

WisdomTree Issuer ICAV (the “ICAV”)

German partial tax exemption

November 2023

The following sub-funds of the ICAV (and their respective share classes) are managed in a way to confirm they qualify as an "Equity Fund", as such term is defined in the German Investment Tax Act 2018 (as amended):

ISIN	Fund name
IE00BDVPNG13	WisdomTree Artificial Intelligence UCITS ETF - USD Acc
IE00BZ56SW52	WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc
IE0007M3MLF3	WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc
IE00BZ56RN96	WisdomTree Global Quality Dividend Growth UCITS ETF - USD
IE000LRRPK60	WisdomTree Global Quality Dividend Growth UCITS ETF – GBP Hedged
IE00BQQ3Q067	WisdomTree Emerging Markets Equity Income UCITS ETF
IE00BDF12W49	WisdomTree Emerging Markets Equity Income UCITS ETF - Acc
IE00BQZJBM26	WisdomTree Emerging Markets Small Cap Dividend UCITS ETF
IE00BQZJBQ63	WisdomTree US Equity Income UCITS ETF
IE00BD6RZT93	WisdomTree US Equity Income UCITS ETF - Acc
IE00BD6RZW23	WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc
IE00BD6RZZ53	WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc
IE00BQZJBX31	WisdomTree Europe Equity Income UCITS ETF
IE00BDF16007	WisdomTree Europe Equity Income UCITS ETF - Acc
IE00BQZJJC527	WisdomTree Europe Small Cap Dividend UCITS ETF
IE00BDF16114	WisdomTree Europe Small Cap Dividend UCITS ETF Acc
IE00BVXC4854	WisdomTree Japan Equity UCITS ETF - USD Hedged
IE00BYQCZJ13	WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc
IE00BYQCZN58	WisdomTree Japan Equity UCITS ETF - JPY Acc
IE00BYQCZF74	WisdomTree Japan Equity UCITS ETF - GBP Hedged
IE00BYQCZD50	WisdomTree Japan Equity UCITS ETF - USD Hedged Acc
IE00BYQCZL35	WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc
IE00BVXBH163	WisdomTree Europe Equity UCITS ETF - USD Hedged
IE00BYQCZP72	WisdomTree Europe Equity UCITS ETF - USD Hedged Acc
IE00BYQCZX56	WisdomTree Europe Equity UCITS ETF - EUR Acc
IE00BYQCZQ89	WisdomTree Europe Equity UCITS ETF – GBP Hedged

ISIN	Fund name
IE00BYQCZT11	WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc
IE00BZ56TQ67	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc
IE00BZ56SY76	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR
IE00BZ56RG20	WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc
IE00BZ56RD98	WisdomTree US Quality Dividend Growth UCITS ETF - USD
IE000IGMB3E1	WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged
IE000CXVOXQ1	WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc
IE00BJGWQN72	WisdomTree Cloud Computing UCITS ETF - USD Acc
IE000O8KMPM1	WisdomTree BioRevolution UCITS ETF - USD Acc
IE000940RNE6	WisdomTree Blockchain UCITS ETF - USD Acc
IE00BKLF1R75	WisdomTree Battery Solutions UCITS ETF - USD Acc
IE00BM9TSP27	WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc
IE000TB3YTV4	WisdomTree Global Automotive Innovators UCITS ETF - USD Acc
IE00BYPGTJ26	WisdomTree UK Equity Income UCITS ETF
IE00BLPK3577	WisdomTree Cybersecurity UCITS ETF - USD Acc
IE000LG4J7E7	WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc
IE000P3D0W60	WisdomTree Renewable Energy UCITS ETF - USD Acc
IE000KF370H3	WisdomTree US Efficient Core UCITS ETF - USD Acc
IE0003UH9270	WisdomTree UK Quality Dividend Growth UCITS ETF - GBP

This list may be subject to change from time to time. Please see section headed "German Taxation" within the Prospectus of the ICAV.

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