

# **WISDOMTREE ISSUER PLC**

**ANNUAL REPORT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**WisdomTree Issuer Plc**  
**Annual Report**  
**For the financial year ended 31 December 2019**

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# WisdomTree Issuer Plc

## Directors and Other Information

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### Directors\*

David Abner (US) (resigned on 31 July 2019)  
Gregory Barton (US) (*Chairperson*) (resigned on 15 March 2019)  
Vincent Dodd (Ireland)\*\*  
Denise Kinsella (Ireland)\*\*  
Amit Muni (US)  
Peter Ziembra (US) (appointed Chairperson on 31 May 2019)  
Bryan Governey (Ireland) (appointed on 31 July 2019)  
Alexis Marinof (UK) (appointed on 13 August 2019)

### Investment Managers

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

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

### Administrator, Registrar and Transfer Agent

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

### Depository

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

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

### Legal Advisers (as to Irish law)

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

### Listing Sponsor

Davy  
Davy House  
49 Dawson Street  
Dublin 2  
Ireland

### EU Marketing Agent

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

### UK Facilities Agent and Marketing Agent

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

### Auditors

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

### Swiss Representative and Paying Agent

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

\* All Directors are non-executive Directors.

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

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

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# WisdomTree Issuer Plc

## Directors' Report For the financial year ended 31 December 2019

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The Directors present to the shareholders the annual report together with the audited financial statements for the financial year, ("year"), ended 31 December 2019 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 2019) (collectively the "UCITS Regulations").

As at 31 December 2019, the Company comprised 26 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2018: 24 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

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# WisdomTree Issuer Plc

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

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### 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
CHF Hedged Acc ("COMS")	11 December 2019	CHF

### WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD 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 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

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# WisdomTree Issuer Plc

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

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### 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 USD Floating Rate Treasury Bond UCITS ETF

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

### WisdomTree Cloud Computing UCITS ETF

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

# WisdomTree Issuer Plc

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

### 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 (DHSE)	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 (DEMRA)	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 <sup>®</sup> 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 Enhanced Commodity UCITS ETF – EUR Hedged Acc (WCOE)	August 16, 2018	N/A	August 17, 2018	August 17, 2018	N/A
WisdomTree Enhanced Commodity UCITS ETF – CHF Hedged Acc (COMS)	N/A	N/A	N/A	N/A	December 16, 2019

# WisdomTree Issuer Plc

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

### Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
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
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD (USFR)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD Acc (TFRN)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree Cloud Computing UCITS ETF – USD Acc (WCLD)	September 3, 2019	September 6, 2019	October 4, 2019	October 4, 2019	N/A

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

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

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

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# WisdomTree Issuer Plc

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

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### Investment policies and objectives

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

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

##### **DHS**

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

##### **DHSA**

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income Index (Index Bloomberg Code: 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).

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# WisdomTree Issuer Plc

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

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### Investment policies and objectives (continued)

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

##### **DEM**

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

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# WisdomTree Issuer Plc

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

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### 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).

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# WisdomTree Issuer Plc

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

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### 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: EBCIWGTG, 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: EBCIWTET, Sub-Fund Ticker symbol: WCOE).

#### ***COMS***

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

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

#### ***DGRA***

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

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# WisdomTree Issuer Plc

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

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### Investment policies and objectives (continued)

#### ***DGRW***

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

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

#### ***GGRA***

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

#### ***GGRW***

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

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

#### ***EGRA***

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

#### ***EGRW***

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

#### ***WisdomTree 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).

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# WisdomTree Issuer Plc

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

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

#### ***CODO***

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

#### ***COBO***

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

#### ***COGO***

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

#### ***WisdomTree 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).

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# WisdomTree Issuer Plc

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

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

#### ***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 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).

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

#### ***USFR***

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

#### ***TFRN***

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

#### ***WisdomTree Cloud Computing UCITS ETF***

#### ***WCLD***

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

### **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 24 to 42.

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# WisdomTree Issuer Plc

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

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### Directors

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

David Abner (US) (resigned on 31 July 2019)  
Gregory Barton (US) (resigned on 15 March 2019)  
Vincent Dodd\* (Ireland)  
Denise Kinsella\* (Ireland)  
Amit Muni (US)  
Peter Ziembra (US) (appointed Chairperson on 31 May 2019)  
Bryan Governey (Ireland) (appointed on 31 July 2019)  
Alexis Marinof (UK) (appointed on 13 August 2019)

\* 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 11 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.

### Directors' and Company Secretary's interests

The Directors who held office at 31 December 2019 and their families had no interests in the share capital or debentures of the Company. At 31 December 2019, the subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. Please refer to Note 8 for Directors' Remuneration and related party transactions with the Directors.

### Political Donations

No political donations were made by the Company during the financial year ended 31 December 2019.

### 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 25 for distributions declared prior to the year end but paid subsequent to the year end.

