics	407,457	1.44
13,000	LCY Chemical	22,289	0.08
195,000	Nan Ya Plastics	478,983	1.69
16,000	Oriental Union Chemical	13,430	0.05
3,000	Shiny Chemical Industrial	8,150	0.03
11,000	Sinon	5,994	0.02
6,000	Taiyen Biotech	5,817	0.02
29,000	UPC Technology	10,945	0.04
		1,391,035	4.91
	<b>Commercial Services (0.07%) (2017: 0.00%)</b>		
7,000	Taiwan Secom	20,132	0.07
	<b>Computers (3.00%) (2017: 3.12%)</b>		
24,000	Asustek Computer	157,335	0.55
3,000	Aten International	8,491	0.03
25,356	Chicony Electronics	51,641	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Computers (3.00%) (2017: 3.12%) (continued)</b>			
122,000	Compal Electronics	69,262	0.24
15,000	Getac Technology	19,618	0.07
24,000	Gigabyte Technology	31,389	0.11
403,000	Innolux	127,441	0.45
113,000	Inventec	81,064	0.29
16,000	Primax Electronics	22,618	0.08
56,000	Qisda	35,892	0.13
103,000	Quanta Computer	176,598	0.62
5,000	Systemex	10,004	0.04
94,925	Wistron	58,986	0.21
		850,339	3.00
<b>Consumer Durables &amp; Apparels (0.36%) (2017: 0.68%)</b>			
21,000	Lealea Enterprise	6,743	0.03
89,000	Pou Chen	94,395	0.33
		101,138	0.36
<b>Distribution &amp; Wholesale (0.07%) (2017: 0.00%)</b>			
3,000	Aurora	9,409	0.03
7,000	Wah Lee Industrial	11,296	0.04
		20,705	0.07
<b>Diversified Financial Services (2.71%) (2017: 2.96%)</b>			
234,000	China Development Financial Holding	73,998	0.26
281,000	CTBC Financial Holding	184,670	0.65
128,768	First Financial Holding	83,787	0.30
98,000	Fubon Financial Holding	150,011	0.53
172,793	Mega Financial Holding	145,882	0.52
24,000	President Securities	8,980	0.03
138,008	SinoPac Financial Holdings	46,247	0.16
108,170	Taiwan Cooperative Financial Holding	62,114	0.22
40,000	Waterland Financial Holdings	12,402	0.04
		768,091	2.71
<b>Electrical Components &amp; Equipment (0.22%) (2017: 0.36%)</b>			
2,000	Kung Long Batteries Industrial	9,435	0.03
8,000	Sunonwealth Electric Machine Industry	9,656	0.03
82,000	Walsin Lihwa	44,685	0.16
		63,776	0.22
<b>Electronics (3.27%) (2017: 5.84%)</b>			
594,000	AU Optronics	237,701	0.84
1,000	Chang Wah Electromaterials	4,408	0.01
2,000	Chaun-Choung Technology	8,979	0.03
11,000	Chin-Poon Industrial	12,901	0.04
29,000	Compeq Manufacturing	18,681	0.06
3,280	Elite Advanced Laser	7,011	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (3.27%) (2017: 5.84%) (continued)</b>			
9,000	Elite Material	19,237	0.07
9,000	FLEXium Interconnect	21,814	0.08
94,000	HannStar Display	21,530	0.08
8,000	ITEQ	13,014	0.05
6,000	Lite-On Semiconductor	5,251	0.02
1,000	Marketech International	1,557	0.01
9,000	Merry Electronics	36,015	0.13
21,000	Micro-Star International	52,198	0.18
86,000	Pegatron	143,814	0.51
20,000	Radiant Opto-Electronics	54,983	0.19
5,000	Sinbon Electronics	13,469	0.05
19,000	Supreme Electronics	16,721	0.06
47,000	Synnex Technology International	55,659	0.20
8,000	Taiflex Scientific	8,849	0.03
8,000	Taiwan PCB Techvest	7,223	0.02
6,000	Test Research	8,901	0.03
2,000	Thinking Electronic Industrial	4,919	0.02
4,609	Topco Scientific	10,437	0.04
18,000	Tripod Technology	46,732	0.16
8,000	TXC	8,433	0.03
8,000	Weikeng Industrial	4,867	0.02
52,520	WPG Holdings	63,136	0.22
15,024	WT Microelectronics	18,965	0.07
		927,405	3.27
<b>Engineering &amp; Construction (0.20%) (2017: 0.10%)</b>			
10,000	Chung-Hsin Electric & Machinery Manufacturing	6,279	0.02
9,000	Continental Holdings	4,128	0.01
23,000	CTCI	33,224	0.12
8,000	L&K Engineering	6,637	0.02
9,000	Taiwan Cogeneration	7,335	0.03
		57,603	0.20
<b>Entertainment (0.02%) (2017: 0.00%)</b>			
3,000	Holiday Entertainment	5,651	0.02
<b>Environmental Control (0.06%) (2017: 0.05%)</b>			
3,000	Cleanaway	16,251	0.06
<b>Food (1.76%) (2017: 0.08%)</b>			
7,000	Charoen Pokphand Enterprise	12,116	0.04
23,785	Lien Hwa Industrial	22,944	0.08
5,000	Namchow Holdings	7,629	0.03
197,000	Uni-President Enterprises	447,363	1.58
3,000	Wowprime	7,681	0.03
		497,733	1.76

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.10%) (2017: 0.07%)</b>		
32,310	Long Chen Paper	14,979	0.05
37,000	YFY	13,543	0.05
		28,522	0.10
	<b>Full Line Insurance (0.66%) (2017: 0.61%)</b>		
120,000	Cathay Financial Holding	183,492	0.65
3,000	Shinkong Insurance	3,406	0.01
		186,898	0.66
	<b>Hand &amp; Machine Tools (0.00%) (2017: 0.04%)</b>		
	<b>Home Furnishings (0.17%) (2017: 0.04%)</b>		
5,000	Nien Made Enterprise	38,390	0.14
2,000	Zeng Hsing Industrial	8,784	0.03
		47,174	0.17
	<b>Internet (0.02%) (2017: 0.00%)</b>		
1,000	momo.com	6,116	0.02
	<b>Iron &amp; Steel (0.19%) (2017: 0.09%)</b>		
8,000	China Metal Products	10,086	0.04
15,000	Feng Hsin Steel	28,549	0.10
24,000	Tung Ho Steel Enterprise	14,835	0.05
		53,470	0.19
	<b>Leisure Time (0.02%) (2017: 0.00%)</b>		
2,000	Lion Travel Service	5,654	0.02
	<b>Lodging (0.02%) (2017: 0.00%)</b>		
1,000	Formosa International Hotels	4,392	0.02
	<b>Machinery – Diversified (0.13%) (2017: 0.18%)</b>		
14,000	Rechi Precision	11,045	0.04
6,000	Syncmold Enterprise	12,513	0.04
7,000	Yungtay Engineering	13,482	0.05
		37,040	0.13
	<b>Mining (0.00%) (2017: 0.11%)</b>		
	<b>Office &amp; Business Equipment (0.00%) (2017: 0.03%)</b>		
	<b>Oil &amp; Gas (0.56%) (2017: 0.78%)</b>		
45,000	Formosa Petrochemical	159,580	0.56
	<b>Other Finance (0.02%) (2017: 0.00%)</b>		
9,000	Cathay Real Estate Development	5,841	0.02
	<b>Other Industrial (0.04%) (2017: 0.04%)</b>		
13,000	YC Inox	10,341	0.04
	<b>Packaging &amp; Containers (0.04%) (2017: 0.00%)</b>		
8,000	Taiwan Hon Chuan Enterprise	12,363	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Pharmaceuticals (0.00%) (2017: 0.00%)</b>		
	<b>Real Estate (0.31%) (2017: 0.23%)</b>		
6,000	Chong Hong Construction	15,070	0.05
6,000	Da-Li Development	5,485	0.02
6,000	Farglory Land Development	6,735	0.03
21,000	Highwealth Construction	30,745	0.11
6,000	Huaku Development	13,293	0.05
8,000	Hung Sheng Construction	6,650	0.02
8,000	KEE TAI Properties	3,214	0.01
6,000	Sinyi Realty	5,739	0.02
		86,931	0.31
	<b>Retail (1.33%) (2017: 0.02%)</b>		
8,020	Chicony Power Technology	11,742	0.04
37,000	Far Eastern Department Stores	18,899	0.07
9,000	Hotai Motor	74,812	0.26
23,000	President Chain Store	232,716	0.82
15,000	Ruentex Industries	38,358	0.14
		376,527	1.33
	<b>Semiconductors (2.05%) (2017: 2.02%)</b>		
9,000	Elan Microelectronics	22,019	0.08
8,000	Elite Semiconductor Memory Technology	7,821	0.03
23,000	Everlight Electronics	22,112	0.08
6,000	Faraday Technology	8,257	0.03
2,000	Foxsemicon Integrated Technology	8,426	0.03
10,000	Greatek Electronics	13,973	0.05
5,000	Holtek Semiconductor	9,484	0.03
40,000	King Yuan Electronics	30,257	0.11
40,000	Nanya Technology	71,575	0.25
17,000	Novatek Microelectronics	78,537	0.28
2,000	Nuvoton Technology	2,583	0.01
15,861	OptoTech	9,366	0.03
26,000	Powertech Technology	55,913	0.20
10,000	Sigurd Microelectronics	8,800	0.03
5,000	Sitronix Technology	16,348	0.06
6,000	Tong Hsing Electronic Industries	20,985	0.07
9,000	Transcend Information	19,560	0.07
330,000	United Microelectronics	120,783	0.42
9,000	Walton Advanced Engineering	3,162	0.01
119,000	Winbond Electronics	52,460	0.18
		582,421	2.05
	<b>Telecommunications (2.24%) (2017: 2.11%)</b>		
13,000	Accton Technology	41,702	0.15
8,000	Alpha Networks	4,308	0.01
88,000	Chunghwa Telecom	323,519	1.14



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (2.24%) (2017: 2.11%) (continued)</b>		
36,000	Far EasTone Telecommunications	89,482	0.32
8,000	Sercomm	16,709	0.06
40,000	Taiwan Mobile	138,595	0.49
8,100	Wistron NeWeb	21,056	0.07
		635,371	2.24
	<b>Textile (0.04%) (2017: 0.00%)</b>		
8,000	Taiwan Paiho	12,831	0.04
	<b>Utilities – Electric (0.00%) (2017: 0.04%)</b>		
		7,184,200	25.34
	<b>Thailand (2.63%) (2017: 5.07%)</b>		
	<b>Auto Parts &amp; Equipment (0.01%) (2017: 0.00%)</b>		
5,500	Somboon Advance Technology	2,585	0.01
	<b>Banks (0.36%) (2017: 0.47%)</b>		
7,500	Kiatnakin Bank NVDR	15,261	0.05
17,800	Siam Commercial Bank NVDR	72,982	0.26
8,200	Thanachart Capital NVDR	12,529	0.05
		100,772	0.36
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.08%)</b>		
	<b>Chemicals (0.60%) (2017: 0.68%)</b>		
326,700	IRPC NVDR	57,694	0.21
48,200	PTT Global Chemical NVDR	105,475	0.37
24,800	Siangas & Petrochemicals NVDR	6,474	0.02
		169,643	0.60
	<b>Commercial Services (0.01%) (2017: 0.00%)</b>		
14,000	Forth Smart Service	2,515	0.01
	<b>Consumer Durables &amp; Apparels (0.00%) (2017: 0.04%)</b>		
	<b>Diversified Financial Services (0.09%) (2017: 0.00%)</b>		
24,400	Asia Plus Group Holdings	2,293	0.01
20,800	KGI Securities Thailand	2,708	0.01
8,800	Tisco Financial Group	21,149	0.07
		26,150	0.09
	<b>Electronics (0.06%) (2017: 0.00%)</b>		
16,000	Hana Microelectronics	16,216	0.06
	<b>Energy – Alternate Sources (0.07%) (2017: 0.04%)</b>		
14,500	SPCG NVDR	8,061	0.03
63,800	TPI Polene Power	11,071	0.04
		19,132	0.07
	<b>Entertainment (0.03%) (2017: 0.00%)</b>		
12,300	Major Cineplex Group	7,782	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.05%) (2017: 0.05%)</b>		
16,370	Thai Vegetable Oil NVDR	13,323	0.05
	<b>Holding Companies – Diversified Operations (0.33%) (2017: 0.37%)</b>		
7,100	Siam Cement NVDR	95,074	0.33
	<b>Home Builders (0.11%) (2017: 0.21%)</b>		
11,400	AP Thailand	2,101	0.01
73,400	Land & Houses NVDR	22,317	0.08
83,200	Quality Houses NVDR	6,695	0.02
		31,113	0.11
	<b>Oil &amp; Gas (0.37%) (2017: 2.07%)</b>		
10,700	Bangchak NVDR	10,434	0.04
49,700	Esso Thailand	15,570	0.05
79,464	Star Petroleum Refining NVDR	23,429	0.08
27,500	Thai Oil NVDR	55,954	0.20
		105,387	0.37
	<b>Real Estate (0.06%) (2017: 0.26%)</b>		
133,300	Bangkok Land NVDR	6,182	0.02
9,400	LPN Development NVDR	1,819	0.01
10,000	Pruksa Holding NVDR	5,313	0.02
114,900	Sansiri NVDR	4,164	0.01
		17,478	0.06
	<b>Telecommunications (0.09%) (2017: 0.80%)</b>		
190,200	Jasmine International NVDR	26,053	0.09
	<b>Transportation (0.12%) (2017: 0.00%)</b>		
119,800	BTS Group Holdings	35,138	0.12
19,445	BBTS Group Holdings – Non Voting	251	0.00
		35,389	0.12
	<b>Utilities – Electric (0.21%) (2017: 0.00%)</b>		
16,800	Glow Energy	45,921	0.16
9,200	Ratchaburi Electricity Generating Holding	14,340	0.05
		60,261	0.21
	<b>Water (0.06%) (2017: 0.00%)</b>		
10,500	Eastern Water Resources Development and Management	3,450	0.01
35,600	TTW	13,558	0.05
		17,008	0.06
		745,881	2.63
	<b>Turkey (2.07%) (2017: 2.15%)</b>		
	<b>Auto Manufacturers (0.11%) (2017: 0.09%)</b>		
1,815	Ford Otomotiv Sanayi	17,058	0.06
4,496	Tofas Turk Otomobil Fabrikasi	14,283	0.05
		31,341	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (0.43%) (2017: 0.00%)</b>		
39,148	Akbank T.A.S.	50,481	0.18
33,174	Turkiye Garanti Bankasi	49,637	0.17
26,639	Turkiye Is Bankasi	22,684	0.08
		122,802	0.43
	<b>Building &amp; Construction Materials (0.01%) (2017: 0.11%)</b>		
1,498	Cimsa Cimento Sanayi VE Ticaret	2,126	0.01
	<b>Chemicals (0.11%) (2017: 0.30%)</b>		
5,305	Aksa Akrilik Kimya Sanayii	7,439	0.03
24,483	Petkim Petrokimya Holding	23,195	0.08
		30,634	0.11
	<b>Engineering &amp; Construction (0.00%) (2017: 0.22%)</b>		
	<b>Home Furnishings (0.06%) (2017: 0.00%)</b>		
6,127	Arcelik	18,185	0.06
	<b>Iron &amp; Steel (0.33%) (2017: 0.41%)</b>		
61,595	Eregli Demir ve Celik Fabrikalari	83,595	0.30
8,420	Iskenderun Demir ve Celik	8,958	0.03
		92,553	0.33
	<b>Machinery – Diversified (0.02%) (2017: 0.00%)</b>		
819	Turk Traktor ve Ziraat Makineleri	5,373	0.02
	<b>Oil &amp; Gas (0.51%) (2017: 0.47%)</b>		
5,289	Aygaz	11,264	0.04
6,054	Tupras Turkiye Petrol Rafinerileri	132,804	0.47
		144,068	0.51
	<b>Real Estate (0.05%) (2017: 0.00%)</b>		
52,090	Emlak Konut Gayrimenkul Yatirim Ortakligi	14,687	0.05
	<b>Telecommunications (0.42%) (2017: 0.53%)</b>		
52,010	Turkcell Iletisim Hizmetleri	118,980	0.42
	<b>Utilities – Electric (0.02%) (2017: 0.02%)</b>		
7,096	Enerjisa Enerji	6,803	0.02
		587,552	2.07
	<b>Total Equities</b>	28,157,524	99.33
	<b>Rights (0.00%) (2017: 0.00%)</b>		
	<b>Taiwan (0.00%) (2017: 0.00%)</b>		
	<b>Electronics (0.00%) (2017: 0.00%)</b>		
145	Merry Electronics	52	0.00
	<b>Total Rights</b>	52	0.00

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Total Transferable Securities (99.33%) (2017: 96.04%)</b>	28,157,576	99.33
<b>Collective Investment Schemes (0.00%) (2017: 3.44%)</b>		
<b>France (0.00%) (2017: 1.72%)</b>		
<b>Luxembourg (0.00%) (2017: 1.72%)</b>		
<b>Total Investments (99.33%) (2017: 96.04%)</b>	28,157,576	99.33
<b>Other Net Assets (0.67%) (2017: 0.52%)</b>	188,925	0.67
<b>Net Assets (100.00%) (2017: 100.00%)</b>	28,346,501	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.2
Other assets	0.80
	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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.99%) (2017: 99.56%)</b>		
	<b>Equities (98.99%) (2017: 99.53%)</b>		
	<b>Brazil (7.00%) (2017: 4.39%)</b>		
	<b>Advertising (0.18%) (2017: 0.24%)</b>		
6,615	Multiplus	42,925	0.18
	<b>Agriculture (0.11%) (2017: 0.25%)</b>		
2,499	SLC Agricola	26,990	0.11
	<b>Auto Parts &amp; Equipment (0.36%) (2017: 0.26%)</b>		
5,992	Iochpe Maxion	36,811	0.15
3,089	Mahle-Metal Leve	20,021	0.08
5,809	Tupy	30,201	0.13
		<u>87,033</u>	<u>0.36</u>
	<b>Building &amp; Construction Materials (0.04%) (2017: 0.20%)</b>		
3,268	Duratex	9,975	0.04
	<b>Commercial Services (0.90%) (2017: 0.26%)</b>		
1,525	Cia de Locacao das Americas	14,834	0.06
17,274	EcoRodovias Infraestrutura e Logistica	41,806	0.18
6,101	Estacio Participacoes	37,402	0.16
1,743	Movida Participacoes	3,867	0.02
28,870	Qualicorp Consultoria e Corretora de Seguros	96,016	0.40
2,288	Ser Educacional	9,180	0.04
2,311	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao	10,733	0.04
		<u>213,838</u>	<u>0.90</u>
	<b>Consumer Durables &amp; Apparels (0.13%) (2017: 0.23%)</b>		
12,708	Grendene	26,887	0.11
109	Guararapes Confecoes	4,572	0.02
		<u>31,459</u>	<u>0.13</u>
	<b>Food (0.17%) (2017: 0.13%)</b>		
4,794	Camil Alimentos	8,720	0.03
6,965	Sao Martinho	32,689	0.14
		<u>41,409</u>	<u>0.17</u>
	<b>Full Line Insurance (0.42%) (2017: 0.60%)</b>		
7,395	Odontoprev	26,235	0.11
7,986	Sul America	58,931	0.25
8,358	Wiz Solucoes e Corretagem de Seguros	15,117	0.06
		<u>100,283</u>	<u>0.42</u>
	<b>Healthcare Services (0.27%) (2017: 0.08%)</b>		
11,112	Fleury	56,710	0.24
1,536	Instituto Hermes Pardini	7,411	0.03
		<u>64,121</u>	<u>0.27</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Builders (0.30%) (2017: 0.38%)</b>		
22,755	MRV Engenharia e Participacoes	72,567	0.30
	<b>Internet (0.27%) (2017: 0.00%)</b>		
5,774	Smiles Fidelidade	65,208	0.27
	<b>Leisure Time (0.09%) (2017: 0.11%)</b>		
1,400	CVC Brasil Operadora e Agencia de Viagens	22,099	0.09
	<b>Real Estate (0.39%) (2017: 0.33%)</b>		
763	Aliansce Shopping Centers	3,764	0.02
8,794	Ez Tec Empreendimentos e Participacoes	56,770	0.24
2,224	Iguatemi Empresa de Shopping Centers	23,871	0.10
1,641	LOG Commercial Properties e Participacoes	7,630	0.03
		92,035	0.39
	<b>Retail (0.13%) (2017: 0.14%)</b>		
1,765	Arezzo Industria e Comercio	25,074	0.11
4,576	Via Varejo	5,183	0.02
		30,257	0.13
	<b>Software (0.14%) (2017: 0.18%)</b>		
2,190	Linx	18,421	0.08
2,158	TOTVS	15,117	0.06
		33,538	0.14
	<b>Textile (0.28%) (2017: 0.43%)</b>		
8,718	Cia Hering	65,772	0.28
	<b>Transportation (0.07%) (2017: 0.00%)</b>		
2,229	Tegma Gestao Logistica	15,816	0.07
	<b>Utilities — Electric (1.81%) (2017: 0.40%)</b>		
14,408	AES Tiete Energia	37,249	0.16
4,835	Alupar Investimento	22,867	0.10
1,263	Cia Paranaense de Energia	9,711	0.04
17,649	EDP — Energias do Brasil	67,167	0.28
981	Light	4,176	0.02
47,609	Transmissora Alianca de Energia Eletrica	289,898	1.21
		431,068	1.81
	<b>Water (0.94%) (2017: 0.17%)</b>		
6,615	Cia de Saneamento de Minas Gerais	105,017	0.44
7,517	Cia de Saneamento do Parana	119,279	0.50
		224,296	0.94
		1,670,689	7.00
	<b>Chile (1.64%) (2017: 1.82%)</b>		
	<b>Beverages (0.10%) (2017: 0.14%)</b>		
11,750	Vina Concha y Toro	22,934	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (0.04%) (2017: 0.09%)</b>		
6,925	Salfacorp	9,887	0.04
	<b>Computers (0.16%) (2017: 0.05%)</b>		
23,962	SONDA	37,528	0.16
	<b>Diversified Financial Services (0.10%) (2017: 0.20%)</b>		
58,755	Grupo Security	24,620	0.10
	<b>Engineering &amp; Construction (0.02%) (2017: 0.03%)</b>		
4,156	Besalco	3,649	0.02
	<b>Holding Companies — Diversified Operations (0.19%) (2017: 0.31%)</b>		
2,883	Inversiones La Construccion	46,234	0.19
	<b>Home Builders (0.04%) (2017: 0.00%)</b>		
6,657	PAZ	9,784	0.04
	<b>Iron &amp; Steel (0.16%) (2017: 0.13%)</b>		
4,333	CAP	37,961	0.16
	<b>Oil &amp; Gas (0.08%) (2017: 0.14%)</b>		
2,238	Empresas Lipigas	18,201	0.08
	<b>Real Estate (0.19%) (2017: 0.24%)</b>		
20,316	Parque Arauco	45,062	0.19
	<b>Retail (0.11%) (2017: 0.16%)</b>		
30,301	Ripley	25,203	0.11
	<b>Transportation (0.09%) (2017: 0.09%)</b>		
251,821	Sociedad Matriz	21,724	0.09
	<b>Utilities — Electric (0.10%) (2017: 0.05%)</b>		
12,849	Engie Energia Chile	23,485	0.10
	<b>Water (0.26%) (2017: 0.19%)</b>		
44,540	Inversiones Aguas Metropolitanas	65,000	0.26
		391,272	1.64
	<b>Czech Republic (0.73%) (2017: 1.05%)</b>		
	<b>Banks (0.73%) (2017: 1.05%)</b>		
54,203	Moneta Money Bank	174,545	0.73
	<b>Hong Kong (5.08%) (2017: 3.53%)</b>		
	<b>Agriculture (0.13%) (2017: 0.18%)</b>		
54,000	China Agri-Industries Holdings	19,243	0.08
146,000	CP Pokphand	12,494	0.05
		31,737	0.13
	<b>Auto Manufacturers (0.11%) (2017: 0.06%)</b>		
74,000	Dah Chong Hong Holdings	25,614	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Building &amp; Construction Materials (2017: 0.05%)</b>		
	<b>Beverages (0.01%) (2017: 0.00%)</b>		
6,000	China Foods	2,192	0.01
	<b>Chemicals (0.15%) (2017: 0.16%)</b>		
82,000	Huabao International Holdings	34,876	0.15
	<b>Coal (0.30%) (2017: 0.18%)</b>		
356,000	Shougang Fushan Resources Group	72,297	0.30
	<b>Commercial Services (0.18%) (2017: 0.18%)</b>		
58,000	Yuexiu Transport Infrastructure	44,004	0.18
	<b>Computers (0.00%) (2017: 0.06%)</b>		
	<b>Consumer Durables &amp; Apparels (0.32%) (2017: 0.00%)</b>		
74,000	Citychamp Watch & Jewellery Group	15,406	0.06
51,500	Stella International Holdings	61,108	0.26
		76,514	0.32
	<b>Cosmetics &amp; Personal Care (0.06%) (2017: 0.06%)</b>		
9,000	Vinda International Holdings	14,162	0.06
	<b>Distribution &amp; Wholesale (0.06%) (2017: 0.00%)</b>		
27,000	Crystal International Group	13,691	0.06
	<b>Diversified Financial Services (0.20%) (2017: 0.18%)</b>		
290,000	Guotai Junan International Holdings	46,670	0.20
	<b>Electrical Components &amp; Equipment (0.06%) (2017: 0.13%)</b>		
15,000	China High Speed Transmission Equipment Group	14,369	0.06
	<b>Electronics (2017: 0.09%)</b>		
	<b>Energy — Alternate Sources (0.12%) (2017: 0.05%)</b>		
9,000	Canvest Environmental Protection Group	4,736	0.02
22,000	China Everbright Greentech	15,651	0.06
31,000	China Singyes Solar Technologies Holdings	8,513	0.04
		28,900	0.12
	<b>Entertainment (0.05%) (2017: 0.00%)</b>		
4,200	IMAX China Holding	11,158	0.05
	<b>Environmental Control (0.18%) (2017: 0.09%)</b>		
40,000	China Water Affairs Group	42,813	0.18
	<b>Food (0.07%) (2017: 0.00%)</b>		
12,000	Ausnutria Dairy	13,488	0.05
9,000	Nissin Foods	4,138	0.02
		17,626	0.07
	<b>Holding Companies — Diversified Operations (0.04%) (2017: 0.03%)</b>		
126,000	CITIC Resources Holdings	9,978	0.04
	<b>Home Furnishings (0.22%) (2017: 0.19%)</b>		
120,000	Skyworth Digital Holdings	25,902	0.11



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Furnishings (0.22%) (2017: 0.19%) (continued)</b>		
68,000	TCL Electronics Holdings	26,056	0.11
		51,958	0.22
	<b>Leisure Time (0.13%) (2017: 0.08%)</b>		
120,000	China Travel International Investment Hong Kong	32,033	0.13
	<b>Machinery, Construction &amp; Mining (0.02%) (2017: 0.00%)</b>		
9,000	VPower Group International Holdings	3,736	0.02
	<b>Miscellaneous Manufacturers (0.00%) (2017: 0.04%)</b>		
	<b>Oil &amp; Gas Services (0.03%) (2017: 0.07%)</b>		
10,000	CIMC Enric Holdings	7,651	0.03
	<b>Pharmaceuticals (0.02%) (2017: 0.19%)</b>		
3,000	Beijing Tong Ren Tang Chinese Medicine	4,721	0.02
64,000	Hua Han Health Industry Holdings	—	0.00
		4,721	0.02
	<b>Pipelines (0.10%) (2017: 0.00%)</b>		
54,000	Sinopec Kantons Holdings	23,933	0.10
	<b>Real Estate (1.40%) (2017: 0.76%)</b>		
15,000	C&D International Investment Group	12,798	0.05
51,000	China Overseas Grand Oceans Group	16,741	0.07
35,000	China Overseas Property Holdings	10,237	0.04
272,000	China South City Holdings	38,562	0.16
48,000	Hopson Development Holdings	39,727	0.17
240,000	Joy City Property	26,056	0.11
28,000	LVGEM China Real Estate Investment	7,975	0.03
159,000	Poly Property Group	49,755	0.21
656,000	Yuexiu Property	120,654	0.51
70,000	Shanghai Industrial Urban Development Group	11,355	0.05
		333,860	1.40
	<b>Retail (0.03%) (2017: 0.06%)</b>		
39,000	Pou Sheng International Holdings	7,522	0.03
	<b>Software (0.04%) (2017: 0.00%)</b>		
6,000	NetDragon Websoft Holdings	9,196	0.04
	<b>Telecommunications (0.21%) (2017: 0.18%)</b>		
143,000	CITIC Telecom International Holdings	50,228	0.21
	<b>Transportation (0.42%) (2017: 0.37%)</b>		
105,000	SITC International Holdings	98,974	0.42
	<b>Utilities — Electric (0.42%) (2017: 0.09%)</b>		
44,000	CGN Meiya Power Holdings	6,070	0.03
32,500	China Power Clean Energy Development	9,838	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities — Electric (0.42%) (2017: 0.09%) (continued)</b>		
367,000	China Power International Development	83,437	0.35
		99,345	0.42
		1,209,758	5.08
	<b>Hungary (0.18%) (2017: 0.26%)</b>		
	<b>Telecommunications (0.18%) (2017: 0.26%)</b>		
26,910	Magyar Telekom Telecommunications	42,193	0.18
	<b>India (3.70%) (2017: 3.89%)</b>		
	<b>Agriculture (0.04%) (2017: 0.00%)</b>		
1,294	DCM Shriram	6,272	0.03
422	Godrej Agrovvet	3,040	0.01
		9,312	0.04
	<b>Auto Manufacturers (0.02%) (2017: 0.00%)</b>		
214	L&T Technology Services	5,237	0.02
	<b>Auto Parts &amp; Equipment (0.12%) (2017: 0.17%)</b>		
5,294	Apollo Tyres	17,892	0.07
364	Ceat	6,811	0.03
642	Sundram Fasteners	4,919	0.02
		29,622	0.12
	<b>Banks (0.41%) (2017: 0.32%)</b>		
29,240	Federal Bank	39,055	0.16
39,433	IDFC Bank	24,485	0.10
7,763	Karnataka Bank	12,476	0.05
3,422	Karur Vysya Bank	4,362	0.02
41,483	South Indian Bank	9,240	0.04
12,480	Vijaya Bank	8,947	0.04
		98,565	0.41
	<b>Beverages (0.09%) (2017: 0.11%)</b>		
5,759	Tata Global Beverages	18,098	0.08
217	Varun Beverages	2,438	0.01
		20,536	0.09
	<b>Building &amp; Construction Materials (0.10%) (2017: 0.00%)</b>		
316	Birla	2,716	0.01
515	Blue Star	4,595	0.02
318	Century Textiles & Industries	4,204	0.02
1,441	HeidelbergCement India	3,120	0.01
799	Kajaria Ceramics	5,643	0.02
427	Ramco Cements	3,914	0.02
		24,192	0.10
	<b>Chemicals (0.33%) (2017: 0.18%)</b>		
14,325	Castrol India	31,034	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (0.33%) (2017: 0.18%) (continued)</b>			
2,023	Chambal Fertilizers and Chemicals	4,294	0.02
2,059	Coromandel International	13,279	0.06
952	Deepak Fertilisers & Petrochemicals	2,027	0.01
933	EID Parry India	2,762	0.01
827	GHCL	2,906	0.01
288	Gujarat Alkalies & Chemicals	2,239	0.01
1,329	Gujarat Narmada Valley Fertilizers & Chemicals	6,493	0.03
3,347	Gujarat State Fertilizers & Chemicals	5,571	0.02
423	PI Industries	5,226	0.02
931	Rallis India	2,382	0.01
		78,213	0.33
<b>Commercial Services (0.16%) (2017: 0.31%)</b>			
1,032	Care Ratings	14,585	0.06
10,772	Gujarat Pipavav Port	15,838	0.07
333	Info Edge India	6,872	0.03
		37,295	0.16
<b>Computers (0.27%) (2017: 0.50%)</b>			
2,611	KPIT Technologies	8,157	0.03
1,523	Mindtree	18,859	0.08
640	NIIT Technologies	10,536	0.05
842	Persistent Systems	7,509	0.03
11,595	Redington India	14,723	0.06
251	Tata Elxsi	3,668	0.02
		63,452	0.27
<b>Consumer Durables &amp; Apparels (0.04%) (2017: 0.06%)</b>			
46	Anveshan Heavy Engineering	—	0.00
1,367	Arvind	1,915	0.01
251	Arvind Fashions	3,616	0.02
198	Bata India	3,217	0.01
		8,748	0.04
<b>Cosmetics &amp; Personal Care (0.05%) (2017: 0.09%)</b>			
2,167	Bajaj	11,458	0.05
<b>Diversified Financial Services (0.12%) (2017: 0.07%)</b>			
1,688	ICICI Securities	6,281	0.02
6,564	JM Financial	8,824	0.04
654	Motilal Oswal Financial Services	6,278	0.03
650	Multi Commodity Exchange of India	6,843	0.03
		28,226	0.12
<b>Electrical Components &amp; Equipment (0.03%) (2017: 0.00%)</b>			
343	Amara Raja Batteries	3,649	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.03%) (2017: 0.00%) (continued)</b>		
466	Finolex Cables	3,032	0.01
		6,681	0.03
	<b>Electronics (0.18%) (2017: 0.00%)</b>		
1,293	Graphite India	13,990	0.06
544	HEG	28,889	0.12
		42,879	0.18
	<b>Engineering &amp; Construction (0.22%) (2017: 0.23%)</b>		
7,705	Engineers India	13,796	0.06
8,385	IRB Infrastructure Developers	19,715	0.08
8,322	NBCC India	6,884	0.03
9,022	NCC	11,391	0.05
		51,786	0.22
	<b>Food (0.03%) (2017: 0.04%)</b>		
744	Avanti Feeds	4,110	0.02
685	KRBL	2,763	0.01
		6,873	0.03
	<b>Healthcare Services (0.04%) (2017: 0.09%)</b>		
592	Apollo Hospitals Enterprise	10,670	0.04
	<b>Home Builders (0.03%) (2017: 0.00%)</b>		
1,039	Sobha	6,776	0.03
	<b>Home Furnishings (0.07%) (2017: 0.10%)</b>		
5,213	Crompton Greaves Consumer Electricals	17,028	0.07
	<b>Household Products (0.00%) (2017: 0.05%)</b>		
	<b>Lodging (0.03%) (2017: 0.00%)</b>		
1,231	EIH	3,490	0.01
2,250	Indian Hotels	4,760	0.02
		8,250	0.03
	<b>Machinery — Diversified (0.05%) (2017: 0.11%)</b>		
3,750	Greaves Cotton	6,368	0.03
271	Thermax	4,348	0.02
		10,716	0.05
	<b>Media (0.00%) (2017: 0.05%)</b>		
	<b>Mining (0.25%) (2017: 0.00%)</b>		
64,005	National Aluminium	60,324	0.25
	<b>Miscellaneous Manufacturers (0.08%) (2017: 0.12%)</b>		
7,421	Jain Irrigation Systems	7,419	0.03
693	Supreme Industries	11,661	0.05
		19,080	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.11%) (2017: 0.09%)</b>		
3,605	Chennai Petroleum	15,310	0.06
10,325	Mangalore Refinery & Petrochemicals	11,166	0.05
		26,476	0.11
	<b>Other Finance (0.00%) (2017: 0.00%)</b>		
235	RP-SG Business Process Services	—	0.00
	<b>Other Industrial (0.04%) (2017: 0.05%)</b>		
302	AIA Engineering	7,255	0.03
2,786	Jindal Saw	3,386	0.01
		10,641	0.04
	<b>Pharmaceuticals (0.16%) (2017: 0.23%)</b>		
458	Alembic Pharmaceuticals	3,934	0.01
480	Jubilant Life Sciences	4,886	0.02
1,678	Natco Pharma	16,345	0.07
113	Pfizer	4,620	0.02
98	Sanofi India	8,942	0.04
		38,727	0.16
	<b>Pipelines (0.00%) (2017: 0.04%)</b>		
	<b>Real Estate (0.05%) (2017: 0.00%)</b>		
781	Oberoi Realty	4,932	0.02
411	Phoenix Mills	3,318	0.01
1,125	Prestige Estates Projects	3,543	0.02
		11,793	0.05
	<b>Retail (0.01%) (2017: 0.00%)</b>		
707	RP-SG Retail	3,272	0.01
	<b>Shipping (0.03%) (2017: 0.00%)</b>		
1,471	Cochin Shipyard	7,881	0.03
	<b>Software (0.09%) (2017: 0.20%)</b>		
5,823	Firstsource Solutions	3,912	0.02
1,802	Hexaware Technologies	8,592	0.03
1,522	Sonata Software	6,598	0.03
673	Zensar Technologies	2,238	0.01
		21,340	0.09
	<b>Telecommunications (0.02%) (2017: 0.00%)</b>		
908	Sterlite Technologies	3,817	0.02
	<b>Textile (0.07%) (2017: 0.00%)</b>		
138	SRF	3,953	0.01
4,714	Trident	4,483	0.02
305	Vardhman Textiles	4,867	0.02
4,907	Welspun India	4,203	0.02
		17,506	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (2017: 0.14%)</b>		
	<b>Utilities — Electric (0.28%) (2017: 0.45%)</b>		
1,284	CESC	12,292	0.05
811	KEC International	3,502	0.01
14,552	NLC India	14,517	0.06
5,101	Reliance Infrastructure	23,103	0.10
3,630	Torrent Power	13,612	0.06
		67,026	0.28
	<b>Utilities — Electric &amp; Gas (0.08%) (2017: 0.05%)</b>		
292	Gujarat Gas	2,803	0.01
2,057	Gujarat State Petronet	5,181	0.02
778	Mahanagar Gas	10,078	0.05
		18,062	0.08
		882,460	3.70
	<b>Indonesia (3.05%) (2017: 2.73%)</b>		
	<b>Agriculture (0.37%) (2017: 0.24%)</b>		
24,844	Astra Agro Lestari	20,430	0.08
328,300	Japfa Comfeed Indonesia	49,085	0.21
146,600	Perusahaan Perkebunan London Sumatra Indonesia	12,744	0.05
74,700	Sawit Sumbermas Sarana	6,493	0.03
		88,752	0.37
	<b>Banks (0.37%) (2017: 0.48%)</b>		
315,700	Bank Pembangunan Daerah Jawa Barat Dan Banten	45,006	0.19
323,800	Bank Pembangunan Daerah Jawa Timur	15,537	0.07
154,500	Bank Tabungan Negara Persero	27,290	0.11
		87,833	0.37
	<b>Building &amp; Construction Materials (0.13%) (2017: 0.00%)</b>		
1,142,000	Waskita Beton Precast	29,860	0.13
	<b>Chemicals (0.08%) (2017: 0.00%)</b>		
118,700	Barito Pacific	19,728	0.08
	<b>Coal (0.43%) (2017: 0.40%)</b>		
73,300	Indo Tambangraya Megah	103,222	0.43
	<b>Distribution &amp; Wholesale (0.18%) (2017: 0.11%)</b>		
147,700	AKR Corporindo	44,063	0.18
	<b>Engineering &amp; Construction (0.35%) (2017: 0.30%)</b>		
58,500	Adhi Karya Persero	6,448	0.03
107,200	Indika Energy	11,816	0.05
45,200	Jasa Marga Persero	13,453	0.05
96,600	PP Persero	12,125	0.05
243,900	Waskita Karya Persero	28,495	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.35%) (2017: 0.30%) (continued)</b>		
97,400	Wijaya Karya Persero	11,210	0.05
		83,547	0.35
	<b>Forest Products &amp; Paper (0.00%) (2017: 0.05%)</b>		
	<b>Media (0.32%) (2017: 0.11%)</b>		
60,100	Link Net	20,479	0.08
186,300	Media Nusantara Citra	8,939	0.04
359,600	Surya Citra Media	46,763	0.20
		76,181	0.32
	<b>Mining (0.03%) (2017: 0.00%)</b>		
132,200	Timah	6,941	0.03
	<b>Real Estate (0.10%) (2017: 0.16%)</b>		
173,300	Ciputra Development	12,172	0.05
294,000	Pakuwon Jati	12,676	0.05
		24,848	0.10
	<b>Retail (0.60%) (2017: 0.74%)</b>		
168,000	Ace Hardware Indonesia	17,407	0.08
35,000	Erajaya Swasembada	5,355	0.02
276,800	Matahari Department Store	107,794	0.45
117,400	Ramayana Lestari Sentosa	11,593	0.05
		142,149	0.60
	<b>Telecommunications (0.06%) (2017: 0.14%)</b>		
53,300	Tower Bersama Infrastructure	13,344	0.06
	<b>Textile (0.03%) (2017: 0.00%)</b>		
307,200	Sri Rejeki Isman	7,648	0.03
		728,116	3.05
	<b>Malaysia (4.97%) (2017: 5.00%)</b>		
	<b>Agriculture (0.47%) (2017: 0.10%)</b>		
8,400	British American Tobacco Malaysia	73,338	0.31
77,100	Felda Global Ventures Holdings	13,340	0.05
6,000	Genting Plantations	14,316	0.06
7,100	QL Resources	11,700	0.05
		112,694	0.47
	<b>Airlines (0.32%) (2017: 0.61%)</b>		
105,000	AirAsia Group	75,463	0.32
	<b>Auto Manufacturers (0.14%) (2017: 0.17%)</b>		
56,300	BerMaz Motor	29,291	0.12
13,000	DRB-Hicom	5,348	0.02
		34,639	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (0.20%) (2017: 0.11%)</b>		
48,000	Alliance Bank Malaysia	46,693	0.20
	<b>Beverages (0.29%) (2017: 0.13%)</b>		
7,700	Carlsberg Brewery Malaysia	36,669	0.16
6,400	Heineken Malaysia	31,687	0.13
		68,356	0.29
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.04%)</b>		
	<b>Chemicals (0.08%) (2017: 0.08%)</b>		
9,300	Scientex	19,916	0.08
	<b>Computers (0.05%) (2017: 0.07%)</b>		
26,433	Globetronics Technology	11,194	0.05
	<b>Diversified Financial Services (0.19%) (2017: 0.29%)</b>		
27,150	Bursa Malaysia	44,938	0.19
	<b>Electronics (0.06%) (2017: 0.04%)</b>		
24,300	Uchi Technologies	14,936	0.06
	<b>Energy — Alternate Sources (0.01%) (2017: 0.00%)</b>		
23,900	Econpile Holdings	2,227	0.01
	<b>Engineering &amp; Construction (0.51%) (2017: 0.24%)</b>		
73,000	Ekovest	7,861	0.03
156,400	Gamuda	88,561	0.37
64,100	Malaysian Resources	9,539	0.04
26,500	Sunway Construction Group	8,529	0.04
45,000	WCT Holdings	7,350	0.03
		121,840	0.51
	<b>Entertainment (0.41%) (2017: 0.17%)</b>		
245,300	Astro Malaysia Holdings	77,166	0.33
38,500	Berjaya Sports Toto	19,658	0.08
		96,824	0.41
	<b>Full Line Insurance (0.00%) (2017: 0.04%)</b>		
	<b>Healthcare Products (0.00%) (2017: 0.05%)</b>		
	<b>Healthcare Services (0.05%) (2017: 0.06%)</b>		
48,500	KPJ Healthcare	12,206	0.05
	<b>Holding Companies — Diversified Operations (0.26%) (2017: 0.14%)</b>		
136,900	IJM	53,667	0.22
3,500	Malaysian Pacific Industries	8,427	0.04
		62,094	0.26
	<b>Internet (0.03%) (2017: 0.06%)</b>		
31,600	My EG Services	7,455	0.03
	<b>Iron &amp; Steel (0.05%) (2017: 0.05%)</b>		
38,900	Ann Joo Resources	11,766	0.05



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery — Diversified (0.01%) (2017: 0.00%)</b>		
1,700	ViTrox	2,588	0.01
	<b>Miscellaneous Manufacturers (0.23%) (2017: 0.64%)</b>		
18,000	Cahaya Mata Sarawak	11,717	0.05
9,900	Kossan Rubber Industries	10,397	0.04
37,200	SKP Resources	9,452	0.04
19,100	Supermax	16,084	0.07
43,525	VS Industry	7,689	0.03
		55,339	0.23
	<b>Oil &amp; Gas (0.05%) (2017: 0.08%)</b>		
13,500	Serba Dinamik Holdings	12,348	0.05
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.22%)</b>		
	<b>Other Industrial (0.00%) (2017: 0.06%)</b>		
	<b>Real Estate (0.87%) (2017: 0.92%)</b>		
72,800	IOI Properties Group	27,129	0.11
97,512	Mah Sing Group	21,591	0.09
194,500	Sime Darby Property	46,831	0.20
121,613	SP Setia Group	68,568	0.29
110,426	Sunway	39,281	0.16
24,300	UEM Sunrise	3,910	0.02
		207,310	0.87
	<b>Retail (0.07%) (2017: 0.17%)</b>		
20,000	Aeon M	7,114	0.03
10,700	Padini Holdings	9,088	0.04
		16,202	0.07
	<b>Semiconductors (0.22%) (2017: 0.25%)</b>		
86,600	Inari Amertron	31,434	0.13
28,200	Unisem M	22,382	0.09
		53,816	0.22
	<b>Telecommunications (0.02%) (2017: 0.00%)</b>		
2,300	TIME dotCom	4,508	0.02
	<b>Transportation (0.07%) (2017: 0.09%)</b>		
16,500	Pos Malaysia	6,868	0.03
9,800	Yinson Holdings	9,960	0.04
		16,828	0.07
	<b>Utilities — Electric (0.31%) (2017: 0.12%)</b>		
141,000	Malakoff	27,296	0.12
230,200	YTL Power International	46,235	0.19
		73,531	0.31
		1,185,711	4.97

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Mexico (1.63%) (2017: 2.24%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2017: 0.07%)</b>		
	<b>Banks (0.07%) (2017: 0.05%)</b>		
3,540	Regional	16,266	0.07
	<b>Building &amp; Construction Materials (0.03%) (2017: 0.00%)</b>		
1,459	Grupo Cementos de Chihuahua	7,441	0.03
	<b>Diversified Financial Services (0.23%) (2017: 0.29%)</b>		
27,002	Bolsa Mexicana de Valores	45,918	0.19
3,865	Unifin Financiera	8,248	0.04
		54,166	0.23
	<b>Engineering &amp; Construction (0.33%) (2017: 0.48%)</b>		
16,480	Grupo Aeroportuario del Centro Norte	78,367	0.33
	<b>Food (0.07%) (2017: 0.09%)</b>		
7,726	Grupo Herdez	16,084	0.07
	<b>Full Line Insurance (0.04%) (2017: 0.06%)</b>		
4,428	Qualitas Controladora	9,302	0.04
	<b>Holdings Companies — Diversified Operations (0.00%) (2017: 0.11%)</b>		
	<b>Media (0.00%) (2017: 0.19%)</b>		
	<b>Real Estate (0.24%) (2017: 0.23%)</b>		
43,191	Corp Inmobiliaria Vesta	58,842	0.24
	<b>Real Estate Investment Trusts (0.43%) (2017: 0.67%)</b>		
67,311	Macquarie Mexico Real Estate Management	60,462	0.25
27,075	Prologis Property Mexico	41,657	0.18
		102,119	0.43
	<b>Retail (0.02%) (2017: 0.00%)</b>		
2,921	Grupo Comercial Chedraui	5,844	0.02
	<b>Telecommunications (0.15%) (2017: 0.00%)</b>		
8,087	Megacable Holdings	36,194	0.15
	<b>Water (0.02%) (2017: 0.00%)</b>		
4,132	Grupo Rotoplas	4,635	0.02
		389,260	1.63
	<b>People's Republic of China (17.04%) (2017: 17.66%)</b>		
	<b>Advertising (0.00%) (2017: 0.02%)</b>		
	<b>Airlines (0.00%) (2017: 0.27%)</b>		
	<b>Auto Manufacturers (0.18%) (2017: 0.41%)</b>		
49,500	BAIC Motor	26,111	0.11
2,100	Chongqing Sokon Industry Group	5,243	0.02
28,000	Yadea Group Holdings	10,800	0.05
		42,154	0.18
	<b>Auto Parts &amp; Equipment (0.21%) (2017: 0.92%)</b>		
4,400	Guoxuan High-Tech	7,408	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.21%) (2017: 0.92%) (continued)</b>		
2,200	HyUnion Holding	3,284	0.02
34,600	Zhejiang Wanfeng Auto Wheel	39,057	0.16
		49,749	0.21
	<b>Banks (0.61%) (2017: 0.67%)</b>		
21,000	Bank of Chongqing	11,989	0.05
207,000	Chongqing Rural Commercial Bank	111,044	0.47
25,100	Jiangsu Changshu Rural Commercial Bank	22,447	0.09
		145,480	0.61
	<b>Beverages (0.05%) (2017: 0.00%)</b>		
6,300	Anhui Yingjia Distillery	12,947	0.05
	<b>Building &amp; Construction Materials (0.41%) (2017: 0.42%)</b>		
13,500	Asia Cement China Holdings	9,466	0.04
101,000	China Lesso Group Holdings	50,569	0.21
16,000	Guangdong Tapai Group	23,444	0.10
114,000	West China Cement	15,434	0.06
		98,913	0.41
	<b>Chemicals (0.89%) (2017: 1.05%)</b>		
68,000	China BlueChemical	21,366	0.09
82,000	China Sanjiang Fine Chemicals	19,690	0.08
102,000	Dongyue Group	52,633	0.22
14,300	Elion Clean Energy	11,789	0.05
82,000	Fufeng Group	34,667	0.15
1,900	Jiangsu Yangnong Chemical	10,422	0.04
46,800	Sichuan Hebang Biotechnology	11,043	0.05
23,600	Zhejiang Jiahua Energy Chemical Industry	30,902	0.13
14,700	Zhejiang Runtu	19,269	0.08
		211,781	0.89
	<b>Coal (0.21%) (2017: 0.43%)</b>		
16,000	Huolinhe Opencut Coal Industry of Inner Mongolia	16,686	0.07
22,100	Jizhong Energy Resources	12,135	0.05
29,400	Yang Quan Coal Industry Group	21,582	0.09
		50,403	0.21
	<b>Commercial Services (0.96%) (2017: 1.67%)</b>		
34,000	Anhui Expressway	20,324	0.09
52,000	China Maple Leaf Educational Systems	23,113	0.10
11,000	China New Higher Education Group	4,805	0.02
44,000	China Yuhua Education	17,871	0.08
24,500	Dalian Port PDA	6,602	0.03
19,000	Fu Shou Yuan International Group	14,318	0.06
19,100	Guangdong Provincial Expressway Development	23,340	0.10
46,000	Shenzhen Expressway	50,704	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (0.96%) (2017: 1.67%) (continued)</b>			
58,000	Sichuan Expressway	17,853	0.07
60,900	TangShan Port Group	21,111	0.09
12,300	Tianjin Port	12,666	0.05
21,000	Virscend Education	10,568	0.04
16,000	Wisdom Education International Holdings	5,845	0.02
		229,120	0.96
<b>Computers (0.14%) (2017: 0.00%)</b>			
27,100	GRG Banking Equipment	22,144	0.09
3,200	Newland Digital Technology	6,823	0.03
1,500	Taiji Computer	5,069	0.02
		34,036	0.14
<b>Consumer Durables &amp; Apparels (0.16%) (2017: 0.04%)</b>			
17,000	JNBY Design	23,841	0.10
17,200	Shanghai La Chapelle Fashion	14,609	0.06
		38,450	0.16
<b>Distribution &amp; Wholesale (0.35%) (2017: 0.00%)</b>			
21,900	Chinese Universe Publishing and Media Group	41,499	0.17
10,700	Sinochem International	10,660	0.05
30,700	Xiamen ITG Group	31,211	0.13
		83,370	0.35
<b>Diversified Financial Services (0.31%) (2017: 0.76%)</b>			
63,000	Central China Securities	13,358	0.05
20,400	Northeast Securities	18,600	0.08
24,000	Pacific Securities	8,704	0.04
51,400	Sealand Securities	32,641	0.14
		73,303	0.31
<b>Electrical Components &amp; Equipment (0.42%) (2017: 0.41%)</b>			
2,100	Changzhou Xingyu Automotive Lighting Systems	14,529	0.06
17,000	Chaowei Power Holdings	6,579	0.03
3,500	Henan Senyuan Electric	9,074	0.04
14,400	Sunwoda Electronic	18,016	0.07
62,000	Tianneng Power International	51,711	0.22
		99,909	0.42
<b>Electronics (0.16%) (2017: 0.00%)</b>			
2,900	Guangdong Fenghua Advanced Technology Holding	4,537	0.02
2,300	North Navigation Control Technology	2,482	0.01
11,000	Q Technology Group	6,252	0.03
9,500	Shenzhen Sunlord Electronics	19,150	0.08
2,506	Shenzhen Suntak Circuit Technology	5,333	0.02
		37,754	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Energy — Alternate Sources (0.16%) (2017: 0.24%)</b>		
142,000	Beijing Jingneng Clean Energy	34,279	0.15
2,900	Tunghsu Azure Renewable Energy	3,054	0.01
		<u>37,333</u>	<u>0.16</u>
	<b>Engineering &amp; Construction (0.71%) (2017: 0.69%)</b>		
72,000	Beijing Capital International Airport	76,420	0.32
74,000	China Communications Services	61,247	0.26
2,300	Hubei Kaile Science & Technology	5,685	0.02
12,000	Luenmei Quantum	15,800	0.07
12,400	Wuxi Taiji Industry	9,229	0.04
		<u>168,381</u>	<u>0.71</u>
	<b>Entertainment (0.05%) (2017: 0.00%)</b>		
7,600	Beijing Jetsen Technology	4,749	0.02
9,300	Huayi Brothers Media	6,353	0.03
		<u>11,102</u>	<u>0.05</u>
	<b>Environmental Control (0.04%) (2017: 0.06%)</b>		
96,000	CT Environmental Group	3,862	0.02
22,000	Ozner Water International Holding	4,918	0.02
		<u>8,780</u>	<u>0.04</u>
	<b>Food (0.21%) (2017: 0.00%)</b>		
20,000	COFCO Tunhe Sugar	21,440	0.09
11,300	Shanghai Bailian Group	13,908	0.06
2,000	Yihai International Holding	4,889	0.02
23,500	Zhou Hei Ya International Holdings	10,385	0.04
		<u>50,622</u>	<u>0.21</u>
	<b>Forest Products &amp; Paper (0.12%) (2017: 0.15%)</b>		
49,000	Shandong Chenming Paper Holdings	28,038	0.12
	<b>Full Line Insurance (0.30%) (2017: 0.28%)</b>		
351,000	China Reinsurance Group	71,730	0.30
	<b>Healthcare Products (0.00%) (2017: 0.16%)</b>		
	<b>Healthcare Services (0.04%) (2017: 0.03%)</b>		
16,500	China Resources Medical Holdings	10,790	0.04
	<b>Holdings Companies — Diversified Operations (0.00%) (2017: 0.16%)</b>		
	<b>Home Furnishings (0.21%) (2017: 0.65%)</b>		
13,800	Hisense Electric	17,447	0.07
44,000	Hisense Home Appliances Group	32,426	0.14
		<u>49,873</u>	<u>0.21</u>
	<b>Household Products (0.03%) (2017: 0.04%)</b>		
23,000	Goodbaby International Holdings	7,227	0.03
	<b>Internet (0.04%) (2017: 0.04%)</b>		
14,000	Cogobuy Group	4,738	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (0.04%) (2017: 0.04%) (continued)</b>		
14,000	Tian Ge Interactive Holdings	5,472	0.02
		10,210	0.04
	<b>Iron &amp; Steel (0.23%) (2017: 0.18%)</b>		
4,700	Bengang Steel Plates	2,300	0.01
34,000	Tiangong International	8,034	0.03
83,000	Xingda International Holdings	25,231	0.11
109,000	Xiwang Special Steel	20,047	0.08
		55,612	0.23
	<b>Lodging (0.09%) (2017: 0.09%)</b>		
88,000	Shanghai Jin Jiang International Hotels Group	21,356	0.09
	<b>Machinery — Diversified (0.20%) (2017: 0.00%)</b>		
3,800	Hefei Meiya Optoelectronic Technology	11,778	0.05
4,000	Precision Tsugami China	3,658	0.02
8,900	Shanghai Mechanical and Electrical Industry	18,861	0.08
3,700	Zhejiang Jingsheng Mechanical & Electrical	5,400	0.02
7,500	Zhejiang Wanliyang	7,199	0.03
		46,896	0.20
	<b>Machinery, Construction &amp; Mining (0.21%) (2017: 0.27%)</b>		
180,000	Lonking Holdings	46,670	0.20
300	Zhejiang Dingli Machinery	2,461	0.01
		49,131	0.21
	<b>Media (0.07%) (2017: 0.00%)</b>		
31,900	CITIC Guoan Information Industry	15,658	0.07
	<b>Mining (0.22%) (2017: 0.62%)</b>		
1,900	Guocheng Mining	3,194	0.01
21,000	Western Mining	17,801	0.07
16,100	Yunnan Aluminium	9,098	0.04
22,500	Zhaojin Mining Industry	22,847	0.10
		52,940	0.22
	<b>Miscellaneous Manufacturers (0.31%) (2017: 0.14%)</b>		
16,100	Anhui Zhongding Sealing Parts	23,732	0.10
68,000	China Railway Signal & Communication	47,595	0.20
700	Weihai Guangwei Composites	3,650	0.01
		74,977	0.31
	<b>Oil &amp; Gas (0.02%) (2017: 0.00%)</b>		
3,900	Oriental Energy	4,578	0.02
	<b>Oil &amp; Gas Services (0.21%) (2017: 0.27%)</b>		
61,500	Sinopec Engineering Group	50,508	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Finance (0.02%) (2017: 0.00%)</b>		
2,500	Shenzhen Huaqiang Industry	6,066	0.02
	<b>Other Industrial (0.01%) (2017: 0.00%)</b>		
2,400	Zhejiang Hailiang	2,748	0.01
	<b>Packaging &amp; Containers (0.34%) (2017: 0.27%)</b>		
52,000	CPMC Holdings	24,973	0.10
51,000	Greatview Aseptic Packaging	27,684	0.11
41,400	ORG Technology	30,512	0.13
		83,169	0.34
	<b>Pharmaceuticals (0.68%) (2017: 0.84%)</b>		
2,900	Anhui Anke Biotechnology Group	5,643	0.02
800	Boya Bio-pharmaceutical Group	3,145	0.01
15,000	China Shineway Pharmaceutical Group	14,580	0.06
15,000	Consun Pharmaceutical Group	8,717	0.04
3,300	Guizhou Bailing Group Pharmaceutical	4,206	0.02
4,000	Haisco Pharmaceutical Group	6,927	0.03
1,400	Jiangsu Nhwa Pharmaceutical	1,839	0.01
8,100	Jiuzhitang	11,574	0.05
12,940	Joincare Pharmaceutical Group Industry	12,571	0.05
5,800	Realcan Pharmaceutical Group	5,888	0.03
4,400	Shijiazhuang Yiling Pharmaceutical	6,704	0.03
85,000	Sihuan Pharmaceutical Holdings Group	14,874	0.06
16,000	Tong Ren Tang Technologies	20,967	0.09
4,200	YiChang HEC ChangJiang Pharmaceutical	14,001	0.06
17,400	Yifan Pharmaceutical	27,117	0.11
500	Zhejiang Wolwo Bio-Pharmaceutical	2,694	0.01
		161,447	0.68
	<b>Pipelines (0.03%) (2017: 0.00%)</b>		
8,000	China Tian Lun Gas Holdings	6,580	0.03
	<b>Real Estate (4.79%) (2017: 2.95%)</b>		
118,000	Beijing Capital Land	42,351	0.18
28,500	Beijing Urban Construction Investment & Development	32,876	0.14
60,000	Central China Real Estate	22,071	0.09
122,000	China Aoyuan Group	77,444	0.32
196,000	China SCE Group Holdings	71,347	0.30
2,700	China World Trade Center	5,034	0.02
22,000	Colour Life Services Group	11,774	0.05
184,500	Fantasia Holdings Group	21,209	0.09
86,000	Greenland Hong Kong Holdings	20,980	0.09
36,000	Greentown China Holdings	27,037	0.11
22,000	Greentown Service Group	16,860	0.07
167,000	Guangzhou R&F Properties	252,547	1.06
42,000	Guorui Properties	10,675	0.04
23,500	Hangzhou Binjiang Real Estate Group	13,623	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate (4.79%) (2017: 2.95%) (continued)</b>			
62,400	Huafa Industrial Zhuhai	56,350	0.24
75,000	Jingrui Holdings	21,553	0.09
163,000	Kaisa Group Holdings	52,048	0.22
171,000	Powerlong Real Estate Holdings	67,270	0.28
22,000	Redco Group	12,532	0.05
3,400	Shanghai Waigaoqiao Free Trade Zone Group	6,804	0.03
330,500	Shui On Land	73,450	0.31
16,100	Sichuan Languang Development	12,616	0.05
26,000	Skyfame Realty Holdings	4,417	0.02
500	Tianjin Guangyu Development (listed on Shenzhen-Hong Kong Stock Connect)	545	0.00
5,600	Tianjin Guangyu Development (listed on Shenzhen Stock Exchange)	6,109	0.03
53,000	Times China Holdings	58,894	0.25
285,000	Yuzhou Properties	117,577	0.49
42,000	Zhenro Properties Group	27,466	0.11
		<u>1,143,459</u>	<u>4.79</u>
<b>Retail (1.41%) (2017: 1.05%)</b>			
66,000	361 Degrees International	13,741	0.06
44,000	China Harmony New Energy Auto Holding	16,522	0.07
48,000	China Lilang	40,463	0.17
26,000	China Meidong Auto Holdings	9,830	0.04
92,000	China Yongda Automobiles Services Holdings	55,933	0.23
83,000	China ZhengTong Auto Services Holdings	49,507	0.21
1,200	Chow Tai Seng Jewellery	4,829	0.02
31,000	Golden Eagle Retail Group	33,062	0.14
52,500	Grand Baoxin Auto Group	14,819	0.06
8,100	Rainbow Department Store	12,942	0.05
50,000	Springland International Holdings	9,899	0.04
5,900	Wangfujing Group	11,653	0.05
7,000	Xiabuxiabu Catering Management China Holdings	11,051	0.05
86,500	Xtep International Holdings	46,955	0.20
1,900	Yunnan Hongxiang Yixintang Pharmaceutical	4,920	0.02
		<u>336,126</u>	<u>1.41</u>
<b>Semiconductors (0.01%) (2017: 0.00%)</b>			
2,500	Hangzhou Silan Microelectronics	2,957	0.01
<b>Software (0.36%) (2017: 0.25%)</b>			
14,000	Chinasoft International	6,956	0.03
11,700	Eternal Asia Supply Chain Management	8,538	0.04
11,000	Sinosoft Technology Group	2,866	0.01
23,000	TravelSky Technology	58,900	0.25
2,600	Xiamen Meiya Pico Information	4,931	0.02



