

**WisdomTree Issuer plc**  
**UK Reporting Fund Status**  
**Reporting period: 1 January 2015 - 31 December 2015**

ISIN	Sub-fund Name	Share Class Name	Share Class Type	Share Class Currency	UK reportable income for the reporting period	Number of shares outstanding as of 31/12/2015	Reportable income per share (A)	Cash distributions per share in relation to the reporting period (in share class currency - see Notes)				Total (B)	Excess reportable income (Inflow date: 30/06/2016) (A-B)	Equalisation per new unit (average basis), contained in reportable income
								Ex Date 26/03/2015	Ex Date 25/06/2015	Ex Date 17/09/2015	Ex Date 07/01/2016			
IE00BYPGT035	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD	Quarterly Distributing	USD	5,862.34	225,000	0.0261						0.0261	0.0000
IE00BYSQH629	WisdomTree Emerging Asia Equity Income UCITS ETF	Class: USD Acc	Accumulating	USD	0.00	0	0.0000						0.0000	0.0000
IE00BQ3Q067	WisdomTree Emerging Markets Equity Income UCITS ETF		Quarterly Distributing	USD	747,514.79	1,250,000	0.5980	0.0606	0.1629	0.3179	0.0877	0.6291	0.0000	0.0160
IE00BQZJBM26	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF		Quarterly Distributing	USD	56,925.46	125,000	0.4554	0.0887	0.1177	0.2318	0.0301	0.4683	0.0000	0.0000
IE00BQZJBJ31	WisdomTree Europe Equity Income UCITS ETF		Quarterly Distributing	EUR	971,828.89	1,870,000	0.5197	0.1823	0.2772	0.0991	0.0842	0.6428	0.0000	0.2649
IE00BYQCZX56	WisdomTree Europe Equity UCITS ETF	Class: EUR Acc	Accumulating	EUR	1,367.92	71,000	0.0193						0.0193	0.0079
IE00BYQCZQ89	WisdomTree Europe Equity UCITS ETF	Class: GBP Hedged	Quarterly Distributing	GBP	1,213.23	70,010	0.0173						0.0173	0.0081
IE00BVXBH163	WisdomTree Europe Equity UCITS ETF	Class: USD Hedged	Quarterly Distributing	USD	350,111.47	8,540,000	0.0410		0.0280	0.0100	0.0045	0.0425	0.0000	0.0304
IE00BQZJCS27	WisdomTree Europe SmallCap Dividend UCITS ETF		Quarterly Distributing	EUR	1,002,451.67	2,465,000	0.4067	0.0474	0.2821	0.0604	0.0425	0.4324	0.0000	0.1319
IE00BYQCZC44	WisdomTree Germany Equity UCITS ETF	Class: EUR Acc	Accumulating	EUR	0.00	1,000	0.0000						0.0000	0.0000
IE00BVXBGY20	WisdomTree Germany Equity UCITS ETF	Class: GBP Hedged	Quarterly Distributing	GBP	149,478.93	2,100,000	0.0712		0.0824			0.0824	0.0000	0.0354
IE00BYQCZ682	WisdomTree Germany Equity UCITS ETF	Class: USD Hedged	Quarterly Distributing	USD	2.86	10	0.2860						0.2860	0.0000
IE00BVF1H83	WisdomTree ISEQ 20® UCITS ETF		Semi-annually Distributing	EUR	25,123.31	2,300,000	0.0109		0.0500			0.0500	0.0000	0.0000
IE00BYQCZF74	WisdomTree Japan Equity UCITS ETF	Class: GBP Hedged	Quarterly Distributing	GBP	2.48	10	0.2483						0.2483	0.0000
IE00BYQCZN58	WisdomTree Japan Equity UCITS ETF	Class: JPY Acc	Accumulating	USD	29.09	1,000	0.0291						0.0291	0.0000
IE00BVXC4854	WisdomTree Japan Equity UCITS ETF	Class: USD Hedged	Quarterly Distributing	USD	280,027.78	2,100,000	0.1333			0.0090	0.1815	0.1905	0.0000	0.0000
IE00BYPGTJ26	WisdomTree UK Equity Income UCITS ETF	Class: GBP	Quarterly Distributing	GBP	24,543.47	560,000	0.0438						0.0438	0.0391
IE00BYSQH405	WisdomTree UK Equity Income UCITS ETF	Class: GBP Acc	Accumulating	GBP	0.00	0	0.0000						0.0000	0.0000
IE00BQZJBJQ63	WisdomTree US Equity Income UCITS ETF		Quarterly Distributing	USD	404,187.79	845,000	0.4783	0.1974	0.0988	0.1161	0.1375	0.5498	0.0000	0.3102
IE00BQZJBT94	WisdomTree US SmallCap Dividend UCITS ETF		Quarterly Distributing	USD	174,911.67	455,000	0.3844	0.1703	0.0798	0.0814	0.1242	0.4557	0.0000	0.1088

## Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds and share classes of WisdomTree Issuer plc (the "Fund") as at 31 December 2015.

The sub-funds / share classes listed above are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the respective sub-fund / share class is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a dividend from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

The currency amounts contained in this report are expressed in the currency of the respective share class (as stated in column 'Share Class Currency'). In cases where no share classes are established within a sub-fund, the column 'Share Class Currency' represents the base currency of the sub-fund and the respective currency amounts contained in this report are expressed in the base currency of the respective sub-fund.

The 'Excess reportable income' is deemed to arise on 30 June 2016 (being the fund distribution date). The sub-funds / share classes operate full equalisation arrangements.

The 'Excess reportable income' is calculated based on the 'Reportable income per share' generated during the reporting period, less the cash distributions per share paid in respect of the reporting period. New investors in the reporting period may use 'Equalisation per new unit (average basis), contained in reportable income' (if any) to reduce their income subject to tax.

The Fund declares that it has complied with its obligations specified in s53 and s58 of The Offshore Funds (Tax) Regulations 2009, as amended.

We confirm that the above sub-funds / share classes remain within the reporting fund regime as at the date of this report.

This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, accounting, legal or tax advice. Please consult your tax advisor for personal tax questions and concerns and to determine your relevant taxable amount, based on your specific circumstances.