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# WisdomTree Issuer Plc

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

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### 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 persons

Regulation 43(1) of the UCITS Regulations "Restrictions of transactions with connected persons" states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the unit-holders of the UCITS".

As required under UCITS Regulation 81(4), the Manager, as a responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected party; and all transactions with connected parties that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

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

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

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

### Employees

The Company had no employees during the financial year ended 31 December 2019 and 31 December 2018.

### 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.

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# WisdomTree Issuer Plc

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

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### 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 2019), which can be obtained from the Central Bank's website at [www.centralbank.ie](http://www.centralbank.ie) and are available for inspection at the registered office of the Company.

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.

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# WisdomTree Issuer Plc

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

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### Corporate Governance Statement (continued)

#### *Dealings with Shareholders*

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

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

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

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.

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# WisdomTree Issuer Plc

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

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### Corporate Governance Statement (continued)

#### *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.

#### *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. The current Board composition reflects diverse age, gender, educational and professional backgrounds. The Company's policy in regards to diversity is to take into consideration the above factors when considering new appointments to the Board.

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# WisdomTree Issuer Plc

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

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### Potential Implication of 'Brexit'

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. On 29 March 2017, the UK Government exercised its right under Article 50 of the Treaty of the European Union ("Article 50") to leave the EU. The UK formally left the EU on 31 January 2020 with a transition period lasting until December 2020 during which EU law will continue to apply to the UK as if it were a member state. Arrangements are not yet in place to govern the relationship between the UK and the remaining member states of the EU at the end of the transition period.

Whilst the medium to long-term consequences of the decision to leave the EU remain uncertain, there could be short-term volatility which could have a negative impact on general economic conditions in the UK and business and consumer confidence in the UK, which may in turn have a negative impact elsewhere in the EU and more widely. The longer-term consequences may be affected by the terms of any future arrangements the UK has with the remaining member states of the EU. Among other things, the UK's decision to leave the EU could lead to instability in the foreign exchange markets, including volatility in the value of the pound sterling or the euro.

Deteriorating business, consumer or investor confidence could lead to (i) reduced levels of business activity; (ii) higher levels of default rates and impairment; and (iii) mark to market losses in trading portfolios resulting from changes in credit ratings, share prices and solvency of counterparties.

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

### Changes to Central Securities Depository

As a result of Brexit, CREST UK and Ireland will lose equivalence and can no longer be the domestic central securities depository ("CSD") for securities issued by Irish domiciled Issuers. The Funds will therefore be seeking to migrate the current settlement model to the International CSD model. To facilitate this, the Directors propose to recommend (subject to relevant voting and consent requirements) the conversion of the Issuer, currently a Public Limited Company, to an Irish Collective Investment Vehicle ("ICAV"). This is not expected to have any material impact on investors.

### Coronavirus disease (COVID-19)

On 11 March 2020, the Director-General of the World Health Organisation ("WHO") announced that the WHO had assessed the worldwide outbreak of COVID-19 as a pandemic. National governments and supranational organisations in multiple states have taken steps designed to protect their populations from COVID-19, including requiring or encouraging home working, the cancellation of sporting, cultural and other events and restricting or discouraging gatherings of people. COVID-19 has created market turmoil and increased market volatility generally and this has impacted the prices of all asset classes, resulting in an impact to the Net Asset Values of the Sub-Funds. Increased market turmoil could also lead to investor redemptions in the Sub-Funds.

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

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# WisdomTree Issuer Plc

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

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### 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;
- (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.

### 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 in January 2020 for the financial year ended 31 December 2019 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.

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## WisdomTree Issuer Plc

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

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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 UCITS requirements and enable those financial statements to be audited.

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

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

The Directors are responsible for safeguarding the assets of the Company, 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 "Depositary"), at the below address, who has been appointed as Depositary to the Company pursuant to the terms of a Depositary Agreement.

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

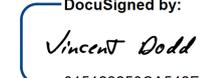
#### Independent auditor

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 7 years. Ernst & Young will continue in office in accordance with Section 383 (2) of the Companies Act, 2014.

#### On behalf of the Directors:

DocuSigned by:  
  
B9A406DC27EF43C...  
**Denise Kinsella**

Date: 27 March 2020

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

**WisdomTree Issuer Plc**  
**Investment Manager's Report**  
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**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 2019. 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 31/12/2018</i> %	<i>Fund return for the period ended 31/12/2019</i> %	<i>Benchmark return for the period ended 31/12/2019</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	(7.69)	20.94	21.48	0.12	(0.29)	0.41	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSA	(7.94)	21.64	21.48	0.14	(0.29)	0.43	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSG	(9.72)	18.80	18.69	0.09	(0.35)	0.44	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of hedging and cash drag