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (0.36%) (2017: 0.25%) (continued)</b>		
1,200	Youzu Interactive	3,249	0.01
		85,440	0.36
	<b>Telecommunications (0.09%) (2017: 0.07%)</b>		
20,700	Dr Peng Telecom & Media Group	21,195	0.09
	<b>Textile (0.05%) (2017: 0.00%)</b>		
3,900	Beijing Dahao Technology	6,333	0.03
5,600	Saurer Intelligent Technology	6,036	0.02
		12,369	0.05
	<b>Transportation (0.08%) (2017: 0.59%)</b>		
8,500	CMST Development	6,190	0.03
24,000	COSCO SHIPPING Energy Transportation	11,986	0.05
		18,176	0.08
	<b>Utilities — Electric (0.42%) (2017: 0.50%)</b>		
70,000	China Datang Renewable Power	8,404	0.03
5,900	Fujian Funeng	7,305	0.03
126,000	Huadian Fuxin Energy	30,738	0.13
166,000	Huaneng Renewables	44,525	0.19
27,600	Inner Mongolia MengDian HuaNeng Thermal Power	9,286	0.04
		100,258	0.42
	<b>Utilities — Electric &amp; Gas (0.16%) (2017: 0.00%)</b>		
151,000	China Suntien Green Energy	38,958	0.16
	<b>Water (0.06%) (2017: 0.00%)</b>		
26,100	Chengdu Xingrong Environment	15,320	0.06
		4,067,379	17.04
	<b>Philippines (0.82%) (2017: 0.90%)</b>		
	<b>Airlines (0.00%) (2017: 0.07%)</b>		
	<b>Banks (0.12%) (2017: 0.00%)</b>		
9,390	Security Bank	27,678	0.12
	<b>Coal (0.16%) (2017: 0.00%)</b>		
90,000	Semirara Mining & Power	39,450	0.16
	<b>Food (0.10%) (2017: 0.10%)</b>		
110,000	D&L Industries	22,969	0.10
	<b>Mining (0.00%) (2017: 0.03%)</b>		
	<b>Oil &amp; Gas (0.11%) (2017: 0.10%)</b>		
29,020	Pilipinas Shell Petroleum	26,352	0.11
	<b>Real Estate (0.15%) (2017: 0.24%)</b>		
53,644	Robinsons Land	20,556	0.09
145,900	Vista Land & Lifescapes	15,010	0.06
		35,566	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.08%) (2017: 0.07%)</b>		
72,000	Cosco Capital	9,187	0.04
7,300	Robinsons Retail Holdings	11,106	0.04
		20,293	0.08
	<b>Utilities — Electric (0.00%) (2017: 0.20%)</b>		
	<b>Water (0.10%) (2017: 0.09%)</b>		
43,600	Manila Water	23,423	0.10
		195,731	0.82
	<b>Poland (1.04%) (2017: 0.90%)</b>		
	<b>Chemicals (0.35%) (2017: 0.07%)</b>		
4,685	Ciech	55,246	0.23
3,308	Grupa Azoty	27,456	0.12
		82,702	0.35
	<b>Computers (0.37%) (2017: 0.39%)</b>		
7,132	Asseco Poland	87,556	0.37
	<b>Diversified Financial Services (0.08%) (2017: 0.10%)</b>		
2,054	Warsaw Stock Exchange	20,038	0.08
	<b>Food (0.08%) (2017: 0.07%)</b>		
4,263	Eurocash	19,972	0.08
	<b>Real Estate (0.16%) (2017: 0.08%)</b>		
59,484	LC	38,793	0.16
	<b>Software (0.00%) (2017: 0.04%)</b>		
	<b>Utilities — Electrics (0.00%) (2017: 0.15%)</b>		
		249,061	1.04
	<b>Republic of South Korea (8.24%) (2017: 8.68%)</b>		
	<b>Advertising (0.38%) (2017: 0.24%)</b>		
3,649	Cheil Worldwide	73,582	0.31
281	Innocean Worldwide	15,941	0.07
		89,523	0.38
	<b>Aerospace &amp; Defense (0.00%) (2017: 0.04%)</b>		
	<b>Airlines (0.10%) (2017: 0.03%)</b>		
448	Hanjin Kal	11,965	0.05
299	Jeju Air	8,990	0.04
238	Jin Air	4,106	0.01
		25,061	0.10
	<b>Auto Parts &amp; Equipment (0.17%) (2017: 0.54%)</b>		
758	Korea Autoglass	8,560	0.04
625	Nexen Tire	5,136	0.02
458	S&T Motiv	11,103	0.05
430	SL	7,688	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (0.17%) (2017: 0.54%) (continued)</b>			
2,122	Sungwoo Hitech	6,923	0.03
		39,410	0.17
<b>Beverages (0.19%) (2017: 0.21%)</b>			
2,565	Hite Jinro	38,160	0.16
517	Muhak	6,302	0.03
		44,462	0.19
<b>Building &amp; Construction Materials (0.13%) (2017: 0.29%)</b>			
2,104	Eugene	11,785	0.05
682	IS Dongseo	18,734	0.08
		30,519	0.13
<b>Chemicals (0.81%) (2017: 0.83%)</b>			
911	Aekyung Petrochemical	6,450	0.03
102	AK Holdings	4,936	0.02
1,403	DONGSUNG	6,450	0.03
190	Hansol Chemical	13,197	0.06
1,753	Huchems Fine Chemical	37,863	0.16
480	Kolon Industries	24,650	0.10
161	Korea Petrochemical Ind	22,149	0.09
306	Kumho Petrochemical	23,941	0.10
263	LG Hausys	13,341	0.06
443	LOTTE Fine Chemical	16,298	0.07
436	SKC Kolon PI	12,973	0.05
232	Soulbrain	9,887	0.04
		192,135	0.81
<b>Commercial Services (0.04%) (2017: 0.00%)</b>			
643	KGMobilians	4,236	0.02
637	NICE Information Service	6,251	0.02
		10,487	0.04
<b>Consumer Durables &amp; Apparels (0.14%) (2017: 0.18%)</b>			
105	F&F	3,769	0.02
202	Handsome	6,562	0.03
605	Hansae	10,763	0.04
390	Hansae Yes24 Holdings	2,800	0.01
256	Youngone	8,799	0.04
		32,693	0.14
<b>Cosmetics &amp; Personal Care (0.02%) (2017: 0.05%)</b>			
88	Kolmar Korea	5,560	0.02
<b>Distribution &amp; Wholesale (0.57%) (2017: 0.29%)</b>			
414	Halla Holdings	16,233	0.07
1,595	Hanwha	44,814	0.19
256	Hyundai	6,447	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (0.57%) (2017: 0.29%) (continued)</b>			
136	Kolon	3,766	0.01
635	LF	14,142	0.06
1,661	Posco Daewoo	27,093	0.11
5,271	SK Networks	24,564	0.10
		137,059	0.57
<b>Diversified Financial Services (1.03%) (2017: 1.05%)</b>			
3,085	Daishin Securities	31,381	0.13
7,579	DGB Financial Group	56,445	0.24
3,052	JB Financial Group	15,591	0.06
278	KIWOOM Securities	19,483	0.08
869	Kyobo Securities	7,103	0.03
2,926	Meritz Financial Group	30,288	0.13
22,374	Meritz Securities	85,823	0.36
		246,114	1.03
<b>Electrical Components &amp; Equipment (0.23%) (2017: 0.30%)</b>			
849	LS	37,360	0.16
412	LS Industrial Systems	18,093	0.07
		55,453	0.23
<b>Electronics (0.21%) (2017: 0.21%)</b>			
397	Iljin Materials	14,588	0.06
691	Jahwa Electronics	7,308	0.03
122	Koh Young Technology	9,020	0.04
222	LEENO Industrial	9,361	0.04
550	SIMMTECH	3,347	0.02
405	WiSoL	5,608	0.02
		49,232	0.21
<b>Energy — Alternate Sources (0.24%) (2017: 0.07%)</b>			
553	OCI	53,030	0.22
191	SK D&D	4,579	0.02
		57,609	0.24
<b>Engineering &amp; Construction (0.32%) (2017: 0.13%)</b>			
629	Dohwa Engineering	4,876	0.02
228	KEPCO Engineering & Construction	4,271	0.02
1,619	KEPCO Plant Service & Engineering	48,172	0.20
1,286	Kumho Industrial	13,600	0.06
514	Taeyoung Engineering & Construction	5,229	0.02
		76,148	0.32
<b>Entertainment (0.00%) (2017: 0.22%)</b>			
<b>Food (0.36%) (2017: 0.23%)</b>			
644	Daesang	14,458	0.06
2,643	Dongsuh	42,400	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (0.36%) (2017: 0.23%) (continued)</b>		
480	Hyundai Greenfood	6,151	0.03
100	NongShim	22,809	0.09
		85,818	0.36
	<b>Forest Products &amp; Paper (0.06%) (2017: 0.11%)</b>		
759	Hansol Paper	11,292	0.05
599	Moorim P&P	3,253	0.01
		14,545	0.06
	<b>Full Line Insurance (0.72%) (2017: 0.47%)</b>		
2,010	Hanwha General Insurance	10,646	0.04
5,148	Korean Reinsurance	39,955	0.17
4,710	Meritz Fire & Marine Insurance	92,233	0.39
3,194	Mirae Asset Life Insurance	13,196	0.06
3,509	Tongyang Life Insurance	15,001	0.06
		171,031	0.72
	<b>Hand &amp; Machine Tools (0.02%) (2017: 0.00%)</b>		
439	Y G-1	3,667	0.02
	<b>Home Furnishings (0.18%) (2017: 0.07%)</b>		
362	Hanssem	21,867	0.09
416	LOTTE Himart	17,392	0.07
353	Winix	4,603	0.02
		43,862	0.18
	<b>Household Products (0.02%) (2017: 0.10%)</b>		
258	Lock&Lock	4,786	0.02
	<b>Internet (0.13%) (2017: 0.10%)</b>		
153	Ahnlab	6,363	0.03
68	DoubleUGames	3,644	0.02
2,057	iMarketKorea	12,757	0.05
360	Kginicis	4,969	0.02
93	Nasmedia	2,367	0.01
		30,100	0.13
	<b>Iron &amp; Steel (0.06%) (2017: 0.13%)</b>		
979	Seah Besteel	15,530	0.06
	<b>Leisure Time (0.14%) (2017: 0.18%)</b>		
360	Hana Tour Service	22,198	0.09
553	Modetour Network	11,944	0.05
		34,142	0.14
	<b>Lodging (0.14%) (2017: 0.23%)</b>		
1,493	Grand Korea Leisure	33,318	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery — Diversified (0.20%) (2017: 0.30%)</b>		
107	Hyundai Elevator	10,261	0.04
569	Samick THK	4,982	0.02
1,031	SFA Engineering	31,970	0.14
		47,213	0.20
	<b>Media (0.04%) (2017: 0.06%)</b>		
285	CJ Hello	2,340	0.01
771	KT Skylife	7,946	0.03
		10,286	0.04
	<b>Mining (0.07%) (2017: 0.07%)</b>		
709	Poongsan	17,379	0.07
	<b>Miscellaneous Manufacturers (0.17%) (2017: 0.29%)</b>		
137	SK Materials	18,540	0.08
674	SKC	21,625	0.09
		40,165	0.17
	<b>Other Finance (0.15%) (2017: 0.00%)</b>		
597	Green Cross Holdings	13,429	0.05
775	Hankook Tire Worldwide	11,530	0.05
1,119	Harim Holdings	11,533	0.05
		36,492	0.15
	<b>Other Industrial (0.00%) (2017: 0.05%)</b>		
	<b>Packaging &amp; Containers (0.04%) (2017: 0.00%)</b>		
131	Dongwon Systems	3,211	0.01
593	Youlchon Chemical	6,856	0.03
		10,067	0.04
	<b>Pharmaceuticals (0.43%) (2017: 0.46%)</b>		
475	Boryung Pharmaceutical	4,249	0.02
460	Bukwang Pharmaceutical	10,224	0.04
92	Chong Kun Dang Pharmaceutical	8,410	0.04
215	Daewoong	3,430	0.01
25	Daewoong Pharmaceutical	4,223	0.02
84	Green Cross	10,238	0.04
240	Il Dong Pharmaceutical	4,399	0.02
264	JW Life Science	5,193	0.02
374	Kyongbo Pharmaceutical	3,436	0.01
961	Kyungdong Pharm	9,819	0.04
188	Reyon Pharmaceutical	2,342	0.01
241	Samjin Pharmaceutical	8,672	0.04
333	ST Pharm	5,909	0.03
117	Yuhan	21,443	0.09
		101,987	0.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.00%) (2017: 0.13%)</b>		
	<b>Retail (0.14%) (2017: 0.54%)</b>		
436	BGF	3,153	0.01
82	Caregen	5,210	0.02
216	Hyundai Department Store	17,500	0.07
135	It's Hanbul	3,249	0.02
416	NS Shopping	4,772	0.02
		<u>33,884</u>	<u>0.14</u>
	<b>Semiconductors (0.26%) (2017: 0.13%)</b>		
1,043	DB HiTek	10,142	0.04
1,496	Hanmi Semiconductor	10,431	0.04
608	PSK	6,702	0.03
485	Seoul Semiconductor	8,411	0.04
310	Silicon Works	9,335	0.04
593	TES	6,457	0.03
80	Tokai Carbon Korea	2,897	0.01
395	WONIK IPS	7,115	0.03
		<u>61,490</u>	<u>0.26</u>
	<b>Software (0.13%) (2017: 0.14%)</b>		
139	Com2uSCorp	16,070	0.07
207	Douzone Bizon	9,628	0.04
519	Hancom	6,047	0.02
		<u>31,745</u>	<u>0.13</u>
	<b>Telecommunications (0.05%) (2017: 0.08%)</b>		
1,515	Partron	11,107	0.05
	<b>Textile (0.03%) (2017: 0.00%)</b>		
930	Huvis	6,259	0.03
	<b>Utilities — Electric (0.01%) (2017: 0.00%)</b>		
142	CS Wind	3,512	0.01
	<b>Utilities — Electric &amp; Gas (0.11%) (2017: 0.13%)</b>		
480	SK Discovery	11,228	0.05
222	SK Gas	14,066	0.06
		<u>25,294</u>	<u>0.11</u>
		<u>1,965,144</u>	<u>8.24</u>
	<b>Russian Federation (0.21%) (2017: 0.09%)</b>		
	<b>Other Industrial (0.00%) (2017: 0.09%)</b>		
	<b>Real Estate (0.21%) (2017: 0.00%)</b>		
29,157	LSR Group GDR	48,925	0.21
	<b>Singapore (0.27%) (2017: 0.32%)</b>		
	<b>Software (0.27%) (2017: 0.32%)</b>		
47,000	IGG	64,473	0.27

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>South Africa (9.78%) (2017: 12.67%)</b>		
	<b>Agriculture (0.22%) (2017: 0.09%)</b>		
4,664	Astral Foods	52,220	0.22
	<b>Auto Parts &amp; Equipment (0.13%) (2017: 0.09%)</b>		
1,412	Hudaco Industries	13,760	0.06
12,488	Metair Investments	16,883	0.07
		30,643	0.13
	<b>Beverages (2017: 0.34%)</b>		
	<b>Chemicals (0.07%) (2017: 0.13%)</b>		
2,760	Omnia Holdings	16,192	0.07
	<b>Commercial Services (0.08%) (2017: 0.10%)</b>		
18,213	Advtech	19,007	0.08
	<b>Computers (0.00%) (2017: 0.09%)</b>		
	<b>Distribution &amp; Wholesale (0.31%) (2017: 0.00%)</b>		
14,984	Reunert	73,843	0.31
	<b>Diversified Financial Services (1.32%) (2017: 1.93%)</b>		
69,906	Alexander Forbes Group Holdings	25,022	0.10
33,630	Coronation Fund Managers	96,972	0.40
19,825	Investec	108,909	0.45
4,860	JSE	56,084	0.24
24,048	Peregrine Holdings	31,504	0.13
		318,491	1.32
	<b>Engineering &amp; Construction (0.19%) (2017: 0.30%)</b>		
12,869	Murray & Roberts Holdings	12,958	0.05
9,192	Raubex Group	10,930	0.05
2,375	Wilson Bayly Holmes-Ovcon	21,904	0.09
		45,792	0.19
	<b>Entertainment (0.06%) (2017: 0.00%)</b>		
1,527	Hosken Consolidated Investments	13,172	0.06
	<b>Food (0.99%) (2017: 1.34%)</b>		
9,243	Pioneer Foods Group	54,375	0.23
11,412	SPAR Group	164,357	0.69
4,276	Tongaat Hulett	16,658	0.07
		235,390	0.99
	<b>Forest Products &amp; Paper (0.04%) (2017: 0.16%)</b>		
6,374	Mpact	9,346	0.04
	<b>Full Line Insurance (0.18%) (2017: 0.98%)</b>		
2,130	Santam	44,094	0.18
	<b>Holding Companies — Diversified Operations (0.97%) (2017: 1.27%)</b>		
20,781	AVI	146,891	0.61



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Holding Companies — Diversified Operations (0.97%) (2017: 1.27%) (continued)</b>		
10,577	Barloworld	84,796	0.36
		231,687	0.97
	<b>Lodging (0.31%) (2017: 0.41%)</b>		
1,705	City Lodge Hotels	14,905	0.06
36,367	Tsogo Sun Holdings	59,074	0.25
		73,979	0.31
	<b>Mining (0.41%) (2017: 0.51%)</b>		
9,777	African Rainbow Minerals	96,772	0.41
	<b>Miscellaneous Manufacturers (0.19%) (2017: 0.24%)</b>		
7,841	Aeci	45,681	0.19
	<b>Pharmaceuticals (0.06%) (2017: 0.07%)</b>		
3,211	Adcock Ingram Holdings	13,946	0.06
	<b>Real Estate (0.43%) (2017: 0.00%)</b>		
52,770	Attacq	54,212	0.23
34,672	Equites Property Fund	46,745	0.20
		100,957	0.43
	<b>Real Estate Investment Trusts (0.70%) (2017: 0.95%)</b>		
29,571	Hyprop Investments	167,538	0.70
	<b>Retail (2.19%) (2017: 2.99%)</b>		
990	Cashbuild	20,234	0.08
5,326	Dis-Chem Pharmacies	10,752	0.05
15,229	Foschini Group	175,720	0.74
5,322	Massmart Holdings	38,241	0.16
15,049	Pick n Pay Stores	71,196	0.30
33,619	Truworths International	205,428	0.86
		521,571	2.19
	<b>Technology Hardware &amp; Equipment (0.00%) (2017: 0.39%)</b>		
	<b>Telecommunications (0.66%) (2017: 0.09%)</b>		
55,232	Blue Label Telecoms	20,706	0.09
30,879	Telkom SOC	136,103	0.57
		156,809	0.66
	<b>Transportation (0.27%) (2017: 0.13%)</b>		
86,232	KAP Industrial Holdings	48,681	0.20
8,346	Trencor	16,512	0.07
		65,193	0.27
		2,332,323	9.78

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Taiwan (25.54%) (2017: 24.86%)</b>		
	<b>Aerospace &amp; Defense (0.02%) (2017: 0.15%)</b>		
4,000	Aerospace Industrial Development	3,995	0.02
	<b>Agriculture (0.19%) (2017: 0.15%)</b>		
41,960	Great Wall Enterprise	45,732	0.19
	<b>Airlines (0.18%) (2017: 0.07%)</b>		
71,000	China Airlines	25,409	0.11
32,641	Eva Airways	16,779	0.07
		42,188	0.18
	<b>Auto Manufacturers (0.16%) (2017: 0.18%)</b>		
34,000	Sanyang Motor	22,123	0.09
28,000	Yulon Motor	16,580	0.07
		38,703	0.16
	<b>Auto Parts &amp; Equipment (0.59%) (2017: 0.62%)</b>		
2,355	Cub Elecparts	18,465	0.08
4,000	Depo Auto Parts Ind	8,836	0.04
3,000	Global PMX	10,639	0.04
7,127	Hota Industrial Manufacturing	27,940	0.12
26,242	Kenda Rubber Industrial	24,930	0.10
15,000	Nan Kang Rubber Tire	12,615	0.05
23,000	Tong Yang Industry	27,574	0.12
13,000	TYC Brother Industrial	10,193	0.04
		141,192	0.59
	<b>Banks (0.81%) (2017: 0.64%)</b>		
142,382	Far Eastern International Bank	46,323	0.19
49,000	King's Town Bank	45,992	0.19
112,612	Taichung Commercial Bank	37,370	0.16
113,880	Taiwan Business Bank	38,346	0.16
80,000	Union Bank Of Taiwan	24,960	0.11
		192,991	0.81
	<b>Beverages (0.10%) (2017: 0.12%)</b>		
4,000	Grape King Bio	24,791	0.10
	<b>Building &amp; Construction Materials (0.34%) (2017: 0.10%)</b>		
77,000	Goldsun Building Materials	20,943	0.09
9,000	Kinik	16,983	0.07
40,000	Taiwan Glass Industry	16,787	0.07
36,000	Taiwan Styrene Monomer	26,353	0.11
		81,066	0.34
	<b>Chemicals (1.42%) (2017: 1.98%)</b>		
24,850	China General Plastics	17,786	0.07
5,000	China Steel Chemical	22,286	0.09
2,114	Coremax	6,293	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (1.42%) (2017: 1.98%) (continued)</b>			
2,000	Daxin Materials	6,051	0.03
17,153	Eternal Materials	13,087	0.05
15,000	Everlight Chemical Industrial	7,930	0.03
36,000	Grand Pacific Petrochemical	25,591	0.11
27,952	International CSRC Investment Holdings	35,421	0.15
29,000	LCY Chemical	49,722	0.21
10,697	Nantex Industry	9,675	0.04
34,000	Oriental Union Chemical	28,539	0.12
4,000	Shiny Chemical Industrial	10,866	0.05
25,000	Sinon	13,624	0.06
3,000	Taimide Tech	4,304	0.02
22,000	Taiwan Fertilizer	30,920	0.13
7,000	Taiyen Biotech	6,787	0.03
20,000	TSRC	17,601	0.07
62,480	UPC Technology	23,580	0.10
20,989	USI	8,126	0.03
		338,189	1.42
<b>Commercial Services (0.12%) (2017: 0.16%)</b>			
10,000	Taiwan Secom	28,760	0.12
<b>Computers (2.76%) (2017: 3.59%)</b>			
110,000	Acer	69,607	0.29
15,000	Asia Vital Components	12,322	0.05
2,000	ASROCK	3,527	0.01
8,000	Aten International	22,644	0.09
56,290	Chicony Electronics	114,642	0.48
22,000	Clevo	21,794	0.09
2,000	Ennoconn	15,877	0.07
29,000	Getac Technology	37,928	0.16
53,000	Gigabyte Technology	69,317	0.29
3,400	IEI Integration	3,833	0.02
21,000	Pan-International Industrial	13,562	0.06
35,000	Primax Electronics	49,476	0.21
125,000	Qisda	80,115	0.34
9,000	Systex	18,008	0.07
202,818	Wistron	126,031	0.53
		658,683	2.76
<b>Consumer Durables &amp; Apparels (0.22%) (2017: 0.23%)</b>			
44,000	Lealea Enterprise	14,129	0.06
7,105	Makalot Industrial	39,296	0.16
		53,425	0.22

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (0.13%) (2017: 0.12%)</b>			
5,000	Aurora	15,681	0.06
10,000	Wah Lee Industrial	16,137	0.07
		31,818	0.13
<b>Diversified Financial Services (0.39%) (2017: 0.34%)</b>			
5,000	Capital Futures	7,344	0.03
51,180	Capital Securities	14,903	0.06
59,000	President Securities	22,074	0.09
157,000	Waterland Financial Holdings	48,678	0.21
		92,999	0.39
<b>Electrical Components &amp; Equipment (0.75%) (2017: 0.69%)</b>			
12,000	AcBel Polytech	7,379	0.03
10,000	Darwin Precisions	5,222	0.02
4,000	Kung Long Batteries Industrial	18,870	0.08
14,000	Sunonwealth Electric Machine Industry	16,898	0.07
17,000	Ta Ya Electric Wire & Cable	5,614	0.02
2,000	Voltronic Power Technology	34,941	0.15
167,000	Walsin Lihwa	91,006	0.38
		179,930	0.75
<b>Electronics (6.04%) (2017: 5.42%)</b>			
700	ASMedia Technology	11,387	0.05
3,000	Chang Wah Electromaterials	13,225	0.06
3,000	Chaun-Choung Technology	13,469	0.06
25,000	Chin-Poon Industrial	29,321	0.12
16,000	Chroma ATE	61,424	0.26
72,000	Compeq Manufacturing	46,381	0.19
7,000	Darfon Electronics	8,939	0.04
7,280	Elite Advanced Laser	15,561	0.06
23,000	Elite Material	49,162	0.21
19,452	FLEXium Interconnect	47,148	0.20
15,000	Global Brands Manufacture	6,149	0.03
13,000	Hannstar Board	9,664	0.04
212,000	HannStar Display	48,556	0.20
7,000	Holy Stone Enterprise	23,685	0.10
19,000	ITEQ	30,907	0.13
2,000	Jentech Precision Industrial	5,088	0.02
10,000	Kinsus Interconnect Technology	14,185	0.06
4,000	Lelon Electronics	5,205	0.02
16,000	Lite-On Semiconductor	14,003	0.06
2,000	Lotes	13,762	0.06
4,000	Marketech International	6,227	0.03
21,000	Merry Electronics	84,036	0.35
46,000	Micro-Star International	114,338	0.48
7,000	Nichidenbo	12,047	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (6.04%) (2017: 5.42%) (continued)</b>			
40,000	Radiant Opto-Electronics	109,965	0.46
7,000	SDI	15,691	0.07
11,109	Sinbon Electronics	29,926	0.13
41,000	Supreme Electronics	36,082	0.15
99,750	Synnex Technology International	118,128	0.49
16,000	Taiflex Scientific	17,699	0.07
16,000	Taiwan PCB Techvest	14,445	0.06
11,000	Taiwan Surface Mounting Technology	13,921	0.06
12,000	Test Research	17,803	0.07
5,000	Thinking Electronic Industrial	12,298	0.05
9,554	Topco Scientific	21,634	0.09
37,000	Tripod Technology	96,060	0.40
20,000	TXC	21,082	0.09
44,000	Unimicron Technology	31,922	0.13
14,000	Unitech Printed Circuit Board	6,217	0.03
20,000	Weikeng Industrial	12,168	0.05
113,160	WPG Holdings	136,034	0.57
35,517	WT Microelectronics	44,834	0.19
		1,439,778	6.04
<b>Engineering &amp; Construction (0.53%) (2017: 0.32%)</b>			
37,000	BES Engineering	8,571	0.04
20,000	Chung-Hsin Electric & Machinery Manufacturing	12,558	0.05
21,000	Continental Holdings	9,633	0.04
48,000	CTCI	69,337	0.29
11,000	L&K Engineering	9,126	0.04
21,000	Taiwan Cogeneration	17,114	0.07
		126,339	0.53
<b>Entertainment (0.04%) (2017: 0.00%)</b>			
5,000	Holiday Entertainment	9,419	0.04
<b>Environmental Control (0.21%) (2017: 0.23%)</b>			
7,000	Cleanaway	37,918	0.16
2,000	Sunny Friend Environmental Technology	13,209	0.05
		51,127	0.21
<b>Food (0.58%) (2017: 0.44%)</b>			
12,000	Charoen Pokphand Enterprise	20,770	0.09
45,452	Lien Hwa Industrial	43,845	0.18
11,000	Namchow Holdings	16,784	0.07
22,893	Standard Foods	37,017	0.16
10,000	Taisun Enterprise	6,181	0.03
5,000	Wowprime	12,802	0.05
		137,399	0.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.35%) (2017: 0.21%)</b>		
39,000	Cheng Loong	23,664	0.10
69,286	Long Chen Paper	32,122	0.13
77,000	YFY	28,182	0.12
		83,968	0.35
	<b>Full Line Insurance (0.05%) (2017: 0.00%)</b>		
11,000	Shinkong Insurance	12,490	0.05
	<b>Hand &amp; Machine Tools (0.03%) (2017: 0.05%)</b>		
3,000	Rexon Industrial	6,979	0.03
	<b>Home Furnishings (0.06%) (2017: 0.11%)</b>		
3,000	Zeng Hsing Industrial	13,176	0.06
	<b>Internet (0.10%) (2017: 0.04%)</b>		
1,000	King Slide Works	10,411	0.05
2,000	momo.com	12,233	0.05
		22,644	0.10
	<b>Iron &amp; Steel (0.34%) (2017: 0.36%)</b>		
14,000	China Metal Products	17,649	0.07
16,000	Feng Hsin Steel	30,452	0.13
53,000	Tung Ho Steel Enterprise	32,762	0.14
		80,863	0.34
	<b>Leisure Time (0.29%) (2017: 0.39%)</b>		
10,000	Giant Manufacturing	47,012	0.20
3,000	Lion Travel Service	8,482	0.03
3,000	Merida Industry	13,469	0.06
		68,963	0.29
	<b>Lodging (0.06%) (2017: 0.06%)</b>		
3,000	Formosa International Hotels	13,176	0.06
	<b>Machinery — Diversified (0.49%) (2017: 0.69%)</b>		
26,000	Rechi Precision	20,513	0.09
10,000	Syncmold Enterprise	20,854	0.09
90,000	Teco Electric and Machinery	51,095	0.21
13,000	Yungtay Engineering	25,038	0.10
		117,500	0.49
	<b>Mining (0.04%) (2017: 0.11%)</b>		
26,000	Ton Yi Industrial	10,278	0.04
	<b>Miscellaneous Manufacturers (0.18%) (2017: 0.15%)</b>		
1,000	Genius Electronic Optical	6,019	0.03
4,106	Hiwin Technologies	29,522	0.12
17,000	YC	7,771	0.03
		43,312	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Office &amp; Business Equipment (0.00%) (2017: 0.10%)</b>		
	<b>Other Finance (0.10%) (2017: 0.00%)</b>		
37,000	Cathay Real Estate Development	24,015	0.10
	<b>Other Industrial (0.26%) (2017: 0.32%)</b>		
11,000	Hsin Kuang Steel	11,130	0.05
2,000	Shin Zu Shing	5,479	0.02
8,948	TA Chen Stainless Pipe	12,241	0.05
27,000	YC Inox	21,477	0.09
32,320	Yieh Phui Enterprise	10,831	0.05
		61,158	0.26
	<b>Packaging &amp; Containers (0.11%) (2017: 0.13%)</b>		
16,153	Taiwan Hon Chuan Enterprise	24,962	0.11
	<b>Pharmaceuticals (0.03%) (2017: 0.06%)</b>		
1,000	SCI Pharmtech	2,300	0.01
7,000	ScinoPharm Taiwan	5,500	0.02
		7,800	0.03
	<b>Real Estate (1.39%) (2017: 1.87%)</b>		
20,100	Chong Hong Construction	50,484	0.21
20,000	Da-Li Development	18,284	0.07
21,000	Farglory Land Development	23,571	0.10
82,600	Highwealth Construction	120,929	0.51
21,000	Huaku Development	46,527	0.19
39,400	Hung Sheng Construction	32,751	0.14
28,000	KEE TAI Properties	11,251	0.05
5,000	Run Long Construction	8,849	0.04
20,179	Sinyi Realty	19,301	0.08
		331,947	1.39
	<b>Retail (0.65%) (2017: 0.35%)</b>		
15,035	Chicony Power Technology	22,012	0.09
77,000	Far Eastern Department Stores	39,330	0.17
17,120	Mercuries & Associates Holding	9,942	0.04
32,800	Ruentex Industries	83,876	0.35
		155,160	0.65
	<b>Semiconductors (3.88%) (2017: 2.95%)</b>		
7,000	ChipMOS Technologies	5,944	0.02
19,700	Elan Microelectronics	48,197	0.20
21,000	Elite Semiconductor Memory Technology	20,531	0.09
27,000	Epistar	22,488	0.09
48,000	Everlight Electronics	46,146	0.19
15,200	Faraday Technology	20,918	0.09
1,000	Formosa Sumco Technology	3,839	0.02
4,155	Foxsemicon Integrated Technology	17,506	0.07
2,000	Global Unichip	13,404	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (3.88%) (2017: 2.95%) (continued)</b>		
25,000	Greatek Electronics	34,933	0.15
11,000	Holtek Semiconductor	20,864	0.09
3,000	Jih Lin Technology	6,754	0.03
87,000	King Yuan Electronics	65,808	0.28
102,000	Macronix International	60,894	0.25
7,140	Mirle Automation	9,756	0.04
7,000	Nuvoton Technology	9,041	0.04
38,852	OptoTech	22,942	0.10
57,000	Powertech Technology	122,579	0.51
22,000	Realtek Semiconductor	102,352	0.43
23,000	Sigurd Microelectronics	20,241	0.08
10,000	Sitronix Technology	32,697	0.14
10,000	Tong Hsing Electronic Industries	34,974	0.15
21,000	Transcend Information	45,639	0.19
7,750	Visual Photonics Epitaxy	16,288	0.07
26,000	Walton Advanced Engineering	9,136	0.04
252,000	Winbond Electronics	111,091	0.46
		<u>924,962</u>	<u>3.88</u>
	<b>Technology Hardware &amp; Equipment (0.07%) (2017: 0.07%)</b>		
51,000	Kinpo Electronics	16,758	0.07
	<b>Telecommunications (0.93%) (2017: 0.97%)</b>		
29,000	Accton Technology	93,028	0.39
27,000	Alpha Networks	14,538	0.06
5,000	Arcadyan Technology	12,168	0.05
2,000	Caswell	5,889	0.02
16,000	Gemtek Technology	11,946	0.05
20,000	Sercomm	41,774	0.18
16,507	Wistron NeWeb	42,909	0.18
		<u>222,252</u>	<u>0.93</u>
	<b>Textile (0.30%) (2017: 0.26%)</b>		
71,000	Shinkong Synthetic Fibers	26,680	0.11
39,000	Tainan Spinning	15,162	0.06
14,000	Taiwan Paiho	22,455	0.10
21,000	Zig Sheng Industrial	6,081	0.03
		<u>70,378</u>	<u>0.30</u>
	<b>Transportation (0.25%) (2017: 0.14%)</b>		
39,993	Evergreen Marine Taiwan	15,484	0.06
11,000	Sincere Navigation	5,708	0.02
8,000	Taiwan Navigation	4,945	0.02
15,000	U-Ming Marine Transport	15,738	0.07
36,000	Wan Hai Lines	18,681	0.08
		<u>60,556</u>	<u>0.25</u>



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities — Electric (0.00%) (2017: 0.07%)</b>		
		6,091,821	25.54
	<b>Thailand (5.71%) (2017: 6.81%)</b>		
	<b>Advertising (0.04%) (2017: 0.04%)</b>		
36,500	VGI Global Media NVDR	8,744	0.04
	<b>Auto Parts &amp; Equipment (0.03%) (2017: 0.05%)</b>		
15,000	Somboon Advance Technology NVDR	7,048	0.03
	<b>Banks (0.56%) (2017: 0.79%)</b>		
38,000	Kiatnakin Bank NVDR	77,319	0.33
36,300	Thanachart Capital NVDR	55,464	0.23
		132,783	0.56
	<b>Beverages (0.04%) (2017: 0.06%)</b>		
7,100	Carabao Group NVDR	6,705	0.03
4,400	Sappe	1,852	0.01
		8,557	0.04
	<b>Building &amp; Construction Materials (0.11%) (2017: 0.36%)</b>		
4,100	Siam City Cement NVDR	25,814	0.11
	<b>Chemicals (0.13%) (2017: 0.12%)</b>		
69,000	Siamgas & Petrochemicals NVDR	18,013	0.07
16,200	Sri Trang Agro-Industry	7,015	0.03
10,300	Vinythai	6,327	0.03
		31,355	0.13
	<b>Coal (0.00%) (2017: 0.25%)</b>		
	<b>Commercial Services (0.06%) (2017: 0.15%)</b>		
38,900	Forth Smart Service NVDR	6,989	0.03
22,000	JMT Network Services NVDR	7,568	0.03
		14,557	0.06
	<b>Computers (0.01%) (2017: 0.00%)</b>		
49,200	Mono Technology	2,569	0.01
	<b>Consumer Durables &amp; Apparels (0.02%) (2017: 0.07%)</b>		
12,400	MC Group NVDR	4,151	0.02
	<b>Distribution &amp; Wholesale (0.01%) (2017: 0.00%)</b>		
10,000	Synnex Thailand	3,501	0.01
	<b>Diversified Financial Services (0.48%) (2017: 0.37%)</b>		
122,700	Asia Plus Group Holdings	11,531	0.05
105,100	KGI Securities Thailand NVDR	13,686	0.06
36,800	Tisco Financial Group NVDR	88,440	0.37
		113,657	0.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.27%) (2017: 0.34%)</b>		
45,600	Hana Microelectronics NVDR	46,216	0.19
22,200	KCE Electronics NVDR	17,898	0.08
		64,114	0.27
	<b>Energy — Alternate Sources (0.33%) (2017: 0.28%)</b>		
35,000	BCPG NVDR	16,339	0.07
67,100	Gunkul Engineering	5,770	0.02
16,600	Sermsang Power	3,798	0.02
40,200	SPCG NVDR	22,347	0.09
176,900	TPI Polene Power NVDR	30,697	0.13
		78,951	0.33
	<b>Engineering &amp; Construction (0.06%) (2017: 0.15%)</b>		
10,600	CH Karnchang NVDR	8,139	0.04
18,400	Unique Engineering & Construction NVDR	5,425	0.02
		13,564	0.06
	<b>Entertainment (0.13%) (2017: 0.11%)</b>		
36,400	Major Cineplex Group NVDR	23,030	0.10
7,400	RS	3,364	0.01
7,400	Workpoint Entertainment	5,295	0.02
		31,689	0.13
	<b>Food (0.18%) (2017: 0.30%)</b>		
16,700	GFPT NVDR	6,155	0.02
15,718	Taokaenoi Food & Marketing NVDR	3,886	0.02
40,300	Thai Vegetable Oil NVDR	32,799	0.14
		42,840	0.18
	<b>Forest Products &amp; Paper (0.01%) (2017: 0.00%)</b>		
10,500	United Paper	3,064	0.01
	<b>Full Line Insurance (0.00%) (2017: 0.13%)</b>		
	<b>Healthcare Services (0.10%) (2017: 0.13%)</b>		
21,800	Bangkok Chain Hospital NVDR	11,181	0.05
110,800	Chularat Hospital NVDR	6,534	0.03
6,300	Thonburi Healthcare Group	6,385	0.02
		24,100	0.10
	<b>Home Builders (0.37%) (2017: 0.37%)</b>		
57,300	AP Thailand NVDR	10,559	0.04
419,800	Quality Houses NVDR	33,780	0.14
340,500	WHA NVDR	44,759	0.19
		89,098	0.37

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.00%) (2017: 0.04%)</b>		
	<b>Lodging (0.10%) (2017: 0.10%)</b>		
15,700	Central Plaza Hotel NVDR	19,287	0.08
21,400	Erawan Group	4,141	0.02
		23,428	0.10
	<b>Media (0.00%) (2017: 0.04%)</b>		
	<b>Mining (0.02%) (2017: 0.03%)</b>		
30,100	Univentures NVDR	5,639	0.02
	<b>Miscellaneous Manufacturers (0.06%) (2017: 0.05%)</b>		
119,200	Big Camera	4,393	0.02
44,400	Eastern Polymer Group NVDR	9,341	0.04
		13,734	0.06
	<b>Oil &amp; Gas (0.57%) (2017: 0.45%)</b>		
29,700	Bangchak NVDR	28,961	0.12
137,900	Esso Thailand	43,200	0.18
220,499	Star Petroleum Refining NVDR	65,012	0.27
		137,173	0.57
	<b>Other Industrial (0.00%) (2017: 0.03%)</b>		
	<b>Packaging &amp; Containers (0.04%) (2017: 0.04%)</b>		
22,100	Polyplex Thailand NVDR	8,824	0.04
	<b>Pharmaceuticals (0.04%) (2017: 0.06%)</b>		
11,800	Mega Lifesciences NVDR	10,419	0.04
	<b>Real Estate (0.74%) (2017: 0.69%)</b>		
18,100	Amata NVDR	11,452	0.05
90,900	Ananda Development NVDR	9,045	0.04
672,800	Bangkok Land NVDR	31,202	0.13
18,200	Golden Land Property Development	3,913	0.02
8,900	Grand Canal Land	853	0.00
100,000	Grand Canal Land	9,582	0.04
47,400	LPN Development NVDR	9,171	0.04
29,500	MBK	18,664	0.08
38,800	Origin Property	7,865	0.03
50,400	Pruksa Holding NVDR	26,779	0.11
600,300	Sansiri NVDR	21,755	0.09
91,900	SC Asset	7,621	0.03
38,900	Siam Future Development	8,781	0.04
17,100	Supalai NVDR	9,558	0.04
		176,241	0.74
	<b>Retail (0.46%) (2017: 0.37%)</b>		
77,000	Beauty Community	15,490	0.06
66,600	Beauty Community NVDR	13,398	0.06
8,280	Com7	3,942	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (0.46%) (2017: 0.37%) (continued)</b>		
18,600	Jay Mart	2,708	0.01
15,000	MK Restaurants Group	34,436	0.14
13,400	PTG Energy NVDR	3,539	0.01
13,500	Robinson NVDR	26,328	0.11
18,000	Siam Global House NVDR	10,780	0.05
		<u>110,621</u>	<u>0.46</u>
	<b>Telecommunications (0.31%) (2017: 0.26%)</b>		
534,500	Jasmine International NVDR	73,215	0.31
	<b>Transportation (0.02%) (2017: 0.00%)</b>		
18,800	JWD Infologistics	4,042	0.01
12,100	Prima Marine	1,914	0.01
		<u>5,956</u>	<u>0.02</u>
	<b>Utilities — Electric (0.21%) (2017: 0.31%)</b>		
25,500	Ratchaburi Electricity Generating Holding NVDR	39,746	0.17
54,000	WHA Utilities and Power	9,204	0.04
		<u>48,950</u>	<u>0.21</u>
	<b>Water (0.20%) (2017: 0.27%)</b>		
29,500	Eastern Water Resources Development and Management NVDR	9,694	0.04
100,400	TTW NVDR	38,236	0.16
		<u>47,930</u>	<u>0.20</u>
		<u>1,362,286</u>	<u>5.71</u>
	<b>Turkey (2.36%) (2017: 1.73%)</b>		
	<b>Auto Manufacturers (0.17%) (2017: 0.05%)</b>		
12,482	Tofas Turk Otomobil Fabrikasi	39,652	0.17
	<b>Auto Parts &amp; Equipment (0.03%) (2017: 0.04%)</b>		
120	EGE Endustri VE Ticaret	7,760	0.03
	<b>Banks (0.17%) (2017: 0.04%)</b>		
16,018	Albaraka Turk Katilim Bankasi	3,673	0.01
17,921	Turkiye Halk Bankasi	23,648	0.10
19,124	Turkiye Vakiflar Bankasi TAO	14,020	0.06
		<u>41,341</u>	<u>0.17</u>
	<b>Beverages (0.16%) (2017: 0.00%)</b>		
5,787	Anadolu Efes Biracilik Ve Malt Sanayii	22,409	0.09
2,680	Coca-Cola Icecek	15,556	0.07
		<u>37,965</u>	<u>0.16</u>
	<b>Building &amp; Construction Materials (0.02%) (2017: 0.20%)</b>		
4,161	Cimsa Cimento Sanayi VE Ticaret	5,905	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (0.44%) (2017: 0.32%)</b>		
11,876	Aksa Akrilik Kimya Sanayii	16,654	0.07
67,953	Petkim Petrokimya Holding	64,378	0.27
18,049	Soda Sanayii	24,088	0.10
		105,120	0.44
	<b>Engineering &amp; Construction (0.19%) (2017: 0.26%)</b>		
9,929	TAV Havalimanlari Holding	44,644	0.19
	<b>Food (0.00%) (2017: 0.10%)</b>		
	<b>Holding Companies — Diversified Operations (0.14%) (2017: 0.24%)</b>		
8,382	Tekfen Holding	32,646	0.14
	<b>Home Furnishings (0.23%) (2017: 0.00%)</b>		
17,007	Arcelik	50,478	0.21
1,692	Vestel Beyaz Esya Sanayi ve Ticaret	3,823	0.02
		54,301	0.23
	<b>Machinery — Diversified (0.06%) (2017: 0.11%)</b>		
2,275	Turk Traktor ve Ziraat Makineleri	14,925	0.06
	<b>Miscellaneous Manufacturers (0.05%) (2017: 0.08%)</b>		
20,995	Trakya Cam Sanayii	11,958	0.05
	<b>Oil &amp; Gas (0.13%) (2017: 0.00%)</b>		
14,680	Aygaz	31,265	0.13
	<b>Other Consumer, Cyclical (0.11%) (2017: 0.14%)</b>		
6,587	Anadolu Cam Sanayii	3,318	0.02
20,526	Turkiye Sise ve Cam Fabrikalari	21,877	0.09
		25,195	0.11
	<b>Other Industrial (0.02%) (2017: 0.03%)</b>		
3,181	Borusan Mannesmann Boru Sanayi ve Ticaret	4,664	0.02
	<b>Pharmaceuticals (0.01%) (2017: 0.00%)</b>		
4,897	Selcuk Ecza Deposu Ticaret ve Sanayi	2,568	0.01
	<b>Real Estate (0.31%) (2017: 0.00%)</b>		
263,051	Emlak Konut Gayrimenkul Yatirim Ortakligi	74,170	0.31
	<b>Real Estate Investment Trusts (0.00%) (2017: 0.07%)</b>		
	<b>Textile (0.02%) (2017: 0.00%)</b>		
2,617	Kordsa Teknik Tekstil	4,811	0.02
	<b>Transportation (0.02%) (2017: 0.00%)</b>		
403	Celebi Hava Servisi	4,803	0.02
	<b>Utilities — Electric (0.08%) (2017: 0.05%)</b>		
19,697	Enerjisa Enerji	18,883	0.08
		562,576	2.36
	<b>Total Equities</b>	23,613,723	98.99

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Rights (0.00%) (2017: 0.00%)</b>		
	<b>Taiwan (0.00%) (2017: 0.00%)</b>		
	<b>Airlines (0.00%) (2017: 0.00%)</b>		
1,623	Eva Airways	148	0.00
		<u>148</u>	<u>0.00</u>
	<b>Electronics (0.00%) (2017: 0.00%)</b>		
171	Lotes	398	0.00
338	Merry Electronics	121	0.00
		<u>519</u>	<u>0.00</u>
	<b>Total Rights</b>	<u>667</u>	<u>0.00</u>
	<b>Warrants (0.00%) (2017: 0.03%)</b>		
	<b>Thailand (0.00%) (2017: 0.03%)</b>		
	<b>Real Estate (0.00%) (2017: 0.03%)</b>		
	<b>Total Transferable Securities (98.99%) (2017: 99.56%)</b>	<u>23,614,390</u>	<u>98.99</u>
	<b>Total Investments (98.99%) (2017: 99.56%)</b>	23,614,390	98.99
	<b>Other Net Assets (1.01%) (2017: 0.44%)</b>	241,222	1.01
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	<u><u>23,855,612</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 or traded on a regulated market		98.85
	Rights		0.00
	Other assets		1.15
			<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 2018

### WisdomTree ISEQ 20® UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities(100.03%) (2017: 100.00%)</b>		
	<b>Equities (100.03%) (2017: 100.00%)</b>		
	<b>Ireland (98.55%) (2017: 96.51%)</b>		
	<b>Agriculture (1.02%) (2017: 0.92%)</b>		
25,820	Origin Enterprises	147,949	1.02
	<b>Airlines (8.83%) (2017: 10.19%)</b>		
119,106	Ryanair Holdings	1,280,389	8.83
	<b>Banks (10.73%) (2017: 12.78%)</b>		
165,397	AIB Group	608,661	4.20
194,622	Bank of Ireland Group	945,863	6.53
		1,554,524	10.73
	<b>Beverages (1.25%) (2017: 1.04%)</b>		
66,701	C&C Group	181,760	1.25
	<b>Building &amp; Construction Materials (28.71%) (2017: 26.97%)</b>		
126,984	CRH	2,933,330	20.24
32,831	Kingspan Group	1,227,223	8.47
		4,160,553	28.71
	<b>Entertainment (8.69%) (2017: 9.81%)</b>		
17,578	Paddy Power Betfair	1,259,464	8.69
	<b>Food (24.44%) (2017: 20.68%)</b>		
42,842	Glanbia	702,609	4.85
31,593	Kerry Group	2,732,795	18.86
75,254	Total Produce	106,484	0.73
		3,541,888	24.44
	<b>Forest Products &amp; Paper (7.43%) (2017: 7.11%)</b>		
46,302	Smurfit Kappa Group	1,076,985	7.43
	<b>Home Builders (1.92%) (2017: 1.64%)</b>		
154,583	Cairn Homes	166,640	1.15
157,245	Glenveagh Properties	111,015	0.77
		277,655	1.92
	<b>Lodging (1.26%) (2017: 1.32%)</b>		
38,443	Dalata Hotel Group	182,028	1.26
	<b>Real Estate Investment Trusts (3.28%) (2017: 2.99%)</b>		
143,024	Green REIT	193,082	1.33
146,492	Hibernia REIT	183,408	1.26
73,816	Irish Residential Properties REIT	99,652	0.69
		476,142	3.28
	<b>Transportation (0.99%) (2017: 1.06%)</b>		
33,766	Irish Continental Group	143,505	0.99
		14,282,842	98.55

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree ISEQ 20® UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Switzerland (1.48%) (2017: 3.49%)</b>		
	<b>Food (1.48%) (2017: 3.49%)</b>		
86,660	Aryzta AG (Quoted in Ireland)	83,194	0.57
136,500	Aryzta AG (Quoted in U.K.)	131,142	0.91
		<u>214,336</u>	<u>1.48</u>
		214,336	1.48
	<b>Total Equities</b>	<u>14,497,178</u>	<u>100.03</u>
	<b>Total Transferable Securities (100.03%) (2017:100.00%)</b>	<u>14,497,178</u>	<u>100.03</u>
	<b>Total Investments (100.03%) (2017: 100.00%)</b>	14,497,178	100.03
	<b>Other Net Liabilities ((0.03)% (2017: 0.00%))</b>	<u>(3,676)</u>	<u>(0.03)</u>
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	<u><u>14,493,502</u></u>	<u><u>100.00</u></u>
 <i>Analysis of Total Assets</i>			
	Transferable securities admitted to an official stock exchange listing		99.98
	Other assets		<u>0.02</u>
			<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 2018

### WisdomTree Germany Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (98.56%) (2017: 100.23%)</b>		
	<b>Equities (98.56%) (2017: 100.23%)</b>		
	<b>Germany (98.56%) (2017: 100.23%)</b>		
	<b>Advertising (0.00%) (2017: 0.45%)</b>		
	<b>Aerospace &amp; Defense (0.59%) (2017: 0.59%)</b>		
351	MTU Aero Engines	49,904	0.59
	<b>Agriculture (0.06%) (2017: 0.07%)</b>		
293	BayWa	5,418	0.06
	<b>Airlines (1.15%) (2017: 1.36%)</b>		
5,510	Deutsche Lufthansa	97,429	1.15
	<b>Auto Manufacturers (14.39%) (2017: 13.81%)</b>		
7,704	Bayerische Motoren Werke	488,884	5.78
11,262	Daimler	464,080	5.49
2,113	Volkswagen	263,813	3.12
		<u>1,216,777</u>	<u>14.39</u>
	<b>Auto Parts &amp; Equipment (2.25%) (2017: 3.85%)</b>		
1,179	Continental	127,782	1.51
654	ElringKlinger	3,992	0.05
932	Hella	29,112	0.34
425	Rheinmetall	29,434	0.35
		<u>190,320</u>	<u>2.25</u>
	<b>Banks (0.67%) (2017: 1.81%)</b>		
9,065	Deutsche Bank	56,687	0.67
	<b>Building &amp; Construction Materials (0.93%) (2017: 1.10%)</b>		
1,643	HeidelbergCement	78,720	0.93
	<b>Chemicals (9.45%) (2017: 14.01%)</b>		
7,686	BASF	416,685	4.93
1,365	Brenntag	46,189	0.55
1,877	Covestro	72,747	0.86
5,525	Evonik Industries	108,108	1.28
824	Fuchs Petrolub	25,886	0.30
1,882	K & S	26,555	0.31
640	Lanxess	23,093	0.27
743	Symrise	43,015	0.51
520	Wacker Chemie	36,919	0.44
		<u>799,197</u>	<u>9.45</u>
	<b>Commercial Services (0.26%) (2017: 0.37%)</b>		
611	Hamburger Hafen und Logistik	9,504	0.11
132	Sixt	8,199	0.10
38	Wirecard	4,529	0.05
		<u>22,232</u>	<u>0.26</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Computers (0.14%) (2017: 0.48%)</b>		
150	Bechtle	9,135	0.11
127	Jenoptik	2,597	0.03
		11,732	0.14
	<b>Consumer Durables &amp; Apparels (1.65%) (2017: 1.26%)</b>		
853	Adidas	139,651	1.65
	<b>Cosmetics &amp; Personal Care (0.70%) (2017: 0.70%)</b>		
719	Beiersdorf	58,831	0.70
	<b>Diversified Financial Services (2.38%) (2017: 1.42%)</b>		
1,760	Aareal Bank	42,637	0.51
1,215	Aurelius Equity Opportunities	34,592	0.41
1,312	Deutsche Boerse	123,591	1.46
		200,820	2.38
	<b>Electrical Components &amp; Equipment (0.54%) (2017: 0.60%)</b>		
241	Leoni	6,550	0.08
1,115	Osram Licht	37,950	0.45
80	SMA Solar Technology	1,191	0.01
		45,691	0.54
	<b>Energy – Alternate Sources (0.00%) (2017: 0.03%)</b>		
	<b>Engineering &amp; Construction (1.22%) (2017: 0.73%)</b>		
263	Bilfinger	6,015	0.07
726	Fraport Frankfurt Airport Services Worldwide	40,701	0.48
531	Hochtief	56,097	0.67
		102,813	1.22
	<b>Entertainment (0.00%) (2017: 0.03%)</b>		
	<b>Food (1.57%) (2017: 0.84%)</b>		
8,209	Metro	98,697	1.17
3,347	Suedzucker	33,932	0.40
		132,629	1.57
	<b>Full Line Insurance (14.65%) (2017: 12.81%)</b>		
3,835	Allianz	602,866	7.13
1,690	Hannover Rueck	178,539	2.11
2,096	Muenchener Rueckversicherungs-Gesellschaft	358,484	4.24
3,675	Talanx	98,298	1.17
		1,238,187	14.65
	<b>Hand &amp; Machine Tools (0.25%) (2017: 0.32%)</b>		
549	DMG Mori	21,238	0.25
	<b>Healthcare Products (0.16%) (2017: 0.11%)</b>		
222	Carl Zeiss Meditec	13,610	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Healthcare Services (1.65%) (2017: 1.89%)</b>		
1,944	Fresenius	73,948	0.87
1,290	Fresenius Medical Care	65,582	0.78
		139,530	1.65
	<b>Holding Companies – Diversified Operations (0.00%) (2017: 0.68%)</b>		
	<b>Household Products (1.37%) (2017: 1.14%)</b>		
1,508	Henkel	116,066	1.37
	<b>Iron &amp; Steel (0.39%) (2017: 0.59%)</b>		
169	Salzgitter	3,879	0.04
2,179	thyssenkrupp	29,298	0.35
		33,177	0.39
	<b>Leisure Time (1.17%) (2017: 1.99%)</b>		
968	CTS Eventim	28,307	0.34
6,381	TUI	70,447	0.83
		98,754	1.17
	<b>Machinery – Diversified (2.88%) (2017: 2.89%)</b>		
963	Duerr	26,389	0.31
2,145	GEA Group	43,319	0.51
807	KION Group	32,110	0.38
62	Koenig & Bauer	2,031	0.02
132	Krones	7,998	0.10
1,505	MAN	121,779	1.44
34	Pfeiffer Vacuum Technology	3,317	0.04
124	Washtec	6,723	0.08
		243,666	2.88
	<b>Machinery, Construction &amp; Mining (0.08%) (2017: 0.75%)</b>		
466	Wacker Neuson	6,910	0.08
	<b>Media (1.72%) (2017: 1.93%)</b>		
1,370	Axel Springer	60,721	0.72
6,092	ProSiebenSat.1 Media	85,028	1.00
		145,749	1.72
	<b>Miscellaneous Manufacturers (5.96%) (2017: 5.17%)</b>		
183	Indus Holding	6,406	0.07
5,694	Siemens	497,688	5.89
		504,094	5.96
	<b>Other Industrial (0.40%) (2017: 0.42%)</b>		
623	Aurubis	24,168	0.29
792	Kloeckner & Co	4,308	0.05
142	Norma Group	5,504	0.06
		33,980	0.40

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.08%) (2017: 0.08%)</b>		
139	Gerresheimer	7,143	0.08
	<b>Pharmaceuticals (5.00%) (2017: 5.43%)</b>		
6,571	Bayer	357,180	4.23
810	Merck	65,419	0.77
		422,599	5.00
	<b>Retail (1.16%) (2017: 1.50%)</b>		
932	Fielmann	45,173	0.54
942	Hugo Boss	45,590	0.54
578	Takkt	7,077	0.08
		97,840	1.16
	<b>Semiconductors (1.00%) (2017: 0.97%)</b>		
4,028	Infineon Technologies	62,782	0.74
332	Siltronic	21,515	0.26
		84,297	1.00
	<b>Software (4.57%) (2017: 4.13%)</b>		
117	CompuGroup Medical	4,247	0.05
78	Nemetschek	6,704	0.08
130	RIB Software	1,380	0.02
4,677	SAP	364,928	4.32
311	Software	8,818	0.10
		386,077	4.57
	<b>Telecommunications (7.75%) (2017: 4.81%)</b>		
49,224	Deutsche Telekom	654,780	7.75
	<b>Transportation (3.37%) (2017: 4.34%)</b>		
13,266	Deutsche Post	284,701	3.37
	<b>Utilities – Electric (7.00%) (2017: 4.77%)</b>		
21,357	E.ON	165,375	1.96
7,164	Innogy	261,904	3.10
5,081	RWE	86,491	1.02
3,823	Uniper	77,550	0.92
		591,320	7.00
	<b>Total Equities</b>	8,332,569	98.56
	<b>Total Transferable Securities (98.56%) (2017: 100.23%)</b>	8,332,569	98.56
	<b>Financial Derivative Instruments ((0.59%) (2017: (0.54%))</b>		
	<b>Open Forward Foreign Currency Exchange Contracts ((0.59%) (2017: (0.54%))</b>		

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Germany Equity UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) GBP</i>	<i>Fund %</i>
03/01/2019	CHF 773,902	EUR 684,494	2,018	0.03
03/01/2019	GBP 4,781,340	EUR 5,383,410	(50,668)	(0.60)
03/01/2019	USD 294,123	EUR 259,014	(1,546)	(0.02)
Unrealised gain on open forward foreign currency exchange contracts			2,018	0.03
Unrealised loss on open forward foreign currency exchange contracts			(52,214)	(0.62)
<b>Net unrealised loss on open forward foreign currency exchange contracts</b>			<u>(50,196)</u>	<u>(0.59)</u>
<b>Total Financial Derivative Instruments</b>			<u>(50,196)</u>	<u>(0.59)</u>
<b>Total Investments (97.97%) (2017: 99.69%)</b>			8,282,373	97.97
<b>Other Net Assets (2.03%) (2017: 0.31%)</b>			171,536	2.03
<b>Net Assets (100.00%) (2017: 100.00%)</b>			<u><u>8,453,909</u></u>	<u><u>100.00</u></u>
				<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing				97.93
Over the counter financial derivative instruments				0.02
Other assets				<u>2.05</u>
				<u><u>100.00</u></u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank London.