**WisdomTree Issuer Plc**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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	(10.62)	18.00	17.84	0.14	(0.35)	0.49	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree US SmallCap Dividend UCITS ETF – DESE	(12.78)	18.96	19.37	0.21	(0.38)	0.59	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree Europe Equity Income UCITS ETF – EEI	(6.66)	19.54	20.41	0.10	(0.29)	0.39	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree Europe Equity Income UCITS ETF – EEIA	(6.94)	20.53	20.41	0.10	(0.29)	0.39	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	(16.33)	28.19	29.49	(0.13)	(0.38)	0.25	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was partially offset by the impact of cash drag throughout the year

**WisdomTree Issuer Plc**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA	(16.73)	29.30	29.49	(0.15)	(0.38)	0.23	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was partially offset by the impact of cash drag throughout the year
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	(5.73)	18.69	20.49	(0.75)	(0.46)	(0.29)	Underperformance is primarily driven by a mix of Sampling differences, Trading Costs and cash drag
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR	(5.99)	19.59	20.49	(0.75)	(0.46)	(0.29)	Underperformance is primarily driven by a mix of Sampling differences, Trading Costs and cash drag
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	(12.79)	16.69	18.73	(1.22)	(0.54)	(0.68)	Underperformance is primarily driven by a mix of Sampling differences, Trading Costs and cash drag

**WisdomTree Issuer Plc**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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 ISEQ 20 <sup>th</sup> UCITS ETF – ISEQ	(20.40)	32.70	33.91	(0.55)	(0.49)	(0.06)	Underperformance is driven by the impact of trading costs and cash drag although this is somewhat offset by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Germany Equity UCITS ETF – DXGY	(18.07)	21.13	21.87	(0.60)	(0.32)	(0.28)	Underperformance is primarily driven by active positions taken to avoid 5/40 UCITS rule breach (period from Aug-Dec). This was offset somewhat by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Germany Equity UCITS ETF – DXGP	(16.83)	21.00	22.51	(0.69)	(0.35)	(0.34)	Underperformance is primarily driven by active positions taken to avoid 5/40 UCITS rule breach (period from Aug-Dec). This was offset somewhat 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 2019**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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 – DXGE	(15.49)	24.14	25.79	(0.76)	(0.48)	(0.28)	Underperformance is primarily driven by active positions taken to avoid 5/40 UCITS rule breach (period from Aug-Dec). This was offset somewhat by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Germany Equity UCITS ETF – DXGD	(18.48)	21.00	21.88	(0.73)	(0.35)	(0.38)	Underperformance is primarily driven by active positions taken to avoid 5/40 UCITS rule breach (period from Aug-Dec). This was offset somewhat by the difference in dividend tax treatment between the Sub-Fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJZ	(17.84)	17.16	17.64	(0.40)	(0.40)	–	Sub-Fund in line with benchmark
WisdomTree Japan Equity UCITS ETF – DXJ	(18.31)	18.08	19.22	(0.60)	(0.48)	(0.12)	Underperformance is primarily driven by impact of hedging and cash drag
WisdomTree Japan Equity UCITS ETF – DXJF	(21.09)	14.86	15.54	(0.59)	(0.45)	(0.14)	Underperformance is primarily driven by impact of hedging and cash drag
WisdomTree Japan Equity UCITS ETF – DXJD	(21.40)	14.80	15.55	(0.65)	(0.45)	(0.20)	Underperformance is primarily driven by impact of hedging and cash drag

**WisdomTree Issuer Plc**  
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**Irish Life Investment Managers Limited**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF – DXJP	(19.85)	14.99	16.12	(0.66)	(0.45)	(0.21)	Underperformance is primarily driven by impact of hedging and cash drag
WisdomTree Japan Equity UCITS ETF – DXJA	(18.65)	18.49	19.22	(0.61)	(0.48)	(0.13)	Underperformance is primarily driven by impact of hedging and cash drag
WisdomTree Europe Equity UCITS ETF – HEDF	(11.55)	23.88	23.78	0.08	(0.32)	0.40	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of cash drag
WisdomTree Europe Equity UCITS ETF – HEDJ	(9.04)	26.65	27.54	(0.20)	(0.58)	0.38	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of cash drag
WisdomTree Europe Equity UCITS ETF – HEDK	(9.14)	27.26	27.54	(0.22)	(0.58)	0.36	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of hedging and cash drag

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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 – HEDP	(10.27)	23.94	24.61	(0.01)	(0.35)	0.34	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of hedging and cash drag
WisdomTree Europe Equity UCITS ETF – HEDD	(12.01)	23.55	23.60	(0.05)	(0.35)	0.30	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of hedging and cash drag
WisdomTree UK Equity Income UCITS ETF – WUKD	(10.21)	20.40	22.54	(0.60)	(0.29)	(0.31)	Underperformance is primarily driven by trading costs related to the annual rebalance and the impact of cash drag throughout the year
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	(5.63)	11.68	12.96	(0.68)	(0.53)	(0.15)	Underperformance is primarily driven by the optimised nature of the Sub-Fund and impact of trading costs

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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 Quality Dividend Growth UCITS ETF – DGRA	(5.07)	29.06	29.04	0.02	(0.33)	0.35	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	(4.91)	28.48	29.04	0.02	(0.33)	0.35	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA	(7.98)	33.17	33.51	(0.26)	(0.38)	0.12	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	(7.80)	32.43	33.51	(0.26)	(0.38)	0.12	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by cash drag

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2019**

**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</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	(14.28)	32.65	32.66	(0.01)	(0.29)	0.28	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of cash drag
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	(14.08)	32.05	32.66	(0.01)	(0.29)	0.28	Outperformance is driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark. This was offset somewhat by the effect of cash drag
WisdomTree India Quality UCITS ETF – EPIQ	(7.85)	0.18	1.37	(1.18)	(0.73)	(0.45)	Underperformance is primarily driven by Pricing Differences. This was somewhat offset by the impact of the change in CGT Accrual in the Sub-Fund and the impact of cash drag throughout the year
WisdomTree India Quality UCITS ETF – EPIE	(7.87)	0.19	1.37	(1.18)	(0.73)	(0.45)	Underperformance is primarily driven by Pricing Differences. This was somewhat offset by the impact of the change in CGT Accrual in the Sub-Fund and the impact of cash drag throughout the year

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – YLD	(0.39)	8.93	9.22	(0.17)	(0.18)	0.01	Sub-Fund in line with benchmark
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EYLD	(0.39)	9.04	9.22	(0.17)	(0.18)	0.01	Sub-Fund in line with benchmark
WisdomTree EUR Government Bond Enhanced Yield UCITS – GOVE	0.45	9.11	9.24	(0.05)	(0.16)	0.11	Outperformance is primarily driven by the optimised nature of the Sub-Fund
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – WGOV	0.45	9.19	9.24	(0.05)	(0.16)	0.11	Outperformance is primarily driven by the optimised nature of the Sub-Fund
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJ	(12.72)	16.49	17.28	(0.44)	(0.48)	0.04	Sub-Fund in line with benchmark
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJA	(12.72)	16.76	17.28	(0.44)	(0.48)	0.04	Sub-Fund in line with benchmark
WisdomTree US Multifactor UCITS ETF – USMF	(10.93)	23.26	23.66	(0.03)	(0.30)	0.27	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of cash drag

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
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**Tracking Difference (continued)**

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2018 %</i>	<i>Fund return for the period ended 31/12/2019 %</i>	<i>Benchmark return for the period ended 31/12/2019 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Multifactor UCITS ETF – FCTR	(10.93)	23.62	23.66	(0.03)	(0.30)	0.27	Outperformance is primarily driven by the difference in dividend tax treatment between the Sub-Fund and the benchmark and the impact of cash drag
WisdomTree Artificial Intelligence UCITS ETF – INTL	(8.08)	47.71	48.37	(0.45)	(0.30)	(0.15)	Underperformance is primarily caused by different interpretations of a corporate event as compared to the Index
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USFR*	–	1.55	1.71	(0.14)	(0.12)	(0.02)	Sub-Fund in line with benchmark
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – TFRN*	–	1.56	1.71	(0.14)	(0.12)	(0.02)	Sub-Fund in line with benchmark
WisdomTree Cloud Computing UCITS ETF - WCLD**	–	2.31	2.46	(0.14)	(0.13)	(0.01)	Sub-Fund in line with benchmark

\* From 21 March 2019 (date of inception).

\*\* From 3 September 2019 (date of inception).

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**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 2019.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2019.

<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%	0.27%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSA	up to 2%	0.27%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSG	up to 2%	0.30%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSF	up to 2%	0.32%	Within tolerance
WisdomTree US SmallCap Dividend UCITS ETF – DESE	up to 2%	0.21%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEI	up to 2%	0.15%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEIA	up to 2%	0.15%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	up to 2%	0.19%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA	up to 2%	0.19%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	up to 2%	0.53%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR	up to 2%	0.52%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	up to 2%	0.36%	Within tolerance
WisdomTree ISEQ 20® UCITS ETF – ISEQ	up to 2%	0.28%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGY	up to 2%	0.41%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGP	up to 2%	0.42%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGE	up to 2%	0.45%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGD	up to 2%	0.41%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJZ	up to 2%	0.16%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJ	up to 2%	0.33%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJF	up to 2%	0.29%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJD	up to 2%	0.30%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJP	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJA	up to 2%	0.33%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDF	up to 2%	0.15%	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%	0.18%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDD	up to 2%	0.17%	Within tolerance
WisdomTree UK Equity Income UCITS ETF – WUKD	up to 2%	0.29%	Within tolerance
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	up to 2%	0.38%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA	up to 2%	0.09%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	up to 2%	0.09%	Within tolerance