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 2018

### WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.57%) (2017: 98.95%)</b>		
	<b>Equities (100.57%) (2017: 98.95%)</b>		
	<b>Japan (100.57%) (2017: 98.95%)</b>		
	<b>Advertising (0.39%) (2017: 0.28%)</b>		
22,300	Dentsu	996,960	0.39
	<b>Aerospace &amp; Defense (0.22%) (2017: 0.16%)</b>		
9,900	IHI	273,408	0.11
13,388	Kawasaki Heavy Industries	287,004	0.11
		560,412	0.22
	<b>Agriculture (3.72%) (2017: 3.08%)</b>		
396,476	Japan Tobacco	9,455,220	3.71
700	Sakata Seed	21,501	0.01
		9,476,721	3.72
	<b>Airlines (0.57%) (2017: 0.59%)</b>		
41,061	Japan Airlines	1,456,212	0.57
	<b>Auto Manufacturers (13.47%) (2017: 13.72%)</b>		
60,400	Hino Motors	572,538	0.23
230,273	Honda Motor	6,075,060	2.38
83,607	Isuzu Motors	1,180,016	0.46
68,400	Mazda Motor	707,597	0.28
128,100	Mitsubishi Motors	702,877	0.28
921,227	Nissan Motor	7,391,479	2.90
7,200	Shinmaywa Industries	87,937	0.03
147,570	Subaru	3,174,272	1.25
25,702	Suzuki Motor	1,304,134	0.51
224,833	Toyota Motor	13,127,468	5.15
		34,323,378	13.47
	<b>Auto Parts &amp; Equipment (6.58%) (2017: 7.02%)</b>		
6,100	Aisan Industry	41,199	0.02
35,400	Aisin Seiki	1,232,539	0.48
124,144	Bridgestone	4,793,091	1.88
5,956	Daikyonishikawa	58,738	0.02
84,122	Denso	3,751,620	1.47
5,268	Exedy	129,209	0.05
2,600	FCC	61,069	0.02
3,500	Futaba Industrial	17,577	0.01
3,200	G-Tekt	42,700	0.02
500	H-One	4,475	0.00
2,500	Imasen Electric Industrial	22,285	0.01
42,800	JTEKT	478,265	0.19
6,100	Kasai Kogyo	45,646	0.02
5,210	Keihin	87,565	0.03
7,600	Koito Manufacturing	393,456	0.15
3,700	KYB	89,570	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (6.58%) (2017: 7.02%) (continued)</b>			
1,600	Mitsuba	9,027	0.00
5,102	Musashi Seimitsu Industry	71,521	0.03
33,600	NGK Insulators	456,616	0.18
19,600	NGK Spark Plug	391,589	0.15
22,300	NHK Spring	196,140	0.08
400	Nichirin	6,843	0.00
8,200	Nifco	194,322	0.08
1,100	Nippon Piston Ring	18,678	0.01
6,900	Nissin Kogyo	87,921	0.03
3,840	Pacific Industrial	51,380	0.02
2,925	Piolax	58,785	0.02
11,900	Press Kogyo	58,570	0.02
1,000	Riken	45,664	0.02
4,100	Sanoh Industrial	20,628	0.01
1,268	Shindengen Electric Manufacturing	43,917	0.02
2,100	Showa	24,787	0.01
9,000	Stanley Electric	253,475	0.10
96,800	Sumitomo Electric Industries	1,289,902	0.51
6,700	Sumitomo Riko	55,632	0.02
35,120	Sumitomo Rubber Industries	416,133	0.16
500	T RAD	10,500	0.00
900	Tachi-S	11,771	0.01
4,000	Taiho Kogyo	34,890	0.01
12,000	Tokai Rika	199,499	0.08
5,013	Topre	100,109	0.04
15,399	Toyo Tire	192,988	0.08
11,300	Toyoda Gosei	224,012	0.09
21,700	Toyota Boshoku	324,565	0.13
2,400	TPR	49,043	0.02
4,863	TS Tech	133,858	0.05
4,770	Unipres	80,909	0.03
19,800	Yokohama Rubber	372,666	0.15
2,600	Yorozu	32,774	0.01
		16,768,118	6.58
<b>Banks (9.29%) (2017: 9.46%)</b>			
1,806,019	Mitsubishi UFJ Financial Group	8,854,374	3.48
4,446,344	Mizuho Financial Group	6,901,631	2.71
237,980	Sumitomo Mitsui Financial Group	7,906,276	3.10
		23,662,281	9.29
<b>Beverages (1.38%) (2017: 0.90%)</b>			
28,203	Asahi Group Holdings	1,097,376	0.43
63,278	Kirin Holdings	1,325,657	0.52
21,400	Suntory Beverage & Food	967,452	0.38

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (1.38%) (2017: 0.90%) (continued)</b>		
9,900	Takara Holdings	120,733	0.05
		3,511,218	1.38
	<b>Building &amp; Construction Materials (1.67%) (2017: 1.87%)</b>		
24,983	AGC	781,039	0.30
1,400	ASAHI YUKIZAI	18,694	0.01
3,897	Central Glass	76,935	0.03
14,102	Daikin Industries	1,503,194	0.59
2,976	Fujimi	57,206	0.02
9,700	Fujitec	104,413	0.04
900	Krosaki Harima	54,386	0.02
38,500	LIXIL Group	477,938	0.19
200	Nihon Flusz	3,196	0.00
3,200	Noritz	45,791	0.02
6,138	Okabe	49,008	0.02
2,028	Rinnai	133,826	0.05
26,472	Sanwa Holdings	301,358	0.12
9,100	Taiheiyo Cement	281,589	0.11
10,800	TOTO	375,045	0.15
		4,263,618	1.67
	<b>Chemicals (6.98%) (2017: 6.85%)</b>		
9,700	ADEKA	140,839	0.05
7,400	Aica Kogyo	248,207	0.10
700	Arakawa Chemical Industries	8,364	0.00
148,736	Asahi Kasei	1,531,893	0.60
6,170	Chugoku Marine Paints	51,007	0.02
42,500	Daicel	438,112	0.17
1,300	Dainichiseika Color & Chemicals Manufacturing	32,288	0.01
10,400	Denka	294,800	0.12
14,047	DIC	431,467	0.17
2,951	Fuso Chemical	53,148	0.02
2,500	Harima Chemicals	21,100	0.01
23,000	Hitachi Chemical	347,993	0.14
1,090	JCU	13,839	0.01
26,408	JSR	398,352	0.16
4,928	Kaneka	176,970	0.07
14,801	Kansai Paint	285,187	0.11
3,100	Kanto Denka Kogyo	22,519	0.01
2,200	KH Neochem	46,160	0.02
5,912	Kumiai Chemical Industry	34,917	0.01
42,900	Kuraray	606,070	0.24
1,435	Kureha	79,653	0.03
7,100	Lintec	153,047	0.06
222,668	Mitsubishi Chemical Holdings	1,689,772	0.66
21,800	Mitsubishi Gas Chemical	328,843	0.13



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (6.98%) (2017: 6.85%) (continued)</b>		
26,600	Mitsui Chemicals	602,237	0.24
1,600	Moriroku Holdings	39,375	0.01
4,200	Nihon Nohyaku	19,523	0.01
6,700	Nihon Parkerizing	77,678	0.03
600	Nippon Carbon	22,012	0.01
900	Nippon Fine Chemicals	8,433	0.00
20,600	Nippon Kayaku	263,051	0.10
13,057	Nippon Paint Holdings	447,471	0.18
3,370	Nippon Shokubai	215,319	0.08
2,154	Nippon Soda	52,812	0.02
9,400	Nissan Chemical	493,497	0.19
14,261	Nitto Denko	720,491	0.28
8,100	NOF	277,223	0.11
1,500	Osaka Soda	33,605	0.01
4,100	Riken Technos	17,003	0.01
6,700	Sakata INX	74,136	0.03
2,299	Sanyo Chemical Industries	106,238	0.04
1,900	Shikoku Chemicals	17,837	0.01
26,129	Shin-Etsu Chemical	2,032,877	0.80
7,500	Showa Denko KK	223,534	0.09
2,780	Sumitomo Bakelite	96,286	0.04
256,900	Sumitomo Chemical	1,248,031	0.49
800	Sumitomo Seika Chemicals	30,771	0.01
2,800	T Hasegawa	39,787	0.02
4,624	Taiyo Holdings	130,440	0.05
26,480	Taiyo Nippon Sanso	433,469	0.17
700	Takasago International	21,501	0.01
1,000	Tayca	14,793	0.01
25,100	Teijin	401,957	0.16
7,900	Tokai Carbon	89,862	0.03
2,100	Tokuyama	46,339	0.02
2,975	Tokyo Ohka Kogyo	80,073	0.03
125,426	Toray Industries	882,549	0.35
45,400	Tosoh	592,561	0.23
7,300	Toyo Ink SC Holdings	162,614	0.06
11,200	Ube Industries	228,053	0.09
12,500	Zeon	114,615	0.04
		17,792,600	6.98
	<b>Commercial Services (0.56%) (2017: 0.72%)</b>		
500	Inui	3,600	0.00
900	Nissin	14,675	0.01
2,600	Outsourcing	25,025	0.01
55,700	Recruit Holdings	1,351,696	0.53
1,100	Weathernews	28,173	0.01
		1,423,169	0.56

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Computers (1.18%) (2017: 1.08%)</b>			
1,100	Ferrotec Holdings	7,870	0.00
14,395	Fujitsu	898,351	0.35
11,600	MCJ	70,098	0.03
22,700	NEC	675,528	0.27
72,300	NTT Data	794,071	0.31
900	Roland DG	17,309	0.01
7,083	TDK	498,389	0.20
7,600	Wacom	31,587	0.01
		2,993,203	1.18
<b>Consumer Durables &amp; Apparels (0.25%) (2017: 0.26%)</b>			
19,100	Asics	244,593	0.10
3,200	Descente	52,675	0.02
700	Gunze	26,509	0.01
21,300	Onward Holdings	114,736	0.04
8,000	Wacoal Holdings	207,301	0.08
		645,814	0.25
<b>Cosmetics &amp; Personal Care (1.48%) (2017: 1.26%)</b>			
28,348	Kao	2,106,818	0.83
1,470	Kose	231,256	0.09
10,600	Lion	219,314	0.09
3,200	Mandom	87,791	0.03
6,900	Pigeon	295,584	0.11
5,215	Shiseido	327,592	0.13
15,574	Unicharm	505,199	0.20
		3,773,554	1.48
<b>Distribution &amp; Wholesale (6.94%) (2017: 7.97%)</b>			
3,000	Ai Holdings	53,101	0.02
773	Alconix	7,659	0.00
1,900	Elematec	33,527	0.01
2,600	Hakuto	26,779	0.01
7,400	Inabata	94,494	0.04
500	Innotech	4,284	0.00
245,467	ITOCHU	4,177,067	1.64
1,280	Japan Pulp & Paper	49,000	0.02
278,419	Marubeni	1,960,086	0.77
245,392	Mitsubishi	6,754,626	2.65
2,400	Morito	17,369	0.01
12,300	Nagase	169,845	0.06
1,800	Ryoden	23,165	0.01
1,000	Sanyo Trading	16,907	0.01
700	Satori Electric	5,576	0.00
152,200	Sojitz	529,922	0.21
184,257	Sumitomo	2,622,406	1.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Distribution &amp; Wholesale (6.94%) (2017: 7.97%) (continued)</b>			
37,782	Toyota Tsusho	1,117,464	0.44
1,300	Vitec Holdings	21,529	0.01
		17,684,806	6.94
<b>Diversified Financial Services (1.19%) (2017: 1.04%)</b>			
8,800	GCA	53,098	0.02
9,000	J Trust	33,468	0.01
21,000	Monex Group	70,820	0.03
590,700	Nomura Holdings	2,265,566	0.89
28,622	SBI Holdings	563,231	0.22
26,700	Sparx Group	45,021	0.02
		3,031,204	1.19
<b>Electrical Components &amp; Equipment (0.66%) (2017: 1.12%)</b>			
27,800	Brother Industries	413,269	0.16
35,300	Casio Computer	419,552	0.17
23,800	Fujikura	94,796	0.04
5,763	Furukawa Electric	145,080	0.06
8,100	GS Yuasa	165,965	0.07
7,700	Kyosan Electric Manufacturing	29,617	0.01
8,100	Mabuchi Motor	248,799	0.10
11,500	Nissin Electric	84,168	0.03
2,038	Sinfonia Technology	24,724	0.01
1,500	Suncall	7,943	0.00
7,943	Tatsuta Electric Wire and Cable	34,823	0.01
		1,668,736	0.66
<b>Electronics (3.42%) (2017: 3.13%)</b>			
11,400	Alps Electric	221,838	0.09
5,889	Anritsu	81,909	0.03
2,100	Chiyoda Integre	37,745	0.01
2,400	CMK	13,453	0.01
4,743	Cosel	40,161	0.02
8,900	Dexerials	65,544	0.03
2,700	ESPEC	46,216	0.02
1,000	Excel	18,111	0.01
6,197	Fujitsu General	79,528	0.03
3,500	Helios Techno Holding	19,683	0.01
700	Hioki E. E.	22,937	0.01
6,066	Hirose Electric	595,459	0.23
11,300	Hitachi High-Technologies	355,845	0.14
2,664	Horiba	109,022	0.04
20,100	Hoya	1,211,881	0.48
11,800	Ibiden	166,489	0.06
2,200	Idec	37,798	0.01
500	Iriso Electronics	18,548	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (3.42%) (2017: 3.13%) (continued)</b>			
6,982	Japan Aviation Electronics Industry	80,947	0.03
1,258	Jeol	18,999	0.01
2,600	Kaga Electronics	46,756	0.02
2,200	Koa	25,947	0.01
6,074	Macnica Fuji Electronics Holdings	74,683	0.03
3,200	Marubun	19,833	0.01
26,275	Minebea Mitsumi	380,780	0.15
14,628	Murata Manufacturing	1,993,909	0.78
7,500	Nidec	852,778	0.33
12,916	Nippon Electric Glass	317,029	0.12
2,400	Nissha	28,700	0.01
19,100	NOK	267,398	0.10
13,300	Omron	484,893	0.19
2,000	Optex Group	31,099	0.01
5,900	Osaki Electric	35,707	0.01
800	Riken Keiki	14,773	0.01
2,100	Sanshin Electronics	37,802	0.01
500	Sanyo Denki	16,224	0.01
2,857	SCREEN Holdings	119,915	0.05
500	Shibaura Electronics	15,745	0.01
2,000	Siix	26,067	0.01
200	SMK	3,957	0.00
2,700	Sodick	16,956	0.01
5,387	Star Micronics	73,208	0.03
3,400	Sumida	39,263	0.01
3,100	Taiyo Yuden	46,225	0.02
1,900	Tamura	9,248	0.00
1,200	Tokyo Electron Device	18,769	0.01
4,421	Tokyo Seimitsu	111,739	0.04
1,400	UKC Holdings	23,415	0.01
1,500	Yamaichi Electronics	16,037	0.01
18,900	Yokogawa Electric	327,475	0.13
		8,718,443	3.42
<b>Engineering &amp; Construction (0.85%) (2017: 0.99%)</b>			
12,700	JGC	179,072	0.07
64,668	Kajima	871,160	0.34
1,947	Nippon Koei	43,318	0.02
78,900	Obayashi	714,821	0.28
23,500	Penta-Oceanstruction	130,443	0.05
3,796	Taikisha	101,270	0.04
6,968	Toshiba Plant Systems & Services	128,481	0.05
		2,168,565	0.85
<b>Entertainment (0.03%) (2017: 0.00%)</b>			
2,000	Toei Animation	73,737	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.11%) (2017: 0.12%)</b>		
16,100	Hitachi Zosen	49,013	0.02
9,400	Kurita Water Industries	228,242	0.09
		277,255	0.11
	<b>Food (2.19%) (2017: 1.83%)</b>		
37,700	Ajinomoto	672,460	0.26
852	Ariake Japan	55,446	0.02
4,640	Fuji Oil Holdings	148,443	0.06
3,527	Kagome	92,615	0.04
6,800	Kikkoman	366,294	0.14
20,500	Nippon Suisan Kaisha	114,725	0.04
1,000	Nishimoto	40,696	0.02
2,333	Nisshin Oillio Group	66,663	0.03
5,473	Nissin Foods Holdings	344,198	0.13
72,389	Seven & i Holdings	3,155,782	1.24
7,800	Toyo Suisan Kaisha	272,643	0.11
3,704	Yakult Honsha	260,629	0.10
		5,590,594	2.19
	<b>Forest Products &amp; Paper (0.26%) (2017: 0.18%)</b>		
17,200	Hokuetsu	78,228	0.03
65,400	Oji Holdings	336,791	0.13
19,800	Sumitomo Forestry	259,873	0.10
		674,892	0.26
	<b>Full Line Insurance (2.60%) (2017: 2.26%)</b>		
130,322	Dai-ichi Life Holdings	2,040,680	0.80
96,072	Tokio Marine Holdings	4,584,906	1.80
		6,625,586	2.60
	<b>Hand &amp; Machine Tools (0.66%) (2017: 1.25%)</b>		
4,100	Asahi Diamond Industrial	22,795	0.01
3,126	Disco	366,122	0.14
11,900	DMG Mori	134,602	0.05
10,700	Fuji Electric	316,470	0.12
14,819	Makita	527,441	0.21
3,400	Meidensha	42,858	0.02
600	Noritake	24,828	0.01
9,000	OSG	174,808	0.07
900	Union Tool	23,986	0.01
4,824	Yamabiko	44,936	0.02
		1,678,846	0.66
	<b>Healthcare Products (0.84%) (2017: 0.92%)</b>		
2,040	Asahi Intecc	86,275	0.03
966	Mani	36,759	0.01
3,700	Nakanishi	62,996	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Healthcare Products (0.84%) (2017: 0.92%) (continued)</b>			
4,423	Nihon Kohden	143,919	0.06
16,807	Nipro	206,038	0.08
10,600	Olympus	326,072	0.13
10,100	Shimadzu	200,131	0.08
5,770	Systemex	277,469	0.11
12,500	Terumo	709,110	0.28
6,800	Topcon	90,675	0.04
		2,139,444	0.84
<b>Healthcare Services (0.09%) (2017: 0.09%)</b>			
9,700	Miraca Holdings	219,436	0.09
<b>Home Builders (0.28%) (2017: 0.27%)</b>			
47,900	Sekisui Chemical	712,071	0.28
<b>Home Furnishings (1.51%) (2017: 1.52%)</b>			
7,100	Canon Electronics	124,249	0.05
1,400	Clarion	31,837	0.01
2,800	Foster Electric	32,335	0.01
1,816	Hoshizaki	110,567	0.04
11,700	JVC Kenwood	25,167	0.01
6,240	Maxell Holdings	82,241	0.03
212,356	Panasonic	1,917,330	0.75
8,400	Sharp	84,371	0.03
28,657	Sony	1,391,124	0.55
1,300	Toa	11,778	0.01
4,100	Zojirushi	36,062	0.02
		3,847,061	1.51
<b>Household Products (0.04%) (2017: 0.03%)</b>			
3,206	Mitsubishi Pencil	63,498	0.02
900	Pilot	43,722	0.02
		107,220	0.04
<b>Internet (0.45%) (2017: 0.43%)</b>			
7,100	M3	95,387	0.04
38,100	Rakuten	255,586	0.10
14,426	Trend Micro	784,972	0.31
		1,135,945	0.45
<b>Iron &amp; Steel (2.05%) (2017: 1.44%)</b>			
2,300	Aichi Steel	72,009	0.03
4,100	Daido Metal	29,036	0.01
4,214	Daido Steel	166,117	0.07
41,103	Hitachi Metals	430,830	0.17
3,400	Japan Steel Works	54,882	0.02
97,401	JFE Holdings	1,559,801	0.61
43,686	Kobe Steel	304,207	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Iron &amp; Steel (2.05%) (2017: 1.44%) (continued)</b>			
3,200	Kyoei Steel	48,416	0.02
132,911	Nippon Steel & Sumitomo Metal	2,292,613	0.90
12,500	Nippon Yakin Kogyo	26,432	0.01
9,500	Nisshin Steel	108,928	0.04
1,100	OSAKA Titanium Technologies	16,804	0.01
2,500	Sanyo Special Steel	53,024	0.02
2,607	Topy Industries	53,487	0.02
		5,216,586	2.05
<b>Leisure Time (0.73%) (2017: 0.71%)</b>			
400	GLOBERIDE	9,348	0.00
1,300	Mizuno	27,620	0.01
3,951	Shimano	558,898	0.22
8,900	Yamaha	379,638	0.15
45,300	Yamaha Motor	891,425	0.35
		1,866,929	0.73
<b>Machinery – Diversified (3.79%) (2017: 3.98%)</b>			
8,700	Aida Engineering	57,173	0.02
62,400	Amada Holdings	561,921	0.22
2,800	Anest Iwata	25,368	0.01
4,100	CKD	34,903	0.01
8,000	Daifuku	366,039	0.14
2,491	Daihen	50,199	0.02
1,500	Denyo	18,416	0.01
5,428	Eagle Industry	63,178	0.03
5,884	Ebara	132,519	0.05
22,900	FANUC	3,479,406	1.37
2,100	Harmonic Drive Systems	57,613	0.02
400	Hirata	17,883	0.01
3,000	Hokuetsu Industries	28,656	0.01
400	Hosokawa Micron	15,276	0.01
800	Iseki	11,492	0.01
3,100	Juki	31,448	0.01
801	Keyence	406,505	0.16
98,158	Kubota	1,397,017	0.55
1,658	Makino Milling Machine	58,785	0.02
5,461	Max	67,892	0.03
1,800	Mitsubishi Logisnext	17,423	0.01
7,100	Miura	162,106	0.06
11,000	Nabtesco	240,222	0.09
4,100	Nippon Thompson	18,274	0.01
300	Nissei Asb Machine	9,584	0.00
1,500	Nitto Kohki	28,902	0.01
1,300	Obara Group	46,388	0.02
2,432	OKUMA	116,596	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery – Diversified (3.79%) (2017: 3.98%) (continued)</b>			
1,600	Optorun	24,500	0.01
400	Organo	9,541	0.00
800	Pegasus Sewing Machine	4,747	0.00
600	Rheon Automatic Machinery	7,541	0.00
1,523	Shibuya	49,001	0.02
1,200	Shima Seiki Manufacturing	35,055	0.01
3,127	SMC	947,377	0.37
12,000	Sumitomo Heavy Industries	358,201	0.14
9,900	THK	186,062	0.07
3,466	Toshiba Machine	62,076	0.02
4,319	Tsubakimoto Chain	142,307	0.06
2,938	Tsugami	17,165	0.01
11,200	Yaskawa Electric	275,419	0.11
2,200	Yushin Precision Equipment	16,964	0.01
		9,657,140	3.79
<b>Machinery, Construction &amp; Mining (3.77%) (2017: 3.20%)</b>			
78,900	Hitachi	2,111,024	0.83
22,000	Hitachi Construction Machinery	515,736	0.20
108,823	Komatsu	2,346,268	0.92
255,074	Mitsubishi Electric	2,828,214	1.11
44,200	Mitsubishi Heavy Industries	1,593,722	0.63
2,900	Modec	60,080	0.02
10,600	Tadano	96,517	0.04
2,500	Takeuchi Manufacturing	38,600	0.02
		9,590,161	3.77
<b>Mining (0.67%) (2017: 0.40%)</b>			
3,000	Daiki Aluminium Industry	15,504	0.01
7,200	Dowa Holdings	216,561	0.08
6,700	Furukawa	76,823	0.03
14,832	Mitsubishi Materials	391,365	0.15
2,900	Mitsui Mining & Smelting	60,186	0.02
85,300	Nippon Light Metal Holdings	173,376	0.07
28,357	Sumitomo Metal Mining	761,812	0.30
1,700	Toho Titanium	15,603	0.01
		1,711,230	0.67
<b>Miscellaneous Manufacturers (1.12%) (2017: 0.99%)</b>			
7,600	Amano	147,407	0.06
3,000	Bando Chemical Industries	28,492	0.01
40,792	FUJIFILM Holdings	1,587,585	0.62
7,700	Glory	173,630	0.07
1,800	JSP	35,208	0.02
1,500	Kito	20,590	0.01
1,848	Mitsuboshi Belting	35,692	0.02



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (1.12%) (2017: 0.99%) (continued)</b>			
4,100	Nikkiso	34,492	0.01
35,700	Nikon	532,010	0.21
1,971	Nitta	58,295	0.02
1,354	Okamoto Industries	71,208	0.03
1,400	Shoei	47,787	0.02
2,000	Tamron	28,620	0.01
400	Toyo Tanso	7,951	0.00
1,600	Valqua	32,331	0.01
		2,841,298	1.12
<b>Oil &amp; Gas (0.26%) (2017: 0.15%)</b>			
20,400	Idemitsu Kosan	671,230	0.26
<b>Other Industrial (0.84%) (2017: 0.99%)</b>			
600	Ahresty	3,402	0.00
1,549	Daiichi Jitsugyo	49,697	0.02
4,720	Hanwa	121,705	0.05
6,900	Kitz	53,960	0.02
9,200	Maruichi Steel Tube	290,553	0.11
9,000	MISUMI Group	190,229	0.07
800	Mitsui High-Tec	6,139	0.00
1,700	Nachi-Fujikoshi	59,267	0.02
4,776	Nippon Steel & Sumikin Bussan	197,413	0.08
82,300	NSK	711,869	0.28
74,000	NTN	214,483	0.08
2,500	Oiles	40,560	0.02
2,000	Ryobi	48,015	0.02
900	Shinsho	19,925	0.01
3,600	Tsubaki Nakashima	53,189	0.02
4,633	UACJ	90,916	0.04
		2,151,322	0.84
<b>Packaging &amp; Containers (0.03%) (2017: 0.02%)</b>			
1,000	Fuji Seal International	35,365	0.02
1,200	Fujimori Kogyo	32,276	0.01
		67,641	0.03
<b>Pharmaceuticals (7.74%) (2017: 7.26%)</b>			
189,752	Astellas Pharma	2,423,893	0.95
25,946	Chugai Pharmaceutical	1,508,777	0.59
55,700	Daiichi Sankyo	1,782,461	0.70
24,527	Eisai	1,900,638	0.75
3,606	Hisamitsu Pharmaceutical	199,502	0.08
28,907	Kyowa Hakko Kirin	547,235	0.21
86,500	Mitsubishi Tanabe Pharma	1,246,470	0.49
43,600	Ono Pharmaceutical	892,148	0.35
46,000	Otsuka Holdings	1,883,772	0.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (7.74%) (2017: 7.26%) (continued)</b>			
3,650	Rohto Pharmaceutical	99,804	0.04
21,800	Santen Pharmaceutical	315,133	0.12
4,300	Seikagaku	48,951	0.02
21,000	Shionogi	1,200,301	0.47
21,600	Sumitomo Dainippon Pharma	688,074	0.27
146,222	Takeda Pharmaceutical	4,937,816	1.94
2,700	ZERIA Pharmaceutical	48,554	0.02
		19,723,529	7.74
<b>Retail (1.15%) (2017: 1.01%)</b>			
8,100	ABC-Mart	448,872	0.17
45,577	Citizen Watch	225,154	0.09
3,451	Fast Retailing	1,773,074	0.69
2,531	Ministop	47,499	0.02
1,139	Ryohin Keikaku	275,627	0.11
1,100	Saizeriya	18,809	0.01
4,888	Seiko Holdings	94,138	0.04
14,800	VT Holdings	55,172	0.02
		2,938,345	1.15
<b>Semiconductors (1.51%) (2017: 1.49%)</b>			
12,598	Advantest	257,667	0.10
5,790	Hamamatsu Photonics KK	194,997	0.08
2,400	Lasertec	61,293	0.02
600	Megachips	12,737	0.00
1,100	NuFlare Technology	49,979	0.02
5,255	Ryosan	140,434	0.06
980	Sanken Electric	18,338	0.01
13,800	Shinko Electric Industries	88,046	0.03
15,657	Sumco	175,100	0.07
24,105	Tokyo Electron	2,749,616	1.08
2,316	Ulvac	67,338	0.03
200	V Technology	22,677	0.01
		3,838,222	1.51
<b>Shipping (0.00%) (2017: 0.04%)</b>			
<b>Software (0.40%) (2017: 0.36%)</b>			
7,000	Capcom	138,577	0.05
44,800	GungHo Online Entertainment	81,666	0.03
16,508	Koei Tecmo Holdings	273,240	0.11
8,100	Konami Holdings	354,742	0.14
6,242	Square Enix Holdings	169,939	0.07
		1,018,164	0.40
<b>Technology Hardware &amp; Equipment (3.56%) (2017: 3.88%)</b>			
255,573	Canon	6,990,608	2.74
62,700	Konica Minolta	567,480	0.22

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Technology Hardware &amp; Equipment (3.56%) (2017: 3.88%) (continued)</b>			
50,500	Ricoh	495,725	0.20
5,100	Riso Kagaku	78,605	0.03
3,337	Sato Holdings	79,384	0.03
56,800	Seiko Epson	801,407	0.32
2,600	Toshiba TEC	60,738	0.02
		9,073,947	3.56
<b>Telecommunications (0.82%) (2017: 0.79%)</b>			
19,635	Nisshinbo Holdings	148,719	0.06
15,671	Oki Electric Industry	185,541	0.07
26,205	SoftBank Group	1,744,771	0.69
		2,079,031	0.82
<b>Textile (0.12%) (2017: 0.13%)</b>			
1,857	Kurabo Industries	41,993	0.01
2,600	Kyowa Leather Cloth	18,555	0.01
2,700	Nitto Boseki	44,173	0.02
4,304	Seiren	70,220	0.03
9,300	Toyobo	127,063	0.05
		302,004	0.12
<b>Toys, Games &amp; Hobbies (1.61%) (2017: 1.24%)</b>			
26,602	Bandai Namco Holdings	1,194,138	0.47
9,898	Nintendo	2,641,962	1.04
9,900	Sanrio	194,003	0.07
7,200	Tomy	72,187	0.03
		4,102,290	1.61
<b>Transportation (0.34%) (2017: 0.29%)</b>			
1,500	AIT	12,646	0.00
6,058	Hitachi Transport System	172,273	0.07
11,700	Iino Kaiun Kaisha	42,763	0.02
2,900	Kintetsu World Express	42,873	0.02
5,929	Nippon Express	330,725	0.13
9,200	Nippon Yusen KK	141,797	0.06
4,232	NS United Kaiun Kaisha	114,059	0.04
		857,136	0.34
<b>Utilities – Electric (0.20%) (2017: 0.18%)</b>			
21,600	Electric Power Development	513,053	0.20
		256,220,357	100.57
	<b>Total Equities</b>	256,220,357	100.57
	<b>Total Transferable Securities (100.57%) (2017: 98.95%)</b>	256,220,357	100.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan Equity UCITS ETF (continued)

#### Financial Derivative Instruments ((2.96)% (2017: 0.75%))

#### Open Forward Foreign Currency Exchange Contracts ((2.96)% (2017: 0.75%))

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
08/01/2019	CHF 3,913,306	JPY 444,644,179	(81,875)	(0.03)
08/01/2019	EUR 12,901,242	JPY 1,659,104,834	(369,036)	(0.14)
08/01/2019	GBP 1,191,704	JPY 172,356,509	(52,946)	(0.02)
08/01/2019	JPY 11,324,841	CHF 99,670	2,085	0.00
08/01/2019	JPY 14,062,951	EUR 109,354	3,128	0.00
08/01/2019	JPY 13,609,719	GBP 94,100	4,181	0.00
08/01/2019	JPY 37,026,281	USD 327,181	10,323	0.00
08/01/2019	USD 209,786,124	JPY 23,740,971,182	(6,618,958)	(2.60)
08/01/2019	USD 12,690,017	JPY 1,436,097,481	(400,383)	(0.16)
08/01/2019	USD 669,992	JPY 75,821,310	(21,139)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			19,717	0.00
Unrealised loss on open forward foreign currency exchange contracts			(7,544,337)	(2.96)
<b>Net unrealised gain on open forward foreign currency exchange contracts</b>			(7,524,620)	(2.96)
<b>Total Financial Derivative Instruments</b>			(7,524,620)	(2.96)
<b>Total Investments (97.61%) (2017: 99.71%)</b>			248,695,737	97.61
<b>Other Net Assets (2.39%) (2017: 0.29%)</b>			6,065,322	2.39
<b>Net Assets (100.00%) (2017: 100.00%)</b>			<u>254,761,059</u>	<u>100.00</u>
				<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing				97.64
Over the counter financial derivative instruments				0.01
Other assets				2.35
				<u>100.00</u>

The counterparties to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.81%) (2017: 100.18%)</b>		
	<b>Equities (99.81%) (2017: 100.18%)</b>		
	<b>Austria (0.55%) (2017: 0.38%)</b>		
	<b>Chemicals (0.23%) (2017: 0.13%)</b>		
3,297	Lenzing	299,444	0.23
	<b>Machinery – Diversified (0.31%) (2017: 0.25%)</b>		
8,755	ANDRITZ	401,532	0.31
	<b>Oil &amp; Gas Services (0.01%) (2017: 0.00%)</b>		
177	Schoeller-Bleckmann Oilfield Equipment	11,604	0.01
		712,580	0.55
	<b>Belgium (6.51%) (2017: 7.08%)</b>		
	<b>Beverages (5.21%) (2017: 5.69%)</b>		
102,114	Anheuser-Busch InBev	6,735,419	5.17
	<b>Chemicals (0.62%) (2017: 0.66%)</b>		
8,135	Solvay	812,034	0.62
	<b>Electrical Components &amp; Equipment (0.10%) (2017: 0.08%)</b>		
5,542	Bekaert	133,422	0.10
	<b>Electronics (0.00%) (2017: 0.04%)</b>		
	<b>Healthcare Products (0.00%) (2017: 0.01%)</b>		
	<b>Pharmaceuticals (0.52%) (2017: 0.44%)</b>		
8,282	UCB	675,037	0.52
	<b>Semiconductors (0.10%) (2017: 0.16%)</b>		
2,215	Melexis	128,883	0.10
		8,484,795	6.51
	<b>Finland (5.26%) (2017: 3.77%)</b>		
	<b>Chemicals (0.16%) (2017: 0.16%)</b>		
18,047	Kemira	203,210	0.16
	<b>Hand &amp; Machine Tools (0.14%) (2017: 0.14%)</b>		
6,186	Konecranes	186,618	0.14
	<b>Leisure Time (0.24%) (2017: 0.15%)</b>		
7,177	Amer Sports	314,802	0.24
	<b>Machinery – Diversified (1.91%) (2017: 1.64%)</b>		
40,013	Kone	1,904,649	1.46
12,682	Metso	331,991	0.26
12,192	Valmet	250,174	0.19
		2,486,814	1.91
	<b>Miscellaneous Manufacturers (0.45%) (2017: 0.23%)</b>		
36,556	Wartsila	580,658	0.45
	<b>Packaging &amp; Containers (0.15%) (2017: 0.15%)</b>		
6,227	Huhtamaki	192,695	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (2.18%) (2017: 1.22%)</b>		
493,338	Nokia	2,836,715	2.18
	<b>Transportation (0.03%) (2017: 0.08%)</b>		
1,454	Cargotec	44,412	0.03
		6,845,924	5.26
	<b>France (27.59%) (2017: 25.70%)</b>		
	<b>Advertising (0.62%) (2017: 0.65%)</b>		
2,019	IPSOS	47,407	0.03
13,345	Publicis Groupe	763,987	0.59
		811,394	0.62
	<b>Aerospace &amp; Defense (1.02%) (2017: 1.12%)</b>		
11,027	Safran	1,328,621	1.02
	<b>Auto Parts &amp; Equipment (0.95%) (2017: 1.28%)</b>		
9,635	Cie Generale des Etablissements Michelin	954,936	0.73
9,584	Valeo	279,486	0.22
		1,234,422	0.95
	<b>Beverages (0.88%) (2017: 0.90%)</b>		
6,197	Pernod-Ricard	1,015,152	0.78
1,127	Remy Cointreau	127,480	0.10
		1,142,632	0.88
	<b>Building &amp; Construction Materials (0.25%) (2017: 0.36%)</b>		
4,057	Imerys	194,693	0.15
2,475	Tarkett	49,570	0.04
1,846	Vicat	87,491	0.06
		331,754	0.25
	<b>Chemicals (1.85%) (2017: 1.75%)</b>		
17,437	Air Liquide	2,161,747	1.66
2,837	Arkema	243,104	0.19
		2,404,851	1.85
	<b>Commercial Services (0.63%) (2017: 0.59%)</b>		
17,975	Bureau Veritas	365,654	0.28
12,550	Edenred	460,668	0.35
		826,322	0.63
	<b>Computers (0.25%) (2017: 0.15%)</b>		
2,264	Ingenico Group	128,214	0.10
1,251	Teleperformance	199,639	0.15
		327,853	0.25
	<b>Consumer Durables &amp; Apparels (5.92%) (2017: 4.81%)</b>		
4,065	Christian Dior	1,551,601	1.19
1,350	Hermes International	748,169	0.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Consumer Durables &amp; Apparels (5.92%) (2017: 4.81%) (continued)</b>			
2,511	Kering	1,181,478	0.91
14,317	LVMH Moet Hennessy Louis Vuitton	4,225,828	3.25
		7,707,076	5.92
<b>Cosmetics &amp; Personal Care (2.83%) (2017: 2.57%)</b>			
1,097	Interparfums	42,323	0.03
15,842	L'Oreal	3,643,693	2.80
		3,686,016	2.83
<b>Electrical Components &amp; Equipment (1.93%) (2017: 2.25%)</b>			
8,967	Legrand	505,356	0.39
29,452	Schneider Electric	2,010,657	1.54
		2,516,013	1.93
<b>Engineering &amp; Construction (0.19%) (2017: 0.20%)</b>			
3,245	Gaztransport Et Technigaz	249,094	0.19
<b>Food (2.44%) (2017: 2.16%)</b>			
33,295	Danone	2,341,146	1.80
8,102	Sodexo	828,932	0.64
		3,170,078	2.44
<b>Full Line Insurance (0.58%) (2017: 0.44%)</b>			
16,844	SCOR	758,655	0.58
<b>Healthcare Products (0.48%) (2017: 0.50%)</b>			
4,375	EssilorLuxottica	552,392	0.42
774	Sartorius Stedim Biotech	77,287	0.06
		629,679	0.48
<b>Healthcare Services (0.04%) (2017: 0.07%)</b>			
813	BioMerieux	53,439	0.04
<b>Home Furnishings (0.11%) (2017: 0.14%)</b>			
1,155	SEB	148,934	0.11
<b>Household Products (0.27%) (2017: 0.20%)</b>			
3,423	Societe BIC	348,844	0.27
<b>Mining (0.04%) (2017: 0.00%)</b>			
815	Eramet	56,226	0.04
<b>Pharmaceuticals (5.95%) (2017: 4.01%)</b>			
89,528	Sanofi	7,743,348	5.95
<b>Retail (0.00%) (2017: 1.09%)</b>			
<b>Software (0.19%) (2017: 0.21%)</b>			
2,078	Dassault Systemes	246,336	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Technology hardware &amp; Equipment (0.00%) (2017: 0.05%)</b>		
	<b>Utilities – Electric &amp; Gas (0.17%) (2017: 0.20%)</b>		
4,031	Rubis	216,025	0.17
		<u>35,937,612</u>	<u>27.59</u>
	<b>Germany (21.15%) (2017: 25.86%)</b>		
	<b>Aerospace &amp; Defense (0.15%) (2017: 0.14%)</b>		
1,051	MTU Aero Engines	190,310	0.15
	<b>Auto Manufacturers (5.85%) (2017: 6.96%)</b>		
40,218	Bayerische Motoren Werke	3,250,447	2.50
83,180	Daimler	4,365,453	3.35
		<u>7,615,900</u>	<u>5.85</u>
	<b>Auto Parts &amp; Equipment (0.60%) (2017: 1.19%)</b>		
5,680	Continental	784,041	0.60
	<b>Building &amp; Construction Materials (0.33%) (2017: 0.42%)</b>		
7,081	HeidelbergCement	432,092	0.33
	<b>Chemicals (3.77%) (2017: 6.15%)</b>		
46,551	BASF	3,214,172	2.47
4,622	Brenntag	199,193	0.15
8,346	Covestro	411,969	0.32
25,021	Evonik Industries	623,540	0.48
4,509	K & S	81,028	0.06
1,365	Lanxess	62,728	0.05
2,212	Symrise	163,098	0.13
1,648	Wacker Chemie	149,017	0.11
		<u>4,904,745</u>	<u>3.77</u>
	<b>Consumer Durables &amp; Apparels (0.62%) (2017: 0.49%)</b>		
3,868	Adidas	806,519	0.62
	<b>Electrical Components &amp; Equipment (0.12%) (2017: 0.13%)</b>		
3,402	Osram Licht	147,471	0.11
395	SMA Solar Technology	7,491	0.01
		<u>154,962</u>	<u>0.12</u>
	<b>Engineering &amp; Construction (0.20%) (2017: 0.18%)</b>		
1,964	Hochtief	264,254	0.20
	<b>Full Line Insurance (0.80%) (2017: 0.71%)</b>		
7,785	Hannover Rueck	1,047,462	0.80
	<b>Healthcare Services (0.58%) (2017: 0.70%)</b>		
8,484	Fresenius	411,022	0.32
5,246	Fresenius Medical Care	339,668	0.26
		<u>750,690</u>	<u>0.58</u>



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Household Products (0.51%) (2017: 0.45%)</b>		
6,760	Henkel	662,649	0.51
	<b>Machinery – Diversified (0.27%) (2017: 0.15%)</b>		
2,175	Duerr	75,908	0.06
7,379	GEA Group	189,794	0.14
336	Koenig & Bauer	14,020	0.01
706	Krones	54,477	0.04
177	Pfeiffer Vacuum Technology	21,994	0.02
		356,193	0.27
	<b>Miscellaneous Manufacturers (3.21%) (2017: 3.29%)</b>		
37,587	Siemens	4,184,182	3.21
	<b>Other Industrial (0.03%) (2017: 0.00%)</b>		
675	Norma Group	33,319	0.03
	<b>Pharmaceuticals (1.97%) (2017: 2.50%)</b>		
33,091	Bayer	2,290,862	1.76
2,723	Merck	280,089	0.21
		2,570,951	1.97
	<b>Semiconductors (0.29%) (2017: 0.34%)</b>		
15,891	Infineon Technologies	315,449	0.24
734	Siltronic	60,581	0.05
		376,030	0.29
	<b>Software (1.85%) (2017: 1.86%)</b>		
23,691	SAP	2,354,269	1.81
1,578	Software	56,985	0.04
		2,411,254	1.85
		27,545,553	21.15
	<b>Ireland (1.21%) (2017: 1.18%)</b>		
	<b>Building &amp; Construction Materials (0.84%) (2017: 0.90%)</b>		
41,588	CRH	1,098,206	0.84
	<b>Food (0.37%) (2017: 0.28%)</b>		
10,139	Glanbia	190,083	0.15
2,917	Kerry Group	288,440	0.22
		478,523	0.37
		1,576,729	1.21
	<b>Italy (1.71%) (2017: 1.61%)</b>		
	<b>Beverages (0.13%) (2017: 0.10%)</b>		
19,546	Davide Campari-Milano	165,010	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.14%) (2017: 0.13 %)</b>		
1,299	Brunello Cucinelli	44,623	0.03
4,132	Moncler	136,651	0.11
		181,274	0.14
	<b>Engineering &amp; Construction (0.03%) (2017: 0.05%)</b>		
25,932	Salini Impregilo	41,976	0.03
	<b>Food (0.05%) (2017: 0.06%)</b>		
8,733	Autogrill	73,476	0.05
	<b>Hand &amp; Machine Tools (0.10%) (2017: 0.10%)</b>		
2,020	IMA Industria Macchine Automatiche	125,618	0.10
	<b>Healthcare Products (0.07%) (2017: 0.08%)</b>		
1,157	DiaSorin	93,510	0.07
	<b>Machinery – Diversified (0.05%) (2017: 0.05%)</b>		
2,189	Interpump Group	65,061	0.05
	<b>Oil &amp; Gas Services (0.06%) (2017: 0.05%)</b>		
23,124	Maire Tecnimont	84,854	0.06
	<b>Retail (1.08%) (2017: 0.99%)</b>		
21,607	Luxottica Group	1,276,992	0.98
6,237	Salvatore Ferragamo	125,877	0.10
		1,402,869	1.08
		2,233,648	1.71
	<b>Netherlands (18.33%) (2017: 17.24%)</b>		
	<b>Aerospace &amp; Defense (1.97%) (2017: 2.12%)</b>		
26,664	Airbus	2,559,183	1.97
	<b>Auto Manufacturers (0.19%) (2017: 0.24%)</b>		
2,539	Ferrari	251,875	0.19
	<b>Beverages (2.34%) (2017: 2.13%)</b>		
22,737	Heineken	2,006,570	1.54
11,948	Heineken Holding	1,007,306	0.77
		3,013,876	2.31
	<b>Chemicals (1.78%) (2017: 1.54%)</b>		
19,719	Akzo Nobel	1,586,942	1.22
9,027	Koninklijke	737,205	0.56
		2,324,147	1.78
	<b>Computers (0.00%) (2017: 0.08%)</b>		
	<b>Cosmetics &amp; Personal Care (5.31%) (2017: 3.90%)</b>		
127,544	Unilever	6,913,932	5.31
	<b>Electrical Components &amp; Equipment (0.31%) (2017: 0.26%)</b>		
17,240	Signify	403,421	0.31

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.00%) (2017: 1.35%)</b>		
	<b>Engineering &amp; Construction (0.05%) (2017: 0.09%)</b>		
5,676	Arcadis	69,168	0.05
	<b>Food (1.82%) (2017: 1.27%)</b>		
2,753	Corbion	76,978	0.06
90,977	Koninklijke Ahold Delhaize	2,295,808	1.76
		<u>2,372,786</u>	<u>1.82</u>
	<b>Full Line Insurance (0.91%) (2017: 1.19%)</b>		
254,294	Aegon	1,185,752	0.91
	<b>Machinery – Diversified (0.00%) (2017: 0.30%)</b>		
	<b>Healthcare Products (1.34%) (2017: 0.00%)</b>		
49,261	Koninklijke Philips	1,741,754	1.34
	<b>Media (0.56%) (2017: 0.50%)</b>		
12,409	Wolters Kluwer	732,815	0.56
	<b>Oil &amp; Gas Services (0.10%) (2017: 0.08%)</b>		
8,350	SBM Offshore	123,373	0.10
	<b>Other Finance (0.14%) (2017: 0.16%)</b>		
3,280	EXOR	177,203	0.14
	<b>Other Industrial (0.01%) (2017: 0.00%)</b>		
382	AMG Advanced Metallurgical Group	12,306	0.01
	<b>Pipelines (0.27%) (2017: 0.21%)</b>		
7,746	Koninklijke Vopak	351,360	0.27
	<b>Semiconductors (1.26%) (2017: 1.82%)</b>		
2,139	ASM International	88,516	0.07
8,813	ASML Holding	1,225,037	0.94
15,256	BE Semiconductor Industries	322,254	0.25
		<u>1,635,807</u>	<u>1.26</u>
		<u>23,868,758</u>	<u>18.33</u>
	<b>Portugal (0.78%) (2017: 0.80%)</b>		
	<b>Oil &amp; Gas (0.78%) (2017: 0.80%)</b>		
64,124	Galp Energia	1,011,221	0.78
	<b>Spain (16.72%) (2017: 16.56%)</b>		
	<b>Banks (8.87%) (2017: 9.36%)</b>		
637,660	Banco Bilbao Vizcaya Argentaria	3,379,010	2.60
1,797,985	Banco Santander	8,165,979	6.27
		<u>11,544,989</u>	<u>8.87</u>
	<b>Commercial Services (0.25%) (2017: 0.17%)</b>		
3,394	Applus Services	37,596	0.03

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.25%) (2017: 0.17%) (continued)</b>		
64,950	Prosegur Cash	143,596	0.11
30,099	Prosegur Cia de Seguridad	152,151	0.11
		333,343	0.25
	<b>Electrical Components &amp; Equipment (0.13%) (2017: 0.04%)</b>		
13,882	Siemens Gamesa Renewable Energy	168,848	0.13
	<b>Electronics (0.00%) (2017: 0.85%)</b>		
	<b>Engineering &amp; Construction (0.93%) (2017: 0.76%)</b>		
24,865	ACS Actividades de Construccion y Servicios	961,600	0.74
82,523	Obrascon Huarte Lain	61,507	0.05
7,480	Tecnicas Reunidas	182,474	0.14
		1,205,581	0.93
	<b>Food (0.13%) (2017: 0.13%)</b>		
3,041	Viscofan	167,280	0.13
	<b>Full Line Insurance (0.86%) (2017: 0.69%)</b>		
419,917	Mapfre	1,113,667	0.86
	<b>Iron &amp; Steel (0.20%) (2017: 0.21%)</b>		
25,894	Acerinox	256,401	0.20
	<b>Pharmaceuticals (0.30%) (2017: 0.25%)</b>		
14,654	Grifols	383,614	0.30
	<b>Software (0.79%) (2017: 0.00%)</b>		
14,828	Amadeus IT Group	1,031,276	0.79
	<b>Telecommunications (4.22%) (2017: 4.02%)</b>		
655,268	Telefonica	5,497,427	4.22
	<b>Transportation (0.04%) (2017: 0.03%)</b>		
1,093	Construcciones y Auxiliar de Ferrocarriles	45,231	0.04
	<b>Utilities – Electric (0.00%) (2017: 0.05%)</b>		
		21,747,657	16.72
	<b>Total Equities</b>	129,964,477	99.81
	<b>Total Transferable Securities (99.81%) (2017: 100.18%)</b>	129,964,477	99.81
	<b>Financial Derivative Instruments ((0.66%) (2017: (0.43)%)</b>		
	<b>Open Forward Foreign Currency Exchange Contracts ((0.66%) (2017: (0.43)%)</b>		

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Gain (Loss) USD</i>	<i>Unrealised Fund %</i>
03/01/2019	CHF 265,576	EUR 234,895	882	0.00
03/01/2019	EUR 5,060,895	USD 5,755,043	30,318	0.03
03/01/2019	EUR 1,012,179	USD 1,152,296	4,776	0.00
03/01/2019	EUR 1,012,179	USD 1,155,008	2,065	0.00
03/01/2019	EUR 94,947	USD 107,857	682	0.00
03/01/2019	EUR 325,998	USD 372,894	(229)	0.00
03/01/2019	GBP 3,548,574	EUR 3,995,413	(47,892)	(0.04)
03/01/2019	USD 372,938	EUR 326,037	229	0.00
03/01/2019	USD 5,204,526	EUR 4,563,973	(12,778)	(0.01)
03/01/2019	USD 51,488,820	EUR 45,342,787	(344,778)	(0.26)
03/01/2019	USD 73,947,146	EUR 65,120,344	(495,161)	(0.38)
			<u>38,952</u>	<u>0.03</u>
			<u>(900,838)</u>	<u>(0.69)</u>
			<b>(861,886)</b>	<b>(0.66)</b>
			<b>(861,886)</b>	<b>(0.66)</b>
			<b>129,102,591</b>	<b>99.15</b>
			<b>1,102,018</b>	<b>0.85</b>
			<b><u>130,204,609</u></b>	<b><u>100.00</u></b>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.08
Over the counter financial derivative instruments	0.03
Other assets	0.89
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank London.