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
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**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%	0.13%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	up to 2%	0.13%	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%	1.59%	Within tolerance
WisdomTree India Quality UCITS ETF – EPIE	up to 2%	1.58%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – YLD	up to 2%	0.34%	Within tolerance
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EYLD	up to 2%	0.34%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – GOVE	up to 2%	0.27%	Within tolerance
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – WGOV	up to 2%	0.27%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJ	up to 2%	0.39%	Within tolerance
WisdomTree Japan SmallCap Dividend UCITS ETF – DFJA	up to 2%	0.39%	Within tolerance
WisdomTree US Multifactor UCITS ETF – USMF	up to 1%	0.11%	Within tolerance
WisdomTree US Multifactor UCITS ETF – FCTR	up to 1%	0.11%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF – INTL	up to 2%	0.24%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USFR*	up to 2%	0.21%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – TFRN*	up to 2%	0.21%	Within tolerance
WisdomTree Cloud Computing UCITS ETF – WCLD**	up to 2%	0.08%	Within tolerance

\* From 21 March 2019 (date of inception).

\*\* From 3 September 2019 (date of inception).

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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2019**

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**Performance**

The WisdomTree Japan SmallCap Dividend UCITS ETF – USD Acc returned 16.76% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Industrials which contributed 4.61% and Information Technology which contributed 4.08%. The Utilities sector was flat in the period and was the only sector that did not give a positive contribution.

The WisdomTree US Multifactor UCITS ETF – USD Acc returned 23.62% from the time period of 1 January 2019 through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 8.13% and Financials which contributed 4.43%. The only negatively performing sector was Energy which contributed -0.58%.

The WisdomTree Artificial Intelligence UCITS ETF- USD Acc returned 47.71% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 46.72%. There were minor positive contributions from all sectors. The fund benefitted from its position in United States which contributed 31.33%, and Taiwan which contributed 7.66% while Canada, which contributed -0.11%, was the only negative country contribution.

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 33.17% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 9.64% and Consumer Discretionary which contributed 6.16%. All sectors provided a positive contribution to performance. The fund benefitted from its position in United States which contributed 17.50%, and its position in the United Kingdom which contributed 3.07%. The fund's position in Israel, was the biggest detractor to performance, contributing -0.02%.

The WisdomTree India Quality UCITS ETF - USD Acc returned 0.19% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Materials which contributed 1.74% and its position in Information Technology which contributed 1.70%. The biggest detractors to performance were Financials which contributed -1.06% and Industrials which contributed -0.76%.

The WisdomTree Emerging Markets Equity Income UCITS ETF Acc returned 19.59% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its positions in Energy which contributed 5.06% and Information Technology which contributed 3.75%. All sectors provided a positive contribution to performance. The fund benefitted from its position in Russia which contributed 8.73%, and its position in Taiwan which contributed 5.1%. The fund's position in Chile was the biggest detractor to performance which contributed -0.16%, while the next largest detractor was the position in the Philippines which contributed -0.06%.

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF returned 16.69% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 6.97% and its position in Real Estate which contributed 2.89%. The only sector to perform negatively was Energy which contributed -0.09%. The fund benefitted from its position in Taiwan which contributed 8.58%, and its position in Brazil which contributed 3.58%. The fund's position in South Africa, was the biggest detractor to performance which contributed -0.31%, while the next largest detractor was the position in the Chile which contributed -0.30%.

The WisdomTree US Equity Income UCITS ETF Acc returned 21.64% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Consumer Staples which contributed 3.63% and its position in Real Estate which contributed 3.16%. All sectors provided a positive contribution to performance.

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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2019**

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The WisdomTree US SmallCap Dividend UCITS ETF returned 18.96% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Industrials which contributed 3.83% and its position in Real Estate which contributed 3.11%. All sectors provided a positive contribution to performance.

The WisdomTree Europe Equity Income UCITS ETF Acc returned 20.53% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Financials which contributed 5.05% and Health Care which contributed 3.01%. The only detractor to performance was Information Technology which contributed -0.21%. The fund benefitted from its position in the United Kingdom which contributed 7.25%, and its position in France which contributed 2.74%. Its position in Ireland was the only detractor to performance which contributed -0.01%.

The WisdomTree Europe SmallCap Dividend UCITS ETF Acc returned 29.3% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Industrials which contributed 6.74% and its position in Consumer Discretionary which contributed 6.08%. All sectors provided a positive contribution to performance. The fund benefitted from its position in the United Kingdom which contributed 9.44%, and its position in Sweden which contributed 4.44%. All countries provided a positive contribution to performance.

The WisdomTree Emerging Asia Equity Income UCITS ETF returned 11.68% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 4.79% and Financials which contributed 2.81%. All sectors provided a positive contribution to performance. The fund benefitted from its position in Taiwan which contributed 6.99%, and its position in China which contributed 2.31%. In terms of Country contributions, the fund had two detractors to performance. The position in the Philippines contributed -0.11% to performance and the position in India contributed -0.10%.

The WisdomTree Germany Equity UCITS ETF - EUR Acc returned 21.13% from the time period of 1 January 2019 through 31 December 2019. The fund benefitted from its position in Financials which contributed 5.58% and its position in Industrials which contributed 3.79%. All sectors provided a positive contribution to performance.

The WisdomTree ISEQ 20® UCITS ETF returned 32.7% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Materials which contributed 14.97% and Industrials which contributed 8.62%. The only negative performing sector was Financials which contributed -0.09%.

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned 17.16% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 4.61% and Industrials which contributed 4.17%. The only negatively performing sector was Consumer Staples which contributed -0.01%.

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned 23.88% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Consumer Discretionary which contributed 5.21% and Industrials which contributed 4.89%. All sectors provided a positive contribution to performance. The fund benefitted from its position in France which contributed 8.85%, and its position in the Netherlands which contributed 6.29%. All countries provided a positive contribution to performance.

The WisdomTree UK Equity Income UCITS ETF returned 20.4% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Consumer Discretionary which contributed 5.81% and Financials which contributed 4.34%. Information Technology which contributed -0.26% was the only negatively performing sector.

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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Irish Life Investment Managers Limited**  
**For the financial year ended 31 December 2019**

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The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned 32.65% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 8.56% and Consumer Discretionary which contributed 7.17%. Communication Services, which contributed -0.75%, was the only negatively performing sector. The fund benefitted from its position in the Netherlands which contributed 12.78%, and its position in France which contributed 7.03%. All countries provided a positive contribution to performance.

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 29.06% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 10.62% and Industrials which contributed 4.57%. Utilities which contributed -0.01% was the only negatively performing sector.

The WisdomTree Cloud Computing UCITS ETF USD returned 2.31% from the time period of 3 September 2019 through 31 December 2019. The fund benefitted from its position in Information Technology which contributed 1.82%. The fund benefitted from its position in the United States which contributed 1.82%. The fund's position in Israel was a detractor and contributed -0.20%.

The WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF - EUR Acc returned 9.04% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Italy which contributed 1.83% and France which contributed 1.57%. In biggest detractors from performance were the funds position in the United States, which contributed -0.14% and Austria which contributed -0.02%.

The WisdomTree EUR Government Bond Enhanced Yield UCITS ETF - EUR Acc returned 9.19% from the time period of 1 January 2019, through 31 December 2019. The fund benefitted from its position in Italy which contributed 2.92% and its position in Spain which contributed 2.41%. The fund's position in Austria, which contributed -0.03% was the only negative contribution to performance.

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD Acc returned 1.56% from the time period of 21 March 2019, through 31 December 2019. The Fund is fully invested in U.S. Floating Rate Notes.

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

**January 2020**

**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2019**

**Reporting period: 1 January 2019 – 31 December 2019**

**Tracking Difference**

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

**Tracking Error**

The tracking error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period from 1 January 2019 until 31 December 2019. 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 2019 until 31 December 2019.

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2018</i>	<i>Fund return for the year ended 31/12/2019</i>	<i>Benchmark return for the year ended 31/12/2019</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	(9.76%)	7.12%	7.73%	(0.61%)	0.35%	(0.26%)	0.13%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOG	(9.75%)	7.12%	7.73%	(0.61%)	0.35%	(0.26%)	0.13%	Management fee, Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOE	(7.69%)	3.68%	4.36%	(0.68%)	0.35%	(0.33%)	0.29%	Management fee, Investment related fees Hedging and difference of US T-Bill rate in the swap, US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – WCOM	(7.37%)	4.66%	5.44%	(0.78%)	0.35%	(0.43%)	0.39%	Management fee, Investment related fees, Hedging and difference of US T-Bill reference rate in the swap, US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – COMS <sup>1</sup>	–	1.44%	1.49%	(0.04%)	0.35%	0.31%	0.57%	Management fee, Investment related fees, Hedging and difference of US T-Bill reference rate in the swap, US T-Bill portfolio return.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COCB	(6.66%)	17.43%	17.82%	(0.39%)	0.50%	0.11%	0.47%	Management fees, Different portfolio composition between the portfolio and index, pricing differences and hedging.	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 2019**

**Tracking Error (continued)**

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2018</i>	<i>Fund return for the year ended 31/12/2019</i>	<i>Benchmark return for the year ended 31/12/2019</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 – CCBO	(6.66%)	17.42%	17.82%	(0.39%)	0.50%	0.11%	0.47%	Management fees, Different portfolio composition between the portfolio and index, pricing differences and hedging.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COBO	(3.41%)	15.47%	15.94%	(0.47%)	0.50%	0.03%	0.41%	Management fees, Different portfolio composition between the portfolio and index, pricing differences and hedging.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – CODO	(2.28%)	19.02%	19.48%	(0.46%)	0.50%	0.04%	0.53%	Management fees, Different portfolio composition between the portfolio and index, pricing differences and hedging.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF – COGO	(2.90%)	16.57%	17.08%	(0.52%)	0.50%	(0.02%)	0.48%	Management fees, Different portfolio composition between the portfolio and index, pricing differences and hedging.	up to 2%	Within tolerance
WisdomTree S&P 500 PutWrite UCITS ETF – PUTW	(7.48%)	12.98%	13.51%	(0.52%)	0.38%	(0.14%)	0.12%	Management and Investment related fees, and difference of the T-Bill rate in the underlying index and US T-Bill portfolio return. Fund option portfolio Index rebalancing may be executed at a different rate than within the index.	up to 2%	Within tolerance