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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (98.94%) (2017: 99.35%)</b>		
	<b>Equities (98.94%) (2017: 99.35%)</b>		
	<b>United Kingdom (98.94%) (2017: 99.35%)</b>		
	<b>Agriculture (5.85%) (2017: 2.77%)</b>		
4,148	British American Tobacco	103,700	2.50
5,836	Imperial Tobacco Group	138,722	3.35
		<u>242,422</u>	<u>5.85</u>
	<b>Airlines (0.00%) (2017: 1.36%)</b>		
	<b>Banks (5.95%) (2017: 2.99%)</b>		
363	Bank of Georgia Group	4,998	0.12
17,299	HSBC Holdings	111,907	2.70
5,807	Investec	25,615	0.62
201,336	Lloyds Banking Group	104,393	2.51
		<u>246,913</u>	<u>5.95</u>
	<b>Beverages (0.28%) (2017: 0.34%)</b>		
12,480	Marston's	11,737	0.28
	<b>Building &amp; Construction Materials (0.04%) (2017: 0.04%)</b>		
817	Eurocell	1,748	0.04
	<b>Chemicals (0.23%) (2017: 0.35%)</b>		
2,827	Filtrona	9,680	0.23
	<b>Commercial Services (1.76%) (2017: 1.93%)</b>		
5,488	AA	4,116	0.10
2,561	Aggreko	18,762	0.45
1,203	De La Rue	5,089	0.12
1,129	Global Ports Holding	4,488	0.11
987	Mears Group	3,217	0.08
3,805	Michael Page International	17,153	0.41
1,415	Northgate	5,374	0.13
4,828	Redde	8,207	0.20
2,100	RPS Group	2,856	0.07
1,328	SThree	3,805	0.09
		<u>73,067</u>	<u>1.76</u>
	<b>Distribution &amp; Wholesale (0.00%) (2017: 0.10%)</b>		
	<b>Diversified Financial Services (5.02%) (2017: 5.04%)</b>		
6,438	Ashmore Group	23,537	0.57
2,498	Brewin Dolphin Holdings	8,054	0.19
1,293	Close Brothers Group	18,619	0.45
2,576	CMC Markets	2,710	0.06
6,573	Jupiter Fund Management	19,404	0.47
14,850	Man Group	19,750	0.47
905	PayPoint	7,321	0.18
763	Polar Capital Holdings	3,601	0.09
525	Schroders	10,841	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
<b>Diversified Financial Services (5.02%) (2017: 5.04%) (continued)</b>			
31,462	Standard Life Aberdeen	80,779	1.95
4,552	Tullett Prebon	13,702	0.33
		208,318	5.02
<b>Engineering &amp; Construction (0.47%) (2017: 0.33%)</b>			
2,005	Galliford Try	12,491	0.30
1,670	Kier Group	6,814	0.17
		19,305	0.47
<b>Entertainment (0.50%) (2017: 0.74%)</b>			
3,883	Rank Group	5,351	0.13
9,813	William Hill	15,210	0.37
		20,561	0.50
<b>Environmental Control (0.06%) (2017: 0.00%)</b>			
7,263	Shanks Group	2,393	0.06
<b>Food (1.06%) (2017: 3.22%)</b>			
1,652	Dairy Crest Group	6,975	0.17
1,816	Devro	2,909	0.07
5,154	Tate & Lyle	34,016	0.82
		43,900	1.06
<b>Full Line Insurance (8.76%) (2017: 13.13%)</b>			
3,570	Admiral Group	73,078	1.76
24,897	Aviva	93,488	2.26
1,587	Chesnara	5,483	0.13
16,559	Direct Line Insurance Group	52,773	1.27
6,604	Hastings Group Holdings	12,343	0.30
47,199	Legal & General Group	109,030	2.63
16,517	Saga	17,112	0.41
		363,307	8.76
<b>Home Builders (6.30%) (2017: 9.14%)</b>			
19,783	Barratt Developments	91,556	2.21
1,255	Bellway	31,563	0.76
1,283	Bovis Homes Group	11,057	0.27
5,071	Crest Nicholson Holdings	16,643	0.40
5,711	Persimmon	110,222	2.66
		261,041	6.30
<b>Iron &amp; Steel (2.67%) (2017: 0.00%)</b>			
23,019	Evrast	110,606	2.67
<b>Lodging (0.00%) (2017: 0.13%)</b>			
<b>Media (1.41%) (2017: 5.26%)</b>			
46,922	ITV	58,582	1.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Mining (10.82%) (2017: 8.67%)</b>		
8,931	Anglo American	156,097	3.77
9,186	BHP Group	151,716	3.66
2,510	Central Asia Metals	5,459	0.13
3,628	Rio Tinto	135,325	3.26
		448,597	10.82
	<b>Miscellaneous Manufacturers (0.14%) (2017: 0.43%)</b>		
6,675	Photo-Me International	5,961	0.14
	<b>Oil &amp; Gas (6.63%) (2017: 7.19%)</b>		
27,155	BP	134,675	3.25
5,845	Royal Dutch Shell	136,773	3.30
4,835	Soco International	3,288	0.08
		274,736	6.63
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.54%)</b>		
	<b>Pharmaceuticals (7.57%) (2017: 5.40%)</b>		
2,841	AstraZeneca	166,852	4.03
9,849	GlaxoSmithKline	146,868	3.54
		313,720	7.57
	<b>Real Estate (0.19%) (2017: 0.07%)</b>		
5,616	McCarthy & Stone	7,789	0.19
	<b>Real Estate Investment Trusts (3.66%) (2017: 4.84%)</b>		
9,068	British Land	48,351	1.17
7,794	Hammerson	25,673	0.62
19,814	Intu Properties	22,469	0.54
6,853	Land Securities Group	55,126	1.33
		151,619	3.66
	<b>Retail (4.29%) (2017: 5.48%)</b>		
10,573	Card Factory	18,334	0.44
2,642	DFS Furniture	4,803	0.12
16,825	Dixons Carphone	20,207	0.49
2,491	Dunelm Group	13,476	0.32
4,157	Greene King	21,949	0.53
2,692	Halfords Group	6,865	0.16
1,130	Headlam Group	4,633	0.11
25,462	Marks & Spencer Group	62,942	1.52
5,530	N Brown Group	5,212	0.13
21,918	Pendragon	4,931	0.12
7,656	Pets at Home Group	8,866	0.21
4,122	Restaurant Group	5,878	0.14
		178,096	4.29



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Software (1.41%) (2017: 0.21%)</b>		
1,075	Hostelworld Group	2,166	0.05
4,074	Micro Focus International	56,344	1.36
		58,510	1.41
	<b>Telecommunications (8.59%) (2017: 7.98%)</b>		
72,860	BT Group	173,480	4.18
5,548	Inmarsat	21,043	0.51
5,408	Kcom Group	3,948	0.09
15,280	TalkTalk Telecom Group	17,404	0.42
959	Telecom Plus	13,733	0.33
82,898	Vodafone Group	126,751	3.06
		356,359	8.59
	<b>Toys, Games &amp; Hobbies (0.24%) (2017: 0.25%)</b>		
331	Games Workshop Group	10,062	0.24
	<b>Transportation (1.46%) (2017: 1.90%)</b>		
760	Go-Ahead Group	11,613	0.28
11,821	Royal Mail	32,165	0.78
12,654	Stagecoach Group	16,766	0.40
		60,544	1.46
	<b>Utilities – Electric (3.29%) (2017: 2.74%)</b>		
3,810	Drax Group	13,671	0.33
11,350	SSE	122,750	2.96
		136,421	3.29
	<b>Utilities – Electric &amp; Gas (6.71%) (2017: 4.81%)</b>		
100,797	Centrica	135,975	3.28
18,595	National Grid	142,103	3.43
		278,078	6.71
	<b>Water (3.58%) (2017: 1.97%)</b>		
4,979	Pennon Group	34,495	0.83
2,692	Severn Trent	48,873	1.18
8,856	United Utilities Group	65,198	1.57
		148,566	3.58
	<b>Total Equities</b>	4,102,638	98.94
	<b>Total Transferable Securities (98.94%) (2017: 99.35%)</b>	4,102,638	98.94
	<b>Total Investments (98.94%) (2017: 99.35%)</b>	4,102,638	98.94
	<b>Other Net Assets (1.06%) (2017: 0.65%)</b>	43,938	1.06
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	4,146,576	100.00

---

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

---

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.91
Other assets	1.09
	<hr/>
	100.00
	<hr/>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.52%) (2017: 93.22%)</b>		
	<b>Equities (99.52%) (2017: 93.22%)</b>		
	<b>Hong Kong (9.72%) (2017: 9.08%)</b>		
	<b>Agriculture (0.00%) (2017: 0.07%)</b>		
	<b>Auto Manufacturers (0.10%) (2017: 0.00%)</b>		
9,000	Dah Chong Hong Holdings	3,115	0.03
6,000	Sinotruk Hong Kong	9,043	0.07
		12,158	0.10
	<b>Building &amp; Construction Materials (0.39%) (2017: 0.47%)</b>		
20,000	China Resources Cement Holdings	18,009	0.15
26,000	Xinyi Glass Holdings	28,759	0.24
		46,768	0.39
	<b>Chemicals (0.33%) (2017: 0.16%)</b>		
12,000	Huabao International Holdings	5,104	0.04
7,500	Kingboard Holdings	20,021	0.17
17,000	Kingboard Laminates Holdings	14,026	0.12
		39,151	0.33
	<b>Coal (0.09%) (2017: 0.00%)</b>		
56,000	Shougang Fushan Resources Group	11,373	0.09
	<b>Commercial Services (0.05%) (2017: 0.09%)</b>		
8,000	Yuexiu Transport Infrastructure	6,069	0.05
	<b>Computers (0.34%) (2017: 0.46%)</b>		
60,000	Lenovo Group	40,540	0.34
	<b>Consumer Durables &amp; Apparels (0.07%) (2017: 0.08%)</b>		
7,000	Stella International Holdings	8,306	0.07
	<b>Diversified Financial Services (0.04%) (2017: 0.06%)</b>		
33,000	Guotai Junan International Holdings	5,311	0.04
	<b>Electronics (0.00%) (2017: 0.06%)</b>		
	<b>Engineering &amp; Construction (0.09%) (2017: 0.00%)</b>		
14,000	China State Construction International Holdings	11,122	0.09
	<b>Food (0.48%) (2017: 0.00%)</b>		
74,000	WH Group	56,993	0.48
	<b>Forest Products &amp; Paper (0.12%) (2017: 0.00%)</b>		
15,000	Nine Dragons Paper Holdings	13,890	0.12
	<b>Home Furnishings (0.05%) (2017: 0.06%)</b>		
14,000	Skyworth Digital Holdings	3,022	0.02
8,000	TCL Electronics Holdings	3,065	0.03
		6,087	0.05
	<b>Iron &amp; Steel (0.02%) (2017: 0.00%)</b>		
13,000	Xiwang Special Steel	2,391	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (1.51%) (2017: 1.93%)</b>		
116,629	CNOOC	180,246	1.51
	<b>Packaging &amp; Containers (0.12%) (2017: 0.00%)</b>		
6,000	CPMC Holdings	2,882	0.02
14,000	Lee & Man Paper Manufacturing	11,873	0.10
		14,755	0.12
	<b>Real Estate (1.22%) (2017: 0.79%)</b>		
2,000	C&D International Investment Group	1,706	0.01
66,000	China Jinmao Holdings Group	29,673	0.25
30,000	China South City Holdings	4,253	0.04
8,000	Hopson Development Holdings	6,621	0.05
26,000	Joy City Property	2,823	0.02
18,000	Poly Property Group	5,633	0.05
5,000	Shanghai Industrial Holdings	10,116	0.08
42,000	Shenzhen Investment	13,894	0.12
12,500	Shimao Property Holdings	33,368	0.28
51,000	Sino-Ocean Group Holding	22,473	0.19
82,000	Yuexiu Property	15,082	0.13
		145,642	1.22
	<b>Retail (0.10%) (2017: 0.00)</b>		
14,400	Chow Tai Fook Jewellery Group	12,010	0.10
	<b>Telecommunications (3.52%) (2017: 3.86%)</b>		
43,000	China Mobile	413,834	3.47
17,000	CITIC Telecom International Holdings	5,971	0.05
		419,805	3.52
	<b>Transportation (0.10%) (2017: 0.10%)</b>		
13,000	SITC International Holdings	12,254	0.10
	<b>Utilities – Electric (0.42%) (2017: 0.57%)</b>		
4,000	China Power Clean Energy Development	1,211	0.01
44,000	China Power International Development	10,003	0.09
20,000	China Resources Power Holdings	38,471	0.32
		49,685	0.42
	<b>Water (0.56%) (2017: 0.32%)</b>		
62,000	Beijing Enterprises Water Group	31,596	0.27
18,000	Guangdong Investment	34,808	0.29
		66,404	0.56
		1,160,960	9.72
	<b>India (5.78%) (2017: 0.00%)</b>		
	<b>Coal (0.83%) (2017: 0.00%)</b>		
28,742	Coal India	99,114	0.83

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.05%) (2017: 0.00%)</b>		
2,396	IRB Infrastructure Developers	5,633	0.05
	<b>Machinery – Diversified (0.01%) (2017: 0.00%)</b>		
899	Greaves Cotton	1,527	0.01
	<b>Mining (1.58%) (2017: 0.00%)</b>		
14,043	National Aluminium	13,235	0.11
60,616	Vedanta	175,558	1.47
		188,793	1.58
	<b>Oil &amp; Gas (2.63%) (2017: 0.00%)</b>		
20,201	Bharat Petroleum	104,962	0.88
911	Chennai Petroleum	3,869	0.03
16,881	Hindustan Petroleum	61,235	0.51
65,393	Indian Oil	128,369	1.08
2,476	Mangalore Refinery & Petrochemicals	2,678	0.02
5,044	Oil India	12,629	0.11
		313,742	2.63
	<b>Telecommunications (0.50%) (2017: 0.00%)</b>		
15,964	Bharti Infratel	59,223	0.50
	<b>Utilities – Electric (0.18%) (2017: 0.00%)</b>		
47,207	NHPC	17,580	0.15
3,849	NLC India	3,840	0.03
		21,420	0.18
		689,452	5.78
	<b>Indonesia (4.07%) (2017: 2.05%)</b>		
	<b>Agriculture (0.38%) (2017: 0.47%)</b>		
5,800	Gudang Garam	33,729	0.28
82,200	Japfa Comfeed Indonesia	12,290	0.10
		46,019	0.38
	<b>Banks (0.16%) (2017: 0.10%)</b>		
78,300	Bank Pembangunan Daerah Jawa Barat Dan Banten	11,162	0.09
161,700	Bank Pembangunan Daerah Jawa Timur	7,759	0.07
		18,921	0.16
	<b>Building &amp; Construction Materials (0.35%) (2017: 0.51%)</b>		
26,700	Indocement Tunggal Prakarsa	34,257	0.29
273,900	Waskita Beton Precast	7,162	0.06
		41,419	0.35
	<b>Coal (0.66%) (2017: 0.16%)</b>		
374,800	Adaro Energy	31,668	0.26
74,900	Bukit Asam	22,397	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Coal (0.66%) (2017: 0.16%) (continued)</b>		
17,600	Indo Tambangraya Megah	24,784	0.21
		78,849	0.66
	<b>Distribution &amp; Wholesale (0.09%) (2017: 0.00%)</b>		
35,400	AKR Corporindo	10,561	0.09
	<b>Engineering &amp; Construction (0.02%) (2017: 0.00%)</b>		
25,700	Indika Energy	2,833	0.02
	<b>Food (0.29%) (2017: 0.00%)</b>		
66,800	Indofood Sukses Makmur	34,608	0.29
	<b>Media (0.14%) (2017: 0.00%)</b>		
15,300	Link Net	5,213	0.04
86,300	Surya Citra Media	11,223	0.10
		16,436	0.14
	<b>Retail (0.22%) (2017: 0.34%)</b>		
66,400	Matahari Department Store	25,858	0.22
	<b>Telecommunications (1.76%) (2017: 0.00%)</b>		
805,600	Telekomunikasi Indonesia Persero	210,084	1.76
	<b>Utilities – Electric &amp; Gas (0.00%) (2017: 0.47%)</b>		
		485,588	4.07
	<b>Malaysia (6.53%) (2017: 6.09%)</b>		
	<b>Agriculture (0.31%) (2017: 0.39%)</b>		
2,000	British American Tobacco Malaysia	17,461	0.14
8,400	HAP Seng Consolidated	20,022	0.17
		37,483	0.31
	<b>Airlines (0.15%) (2017: 0.33%)</b>		
25,200	AirAsia Group	18,111	0.15
	<b>Auto Manufacturers (0.06%) (2017: 0.09%)</b>		
13,500	BerMaz Motor	7,024	0.06
	<b>Banks (3.00%) (2017: 2.61%)</b>		
11,500	Alliance Bank Malaysia	11,187	0.09
20,100	AMMB Holdings	21,109	0.18
66,900	CIMB Group Holdings	92,438	0.77
101,809	Malayan Banking	234,044	1.96
		358,778	3.00
	<b>Beverages (0.21%) (2017: 0.11%)</b>		
2,800	Carlsberg Brewery Malaysia	13,334	0.11
2,500	Heineken Malaysia	12,378	0.10
		25,712	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (0.10%) (2017: 0.00%)</b>		
10,800	Lotte Chemical Titan Holding	12,074	0.10
	<b>Commercial Services (0.10%) (2017: 0.14%)</b>		
13,600	Westports Holdings	11,913	0.10
	<b>Distribution &amp; Wholesale (0.46%) (2017: 0.00%)</b>		
93,700	Sime Darby	54,417	0.46
	<b>Diversified Financial Services (0.00%) (2017: 0.10%)</b>		
	<b>Electronics (0.03%) (2017: 0.00%)</b>		
5,800	Uchi Technologies	3,565	0.03
	<b>Engineering &amp; Construction (0.02%) (2017: 0.00%)</b>		
6,700	Sunway Construction Group	2,156	0.02
	<b>Entertainment (0.26%) (2017: 0.10%)</b>		
67,100	Astro Malaysia Holdings	21,108	0.18
19,235	Berjaya Sports Toto	9,821	0.08
		30,929	0.26
	<b>Holding Companies – Diversified Operations (0.16%) (2017: 0.23%)</b>		
76,324	YTL	18,654	0.16
	<b>Iron &amp; Steel (0.02%) (2017: 0.00%)</b>		
9,300	Ann Joo Resources	2,813	0.02
	<b>Media (0.00%) (2017: 0.25%)</b>		
	<b>Pipelines (0.30%) (2017: 0.27%)</b>		
7,600	Petronas Gas	35,310	0.30
	<b>Real Estate (0.35%) (2017: 0.39%)</b>		
26,200	Mah Sing Group	5,801	0.05
43,700	Sime Darby Property	10,522	0.09
28,966	SP Setia Group	16,331	0.14
24,800	Sunway	8,822	0.07
		41,476	0.35
	<b>Telecommunications (0.56%) (2017: 0.43%)</b>		
31,900	DiGi.Com	34,737	0.29
49,100	Telekom Malaysia	31,605	0.27
		66,342	0.56
	<b>Transportation (0.30%) (2017: 0.42%)</b>		
22,000	MISC	35,669	0.30
	<b>Utilities – Electric (0.14%) (2017: 0.23%)</b>		
32,100	Malakoff	6,214	0.05
55,164	YTL Power International	11,080	0.09
		17,294	0.14
		779,720	6.53

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>People's Republic of China (28.51%) (2017: 23.47%)</b>		
	<b>Auto Manufacturers (1.09%) (2017: 0.60%)</b>		
8,500	Chongqing Changan Automobile	8,159	0.07
26,000	Dongfeng Motor Group	23,578	0.20
22,000	Great Wall Motor	12,616	0.10
34,000	Guangzhou Automobile Group	33,916	0.28
13,400	SAIC Motor	52,053	0.44
		<u>130,322</u>	<u>1.09</u>
	<b>Auto Parts &amp; Equipment (0.43%) (2017: 0.15%)</b>		
2,000	Changchun Faway Automobile Components	2,907	0.02
3,800	Fangda Special Steel Technology	5,529	0.05
4,500	Huayu Automotive Systems	12,060	0.10
19,000	Weichai Power	21,720	0.18
2,200	Weifu High-Technology Group	5,659	0.05
2,700	Zhejiang Wanfeng Auto Wheel	3,048	0.03
		<u>50,923</u>	<u>0.43</u>
	<b>Banks (14.84%) (2017: 16.01%)</b>		
277,000	Agricultural Bank of China	121,352	1.02
33,900	Bank of Beijing	27,700	0.23
770,000	Bank of China	332,416	2.78
213,000	Bank of Communications	166,224	1.39
15,100	Bank of Nanjing	14,208	0.12
119,000	China CITIC Bank	72,348	0.61
557,000	China Construction Bank	459,581	3.85
31,000	China Everbright Bank	13,423	0.11
23,000	Chongqing Rural Commercial Bank	12,338	0.10
654,000	Industrial & Commercial Bank of China	466,943	3.91
39,300	Industrial Bank	85,518	0.72
		<u>1,772,051</u>	<u>14.84</u>
	<b>Beverages (0.02%) (2017: 0.00%)</b>		
2,200	Hebei Chengde Lolo	2,576	0.02
	<b>Building &amp; Construction Materials (0.11%) (2017: 0.00%)</b>		
12,000	China Lesso Group Holdings	6,008	0.05
2,400	DeHua TB New Decoration Materials	1,772	0.02
1,200	Guangdong Tapai Group	1,758	0.01
7,300	Zhuzhou Kibing Group	4,041	0.03
		<u>13,579</u>	<u>0.11</u>
	<b>Chemicals (0.32%) (2017: 0.27%)</b>		
27,000	China Sanjiang Fine Chemicals	6,483	0.05
12,000	Dongyue Group	6,192	0.05
10,000	Fufeng Group	4,228	0.04
48,000	Sinopec Shanghai Petrochemical	21,029	0.18
		<u>37,932</u>	<u>0.32</u>



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Coal (0.89%) (2017: 0.04%)</b>		
33,500	China Shenhua Energy	73,424	0.62
4,000	Guizhou Panjiang Refined Coal	2,919	0.03
11,300	Shaanxi Coal Industry	12,245	0.10
2,600	Shanxi Lu'an Environmental Energy Development	2,522	0.02
18,000	Yanzhou Coal Mining	14,530	0.12
		105,640	0.89
	<b>Commercial Services (0.29%) (2017: 0.29%)</b>		
4,000	Anhui Expressway	2,391	0.02
12,000	Jiangsu Expressway	16,737	0.14
6,000	Jiangxi Ganyue Expressway	3,408	0.03
6,000	Shenzhen Expressway	6,614	0.06
2,400	Shenzhen Jinjia Group	2,730	0.02
8,000	Sichuan Expressway	2,462	0.02
		34,342	0.29
	<b>Consumer Durables &amp; Apparels (0.06%) (2017: 0.00%)</b>		
2,000	JNBY Design	2,805	0.02
1,800	Luthai Textile	2,545	0.02
2,000	Shanghai La Chapelle Fashion	1,699	0.02
		7,049	0.06
	<b>Distribution &amp; Wholesale (0.03%) (2017: 0.00%)</b>		
1,700	Chinese Universe Publishing and Media Group	3,221	0.03
	<b>Diversified Financial Services (0.58%) (2017: 0.32%)</b>		
11,500	Anxin Trust	7,320	0.06
14,000	Central China Securities	2,968	0.02
126,000	China Cinda Asset Management	30,577	0.26
6,800	China Merchants Securities	9,050	0.08
11,200	GF Securities	15,192	0.13
6,800	Orient Securities	4,265	0.03
		69,372	0.58
	<b>Electrical Components &amp; Equipment (0.28%) (2017: 0.06%)</b>		
6,300	Fangda Carbon New Material	15,333	0.13
4,600	Foshan Electrical and Lighting	3,471	0.03
8,000	Tianneng Power International	6,672	0.06
2,100	Zhejiang Chint Electrics	7,414	0.06
		32,890	0.28
	<b>Electronics (0.02%) (2017: 0.00%)</b>		
1,900	Guangdong Ellington Electronics Technology	2,740	0.02
	<b>Energy – Alternate Sources (0.13%) (2017: 0.17%)</b>		
16,000	Beijing Jingneng Clean Energy	3,862	0.03
32,352	Xinyi Solar Holdings	11,364	0.10
		15,226	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Engineering &amp; Construction (0.05%) (2017: 0.00%)</b>		
6,400	China Gezhouba Group	5,891	0.05
	<b>Entertainment (0.08%) (2017: 0.00%)</b>		
10,300	Shenzhen Overseas Chinese Town	9,526	0.08
	<b>Food (0.07%) (2017: 0.17%)</b>		
2,500	Henan Shuanghui Investment & Development	8,590	0.07
	<b>Forest Products &amp; Paper (0.03%) (2017: 0.05%)</b>		
5,250	Shandong Chenming Paper Holdings	3,004	0.03
	<b>Home Furnishings (0.17%) (2017: 0.18%)</b>		
7,000	Hisense Home Appliances Group	5,159	0.04
1,400	Joyoung	3,264	0.03
5,600	Konka Group	2,643	0.02
27,300	TCL	9,742	0.08
		20,808	0.17
	<b>Iron &amp; Steel (0.44%) (2017: 0.04%)</b>		
29,700	Baoshan Iron & Steel	28,118	0.24
14,000	China Oriental Group	8,333	0.07
1,700	Liuzhou Iron & Steel	1,627	0.01
14,000	Maanshan Iron & Steel	6,169	0.05
2,800	Sansteel Minguang Fujian	5,216	0.05
9,000	Xingda International Holdings	2,736	0.02
		52,199	0.44
	<b>Leisure Time (0.02%) (2017: 0.00%)</b>		
5,000	Loncin Motor	2,979	0.02
	<b>Lodging (0.02%) (2017: 0.00%)</b>		
10,000	Shanghai Jin Jiang International Hotels Group	2,427	0.02
	<b>Machinery – Diversified (0.02%) (2017: 0.00%)</b>		
3,600	Canny Elevator	2,921	0.02
	<b>Machinery, Construction &amp; Mining (0.10%) (2017: 0.06%)</b>		
22,000	Lonking Holdings	5,704	0.05
18,600	Zoomlion Heavy Industry Science and Technology	6,700	0.05
		12,404	0.10
	<b>Media (0.04%) (2017: 0.00%)</b>		
2,300	China South Publishing & Media Group	4,187	0.04
	<b>Mining (0.03%) (2017: 0.00%)</b>		
6,900	Shenzhen Zhongjin Lingnan Nonfemet	3,980	0.03
	<b>Miscellaneous Manufacturers (0.00%) (2017: 0.29%)</b>		
	<b>Oil &amp; Gas (2.51%) (2017: 1.99%)</b>		
420,000	China Petroleum & Chemical	299,872	2.51

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Industrial (0.07%) (2017: 0.22%)</b>		
20,000	China Zhongwang Holdings	8,864	0.07
	<b>Packaging &amp; Containers (0.06%) (2017: 0.07%)</b>		
7,000	Greatview Aseptic Packaging	3,800	0.03
7,800	Shanying International Holding	3,544	0.03
		7,344	0.06
	<b>Pharmaceuticals (0.17%) (2017: 0.00%)</b>		
11,000	Harbin Pharmaceutical Group	6,328	0.05
3,400	Huapont Life Sciences	2,283	0.02
1,700	Livzon Pharmaceutical Group	4,940	0.04
1,300	Shandong Buchang Pharmaceuticals	4,787	0.04
3,800	Shanghai Kaibao Pharmaceutical	2,247	0.02
		20,585	0.17
	<b>Real Estate (4.06%) (2017: 1.72%)</b>		
30,000	Agile Group Holdings	35,290	0.30
12,000	Beijing Capital Land	4,307	0.04
7,000	Central China Real Estate	2,575	0.02
14,000	China Aoyuan Group	8,887	0.07
31,000	China Evergrande Group	92,849	0.78
2,500	China Fortune Land Development	9,267	0.08
23,000	China SCE Group Holdings	8,372	0.07
5,000	China Union Holdings	4,013	0.03
9,800	China Vanke	33,295	0.28
44,000	CIFI Holdings Group	23,379	0.20
69,000	Country Garden Holdings	83,988	0.70
21,000	Fantasia Holdings Group	2,414	0.02
5,900	Financial Street Holdings	5,534	0.05
9,700	Gemdale	13,591	0.11
5,700	Gree Real Estate	3,362	0.03
7,400	Greenland Holdings	6,585	0.05
10,000	Greenland Hong Kong Holdings	2,440	0.02
18,000	Guangzhou R&F Properties	27,221	0.23
5,000	Guorui Properties	1,271	0.01
4,600	Huafa Industrial Zhuhai	4,154	0.03
8,000	Jingrui Holdings	2,299	0.02
8,100	Jinke Properties Group	7,303	0.06
18,000	Kaisa Group Holdings	5,748	0.05
24,500	KWG Group Holdings	21,686	0.18
10,000	Logan Property Holdings	12,530	0.10
22,000	Powerlong Real Estate Holdings	8,655	0.07
9,600	Red Star Macalline Group	8,240	0.07
5,700	RiseSun Real Estate Development	6,600	0.06
5,400	Sanxiang Impression	3,075	0.03
8,400	Shenzhen Heungkong Holding	2,667	0.02
42,500	Shui On Land	9,445	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (4.06%) (2017: 1.72%) (continued)</b>		
8,800	Shunfa Hengye	3,807	0.03
6,000	Times China Holdings	6,667	0.06
32,000	Yuzhou Properties	13,202	0.11
		484,718	4.06
	<b>Retail (0.36%) (2017: 0.15%)</b>		
8,000	361 Degrees International	1,665	0.01
5,500	China Harmony New Energy Auto Holding	2,065	0.02
6,000	China Lilang	5,058	0.04
11,000	China Yongda Automobiles Services Holdings	6,688	0.06
10,000	China ZhengTong Auto Services Holdings	5,965	0.05
4,000	Golden Eagle Retail Group	4,266	0.03
12,000	Grand Baoxin Auto Group	3,387	0.03
4,500	HLA	5,558	0.05
12,000	Springland International Holdings	2,376	0.02
10,500	Xtep International Holdings	5,700	0.05
		42,728	0.36
	<b>Telecommunications (0.00%) (2017: 0.11%)</b>		
	<b>Textile (0.06%) (2017: 0.00%)</b>		
2,800	Huafu Fashion	2,214	0.02
5,200	Kuangda Technology Group	2,151	0.02
5,000	Zhejiang Hailide New Material	2,775	0.02
		7,140	0.06
	<b>Transportation (0.25%) (2017: 0.08%)</b>		
24,500	Daqin Railway	29,368	0.25
	<b>Utilities – Electric (0.72%) (2017: 0.43%)</b>		
77,000	CGN Power	18,293	0.15
20,300	China Yangtze Power	46,953	0.39
28,000	Datang International Power Generation	6,580	0.06
7,200	Guangdong Shaoneng Group	3,901	0.03
3,300	Guangxi Guiguan Electric Power	2,701	0.02
16,000	Huadian Fuxin Energy	3,903	0.03
5,900	Shenergy	4,194	0.04
		86,525	0.72
	<b>Utilities – Electric &amp; Gas (0.06%) (2017: 0.00%)</b>		
18,000	China Suntien Green Energy	4,644	0.04
2,200	Shaan Xi Provincial Natural Gas	2,368	0.02
		7,012	0.06
	<b>Water (0.03%) (2017: 0.00%)</b>		
3,800	Chongqing Water Group	3,077	0.03
		3,404,012	28.51

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Philippines (1.05%) (2017: 0.96%)</b>		
	<b>Coal (0.08%) (2017: 0.00%)</b>		
21,600	Semirara Mining & Power	9,468	0.08
	<b>Engineering &amp; Construction (0.12%) (2017: 0.00%)</b>		
57,800	DMCI Holdings	14,048	0.12
	<b>Oil &amp; Gas (0.11%) (2017: 0.00%)</b>		
14,490	Pilipinas Shell Petroleum	13,158	0.11
	<b>Telecommunications (0.38%) (2017: 0.58%)</b>		
445	Globe Telecom	16,079	0.13
1,385	PLDT	29,630	0.25
		45,709	0.38
	<b>Utilities – Electric (0.36%) (2017: 0.38%)</b>		
24,300	Aboitiz Power	16,220	0.13
3,760	Manila Electric	27,171	0.23
		43,391	0.36
		125,774	1.05
	<b>Republic of South Korea (5.05%) (2017: 8.05%)</b>		
	<b>Agriculture (1.41%) (2017: 1.60%)</b>		
1,854	KT&G	168,651	1.41
	<b>Auto Manufacturers (0.00%) (2017: 0.97%)</b>		
	<b>Auto Parts &amp; Equipment (0.02%) (2017: 0.00%)</b>		
182	Korea Autoglass	2,055	0.02
	<b>Banks (0.40%) (2017: 0.00%)</b>		
3,805	Industrial Bank of Korea	47,912	0.40
	<b>Beverages (0.07%) (2017: 0.09%)</b>		
557	Hite Jinro	8,287	0.07
	<b>Building &amp; Construction Materials (0.12%) (2017: 0.00%)</b>		
2,466	Ssangyong Cement Industrial	13,901	0.12
	<b>Chemicals (0.08%) (2017: 0.00%)</b>		
420	Huchems Fine Chemical	9,072	0.08
	<b>Diversified Financial Services (0.30%) (2017: 0.19%)</b>		
905	Daishin Securities	9,206	0.08
658	Meritz Financial Group	6,811	0.06
5,033	Meritz Securities	19,306	0.16
		35,323	0.30
	<b>Engineering &amp; Construction (0.12%) (2017: 0.00%)</b>		
388	KEPCO Plant Service & Engineering	11,545	0.09
321	Kumho Industrial	3,394	0.03
		14,939	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Full Line Insurance (0.41%) (2017: 0.00%)</b>		
1,060	Meritz Fire & Marine Insurance	20,757	0.17
977	Orange Life Insurance	24,517	0.21
789	Tongyang Life Insurance	3,373	0.03
		48,647	0.41
	<b>Home Furnishings (0.42%) (2017: 0.86%)</b>		
756	Coway	50,206	0.42
	<b>Internet (0.02%) (2017: 0.00%)</b>		
418	iMarketKorea	2,592	0.02
	<b>Iron &amp; Steel (0.03%) (2017: 0.00%)</b>		
235	Seah Besteel	3,728	0.03
	<b>Lodging (0.00%) (2017: 0.09%)</b>		
	<b>Miscellaneous Manufacturers (0.16%) (2017: 0.19%)</b>		
192	Doosan	19,186	0.16
	<b>Oil &amp; Gas (0.43%) (2017: 0.82%)</b>		
586	S-Oil	51,310	0.43
	<b>Other Industrial (0.00%) (2017: 0.32%)</b>		
	<b>Packaging &amp; Containers (0.01%) (2017: 0.00%)</b>		
142	Youlchon Chemical	1,642	0.01
	<b>Pharmaceuticals (0.00%) (2017: 0.11%)</b>		
	<b>Telecommunications (1.05%) (2017: 1.25%)</b>		
518	SK Telecom	125,113	1.05
	<b>Utilities – Electric (0.00%) (2017: 1.56%)</b>		
		602,564	5.05
	<b>Singapore (0.00%) (2017: 0.10%)</b>		
	<b>Software (0.00%) (2017: 0.10%)</b>		
	<b>Taiwan (33.19%) (2017: 33.40%)</b>		
	<b>Agriculture (0.09%) (2017: 0.07%)</b>		
9,560	Great Wall Enterprise	10,419	0.09
	<b>Auto Manufacturers (0.11%) (2017: 0.09%)</b>		
8,000	Sanyang Motor	5,206	0.05
1,000	Yulon Nissan Motor	7,434	0.06
		12,640	0.11
	<b>Auto Parts &amp; Equipment (0.41%) (2017: 0.46%)</b>		
23,000	Cheng Shin Rubber Industry	30,567	0.25
1,000	Global PMX	3,546	0.03
7,220	Kenda Rubber Industrial	6,859	0.06
5,000	Tong Yang Industry	5,995	0.05
3,000	TYC Brother Industrial	2,352	0.02
		49,319	0.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Banks (0.24%) (2017: 0.25%)</b>		
30,813	Far Eastern International Bank	10,025	0.08
11,000	King's Town Bank	10,325	0.09
26,269	Taichung Commercial Bank	8,717	0.07
		29,067	0.24
	<b>Beverages (0.00%) (2017: 0.05%)</b>		
	<b>Building &amp; Construction Materials (0.12%) (2017: 0.49%)</b>		
18,000	Goldsun Building Materials	4,896	0.04
2,000	Kinik	3,774	0.03
8,000	Taiwan Styrene Monomer	5,856	0.05
		14,526	0.12
	<b>Chemicals (5.68%) (2017: 5.48%)</b>		
5,210	China General Plastics	3,729	0.03
1,000	Daxin Materials	3,026	0.03
61,000	Formosa Chemicals & Fibre	208,381	1.75
61,500	Formosa Plastics	202,085	1.69
7,000	LCY Chemical	12,002	0.10
94,000	Nan Ya Plastics	230,894	1.93
8,000	Oriental Union Chemical	6,715	0.06
1,000	Shiny Chemical Industrial	2,717	0.02
6,000	Sinon	3,270	0.03
14,000	UPC Technology	5,283	0.04
		678,102	5.68
	<b>Commercial Services (0.07%) (2017: 0.00%)</b>		
3,000	Taiwan Secom	8,628	0.07
	<b>Computers (3.46%) (2017: 3.45%)</b>		
2,000	Asia Vital Components	1,643	0.01
11,000	Asustek Computer	72,112	0.60
3,000	Aten International	8,491	0.07
12,135	Chicony Electronics	24,714	0.21
59,000	Compal Electronics	33,495	0.28
7,000	Getac Technology	9,155	0.08
11,000	Gigabyte Technology	14,387	0.12
207,000	Innolux	65,460	0.55
54,000	Inventec	38,738	0.32
8,000	Primax Electronics	11,309	0.10
27,000	Qisda	17,305	0.15
49,000	Quanta Computer	84,013	0.70
2,000	Systemex	4,002	0.03
45,894	Wistron	28,519	0.24
		413,343	3.46

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Consumer Durables &amp; Apparels (0.41%) (2017: 0.71%)</b>			
10,000	Lealea Enterprise	3,211	0.03
43,000	Pou Chen	45,606	0.38
		48,817	0.41
<b>Distribution &amp; Wholesale (0.07%) (2017: 0.00%)</b>			
1,000	Aurora	3,136	0.03
3,000	Wah Lee Industrial	4,841	0.04
		7,977	0.07
<b>Diversified Financial Services (5.35%) (2017: 6.09%)</b>			
1,000	Capital Futures	1,469	0.01
193,000	China Development Financial Holding	61,033	0.51
239,000	CTBC Financial Holding	157,068	1.31
106,015	First Financial Holding	68,982	0.58
80,000	Fubon Financial Holding	122,458	1.03
143,192	Mega Financial Holding	120,891	1.01
19,000	President Securities	7,109	0.06
114,961	SinoPac Financial Holdings	38,523	0.32
89,150	Taiwan Cooperative Financial Holding	51,192	0.43
33,000	Waterland Financial Holdings	10,232	0.09
		638,957	5.35
<b>Electrical Components &amp; Equipment (0.24%) (2017: 0.33%)</b>			
1,000	Kung Long Batteries Industrial	4,717	0.04
3,000	Sunonwealth Electric Machine Industry	3,621	0.03
38,000	Walsin Lihwa	20,708	0.17
		29,046	0.24
<b>Electronics (3.98%) (2017: 6.00%)</b>			
289,000	AU Optronics	115,649	0.97
1,000	Chang Wah Electromaterials	4,408	0.04
1,000	Chaun-Choung Technology	4,490	0.04
6,000	Chin-Poon Industrial	7,037	0.06
23,000	Compeq Manufacturing	14,816	0.12
1,760	Elite Advanced Laser	3,762	0.03
6,500	Elite Material	13,894	0.12
4,000	FLEXium Interconnect	9,695	0.08
4,000	Global Brands Manufacture	1,640	0.01
45,000	HannStar Display	10,307	0.09
2,000	Holy Stone Enterprise	6,767	0.06
5,500	ITEQ	8,947	0.07
1,000	Lelon Electronics	1,301	0.01
4,000	Lite-On Semiconductor	3,501	0.03
1,000	Marketch International	1,557	0.01
5,000	Merry Electronics	20,008	0.17
80	Merry Electronics – Rights	29	0.00
10,000	Micro-Star International	24,856	0.21



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (3.98%) (2017: 6.00%) (continued)</b>			
41,000	Pegatron	68,562	0.57
9,000	Radiant Opto-Electronics	24,742	0.21
2,000	Sinbon Electronics	5,388	0.05
10,000	Supreme Electronics	8,800	0.07
22,000	Synnex Technology International	26,053	0.22
3,000	Taiflex Scientific	3,318	0.03
4,000	Taiwan PCB Techvest	3,611	0.03
3,000	Test Research	4,451	0.04
1,000	Thinking Electronic Industrial	2,460	0.02
2,304	Topco Scientific	5,217	0.04
8,000	Tripod Technology	20,770	0.17
4,000	TXC	4,216	0.04
4,000	Weikeng Industrial	2,433	0.02
26,160	WPG Holdings	31,448	0.26
8,507	WT Microelectronics	10,739	0.09
		474,872	3.98
<b>Engineering &amp; Construction (0.24%) (2017: 0.11%)</b>			
4,000	Chung-Hsin Electric & Machinery Manufacturing	2,511	0.02
5,000	Continental Holdings	2,294	0.02
12,000	CTCI	17,334	0.15
3,000	L&K Engineering	2,489	0.02
5,000	Taiwan Cogeneration	4,075	0.03
		28,703	0.24
<b>Entertainment (0.02%) (2017: 0.00%)</b>			
1,000	Holiday Entertainment	1,884	0.02
<b>Environmental Control (0.09%) (2017: 0.13%)</b>			
2,000	Cleanaway	10,834	0.09
<b>Food (2.12%) (2017: 0.11%)</b>			
3,000	Charoen Pokphand Enterprise	5,193	0.04
10,107	Lien Hwa Industrial	9,750	0.08
5,000	Namchow Holdings	7,629	0.06
5,000	Standard Foods	8,085	0.07
97,000	Uni-President Enterprises	220,275	1.85
1,000	Wowprime	2,560	0.02
		253,492	2.12
<b>Forest Products &amp; Paper (0.12%) (2017: 0.06%)</b>			
15,952	Long Chen Paper	7,396	0.06
17,000	YFY	6,222	0.06
		13,618	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Full Line Insurance (1.30%) (2017: 1.14%)</b>		
100,000	Cathay Financial Holding	152,910	1.28
2,000	Shinkong Insurance	2,271	0.02
		155,181	1.30
	<b>Home Furnishings (0.17%) (2017: 0.10%)</b>		
2,000	Nien Made Enterprise	15,356	0.13
1,000	Zeng Hsing Industrial	4,392	0.04
		19,748	0.17
	<b>Internet (0.05%) (2017: 0.00%)</b>		
1,000	momo.com	6,116	0.05
	<b>Iron &amp; Steel (0.21%) (2017: 0.88%)</b>		
3,000	China Metal Products	3,782	0.03
7,000	Feng Hsin Steel	13,323	0.11
12,000	Tung Ho Steel Enterprise	7,418	0.07
		24,523	0.21
	<b>Leisure Time (0.02%) (2017: 0.12%)</b>		
1,000	Lion Travel Service	2,827	0.02
	<b>Lodging (0.04%) (2017: 0.00%)</b>		
1,000	Formosa International Hotels	4,392	0.04
	<b>Machinery – Diversified (0.12%) (2017: 0.16%)</b>		
5,000	Rechi Precision	3,945	0.03
2,250	Syncmold Enterprise	4,692	0.04
3,000	Yungtay Engineering	5,778	0.05
		14,415	0.12
	<b>Office &amp; Business Equipment (0.00%) (2017: 0.08%)</b>		
	<b>Oil &amp; Gas (0.65%) (2017: 0.70%)</b>		
22,000	Formosa Petrochemical	78,017	0.65
	<b>Other Industrial (0.57%) (2017: 0.51%)</b>		
8,600	Catcher Technology	62,954	0.53
7,000	YC Inox	5,568	0.04
		68,522	0.57
	<b>Packaging &amp; Containers (0.05%) (2017: 0.09%)</b>		
4,000	Taiwan Hon Chuan Enterprise	6,182	0.05
	<b>Real Estate (0.59%) (2017: 0.72%)</b>		
8,000	Cathay Real Estate Development	5,192	0.04
4,000	Chong Hong Construction	10,046	0.09
4,000	Da-Li Development	3,657	0.03
4,000	Farglory Land Development	4,490	0.04
17,000	Highwealth Construction	24,889	0.21
4,000	Huaku Development	8,862	0.07
7,000	Hung Sheng Construction	5,819	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate (0.59%) (2017: 0.72%) (continued)</b>			
6,000	KEE TAI Properties	2,411	0.02
5,000	Sinyi Realty	4,782	0.04
		<u>70,148</u>	<u>0.59</u>
<b>Retail (1.55%) (2017: 0.27%)</b>			
3,000	Chicony Power Technology	4,392	0.04
18,000	Far Eastern Department Stores	9,194	0.08
5,000	Hotai Motor	41,563	0.35
11,000	President Chain Store	111,299	0.93
7,000	Ruentex Industries	17,900	0.15
		<u>184,348</u>	<u>1.55</u>
<b>Semiconductors (2.38%) (2017: 2.26%)</b>			
5,000	Elan Microelectronics	12,233	0.10
4,000	Elite Semiconductor Memory Technology	3,911	0.03
10,000	Everlight Electronics	9,614	0.08
2,000	Faraday Technology	2,752	0.02
1,000	Foxsemicon Integrated Technology	4,213	0.04
6,000	Greatek Electronics	8,384	0.07
3,000	Holtek Semiconductor	5,690	0.05
1,000	Jih Lin Technology	2,251	0.02
19,000	King Yuan Electronics	14,372	0.12
2,000	Mirle Automation	2,733	0.02
19,000	Nanya Technology	33,998	0.29
8,000	Novatek Microelectronics	36,959	0.31
1,000	Nuvoton Technology	1,292	0.01
8,439	OptoTech	4,983	0.04
13,000	Powertech Technology	27,957	0.23
4,000	Sigurd Microelectronics	3,520	0.03
2,000	Sitronix Technology	6,539	0.06
2,000	Tong Hsing Electronic Industries	6,995	0.06
5,000	Transcend Information	10,866	0.09
158,000	United Microelectronics	57,829	0.48
6,000	Walton Advanced Engineering	2,108	0.02
57,000	Winbond Electronics	25,128	0.21
		<u>284,327</u>	<u>2.38</u>
<b>Telecommunications (2.58%) (2017: 2.49%)</b>			
7,000	Accton Technology	22,455	0.19
5,000	Alpha Networks	2,692	0.02
43,000	Chunghwa Telecom	158,083	1.33
17,000	Far EasTone Telecommunications	42,255	0.35
4,000	Sercomm	8,355	0.07
19,000	Taiwan Mobile	65,833	0.55
3,306	Wistron NeWeb	8,594	0.07
		<u>308,267</u>	<u>2.58</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.09%) (2017: 0.00%)</b>		
16,000	Shinkong Synthetic Fibers	6,012	0.05
3,000	Taiwan Paiho	4,812	0.04
		10,824	0.09
		3,962,081	33.19
	<b>Thailand (5.62%) (2017: 10.02%)</b>		
	<b>Auto Parts &amp; Equipment (0.01%) (2017: 0.00%)</b>		
3,600	Somboon Advance Technology	1,692	0.01
	<b>Banks (0.94%) (2017: 1.95%)</b>		
8,600	Kiatnakin Bank NVDR	17,498	0.15
20,100	Siam Commercial Bank NVDR	82,413	0.69
8,200	Thanachart Capital NVDR	12,529	0.10
		112,440	0.94
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.17%)</b>		
	<b>Chemicals (0.94%) (2017: 0.92%)</b>		
217,400	IRPC NVDR	38,392	0.32
32,000	PTT Global Chemical NVDR	70,025	0.59
16,500	Siamgas & Petrochemicals	4,307	0.03
		112,724	0.94
	<b>Commercial Services (0.01%) (2017: 0.00%)</b>		
9,300	Forth Smart Service	1,671	0.01
	<b>Consumer Durables &amp; Apparels (0.00%) (2017: 0.05%)</b>		
	<b>Diversified Financial Services (0.21%) (2017: 0.25%)</b>		
27,600	Asia Plus Group Holdings	2,594	0.02
23,700	KGI Securities Thailand NVDR	3,086	0.02
8,300	Tisco Financial Group NVDR	19,947	0.17
		25,627	0.21
	<b>Electronics (0.09%) (2017: 0.25%)</b>		
10,900	Hana Microelectronics NVDR	11,047	0.09
	<b>Energy – Alternate Sources (0.18%) (2017: 0.00%)</b>		
9,600	SPCG	5,337	0.05
92,400	TPI Polene Power	16,034	0.13
		21,371	0.18
	<b>Entertainment (0.06%) (2017: 0.07%)</b>		
10,900	Major Cineplex Group NVDR	6,896	0.06
	<b>Food (0.07%) (2017: 0.12%)</b>		
9,700	Thai Vegetable Oil NVDR	7,895	0.07
	<b>Holding Companies – Diversified Operations (0.54%) (2017: 0.58%)</b>		
4,800	Siam Cement NVDR	64,275	0.54

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Builders (0.30%) (2017: 0.39%)</b>		
12,900	AP Thailand	2,377	0.02
83,300	Land & Houses NVDR	25,328	0.21
94,500	Quality Houses NVDR	7,604	0.07
		<u>35,309</u>	<u>0.30</u>
	<b>Iron &amp; Steel (0.00%) (2017: 0.04%)</b>		
	<b>Miscellaneous Manufacturers (0.01%) (2017: 0.00%)</b>		
28,600	Big Camera	1,054	0.01
	<b>Oil &amp; Gas (0.59%) (2017: 2.95%)</b>		
7,100	Bangchak NVDR	6,924	0.06
33,100	Esso Thailand	10,369	0.09
52,900	Star Petroleum Refining NVDR	15,597	0.13
18,300	Thai Oil NVDR	37,235	0.31
		<u>70,125</u>	<u>0.59</u>
	<b>Real Estate (0.18%) (2017: 0.25%)</b>		
151,400	Bangkok Land NVDR	7,021	0.06
10,700	LPN Development NVDR	2,071	0.02
12,000	Pruksa Holding	6,376	0.05
166,800	Sansiri NVDR	6,045	0.05
		<u>21,513</u>	<u>0.18</u>
	<b>Telecommunications (0.86%) (2017: 1.40%)</b>		
14,200	Advanced Info Service NVDR	75,230	0.63
198,200	Jasmine International NVDR	27,149	0.23
		<u>102,379</u>	<u>0.86</u>
	<b>Transportation (0.19%) (2017: 0.21%)</b>		
6,022	BTS Group Holdings	78	0.00
79,400	BTS Group Holdings NVDR	23,288	0.19
		<u>23,366</u>	<u>0.19</u>
	<b>Utilities – Electric (0.34%) (2017: 0.29%)</b>		
11,200	Glow Energy NVDR	30,614	0.26
6,100	Ratchaburi Electricity Generating Holding NVDR	9,508	0.08
		<u>40,122</u>	<u>0.34</u>
	<b>Water (0.10%) (2017: 0.13%)</b>		
7,100	Eastern Water Resources Development and Management	2,333	0.02
24,100	TTW NVDR	9,179	0.08
		<u>11,512</u>	<u>0.10</u>
		<u>671,018</u>	<u>5.62</u>
	<b>Total Equities</b>	<u>11,881,169</u>	<u>99.52</u>
	<b>Warrants (0.00%) (2017: 0.02%)</b>		
	<b>Real Estate (0.00%) (2017: 0.02%)</b>		

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Total Transferable Securities (99.52%) (2017: 93.24%)</b>	11,881,169	99.52
<b>Investment Funds (0.00%) (2017: 6.67%)</b>		
<b>France (0.00%) (2017: 3.36%)</b>		
<b>Luxembourg (0.00%) (2017: 3.31%)</b>		
<b>Total Investments (99.52%) (2017: 99.91%)</b>	11,881,169	99.52
<b>Other Net Assets (0.48%) (2017: 0.09%)</b>	57,323	0.48
<b>Net Assets (100.00%) (2017: 100.00%)</b>	11,938,492	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.47
Other assets	0.53
	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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
<b>Transferable Securities (100.34%) (2017: 92.55%)</b>						
<b>Government Bonds (100.34%) (2017: 92.55%)</b>						
<b>United States (100.34%) (2017: 92.55%)</b>						
23,910,000	United States Treasury Bill Zero Coupon 10/01/2019	23,898,052	9.57			
24,470,000	United States Treasury Bill Zero Coupon 24/01/2019	24,435,942	9.79			
26,320,000	United States Treasury Bill Zero Coupon 07/02/2019	26,257,918	10.51			
24,400,000	United States Treasury Bill Zero Coupon 21/02/2019*	24,320,107	9.74			
27,380,000	United States Treasury Bill Zero Coupon 07/03/2019	27,264,335	10.92			
26,190,000	United States Treasury Bill Zero Coupon 21/03/2019	26,057,429	10.43			
26,730,000	United States Treasury Bill Zero Coupon 04/04/2019	26,564,604	10.64			
24,600,000	United States Treasury Bill Zero Coupon 18/04/2019	24,426,975	9.78			
15,340,000	United States Treasury Bill Zero Coupon 02/05/2019	15,216,960	6.09			
14,580,000	United States Treasury Bill Zero Coupon 16/05/2019	14,448,463	5.79			
17,850,000	United States Treasury Bill Zero Coupon 30/05/2019	17,672,321	7.08			
<b>Total Government Bonds</b>		<b>250,563,106</b>	<b>100.34</b>			
<b>Total Transferable Securities (100.34%) (2017: 92.55%)</b>		<b>250,563,106</b>	<b>100.34</b>			
<b>Financial Derivative Instruments ((2.95%)) (2017: 2.44%)</b>						
<b>Open Forward Foreign Currency Exchange Contracts ((0.03%)) (2017: 0.00%)</b>						
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>		
03/01/2019	EUR 238,700	USD 271,113	1,757	0.00		
03/01/2019	GBP 13,653,600	USD 17,454,948	(65,726)	(0.03)		
Unrealised gain on open forward foreign currency exchange contracts			1,757	0.00		
Unrealised loss on open forward foreign currency exchange contracts			(65,726)	(0.03)		
<b>Net unrealised loss on open forward foreign currency exchange contracts</b>			<b>(63,969)</b>	<b>(0.03)</b>		
<b>Total Return Swaps ((2.92%)) (2017: 2.44%)</b>						
<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised (Loss) USD</i>	<i>Fund %</i>
USD	256,518,061	US Treasury 13-Week Bill High Discount Rate plus spread/ swap fee	Optimized Roll Commodity Total Return Index	30/04/2019	(7,290,946)	(2.92)
<b>Total Return Swaps</b>					<b>(7,290,946)</b>	<b>(2.92)</b>
<b>Total Financial Derivative Instruments</b>					<b>(7,354,915)</b>	<b>(2.95)</b>
<b>Total Investments (97.39%) (2017: 94.99%)</b>					<b>243,208,191</b>	<b>97.39</b>
<b>Other Net Assets (2.61%) (2017: 5.01%)</b>					<b>6,514,694</b>	<b>2.61</b>
<b>Net Assets (100.00%) (2017: 100.00%)</b>					<b>249,722,885</b>	<b>100.00</b>

---

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

---

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

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	91.85
Over the counter financial derivative instruments	0.00
Other assets	8.15
	<hr/>
	100.00
	<hr/>

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

The counterparty for Total Return Swap is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

\* The Fund pledged fixed income securities to BNP Paribas with a total nominal holding of 7,943,000 and a market value of USD7,837,850 as collateral in respect of open total return swaps held by the Fund as of 31 December 2018.