1 Performance figures since inception (11/12/2019).

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**WisdomTree Issuer Plc**  
**Investment Manager's Report (continued)**  
**Assenagon Asset Management S.A.**  
**For the financial year ended 31 December 2019**

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**Performance**

- During the reporting period the commodity markets exhibited positive returns with industrial metals (Bloomberg Industrial Metals Index) increasing by 7.0%. Energy (Bloomberg Energy Index) and agriculture (Bloomberg Agriculture Index) commodity markets also showed positive performance of 11.8% and 1.7%, respectively. The **WisdomTree Enhanced Commodity UCITS ETF** and its shareclasses have been affected by the above stated market conditions and net asset value ("NAV") returned 5.41% for the period from 1 January 2019 until 31 December 2019.
- During the period from 1 January 2019 until 31 December 2019 the CoCo markets showed positive returns with the BofA Merrill Lynch Contingent Capital Index gaining 17.4%. This affected the **WisdomTree AT1 CoCo Bond UCITS ETF** and its shareclasses whose net asset value ("NAV") returned 2.68%.
- The **WisdomTree S&P 500 PutWrite UCITS ETF** and its shareclasses net asset value ("NAV") returned 4.54% for the period from 1 January 2019 until 31 December 2019. The Sub-Fund's benchmark index (PUT Index) stayed behind the S&P 500 Index (Return: 13.5% vs. 28.9%).

**Assenagon Asset Management S.A.**

**Aerogolf Center**

**1B, Heienhaff**

**1736 Senningerberg**

**Luxembourg**

**January 2020**

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# WisdomTree Issuer Plc

## Depository Report For the financial year ended 31 December 2019

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We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the financial year ended 31 December 2019, 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 constitution (the “Constitution”) 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 Constitution 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 year, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Constitution, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Constitution, 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:** 27 March 2020

## **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 2019, 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 2019 and of its profit 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 2019.

### ***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 1,148,724,489 (2018: EUR 929,919,552) and financial liabilities at fair value through profit or loss (with a fair value of (EUR 2,501,990) (2018: (EUR 14,999,371)) 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 2019 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)**

***Key audit matters (continued)***

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p><b>Existence of financial assets and financial liabilities at fair value through profit or loss held outside of the custody network</b></p> <p>We have considered existence of financial assets at fair value through profit or loss (with a fair value of EUR 14,110,868 (2018: EUR 67,414) and financial liabilities at fair value through profit or loss (with a fair value of (EUR 2,501,990) (2018: (EUR 14,999,371)) held outside of the custody network 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 2019 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 (2018: 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% (2018: 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% (2018: 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 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 2019.
- ▶ 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)**

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

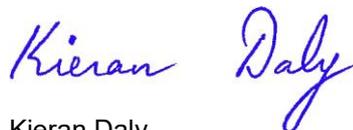
We were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 7 years.

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

1 April 2020

## WisdomTree Issuer Plc

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

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree US SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<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<sup>th</sup> UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>
<b>Income</b>								
Dividend income	1,932,334	471,946	1,910,079	1,902,060	2,553,658	1,606,724	348,332	344,825
Interest income	716	212	24	44	567	483	–	16
Net gain on investment activities	7,124,973	1,631,423	6,117,092	9,910,955	5,143,137	3,300,566	4,810,384	1,309,412
<b>Total income</b>	<u>9,058,023</u>	<u>2,103,581</u>	<u>8,027,195</u>	<u>11,813,059</u>	<u>7,697,362</u>	<u>4,907,773</u>	<u>5,158,716</u>	<u>1,654,253</u>
<b>Expenses</b>								
Management fees	(132,727)	(44,377)	(107,975)	(167,493)	(186,068)	(172,030)	(87,857)	(30,981)
<b>Total operating expenses</b>	<u>(132,727)</u>	<u>(44,377)</u>	<u>(107,975)</u>	<u>(167,493)</u>	<u>(186,068)</u>	<u>(172,030)</u>	<u>(87,857)</u>	<u>(30,981)</u>
<b>Profit for the financial year</b>	<u>8,925,296</u>	<u>2,059,204</u>	<u>7,919,220</u>	<u>11,645,566</u>	<u>7,511,294</u>	<u>4,735,743</u>	<u>5,070,859</u>	<u>1,623,272</u>
<b>Finance costs</b>								
Distributions	(984,932)	(392,665)	(1,750,622)	(1,461,948)	(1,381,691)	(1,027,725)	(207,220)	(141,189)
Interest expense	(34)	(41)	(686)	(662)	(812)	(1,098)	(147)	(59)
<b>Total finance costs</b>	<u>(984,966)</u>	<u>(392,706)</u>	<u>(1,751,308)</u>	<u>(1,462,610)</u>	<u>(1,382,503)</u>	<u>(1,028,823)</u>	<u>(207,367)</u>	<u>(141,248)</u>
<b>Profit before taxation</b>	<u>7,940,330</u>	<u>1,666,498</u>	<u>6,167,912</u>	<u>10,182,956</u>	<u>6,128,791</u>	<u>3,706,920</u>	<u>4,863,492</u>	<u>1,482,024</u>
<b>Taxation</b>								
Capital gains tax	–	–	–	–	(89,088)	(155,921)	–	–
Withholding tax	(319,115)	(64,714)	(103,100)	(116,232)	(317,911)	(208,396)	–	(44,521)
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<u>7,621,215</u>	<u>1,601,784</u>	<u>6,064,812</u>	<u>10,066,724</u>	<u>5,721,792</u>	<u>3,342,603</u>	<u>4,863,492</u>	<u>1,437,503</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 2019