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.84%) (2017: 99.85%)</b>		
	<b>Equities (99.84%) (2017: 99.85%)</b>		
	<b>United States (99.84%) (2017: 99.85%)</b>		
	<b>Advertising (0.14%) (2017: 0.00%)</b>		
1,038	Interpublic Group of Companies	21,414	0.14
	<b>Aerospace &amp; Defense (4.66%) (2017: 6.01%)</b>		
853	Boeing	275,092	1.85
25	Curtiss-Wright	2,553	0.02
443	General Dynamics	69,644	0.47
170	Harris	22,891	0.15
14	HEICO	882	0.01
103	L3 Technologies	17,887	0.12
42	MSA Safety	3,959	0.03
244	Northrop Grumman	59,756	0.40
435	Raytheon	66,707	0.45
43	Spirit AeroSystems Holdings	3,100	0.02
1,587	United Technologies	168,984	1.14
		691,455	4.66
	<b>Agriculture (2.78%) (2017: 2.73%)</b>		
8,348	Altria Group	412,308	2.78
	<b>Airlines (0.71%) (2017: 0.17%)</b>		
161	Alaska Air Group	9,797	0.07
370	American Airlines Group	11,881	0.08
1,194	Delta Air Lines	59,580	0.40
513	Southwest Airlines	23,844	0.16
		105,102	0.71
	<b>Auto Manufacturers (0.97%) (2017: 1.14%)</b>		
4,294	General Motors	143,634	0.97
	<b>Auto Parts &amp; Equipment (0.04%) (2017: 0.10%)</b>		
128	Allison Transmission Holdings	5,620	0.04
	<b>Banks (4.85%) (2017: 5.45%)</b>		
307	Bank OZK	7,009	0.05
380	Comerica	26,102	0.18
2,903	KeyCorp	42,906	0.29
366	Northern Trust	30,594	0.21
75	Pinnacle Financial Partners	3,458	0.02
2,726	Regions Financial	36,474	0.24
12,428	Wells Fargo & Co	572,682	3.86
		719,225	4.85
	<b>Beverages (3.21%) (2017: 3.17%)</b>		
178	Brown-Forman Class A	8,441	0.06
324	Brown-Forman Class B	15,416	0.10
191	Constellation Brands	30,717	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Beverages (3.21%) (2017: 3.17%) (continued)</b>			
2,336	Keurig Dr Pepper	59,895	0.40
3,272	PepsiCo	361,490	2.44
		475,959	3.21
<b>Building &amp; Construction Materials (0.27%) (2017: 0.32%)</b>			
41	Armstrong World Industries	2,387	0.02
12	Eagle Materials	732	0.00
200	Fortune Brands Home & Security	7,598	0.05
34	Lennox International	7,441	0.05
45	Martin Marietta Materials	7,734	0.05
89	Owens Corning	3,914	0.03
107	Vulcan Materials	10,572	0.07
		40,378	0.27
<b>Chemicals (1.71%) (2017: 4.10%)</b>			
460	Air Products & Chemicals	73,623	0.50
210	Celanese	18,894	0.13
437	Chemours	12,332	0.08
313	Eastman Chemical	22,884	0.15
90	FMC	6,656	0.05
164	International Flavors & Fragrances	22,020	0.15
16	NewMarket	6,594	0.04
476	Olin	9,572	0.06
315	PPG Industries	32,203	0.22
219	RPM International	12,873	0.09
57	Sherwin-Williams	22,427	0.15
143	Westlake Chemical	9,462	0.06
66	WR Grace	4,284	0.03
		253,824	1.71
<b>Commercial Services (1.60%) (2017: 1.48%)</b>			
211	Aramark	6,113	0.04
621	Automatic Data Processing	81,425	0.55
155	Booz Allen Hamilton Holding	6,986	0.05
99	Cintas	16,631	0.11
224	Ecolab	33,006	0.22
10	Global Payments	1,031	0.01
92	Healthcare Services Group	3,697	0.02
25	Insperty	2,334	0.02
22	MarketAxess Holdings	4,649	0.03
21	Morningstar	2,307	0.02
191	Robert Half International	10,925	0.07
238	Rollins	8,592	0.06
212	S&P Global	36,027	0.24
407	Sabre	8,807	0.06
204	Service International	8,213	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (1.60%) (2017: 1.48%) (continued)</b>		
79	Total System Services	6,422	0.04
		237,165	1.60
	<b>Computers (7.02%) (2017: 6.26%)</b>		
4,065	Apple	641,213	4.32
429	Cognizant Technology Solutions	27,233	0.18
3,034	International Business Machines	344,875	2.33
57	MAXIMUS	3,710	0.03
406	NetApp	24,226	0.16
		1,041,257	7.02
	<b>Consumer Durables &amp; Apparels (0.64%) (2017: 1.17%)</b>		
57	Carter's	4,652	0.03
67	Columbia Sportswear	5,634	0.04
1,131	NIKE	83,852	0.56
10	PVH	930	0.01
		95,068	0.64
	<b>Cosmetics &amp; Personal Care (3.45%) (2017: 0.56%)</b>		
200	Estee Lauders	26,020	0.17
5,287	Procter & Gamble	485,981	3.28
		512,001	3.45
	<b>Distribution &amp; Wholesale (0.40%) (2017: 0.48%)</b>		
611	Fastenal	31,949	0.22
45	Pool	6,689	0.04
74	WW Grainger	20,895	0.14
		59,533	0.40
	<b>Diversified Financial Services (4.32%) (2017: 4.03%)</b>		
44	Alliance Data Systems	6,603	0.04
900	American Express	85,788	0.58
297	Ameriprise Financial	30,998	0.21
98	Cboe Global Markets	9,587	0.06
1,198	Charles Schwab	49,753	0.34
405	CME Group	76,189	0.51
565	Discover Financial Services	33,324	0.22
209	E*TRADE Financial	9,171	0.06
316	Eaton Vance	11,117	0.08
55	Evercore	3,936	0.03
1,074	Franklin Resources	31,855	0.22
105	LPL Financial Holdings	6,413	0.04
337	Mastercard	63,575	0.43
187	Raymond James Financial	13,915	0.09
111	SEI Investments	5,128	0.03
523	T Rowe Price Group	48,283	0.33
960	TD Ameritrade Holding	47,002	0.32

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (4.32%) (2017: 4.03%) (continued)</b>			
818	Visa	107,927	0.73
		640,564	4.32
<b>Electrical Components &amp; Equipment (0.73%) (2017: 0.90%)</b>			
10	Acuity Brands	1,150	0.01
132	AMETEK	8,937	0.06
1,383	Emerson Electric	82,634	0.56
28	EnerSys	2,173	0.01
112	Hubbell	11,126	0.08
11	Littelfuse	1,886	0.01
		107,906	0.73
<b>Electronics (1.43%) (2017: 1.78%)</b>			
206	Amphenol	16,690	0.11
97	Fortive	6,563	0.05
459	Gentex	9,277	0.06
1,261	Honeywell International	166,603	1.12
163	National Instruments	7,397	0.05
34	PerkinElmer	2,671	0.02
35	Woodward	2,600	0.02
		211,801	1.43
<b>Engineering &amp; Construction (0.06%) (2017: 0.05%)</b>			
23	Emcor Group	1,373	0.01
219	Fluor	7,052	0.05
		8,425	0.06
<b>Entertainment (0.11%) (2017: 0.17%)</b>			
314	Cinemark Holdings	11,241	0.08
74	Marriott Vacations Worldwide	5,218	0.03
		16,459	0.11
<b>Environmental Control (0.62%) (2017: 0.44%)</b>			
481	Republic Services	34,675	0.24
637	Waste Management	56,687	0.38
		91,362	0.62
<b>Food (2.38%) (2017: 2.92%)</b>			
655	Flowers Foods	12,098	0.08
2,101	General Mills	81,813	0.55
301	Hershey	32,261	0.22
747	Hormel Foods	31,882	0.22
927	Kellogg	52,848	0.36
1,156	Kroger	31,790	0.21
27	Lancaster Colony	4,775	0.03
140	McCormick	19,494	0.13
906	Sysco	56,770	0.38

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (2.38%) (2017: 2.92%) (continued)</b>		
562	Tyson Foods	30,011	0.20
		353,742	2.38
	<b>Full Line Insurance (0.95%) (2017: 0.77%)</b>		
231	Brown & Brown	6,366	0.04
84	Erie Indemnity	11,198	0.08
719	Marsh & McLennan	57,340	0.39
56	Selective Insurance Group	3,413	0.02
66	Torchmark	4,919	0.03
478	Travelers	57,241	0.39
		140,477	0.95
	<b>Hand &amp; Machine Tools (0.34%) (2017: 0.37%)</b>		
101	Lincoln Electric Holdings	7,964	0.05
99	Snap-on	14,384	0.10
234	Stanley Black & Decker	28,019	0.19
		50,367	0.34
	<b>Healthcare Products (2.32%) (2017: 1.96%)</b>		
2,028	Abbott Laboratories	146,685	0.99
445	Baxter International	29,290	0.20
252	Becton Dickinson	56,781	0.38
23	Bio-Techne	3,329	0.02
10	Cantel Medical	744	0.01
310	Danaher	31,967	0.21
40	Hill-Rom Holdings	3,542	0.02
142	ResMed	16,170	0.11
302	Stryker	47,338	0.32
22	Teleflex	5,687	0.04
35	West Pharmaceutical Services	3,431	0.02
		344,964	2.32
	<b>Healthcare Services (2.13%) (2017: 2.48%)</b>		
201	Anthem	52,789	0.36
9	Chemed	2,549	0.02
111	Encompass Health	6,849	0.05
65	Humana	18,621	0.12
937	UnitedHealth Group	233,425	1.57
19	Universal Health Services	2,215	0.01
		316,448	2.13
	<b>Home Builders (0.23%) (2017: 0.25%)</b>		
454	DR Horton	15,735	0.11
45	Lennar	1,762	0.01
279	PulteGroup	7,251	0.05
93	Thor Industries	4,836	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Builders (0.23%) (2017: 0.25%) (continued)</b>		
144	Toll Brothers	4,742	0.03
		34,326	0.23
	<b>Home Furnishings (0.10%) (2017: 0.11%)</b>		
34	Dolby Laboratories	2,103	0.02
347	Leggett & Platt	12,436	0.08
		14,539	0.10
	<b>Household Products (0.43%) (2017: 0.48%)</b>		
150	Avery Dennison	13,474	0.09
243	Church & Dwight	15,980	0.11
221	Clorox	34,065	0.23
		63,519	0.43
	<b>Internet (0.22%) (2017: 0.14%)</b>		
130	CDW	10,537	0.07
105	Expedia Group	11,828	0.08
570	Symantec	10,770	0.07
		33,135	0.22
	<b>Leisure Time (0.22%) (2017: 0.30%)</b>		
111	Brunswick	5,156	0.03
440	Harley-Davidson	15,013	0.10
92	Polaris Industries	7,054	0.05
100	Texas Roadhouse	5,970	0.04
		33,193	0.22
	<b>Lodging (1.23%) (2017: 0.17%)</b>		
27	Hyatt Hotels	1,825	0.01
3,251	Las Vegas Sands	169,215	1.14
304	Wyndham Destinations	10,895	0.08
		181,935	1.23
	<b>Machinery – Diversified (1.37%) (2017: 1.02%)</b>		
46	AGCO	2,561	0.02
21	Cognex	812	0.01
375	Cummins	50,115	0.34
432	Deere	64,441	0.43
258	Dover	18,305	0.12
168	Graco	7,031	0.05
77	IDEX	9,722	0.07
46	Nordson	5,490	0.04
201	Rockwell Automation	30,246	0.20
42	Wabtec	2,951	0.02
166	Xylem	11,076	0.07
		202,750	1.37

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery, Construction &amp; Mining (1.05%) (2017: 0.28%)</b>			
108	BWX Technologies	4,129	0.02
1,143	Caterpillar	145,241	0.98
79	ITT	3,813	0.02
69	Oshkosh	4,230	0.03
		157,413	1.05
<b>Media (3.36%) (2017: 2.05%)</b>			
4	Cable One	3,280	0.02
346	CBS	15,127	0.10
6,749	Comcast	229,803	1.55
35	FactSet Research Systems	7,005	0.05
57	Nexstar Media Group	4,483	0.03
575	Twenty-First Century Fox Class A	27,669	0.19
438	Twenty-First Century Fox Class B	20,928	0.14
1,722	Walt Disney	188,817	1.27
20	World Wrestling Entertainment	1,494	0.01
		498,606	3.36
<b>Miscellaneous Manufacturers (2.59%) (2017: 2.58%)</b>			
1,158	3M	220,645	1.49
218	AO Smith	9,309	0.06
79	AptarGroup	7,432	0.05
68	Carlisle	6,835	0.05
80	Crane	5,774	0.04
168	Donaldson	7,289	0.05
67	Hexcel	3,842	0.02
723	Illinois Tool Works	91,597	0.62
183	Parker Hannifin	27,293	0.18
200	Trinity Industries	4,118	0.03
		384,134	2.59
<b>Oil &amp; Gas (6.86%) (2017: 6.75%)</b>			
112	EQT	2,116	0.01
10,551	Exxon Mobil	719,473	4.85
1,484	Marathon Petroleum	87,571	0.59
277	PBF Energy	9,049	0.06
1,198	Phillips 66	103,208	0.70
1,293	Valero Energy	96,936	0.65
		1,018,353	6.86
<b>Other Consumer, Cyclical (0.08%) (2017: 0.11%)</b>			
111	Scotts Miracle-Gro	6,822	0.04
100	Toro	5,588	0.04
		12,410	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Industrial (0.03%) (2017: 0.00%)</b>		
64	GATX	4,532	0.03
	<b>Packaging &amp; Containers (0.22%) (2017: 0.19%)</b>		
527	Graphic Packaging Holding	5,607	0.04
228	Packaging of America	19,029	0.13
211	Sealed Air	7,351	0.05
		31,987	0.22
	<b>Pharmaceuticals (7.18%) (2017: 10.51%)</b>		
5,371	AbbVie	495,153	3.34
288	AmerisourceBergen	21,427	0.15
3,713	Bristol-Myers Squibb	193,002	1.30
2,464	CVS Health	161,441	1.09
1,529	Eli Lilly	176,936	1.19
195	Zoetis	16,680	0.11
		1,064,639	7.18
	<b>Real Estate (0.02%) (2017: 0.05%)</b>		
21	Jones Lang LaSalle	2,659	0.02
	<b>Real Estate Investment Trusts (0.08%) (2017: 0.61%)</b>		
175	Ryman Hospitality Properties	11,671	0.08
	<b>Restaurants &amp; Bars (0.23%) (2017: 0.25%)</b>		
50	Cracker Barrel Old Country Store	7,993	0.06
258	Darden Restaurants	25,764	0.17
		33,757	0.23
	<b>Retail (7.01%) (2017: 8.66%)</b>		
11	Advance Auto Parts	1,732	0.01
331	American Eagle Outfitters	6,398	0.04
574	Best Buy	30,399	0.21
24	Casey's General Stores	3,075	0.02
328	Costco Wholesale	66,817	0.45
209	Dollar General	22,589	0.15
211	Foot Locker	11,225	0.08
1,033	Gap	26,610	0.18
1,964	Home Depot	337,455	2.28
1,253	Lowe's	115,727	0.78
79	MSC Industrial Direct	6,077	0.04
367	Nordstrom	17,106	0.12
100	Nu Skin Enterprises	6,133	0.04
288	Ross Stores	23,962	0.16
2,037	Starbucks	131,183	0.88
819	Tapestry	27,641	0.19
1,436	Target	94,905	0.64



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (7.01%) (2017: 8.66%) (continued)</b>			
222	Tiffany	17,873	0.12
1,501	TJX	67,155	0.45
121	Tractor Supply	10,096	0.07
382	Wendy's	5,963	0.04
189	Williams Sonoma	9,535	0.06
		1,039,656	7.01
<b>Semiconductors (5.41%) (2017: 5.80%)</b>			
515	Analog Devices	44,202	0.30
1,380	Applied Materials	45,181	0.30
30	Cabot Microelectronics	2,861	0.02
7,318	Intel	343,434	2.32
311	KLA-Tencor	27,831	0.19
289	Lam Research	39,353	0.27
597	Maxim Integrated Products	30,357	0.20
298	Microchip Technology	21,432	0.14
24	MKS Instruments	1,551	0.01
22	Monolithic Power Systems	2,558	0.02
159	NVIDIA	21,227	0.14
243	Skyworks Solutions	16,286	0.11
1,952	Texas Instruments	184,464	1.24
254	Xilinx	21,633	0.15
		802,370	5.41
<b>Shipping (0.06%) (2017: 0.07%)</b>			
46	Huntington Ingalls Industries	8,754	0.06
<b>Software (5.48%) (2017: 5.93%)</b>			
388	Activision Blizzard	18,069	0.12
145	Broadridge Financial Solutions	13,956	0.09
115	Citrix Systems	11,783	0.08
148	Intuit	29,134	0.20
84	j2 Global	5,828	0.04
46	Jack Henry & Associates	5,820	0.04
6,542	Microsoft	664,471	4.48
91	MSCI	13,416	0.09
755	Paychex	49,188	0.33
22	Pegasystems	1,052	0.01
		812,717	5.48
<b>Telecommunications (4.79%) (2017: 0.02%)</b>			
40	Ubiquiti Networks	3,976	0.03
12,562	Verizon Communications	706,236	4.76
		710,212	4.79

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Toys, Games &amp; Hobbies (0.15%) (2017: 0.15%)</b>		
267	Hasbro	21,694	0.15
	<b>Transportation (3.60%) (2017: 3.94%)</b>		
213	CH Robinson Worldwide	17,911	0.12
790	CSX	49,083	0.33
157	Expeditors International of Washington	10,690	0.07
228	FedEx	36,783	0.25
78	JB Hunt Transport Services	7,257	0.05
79	Knight Swift Transportation Holdings	1,981	0.01
12	Landstar System	1,148	0.01
391	Norfolk Southern	58,470	0.39
21	Old Dominion Freight Line	2,593	0.02
167	Ryder System	8,041	0.05
1,169	Union Pacific	161,591	1.09
1,832	United Parcel Service	178,675	1.21
		534,223	3.60
	<b>Utilities – Electric (0.00%) (2017: 0.01%)</b>		
	<b>Utilities – Electric &amp; Gas (0.00%) (2017: 0.41%)</b>		
	<b>Total Equities</b>	14,809,642	99.84
	<b>Total Transferable Securities (99.84%) (2017: 99.85%)</b>	14,809,642	99.84
	<b>Total Investments (99.84%) (2017: 99.85%)</b>	14,809,642	99.84
	<b>Other Net Assets (0.16%) (2017: 0.15%)</b>	23,657	0.16
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	14,833,299	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.81
	Other assets		0.19
			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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.32%) (2017: 99.83%)</b>		
	<b>Equities (99.32%) (2017: 99.83%)</b>		
	<b>Australia (1.16%) (2017: 2.01%)</b>		
	<b>Computers (0.08%) (2017: 0.00%)</b>		
780	Computershare	9,439	0.08
	<b>Diversified Financial Services (0.00%) (2017: 0.21%)</b>		
	<b>Entertainment (0.08%) (2017: 0.08%)</b>		
624	Aristocrat Leisure	9,594	0.08
	<b>Full Line Insurance (0.00%) (2017: 0.16%)</b>		
	<b>Healthcare Products (0.07%) (2017: 0.07%)</b>		
72	Cochlear	8,798	0.07
	<b>Healthcare Services (0.00%) (2017: 0.13%)</b>		
	<b>Internet (0.03%) (2017: 0.12%)</b>		
566	Carsales.com	4,383	0.03
	<b>Iron &amp; Steel (0.02%) (2017: 0.00%)</b>		
332	BlueScope Steel	2,562	0.02
	<b>Leisure Time (0.06%) (2017: 0.06%)</b>		
231	Flight Centre Travel Group	6,980	0.06
	<b>Lodging (0.18%) (2017: 0.20%)</b>		
2,721	Crown Resorts	22,719	0.18
	<b>Mining (0.05%) (2017: 0.07%)</b>		
953	Northern Star Resources	6,199	0.05
	<b>Packaging &amp; Containers (0.00%) (2017: 0.27%)</b>		
	<b>Pharmaceuticals (0.46%) (2017: 0.35%)</b>		
439	CSL	57,225	0.46
	<b>Real Estate (0.06%) (2017: 0.06%)</b>		
138	REA Group	7,187	0.06
	<b>Restaurants &amp; Bars (0.00%) (2017: 0.04%)</b>		
	<b>Retail (1.16%) (2017: 0.19%)</b>		
137	Domino's Pizza Enterprises	3,921	0.03
741	Reece	5,190	0.04
		144,197	1.16
	<b>Austria (0.10%) (2017: 0.02%)</b>		
	<b>Semiconductors (0.01%) (2017: 0.02%)</b>		
32	Ams	765	0.01
	<b>Telecommunications (0.09%) (2017: 0.00%)</b>		
1,471	Telekom Austria	11,165	0.09
		11,930	0.10
	<b>Belgium (0.23%) (2017: 0.11%)</b>		
	<b>Chemicals (0.10%) (2017: 0.00%)</b>		
312	Umicore	12,433	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (0.08%) (2017: 0.06%)</b>		
77	Warehouses De Pauw	10,140	0.08
	<b>Semiconductors (0.05%) (2017: 0.05%)</b>		
93	Melexis	5,412	0.05
		<u>27,985</u>	<u>0.23</u>
	<b>Canada (1.81%) (2017: 2.05%)</b>		
	<b>Airlines (0.00%) (2017: 0.03%)</b>		
	<b>Auto Manufacturers (0.00%) (2017: 0.05%)</b>		
	<b>Auto Parts &amp; Equipment (0.26%) (2017: 0.23%)</b>		
721	Magna International	32,714	0.26
	<b>Building &amp; Construction Materials (0.19%) (2017: 0.04%)</b>		
904	Norbord	24,026	0.19
	<b>Chemicals (0.04%) (2017: 0.00%)</b>		
88	Methanex	4,231	0.04
	<b>Consumer Durables &amp; Apparels (0.08%) (2017: 0.08%)</b>		
332	Gildan Activewear	10,073	0.08
	<b>Diversified Financial Services (0.15%) (2017: 0.18%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2017: 0.08%)</b>		
1,426	CI Financial	18,042	0.15
	<b>Food (0.07%) (2017: 0.21%)</b>		
244	Metro	8,457	0.07
	<b>Forest Products &amp; Paper (0.02%) (2017: 0.00%)</b>		
48	West Fraser Timber	2,370	0.02
	<b>Machinery – Diversified (0.05%) (2017: 0.05%)</b>		
167	Toromont Industries	6,634	0.05
	<b>Oil &amp; Gas (0.00%) (2017: 0.23%)</b>		
	<b>Packaging &amp; Containers (0.06%) (2017: 0.07%)</b>		
215	CCL Industries	7,880	0.06
	<b>Retail (0.08%) (2017: 0.08%)</b>		
194	Alimentation Couche-Tard	9,646	0.08
	<b>Software (0.11%) (2017: 0.07%)</b>		
7	Constellation Software	4,479	0.04
282	Open Text	9,188	0.07
		<u>13,667</u>	<u>0.11</u>
	<b>Transportation (0.70%) (2017: 0.65%)</b>		
929	Canadian National Railway	68,774	0.55
102	Canadian Pacific Railway	18,091	0.15
		<u>86,865</u>	<u>0.70</u>
		<u>224,605</u>	<u>1.81</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Denmark (2.39%) (2017: 2.45%)</b>		
	<b>Beverages (0.05%) (2017: 0.04%)</b>		
97	Royal Unibrew	6,672	0.05
	<b>Building &amp; Construction Materials (0.02%) (2017: 0.02%)</b>		
10	Rockwool International	2,604	0.02
	<b>Chemicals (0.09%) (2017: 0.00%)</b>		
245	Novozymes	10,918	0.09
	<b>Food (0.08%) (2017: 0.14%)</b>		
111	Chr Hansen Holding	9,804	0.08
	<b>Healthcare Products (0.30%) (2017: 0.21%)</b>		
367	Coloplast	34,013	0.27
83	GN Store Nord	3,093	0.03
		37,106	0.30
	<b>Pharmaceuticals (1.62%) (2017: 1.50%)</b>		
286	H Lundbeck	12,504	0.10
4,117	Novo Nordisk	187,877	1.52
		200,381	1.62
	<b>Retail (0.17%) (2017: 0.41%)</b>		
521	Pandora	21,174	0.17
	<b>Software (0.03%) (2017: 0.03%)</b>		
62	SimCorp	4,232	0.03
	<b>Telecommunications (0.00%) (2017: 0.02%)</b>		
	<b>Transportation (0.03%) (2017: 0.08%)</b>		
57	DSV	3,748	0.03
		296,639	2.39
	<b>Finland (0.94%) (2017: 0.61%)</b>		
	<b>Auto Parts &amp; Equipment (0.12%) (2017: 0.13%)</b>		
468	Nokian Renkaat	14,349	0.12
	<b>Forest Products &amp; Paper (0.12%) (2017: 0.05%)</b>		
1,327	Stora Enso	15,299	0.12
	<b>Hand &amp; Machine Tools (0.00%) (2017: 0.05%)</b>		
	<b>Iron &amp; Steel (0.05%) (2017: 0.00%)</b>		
1,699	Outokumpu	6,205	0.05
	<b>Leisure Time (0.07%) (2017: 0.00%)</b>		
183	Amer Sports	8,027	0.07
	<b>Machinery – Diversified (0.06%) (2017: 0.04%)</b>		
349	Valmet	7,161	0.06
	<b>Miscellaneous Manufacturers (0.18%) (2017: 0.15%)</b>		
1,399	Wartsila	22,222	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.29%) (2017: 0.00%)</b>		
469	Neste	36,114	0.29
	<b>Packaging &amp; Containers (0.00%) (2017: 0.05%)</b>		
	<b>Telecommunications (0.05%) (2017: 0.14%)</b>		
343	DNA	6,697	0.05
		116,074	0.94
	<b>France (4.40%) (2017: 3.33%)</b>		
	<b>Aerospace &amp; Defense (0.69%) (2017: 0.27%)</b>		
451	Safran	54,340	0.44
266	Thales	31,016	0.25
		85,356	0.69
	<b>Auto Manufacturers (0.30%) (2017: 0.00%)</b>		
1,736	Peugeot	37,001	0.30
	<b>Auto Parts &amp; Equipment (0.29%) (2017: 0.33%)</b>		
240	Faurecia	9,073	0.07
270	Plastic Omnium	6,225	0.05
709	Valeo	20,676	0.17
		35,974	0.29
	<b>Chemicals (0.09%) (2017: 0.00%)</b>		
132	Arkema	11,311	0.09
	<b>Computers (0.00%) (2017: 0.11%)</b>		
	<b>Consumer Durables &amp; Apparels (2.59%) (2017: 2.10%)</b>		
71	Hermes International	39,348	0.32
147	Kering	69,167	0.56
721	LVMH Moet Hennessy Louis Vuitton	212,811	1.71
		321,326	2.59
	<b>Diversified Financial Services (0.00%) (2017: 0.10%)</b>		
	<b>Engineering &amp; Construction (0.20%) (2017: 0.00%)</b>		
35	Alten	2,909	0.02
167	Eiffage	13,929	0.11
104	Gaztransport Et Technigaz	7,983	0.07
		24,821	0.20
	<b>Healthcare Products (0.00%) (2017: 0.03%)</b>		
	<b>Healthcare Services (0.02%) (2017: 0.03%)</b>		
46	BioMerieux	3,024	0.02
	<b>Home Furnishings (0.05%) (2017: 0.06%)</b>		
50	SEB	6,447	0.05
	<b>Household Products (0.00%) (2017: 0.11%)</b>		
	<b>Internet (0.00%) (2017: 0.02%)</b>		
	<b>Leisure Time (0.01%) (2017: 0.04%)</b>		
14	Trigano	1,291	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Pharmaceuticals (0.05%) (2017: 0.04%)</b>		
51	Ipsen	6,579	0.05
	<b>Software (0.11%) (2017: 0.09%)</b>		
111	Dassault Systemes	13,158	0.11
		546,288	4.40
	<b>Germany (2.22%) (2017: 2.66%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2017: 0.07%)</b>		
	<b>Auto Parts &amp; Equipment (0.06%) (2017: 0.65%)</b>		
199	Hella	7,916	0.06
	<b>Chemicals (0.04%) (2017: 0.34%)</b>		
116	Fuchs Petrolub	4,641	0.04
	<b>Commercial Services (0.07%) (2017: 0.00%)</b>		
46	Sixt	3,639	0.03
30	Wirecard	4,554	0.04
		8,193	0.07
	<b>Computers (0.02%) (2017: 0.06%)</b>		
37	Bechtle	2,870	0.02
	<b>Consumer Durables &amp; Apparels (0.35%) (2017: 0.24%)</b>		
211	Adidas	43,996	0.35
	<b>Cosmetics &amp; Personal Care (0.12%) (2017: 0.00%)</b>		
143	Beiersdorf	14,902	0.12
	<b>Household Products (0.32%) (2017: 0.25%)</b>		
402	Henkel	39,406	0.32
	<b>Internet (0.12%) (2017: 0.12%)</b>		
341	United Internet	14,891	0.12
	<b>Iron &amp; Steel (0.04%) (2017: 0.00%)</b>		
321	ThyssenKrupp	5,497	0.04
	<b>Leisure Time (0.28%) (2017: 0.35%)</b>		
208	CTS Eventim	7,747	0.06
1,876	TUI	26,378	0.22
		34,125	0.28
	<b>Machinery – Diversified (0.09%) (2017: 0.05%)</b>		
445	GEA Group	11,446	0.09
	<b>Machinery, Construction &amp; Mining (0.00%) (2017: 0.09%)</b>		
	<b>Other Industrial (0.00%) (2017: 0.04%)</b>		
	<b>Retail (0.11%) (2017: 0.21%)</b>		
215	Hugo Boss	13,252	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (0.22%) (2017: 0.17%)</b>		
1,144	Infineon Technologies	22,709	0.18
53	Siltronic	4,375	0.04
		<u>27,084</u>	<u>0.22</u>
	<b>Software (0.02%) (2017: 0.02%)</b>		
26	Nemetschek	2,846	0.02
	<b>Telecommunications (0.36%) (2017: 0.00%)</b>		
568	1&1 Drillisch	28,894	0.23
819	Freenet	15,865	0.13
		<u>44,759</u>	<u>0.36</u>
		<u>275,824</u>	<u>2.22</u>
	<b>Hong Kong (1.78%) (2017: 1.36%)</b>		
	<b>Beverages (0.06%) (2017: 0.06%)</b>		
2,000	Vitasoy International Holdings	7,625	0.06
	<b>Energy – Alternate Sources (0.00%) (2017: 0.09%)</b>		
	<b>Full Line Insurance (1.00%) (2017: 0.00%)</b>		
15,000	AIA Group	124,531	1.00
	<b>Hand &amp; Machine Tools (0.10%) (2017: 0.06%)</b>		
2,300	Techtronic Industries	12,221	0.10
	<b>Holding Companies – Diversified Operations (0.17%) (2017: 0.00%)</b>		
2,000	Swire Pacific	21,126	0.17
	<b>Iron &amp; Steel (0.00%) (2017: 0.12%)</b>		
	<b>Lodging (0.41%) (2017: 0.18%)</b>		
5,800	Galaxy Entertainment Group	36,892	0.30
15,000	SJM Holdings	13,986	0.11
		<u>50,878</u>	<u>0.41</u>
	<b>Pharmaceuticals (0.04%) (2017: 0.08%)</b>		
8,000	China Traditional Chinese Medicine Holdings	4,659	0.04
	<b>Real Estate (0.00%) (2017: 0.61%)</b>		
	<b>Telecommunications (0.00%) (2017: 0.16%)</b>		
		<u>221,040</u>	<u>1.78</u>
	<b>Ireland (0.55%) (2017: 0.22%)</b>		
	<b>Building &amp; Construction Materials (0.04%) (2017: 0.00%)</b>		
123	Kingspan Group	5,256	0.04
	<b>Chemicals (0.37%) (2017: 0.00%)</b>		
290	Linde	45,252	0.37
	<b>Food (0.14%) (2017: 0.00%)</b>		
377	Glanbia	7,068	0.06
101	Kerry Group	9,987	0.08
		<u>17,055</u>	<u>0.14</u>



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Forest Products &amp; Paper (0.00%) (2017: 0.15%)</b>		
	<b>Oil &amp; Gas (0.00%) (2017: 0.07%)</b>		
		67,563	0.55
	<b>Israel (0.11%) (2017: 0.22%)</b>		
	<b>Food (0.00%) (2017: 0.01%)</b>		
	<b>Telecommunications (0.11%) (2017: 0.21%)</b>		
13,318	Bezeq The Israeli Telecommunication	13,009	0.11
	<b>Italy (0.68%) (2017: 0.52%)</b>		
	<b>Auto Parts &amp; Equipment (0.05%) (2017: 0.04%)</b>		
596	Brembo	6,060	0.05
	<b>Banks (0.11%) (2017: 0.08%)</b>		
1,316	FinecoBank Banca Fineco	13,206	0.11
	<b>Beverages (0.00%) (2017: 0.04%)</b>		
	<b>Consumer Durables &amp; Apparels (0.06%) (2017: 0.03%)</b>		
72	Brunello Cucinelli	2,473	0.02
147	Moncler	4,862	0.04
		7,335	0.06
	<b>Diversified Financial Services (0.00%) (2017: 0.03%)</b>		
	<b>Electronics (0.00%) (2017: 0.00%)</b>		
	<b>Electrical Components &amp; Equipment (0.07%) (2017: 0.00%)</b>		
427	Prysmian	8,235	0.07
	<b>Hand &amp; Machine Tools (0.03%) (2017: 0.04%)</b>		
66	IMA Industria Macchine Automatiche	4,104	0.03
	<b>Healthcare Products (0.03%) (2017: 0.03%)</b>		
51	DiaSorin	4,122	0.03
	<b>Home Furnishings (0.09%) (2017: 0.07%)</b>		
455	De' Longhi	11,495	0.09
	<b>Machinery – Diversified (0.02%) (2017: 0.00%)</b>		
85	Interpump Group	2,526	0.02
	<b>Oil &amp; Gas (0.00%) (2017: 0.06%)</b>		
	<b>Pharmaceuticals (0.15%) (2017: 0.10%)</b>		
132	Amplifon	2,120	0.02
473	Recordati	16,378	0.13
		18,498	0.15
	<b>Retail (0.05%) (2017: 0.00%)</b>		
276	Salvatore Ferragamo	5,570	0.05
	<b>Technology Hardware &amp; Equipment (0.02%) (2017: 0.00%)</b>		
111	Datalogic	2,589	0.02
		83,740	0.68

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Japan (7.10%) (2017: 8.17%)</b>		
	<b>Airlines (0.00%) (2017: 0.10%)</b>		
	<b>Auto Manufacturers (0.59%) (2017: 1.06%)</b>		
1,400	Isuzu Motors	19,759	0.16
2,500	Subaru	53,776	0.43
		<u>73,535</u>	<u>0.59</u>
	<b>Auto Parts &amp; Equipment (0.10%) (2017: 0.13%)</b>		
400	NGK Spark Plug	7,992	0.06
200	Nifco	4,739	0.04
		<u>12,731</u>	<u>0.10</u>
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.29%)</b>		
	<b>Chemicals (0.67%) (2017: 0.46%)</b>		
500	Hitachi Chemical	7,565	0.06
400	Kansai Paint	7,707	0.06
100	Nissan Chemical	5,250	0.04
200	Nitto Denko	10,104	0.08
600	Shin-Etsu Chemical	46,681	0.38
100	Showa Denko KK	2,981	0.03
200	Tokai Carbon	2,275	0.02
		<u>82,563</u>	<u>0.67</u>
	<b>Commercial Services (0.27%) (2017: 0.36%)</b>		
100	Nihon M&A Center	2,020	0.02
200	Park24	4,398	0.03
100	Persol Holdings	1,491	0.01
900	Recruit Holdings	21,841	0.18
100	TechnoPro Holdings	4,124	0.03
		<u>33,874</u>	<u>0.27</u>
	<b>Computers (0.12%) (2017: 0.14%)</b>		
100	Obic	7,738	0.06
100	TDK	7,037	0.06
		<u>14,775</u>	<u>0.12</u>
	<b>Cosmetics &amp; Personal Care (0.23%) (2017: 0.36%)</b>		
100	Pigeon	4,284	0.03
400	Pola Orbis Holdings	10,824	0.09
400	Unicharm	12,976	0.11
		<u>28,084</u>	<u>0.23</u>
	<b>Distribution &amp; Wholesale (0.00%) (2017: 0.52%)</b>		
	<b>Electrical Components &amp; Equipment (0.06%) (2017: 0.17%)</b>		
600	Casio Computer	7,131	0.06
	<b>Electronics (0.93%) (2017: 0.44%)</b>		
200	Hitachi High-Technologies	6,298	0.05
400	Hoya	24,117	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.93%) (2017: 0.44%) (continued)</b>		
500	Minebea Mitsumi	7,246	0.06
350	Murata Manufacturing	47,708	0.39
200	Nidec	22,741	0.18
200	Omron	7,291	0.06
		115,401	0.93
	<b>Engineering &amp; Construction (0.32%) (2017: 0.06%)</b>		
1,400	Kajima	18,860	0.15
100	Kyudenko	3,801	0.03
400	Taisei	17,153	0.14
		39,814	0.32
	<b>Entertainment (0.08%) (2017: 0.11%)</b>		
100	Oriental Land	10,076	0.08
	<b>Food (0.02%) (2017: 0.06%)</b>		
100	Calbee	3,135	0.02
	<b>Hand &amp; Machine Tools (0.09%) (2017: 0.10%)</b>		
100	Disco	11,712	0.09
	<b>Healthcare Products (0.04%) (2017: 0.10%)</b>		
100	Sysmex	4,809	0.04
	<b>Home Builders (0.08%) (2017: 0.08%)</b>		
600	Haseko	6,316	0.05
100	Open House	3,382	0.03
		9,698	0.08
	<b>Home Furnishings (0.00%) (2017: 0.30%)</b>		
	<b>Internet (0.35%) (2017: 0.63%)</b>		
200	Kakaku.com	3,540	0.03
100	M3	1,343	0.01
200	Trend Micro	10,883	0.09
9,700	Yahoo Japan	24,225	0.19
200	ZOZO	3,664	0.03
		43,655	0.35
	<b>Iron &amp; Steel (0.00%) (2017: 0.05%)</b>		
	<b>Leisure Time (0.11%) (2017: 0.12%)</b>		
100	Shimano	14,146	0.11
	<b>Machinery – Diversified (0.08%)</b>		
100	Daifuku	4,576	0.04
200	Yaskawa Electric	4,918	0.04
		9,494	0.08
	<b>Machinery, Construction &amp; Mining (0.35%) (2017: 0.35%)</b>		
2,000	Komatsu	43,121	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Industrial (0.02%) (2017: 0.03%)</b>		
100	MISUMI Group	2,114	0.02
	<b>Pharmaceuticals (0.41%) (2017: 0.47%)</b>		
400	Chugai Pharmaceutical	23,260	0.19
100	Kaken Pharmaceutical	4,434	0.03
600	Ono Pharmaceutical	12,277	0.10
200	Shionogi	11,432	0.09
		51,403	0.41
	<b>Real Estate (0.24%) (2017: 0.00%)</b>		
200	Daito Trust Construction	27,371	0.22
100	Relo Group	2,345	0.02
		29,716	0.24
	<b>Retail (0.65%) (2017: 0.38%)</b>		
100	Fast Retailing	51,378	0.41
100	Nitori Holdings	12,514	0.10
100	Seria	3,391	0.03
500	USS	8,426	0.07
100	Welcia Holdings	4,521	0.04
		80,230	0.65
	<b>Semiconductors (0.64%) (2017: 0.44%)</b>		
200	Advantest	4,091	0.03
600	Sumco	6,710	0.06
600	Tokyo Electron	68,441	0.55
		79,242	0.64
	<b>Software (0.20%) (2017: 0.18%)</b>		
460	Koei Tecmo Holdings	7,614	0.06
200	Konami Holdings	8,759	0.07
100	Oracle Japan	6,380	0.05
100	Square Enix Holdings	2,723	0.02
		25,476	0.20
	<b>Technology Hardware &amp; Equipment (0.00%) (2017: 0.11%)</b>		
	<b>Telecommunications (0.02%) (2017: 0.00%)</b>		
100	T-Gaia	1,893	0.02
	<b>Toys, Games &amp; Hobbies (0.43%) (2017: 0.52%)</b>		
200	Nintendo	53,384	0.43
		881,212	7.10
	<b>Netherlands (4.08%) (2017: 2.33%)</b>		
	<b>Aerospace &amp; Defense (0.66%) (2017: 0.00%)</b>		
854	Airbus	81,966	0.66
	<b>Auto Manufacturers (0.08%) (2017: 0.07%)</b>		
93	Ferrari	9,226	0.08

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Chemicals (0.22%) (2017: 0.00%)</b>		
338	Koninklijke	27,603	0.22
	<b>Cosmetics &amp; Personal Care (1.83%) (2017: 1.42%)</b>		
4,196	Unilever	227,457	1.83
	<b>Diversified Financial Services (0.08%) (2017: 0.00%)</b>		
175	Euronext	10,063	0.08
	<b>Electrical Components &amp; Equipment (0.03%) (2017: 0.03%)</b>		
71	TKH Group	3,303	0.03
	<b>Food (0.25%) (2017: 0.00%)</b>		
1,244	X5 Retail Group GDR	30,826	0.25
	<b>Media (0.21%) (2017: 0.30%)</b>		
444	Wolters Kluwer	26,221	0.21
	<b>Pipelines (0.10%) (2017: 0.09%)</b>		
270	Koninklijke Vopak	12,247	0.10
	<b>Retail (0.05%) (2017: 0.00%)</b>		
260	GrandVision	5,686	0.05
	<b>Semiconductors (0.40%) (2017: 0.42%)</b>		
66	ASM International	2,731	0.02
302	ASML Holding	47,352	0.38
		50,083	0.40
	<b>Telecommunications (0.17%) (2017: 0.00%)</b>		
7,390	Koninklijke KPN	21,627	0.17
		506,308	4.08
	<b>New Zealand (0.10%) (2017: 0.15%)</b>		
	<b>Healthcare Products (0.06%) (2017: 0.06%)</b>		
785	Fisher & Paykel Healthcare	6,843	0.06
	<b>Healthcare Services (0.04%) (2017: 0.03%)</b>		
690	Ryman Healthcare	4,969	0.04
	<b>Oil &amp; Gas (0.00%) (2017: 0.06%)</b>		
		11,812	0.10
	<b>Norway (1.47%) (2017: 0.55%)</b>		
	<b>Environmental Control (0.04%) (2017: 0.03%)</b>		
218	Tomra Systems	4,904	0.04
	<b>Food (0.26%) (2017: 0.44%)</b>		
354	Austevoll Seafood	4,366	0.04
1,142	Leroy Seafood Group	8,696	0.07
383	Salmar	18,931	0.15
		31,993	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Media (0.00%) (2017: 0.03%)</b>		
	<b>Mining (0.22%) (2017: 0.00%)</b>		
6,179	Norsk Hydro	27,980	0.22
	<b>Real Estate (0.05%) (2017: 0.05%)</b>		
500	Entra	6,652	0.05
	<b>Telecommunications (0.90%) (2017: 0.00%)</b>		
5,747	Telenor	111,168	0.90
		182,697	1.47
	<b>Portugal (0.00%) (2017: 0.25%)</b>		
	<b>Singapore (0.24%) (2017: 0.30%)</b>		
	<b>Agriculture (0.00%) (2017: 0.02%)</b>		
	<b>Commercial Services (0.00%) (2017: 0.06%)</b>		
	<b>Diversified Financial Services (0.15%) (2017: 0.12%)</b>		
3,700	Singapore Exchange	19,409	0.15
	<b>Electronics (0.00%) (2017: 0.07%)</b>		
	<b>Engineering &amp; Construction (0.09%) (2017: 0.00%)</b>		
3,200	SATS	10,941	0.09
	<b>Real Estate (0.00%) (2017: 0.03%)</b>		
		30,350	0.24
	<b>Spain (1.96%) (2017: 1.90%)</b>		
	<b>Auto Parts &amp; Equipment (0.08%) (2017: 0.04%)</b>		
168	CIE Automotive	4,118	0.03
960	Gestamp Automocion	5,454	0.05
		9,572	0.08
	<b>Commercial Services (0.13%) (2017: 0.04%)</b>		
4,485	Prosegur Cash	9,916	0.08
1,193	Prosegur Cia de Seguridad	6,030	0.05
		15,946	0.13
	<b>Electronics (0.00%) (2017: 0.28%)</b>		
	<b>Forest Products &amp; Paper (0.03%) (2017: 0.00%)</b>		
578	Ence Energia y Celulosa	3,624	0.03
	<b>Media (0.00%) (2017: 0.07%)</b>		
	<b>Pharmaceuticals (0.00%) (2017: 0.09%)</b>		
	<b>Retail (1.41%) (2017: 0.00%)</b>		
6,853	Industria de Diseno Textil	175,090	1.41
	<b>Software (0.31%) (2017: 0.00%)</b>		
557	Amadeus IT Group	38,739	0.31
	<b>Textile (0.00%) (2017: 1.30%)</b>		
	<b>Transportation (0.00%) (2017: 0.08%)</b>		
		242,971	1.96

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Sweden (2.92%) (2017: 2.85%)</b>		
	<b>Aerospace &amp; Defense (0.03%) (2017: 0.00%)</b>		
114	Saab	3,958	0.03
	<b>Auto Manufacturers (0.38%) (2017: 0.00%)</b>		
3,652	Volvo	47,762	0.38
	<b>Building &amp; Construction Materials (0.14%) (2017: 0.30%)</b>		
992	Investment Latour	12,532	0.10
425	Nibe Industrier	4,358	0.04
		16,890	0.14
	<b>Commercial Services (0.15%) (2017: 0.05%)</b>		
187	Loomis	6,032	0.05
757	Securitas	12,146	0.10
		18,178	0.15
	<b>Cosmetics &amp; Personal Care (0.05%) (2017: 0.00%)</b>		
856	Svenska Cellulosa	6,635	0.05
	<b>Distribution &amp; Wholesale (0.05%) (2017: 0.00%)</b>		
1,026	Ahlsell	6,029	0.05
	<b>Diversified Financial Services (0.08%) (2017: 0.00%)</b>		
415	Intrum	9,629	0.08
	<b>Engineering &amp; Construction (0.07%) (2017: 0.09%)</b>		
1,074	Peab	8,770	0.07
	<b>Entertainment (0.02%) (2017: 0.00%)</b>		
46	Evolution Gaming Group	2,644	0.02
	<b>Environmental Control (0.03%) (2017: 0.00%)</b>		
183	Sweco	4,064	0.03
	<b>Food (0.03%) (2017: 0.13%)</b>		
310	AAK	4,290	0.03
	<b>Forest Products &amp; Paper (0.00%) (2017: 0.06%)</b>		
	<b>Hand &amp; Machine Tools (0.27%) (2017: 0.23%)</b>		
2,322	Sandvik	33,092	0.27
	<b>Healthcare Products (0.03%) (2017: 0.02%)</b>		
88	Lifco	3,251	0.03
	<b>Home Furnishings (0.18%) (2017: 0.00%)</b>		
1,091	Electrolux	23,024	0.18
	<b>Investment Companies (0.00%) (2017: 0.03%)</b>		
	<b>Leisure Time (0.07%) (2017: 0.00%)</b>		
655	Dometic Group	4,063	0.03
264	Thule Group	4,827	0.04
		8,890	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery – Diversified (0.13%) (2017: 0.16%)</b>		
133	Beijer Ref	2,188	0.02
291	Hexagon	13,392	0.11
		15,580	0.13
	<b>Machinery, Construction &amp; Mining (0.79%) (2017: 0.82%)</b>		
2,815	Atlas Copco Class A	66,836	0.54
1,410	Atlas Copco Class B	30,745	0.25
		97,581	0.79
	<b>Media (0.00%) (2017: 0.06%)</b>		
	<b>Miscellaneous Manufacturers (0.16%) (2017: 0.09%)</b>		
583	Alfa Laval	12,471	0.10
551	Hexpol	4,353	0.03
152	Indutrade	3,525	0.03
		20,349	0.16
	<b>Other Finance (0.02%) (2017: 0.00%)</b>		
93	L E Lundbergforetagen	2,740	0.02
	<b>Other Industrial (0.14%) (2017: 0.00%)</b>		
1,129	SKF	17,121	0.14
	<b>Real Estate (0.10%) (2017: 0.08%)</b>		
327	Atrium Ljungberg	5,606	0.05
499	Fabege	6,651	0.05
		12,257	0.10
	<b>Retail (0.00%) (2017: 0.73%)</b>		
		362,734	2.92
	<b>Switzerland (7.37%) (2017: 6.82%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2017: 0.19%)</b>		
	<b>Chemicals (0.59%) (2017: 0.54%)</b>		
61	EMS-Chemie Holding	28,897	0.23
19	Givaudan	43,867	0.36
		72,764	0.59
	<b>Commercial Services (0.34%) (2017: 0.35%)</b>		
19	SGS	42,595	0.34
	<b>Computers (0.06%) (2017: 0.06%)</b>		
231	Logitech International	7,245	0.06
	<b>Diversified Financial Services (0.26%) (2017: 0.30%)</b>		
53	Partners Group Holding	32,043	0.26
	<b>Hand &amp; Machine Tools (0.09%) (2017: 0.19%)</b>		
58	Schindler Holding (Participating)	11,455	0.09



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Healthcare Products (0.24%) (2017: 0.12%)</b>		
50	Lonza Group	12,919	0.10
67	Sonova Holding	10,915	0.09
9	Straumann Holding	5,642	0.05
		29,476	0.24
	<b>Machinery – Diversified (0.00%) (2017: 0.03%)</b>		
	<b>Pharmaceuticals (4.62%) (2017: 4.01%)</b>		
430	Roche Holding	104,425	0.84
1,871	Roche Holding Non-Voting	461,961	3.72
67	Vifor Pharma	7,266	0.06
		573,652	4.62
	<b>Retail (0.65%) (2017: 0.64%)</b>		
1,041	Cie Financiere Richemont	66,528	0.53
51	Swatch Group	14,832	0.12
		81,360	0.65
	<b>Software (0.03%) (2017: 0.03%)</b>		
31	Temenos	3,708	0.03
	<b>Telecommunications (0.11%) (2017: 0.00%)</b>		
153	Sunrise Communications Group	13,417	0.11
	<b>Transportation (0.38%) (2017: 0.36%)</b>		
368	Kuehne + Nagel International	47,167	0.38
		914,882	7.37
	<b>United Kingdom (8.83%) (2017: 9.63%)</b>		
	<b>Agriculture (2.73%) (2017: 2.94%)</b>		
10,622	British American Tobacco	338,205	2.73
	<b>Airlines (0.11%) (2017: 0.18%)</b>		
1,011	easyJet	14,228	0.11
	<b>Beverages (1.50%) (2017: 1.62%)</b>		
5,230	Diageo	186,173	1.50
	<b>Chemicals (0.15%) (2017: 0.12%)</b>		
205	Croda International	12,232	0.10
592	Synthomer	2,695	0.02
133	Victrex	3,875	0.03
		18,802	0.15
	<b>Commercial Services (0.72%) (2017: 0.62%)</b>		
578	Ashtead Group	12,051	0.10
6,048	Hays	10,784	0.08
1,242	Michael Page International	7,131	0.06
2,529	RELX	52,066	0.42
1,705	Rentokil Initial	7,322	0.06
		89,354	0.72

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (0.02%) (2017: 0.00%)</b>		
218	Computacenter	2,793	0.02
	<b>Cosmetics &amp; Personal Care (1.37%) (2017: 1.07%)</b>		
3,238	Unilever	169,431	1.37
	<b>Distribution &amp; Wholesale (0.02%) (2017: 0.00%)</b>		
180	Diploma	2,774	0.02
	<b>Diversified Financial Services (0.24%) (2017: 0.13%)</b>		
2,632	Ashmore Group	12,255	0.10
767	Hargreaves Lansdown	18,062	0.14
		30,317	0.24
	<b>Electronics (0.13%) (2017: 0.07%)</b>		
624	Electrocomponents	4,026	0.03
288	Halma	5,003	0.04
71	Renishaw	3,834	0.03
1,222	Rotork	3,854	0.03
		16,717	0.13
	<b>Engineering &amp; Construction (0.04%) (2017: 0.00%)</b>		
445	HomeServe	4,905	0.04
	<b>Food (0.48%) (2017: 0.62%)</b>		
2,646	Compass Group	55,604	0.45
434	SSP Group	3,579	0.03
		59,183	0.48
	<b>Forest Products &amp; Paper (0.14%) (2017: 0.00%)</b>		
841	Mondi	17,496	0.14
	<b>Full Line Insurance (0.00%) (2017: 0.06%)</b>		
	<b>Healthcare Services (0.02%) (2017: 0.06%)</b>		
66	NMC Health	2,300	0.02
	<b>Home Builders (0.52%) (2017: 0.34%)</b>		
430	Bellway	13,773	0.11
729	Countryside Properties	2,826	0.02
1,319	Redrow	8,255	0.07
22,923	Taylor Wimpey	39,778	0.32
		64,632	0.52
	<b>Home Furnishings (0.05%) (2017: 0.06%)</b>		
1,188	Howden Joinery Group	6,591	0.05
	<b>Household Products (0.00%) (2017: 0.88%)</b>		
	<b>Insurance Brokers (0.00%) (2017: 0.18%)</b>		
	<b>Internet (0.05%) (2017: 0.11%)</b>		
1,020	Rightmove	5,615	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.00%) (2017: 0.03%)</b>		
	<b>Machinery – Diversified (0.05%) (2017: 0.04%)</b>		
76	Spirax-Sarco Engineering	6,040	0.05
	<b>Mining (0.00%) (2017: 0.13%)</b>		
	<b>Miscellaneous Manufacturers (0.08%) (2017: 0.00%)</b>		
822	IMI	9,883	0.08
	<b>Pharmaceuticals (0.03%) (2017: 0.04%)</b>		
246	Abcam	3,415	0.03
	<b>Real Estate (0.00%) (2017: 0.04%)</b>		
	<b>Real Estate Investment Trusts (0.04%) (2017: 0.05%)</b>		
510	UNITE Group	5,235	0.04
	<b>Restaurants &amp; Bars (0.00%) (2017: 0.03%)</b>		
	<b>Retail (0.19%) (2017: 0.05%)</b>		
761	JD Sports Fashion	3,380	0.03
310	Next	15,757	0.13
205	WH Smith	4,491	0.03
		23,628	0.19
	<b>Software (0.15%) (2017: 0.16%)</b>		
2,370	Sage Group	18,153	0.15
		1,095,870	8.83
	<b>United States (48.88%) (2017: 51.31%)</b>		
	<b>Aerospace &amp; Defense (1.67%) (2017: 1.47%)</b>		
275	General Dynamics	43,233	0.35
346	Lockheed Martin	90,597	0.73
31	MSA Safety	2,922	0.02
126	Northrop Grumman	30,858	0.25
241	Raytheon	36,957	0.30
36	Spirit AeroSystems Holdings	2,595	0.02
		207,162	1.67
	<b>Agriculture (1.77%) (2017: 2.02%)</b>		
4,444	Altria Group	219,489	1.77
	<b>Airlines (0.54%) (2017: 0.45%)</b>		
15	Allegiant Travel	1,503	0.01
298	American Airlines Group	9,569	0.08
849	Delta Air Lines	42,365	0.34
293	Southwest Airlines	13,619	0.11
		67,056	0.54
	<b>Auto Manufacturers (0.99%) (2017: 0.97%)</b>		
16,110	Ford Motor	123,242	0.99
	<b>Auto Parts &amp; Equipment (0.04%) (2017: 0.16%)</b>		
90	Allison Transmission Holdings	3,952	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (0.04%) (2017: 0.16%) (continued)</b>			
41	Tenneco	1,123	0.01
		5,075	0.04
<b>Banks (0.00%) (2017: 0.06%)</b>			
<b>Beverages (0.47%) (2017: 2.20%)</b>			
124	Brown-Forman Class A	5,880	0.05
200	Brown-Forman Class B	9,516	0.08
92	Constellation Brands	14,795	0.12
1,093	Keurig Dr Pepper	28,025	0.22
		58,216	0.47
<b>Building &amp; Construction Materials (0.15%) (2017: 0.13%)</b>			
116	Fortune Brands Home & Security	4,407	0.03
27	Martin Marietta Materials	4,641	0.04
41	Simpson Manufacturing	2,219	0.02
73	Vulcan Materials	7,212	0.06
		18,479	0.15
<b>Chemicals (0.90%) (2017: 1.55%)</b>			
285	Air Products & Chemicals	45,614	0.37
139	Celanese	12,506	0.10
133	Chemours	3,753	0.03
193	Eastman Chemical	14,110	0.11
11	NewMarket	4,533	0.04
82	PolyOne	2,345	0.02
144	RPM International	8,464	0.07
42	Sherwin-Williams	16,526	0.13
62	Westlake Chemical	4,103	0.03
		111,954	0.90
<b>Commercial Services (1.21%) (2017: 0.97%)</b>			
408	Automatic Data Processing	53,497	0.43
142	Booz Allen Hamilton Holding	6,400	0.05
51	Cintas	8,567	0.07
46	Deluxe	1,768	0.02
163	Ecolab	24,018	0.19
61	Healthcare Services Group	2,451	0.02
14	MarketAxess Holdings	2,958	0.03
21	Morningstar	2,307	0.02
133	Robert Half International	7,608	0.06
216	Rollins	7,798	0.06
134	S&P Global	22,772	0.18
141	Service International	5,677	0.05
46	Total System Services	3,739	0.03
		149,560	1.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (3.36%) (2017: 4.54%)</b>		
2,513	Apple	396,401	3.20
293	Cognizant Technology Solutions	18,600	0.15
25	MAXIMUS	1,627	0.01
		416,628	3.36
	<b>Consumer Durables &amp; Apparels (0.67%) (2017: 0.86%)</b>		
41	Carter's	3,346	0.03
690	NIKE	51,157	0.41
402	VF	28,679	0.23
		83,182	0.67
	<b>Cosmetics &amp; Personal Care (0.15%) (2017: 0.13%)</b>		
142	Estee Lauder	18,474	0.15
	<b>Distribution &amp; Wholesale (0.37%) (2017: 0.40%)</b>		
419	Fastenal	21,910	0.18
30	Pool	4,460	0.03
46	Watsco	6,400	0.05
48	WW Grainger	13,553	0.11
		46,323	0.37
	<b>Diversified Financial Services (1.62%) (2017: 2.17%)</b>		
25	Affiliated Managers Group	2,436	0.02
26	Alliance Data Systems	3,902	0.03
56	Cboe Global Markets	5,479	0.05
138	Eaton Vance	4,855	0.04
41	Evercore	2,934	0.02
219	Federated Investors	5,814	0.05
87	LPL Financial Holdings	5,314	0.04
251	Mastercard	47,351	0.38
78	SEI Investments	3,604	0.03
302	T Rowe Price Group	27,881	0.23
464	TD Ameritrade Holding	22,717	0.18
517	Visa	68,213	0.55
		200,500	1.62
	<b>Electrical Components &amp; Equipment (0.52%) (2017: 0.65%)</b>		
72	AMETEK	4,874	0.04
846	Emerson Electric	50,549	0.41
71	Hubbell	7,053	0.06
10	Littelfuse	1,715	0.01
		64,191	0.52
	<b>Electronics (0.20%) (2017: 0.93%)</b>		
144	Amphenol	11,667	0.09
72	Fortive	4,872	0.04
292	Gentex	5,901	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (0.20%) (2017: 0.93%) (continued)</b>		
25	Woodward	1,857	0.02
		24,297	0.20
	<b>Entertainment (0.14%) (2017: 0.11%)</b>		
200	Cinemark Holdings	7,160	0.06
32	Marriott Vacations Worldwide	2,256	0.02
36	Vail Resorts	7,590	0.06
		17,006	0.14
	<b>Environmental Control (0.36%) (2017: 0.33%)</b>		
423	Covanta Holding	5,677	0.04
441	Waste Management	39,244	0.32
		44,921	0.36
	<b>Food (1.41%) (2017: 1.26%)</b>		
1,291	General Mills	50,271	0.41
187	Hershey	20,043	0.16
85	Ingredion	7,769	0.06
533	Kellogg	30,386	0.24
31	Lancaster Colony	5,483	0.04
86	McCormick	11,975	0.10
532	Sysco	33,335	0.27
291	Tyson Foods	15,539	0.13
		174,801	1.41
	<b>Forest Products &amp; Paper (0.29%) (2017: 0.00%)</b>		
897	International Paper	36,203	0.29
	<b>Full Line Insurance (0.64%) (2017: 0.50%)</b>		
67	Erie Indemnity	8,932	0.07
486	Marsh & McLennan	38,759	0.31
479	Progressive	28,898	0.23
44	Torchmark	3,279	0.03
		79,868	0.64
	<b>Hand &amp; Machine Tools (0.25%) (2017: 0.25%)</b>		
56	Lincoln Electric Holdings	4,416	0.04
56	Snap-on	8,136	0.06
152	Stanley Black & Decker	18,200	0.15
		30,752	0.25
	<b>Healthcare Products (0.43%) (2017: 0.50%)</b>		
265	Baxter International	17,442	0.14
16	Bio-Techne	2,316	0.02
199	Stryker	31,193	0.25
21	West Pharmaceutical Services	2,059	0.02
		53,010	0.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Healthcare Services (1.25%) (2017: 1.20%)</b>			
66	Encompass Health	4,072	0.03
602	UnitedHealth Group	149,970	1.21
14	Universal Health Services	1,632	0.01
		155,674	1.25
<b>Home Builders (0.17%) (2017: 0.16%)</b>			
238	DR Horton	8,249	0.07
25	LCI Industries	1,670	0.01
229	PulteGroup	5,952	0.05
30	Thor Industries	1,560	0.01
97	Toll Brothers	3,194	0.03
		20,625	0.17
<b>Home Furnishings (0.07%) (2017: 0.00%)</b>			
251	Leggett & Platt	8,996	0.07
<b>Household Products (0.95%) (2017: 0.88%)</b>			
87	Avery Dennison	7,815	0.06
208	Church & Dwight	13,678	0.11
164	Clorox	25,279	0.21
624	Kimberly-Clark	71,099	0.57
		117,871	0.95
<b>Internet (0.05%) (2017: 0.09%)</b>			
82	CDW	6,646	0.05
<b>Iron &amp; Steel (0.22%) (2017: 0.21%)</b>			
413	Nucor	21,397	0.17
198	Steel Dynamics	5,948	0.05
		27,345	0.22
<b>Leisure Time (0.14%) (2017: 0.24%)</b>			
56	Brunswick	2,601	0.02
280	Harley-Davidson	9,554	0.08
72	Polaris Industries	5,521	0.04
		17,676	0.14
<b>Lodging (1.21%) (2017: 0.13%)</b>			
133	Hilton Worldwide Holdings	9,549	0.08
2,041	Las Vegas Sands	106,234	0.86
221	Marriott International	23,992	0.19
280	Wyndham Destinations	10,035	0.08
		149,810	1.21
<b>Machinery – Diversified (0.63%) (2017: 0.63%)</b>			
57	Applied Industrial Technologies	3,074	0.02
245	Cummins	32,742	0.26
168	Dover	11,920	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery – Diversified (0.63%) (2017: 0.63%) (continued)</b>			
111	Graco	4,645	0.04
46	IDEX	5,808	0.05
30	Nordson	3,580	0.03
30	Roper Technologies	7,996	0.06
27	Wabtec	1,897	0.01
103	Xylem	6,872	0.06
		78,534	0.63
<b>Machinery, Construction &amp; Mining (0.03%) (2017: 0.19%)</b>			
51	BWX Technologies	1,950	0.01
36	Oshkosh	2,207	0.02
		4,157	0.03
<b>Media (2.82%) (2017: 0.46%)</b>			
4	Cable One	3,280	0.03
36	CBS Class A	1,579	0.01
226	CBS Class B	9,881	0.08
4,733	Comcast	161,159	1.30
26	FactSet Research Systems	5,203	0.04
67	John Wiley & Sons	3,147	0.03
80	Meredith	4,155	0.03
40	Nexstar Media Group	3,146	0.03
433	Twenty-First Century Fox Class A	20,836	0.17
344	Twenty-First Century Fox Class B	16,436	0.13
1,102	Walt Disney	120,834	0.97
		349,656	2.82
<b>Miscellaneous Manufacturers (1.86%) (2017: 1.82%)</b>			
771	3M	146,906	1.18
76	AO Smith	3,245	0.03
52	AptarGroup	4,892	0.04
51	Carlisle	5,126	0.04
56	Crane	4,042	0.03
113	Donaldson	4,903	0.04
46	Hexcel	2,638	0.02
88	Hillenbrand	3,338	0.03
420	Illinois Tool Works	53,210	0.43
56	ITT	2,703	0.02
		231,003	1.86
<b>Office &amp; Business Equipment (0.02%) (2017: 0.00%)</b>			
66	Herman Miller	1,997	0.02
<b>Oil &amp; Gas (0.67%) (2017: 0.99%)</b>			
543	Marathon Petroleum	32,042	0.26
138	PBF Energy	4,509	0.04



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.67%) (2017: 0.99%) (continued)</b>		
622	Valero Energy	46,631	0.37
		83,182	0.67
	<b>Other Consumer, Cyclical (0.03%) (2017: 0.14%)</b>		
72	Toro	4,023	0.03
	<b>Other Industrial (0.08%) (2017: 0.03%)</b>		
57	GATX	4,036	0.03
101	Timken	3,770	0.03
73	Worthington Industries	2,543	0.02
		10,349	0.08
	<b>Packaging &amp; Containers (0.13%) (2017: 0.19%)</b>		
357	Graphic Packaging Holding	3,798	0.03
152	Packaging of America	12,686	0.10
		16,484	0.13
	<b>Pharmaceuticals (2.32%) (2017: 3.45%)</b>		
2,992	AbbVie	275,833	2.22
136	Zoetis	11,633	0.10
		287,466	2.32
	<b>Real Estate (0.00%) (2017: 0.05%)</b>		
	<b>Real Estate Investment Trusts (0.11%) (2017: 0.60%)</b>		
200	Lamar Advertising	13,836	0.11
	<b>Restaurants &amp; Bars (0.00%) (2017: 0.21%)</b>		
	<b>Retail (4.89%) (2017: 4.74%)</b>		
10	Advance Auto Parts	1,575	0.01
230	American Eagle Outfitters	4,446	0.04
332	Best Buy	17,583	0.14
21	Casey's General Stores	2,691	0.02
61	Cheesecake Factory	2,654	0.02
208	Costco Wholesale	42,372	0.34
67	Cracker Barrel Old Country Store	10,711	0.09
154	Darden Restaurants	15,378	0.12
142	Dollar General	15,347	0.12
147	Foot Locker	7,820	0.06
698	Gap	17,980	0.14
1,183	Home Depot	203,263	1.64
669	Lowe's	61,789	0.50
57	MSC Industrial Direct	4,384	0.03
72	Nu Skin Enterprises	4,416	0.04
164	Ross Stores	13,645	0.11
1,536	Starbucks	98,918	0.80
439	Tapestry	14,816	0.12
72	Texas Roadhouse	4,298	0.04
108	Tiffany	8,695	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Retail (4.89%) (2017: 4.74%) (continued)</b>			
798	TJX	35,703	0.29
85	Tractor Supply	7,092	0.06
254	Wendy's	3,965	0.03
139	Williams Sonoma	7,013	0.06
		606,554	4.89
<b>Semiconductors (5.53%) (2017: 3.33%)</b>			
889	Applied Materials	29,106	0.24
606	Broadcom	154,094	1.24
91	Entegris	2,538	0.02
5,955	Intel	279,468	2.25
219	KLA-Tencor	19,598	0.16
177	Lam Research	24,102	0.19
445	Maxim Integrated Products	22,628	0.18
25	MKS Instruments	1,615	0.01
21	Monolithic Power Systems	2,441	0.02
73	NVIDIA	9,746	0.08
124	Skyworks Solutions	8,311	0.07
1,181	Texas Instruments	111,605	0.90
241	Xilinx	20,526	0.17
		685,778	5.53
<b>Shipping (0.04%) (2017: 0.04%)</b>			
25	Huntington Ingalls Industries	4,758	0.04
<b>Software (4.82%) (2017: 6.23%)</b>			
81	Broadridge Financial Solutions	7,796	0.06
98	Intuit	19,291	0.16
47	j2 Global	3,261	0.03
47	Jack Henry & Associates	5,946	0.05
5,108	Microsoft	518,820	4.18
51	MSCI	7,519	0.06
541	Paychex	35,246	0.28
		597,879	4.82
<b>Telecommunications (0.02%) (2017: 0.02%)</b>			
35	InterDigital	2,325	0.02
<b>Textile (0.00%) (2017: 0.16%)</b>			
<b>Toys, Games &amp; Hobbies (0.00%) (2017: 0.10%)</b>			
<b>Transportation (2.67%) (2017: 2.42%)</b>			
132	CH Robinson Worldwide	11,100	0.09
533	CSX	33,115	0.27
129	Expeditors International of Washington	8,783	0.07
136	FedEx	21,941	0.18
46	JB Hunt Transport Services	4,280	0.03
76	Kansas City Southern	7,254	0.06
78	Knight Swift Transportation Holdings	1,955	0.02

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transportation (2.67%) (2017: 2.42%) (continued)</b>		
231	Norfolk Southern	34,544	0.28
14	Old Dominion Freight Line	1,729	0.01
72	Ryder System	3,467	0.03
739	Union Pacific	102,152	0.82
1,032	United Parcel Service	100,651	0.81
		330,971	2.67
		6,063,984	48.88
	<b>Total Equities</b>	12,321,714	99.32
	<b>Total Transferable Securities (99.32%) (2017: 99.83%)</b>	12,321,714	99.32
	<b>Total Investments (99.32%) (2017: 99.83%)</b>	12,321,714	99.32
	<b>Other Net Assets (0.68%) (2017: 0.17%)</b>	84,816	0.68
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	12,406,530	100.00
			<i>% of Gross Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.57
	Other assets		0.43
			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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.59%) (2017: 99.82%)</b>		
	<b>Equities (99.59%) (2017: 99.82%)</b>		
	<b>Austria (1.53%) (2017: 0.87%)</b>		
	<b>Chemicals (1.27%) (2017: 0.87%)</b>		
2,813	Lenzing	223,493	1.27
	<b>Engineering &amp; Construction (0.16%) (2017: 0.00%)</b>		
1,645	Porr	28,689	0.16
	<b>Machinery, Construction &amp; Mining (0.10%) (2017: 0.00%)</b>		
840	Palfinger	18,648	0.10
		270,830	1.53
	<b>Belgium (3.16%) (2017: 0.96%)</b>		
	<b>Chemicals (1.41%) (2017: 0.00%)</b>		
7,163	Umicore	249,702	1.41
	<b>Engineering &amp; Construction (0.07%) (2017: 0.00%)</b>		
300	Akka Technologies	13,260	0.07
	<b>Entertainment (0.11%) (2017: 0.00%)</b>		
401	Kinopolis Group	19,569	0.11
	<b>Healthcare Products (0.00%) (2017: 0.05%)</b>		
	<b>Real Estate Investment Trusts (0.98%) (2017: 0.00%)</b>		
1,498	Warehouses De Pauw	172,569	0.98
	<b>Semiconductors (0.59%) (2017: 0.91%)</b>		
2,031	Melexis	103,378	0.59
		558,478	3.16
	<b>Finland (8.19%) (2017: 5.09%)</b>		
	<b>Auto Parts &amp; Equipment (0.81%) (2017: 0.87%)</b>		
5,325	Nokian Renkaat	142,816	0.81
	<b>Forest Products &amp; Paper (1.78%) (2017: 0.00%)</b>		
31,209	Stora Enso	314,743	1.78
	<b>Hand &amp; Machine Tools (0.00%) (2017: 0.76%)</b>		
	<b>Machinery — Diversified (0.00%) (2017: 0.59%)</b>		
	<b>Miscellaneous Manufacturers (1.98%) (2017: 1.64%)</b>		
1,933	Uponor	16,662	0.09
23,938	Wartsila	332,619	1.89
		349,281	1.98
	<b>Oil &amp; Gas (2.75%) (2017: 0.00%)</b>		
7,198	Neste	484,857	2.75
	<b>Packaging &amp; Containers (0.00%) (2017: 0.78%)</b>		
	<b>Telecommunications (0.87%) (2017: 0.00%)</b>		
8,971	DNA	153,225	0.87

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.00%) (2017: 0.45%)</b>		
		1,444,922	8.19
	<b>France (21.45%) (2017: 20.10%)</b>		
	<b>Aerospace &amp; Defense (9.07%) (2017: 3.16%)</b>		
10,117	Safran	1,066,332	6.04
5,242	Thales	534,684	3.03
		1,601,016	9.07
	<b>Auto Parts &amp; Equipment (1.08%) (2017: 4.46%)</b>		
1,905	Faurecia	62,999	0.36
4,981	Valeo	127,065	0.72
		190,064	1.08
	<b>Computers (0.89%) (2017: 0.65%)</b>		
1,122	Teleperformance	156,631	0.89
	<b>Consumer Durables &amp; Apparels (5.24%) (2017: 4.31%)</b>		
703	Hermes International	340,814	1.93
2,258	LVMH Moet Hennessy Louis Vuitton	583,016	3.31
		923,830	5.24
	<b>Diversified Financial Services (1.04%) (2017: 0.00%)</b>		
2,981	Eurazeo	184,226	1.04
	<b>Engineering &amp; Construction (0.73%) (2017: 0.41%)</b>		
808	Alten	58,742	0.33
10,046	Altran Technologies	70,372	0.40
		129,114	0.73
	<b>Healthcare Products (0.00%) (2017: 3.97%)</b>		
	<b>Healthcare Services (0.36%) (2017: 0.51%)</b>		
1,092	BioMerieux	62,790	0.36
	<b>Home Furnishings (0.37%) (2017: 0.33%)</b>		
581	SEB	65,537	0.37
	<b>Household Products (0.00%) (2017: 1.29%)</b>		
	<b>Internet (0.28%) (2017: 0.25%)</b>		
403	Iliad	49,428	0.28
	<b>Leisure Time (0.13%) (2017: 0.00%)</b>		
1,010	Beneteau	11,595	0.07
136	Trigano	10,968	0.06
		22,563	0.13
	<b>Pharmaceuticals (0.85%) (2017: 0.67%)</b>		
1,333	Ipsen	150,429	0.85

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities — Electric (0.00%) (2017: 0.09%)</b>		
	<b>Utilities — Electric &amp; Gas (1.41%) (2017: 0.00%)</b>		
5,320	Rubis	249,401	1.41
		3,785,029	21.45
	<b>Germany (20.95%) (2017: 25.27%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2017: 1.02%)</b>		
	<b>Auto Parts &amp; Equipment (2.08%) (2017: 3.15%)</b>		
2,640	Continental	318,780	1.81
1,389	Hella	48,337	0.27
		367,117	2.08
	<b>Chemicals (1.37%) (2017: 6.06%)</b>		
1,601	Fuchs Petrolub	56,035	0.32
2,883	Symrise	185,953	1.05
		241,988	1.37
	<b>Commercial Services (0.44%) (2017: 0.32%)</b>		
642	Sixt	44,426	0.25
256	Wirecard	33,997	0.19
		78,423	0.44
	<b>Computers (0.50%) (2017: 0.80%)</b>		
999	Bechtle	67,782	0.38
718	CANCOM	20,578	0.12
		88,360	0.50
	<b>Consumer Durables &amp; Apparels (2.19%) (2017: 1.47%)</b>		
2,119	Adidas	386,506	2.19
	<b>Entertainment (0.00%) (2017: 0.04%)</b>		
	<b>Household Products (3.23%) (2017: 2.16%)</b>		
6,639	Henkel	569,294	3.23
	<b>Internet (1.23%) (2017: 2.05%)</b>		
5,705	United Internet	217,931	1.23
	<b>Iron &amp; Steel (0.65%) (2017: 0.00%)</b>		
7,677	thyssenkrupp	115,001	0.65
	<b>Leisure Time (1.23%) (2017: 2.07%)</b>		
1,032	CTS Eventim	33,623	0.19
14,891	TUI	183,159	1.04
		216,782	1.23
	<b>Machinery — Diversified (0.68%) (2017: 1.51%)</b>		
2,281	KION Group	101,117	0.57
178	Pfeiffer Vacuum Technology	19,348	0.11
		120,465	0.68

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Machinery, Construction &amp; Mining (0.97%) (2017: 0.00%)</b>		
5,369	Aurelius Equity Opportunities	170,305	0.97
	<b>Other Industrial (0.17%) (2017: 0.62%)</b>		
675	Norma Group	29,147	0.17
	<b>Retail (1.06%) (2017: 0.56%)</b>		
1,646	Fielmann	88,884	0.50
1,817	Hugo Boss	97,973	0.56
		186,857	1.06
	<b>Semiconductors (2.54%) (2017: 2.95%)</b>		
21,506	Infineon Technologies	373,452	2.12
1,035	Siltronic	74,727	0.42
		448,179	2.54
	<b>Software (0.46%) (2017: 0.49%)</b>		
780	CompuGroup Medical	31,543	0.18
526	Nemetschek	50,365	0.28
		81,908	0.46
	<b>Telecommunications (2.15%) (2017: 0.00%)</b>		
8,521	1&1 Drillisch	379,184	2.15
		3,697,447	20.95
	<b>Ireland (3.44%) (2017: 2.08%)</b>		
	<b>Building &amp; Construction Materials (0.53%) (2017: 0.00%)</b>		
2,498	Kingspan Group	93,375	0.53
	<b>Food (0.84%) (2017: 1.84%)</b>		
9,020	Glanbia	147,928	0.84
	<b>Forest Products &amp; Paper (1.72%) (2017: 0.00%)</b>		
13,055	Smurfit Kappa Group	303,660	1.72
	<b>Real Estate Investment Trusts (0.18%) (2017: 0.00%)</b>		
25,152	Hibernia REIT	31,490	0.18
	<b>Transportation (0.17%) (2017: 0.24%)</b>		
7,044	Irish Continental Group	29,937	0.17
		606,390	3.44
	<b>Italy (4.43%) (2017: 6.75%)</b>		
	<b>Auto Parts &amp; Equipment (0.27%) (2017: 0.00%)</b>		
5,344	Brembo	47,535	0.27
	<b>Building &amp; Construction Materials (0.17%) (2017: 0.00%)</b>		
2,050	Buzzi Unicem	30,801	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.32%) (2017: 0.28%)</b>		
406	Brunello Cucinelli	12,200	0.07
1,537	Moncler	44,466	0.25
		56,666	0.32
	<b>Diversified Financial Services (0.85%) (2017: 1.50%)</b>		
25,488	Anima Holding	82,326	0.46
4,430	Banca IFIS	68,399	0.39
		150,725	0.85
	<b>Electronics (0.23%) (2017: 0.26%)</b>		
2,022	Datalogic	41,249	0.23
	<b>Entertainment (0.00%) (2017: 0.19%)</b>		
	<b>Hand &amp; Machine Tools (0.40%) (2017: 0.55%)</b>		
1,294	IMA Industria Macchine Automatiche	70,394	0.40
	<b>Healthcare Products (0.45%) (2017: 0.55%)</b>		
1,111	DiaSorin	78,548	0.45
	<b>Home Furnishings (0.68%) (2017: 0.42%)</b>		
5,416	De' Longhi	119,693	0.68
	<b>Internet (0.13%) (2017: 0.00%)</b>		
519	Reply	22,877	0.13
	<b>Leisure Time (0.09%) (2017: 0.06%)</b>		
1,603	Technogym	15,004	0.09
	<b>Machinery — Diversified (0.37%) (2017: 0.35%)</b>		
534	Biesse	9,169	0.05
3,556	Gima TT	23,192	0.13
1,240	Interpump Group	32,240	0.19
		64,601	0.37
	<b>Oil &amp; Gas Services (0.00%) (2017: 0.28%)</b>		
	<b>Pharmaceuticals (0.24%) (2017: 2.01%)</b>		
3,032	Amplifon	42,600	0.24
	<b>Retail (0.23%) (2017: 0.30%)</b>		
2,330	Salvatore Ferragamo	41,136	0.23
		781,829	4.43
	<b>Netherlands (24.67%) (2017: 22.88%)</b>		
	<b>Aerospace &amp; Defense (5.23%) (2017: 5.57%)</b>		
10,080	Airbus (Listed in France)	846,317	4.79
927	Airbus (Listed in Germany)	77,413	0.44
		923,730	5.23
	<b>Auto Manufacturers (0.46%) (2017: 0.54%)</b>		
946	Ferrari	82,094	0.46



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Closed End Investment Company (0.00%) (2017: 0.55%)</b>		
	<b>Chemicals (3.34%) (2017: 0.00%)</b>		
8,260	Koninklijke	590,094	3.34
	<b>Cosmetics &amp; Personal Care (6.53%) (2017: 4.73%)</b>		
24,311	Unilever	1,152,828	6.53
	<b>Electrical Components &amp; Equipment (0.32%) (2017: 0.54%)</b>		
1,371	TKH Group	55,800	0.32
	<b>Food (0.42%) (2017: 0.82%)</b>		
2,612	Corbion	63,890	0.36
1,191	Wessanen	9,510	0.06
		73,400	0.42
	<b>Miscellaneous Manufactures (0.00%) (2017: 0.76%)</b>		
	<b>Other Industrial (0.06%) (2017: 0.00%)</b>		
356	AMG Advanced Metallurgical Group	10,032	0.06
	<b>Pipelines (1.61%) (2017: 1.47%)</b>		
7,172	Koninklijke Vopak	284,585	1.61
	<b>Retail (0.00%) (2017: 0.29%)</b>		
	<b>Semiconductors (6.70%) (2017: 7.61%)</b>		
2,027	ASM International	73,377	0.42
6,200	ASML Holding	850,392	4.82
13,972	BE Semiconductor Industries	258,175	1.46
		1,181,944	6.70
		4,354,507	24.67
	<b>Portugal (4.27%) (2017: 3.58%)</b>		
	<b>Food (3.75%) (2017: 3.39%)</b>		
64,114	Jeronimo Martins	662,939	3.75
	<b>Forest Products &amp; Paper (0.52%) (2017: 0.19%)</b>		
15,786	Altri	91,559	0.52
		754,498	4.27
	<b>Spain (7.49%) (2017: 12.24%)</b>		
	<b>Auto Parts &amp; Equipment (0.20%) (2017: 0.23%)</b>		
1,616	CIE Automotive	34,647	0.20
	<b>Commercial Services (0.95%) (2017: 0.76%)</b>		
43,341	Prosegur Cash	83,822	0.47
19,062	Prosegur Cia de Seguridad	84,292	0.48
		168,114	0.95
	<b>Engineering &amp; Construction (0.00%) (2017: 0.74%)</b>		
	<b>Forest Products &amp; Paper (0.42%) (2017: 0.00%)</b>		
13,424	Ence Energia y Celulosa	73,630	0.42

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Machinery — Diversified (0.99%) (2017: 0.00%)</b>		
28,204	Zardoya Otis	175,147	0.99
	<b>Media (0.00%) (2017: 0.35%)</b>		
	<b>Pharmaceuticals (2.04%) (2017: 1.83%)</b>		
18,896	Faes Farma	56,121	0.32
13,286	Grifols	304,249	1.72
		360,370	2.04
	<b>Retail (2.89%) (2017: 2.20%)</b>		
22,788	Industria de Diseno Textil	509,312	2.89
	<b>Software (0.00%) (2017: 5.67%)</b>		
	<b>Telecommunication (0.00%) (2017: 0.46%)</b>		
		1,321,220	7.49
	<b>Total Equities</b>	17,575,150	99.58
	<b>Rights (0.01%) (2017: 0.00%)</b>		
	<b>Spain (0.01%) (2017: 0.00%)</b>		
	<b>Pharmaceuticals (0.01%) (2017: 0.00%)</b>		
20,042	Faes Farma	2,053	0.01
	<b>Total Rights</b>	2,053	0.01
	<b>Total Transferable Securities (99.59%) (2017: 99.82%)</b>	17,577,203	99.59
	<b>Total Investments (99.59%) (2017: 99.82%)</b>	17,577,203	99.59
	<b>Other Net Assets (0.41%) (2017: 0.18%)</b>	72,000	0.41
	<b>Net Assets (100.00%) (2017: 100.00%)</b>	17,649,203	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.57
	Other assets		0.43
			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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree India Quality UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.90%) (2017: 101.43%)</b>		
	<b>Equities (100.90%) (2017: 101.43%)</b>		
	<b>India (100.90%) (2017: 101.43%)</b>		
	<b>Agriculture (5.18%) (2017: 4.52%)</b>		
1,331	DCM Shriram	6,452	0.10
725	Godrej Agrovet	5,222	0.08
80,776	ITC	325,869	4.94
127	Venky's India	4,372	0.06
		341,915	5.18
	<b>Airlines (0.74%) (2017: 0.32%)</b>		
2,921	InterGlobe Aviation	48,745	0.74
	<b>Auto Manufacturers (7.89%) (2017: 8.62%)</b>		
39,496	Ashok Leyland	57,987	0.88
441	Eicher Motors	146,284	2.22
380	L&T Technology Services	9,299	0.14
2,872	Maruti Suzuki India	307,110	4.65
		520,680	7.89
	<b>Auto Parts &amp; Equipment (2.65%) (2017: 3.31%)</b>		
3,604	Balkrishna Industries	47,694	0.72
873	Endurance Technologies	16,041	0.24
3,325	Jamna Auto Industries	3,091	0.05
2,383	Minda Industries	11,030	0.17
34,642	Motherson Sumi Systems	82,790	1.26
1,826	Sundram Fasteners	13,990	0.21
		174,636	2.65
	<b>Banks (0.20%) (2017: 0.00%)</b>		
1,449	AU Small Finance Bank	12,912	0.20
	<b>Beverages (1.45%) (2017: 0.21%)</b>		
10,533	United Spirits	95,923	1.45
	<b>Building &amp; Construction Materials (0.45%) (2017: 0.63%)</b>		
1,832	Century Plyboards India	4,667	0.07
1,028	Finolex Industries	8,018	0.12
2,402	Kajaria Ceramics	16,965	0.26
		29,650	0.45
	<b>Chemicals (7.34%) (2017: 7.22%)</b>		
692	Aarti Industries	14,310	0.22
538	Advanced Enzyme Technologies	1,362	0.02
10,246	Asian Paints	201,508	3.05
291	Balaji Amines	1,907	0.03
7,220	Berger Paints India	34,158	0.52
1,436	Bhansali Engineering Polymers	1,818	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (7.34%) (2017: 7.22%) (continued)</b>			
1,059	Bodal Chemicals	1,721	0.03
8,045	Castrol India	17,429	0.26
95	Excel	2,037	0.03
896	GHCL	3,148	0.05
228	I G Petrochemicals	1,357	0.02
4,803	Kansai Nerolac Paints	33,762	0.51
268	Kiri Industries	1,727	0.03
1,376	NOCIL	3,255	0.05
1,860	PI Industries	22,977	0.35
1,650	Rallis India	4,222	0.06
586	Sudarshan Chemical Industries	2,847	0.04
889	Thirumalai Chemicals	1,418	0.02
12,298	UPL	133,567	2.02
		484,530	7.34
<b>Coal (2.43%) (2017: 2.28%)</b>			
46,486	Coal India	160,302	2.43
<b>Commercial Services (2.70%) (2017: 3.41%)</b>			
27,437	Adani Ports & Special Economic Zone	152,364	2.31
820	BLS International Services	1,407	0.02
734	Care Ratings	10,374	0.16
1,496	Quess	14,149	0.21
		178,294	2.70
<b>Computers (11.47%) (2017: 14.34%)</b>			
33,725	Infosys	318,314	4.83
4,293	KPIT Technologies	13,411	0.20
735	Larsen & Toubro Infotech	18,226	0.28
3,468	Mindtree	42,943	0.65
1,097	NIIT Technologies	18,059	0.27
1,360	Persistent Systems	12,129	0.18
12,017	Tata Consultancy Services	325,844	4.94
550	Tata Elxsi	8,039	0.12
		756,965	11.47
<b>Consumer Durables &amp; Apparels (1.12%) (2017: 0.42%)</b>			
590	KPR Mill	4,735	0.07
192	Page Industries	69,410	1.05
		74,145	1.12
<b>Cosmetics &amp; Personal Care (2.58%) (2017: 2.10%)</b>			
1,672	Bajaj	8,841	0.13
2,351	Colgate-Palmolive India	45,244	0.69
18,804	Dabur India	115,991	1.76
		170,076	2.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Diversified Financial Services (3.44%) (2017: 3.70%)</b>		
847	Bajaj Holdings & Investment	35,789	0.54
11,453	Indiabulls Housing Finance	140,072	2.12
6,914	Indiabulls Ventures	38,331	0.58
1,565	Reliance Nippon Life Asset Management	3,559	0.06
19,173	Vakrangee	9,145	0.14
		226,896	3.44
	<b>Electrical Components &amp; Equipment (2.62%) (2017: 2.41%)</b>		
1,488	Amara Raja Batteries	15,833	0.24
1,203	Finolex Cables	7,826	0.12
9,032	Havells India	89,460	1.36
3,145	Siemens	47,160	0.71
3,901	V-Guard Industries	12,748	0.19
		173,027	2.62
	<b>Electronics (0.46%) (2017: 0.00%)</b>		
575	HEG	30,536	0.46
	<b>Energy –Alternate Sources (0.00%) (2017: 0.04%)</b>		
	<b>Engineering &amp; Construction (0.02%) (2017: 0.14%)</b>		
402	Capacit'e Infraprojects	1,433	0.02
	<b>Food (5.45%) (2017: 3.42%)</b>		
1,088	Avanti Feeds	6,010	0.09
2,484	Avenue Supermarts	57,164	0.87
3,990	Balrampur Chini Mills	5,829	0.09
2,194	Britannia Industries	97,904	1.48
356	GlaxoSmithKline Consumer Healthcare	38,985	0.59
404	Heritage Foods	3,051	0.05
2,032	KRBL	8,198	0.13
895	Nestle India	142,103	2.15
		359,244	5.45
	<b>Full Line Insurance (0.00%) (2017: 0.36%)</b>		
	<b>Healthcare Services (0.37%) (2017: 0.23%)</b>		
728	Dr Lal PathLabs	9,492	0.14
1,526	Syngene International	12,245	0.19
1,157	TAKE Solutions	2,468	0.04
		24,205	0.37
	<b>Home Furnishings (1.35%) (2017: 0.56%)</b>		
16,161	Crompton Greaves Consumer Electricals	52,790	0.80
94	Dixon Technologies India	2,777	0.04
650	Symphony	10,862	0.16
1,151	Whirlpool of India	22,925	0.35
		89,354	1.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Household Products (9.93%) (2017: 8.25%)</b>		
14,592	Godrej Consumer Products	169,434	2.57
15,210	Hindustan Unilever	396,432	6.01
16,648	Marico	89,040	1.35
		654,906	9.93
	<b>Internet (0.00%) (2017: 0.10%)</b>		
	<b>Iron &amp; Steel (0.06%) (2017: 0.07%)</b>		
1,742	Jindal Stainless Hisar	2,303	0.04
181	Tata Metaliks	1,608	0.02
		3,911	0.06
	<b>Leisure Time (4.17%) (2017: 5.09%)</b>		
2,291	Bajaj Auto	89,263	1.35
3,452	Hero MotoCorp	153,489	2.33
3,916	TVS Motor	32,042	0.49
		274,794	4.17
	<b>Machinery — Diversified (0.48%) (2017: 0.51%)</b>		
2,279	Cummins India	27,737	0.42
2,143	Greaves Cotton	3,639	0.06
		31,376	0.48
	<b>Media (2.67%) (2017: 3.23%)</b>		
1,632	DB	3,957	0.06
2,963	Jagran Prakashan	4,955	0.08
3,186	Sun TV Network	27,735	0.42
490	TV Today Network	2,618	0.04
20,011	Zee Entertainment Enterprises	136,564	2.07
		175,829	2.67
	<b>Mining (0.47%) (2017: 0.57%)</b>		
7,292	Hindustan Zinc	29,104	0.44
242	Maithan Alloys	1,705	0.03
		30,809	0.47
	<b>Miscellaneous Manufacturers (1.76%) (2017: 1.49%)</b>		
136	Nilkamal	2,882	0.04
4,377	Pidilite Industries	69,456	1.05
674	Solar Industries India	10,508	0.16
1,357	Supreme Industries	22,834	0.35
1,376	VIP Industries	10,178	0.16
		115,858	1.76

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (3.35%) (2017: 5.24%)</b>		
26,770	Bharat Petroleum	139,094	2.11
1,249	Chennai Petroleum	5,304	0.08
21,205	Hindustan Petroleum	76,920	1.16
		221,318	3.35
	<b>Other Consumer, Cyclical (0.13%) (2017: 0.15%)</b>		
2,966	Aegis Logistics	8,671	0.13
	<b>Other Industrial (0.67%) (2017: 0.46%)</b>		
1,212	AIA Engineering	29,116	0.44
210	APL Apollo Tubes	3,505	0.05
1,572	TI Financial Holdings	11,848	0.18
		44,469	0.67
	<b>Pharmaceuticals (5.13%) (2017: 6.76%)</b>		
822	Ajanta Pharma	13,960	0.21
1,444	Alembic Pharmaceuticals	12,404	0.19
997	Alkem Laboratories	27,836	0.42
8,661	Aurobindo Pharma	90,927	1.38
8,295	Cadila Healthcare	41,401	0.63
2,703	Divi's Laboratories	57,403	0.87
3,907	Emami	23,509	0.35
547	Eris Lifesciences	5,384	0.08
2,909	Natco Pharma	28,336	0.43
1,481	Torrent Pharmaceuticals	37,577	0.57
		338,737	5.13
	<b>Pipelines (1.02%) (2017: 0.00%)</b>		
21,044	Petronet LNG	67,565	1.02
	<b>Retail (2.48%) (2017: 1.95%)</b>		
11,358	Titan	151,462	2.30
327	V-Mart Retail	12,141	0.18
		163,603	2.48
	<b>Software (7.61%) (2017: 8.54%)</b>		
547	eClerx Services	8,418	0.13
18,814	HCL Technologies	259,877	3.94
2,790	Hexaware Technologies	13,304	0.20
752	Oracle Financial Services Software	39,937	0.60
1,164	Sonata Software	5,046	0.08
16,335	Tech Mahindra	169,199	2.56
1,953	Zensar Technologies	6,494	0.10
		502,275	7.61

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (0.23%) (2017: 0.00%)</b>		
3,582	Sterlite Technologies	15,056	0.23
	<b>Textile (0.22%) (2017: 0.19%)</b>		
1,638	Indo Count Industries	1,321	0.02
1,014	Jindal Worldwide	1,003	0.02
213	LUX Industries	4,140	0.06
9,357	Welspun India	8,015	0.12
		14,479	0.22
	<b>Transportation (0.00%) (2017: 0.07%)</b>		
	<b>Utilities — Electric &amp; Gas (0.61%) (2017: 0.52%)</b>		
7,728	Indraprastha Gas	29,582	0.45
835	Mahanagar Gas	10,817	0.16
		40,399	0.61
	<b>Total Equities</b>	6,657,523	100.90
	<b>Total Transferable Securities (100.90%) (2017:101.43%)</b>	6,657,523	100.90
	<b>Total Investments (100.90%) (2017: 101.43%)</b>	6,657,523	100.90
	<b>Other Net Liabilities ((0.90%) (2017: (1.43%))</b>	(59,078)	(0.90)
	<b>Net Assets (100.00%) (2017:100.00%)</b>	6,598,445	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.53
	Other assets		0.47
			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

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (96.68%)</b>		
	<b>Corporate Bonds (96.68%)</b>		
	<b>Belgium (2.11%)</b>		
400,000	KBC Group 4.250% */**	387,496	1.12
300,000	KBC Group 5.625% */**	341,806	0.99
		<u>729,302</u>	<u>2.11</u>
	<b>Denmark (2.31%)</b>		
120,000	Danske Bank 5.750% */**	134,349	0.39
500,000	Danske Bank 6.125% */**	436,244	1.26
250,000	Danske Bank 7.000% */**	225,743	0.66
		<u>796,336</u>	<u>2.31</u>
	<b>France (15.15%)</b>		
180,000	BNP Paribas 5.125% */**	155,960	0.45
200,000	BNP Paribas 6.750% */**	196,144	0.57
200,000	BNP Paribas 7.000% */**	190,250	0.55
583,000	BNP Paribas 7.375% */**	586,269	1.70
200,000	BNP Paribas 7.625% */**	203,035	0.59
250,000	Credit Agricole 6.625% */**	244,000	0.71
200,000	Credit Agricole 6.500% */**	232,774	0.67
460,000	Credit Agricole 7.875% */**	459,251	1.33
450,000	Credit Agricole 8.125% */**	462,520	1.34
320,000	Societe Generale 6.000% */**	302,867	0.88
600,000	Societe Generale 6.750% */**	507,245	1.47
440,000	Societe Generale 6.750% */**	508,730	1.47
300,000	Societe Generale 7.375% */**	292,270	0.85
420,000	Societe Generale 7.875% */**	414,859	1.20
470,000	Societe Generale 8.000% */**	471,935	1.37
		<u>5,228,109</u>	<u>15.15</u>
	<b>Germany (3.12%)</b>		
300,000	Deutsche Bank 6.000% */**	279,071	0.81
800,000	Deutsche Bank 6.250% */**	636,948	1.84
200,000	Deutsche Bank 7.500% */**	162,075	0.47
		<u>1,078,094</u>	<u>3.12</u>
	<b>Italy (6.23%)</b>		
740,000	Intesa Sanpaolo 6.250% */**	804,153	2.33
200,000	Intesa Sanpaolo 7.750% */**	238,823	0.69
550,000	UniCredit 6.625% */**	590,222	1.71
580,000	UniCredit 8.000% */**	515,728	1.50
		<u>2,148,926</u>	<u>6.23</u>
	<b>Netherlands (7.44%)</b>		
400,000	ABN AMRO Bank 4.750% */**	398,045	1.15
200,000	ABN AMRO Bank 5.750% */**	232,859	0.68
250,000	Cooperatieve Rabobank 5.500% */**	292,478	0.85

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

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

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Netherlands (7.44%) (continued)</b>			
650,000	Cooperatieve Rabobank 5.500 % */**	760,443	2.20
200,000	ING Groep 6.000% */**	194,621	0.56
230,000	ING Groep 6.500% */**	213,046	0.62
480,000	ING Groep 6.875% */**	477,436	1.38
		2,568,928	7.44
<b>Norway (1.14%)</b>			
401,000	DNB Bank 5.750% */**	392,235	1.14
<b>Spain (13.92%)</b>			
800,000	Banco Bilbao Vizcaya Argentaria 6.750% */**	903,469	2.62
600,000	Banco Bilbao Vizcaya Argentaria 7.000% */**	684,346	1.98
200,000	Banco de Sabadell 6.500% */**	211,384	0.61
400,000	Banco Santander 5.250% */**	405,818	1.17
400,000	Banco Santander 6.250% */**	434,397	1.26
300,000	Banco Santander 6.250% */**	335,940	0.97
800,000	Banco Santander 6.375% */**	765,560	2.22
200,000	Banco Santander 6.750% */**	231,717	0.67
200,000	Bankia 6.000% */**	215,198	0.62
400,000	CaixaBank 5.250% */**	388,614	1.13
200,000	CaixaBank 6.750% */**	230,173	0.67
		4,806,616	13.92
<b>Sweden (2.24%)</b>			
200,000	Skandinaviska Enskilda Banken 5.750% */**	194,883	0.56
400,000	Svenska Handelsbanken 5.250% */**	385,079	1.12
200,000	Swedbank 5.500% */**	194,854	0.56
		774,816	2.24
<b>Switzerland (14.78%)</b>			
530,000	Credit Suisse Group 6.250% */**	503,410	1.46
250,000	Credit Suisse Group 6.250% */**	237,458	0.69
1,200,000	Credit Suisse Group 7.125% */**	1,192,875	3.46
200,000	Credit Suisse Group 7.250% */**	189,787	0.55
240,000	Credit Suisse Group 7.500% */**	244,752	0.71
200,000	Credit Suisse Group 7.500% */**	203,960	0.59
400,000	UBS Group Funding Switzerland 5.750% */**	484,695	1.40
500,000	UBS Group Funding Switzerland 6.875% */**	479,585	1.39
290,000	UBS Group Funding Switzerland 6.875% */**	290,020	0.84
563,000	UBS Group Funding Switzerland 7.000% */**	572,123	1.66
700,000	UBS Group Funding Switzerland 7.125% */**	702,599	2.03
		5,101,264	14.78
<b>United Kingdom (28.24%)</b>			
410,000	Barclays 5.875% */**	473,112	1.37
200,000	Barclays 6.625% */**	194,648	0.56
500,000	Barclays 7.250% */**	634,603	1.84

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

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

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
<b>United Kingdom (28.24%) (continued)</b>				
318,000	Barclays 7.875% */**	404,704	1.17	
220,000	Barclays 7.875% */**	220,342	0.64	
275,000	Barclays 8.000% */**	332,730	0.96	
170,000	HSBC Holdings 4.750% */**	175,302	0.51	
200,000	HSBC Holdings 5.250% */**	226,683	0.66	
800,000	HSBC Holdings 6.000% */**	966,571	2.80	
440,000	HSBC Holdings 6.000% */**	401,138	1.16	
580,000	HSBC Holdings 6.375% */**	557,428	1.61	
200,000	HSBC Holdings 6.875% */**	205,550	0.60	
200,000	Lloyds Banking Group 7.000% */**	254,203	0.74	
960,000	Lloyds Banking Group 7.500% */**	923,343	2.68	
411,000	Lloyds Banking Group 7.625% */**	537,569	1.56	
220,000	Lloyds Banking Group 7.875% */**	299,809	0.87	
227,000	Nationwide Building Society 6.875% */**	290,625	0.84	
520,000	Royal Bank of Scotland Group 7.500% */**	516,401	1.50	
400,000	Royal Bank of Scotland Group 8.000% */**	398,770	1.15	
535,000	Royal Bank of Scotland Group 8.625% */**	554,260	1.61	
432,000	Standard Chartered 7.500% */**	432,281	1.25	
750,000	Standard Chartered 7.750% */**	745,935	2.16	
		9,746,007	28.24	
	<b>Total Corporate Bonds</b>	33,370,633	96.68	
	<b>Total Transferable Securities (96.68%)</b>	33,370,633	96.68	
<b>Financial Derivative Instruments ((0.02)%)</b>				
<b>Open Forward Foreign Currency Exchange Contracts ((0.02)%)</b>				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2019	EUR 169,941	GBP 151,000	1,955	0.01
03/01/2019	EUR 1,169,017	USD 1,327,800	8,561	0.02
03/01/2019	GBP 675,470	EUR 760,200	(8,744)	(0.02)
03/01/2019	GBP 1,165,089	USD 1,489,500	(5,643)	(0.02)
03/01/2019	USD 686,039	EUR 604,000	(4,424)	(0.01)
03/01/2019	USD 171,934	GBP 134,500	635	0.00
			11,151	0.03
			(18,811)	(0.05)
	<b>Net unrealised loss on open forward foreign currency exchange contracts</b>		(7,660)	(0.02)
	<b>Total Financial Derivative Instruments</b>		(7,660)	(0.02)
	<b>Total Investments (96.66%)</b>		33,362,973	96.66
	<b>Other Net Assets (3.34%)</b>		1,157,041	3.34
	<b>Net Assets (100.00%)</b>		34,520,014	100.00

---

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

---

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

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.58
Over the counter financial derivative instruments	0.03
Other assets	3.39
	<hr/>
	100.00
	<hr/>

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

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

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.00%)</b>		
	<b>Government Bonds (99.00%)</b>		
	<b>United States (99.00%)</b>		
8,240,000	United States Treasury Bill Zero Coupon 10/01/2019*	8,235,882	10.92
14,910,000	United States Treasury Bill Zero Coupon 24/01/2019	14,889,248	19.75
9,280,000	United States Treasury Bill Zero Coupon 07/02/2019	9,258,111	12.28
7,050,000	United States Treasury Bill Zero Coupon 07/03/2019	7,020,218	9.31
17,450,000	United States Treasury Bill Zero Coupon 21/03/2019*	17,361,670	23.02
9,260,000	United States Treasury Bill Zero Coupon 04/04/2019	9,202,702	12.20
8,750,000	United States Treasury Bill Zero Coupon 18/04/2019	8,688,457	11.52
	<b>Total Government Bonds</b>	<b>74,656,288</b>	<b>99.00</b>
	<b>Total Transferable Securities (99.00%)</b>	<b>74,656,288</b>	<b>99.00</b>
	<b>Financial Derivative Instruments ((1.65)%)</b>		
	<b>Index Options Written ((1.65)%)</b>		
<i>Notional Amount USD</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
76,292,626	Put at 2,480 of S&P500 Index Expiring January 2019	(1,246,076)	(1.65)
	<b>Total Index Options Written</b>	<b>(1,246,076)</b>	<b>(1.65)</b>
	<b>Total Financial Derivative Instruments</b>	<b>(1,246,076)</b>	<b>(1.65)</b>
	<b>Total Investments (97.35%)</b>	<b>73,410,212</b>	<b>97.35</b>
	<b>Other Net Assets (2.65%)</b>	<b>1,996,616</b>	<b>2.65</b>
	<b>Net Assets (100.00%)</b>	<b>75,406,828</b>	<b>100.00</b>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		87.94
	Other assets		12.06
			<b>100.00</b>

The counterparty to index options written is BNP Paribas.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

\* The Fund pledged fixed income securities to BNP Paribas with a total nominal holding of 4,608,000 and a market value of USD4,550,565 as collateral in respect of open index options written by the Fund as of 31 December 2018.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (98.47%)</b>		
	<b>Corporate Bonds (58.77%)</b>		
	<b>Denmark (3.55%)</b>		
110,000	Danske Bank 0.875% 22/05/2023	106,129	3.55
	<b>France (10.34%)</b>		
110,000	BPCE 0.875% 31/01/2024	98,074	3.28
110,000	Credit Agricole Home Loan SFH 1.250% 24/03/2031	101,186	3.39
50,000	Electricite de France 4.625% 11/09/2024	59,850	2.00
50,000	La Banque Postale Home Loan SFH 0.375% 24/01/2025	49,917	1.67
		309,027	10.34
	<b>Germany (8.48%)</b>		
100,000	HeidelbergCement 1.500% 07/02/2025	99,165	3.32
104,000	Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	104,626	3.50
50,000	Volkswagen Financial Services 1.375% 16/10/2023	49,468	1.66
		253,259	8.48
	<b>Luxembourg (3.45%)</b>		
101,000	European Financial Stability Facility 0.950% 14/02/2028	103,218	3.45
	<b>Netherlands (13.87%)</b>		
100,000	ABN AMRO Bank 1.375% 12/01/2037	99,125	3.32
100,000	Allianz Finance II 5.750% 08/07/2041*	110,881	3.72
30,000	BNG Bank 1.000% 12/01/2026	31,085	1.04
100,000	ING Bank 3.625% 25/02/2026*	105,630	3.53
25,000	innogy Finance 1.500% 31/07/2029	24,015	0.80
20,000	Volkswagen International Finance 2.500%*/**	19,190	0.64
25,000	Vonovia Finance 1.500% 31/03/2025	24,552	0.82
		414,478	13.87
	<b>Portugal (3.32%)</b>		
100,000	Galp Gas Natural Distribuicao 1.375% 19/09/2023	99,111	3.32
	<b>Spain (3.18%)</b>		
100,000	Banco de Sabadell 0.875% 05/03/2023	95,176	3.18
	<b>Supranational (2.36%)</b>		
56,000	European Investment Bank 3.000% 14/10/2033	70,532	2.36
	<b>United Kingdom (10.22%)</b>		
100,000	Coca-Cola European Partners 1.875% 18/03/2030	100,547	3.36
100,000	Mondi Finance 1.625% 27/04/2026	98,461	3.29
100,000	Sky 2.500% 15/09/2026	106,367	3.57
		305,375	10.22
	<b>Total Corporate Bonds</b>	<b>1,756,305</b>	<b>58.77</b>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Government Bonds (39.70%)</b>			
<b>Austria (0.68%)</b>			
5,000	Republic of Austria Government Bond 0.750% 20/10/2026	5,172	0.17
10,000	Republic of Austria Government Bond 4.150% 15/03/2037	15,198	0.51
		20,370	0.68
<b>Belgium (1.36%)</b>			
10,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	10,164	0.34
10,000	Kingdom of Belgium Government Bond 4.250% 28/03/2041	14,991	0.50
10,000	Kingdom of Belgium Government Bond 5.000% 28/03/2035	15,379	0.52
		40,534	1.36
<b>Finland (0.37%)</b>			
10,000	Finland Government Bond 2.000% 15/04/2024	11,100	0.37
<b>France (0.33%)</b>			
5,000	French Republic Government Bond Zero Coupon 25/03/2023	5,031	0.17
5,000	French Republic Government Bond 1.750% 25/05/2066	4,838	0.16
		9,869	0.33
<b>Germany (6.77%)</b>			
2,000	Bundesrepublik Deutschland Bundesanleihe 1.250% 15/08/2048	2,197	0.07
20,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 04/07/2044	27,751	0.93
30,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	42,245	1.42
15,000	Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	23,649	0.79
20,000	Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	32,607	1.09
8,000	Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	12,872	0.43
30,000	State of Lower Saxony 0.750% 15/02/2028	30,284	1.01
30,000	State of North Rhine-Westphalia Germany 0.950% 13/03/2028	30,764	1.03
		202,369	6.77
<b>Ireland (0.45%)</b>			
13,000	Ireland Government Bond 1.000% 15/05/2026	13,394	0.45

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (15.95%)</b>			
11,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/11/2021	10,826	0.36
11,000	Italy Buoni Poliennali Del Tesoro 0.450% 01/06/2021	10,925	0.37
12,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	11,445	0.38
10,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	9,842	0.33
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	9,755	0.33
10,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	9,997	0.33
13,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	12,022	0.40
10,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	10,037	0.34
10,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	10,021	0.34
10,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	9,569	0.32
14,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	13,452	0.45
13,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	12,414	0.42
12,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	11,952	0.40
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	12,804	0.43
10,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	9,574	0.32
13,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	12,522	0.42
10,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	10,332	0.35
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	10,299	0.34
15,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	15,391	0.52
5,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	4,956	0.17
10,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	10,654	0.36
10,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/05/2021	10,675	0.36
11,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	11,779	0.39
14,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	15,269	0.51
10,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/09/2020	10,581	0.35
10,000	Italy Buoni Poliennali Del Tesoro 4.250% 01/03/2020	10,454	0.35
15,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/02/2020	15,673	0.52
10,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	11,202	0.37
17,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	19,126	0.64
14,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	15,994	0.54
10,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	10,977	0.37
18,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	20,445	0.68
10,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	11,169	0.37
10,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	11,631	0.39
10,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	11,463	0.38
10,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	11,478	0.38
10,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	13,088	0.44
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	13,436	0.45
10,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	13,347	0.45
10,000	Italy Certificati di Credito del Tesoro Zero Coupon 30/03/2020	9,962	0.33
		<u>476,538</u>	<u>15.95</u>
<b>Poland (0.34%)</b>			
10,000	Republic of Poland Government International Bond 0.500% 20/12/2021	10,135	0.34



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Portugal (0.37%)</b>		
10,000	Portugal Obrigacoes do Tesouro 2.875% 21/07/2026	11,088	0.37
	<b>Romania (0.36%)</b>		
10,000	Romanian Government International Bond 2.875% 28/10/2024	10,906	0.36
	<b>Spain (12.72%)</b>		
10,000	Autonomous Community of Madrid Spain 0.747% 30/04/2022	10,187	0.34
10,000	Spain Government Bond 1.300% 31/10/2026	10,165	0.34
19,000	Spain Government Bond 1.400% 30/04/2028	19,086	0.64
7,000	Spain Government Bond 1.400% 30/07/2028	6,992	0.23
19,000	Spain Government Bond 1.450% 31/10/2027	19,274	0.64
10,000	Spain Government Bond 1.500% 30/04/2027	10,228	0.34
14,000	Spain Government Bond 1.600% 30/04/2025	14,748	0.49
19,000	Spain Government Bond 1.950% 30/04/2026	20,279	0.68
17,000	Spain Government Bond 1.950% 30/07/2030	17,535	0.59
10,000	Spain Government Bond 2.150% 31/10/2025	10,845	0.36
10,000	Spain Government Bond 2.350% 30/07/2033	10,505	0.35
8,000	Spain Government Bond 2.750% 31/10/2024	8,964	0.30
11,000	Spain Government Bond 2.900% 31/10/2046	11,792	0.39
5,000	Spain Government Bond 3.450% 30/07/2066	5,714	0.19
15,000	Spain Government Bond 3.800% 30/04/2024	17,553	0.59
15,000	Spain Government Bond 4.200% 31/01/2037	19,735	0.66
18,000	Spain Government Bond 4.650% 30/07/2025	22,424	0.76
14,000	Spain Government Bond 4.700% 30/07/2041	19,784	0.66
10,000	Spain Government Bond 4.800% 31/01/2024	12,164	0.41
9,000	Spain Government Bond 4.900% 30/07/2040	12,986	0.43
15,000	Spain Government Bond 5.150% 31/10/2028	20,119	0.67
10,000	Spain Government Bond 5.150% 31/10/2044	15,112	0.51
16,000	Spain Government Bond 5.750% 30/07/2032	23,661	0.80
14,000	Spain Government Bond 5.900% 30/07/2026	18,948	0.63
15,000	Spain Government Bond 6.000% 31/01/2029	21,413	0.72
		380,213	12.72
	<b>Total Government Bonds</b>	1,186,516	39.70
	<b>Total Transferable Securities (98.47%)</b>	2,942,821	98.47
	<b>Total Investments (98.47%)</b>	2,942,821	98.47
	<b>Other Net Assets (1.53%)</b>	45,609	1.53
	<b>Net Assets (100%)</b>	2,988,430	100.00

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

---

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

---

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.80
Other assets	3.20
	<hr/>
	100.00
	<hr/> <hr/>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (98.61%)</b>		
	<b>Government Bonds (98.61%)</b>		
	<b>Austria (2.39%)</b>		
29,000	Republic of Austria Government Bond 0.750% 20/10/2026	29,998	1.00
5,000	Republic of Austria Government Bond 1.500% 02/11/2086	4,731	0.16
25,000	Republic of Austria Government Bond 6.250% 15/07/2027	37,389	1.23
		72,118	2.39
	<b>Belgium (7.94%)</b>		
10,000	Kingdom of Belgium Government Bond 0.500% 22/10/2024	10,179	0.34
22,000	Kingdom of Belgium Government Bond 0.800% 22/06/2025	22,724	0.75
30,000	Kingdom of Belgium Government Bond 0.800% 22/06/2027	30,413	1.01
20,000	Kingdom of Belgium Government Bond 0.800% 22/06/2028	20,058	0.67
44,000	Kingdom of Belgium Government Bond 1.000% 22/06/2026	45,689	1.52
10,000	Kingdom of Belgium Government Bond 1.900% 22/06/2038	10,660	0.35
10,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	10,164	0.34
17,000	Kingdom of Belgium Government Bond 2.600% 22/06/2024	19,324	0.64
10,000	Kingdom of Belgium Government Bond 4.500% 28/03/2026	12,912	0.43
40,000	Kingdom of Belgium Government Bond 5.500% 28/03/2028	57,116	1.89
		239,239	7.94
	<b>Finland (1.08%)</b>		
20,000	Finland Government Bond 0.500% 15/04/2026	20,404	0.68
10,000	Finland Government Bond 2.750% 04/07/2028	12,119	0.40
		32,523	1.08
	<b>France (16.33%)</b>		
44,000	French Republic Government Bond 0.250% 25/11/2026	43,378	1.44
34,000	French Republic Government Bond 0.500% 25/05/2026	34,364	1.14
31,000	French Republic Government Bond 0.750% 25/05/2028	31,275	1.04
7,000	French Republic Government Bond 0.750% 25/11/2028	7,029	0.23
43,000	French Republic Government Bond 1.000% 25/05/2027	44,717	1.49
10,000	French Republic Government Bond 1.500% 25/05/2031	10,655	0.35
10,000	French Republic Government Bond 1.750% 25/05/2066	9,677	0.32
11,000	French Republic Government Bond 2.000% 25/05/2048	11,948	0.40
22,000	French Republic Government Bond 2.500% 25/05/2030	25,966	0.86
42,000	French Republic Government Bond 2.750% 25/10/2027	50,067	1.66
12,000	French Republic Government Bond 3.250% 25/05/2045	16,503	0.55
5,000	French Republic Government Bond 3.500% 25/04/2026	6,163	0.20
12,000	French Republic Government Bond 4.000% 25/10/2038	17,737	0.59
8,000	French Republic Government Bond 4.000% 25/04/2055	12,902	0.43
7,000	French Republic Government Bond 4.000% 25/04/2060	11,562	0.38
17,000	French Republic Government Bond 4.500% 25/04/2041	27,206	0.90
14,000	French Republic Government Bond 4.750% 25/04/2035	21,624	0.72
38,000	French Republic Government Bond 5.500% 25/04/2029	56,187	1.87
10,000	French Republic Government Bond 5.650% 15/02/2024	12,535	0.42

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>France (16.33%) (continued)</b>			
25,000	French Republic Government Bond 5.750% 25/10/2032	40,442	1.34
		491,937	16.33
<b>Germany (11.76%)</b>			
20,000	Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	20,322	0.67
10,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2026	10,398	0.35
17,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	17,574	0.58
10,000	Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	10,296	0.34
10,000	Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2024	10,693	0.35
10,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 04/07/2044	13,875	0.46
10,000	Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	14,082	0.47
10,000	Bundesrepublik Deutschland Bundesanleihe 3.250% 04/07/2042	15,393	0.51
19,000	Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	29,956	0.99
30,000	Bundesrepublik Deutschland Bundesanleihe 4.250% 04/07/2039	50,481	1.68
15,000	Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2028	21,465	0.71
15,000	Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	24,455	0.81
20,000	Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	36,193	1.20
33,000	Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	53,097	1.76
16,000	Bundesrepublik Deutschland Bundesanleihe 6.250% 04/01/2030	26,389	0.88
		354,669	11.76
<b>Ireland (1.14%)</b>			
23,000	Ireland Government Bond 1.000% 15/05/2026	23,697	0.79
10,000	Ireland Government Bond 2.000% 18/02/2045	10,556	0.35
		34,253	1.14
<b>Italy (32.36%)</b>			
20,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/04/2021	19,706	0.65
30,000	Italy Buoni Poliennali Del Tesoro 0.350% 15/06/2020	29,973	0.99
21,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/11/2021	20,667	0.69
28,000	Italy Buoni Poliennali Del Tesoro 0.450% 01/06/2021	27,809	0.92

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (32.36%) (continued)</b>			
13,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	12,399	0.41
17,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	16,732	0.56
11,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	10,731	0.36
13,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	12,687	0.42
18,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	17,994	0.60
14,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	12,947	0.43
18,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	18,067	0.60
16,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	16,033	0.53
13,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	12,564	0.42
11,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	10,526	0.35
17,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	16,334	0.54
14,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	13,369	0.44
5,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	4,332	0.14
13,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	12,948	0.43
15,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	14,774	0.49
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	12,446	0.41
15,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	14,448	0.48
21,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	21,697	0.72
14,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	13,673	0.45
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	10,299	0.34
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	9,342	0.31
17,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	17,443	0.58
17,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	15,092	0.50
8,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	6,867	0.23
5,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	4,872	0.16
4,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	3,965	0.13
6,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	6,372	0.21
30,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	31,963	1.06
29,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/05/2021	30,959	1.03
32,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	34,266	1.14
17,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	18,541	0.62
15,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/09/2020	15,871	0.53
7,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	7,771	0.26
20,000	Italy Buoni Poliennali Del Tesoro 4.250% 01/03/2020	20,908	0.69
20,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/02/2020	20,897	0.69
16,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	17,923	0.59
16,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	18,001	0.60
17,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	19,421	0.64
29,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	31,832	1.06
23,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	26,125	0.87
15,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	17,727	0.59
4,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	4,833	0.16
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	23,455	0.78
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	24,424	0.81
6,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	7,344	0.24
6,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	7,384	0.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Italy (32.36%) (continued)</b>			
11,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	13,509	0.45
17,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	20,831	0.69
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	20,634	0.68
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	20,660	0.69
5,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	6,490	0.22
13,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	17,057	0.57
15,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	19,632	0.65
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	13,436	0.45
12,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	16,017	0.53
10,000	Italy Certificati di Credito del Tesoro Zero Coupon 30/03/2020	9,962	0.33
		<u>974,981</u>	<u>32.36</u>
<b>Luxembourg (0.20%)</b>			
6,000	Luxembourg Government Bond 0.625% 01/02/2027	6,107	0.20
<b>Netherlands (0.87%)</b>			
20,000	Netherlands Government Bond 0.500% 15/07/2026	20,536	0.68
4,000	Netherlands Government Bond 5.500% 15/01/2028	5,873	0.19
		<u>26,409</u>	<u>0.87</u>
<b>Portugal (1.21%)</b>			
10,000	Portugal Obrigacoes do Tesouro 2.875% 15/10/2025	11,137	0.37
12,000	Portugal Obrigacoes do Tesouro 2.875% 21/07/2026	13,305	0.44
10,000	Portugal Obrigacoes do Tesouro 4.125% 14/04/2027	12,011	0.40
		<u>36,453</u>	<u>1.21</u>
<b>Slovakia (0.25%)</b>			
7,000	Slovakia Government Bond 1.875% 09/03/2037	7,455	0.25
<b>Slovenia (0.17%)</b>			
5,000	Slovenia Government Bond 1.250% 22/03/2027	5,154	0.17
<b>Spain (22.91%)</b>			
34,000	Spain Government Bond 1.300% 31/10/2026	34,560	1.15
23,000	Spain Government Bond 1.400% 30/04/2028	23,104	0.77
10,000	Spain Government Bond 1.400% 30/07/2028	9,989	0.33
25,000	Spain Government Bond 1.450% 31/10/2027	25,360	0.84
19,000	Spain Government Bond 1.500% 30/04/2027	19,434	0.64
27,000	Spain Government Bond 1.600% 30/04/2025	28,442	0.94
23,000	Spain Government Bond 1.950% 30/04/2026	24,548	0.81
25,000	Spain Government Bond 1.950% 30/07/2030	25,787	0.86
28,000	Spain Government Bond 2.150% 31/10/2025	30,365	1.01
11,000	Spain Government Bond 2.350% 30/07/2033	11,555	0.38
8,000	Spain Government Bond 2.700% 31/10/2048	8,157	0.27
34,000	Spain Government Bond 2.750% 31/10/2024	38,096	1.27
26,000	Spain Government Bond 2.900% 31/10/2046	27,872	0.92

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Spain (22.91%) (continued)</b>			
9,000	Spain Government Bond 3.450% 30/07/2066	10,284	0.34
36,000	Spain Government Bond 3.800% 30/04/2024	42,127	1.41
22,000	Spain Government Bond 4.200% 31/01/2037	28,945	0.96
32,000	Spain Government Bond 4.650% 30/07/2025	39,865	1.32
28,000	Spain Government Bond 4.700% 30/07/2041	39,569	1.31
30,000	Spain Government Bond 4.800% 31/01/2024	36,492	1.21
17,000	Spain Government Bond 4.900% 30/07/2040	24,528	0.81
35,000	Spain Government Bond 5.150% 31/10/2028	46,944	1.57
14,000	Spain Government Bond 5.150% 31/10/2044	21,157	0.70
18,000	Spain Government Bond 5.750% 30/07/2032	26,619	0.88
27,000	Spain Government Bond 5.900% 30/07/2026	36,543	1.22
21,000	Spain Government Bond 6.000% 31/01/2029	29,979	0.99
		690,321	22.91
	<b>Total Government Bonds</b>	2,971,619	98.61
	<b>Total Transferable Securities (98.61%)</b>	2,971,619	98.61
	<b>Total Investments (98.61%)</b>	2,971,619	98.61
	<b>Other Net Assets (1.39%)</b>	41,766	1.39
	<b>Net Assets (100.00%)</b>	3,013,385	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			96.08
Other assets			3.92
			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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (98.94%)</b>		
	<b>Equities (98.94%)</b>		
	<b>Japan (98.94%)</b>		
	<b>Advertising (0.17%)</b>		
100	AOI TYO Holdings	721	0.04
200	Relia	1,650	0.09
100	Tow	643	0.04
		3,014	0.17
	<b>Agriculture (0.34%)</b>		
500	Feed One	811	0.05
200	Hokuto	3,511	0.20
100	Yamatane	1,534	0.09
		5,856	0.34
	<b>Auto Manufacturers (0.21%)</b>		
100	Kyokuto Kaihatsu Kogyo	1,284	0.07
200	Shinmaywa Industries	2,443	0.14
		3,727	0.21
	<b>Auto Parts &amp; Equipment (5.33%)</b>		
200	Aisan Industry	1,351	0.08
200	Daikyonishikawa	1,972	0.11
200	Exedy	4,906	0.28
100	FCC	2,349	0.13
200	Futaba Industrial	1,004	0.06
100	G-Tekt	1,334	0.08
100	H-One	895	0.05
100	IJT Technology Holdings	551	0.03
100	Imasen Electric Industrial	891	0.05
100	Kasai Kogyo	748	0.04
200	Keihin	3,361	0.19
100	KYB	2,421	0.14
100	Mitsuba	564	0.03
200	Musashi Seimitsu Industry	2,804	0.16
600	NHK Spring	5,277	0.30
200	Nifco	4,740	0.27
200	Nissin Kogyo	2,548	0.15
100	Pacific Industrial	1,338	0.08
100	Piolax	2,010	0.12
300	Press Kogyo	1,477	0.08
200	Sanoh Industrial	1,006	0.06
100	Showa	1,180	0.07
200	Sumitomo Riko	1,661	0.10
100	Taiho Kogyo	872	0.05
400	Tokai Rika	6,650	0.38
100	Topre	1,997	0.11



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Auto Parts &amp; Equipment (5.33%) (continued)</b>			
400	Toyo Tire	5,013	0.29
300	Toyoda Gosei	5,947	0.34
600	Toyota Boshoku	8,974	0.51
100	TPR	2,044	0.12
100	TS Tech	2,753	0.16
100	Unipres	1,696	0.10
500	Yokohama Rubber	9,411	0.54
100	Yorozu	1,261	0.07
		93,006	5.33
<b>Banks (6.26%)</b>			
200	77 Bank	3,476	0.20
100	Akita Bank	1,986	0.11
50	Awa Bank	1,313	0.08
100	Bank of Saga	1,610	0.09
100	Bank of the Ryukyus	1,036	0.06
400	Chugoku Bank	3,380	0.19
150	Daishi Hokuetsu Financial Group	4,156	0.24
100	Ehime Bank	986	0.06
100	Eighteenth Bank	2,250	0.13
800	FIDEA Holdings	977	0.06
200	First Bank of Toyama	705	0.04
100	Fukui Bank	1,448	0.08
1,100	Gunma Bank	4,602	0.26
1,600	Hachijuni Bank	6,577	0.38
800	Hiroshima Bank	4,251	0.24
100	Hokkoku Bank	3,190	0.18
400	Hokuhoku Financial Group	4,517	0.26
500	Hyakugo Bank	1,782	0.10
100	Hyakujushi Bank	2,365	0.14
700	Iyo Bank	3,701	0.21
600	Jimoto Holdings	689	0.04
100	Juroku Bank	2,085	0.12
500	Keiyo Bank	3,217	0.18
200	Kiyo Bank	2,842	0.16
1,200	Kyushu Financial Group	4,550	0.26
100	Miyazaki Bank	2,652	0.15
100	Musashino Bank	2,318	0.13
100	Nanto Bank	1,954	0.11
500	Nishi-Nippon Financial Holdings	4,366	0.25
1,400	North Pacific Bank	3,752	0.22
100	Ogaki Kyoritsu Bank	2,002	0.12
500	San-In Godo Bank	3,509	0.20
1,300	Senshu Ikeda Holdings	3,555	0.20
100	Shiga Bank	2,345	0.14
100	Shikoku Bank	1,077	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Banks (6.26%) (continued)</b>			
600	Suruga Bank	2,220	0.13
600	Toho Bank	1,712	0.10
100	Tokyo Kiraboshi Financial Group	1,547	0.09
300	TOMONY Holdings	1,110	0.06
100	Towa Bank	678	0.04
100	Yamagata Bank	1,904	0.11
500	Yamaguchi Financial Group	4,808	0.28
		109,200	6.26
<b>Beverages (0.59%)</b>			
100	Ito En	4,489	0.26
100	Sapporo Holdings	2,090	0.12
300	Takara Holdings	3,658	0.21
		10,237	0.59
<b>Building &amp; Construction Materials (2.06%)</b>			
200	Bunka Shutter	1,302	0.07
100	Central Glass	1,974	0.11
300	CI Takiron	1,594	0.09
100	Cleanup	587	0.03
100	Daiken	1,812	0.10
100	Fujimi	1,922	0.11
300	Fujitec	3,229	0.19
300	Geostr	1,148	0.07
130	Nichias	2,229	0.13
100	Nichiha	2,519	0.14
100	Nisshin Fudosan	415	0.02
100	Noritz	1,431	0.08
200	Okabe	1,597	0.09
600	Sanwa Holdings	6,830	0.39
100	Sinko Industries	1,351	0.08
100	Sumitomo Osaka Cement	4,111	0.24
100	Takara Standard	1,500	0.09
200	Toli	454	0.03
		36,005	2.06
<b>Chemicals (7.37%)</b>			
300	ADEKA	4,356	0.25
200	Aica Kogyo	6,708	0.38
200	Chugoku Marine Paints	1,653	0.10
100	Dai Nippon Toryo	890	0.05
100	Dainichiseika Color & Chemicals Manufacturing	2,484	0.14
300	Denka	8,504	0.49
400	DIC	12,286	0.70
100	Fuso Chemical	1,801	0.10
100	Harima Chemicals	844	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (7.37%) (continued)</b>			
100	JCU	1,270	0.07
200	Kaneka	7,182	0.41
100	Kanto Denka Kogyo	726	0.04
100	KH Neochem	2,098	0.12
100	Koatsu Gas Kogyo	781	0.04
100	Konishi	1,503	0.09
200	Kumiai Chemical Industry	1,181	0.07
45	Kureha	2,498	0.14
200	Lintec	4,311	0.25
100	Moriroku Holdings	2,461	0.14
100	Nihon Nohyaku	465	0.03
200	Nihon Parkerizing	2,319	0.13
100	Nippon Fine Chemicals	937	0.05
600	Nippon Kayaku	7,662	0.44
100	Nippon Shokubai	6,389	0.37
200	NOF	6,845	0.39
100	Osaka Organic Chemical Industry	988	0.06
100	Osaka Soda	2,240	0.13
200	Riken Technos	829	0.05
100	Sakai Chemical Industry	2,055	0.12
100	Sakata INX	1,106	0.06
100	Sanyo Chemical Industries	4,621	0.27
100	Shikoku Chemicals	939	0.05
100	T Hasegawa	1,421	0.08
100	Taiyo Holdings	2,821	0.16
400	Toagosei	4,419	0.25
100	Tokuyama	2,207	0.13
100	Tokyo Ohka Kogyo	2,692	0.15
200	Toyo Ink SC Holdings	4,455	0.26
300	Ube Industries	6,109	0.35
400	Zeon	3,668	0.21
		128,724	7.37
<b>Commercial Services (2.90%)</b>			
100	Aeon Delight	3,354	0.19
100	Altech	1,522	0.09
100	Asante	1,828	0.10
100	Benefit One	3,076	0.18
300	Benesse Holdings	7,651	0.44
100	Funai Soken Holdings	1,497	0.09
100	Future	1,354	0.08
100	Intage Holdings	813	0.05
100	Inui	720	0.04
100	JAC Recruitment	1,705	0.10
100	Kanamoto	2,633	0.15
200	Kyoritsu Printing	354	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Commercial Services (2.90%) (continued)</b>			
100	Link And Motivation	769	0.04
100	Meiko Network Japan	817	0.05
100	NichiiGakkan	942	0.05
100	Nippon Air Conditioning Services	657	0.04
800	Nippon Parking Development	1,035	0.06
100	Nissin	1,631	0.09
100	Nomura	2,300	0.13
100	Outsourcing	963	0.05
100	Prestige International	1,084	0.06
100	Quick	1,166	0.07
600	Riso Kyoiku	2,499	0.14
200	Tanseisha	1,976	0.11
100	TechnoPro Holdings	4,124	0.24
200	Tokyo Individualized Educational Institute	1,859	0.11
300	Toppan Forms	2,365	0.13
		50,694	2.90
<b>Computers (1.97%)</b>			
200	Bell System24 Holdings	2,355	0.13
100	DTS	3,199	0.18
100	Elecom	2,548	0.15
100	Ferrotec Holdings	716	0.04
100	Ines	1,040	0.06
100	Information Services International-Dentsu	2,506	0.14
100	JBCC Holdings	1,447	0.08
300	MCJ	1,813	0.10
200	NEC Networks & System Integration	4,450	0.26
100	NET One Systems	1,763	0.10
200	Nihon Unisys	4,468	0.26
200	NS Solutions	4,812	0.28
100	SRA Holdings	2,391	0.14
200	Wacom	831	0.05
		34,339	1.97
<b>Consumer Durables &amp; Apparels (1.15%)</b>			
500	Asics	6,403	0.37
100	Descente	1,646	0.09
200	Japan Wool Textile	1,508	0.09
100	Nagaileben	2,161	0.12
600	Onward Holdings	3,232	0.18
200	Wacoal Holdings	5,182	0.30
		20,132	1.15
<b>Cosmetics &amp; Personal Care (0.84%)</b>			
100	Artnature	586	0.03
35	Ci:z Holdings	1,876	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Cosmetics &amp; Personal Care (0.84%) (continued)</b>			
200	Fancl	5,117	0.29
100	Mandom	2,743	0.16
100	Noevir Holdings	4,352	0.25
		14,674	0.84
<b>Distribution &amp; Wholesale (4.35%)</b>			
200	Advan	1,673	0.10
100	Ai Holdings	1,770	0.10
100	Alconix	991	0.06
200	BP Castrol KK	2,229	0.13
500	Canon Marketing Japan	8,932	0.51
100	Daiwabo Holdings	4,648	0.27
100	Doshisha	1,605	0.09
100	Elematec	1,765	0.10
100	FTGroup	1,272	0.07
100	Gecoss	935	0.05
100	Hakuto	1,030	0.06
100	Happinet	1,283	0.07
200	Inabata	2,554	0.15
500	Itochu Enex	4,384	0.25
100	Iwatani	3,345	0.19
100	Kamei	1,132	0.07
300	Kanematsu	3,650	0.21
100	Kanematsu Electronics	3,003	0.17
100	Kondotec	896	0.05
100	Morito	724	0.04
300	Nagase	4,143	0.24
100	Ryoden	1,287	0.07
200	Sala	1,092	0.06
200	San-Ai Oil	1,985	0.11
200	Sangetsu	3,637	0.21
100	Sanyo Trading	1,691	0.10
100	Satori Electric	797	0.05
100	Tachibana Eletech	1,401	0.08
100	Trusco Nakayama	2,640	0.15
100	Tsuzuki Denki	692	0.04
100	Wakita	1,020	0.06
300	Yamazaki	2,822	0.16
100	Yondoshi Holdings	1,994	0.12
100	Yuasa Trading	2,867	0.16
		75,889	4.35
<b>Diversified Financial Services (3.05%)</b>			
300	Financial Products Group	3,068	0.18
200	GCA	1,207	0.07
500	GMO Financial Holdings	2,584	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Diversified Financial Services (3.05%) (continued)</b>			
100	Ichinen Holdings	1,048	0.06
300	Ichiyoshi Securities	2,204	0.13
200	IwaiCosmo Holdings	2,158	0.12
200	J Trust	744	0.04
300	Kenedix	1,288	0.07
200	Kyokuto Securities	2,140	0.12
500	Marusan Securities	3,495	0.20
1,300	Matsui Securities	13,686	0.78
400	Mito Securities	941	0.05
600	Monex Group	2,023	0.12
1,000	Okasan Securities Group	4,448	0.26
100	Ricoh Leasing	2,985	0.17
700	Sparx Group	1,180	0.07
300	Tochigi Bank	686	0.04
1,700	Tokai Tokyo Financial Holdings	7,283	0.42
		53,168	3.05
<b>Electrical Components &amp; Equipment (1.38%)</b>			
600	Fujikura	2,390	0.14
200	Furukawa Electric	5,035	0.29
200	GS Yuasa	4,098	0.24
100	Kyosan Electric Manufacturing	385	0.02
200	Mabuchi Motor	6,143	0.35
200	Nippon Signal	1,633	0.09
400	Nissin Electric	2,928	0.17
100	Suncall	529	0.03
200	Tatsuta Electric Wire and Cable	877	0.05
		24,018	1.38
<b>Electronics (4.38%)</b>			
200	Anritsu	2,782	0.16
200	Azbil	3,956	0.23
100	Chiyoda Integre	1,797	0.10
200	CMK	1,121	0.06
400	Dexerials	2,946	0.17
100	ESPEC	1,712	0.10
200	Fujitsu General	2,567	0.15
100	Helios Techno Holding	562	0.03
100	Horiba	4,092	0.23
400	Ibiden	5,644	0.32
100	Idec	1,718	0.10
100	Inaba Denki Sangyo	3,742	0.21
300	Japan Aviation Electronics Industry	3,478	0.20
100	Kaga Electronics	1,798	0.10
100	Koa	1,179	0.07
200	Macnica Fuji Electronics Holdings	2,459	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (4.38%) (continued)</b>			
100	Marubun	620	0.04
400	Nippon Electric Glass	9,818	0.56
100	Nissha	1,196	0.07
100	Nitto Kogyo	1,582	0.09
100	Nohmi Bosai	1,681	0.10
500	NOK	7,000	0.40
200	Osaki Electric	1,210	0.07
100	Sanshin Electronics	1,800	0.10
100	Siix	1,303	0.07
100	Sodick	628	0.04
100	Star Micronics	1,359	0.08
100	Sumida	1,155	0.07
100	Taiyo Yuden	1,491	0.09
100	Tamura	487	0.03
100	Tokyo Seimitsu	2,528	0.14
100	Yamaichi Electronics	1,069	0.06
		<u>76,480</u>	<u>4.38</u>
<b>Engineering &amp; Construction (6.98%)</b>			
100	Asunaro Aoki Construction	858	0.05
300	COMSYS Holdings	7,336	0.42
50	Fudo Tetra	773	0.04
500	Hazama Ando	3,308	0.19
400	Kandenko	3,890	0.22
100	Kumagai Gumi	3,008	0.17
200	Kyowa Exeo	4,699	0.27
100	Kyudenko	3,801	0.22
300	Maeda	2,808	0.16
300	Maeda Road Construction	6,240	0.36
100	Matsui Construction	673	0.04
200	Meisei Industrial	1,314	0.08
100	Meitec	4,070	0.23
200	Mirait Holdings	2,938	0.17
300	Nippo	5,778	0.33
100	Nippon Densetsu Kogyo	1,984	0.11
100	Nippon Koei	2,225	0.13
200	Nishimatsu Construction	4,563	0.26
200	Nittoc Construction	1,176	0.07
300	Okumura	8,750	0.50
300	OSJB Holdings	782	0.05
600	Penta-Oceanstruction	3,330	0.19
200	PS Mitsubishi Construction	1,088	0.06
200	Raito Kogyo	2,667	0.15
100	Shin Nippon Air Technologies	1,639	0.09
200	Shinko Plantech	2,120	0.12
100	Shinnihon	950	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Engineering &amp; Construction (6.98%) (continued)</b>			
40	SHO-BOND Holdings	2,979	0.17
100	Sumitomo Densetsu	1,660	0.10
400	Sumitomo Mitsui Construction	2,435	0.14
100	Taihei Dengyo Kaisha	2,235	0.13
100	Taikisha	2,668	0.15
200	Takasago Thermal Engineering	3,261	0.19
100	Takuma	1,252	0.07
40	Tobishima	508	0.03
700	Toda	4,377	0.25
100	Tokyo Energy & Systems	879	0.05
300	Tokyu Construction	2,726	0.16
200	Toshiba Plant Systems & Services	3,688	0.21
100	Totetsu Kogyo	2,771	0.16
300	Toyo Construction	1,034	0.06
200	Yahagi Construction	1,280	0.07
100	Yokogawa Bridge Holdings	1,487	0.09
200	Yumeshin Holdings	1,444	0.08
300	Yurtec	2,341	0.13
		121,793	6.98
<b>Entertainment (1.23%)</b>			
200	Avex	2,543	0.15
400	Sankyo	15,239	0.87
100	Toei Animation	3,687	0.21
		21,469	1.23
<b>Environmental Control (0.90%)</b>			
100	Asahi Holdings	2,051	0.12
100	Daiseki	2,078	0.12
400	Hitachi Zosen	1,218	0.07
200	Kurita Water Industries	4,856	0.28
100	METAWATER	2,672	0.15
100	Sinanen Holdings	2,191	0.13
100	Takeei	577	0.03
		15,643	0.90
<b>Food (4.98%)</b>			
200	Aeon Hokkaido	1,427	0.08
100	Arcs	2,231	0.13
100	Axial Retailing	3,331	0.19
100	Ezaki Glico	5,086	0.29
100	Fuji Oil Holdings	3,199	0.18
100	Fujicco	2,174	0.12
100	Heiwado	2,297	0.13
100	Inageya	1,289	0.07
600	Itoham Yonekyu Holdings	3,626	0.21



# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (4.98%) (continued)</b>		
100	J-Oil Mills	3,477	0.20
100	Kagome	2,626	0.15
100	Kato Sangyo	2,766	0.16
300	Kewpie	6,718	0.38
100	Life	2,058	0.12
100	Maruha Nichiro	3,368	0.19
100	Megmilk Snow Brand	2,595	0.15
100	Mitsubishi Shokuhin	2,552	0.15
100	Mitsui Sugar	2,537	0.15
100	Morinaga	4,311	0.25
100	Morinaga Milk Industry	2,807	0.16
200	Nippon Flour Mills	3,347	0.19
600	Nippon Suisan Kaisha	3,358	0.19
100	Nisshin Oillio Group	2,857	0.16
100	Retail Partners	1,020	0.06
100	Rock Field	1,512	0.09
200	Shidax	549	0.03
100	Showa Sangyo	2,712	0.16
200	United Super Markets Holdings	2,189	0.13
100	Warabeya Nichiyo Holdings	1,754	0.10
100	Yaoko	5,469	0.31
200	Yokohama Reito	1,670	0.10
		86,912	4.98
	<b>Forest Products &amp; Paper (1.19%)</b>		
100	Daio Paper	1,155	0.07
500	Hokuetsu	2,274	0.13
100	Nakabayashi	509	0.03
500	Nippon Paper Industries	8,955	0.51
600	Sumitomo Forestry	7,875	0.45
		20,768	1.19
	<b>Hand &amp; Machine Tools (0.80%)</b>		
100	Asahi Diamond Industrial	556	0.03
300	DMG Mori	3,393	0.20
200	Meidensha	2,521	0.15
200	OSG	3,885	0.22
100	Union Tool	2,665	0.15
100	Yamabiko	932	0.05
		13,952	0.80
	<b>Healthcare Products (1.35%)</b>		
100	Daiken Medical	557	0.03
100	Hogy Medical	2,876	0.17
100	Japan Lifeline	1,291	0.07
100	Nakanishi	1,703	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Healthcare Products (1.35%) (continued)</b>			
100	Nihon Kohden	3,254	0.19
500	Nipro	6,129	0.35
100	Paramount Bed Holdings	4,152	0.24
200	Topcon	2,667	0.15
100	WIN-Partners	877	0.05
		<u>23,506</u>	<u>1.35</u>
<b>Healthcare Services (0.72%)</b>			
100	BML	2,572	0.15
100	EPS Holdings	1,524	0.08
300	Miraca Holdings	6,787	0.39
100	Solasto	1,001	0.06
100	Tsukui	762	0.04
		<u>12,646</u>	<u>0.72</u>
<b>Home Builders (0.51%)</b>			
100	Ki-Star Real Estate	1,477	0.09
100	Misawa Homes	679	0.04
200	Nihon House Holdings	764	0.04
100	Open House	3,381	0.19
200	Space Value Holdings	1,710	0.10
100	Tama Home	918	0.05
		<u>8,929</u>	<u>0.51</u>
<b>Home Furnishings (0.77%)</b>			
200	Canon Electronics	3,500	0.20
100	Foster Electric	1,155	0.06
100	France Bed Holdings	823	0.05
300	JVC Kenwood	645	0.04
200	Kokuyo	2,926	0.17
200	Maxell Holdings	2,636	0.15
100	Toa	906	0.05
100	Zojirushi	879	0.05
		<u>13,470</u>	<u>0.77</u>
<b>Household Products (0.16%)</b>			
100	King Jim	764	0.05
100	Mitsubishi Pencil	1,980	0.11
		<u>2,744</u>	<u>0.16</u>
<b>Internet (1.02%)</b>			
100	Asahi Net	447	0.02
100	ASKUL	2,136	0.12
200	COOKPAD	543	0.03
100	Dip	1,642	0.09
200	F@N Communications	979	0.06
100	GMO internet	1,341	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (1.02%) (continued)</b>		
300	Gurunavi	1,859	0.11
100	Infomart	916	0.05
100	Internet Initiative Japan	2,267	0.13
1,300	kabu.com Securities	4,467	0.26
100	LAC	1,228	0.07
		17,825	1.02
	<b>Iron &amp; Steel (1.58%)</b>		
100	Aichi Steel	3,131	0.18
200	Daido Metal	1,417	0.08
100	Daido Steel	3,942	0.23
100	Godo Steel	1,459	0.08
100	Japan Steel Works	1,614	0.09
1,200	Kobe Steel	8,356	0.48
100	Kyoei Steel	1,513	0.09
200	Nippon Yakin Kogyo	423	0.02
100	Sanyo Special Steel	2,121	0.12
200	Tokyo Steel Manufacturing	1,622	0.09
100	Topy Industries	2,052	0.12
		27,650	1.58
	<b>Leisure Time (1.43%)</b>		
100	Daiichikosho	4,740	0.27
100	Fields	696	0.04
400	Heiwa	8,138	0.46
100	HIS	3,632	0.21
100	Koshidaka Holdings	1,201	0.07
100	Renaissance	1,884	0.11
200	Round One	2,056	0.12
300	Tokyo Dome	2,551	0.15
		24,898	1.43
	<b>Lodging (0.25%)</b>		
300	Resorttrust	4,405	0.25
	<b>Machinery – Diversified (2.34%)</b>		
200	Aida Engineering	1,314	0.08
100	Anest Iwata	906	0.05
100	CKD	851	0.05
100	Denyo	1,228	0.07
200	Eagle Industry	2,328	0.13
100	Ebara	2,252	0.13
100	Giken	3,158	0.18
100	Hokuetsu Industries	955	0.05
100	Juki	1,015	0.06
200	Max	2,487	0.14
100	Mitsubishi Logisnext	968	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Machinery – Diversified (2.34%) (continued)</b>			
100	Miura	2,283	0.13
100	Nippon Thompson	446	0.03
100	Nitto Kohki	1,927	0.11
100	OKUMA	4,794	0.28
100	Optorun	1,531	0.09
100	Pegasus Sewing Machine	593	0.03
100	Rheon Automatic Machinery	1,257	0.07
100	Shibuya	3,217	0.18
200	Tsubakimoto Chain	6,590	0.38
100	Yushin Precision Equipment	771	0.04
		40,871	2.34
<b>Machinery, Construction &amp; Mining (0.54%)</b>			
300	Aichi	1,597	0.09
100	Modec	2,072	0.12
300	Tadano	2,732	0.16
100	Takeuchi Manufacturing	1,544	0.09
100	Tsubaki Nakashima	1,477	0.08
		9,422	0.54
<b>Media (0.62%)</b>			
100	Asahi Broadcasting Group Holdings	661	0.04
100	Kadokawa Dwango	1,052	0.06
1,500	SKY Perfect JSAT Holdings	6,412	0.36
100	Wowow	2,766	0.16
		10,891	0.62
<b>Mining (1.54%)</b>			
100	Daiki Aluminium Industry	517	0.03
200	Dowa Holdings	6,015	0.34
100	Furukawa	1,147	0.07
400	Mitsubishi Materials	10,555	0.61
100	Mitsui Mining & Smelting	2,075	0.12
900	Nippon Coke & Engineering	746	0.04
2,400	Nippon Light Metal Holdings	4,878	0.28
100	Toho Titanium	918	0.05
		26,851	1.54
<b>Miscellaneous Manufacturers (1.20%)</b>			
200	Amano	3,879	0.22
100	Bando Chemical Industries	950	0.05
200	Glory	4,510	0.26
100	JSP	1,956	0.11
100	Morita Holdings	1,637	0.09
100	Nikkiso	841	0.05
100	Nitta	2,957	0.17
100	Sekisui Plastics	845	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Miscellaneous Manufacturers (1.20%) (continued)</b>		
100	Tamron	1,431	0.08
100	Valqua	2,021	0.12
		21,027	1.20
	<b>Office &amp; Business Equipment (0.18%)</b>		
100	Itoki	543	0.03
200	Okamura	2,585	0.15
		3,128	0.18
	<b>Oil &amp; Gas (0.15%)</b>		
100	Cosmo Energy Holdings	2,064	0.12
200	Fuji Oil	541	0.03
		2,605	0.15
	<b>Other Industrial (2.08%)</b>		
100	Ahresty	567	0.03
100	Alinco	874	0.05
100	Hakudo	1,448	0.08
100	Hanwa	2,579	0.15
200	Kitz	1,564	0.09
200	Maruichi Steel Tube	6,316	0.36
100	Mitsui High-Tec	768	0.04
100	Nachi-Fujikoshi	3,486	0.20
100	Nippon Steel & Sumikin Bussan	4,134	0.24
1,900	NTN	5,507	0.32
100	Oiles	1,622	0.09
100	Onoken	1,468	0.08
100	Ryobi	2,401	0.14
100	Sato Shoji	807	0.05
100	Tocalo	774	0.05
100	UACJ	1,962	0.11
		36,277	2.08
	<b>Packaging &amp; Containers (0.80%)</b>		
100	FP	6,125	0.35
400	Rengo	3,165	0.18
200	Toyo Seikan Group Holdings	4,597	0.27
		13,887	0.80
	<b>Pharmaceuticals (2.75%)</b>		
100	Earth	4,603	0.26
100	Eiken Chemical	2,194	0.13
200	Kaken Pharmaceutical	8,868	0.51
200	KYORIN Holdings	4,377	0.25
80	Mochida Pharmaceutical	6,577	0.38
100	Nichi-iko Pharmaceutical	1,468	0.08
100	Sawai Pharmaceutical	4,767	0.27

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (2.75%) (continued)</b>			
100	Seikagaku	1,138	0.07
100	Ship Healthcare Holdings	3,696	0.21
100	Toho Holdings	2,450	0.14
100	Torii Pharmaceutical	2,218	0.13
100	Tsumura	2,785	0.16
100	Vital KSK Holdings	1,029	0.06
100	ZERIA Pharmaceutical	1,798	0.10
		47,968	2.75
<b>Pipelines (0.18%)</b>			
400	TOKAI Holdings	3,176	0.18
<b>Real Estate (2.30%)</b>			
100	Airport Facilities	471	0.03
200	Daibiru	1,980	0.11
100	Dear Life	383	0.02
200	ES-Con Japan	1,178	0.07
100	FJ Next	812	0.05
100	Fuji	745	0.04
100	Goldcrest	1,445	0.08
100	Heiwa Real Estate	1,590	0.09
200	Hoosiers Holdings	1,147	0.07
700	Ichigo	2,035	0.12
100	Japan Property Management Center	777	0.04
100	Keihanshin Building	752	0.04
1,000	Leopalace21	3,974	0.23
100	Meiwa Estate	515	0.03
100	Mugen Estate	478	0.03
100	Nippon Commercial Development	1,307	0.07
100	Pressance	1,194	0.07
4,000	Prospect	838	0.05
100	Raysum	887	0.05
150	SAMTY	1,718	0.10
100	Sanei Architecture Planning	1,251	0.07
100	Shinoken Group	622	0.04
100	Starts	2,219	0.13
100	Sun Frontier Fudousan	970	0.05
600	Takara Leben	1,652	0.09
200	TOC	1,332	0.08
500	Tokyo Tatemono	5,195	0.30
100	Tosei	762	0.04
100	Unizo Holdings	1,862	0.11
		40,091	2.30
<b>Retail (8.23%)</b>			
200	Adastria	3,381	0.19
100	Alpen	1,533	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (8.23%) (continued)</b>		
300	AOKI Holdings	3,530	0.20
300	Aoyama Trading	7,205	0.41
100	Arcland Sakamoto	1,232	0.07
300	Autobacs Seven	4,979	0.29
200	Baroque Japan	1,679	0.10
100	Belluna	912	0.05
200	Bic Camera	2,541	0.15
100	Cawachi	1,651	0.09
100	Chiyoda	1,619	0.09
1,200	Citizen Watch	5,928	0.34
100	Create Restaurants Holdings	1,069	0.06
100	Create SD Holdings	2,404	0.14
400	DCM Holdings	4,182	0.24
100	Doutor Nichires Holdings	1,830	0.11
300	EDION	2,956	0.17
100	Fuji	1,704	0.10
100	Geo Holdings	1,521	0.09
300	H2O Retailing	4,271	0.24
100	Hard Off	744	0.04
100	Hiday Hidaka	1,986	0.11
100	Ichibanya	3,769	0.22
100	IDOM	333	0.02
700	K's Holdings	6,891	0.40
200	Keiyo	952	0.05
100	Kohnan Shoji	2,426	0.14
100	KOMEDA Holdings	1,972	0.11
100	Komeri	2,161	0.12
100	LIXIL VIVA	1,419	0.08
100	Ministop	1,877	0.11
100	MrMax Holdings	431	0.02
100	Nishimatsuya Chain	811	0.05
100	Nojima	2,028	0.12
100	Ohsho Food Service	6,608	0.38
100	PAL GROUP Holdings	2,465	0.14
350	Parco	3,554	0.20
200	Plenus	3,473	0.20
100	Qol Holdings	1,520	0.09
100	Right On	772	0.04
100	Sac's Bar Holdings	1,017	0.06
100	Sankyo Tateyama	1,058	0.06
200	Seiko Holdings	3,852	0.22
100	Shimachu	2,698	0.15
500	Skylark Holdings	7,907	0.45
100	Sogo Medical Holdings	1,878	0.11
100	St Marc Holdings	2,234	0.13
500	Takashimaya	6,398	0.37

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (8.23%) (continued)</b>		
100	United Arrows	3,204	0.18
100	Valor Holdings	2,412	0.14
300	VT Holdings	1,118	0.06
100	Xebio Holdings	1,155	0.07
100	Yellow Hat	2,389	0.14
100	Yoshinoya Holdings	1,648	0.09
100	Zensho Holdings	2,424	0.14
		143,711	8.23
	<b>Semiconductors (0.61%)</b>		
100	Lasertec	2,554	0.15
100	Ryosan	2,672	0.15
400	Shinko Electric Industries	2,552	0.14
100	Ulvac	2,908	0.17
		10,686	0.61
	<b>Software (2.42%)</b>		
300	Broadleaf	1,457	0.09
200	Capcom	3,959	0.23
500	COLOPL	3,436	0.20
300	DeNA	5,015	0.29
100	EM Systems	927	0.05
100	Furyu	929	0.05
1,200	GungHo Online Entertainment	2,187	0.13
360	Koei Tecmo Holdings	5,959	0.34
200	Marvelous	1,431	0.08
400	Mixi	8,393	0.48
100	NSD	1,934	0.11
200	Systema	2,322	0.13
100	Transcosmos	2,103	0.12
100	Zenrin	2,122	0.12
		42,174	2.42
	<b>Technology Hardware &amp; Equipment (0.31%)</b>		
200	Riso Kagaku	3,082	0.18
100	Sato Holdings	2,379	0.13
		5,461	0.31
	<b>Telecommunications (0.98%)</b>		
200	CONEXIO	2,505	0.14
200	MTI	1,136	0.06
500	Nisshinbo Holdings	3,787	0.22
500	Oki Electric Industry	5,920	0.34
200	T-Gaia	3,786	0.22
		17,134	0.98



# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.66%)</b>		
100	Kurabo Industries	2,261	0.13
100	Kyowa Leather Cloth	714	0.04
100	Nitto Boseki	1,636	0.09
100	Seiren	1,631	0.09
100	Tokai	2,542	0.15
200	Toyobo	2,733	0.16
		11,517	0.66
	<b>Toys, Games &amp; Hobbies (0.45%)</b>		
300	Sanrio	5,879	0.34
200	Tomy	2,005	0.11
		7,884	0.45
	<b>Transportation (2.97%)</b>		
100	AIT	843	0.05
100	Fukuyama Transporting	3,855	0.22
100	Hitachi Transport System	2,844	0.16
200	Iino Kaiun Kaisha	731	0.04
100	Japan Transcity	398	0.02
200	Kamigumi	4,112	0.24
100	Kintetsu World Express	1,478	0.09
100	Konoike Transport	1,461	0.08
200	Mie Kotsu Group Holdings	1,094	0.06
100	Mitsubishi Logistics	2,276	0.13
100	Mitsui OSK Lines	2,187	0.13
100	Nankai Electric Railway	2,647	0.15
200	Nikkon Holdings	4,789	0.27
200	Nippon Yusen KK	3,083	0.18
100	Nishi-Nippon Railroad	2,520	0.15
100	NS United Kaiun Kaisha	2,695	0.16
100	Sankyu	4,535	0.26
100	SBS Holdings	1,292	0.07
400	Senko Group Holdings	3,037	0.17
200	Sotetsu Holdings	5,961	0.34
		51,838	2.97
	<b>Utilities – Electric (0.63%)</b>		
100	eRex	512	0.03
200	Hokkaido Electric Power	1,386	0.08
100	Okinawa Electric Power	1,945	0.11
500	Shikoku Electric Power	6,052	0.35
100	West Holdings	1,142	0.06
		11,037	0.63

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric &amp; Gas (0.78%)</b>		
400	Hiroshima Gas	1,247	0.07
100	Saibu Gas	2,314	0.13
200	Shizuoka Gas	1,553	0.09
200	Toho Gas	8,449	0.49
		13,563	0.78
	<b>Total Equities</b>	1,726,972	98.94
	<b>Total Transferable Securities (98.94%)</b>	1,726,972	98.94
	<b>Total Investments (98.94%)</b>	1,726,972	98.94
	<b>Other Net Assets (1.06%)</b>	18,535	1.06
	<b>Net Assets (100.00%)</b>	1,745,507	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		98.90
	Other assets		1.10
			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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.76%)</b>		
	<b>Equities (99.76%)</b>		
	<b>United States (99.76%)</b>		
	<b>Advertising (1.82%)</b>		
337	Interpublic Group of Companies	6,953	0.78
126	Omnicom Group	9,228	1.04
		16,181	1.82
	<b>Agriculture (0.98%)</b>		
42	Altria Group	2,074	0.23
63	Archer-Daniels-Midland	2,581	0.29
35	Lamb Weston Holdings	2,575	0.29
23	Philip Morris International	1,536	0.17
		8,766	0.98
	<b>Airlines (4.78%)</b>		
108	Alaska Air Group	6,572	0.74
155	Delta Air Lines	7,735	0.87
453	JetBlue Airways	7,275	0.82
165	Southwest Airlines	7,669	0.86
99	Spirit Airlines	5,734	0.64
91	United Continental Holdings	7,619	0.85
		42,604	4.78
	<b>Auto Parts &amp; Equipment (1.00%)</b>		
202	Allison Transmission Holdings	8,870	1.00
	<b>Beverages (0.70%)</b>		
72	Keurig Dr Pepper	1,846	0.21
29	Molson Coors Brewing	1,629	0.18
25	PepsiCo	2,762	0.31
		6,237	0.70
	<b>Commercial Services (7.26%)</b>		
32	AMERCO	10,499	1.18
251	Booz Allen Hamilton Holding	11,312	1.27
57	Euronet Worldwide	5,836	0.65
47	Grand Canyon Education	4,519	0.51
108	H&R Block	2,740	0.31
38	MarketAxess Holdings	8,030	0.90
308	Sabre	6,665	0.75
123	ServiceMaster Global Holdings	4,519	0.51
618	Western Union	10,543	1.18
		64,663	7.26
	<b>Computers (3.61%)</b>		
161	Cognizant Technology Solutions	10,220	1.15
181	Leidos Holdings	9,543	1.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Computers (3.61%) (continued)</b>		
190	MAXIMUS	12,367	1.39
		32,130	3.61
	<b>Cosmetics &amp; Personal Care (0.32%)</b>		
31	Procter & Gamble	2,849	0.32
	<b>Diversified Financial Services (1.41%)</b>		
43	Alliance Data Systems	6,453	0.72
349	Santander Consumer USA Holdings	6,139	0.69
		12,592	1.41
	<b>Electronics (1.35%)</b>		
192	Gentex	3,880	0.43
132	Keysight Technologies	8,195	0.92
		12,075	1.35
	<b>Entertainment (0.91%)</b>		
226	Cinemark Holdings	8,091	0.91
	<b>Environmental Control (1.39%)</b>		
172	Republic Services	12,399	1.39
	<b>Food (3.65%)</b>		
44	Campbell Soup	1,452	0.16
77	Conagra Brands	1,645	0.19
57	General Mills	2,220	0.25
26	Hershey	2,787	0.31
62	Hormel Foods	2,646	0.30
23	JM Smucker	2,150	0.24
41	Kellogg	2,337	0.26
62	Kroger	1,705	0.19
16	Lancaster Colony	2,830	0.32
18	McCormick	2,506	0.28
96	Pilgrim's Pride	1,489	0.17
25	Post Holdings	2,228	0.25
40	Sysco	2,506	0.28
45	Tyson Foods	2,403	0.27
50	US Foods Holding	1,582	0.18
		32,486	3.65
	<b>Full Line Insurance (12.58%)</b>		
245	Aflac	11,162	1.25
112	Allstate	9,255	1.04
101	American Financial Group	9,144	1.03
95	Assurant	8,497	0.95
117	Cincinnati Financial	9,058	1.02
79	Erie Indemnity	10,531	1.18
266	Fidelity National Financial	8,363	0.94

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Full Line Insurance (12.58%) (continued)</b>			
89	Hanover Insurance Group	10,393	1.17
430	Old Republic International	8,845	0.99
125	Progressive	7,541	0.85
66	Reinsurance Group of America	9,255	1.04
135	WR Berkley	9,978	1.12
		112,022	12.58
<b>Healthcare Products (1.68%)</b>			
85	Henry Schein	6,674	0.75
94	Hill-Rom Holdings	8,324	0.93
		14,998	1.68
<b>Healthcare Services (7.50%)</b>			
43	Amedisys	5,036	0.57
30	Anthem	7,879	0.88
51	Centene	5,880	0.66
58	Cigna	11,015	1.24
128	Encompass Health	7,898	0.89
61	HCA Healthcare	7,591	0.85
40	Molina Healthcare	4,649	0.52
97	Quest Diagnostics	8,077	0.91
75	Universal Health Services	8,742	0.98
		66,767	7.50
<b>Home Builders (0.41%)</b>			
140	PulteGroup	3,639	0.41
<b>Hotels (0.10%)</b>			
34	Park Hotels & Resorts	883	0.10
<b>Household Products (0.83%)</b>			
36	Church & Dwight	2,367	0.26
15	Clorox	2,312	0.26
24	Kimberly-Clark	2,735	0.31
		7,414	0.83
<b>Internet (1.45%)</b>			
101	CDW	8,186	0.92
251	Symantec	4,743	0.53
		12,929	1.45
<b>Leisure Time (0.44%)</b>			
65	Texas Roadhouse	3,880	0.44
<b>Media (3.59%)</b>			
12	Cable One	9,841	1.10
195	Comcast	6,640	0.75
201	Twenty-First Century Fox	9,672	1.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Media (3.59%) (continued)</b>		
227	Viacom	5,834	0.65
		31,987	3.59
	<b>Oil &amp; Gas (5.31%)</b>		
113	Cimarex Energy	6,966	0.78
164	ConocoPhillips	10,225	1.15
350	EQT	6,612	0.74
163	HollyFrontier	8,333	0.93
269	Murphy Oil	6,292	0.71
273	PBF Energy	8,919	1.00
		47,347	5.31
	<b>Packaging &amp; Containers (2.73%)</b>		
156	Ball	7,173	0.81
184	Bemis	8,446	0.95
163	Sonoco Products	8,660	0.97
		24,279	2.73
	<b>Pharmaceuticals (4.90%)</b>		
100	Cardinal Health	4,460	0.50
85	CVS Health	5,569	0.63
78	Eli Lilly	9,026	1.01
128	Merck	9,781	1.10
224	Pfizer	9,778	1.10
46	United Therapeutics	5,009	0.56
		43,623	4.90
	<b>Real Estate Investment Trusts (2.72%)</b>		
20	American Campus Communities	828	0.09
44	American Homes 4 Rent	873	0.10
5	American Tower	791	0.09
48	Brixmor Property Group	705	0.08
28	CubeSmart	803	0.09
12	EPR Properties	768	0.09
9	Equity LifeStyle Properties	874	0.10
9	Extra Space Storage	814	0.09
26	Gaming and Leisure Properties	840	0.10
29	HCP	810	0.09
29	Healthcare Trust of America	734	0.08
21	Highwoods Properties	813	0.09
35	Hospitality Properties Trust	836	0.09
45	Host Hotels & Resorts	750	0.08
43	Kimco Realty	630	0.07
10	Lamar Advertising	692	0.08
19	Liberty Property Trust	796	0.09
9	Life Storage	837	0.09
56	Medical Properties Trust	900	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate Investment Trusts (2.72%) (continued)</b>			
9	Mid-America Apartment Communities	861	0.10
18	National Retail Properties	873	0.10
21	Omega Healthcare Investors	738	0.08
5	Public Storage	1,012	0.11
14	Regency Centers	822	0.09
5	Simon Property Group	840	0.10
11	SL Green Realty	870	0.10
31	Store Capital	878	0.10
11	Ventas	644	0.07
38	Vici Properties	714	0.08
14	WP Carey	915	0.10
		24,261	2.72
<b>Restaurants &amp; Bars (1.09%)</b>			
30	Cracker Barrel Old Country Store	4,796	0.54
49	Darden Restaurants	4,893	0.55
		9,689	1.09
<b>Retail (7.45%)</b>			
20	Advance Auto Parts	3,149	0.35
5	AutoZone	4,192	0.47
22	Burlington Stores	3,579	0.40
19	Casey's General Stores	2,435	0.27
45	Dollar General	4,863	0.55
50	Foot Locker	2,660	0.30
109	Gap	2,808	0.32
56	Genuine Parts	5,377	0.60
48	Kohl's	3,184	0.36
93	Macy's	2,769	0.31
11	O'Reilly Automotive	3,788	0.43
74	Starbucks	4,766	0.54
58	Target	3,833	0.43
116	TJX	5,190	0.58
40	Tractor Supply	3,338	0.37
14	Ulta Salon Cosmetics & Fragrance	3,428	0.39
26	Walgreens Boots Alliance	1,776	0.20
26	Walmart	2,422	0.27
55	Williams Sonoma	2,775	0.31
		66,332	7.45
<b>Software (6.17%)</b>			
38	athenahealth	5,013	0.56
250	CDK Global	11,970	1.34
65	Dun & Bradstreet	9,278	1.04
155	Fiserv	11,391	1.28
89	Jack Henry & Associates	11,260	1.27

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (6.17%) (continued)</b>		
460	Nuance Communications	6,086	0.68
		54,998	6.17
	<b>Technology Hardware &amp; Equipment (1.40%)</b>		
340	Xerox	6,719	0.76
36	Zebra Technologies	5,732	0.64
		12,451	1.40
	<b>Telecommunications (7.18%)</b>		
316	AT&T	9,018	1.01
258	Ciena	8,749	0.98
326	Juniper Networks	8,773	0.98
88	Motorola Solutions	10,123	1.14
918	Sprint	5,343	0.60
46	Ubiquiti Networks	4,573	0.51
111	United States Cellular	5,769	0.65
207	Verizon Communications	11,637	1.31
		63,985	7.18
	<b>Utilities — Electric (2.65%)</b>		
52	AES	752	0.08
19	Alliant Energy	803	0.09
12	Ameren	783	0.09
11	American Electric Power	822	0.09
37	CenterPoint Energy	1,044	0.12
16	CMS Energy	794	0.09
13	Consolidated Edison	994	0.11
12	Dominion Energy	858	0.10
8	DTE Energy	882	0.10
10	Duke Energy	863	0.10
12	Entergy	1,033	0.12
16	Evergy	908	0.10
13	Eversource Energy	846	0.09
22	Exelon	992	0.11
23	FirstEnergy	864	0.10
10	IDACORP	931	0.10
36	MDU Resources Group	858	0.10
5	NextEra Energy	869	0.10
18	NRG Energy	713	0.08
22	OGE Energy	862	0.10
10	Pinnacle West Capital	852	0.09
19	Portland General Electric	871	0.10
27	PPL	765	0.09
19	Public Service Enterprise Group	989	0.11
23	Southern	1,010	0.11
12	WEC Energy Group	831	0.09



## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities — Electric (2.65%) (continued)</b>		
16	Xcel Energy	788	0.09
		23,577	2.65
	<b>Utilities — Electric &amp; Gas (0.40%)</b>		
16	National Fuel Gas	819	0.09
10	One Gas	796	0.09
19	UGI	1,013	0.11
13	Vectren	936	0.11
		3,564	0.40
		888,568	99.76
	<b>Total Equities</b>	888,568	99.76
	<b>Total Transferable Securities (99.76%)</b>	888,568	99.76
	<b>Total Investments (99.76%)</b>	888,568	99.76
	<b>Other Net Assets (0.24%)</b>	2,169	0.24
	<b>Net Assets (100.00%)</b>	890,737	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.73
	Other assets		0.27
			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

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities(100.01%)</b>		
	<b>Equities (100.01%)</b>		
	<b>Canada (3.87%)</b>		
	<b>Software (3.87%)</b>		
5,003	BlackBerry	35,571	3.87
	<b>France (3.96%)</b>		
	<b>Computers (3.96%)</b>		
445	Atos SE	36,362	3.96
	<b>Germany (2.46%)</b>		
	<b>Auto Parts &amp; Equipment (0.62%)</b>		
41	Continental	5,659	0.62
	<b>Semiconductors (1.84%)</b>		
854	Infineon Technologies	16,953	1.84
		22,612	2.46
	<b>Ireland (0.57%)</b>		
	<b>Auto Parts &amp; Equipment (0.57%)</b>		
85	Aptiv	5,234	0.57
	<b>Japan (6.94%)</b>		
	<b>Auto Parts &amp; Equipment (0.97%)</b>		
200	Denso	8,920	0.97
	<b>Chemicals (1.68%)</b>		
1,500	Asahi Kasei	15,449	1.68
	<b>Semiconductors (1.44%)</b>		
2,900	Renesas Electronics	13,216	1.44
	<b>Software (2.13%)</b>		
400	DeNA	6,686	0.73
200	PKSHA Technology	12,888	1.40
		19,574	2.13
	<b>Telecommunications (0.72%)</b>		
100	SoftBank Group	6,658	0.72
		63,817	6.94
	<b>Netherlands (3.47%)</b>		
	<b>Semiconductors (3.47%)</b>		
234	NXP Semiconductors	17,147	1.86
1,057	STMicroelectronics	14,778	1.61
		31,925	3.47
	<b>People's Republic of China (0.57%)</b>		
	<b>Internet (0.57%)</b>		
33	Baidu ADR	5,234	0.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2018

### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Republic of South Korea (2.36%)</b>		
	<b>Semiconductors (2.36%)</b>		
169	Samsung Electronics	5,861	0.64
292	SK Hynix	15,833	1.72
		<u>21,694</u>	<u>2.36</u>
	<b>Taiwan (11.95%)</b>		
	<b>Semiconductors (11.95%)</b>		
9,000	Faraday Technology	12,386	1.35
19,000	Macronix International	11,343	1.23
3,000	MediaTek	22,400	2.44
9,000	Nanya Technology	16,105	1.75
370	Silicon Motion Technology ADR	12,765	1.39
3,000	Taiwan Semiconductor Manufacturing	22,009	2.40
35,000	United Microelectronics	12,810	1.39
		<u>109,818</u>	<u>11.95</u>
	<b>United Kingdom (2.17%)</b>		
	<b>Software (2.17%)</b>		
1,417	Blue Prism Group	19,960	2.17
	<b>United States (61.69%)</b>		
	<b>Auto Manufacturers (0.90%)</b>		
25	Tesla	8,320	0.90
	<b>Auto Parts &amp; Equipment (1.12%)</b>		
436	Veoneer	10,276	1.12
	<b>Computers (0.63%)</b>		
51	International Business Machines	5,797	0.63
	<b>Electrical Components &amp; Equipment (4.05%)</b>		
856	FLIR Systems	37,270	4.05
	<b>Internet (1.34%)</b>		
6	Alphabet	6,270	0.68
4	Amazon.com	6,008	0.66
		<u>12,278</u>	<u>1.34</u>
	<b>Semiconductors (17.05%)</b>		
1,722	Aquantia	15,102	1.64
715	CEVA	15,794	1.72
155	Intel	7,274	0.79
253	Microchip Technology	18,196	1.98
415	Micron Technology	13,168	1.43
78	NVIDIA	10,413	1.13
317	QUALCOMM	18,041	1.96
690	Xilinx	58,767	6.40
		<u>156,755</u>	<u>17.05</u>

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2018

#### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (30.33%)</b>		
100	Akamai Technologies	6,108	0.66
1,540	Appian	41,133	4.48
48	Autodesk	6,173	0.67
1,142	Cadence Design Systems	49,654	5.40
67	Microsoft	6,805	0.74
3,300	Nuance Communications	43,659	4.75
75	PTC	6,218	0.68
275	ServiceNow	48,964	5.33
170	Splunk	17,825	1.94
526	Synopsys	44,310	4.82
2,086	Veritone	7,927	0.86
		278,776	30.33
	<b>Telecommunications (6.27%)</b>		
1,700	Ciena	57,647	6.27
		567,119	61.69
	<b>Total Equities</b>	919,346	100.01
	<b>Total Transferable Securities (100.01%)</b>	919,346	100.01
	<b>Total Investments (100.01%)</b>	919,346	100.01
	<b>Other Net Liabilities ((0.01)%)</b>	(102)	(0.01)
	<b>Net Assets (100.00%)</b>	919,244	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

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 (Unaudited) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
AT&T	26,725	820,277
Exxon Mobil	7,506	591,891
Wells Fargo	10,929	540,017
AbbVie	5,752	513,391
Altria Group	9,005	476,745
General Electric	58,878	475,569
Philip Morris International	5,730	437,707
Verizon Communications	8,212	436,379
Chevron	3,637	422,247
International Business Machines	3,196	403,981
Texas Instruments	4,459	403,158
Bristol-Myers Squibb	7,352	366,295
Johnson & Johnson	2,682	359,050
Pfizer	8,850	357,303
Procter & Gamble	3,409	279,790
Merck	4,176	272,646
Cisco Systems	6,223	271,301
Coca-Cola	5,879	266,906
PepsiCo	2,340	257,741
Kraft Heinz	4,877	242,212
Intel	4,574	209,702
Las Vegas Sands	3,172	178,632

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Johnson & Johnson	12,130	1,564,656
Merck	17,923	1,256,841
Cisco Systems	28,685	1,207,262
Intel	21,919	1,003,204
Pfizer	14,708	582,654
Verizon Communications	11,065	575,585
Eli Lilly	5,004	525,898
Exxon Mobil	6,533	522,205
AT&T	13,368	461,240
NextEra Energy	2,175	373,033
Chevron	2,877	351,833
Procter & Gamble	4,192	347,539
Coca-Cola	6,538	298,257
Wells Fargo	5,118	297,435
Philip Morris International	2,581	242,487
International Business Machines	1,574	239,613
AbbVie	1,868	196,016
PepsiCo	1,644	184,195
Altria Group	2,784	173,609
QUALCOMM	2,382	147,876

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
TerraForm Power	11,451	121,501
Vector Group	8,162	94,250
Pattersons	3,234	64,004
Spectrum Brands Holdings	1,492	63,234
SemGroup	3,449	60,084
Kronos Worldwide	5,235	57,850
Cabot	1,329	54,452
RPC	5,471	53,673
Pitney Bowes	6,370	49,050
GameStop	3,342	48,003
Tupperware Brands	1,234	47,515
GEO Group	2,323	45,556
Dana	3,288	43,075
Sensient Technologies	786	42,336
PolyOne	1,528	41,166
Outfront Media	2,293	40,473
LCI Industries	648	39,828
Bed Bath & Beyond	2,875	37,396
Bluegreen Vacations	2,679	36,677
Steven Madden	1,259	35,997

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Sales</b>		
CVR Energy	7,464	235,151
Regal Entertainment Group	7,075	162,642
Black Hills	2,559	156,231
Uniti Group	9,044	147,763
NorthWestern	2,353	138,640
American Eagle Outfitters	7,425	134,953
Dine Brands Global	1,602	111,913
Telephone & Data Systems	3,517	109,082
GATX	1,516	106,718
Pattern Energy Group	5,199	97,209
Covanta Holding	6,373	94,856
KapStone Paper and Packaging	2,712	94,559
HSN	2,288	92,328
Vector Group	4,936	90,887
Frontier Communications	11,763	82,341
Nexstar Media Group	1,108	81,141
Brinker International	1,814	76,843
Delek US Holdings	2,216	75,831
Pitney Bowes	6,565	74,585
Guess?	4,205	73,881



---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Anheuser-Busch InBev	20,359	1,720,681
British American Tobacco	33,530	1,491,873
Roche Holding	7,779	1,491,195
Deutsche Telekom	62,813	852,590
Hennes & Mauritz	29,473	396,090
Royal Dutch Shell	13,394	372,616
BP	56,731	335,507
Anglo American	16,942	329,109
LafargeHolcim	6,804	291,875
Nokia	57,522	290,742
Total	5,909	288,669
Aena	1,766	275,051
Banco Santander	47,198	229,116
HSBC Holdings	27,223	222,258
Vodafone Group	92,006	202,360
BNP Paribas	3,537	198,138
Imperial Tobacco Group	5,892	184,715
GlaxoSmithKline	11,047	177,039
Sanofi	2,423	169,686
Daimler	2,603	168,699

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Europe Equity Income UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
<b>Sales</b>		
Royal Dutch Shell	44,278	1,314,643
Equinor	56,362	1,275,910
BP	170,602	1,117,682
Total	16,061	837,076
Electricite de France	47,248	558,624
Engie	28,598	379,252
Eni	24,114	376,176
Enel	74,434	354,564
AstaZeneca	5,732	341,806
HSBC Holdings	37,779	309,914
Credit Suisse Group	19,278	257,730
Telenor	12,562	223,859
Fortum	11,377	223,310
BASF	2,575	215,933
Atlantia	11,593	215,080
Neste	3,279	214,912
Pearson	21,068	207,413
GlaxoSmithKline	11,286	195,153
TUI	9,882	195,139
Telia	41,876	167,518
Telefonica	22,298	166,482

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Distribuidora Internacional de Alimentacion	314,733	799,344
BE Semiconductor Industries	27,792	719,380
Sydbank	23,648	683,118
Atresmedia Corp de Medios de Comunicacion	85,983	673,081
Inmarsat	95,501	655,643
Peab	95,711	651,161
Ocean Yield	85,820	642,817
Obrascon Huarte Lain	199,703	568,073
Banca Farmafactoring	103,929	533,701
Greene King	71,849	518,952
Saga	352,169	512,487
NCC	34,085	503,141
JM	30,359	485,959
Citycon	263,452	484,447
Television Francaise (T.F.1)	52,234	472,579
PostNL	130,973	434,342
Bekaert	15,135	426,072
Sligro Food Group	9,022	397,929
BPER Banca	80,194	381,342
Aurelius Equity Opportunities	5,952	355,041

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
ERG	48,344	942,072
Vedanta Resources	84,912	791,162
Euronav	88,077	739,109
TGS Nopec Geophysical	24,058	699,781
Sixt	7,062	688,435
DNA	30,499	619,494
Flow Traders	18,310	615,372
TLG Immobilien	25,853	595,403
Warehouses De Pauw	5,177	560,030
Ei Towers	7,948	446,950
TKH Group	7,957	444,273
Tomra Systems	24,312	441,648
Valiant Holding	4,362	416,869
Rhi Magnesita	7,355	390,334
GAM Holding	64,362	389,082
Com Hem Holding	25,779	379,744
Enav	84,670	365,063
Grieg Seafood	39,517	364,400
SimCorp	5,111	363,308
Victrex	10,352	345,487

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Sberbank of Russia ADR	53,336	607,055
Uni-President Enterprises	221,000	534,977
Vedanta	99,595	413,363
Telekomunikasi Indonesia Persero	1,362,900	334,945
Coal India	64,000	304,309
Tatneft ADR	3,857	275,451
Indian Oil	79,097	274,294
President Chain Store	25,000	270,673
Grupo Mexico	95,276	239,905
MMC Norilsk Nickel ADR	12,979	226,613
Rosneft Oil Co GDR	31,319	222,022
China Petroleum & Chemical	248,000	208,563
Cielo	58,700	200,132
China Shenhua Energy	76,500	176,407
SAIC Motor	42,700	173,651
AU Optronics	438,000	164,628
Industrial Bank	73,400	163,985
Magnit GDR	11,802	154,275
China Yangtze Power	64,900	148,369
Hon Hai Precision Industry	46,000	141,085

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Markets Equity Income UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Lukoil ADR (UK listed)	12,578	894,466
Hon Hai Precision Industry	336,000	834,850
Gazprom ADR	165,293	801,060
Lyxor MSCI India UCITS ETF	30,854	592,309
Xtrackers MSCI India Swap UCITS ETF	48,724	592,092
Sasol	13,626	480,240
PTT NVDR	264,600	417,398
Grupo Financiero Banorte	52,998	368,159
CNOOC	182,000	320,251
China Mobile	31,000	303,559
SK Telecom	1,106	275,118
Korea Electric Power	9,923	238,205
Industrial & Commercial Bank of China	311,000	211,191
PTT Exploration & Production	47,200	201,581
Advanced Info Service	30,900	186,573
ASE Technology Holding	77,498	155,777
Sanlam	28,965	149,584
Woolworths Holdings	42,156	148,306
China Construction Bank	179,000	147,482
FirstRand	33,287	144,739

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchased</b>		
Transmissora Alianca de Energia Eletrica	47,609	282,297
Guangzhou R&F Properties	94,200	167,187
Truworths International	20,474	126,980
Moneta Money Bank	33,981	123,386
Telkom SOC	30,879	112,104
Qualicorp Consultoria e Corretora de Seguros	28,870	109,264
Foschini Group	8,540	107,085
Winbond Electronics	252,000	103,500
Cia de Saneamento do Parana	7,517	97,818
Highwealth Construction	63,000	96,074
Hyprop Investments	13,411	94,535
Sinopec Shanghai Petrochemical	150,000	89,640
AVI	11,420	89,341
Gamuda Bhd	156,400	89,259
Powertech Technology	36,000	87,250
Inventec	102,000	86,933
Novatek Microelectronics	18,000	84,467
Emlak Konut Gayrimenkul Yatirim Ortakligi	263,051	84,400
Synnex Technology International	71,000	83,187
Investec	12,169	82,863

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Sales</b>		
Novatek Microelectronics	45,000	202,214
Inventec	248,000	196,522
Sinopec Shanghai Petrochemical	380,000	180,206
MMI Holdings	85,243	153,377
Weichai Power	119,000	123,985
Jiangsu Expressway	86,000	105,705
Zijin Mining Group	270,000	98,356
Highwealth Construction	65,000	96,106
Yageo	7,468	94,865
SLC Agricola	6,500	94,864
Moneta Money Bank	25,255	88,626
Fuyao Glass Industry Group	26,800	85,850
Top Glove	30,200	84,166
Truworths International	14,176	77,737
Grupo Aeroportuario del Centro Norte	11,117	72,105
Dialog Group	80,800	65,992
Red Star Macalline Group	78,400	64,976
Zhejiang Expressway	86,000	63,794
Yanzhou Coal Mining	60,000	63,049
AirAsia Group	100,000	62,165



## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
CRH	23,026	658,369
Kerry Group	3,537	329,505
Paddy Power Betfair	2,345	217,769
Aryzta AG (Quoted in Ireland)	138,586	190,117
Glenveagh Properties	165,000	179,427
Ryanair Holdings	11,358	177,508
Kingspan Group	4,261	163,757
Bank of Ireland Group	21,494	158,043
Smurfit Kappa Group	5,089	154,282
AIB Group	16,880	90,931
Glanbia	4,781	71,427
Cairn Homes	16,728	32,459
Total Produce	12,694	30,267
Dalata Hotel Group	4,569	29,233
C&C Group	7,944	24,399
Green REIT	15,631	24,367
Origin Enterprises	3,243	20,450
Hibernia REIT	11,190	17,410
Irish Continental Group	2,601	14,952
Irish Residential Properties REIT	5,733	8,583

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
CRH	33,198	1,030,990
Kerry Group	6,590	581,727
Ryanair Holdings	27,043	409,290
Paddy Power Betfair	4,441	391,449
Bank of Ireland Group	38,322	288,218
Smurfit Kappa Group	8,970	281,532
Kingspan Group	5,991	230,535
Aryzta AG (Quoted in Ireland)	137,483	211,889
AIB Group	30,291	160,271
Glanbia	8,207	117,445
Cairn Homes	34,583	61,184
Permanent TSB Group Holdings	28,055	56,484
Dalata Hotel Group	7,988	51,543
C&C Group	15,906	48,201
Origin Enterprises	6,233	35,394
Green REIT	22,524	35,106
Hibernia REIT	22,496	33,739
Irish Continental Group	5,513	31,039
Total Produce	10,692	24,685
Irish Residential Properties REIT	12,762	18,326

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree Germany Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
Deutsche Telekom	30,549	368,676
Daimler	5,128	293,991
Bayer	3,453	293,338
Allianz	1,672	285,566
Siemens	2,684	264,336
Bayerische Motoren Werke	3,254	251,508
BASF	3,308	250,452
Linde	1,293	224,483
Volkswagen	1,583	216,483
Deutsche Post	6,057	186,708
Muenchener Rueckversicherungs-Gesellschaft	1,042	173,076
SAP	2,143	169,928
RWE	7,445	125,678
Metro	12,100	117,330
Continental	542	106,117
ProSiebenSat.1 Media	4,267	95,265
E.ON	12,090	92,767
Innogy	3,082	92,009
Fraport Frankfurt Airport Services Worldwide	1,088	78,915
Hannover Rueck	698	68,838
TUI	4,266	68,142
Fresenius	1,134	67,497
Deutsche Boerse	698	64,897
Covestro	851	60,511
Evonik Industries	2,230	59,268
Henkel	689	59,067
HeidelbergCement	799	55,300
Adidas	326	54,966
Deutsche Lufthansa	2,407	54,260

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
Allianz	7,582	1,228,692
Daimler	19,751	1,117,851
BASF	14,587	1,105,639
Bayerische Motoren Werke	14,443	1,079,595
Siemens	9,851	1,001,924
Deutsche Telekom	77,432	930,580
Bayer	10,543	902,525
SAP	9,739	826,696
Linde	4,402	811,274
Muenchener Rueckversicherungs-Gesellschaft	4,982	803,646
Deutsche Post	24,487	703,517
Continental	2,816	540,389
Innogy	15,907	499,378
Volkswagen	3,083	424,547
TUI	23,919	395,715
Hannover Rueck	3,800	369,527
Deutsche Boerse	3,731	367,660
Evonik Industries	12,026	322,360
E.ON	37,278	300,172
Adidas	1,696	284,421
MAN	3,235	268,969
Uniper	10,939	243,495
Covestro	3,225	232,048
Talanx	7,430	218,308
Henkel	2,544	217,790
Deutsche Lufthansa	10,013	212,424
Infineon Technologies	10,350	212,374

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Toyota Motor	123,525	7,804,819
Japan Tobacco	262,320	7,184,612
Mitsubishi UFJ Financial Group	1,038,214	6,342,018
Sumitomo Mitsui Financial Group	123,926	4,910,440
Nissan Motor	481,781	4,514,630
Canon	140,364	4,479,170
Mizuho Financial Group	2,266,804	3,933,619
Takeda Pharmaceutical	91,179	3,868,805
Honda Motor	120,785	3,728,138
Mitsubishi	131,754	3,628,379
FANUC	15,100	2,995,158
Tokyo Electron	17,929	2,894,772
Bridgestone	69,837	2,879,110
Nintendo	7,898	2,709,448
Mitsubishi Electric	180,674	2,472,342
Tokio Marine Holdings	50,422	2,430,106
ITOCHU	128,516	2,377,593
Denso	46,614	2,375,419
Subaru	77,770	2,154,861
Nippon Steel & Sumitomo Metal	97,550	1,939,431
Komatsu	61,223	1,805,146

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Japan Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Toyota Motor	161,218	10,411,707
Mitsui	364,400	6,093,258
Mitsubishi UFJ Financial Group	861,795	5,559,604
Sumitomo Mitsui Financial Group	120,046	4,953,371
Japan Tobacco	169,544	4,690,384
Honda Motor	143,812	4,615,942
Nissan Motor	457,854	4,544,933
Canon	127,391	4,399,826
Mitsubishi	149,462	4,223,393
Mizuho Financial Group	2,285,260	4,061,385
Denso	59,792	3,139,179
Takeda Pharmaceutical	65,257	3,000,379
ITOCHU	151,349	2,880,143
Daiichi Sankyo	77,400	2,871,727
Astellas Pharma	177,800	2,741,359
Tokio Marine Holdings	56,450	2,663,765
Nintendo	6,100	2,382,684
Bridgestone	56,193	2,349,135
Subaru	70,200	2,213,984
FANUC	9,300	2,060,062
Sumitomo	118,488	1,989,197
Seven & i Holdings	45,200	1,942,286

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Banco Santander	1,494,182	8,054,952
Anheuser-Busch InBev	78,139	7,143,452
Sanofi	66,924	5,582,330
Unilever	91,668	5,062,254
Telefonica	419,467	3,690,301
Daimler	52,662	3,557,697
LVMH Moet Hennessy Louis Vuitton	9,996	3,205,199
Banco Bilbao Vizcaya Argentaria	459,924	3,134,903
Siemens	23,949	3,006,175
BASF	31,069	2,819,804
L'Oreal	10,945	2,558,184
Bayerische Motoren Werke	25,685	2,417,384
Bayer	22,389	2,212,849
Airbus	19,690	2,212,752
Nokia	356,518	2,054,453
SAP	15,396	1,686,445
Danone	21,444	1,619,052
Schneider Electric	19,944	1,603,594
Heineken	15,171	1,472,444
Akzo Nobel	16,702	1,451,274
Air Liquide	11,559	1,439,186
Koninklijke Ahold Delhaize	57,853	1,376,839
Linde	5,720	1,354,706
Koninklijke Philips	33,745	1,339,150
Kone	26,057	1,309,349
ASML Holding	6,197	1,156,797
Christian Dior	2,853	1,141,356
Aegon	178,312	1,112,169

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Banco Santander	695,152	3,642,607
Anheuser-Busch InBev	40,611	3,416,152
Sanofi	36,400	3,179,106
Banco Bilbao Vizcaya Argentaria	456,064	3,119,794
Unilever	51,938	2,899,782
LVMH Moet Hennessy Louis Vuitton	9,167	2,877,695
Linde	10,383	2,615,616
Telefonica	287,742	2,578,377
Daimler	34,575	2,300,331
L'Oreal	9,770	2,288,547
Airbus	20,018	2,234,997
BASF	24,858	2,219,353
Siemens	16,340	2,041,893
Bayerische Motoren Werke	17,103	1,592,041
Schneider Electric	16,886	1,345,259
ASML Holding	6,873	1,322,634
SAP	11,952	1,301,288
Kering SA	2,421	1,262,602
Koninklijke Philips	30,703	1,217,924
Bayer	13,516	1,211,621
Air Liquide	9,372	1,170,728
Safran	9,342	1,102,642
Nokia	194,793	1,085,244
Danone	14,128	1,074,406
Christian Dior	2,658	1,056,468
Aegon	166,618	1,013,797
Koninklijke Ahold Delhaize	40,188	979,120
Heineken	9,619	922,076
Amadeus IT Group	10,636	831,146
Kone	15,914	802,883



---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree UK Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
British American Tobacco	4,266	166,961
Anglo American	9,171	156,088
Lloyds Banking Group	206,452	128,587
Evraz	23,717	124,541
Micro Focus International	4,177	57,158
BT Group	24,990	55,452
Severn Trent	2,772	53,769
Imperial Tobacco Group	1,867	50,768
Centrica	29,576	45,919
National Grid	4,695	38,726
Vodafone Group	18,382	34,306
Dixons Carphone	17,313	34,050
Persimmon	1,083	27,455
Barratt Developments	5,109	27,325
SSE	1,844	23,848
GlaxoSmithKline	1,434	21,647
Tullett Prebon	4,552	18,579
Aggreko	2,652	17,982
Hastings Group Holdings	6,821	17,688
Filtrona	2,827	13,901

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Sales</b>		
Pearson	22,914	187,796
BHP Billiton	8,336	133,135
Next	2,168	123,909
Berkeley Group Holdings	3,203	122,726
Rio Tinto	2,872	117,405
easyJet	6,183	108,622
ITV	58,679	101,509
Royal Dutch Shell	4,040	99,697
J Sainsbury	32,567	97,656
BP	18,325	94,275
Standard Life Aberdeen	21,847	81,450
Nex Group	7,576	71,029
HSBC Holdings	9,481	70,258
Booker Group	29,831	66,819
Legal & General Group	25,077	65,334
AstraZeneca	1,151	56,277
Vedanta Resources	6,735	54,830
Vodafone Group	26,686	53,987
Aviva	10,161	50,720
British Land	7,368	48,585
Royal Mail	9,211	48,531
SSE	3,953	48,440
Persimmon	1,935	47,915
BT Group	20,546	47,466
GlaxoSmithKline	3,463	45,887
Imperial Brands	1,691	45,626
National Grid	5,869	44,778
Beazley	7,714	44,123
Centrica	29,745	39,647
John Wood Group	5,693	36,532
Admiral Group	1,853	35,169
Barratt Developments	6,184	34,710
Capita	15,005	29,500

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Vedanta	60,616	252,305
Uni-President Enterprises	97,000	234,725
Telekomunikasi Indonesia Persero	805,600	197,983
Coal India	40,848	193,007
Indian Oil	44,965	165,184
Oil & Natural Gas	46,375	133,309
President Chain Store	11,000	119,096
CIMB Group Holdings	66,900	96,950
Industrial Bank	39,300	87,801
Hindustan Petroleum	16,881	83,345
China Evergrande Group	31,000	78,452
Bharat Petroleum	20,201	78,148
China Shenhua Energy	33,500	77,250
Bharti Infratel	15,964	76,446
Country Garden Holdings	69,000	72,508
AU Optronics	182,000	67,691
Innolux	207,000	63,086
China Petroleum & Chemical	68,000	57,474
Sime Darby	93,700	56,411
WH Group	74,000	55,747
SAIC Motor	13400	54495

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree Emerging Asia Equity Income UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Lyxor MSCI India UCITS ETF	22,442	429,386
db x-trackers MSCI India TRN Index UCITS ETF (UK listing)	35,179	426,073
Hon Hai Precision Industry	115,560	287,191
PTT	172,000	265,651
Korea Electric Power	5,860	138,802
PTT Exploration & Production	27,500	121,793
CNOOC	68,000	121,406
China Merchants Bank	31,000	118,410
Kia Motors	4,142	107,227
Oil & Natural Gas	46,375	99,892
China Mobile	10,000	98,601
Yuanta Financial Holding	188,000	88,704
China Steel	111,000	86,887
Taishin Financial Holding	170,123	77,563
Bank of China	185,000	77,289
Perusahaan Gas Negara Persero	488,300	72,863
Malayan Banking	28,600	65,327
China Minsheng Banking	84,000	63,096
ASE Technology Holding	30,874	62,061
Hua Nan Financial Holdings	108,735	61,549
DiGi.Com	49600	57,677
Intouch Holdings	33700	54,227
Bank of Communications	75000	53,114

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Enhanced Commodity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 04/04/2019	28,820,000	28,499,224
United States Treasury Bill Zero Coupon 10/01/2019	27,910,000	27,736,523
United States Treasury Bill Zero Coupon 07/03/2019	27,380,000	27,113,475
United States Treasury Bill Zero Coupon 24/01/2019	26,970,000	26,748,718
United States Treasury Bill Zero Coupon 07/02/2019	26,320,000	26,099,983
United States Treasury Bill Zero Coupon 21/03/2019	26,190,000	25,923,066
United States Treasury Bill Zero Coupon 18/04/2019	24,600,000	24,327,204
United States Treasury Bill Zero Coupon 21/02/2019	24,400,000	24,177,129
United States Treasury Bill Zero Coupon 27/12/2018	20,660,000	20,552,038
United States Treasury Bill Zero Coupon 13/12/2018	20,240,000	20,119,754
United States Treasury Bill Zero Coupon 30/05/2019	17,850,000	17,646,757
United States Treasury Bill Zero Coupon 02/05/2019	15,340,000	15,168,112
United States Treasury Bill Zero Coupon 16/05/2019	14,580,000	14,427,907
United States Treasury Bill Zero Coupon 18/10/2018	14,440,000	14,303,354
United States Treasury Bill Zero Coupon 04/10/2018	14,300,000	14,175,410
United States Treasury Bill Zero Coupon 20/09/2018	14,290,000	14,173,037
United States Treasury Bill Zero Coupon 23/08/2018	13,270,000	13,169,745
United States Treasury Bill Zero Coupon 09/28/2018	13,260,000	13,167,736
United States Treasury Bill Zero Coupon 06/09/2018	13,110,000	13,004,793
United States Treasury Bill Zero Coupon 15/11/2018	11,910,000	11,791,273
United States Treasury Bill Zero Coupon 01/11/2018	11,660,000	11,544,964
United States Treasury Bill Zero Coupon 26/07/2018	9,240,000	9,177,070
United States Treasury Bill Zero Coupon 12/07/2018	9,230,000	9,170,901
United States Treasury Bill Zero Coupon 28/06/2018	9,220,000	9,165,389
United States Treasury Bill Zero Coupon 29/11/2018	8,290,000	8,205,628

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 27/12/2018	20,660,000	20,643,397
United States Treasury Bill Zero Coupon 20/09/2018	14,290,000	14,267,862
United States Treasury Bill Zero Coupon 23/08/2018	13,270,000	13,251,654
United States Treasury Bill Zero Coupon 09/08/2018	13,260,000	13,244,001
United States Treasury Bill Zero Coupon 06/09/2019	13,110,000	13,090,577
United States Treasury Bill Zero Coupon 26/07/2018	9,240,000	9,233,951
United States Treasury Bill Zero Coupon 28/06/2018	9,220,000	9,214,188
United States Treasury Bill Zero Coupon 14/06/2018	9,220,000	9,214,005
United States Treasury Bill Zero Coupon 17/05/2018	9,210,000	9,204,547
United States Treasury Bill Zero Coupon 31/05/2018	9,210,000	9,203,287
United States Treasury Bill Zero Coupon 03/05/2018	9,200,000	9,194,600
United States Treasury Bill Zero Coupon 12/07/2018	8,610,000	8,606,367
United States Treasury Bill Zero Coupon 13/12/2018	8,480,000	8,475,452
United States Treasury Bill Zero Coupon 29/11/2018	8,290,000	8,283,667
United States Treasury Bill Zero Coupon 18/10/2018	7,950,000	7,923,661
United States Treasury Bill Zero Coupon 04/10/2018	7,670,000	7,652,020
United States Treasury Bill Zero Coupon 19/04/2018	6,320,000	6,316,250
United States Treasury Bill Zero Coupon 08/03/2018	6,000,000	5,997,377
United States Treasury Bill Zero Coupon 05/04/2018	5,950,000	5,948,215
United States Treasury Bill Zero Coupon 22/02/2018	5,880,000	5,877,472
United States Treasury Bill Zero Coupon 22/03/2018	5,600,000	5,597,210
United States Treasury Bill Zero Coupon 10/01/2019	4,000,000	3,994,401
United States Treasury Bill Zero Coupon 24/01/2019	2,500,000	2,494,115

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Verizon Communications	12,562	689,940
Procter & Gamble	5,761	524,104
Exxon Mobil	6,700	523,691
Apple	2,724	482,919
Johnson & Johnson	3,607	477,209
Wells Fargo & Co	8,349	461,900
Microsoft	4,699	448,698
AbbVie	3,845	376,927
Altria Group	6,074	354,599
International Business Machines	2,208	305,081
PepsiCo	2,212	245,684
Home Depot	1,276	235,136
Intel	4,720	233,351
Comcast	6,749	227,790
Boeing	665	223,491
3M	779	171,487
UnitedHealth Group	732	169,676
Gilead Sciences	2,065	158,725
Las Vegas Sands	3,251	157,714
Bristol-Myers Squibb	2,395	148,409
Walt Disney	1,370	144,362

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Johnson & Johnson	5,679	727,377
Gilead Sciences	3,247	203,314
QUALCOMM	3,288	180,335
Oracle	4,021	176,913
Lockheed Martin	643	164,951
Walgreens Boots Alliance	1,954	131,418
Morgan Stanley	3,018	113,711
American Tower	705	111,383
Mondelez International	2,720	110,643
BlackRock	277	102,251
Eli Lilly	818	89,500
Microsoft	856	84,080
Linde	514	81,834
Sempra Energy	630	70,442
Abbott Laboratories	970	65,248
VF	870	60,783
Boeing	194	59,079
UnitedHealth Group	214	51,001
Walt Disney	435	45,333
Procter & Gamble	474	42,890
Cardinal Health	879	39,060
Progressive	646	38,383



---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Microsoft	3,908	397,011
British American Tobacco	8,189	369,513
Apple	1,911	368,060
Roche Holding	1,141	288,257
Intel	5,955	266,427
AbbVie	2,048	189,961
Altria Group	2,896	176,915
Comcast	4,733	171,901
Unilever	2,771	154,383
Industria de Diseno Textil	4,759	146,198
Home Depot	749	144,763
LVMH Moet Hennessy Louis Vuitton	461	141,639
Ford Motor	16,110	139,098
Broadcom	606	138,803
Walt Disney	1,102	129,742
Novo Nordisk	2,550	125,046
AIA Group	15,000	121,289
Unilever	2,147	118,222
Las Vegas Sands	2,041	113,581
Diageo	3,130	112,703

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Microsoft	3,072	332,276
Apple	1,501	321,231
PepsiCo	2,086	231,959
QUALCOMM	3,174	207,069
Oracle	3,147	149,929
Eli Lilly	1,368	149,860
Bristol-Myers Squibb	2,054	113,444
Reckitt Benckiser Group	1,292	113,439
Honeywell International	729	112,199
Hennes & Mauritz	4,911	86,074
Roche Holding	340	84,098
General Motors	2,607	83,999
China Overseas Land & Investment	26,000	77,698
ITOCHU	4,100	77,302
American Express	658	69,350
Christian Dior	174	67,479
Home Depot	333	63,679
British American Tobacco	1,137	61,488
American Tower	393	58,857
Marine Harvest	2,408	58,358

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Safran	10,764	1,089,059
ASML Holding	5,939	969,613
Unilever	18,902	889,454
Airbus (Listed in France)	8,741	842,492
Koninklijke	8,783	764,623
Jeronimo Martins	53,735	745,945
Amadeus IT Group	10,467	644,163
Stora Enso	33,232	553,177
Henkel	5,576	543,922
Industria de Diseno Textil	19,041	534,979
1&1 Drillisch	9,073	518,351
Neste	7,666	507,399
Smurfit Kappa Group	13,889	491,376
Thales	4,661	477,649
LVMH Moet Hennessy Louis Vuitton	1,698	457,673
Continental	1,990	428,202
Infineon Technologies	18,627	413,650
Covestro	5,016	411,501
EssilorLuxottica	3,497	393,152
Umicore	7,642	377,066
Wartsila	19,018	352,469
Adidas	1,655	319,924
Rubis	5,643	314,595
Aurelius Equity Opportunities	5,736	303,618
United Internet	5,084	264,440
Hermes International	524	263,449
Cie Generale des Etablissements Michelin	2,106	253,207
Zardoya Otis	29,915	251,762
TUI	14,051	251,320
BE Semiconductor Industries	10,264	251,071
Lenzing	2,420	244,262
Grifols	9,937	241,060
Koninklijke Vopak	5,889	231,073

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
Amadeus IT Group	16,955	1,178,314
EssilorLuxottica	5,652	679,902
Covestro	8,094	598,279
ASML Holding	2,643	455,830
Cie Generale des Etablissements Michelin	3,423	370,864
Airbus (Listed in France)	3,277	321,625
Recordati	8,741	299,277
Kerry Group	2,743	243,429
Societe BIC	2,530	201,884
MTU Aero Engines	1,222	198,932
Metsa Board	19,321	180,932
Thales	1,659	178,407
Flow Traders	4,949	167,169
Tecnicas Reunidas	5,074	136,179
Aalberts Industries	3,250	133,016
Infineon Technologies	6,008	131,548
Konecranes	3,588	128,803
TUI	6,127	114,820
Valmet	6,558	106,890
K & S	4,690	101,440
Sartorius Stedim Biotech	1,122	99,573
Aurubis	1,492	98,288
United Internet	1,837	96,765

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree India Quality UCITS ETF**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Page Industries	255	114,410
ITC	28,585	113,099
Hindustan Unilever	5,151	110,966
Maruti Suzuki India	1,125	107,266
Infosys	11,306	106,631
Tata Consultancy Services	4,025	106,370
United Spirits	14,025	103,772
Petronet LNG	28,022	88,918
Ashok Leyland	52,592	87,143
HCL Technologies	6,546	86,246
Coal India	21,969	82,794
Asian Paints	4,033	68,642
Godrej Consumer Products	6,380	66,294
Crompton Greaves Consumer Electricals	21,520	66,008
Indiabulls Housing Finance	5,838	63,934
Tech Mahindra	5,723	54,231
Nestle India	405	53,523
Titan	4,693	50,904
GlaxoSmithKline Consumer Healthcare	474	49,130
Zee Entertainment Enterprises	7,825	48,536
Hero MotoCorp	1,200	44,726
Eicher Motors	146	43,064
HEG	765	42,981
Adani Ports & Special Economic Zone	9,076	39,029
Britannia Industries	489	37,551
Motherson Sumi Systems	10,365	36,593
UPL	4,068	35,765
Dabur India	6,420	35,517
Bharat Petroleum	8,855	34,256
Havells India	3,840	31,887
InterGlobe Aviation	2,648	31,589
Marico	7,172	31,082
Balkrishna Industries	2,118	30,922
Avenue Supermarts	1,640	30,664

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree India Quality UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Tata Consultancy Services	12,363	404,346
Infosys	34,441	386,159
Hindustan Unilever	13,673	312,958
Wipro	53,200	242,839
Maruti Suzuki India	1,845	227,169
ITC	52,927	213,388
HCL Technologies	13,888	204,375
Adani Ports & Special Economic Zone	23,179	126,737
Lupin	10,251	125,818
Asian Paints	6,578	121,838
Eicher Motors	292	118,849
Hero MotoCorp	2,269	114,871
Coal India	28,632	112,184
Indiabulls Housing Finance	7,344	109,549
Tech Mahindra	10,722	107,199
Bharat Petroleum	18,850	102,138
Titan	7,219	100,321
Godrej Consumer Products	7,719	98,344
Zee Entertainment Enterprises	12,865	98,147
UPL	8,394	94,428
Nestle India	557	78,486
Dabur India	12,398	69,134
Aurobindo Pharma	6,309	65,413
Hindustan Petroleum	15,281	64,635
Bajaj Auto	1,533	61,817
Motherson Sumi Systems	18,235	60,871
Britannia Industries	686	56,959

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree AT1 CoCo Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Credit Suisse Group 7.125% */**	1,420,000	1,467,959
Cooperatieve Rabobank 5.500% */**	850,000	1,066,548
HSBC Holdings 6.000% */**	800,000	1,063,999
Royal Bank of Scotland Group 8.625% */**	935,000	1,008,713
Banco Santander 6.375% */**	1,000,000	986,427
Banco Bilbao Vizcaya Argentaria 6.750% */**	800,000	952,039
Deutsche Bank 6.250% */**	1,000,000	900,622
Intesa Sanpaolo 6.250% */**	740,000	888,995
Lloyds Banking Group 7.500% */**	850,000	886,803
UBS Group Funding Switzerland 7.000% */**	803,000	840,987
Barclays 5.875% */**	680,000	838,302
Standard Chartered 7.750% */**	750,000	774,538
Banco Santander 6.250% */**	600,000	743,953
UBS Group Funding Switzerland 7.125% */**	700,000	728,998
Credit Suisse Group 6.250% */**	730,000	722,441
Nationwide Building Society 6.875% */**	527,000	710,302
Barclays 7.250% */**	500,000	708,546
Banco Bilbao Vizcaya Argentaria 7.000% */**	600,000	708,386
Standard Chartered 7.500% */**	632,000	660,401
UniCredit 6.625% */**	550,000	633,643
BNP Paribas 7.375% */**	583,000	626,513
Banco Santander 6.250% */**	500,000	614,333
Lloyds Banking Group 7.625% */**	411,000	606,542
HSBC Holdings 6.375% */**	580,000	579,351
UniCredit 8.000% */**	580,000	579,299
Societe Generale 6.750% */**	440,000	571,870
KBC Group 5.625% */**	470,000	555,358
Banco Bilbao Vizcaya Argentaria 8.875% */**	400,000	543,788
Societe Generale 6.750% */**	600,000	539,937
Royal Bank of Scotland Group 7.500% */**	520,000	533,083
Societe Generale 7.375% */**	500,000	509,545
UBS Group Funding Switzerland 5.750% */**	400,000	509,291
Societe Generale 8.250% */**	500,000	507,260
Societe Generale 6.000% */**	520,000	503,216
UBS Group Funding Switzerland 6.875% */**	500,000	500,105
ING Groep 6.875% */**	480,000	500,104
Societe Generale 8.000% */**	470,000	499,140
Credit Agricole 7.875% */**	460,000	496,767
Barclays 6.625% */**	494,000	495,264
Credit Agricole 8.125% */**	450,000	493,251
Barclays 7.875% */**	460,000	489,948
Danske Bank 6.125% */**	500,000	481,380

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases (continued)</b>		
ABN AMRO Bank 4.750% */**	400,000	468,119
Banco Santander 5.250% */**	400,000	461,868
Credit Agricole 6.625% */**	450,000	453,377
CaixaBank 5.250% */**	400,000	448,923
<b>Sales</b>		
Banco Bilbao Vizcaya Argentaria 8.875% */**	400,000	514,283
Royal Bank of Scotland Group 8.625% */**	400,000	423,256
Nationwide Building Society 6.875% */**	300,000	393,849
Barclays 5.875% */**	270,000	316,776
Standard Chartered 6.500% */**	310,000	306,790
Barclays 7.875% */**	212,000	297,905
Barclays 6.625% */**	294,000	287,385
UBS Group Funding Switzerland 5.000% */**	340,000	286,837
Intesa Sanpaolo 7.000% */**	250,000	283,353
Danske Bank 5.750% */**	230,000	269,424
UBS Group Funding Switzerland 7.000% */**	240,000	245,573
Barclays 7.875% */**	240,000	238,209
Cooperatieve Rabobank 5.500% */**	200,000	235,446
Banco Santander 6.250% */**	200,000	229,906
Credit Suisse Group 7.125% */**	220,000	220,404
Banco Santander 6.250% */**	200,000	220,242
UniCredit 6.750% */**	210,000	219,674
HSBC Holdings 4.750% */**	200,000	213,297
Standard Chartered 7.500% */**	200,000	205,040
Credit Agricole 6.625% */**	200,000	199,500
Societe Generale 7.375% */**	200,000	198,750
Banco Santander 6.375% */**	200,000	198,520
Nordea Bank 5.500% */**	200,000	198,000
Skandinaviska Enskilda Banken 5.750% */**	200,000	197,514
Lloyds Banking Group 7.500% */**	200,000	194,310
KBC Group 5.625% */**	170,000	193,935
Societe Generale 6.000% */**	200,000	190,900
HSBC Holdings 6.375% */**	200,000	190,563
Credit Suisse Group 6.250% */**	200,000	189,750
Deutsche Bank 6.250% */**	200,000	188,250
Deutsche Bank 7.500% */**	200,000	174,382
BNP Paribas 5.125% */**	200,000	172,945

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.



---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 21/03/2019	17,450,000	17,312,765
United States Treasury Bill Zero Coupon 29/11/2018	15,070,000	15,001,825
United States Treasury Bill Zero Coupon 10/01/2019	15,050,000	14,962,024
United States Treasury Bill Zero Coupon 24/01/2019	14,910,000	14,814,029
United States Treasury Bill Zero Coupon 13/12/2018	10,580,000	10,512,173
United States Treasury Bill Zero Coupon 15/11/2018	10,560,000	10,502,823
United States Treasury Bill Zero Coupon 09/08/2018	10,310,000	10,275,579
United States Treasury Bill Zero Coupon 04/10/2018	9,930,000	9,864,231
United States Treasury Bill Zero Coupon 18/10/2018	9,735,000	9,661,639
United States Treasury Bill Zero Coupon 27/12/2018	9,710,000	9,655,172
United States Treasury Bill Zero Coupon 07/02/2019	9,280,000	9,223,459
United States Treasury Bill Zero Coupon 04/04/2019	9,260,000	9,193,169
United States Treasury Bill Zero Coupon 06/09/2018	9,120,000	9,072,935
United States Treasury Bill Zero Coupon 23/08/2018	9,110,000	9,069,988
United States Treasury Bill Zero Coupon 20/09/2018	9,120,000	9,065,581
United States Treasury Bill Zero Coupon 26/07/2018	9,090,000	9,064,558
United States Treasury Bill Zero Coupon 18/04/2019	8,750,000	8,685,871
United States Treasury Bill Zero Coupon 01/11/2018	8,420,000	8,375,683
United States Treasury Bill Zero Coupon 07/03/2019	7,050,000	7,000,773
United States Treasury Bill Zero Coupon 12/07/2018	710,000	709,069

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 29/11/2018	15,070,000	15,061,165
United States Treasury Bill Zero Coupon 06/09/2018	9,120,000	9,112,357
United States Treasury Bill Zero Coupon 23/08/2018	9,110,000	9,109,069
United States Treasury Bill Zero Coupon 10/01/2019	6,810,000	6,802,658
United States Treasury Bill Zero Coupon 26/07/2018	1,650,000	1,648,096
United States Treasury Bill Zero Coupon 04/10/2018	440,000	439,200

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
<b>Purchases</b>		
Electricite de France 4.625% 11/09/2024	100,000	121,853
Allianz Finance II 5.750% 08/07/2041*	100,000	112,967
Danske Bank 0.875% 22/05/2023	110,000	109,538
Sky 2.500% 15/09/2026	100,000	107,865
ING Bank 3.625% 25/02/2026*	100,000	107,194
Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	104,000	104,140
Coca-Cola European Partners 1.875% 18/03/2030	100,000	103,197
European Financial Stability Facility 0.950% 14/02/2028	101,000	103,085
General Electric 1.875% 28/05/2027	100,000	102,989
Credit Agricole Home Loan SFH 1.250% 24/03/2031	100,000	102,038
HeidelbergCement 1.500% 07/02/2025	100,000	101,396
Galp Gas Natural Distribuicao 1.375% 19/09/2023	100,000	101,057
Mondi Finance 1.625% 27/04/2026	100,000	100,311
ABN AMRO Bank 1.375% 12/01/2037	100,000	99,613
Banco de Sabadell 0.875% 05/03/2023	100,000	98,562
BPCE 0.875% 31/01/2024	100,000	97,895
European Investment Bank 3.000% 14/10/2033	56,000	70,842
La Banque Postale Home Loan SFH 0.375% 24/01/2025	50,000	49,770
Volkswagen Financial Services 1.375% 16/10/2023	50,000	49,387
Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	30,000	40,618

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
General Electric 1.875% 28/05/2027	100,000	89,991
Electricite de France 4.625% 11/09/2024	50,000	60,876
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	33,000	33,415
Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	33,000	32,976
Bundesrepublik Deutschland Bundesanleihe 0.000% 15/08/2026	32,000	31,485
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	31,000	31,235
Bundesrepublik Deutschland Bundesanleihe 3.250% 04/07/2042	15,000	23,058
Bundesrepublik Deutschland Bundesanleihe 1.750% 15/02/2024	20,000	22,068
Bundesrepublik Deutschland Bundesanleihe 1.250% 15/08/2048	18,000	19,483
Spain Government Bond 2.750% 31/10/2024	13,000	14,501
Spain Government Bond 3.450% 30/07/2066	12,000	13,579
Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	12,000	12,081
Spain Government Bond 2.150% 31/10/2025	11,000	11,861
Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	12,000	11,128
Spain Government Bond 1.300% 31/10/2026	11,000	11,038
Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2024	10,000	10,575
Spain Government Bond 1.600% 30/04/2025	10,000	10,427
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2025	10,000	10,312
Finland Government Bond Zero Coupon 15/09/2023	10,000	9,982
Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	8,000	9,962
Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	10,000	9,028
Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	7,000	7,829
Spain Government Bond 4.900% 30/07/2040	5,000	7,167
Spain Government Bond 1.500% 30/04/2027	7,000	7,114
Spain Government Bond 6.000% 31/01/2029	5,000	7,111
Spain Government Bond 4.400% 31/10/2023	5,000	5,928
Portugal Obrigacoes do Tesouro 2.875% 21/07/2026	5,000	5,499

\* These securities have variable coupon rate.

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2026	60,000	62,065
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	39,000	61,074
Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	60,000	60,344
Kingdom of Belgium Government Bond 5.500% 28/03/2028	40,000	58,763
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	57,000	58,343
French Republic Government Bond 5.500% 25/04/2029	38,000	57,383
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	35,000	56,951
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	54,000	55,014
Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	33,000	53,337
Spain Government Bond 4.400% 31/10/2023	43,000	51,994
French Republic Government Bond 2.750% 25/10/2027	42,000	50,705
Bundesrepublik Deutschland Bundesanleihe 4.250% 04/07/2039	30,000	50,039
Kingdom of Belgium Government Bond 1.000% 22/06/2026	44,000	46,152
French Republic Government Bond 1.000% 25/05/2027	43,000	45,028
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	25,000	44,883
French Republic Government Bond 0.500% 25/05/2026	44,000	44,682
French Republic Government Bond 0.250% 25/11/2026	44,000	43,526
Spain Government Bond 4.800% 31/01/2024	35,000	43,296
Bundesrepublik Deutschland Bundesanleihe 6.250% 04/01/2030	26,000	43,248
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2028	30,000	43,223
Spain Government Bond 3.800% 30/04/2024	36,000	42,687
French Republic Government Bond 5.750% 25/10/2032	25,000	41,454
Spain Government Bond 4.700% 30/07/2041	28,000	40,583
Spain Government Bond 4.650% 30/07/2025	32,000	40,509
Spain Government Bond 2.750% 31/10/2024	34,000	38,489
Republic of Austria Government Bond 6.250% 15/07/2027	25,000	37,997
Spain Government Bond 5.900% 30/07/2026	27,000	37,206
Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	27,000	35,320
Spain Government Bond 1.300% 31/10/2026	34,000	34,532
Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	32,000	34,523

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2026	50,000	51,321
Spain Government Bond 4.400% 31/10/2023	43,000	50,976
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	44,000	44,887
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	40,000	40,538
Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	40,000	40,201
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	20,000	32,643
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	20,000	31,561
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2028	15,000	21,225
Spain Government Bond 0.350% 30/07/2023	20,000	19,986
Bundesrepublik Deutschland Bundesanleihe 6.250% 04/01/2030	10,000	16,440
Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	12,000	14,927
Italy Buoni Poliennali Del Tesoro 0.050% 15/04/2021	15,000	14,446
Bundesrepublik Deutschland Bundesanleihe 1.750% 15/02/2024	10,000	10,969
French Republic Government Bond 0.500% 25/05/2026	10,000	10,139
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	5,000	9,066
Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	9,000	8,486
Spain Government Bond 4.800% 31/01/2024	5,000	6,069
Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	5,000	5,412
Bundesrepublik Deutschland Bundesanleihe 1.000% 15/08/2024	5,000	5,288
Ireland Government Bond 1.000% 15/05/2026	5,000	5,166

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Sankyo	400	15,590
DIC	400	12,501
Matsui Securities	1,300	12,423
Nippon Electric Glass	400	11,471
Benesse Holdings	300	10,906
Kobe Steel	1,200	10,871
Toyota Boshoku	600	10,833
Tokai Tokyo Financial Holdings	1,700	10,656
Mitsubishi Materials	400	10,416
Kaken Pharmaceutical	200	10,261
Canon Marketing Japan	500	10,261
Yokohama Rubber	500	10,103
Mixi	400	10,073
Denka	300	9,782
NOK	500	9,588
Okumura	300	9,565
Aoyama Trading	300	9,538
Heiwa	400	9,524
Mabuchi Motor	200	9,484
Sumitomo Forestry	600	8,958

---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Nisshin Steel	300	3,603
Star Micronics	100	1,786
Mochida Pharmaceutical	20	1,754



---

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

---

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Multifactor UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Cognizant Technology Solutions	324	24,200
ConocoPhillips	260	17,474
MarketAxess Holdings	78	16,673
CDK Global	250	15,664
Jack Henry & Associates	110	14,763
Fidelity National Info Services	131	14,103
Fiserv	181	13,774
Verizon Communications	266	13,676
MAXIMUS	190	13,188
Motorola Solutions	111	13,182
Total System Services	145	12,666
Broadridge Financial Solutions	108	12,649
WR Berkley	169	12,626
Booz Allen Hamilton Holding	262	12,516
Black Knight	229	12,401
Aflac	281	12,269
Republic Services	172	12,151
Hanover Insurance Group	99	12,135
Phillips	106	12,011
Reinsurance Group of America	85	11,933

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US Multifactor UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Fidelity National Info Services	131	13,717
Total System Services	145	12,611
Cognizant Tech Solutions	163	12,415
Aspen Technology	98	11,622
Broadridge Financial Solutions	108	11,421
Morningstar	82	11,330
Torchmark	127	11,028
Marathon Petroleum	181	10,836
Verisign	70	10,686
Black Knight	229	10,190
CA	231	10,175
Aetna	46	9,739
F5 Networks	58	9,612
Rockwell Collins	68	9,608
First American Financial	208	9,272
Kar Auction Services	148	9,267
Phillips 66	106	9,254
SS&C Technologies Holdings	184	8,616
Ally Financial	317	8,596
Fleetcor Technologies	47	8,489
Humana	28	8,415
Cit Group	199	8,192
Unitedhealth Group	30	7,950
Royal Gold	104	7,719
Hd Supply Holdings	202	7,387
Credit Acceptance	19	7,369
Akamai Technologies	97	7,352
Marketaxess Holdings	40	7,338
Apple	44	7,281
Palo Alto Networks	31	7,250
Wex	49	7,230
JB Hunt Transport Services	58	7,220

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2018

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Artificial Intelligence UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Xilinx	690	63,819
Ciena	1,700	55,461
Nuance Communications	3,300	52,773
Cadence Design Systems	1,142	51,442
ServiceNow	275	50,955
Synopsys	526	48,366
Appian	1,540	46,298
BlackBerry	5,003	43,982
FLIR Systems	856	39,261
Atos SE	445	37,907
Blue Prism Group	1,417	25,171
MediaTek	3,000	23,135
Taiwan Semiconductor Manufacturing	3,000	21,966
NXP Semiconductors	234	19,511
Splunk	170	18,996
Microchip Technology	253	18,977
CEVA	715	18,585
QUALCOMM	317	18,471
SK Hynix	292	18,133
Infineon Technologies	854	17,886
Nanya Technology	9,000	17,826
Aquantia	1,722	16,792
Asahi Kasei	1,500	16,422
Micron Technology	415	16,004
PKSHA Technology	200	15,977
STMicroelectronics	1,057	15,500
Veoneer	436	14,063
Renesas Electronics	2,900	13,665
Silicon Motion Technology ADR	370	13,273
United Microelectronics	35,000	13,126
NVIDIA	78	12,749
Macronix International	19,000	12,647
Veritone	2,086	12,330
Faraday Technology	9,000	11,952

---

# WisdomTree Issuer Plc

## Appendix I – Remuneration Policy (Unaudited)

---

WisdomTree Issuer plc (the “Company”) is subject to remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risk-taking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the Company and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”), and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The Directors of the Company who are also employees of WisdomTree Investments, Inc and companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the Company. The other directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 101 of the Financial Statements. The Manager has requested that the Investment Managers provide details of their aggregate remuneration disclosure to assist the Manager in fulfilling its disclosure obligations under Article 69(3)(a) of the UCITS Directive. The Investment Managers have confirmed that they are subject to, and apply equally effective remuneration requirements to their remuneration policy and practices but that they do not disclose their aggregate remuneration in respect of the funds they manage. Carne Global Financial Services Limited was paid €73,750 for the year ended 31 December 2018, in relation to services provided by the Designated Persons. Payments to Carne Global Financial Services Limited were made by WisdomTree Management Limited. None of the Directors or Designated Persons are currently in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the Company. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via [www.wisdomtree.eu](http://www.wisdomtree.eu). The Remuneration Policy summary will be made available for inspection and a paper copy may be obtained, free of charge, at the registered office of the Company, upon request.

---

# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited)

---

### Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the Company’s annual and semi-annual reports published after 13 January 2017 detailing the Company’s use of securities financing transactions.

Under Regulation (EU) 2015/2365 on transparency of securities financing transactions (SFTs) and of reuse, and amending Regulation (EU) No 648/2012, Article 13 requires UCITS investment companies to provide the following information on the use made of SFTs.

### Total Return Swaps (“TRS”)

#### *WisdomTree Enhanced Commodity UCITS ETF*

#### 1. Below is the market value of assets engaged in securities financing transactions at 31 December 2018

Currency	USD (7,290,946)
% of Net Assets	(2.92)%

#### 2. Market value of securities on loan as % of Total Lendable Assets

Currency	N/A
% Total Lendable Assets	N/A

#### 3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2018\*

3.1. Counterparty Name	BNP Paribas
Value of outstanding transactions	USD (7,290,946)
Country of Establishment	France

\* The above is a complete list of counterparties.

#### 4. Settlement/clearing for each type of SFT:

Bi-Lateral

#### 5. Maturity tenor of the SFTs

3 months to 1 year	USD (7,290,946)
--------------------	-----------------

#### 6. Type and Quality of Collateral

Collateral Type	Cash Stock
-----------------	---------------

#### 7. Currency of Collateral

USD

#### 8. Maturity tenor of the Collateral

Less than 1 month	Nominal Value USD 9,393,000
-------------------	-----------------------------

---

# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited) (continued)

---

### 9. Ten largest Collateral Issuers\*

Volume of collateral received

Nominal Value USD 9,393,000

\* The above is a complete list of Collateral Issuers.

### 10. Re-investment of Collateral received

Cash Collateral was not re-invested and was not permitted to be reinvested during the year.

### 11. Safe-keeping of Collateral received

Detailed in the table below are the number and names of the depositaries who are responsible for the safe-keeping of the collateral received in relation to each of the TRS held on the Sub-Fund.

Number of Depositaries	1
Depositary	State Street Custodial Services (Ireland) Limited
Cash Collateral	Nominal Value USD 1,450,000
Stock Collateral	Nominal Value USD 7,943,000

### 12. Safe-keeping of Collateral pledged

No collateral was pledged during the year.

### 13. Returns and costs of the TRS

Direct and indirect operational costs are embedded in the cost of the investment of the TRS and are therefore not separately identifiable.