Note	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree	WisdomTree
	Japan Equity UCITS ETF USD	Europe Equity UCITS ETF USD	UK Equity Income GBP	Emerging Asia Equity Income UCITS ETF USD	Enhanced Commodity UCITS ETF USD	US Quality Dividend Growth UCITS ETF USD	Global Quality Dividend Growth UCITS ETF USD	Eurozone Quality Dividend Growth UCITS ETF EUR	India Quality UCITS ETF USD				
<b>Income</b>													
Dividend income	9,439,153	4,129,543	429,691	541,788	–	877,097	516,865	458,903	85,353				
Interest income	2,216	369	11	144	13,437	376	109	–	49				
Net gain/(loss) on investment activities	29,251,298	28,031,918	903,711	925,273	19,924,173	7,970,837	5,718,926	5,258,786	(249)				
<b>Total income</b>	<b>38,692,667</b>	<b>32,161,830</b>	<b>1,333,413</b>	<b>1,467,205</b>	<b>19,937,610</b>	<b>8,848,310</b>	<b>6,235,900</b>	<b>5,717,689</b>	<b>85,153</b>				
<b>Expenses</b>													
Management fees	(1,344,419)	(705,813)	(18,808)	(60,938)	(932,726)	(107,781)	(75,461)	(58,428)	(37,682)				
<b>Total operating expenses</b>	<b>(1,344,419)</b>	<b>(705,813)</b>	<b>(18,808)</b>	<b>(60,938)</b>	<b>(932,726)</b>	<b>(107,781)</b>	<b>(75,461)</b>	<b>(58,428)</b>	<b>(37,682)</b>				
<b>Profit for the financial year</b>	<b>37,348,248</b>	<b>31,456,017</b>	<b>1,314,605</b>	<b>1,406,267</b>	<b>19,004,884</b>	<b>8,740,529</b>	<b>6,160,439</b>	<b>5,659,261</b>	<b>47,471</b>				
<b>Finance costs</b>													
Distributions	(5,467,764)	(1,084,103)	(346,962)	(463,815)	(81,150)	(18,468)	(28,487)	(70,710)	(14,046)				
Interest expense	(3,623)	(1,268)	–	(196)	(45,905)	–	–	(422)	(185)				
<b>Total finance costs</b>	<b>(5,471,387)</b>	<b>(1,085,371)</b>	<b>(346,962)</b>	<b>(464,011)</b>	<b>(127,055)</b>	<b>(18,468)</b>	<b>(28,487)</b>	<b>(71,132)</b>	<b>(14,231)</b>				
<b>Profit before taxation</b>	<b>31,876,861</b>	<b>30,370,646</b>	<b>967,643</b>	<b>942,256</b>	<b>18,877,829</b>	<b>8,722,061</b>	<b>6,131,952</b>	<b>5,588,129</b>	<b>33,240</b>				
<b>Taxation</b>													
Capital gains tax	–	–	–	–	–	–	–	–	40,237				
Withholding tax	(1,415,873)	(321,508)	(2,379)	(70,416)	–	(127,876)	(61,776)	(38,852)	–				
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>	<b>30,460,988</b>	<b>30,049,138</b>	<b>965,264</b>	<b>871,840</b>	<b>18,877,829</b>	<b>8,594,185</b>	<b>6,070,176</b>	<b>5,549,277</b>	<b>73,477</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 2019

	Note	WisdomTree ATI CoCo Bond		WisdomTree EUR Aggregate Bond Enhanced Yield		WisdomTree EUR Government Bond Enhanced Yield		WisdomTree Japan SmallCap Dividend		WisdomTree US Multifactor UCITS ETF		WisdomTree Artificial Intelligence UCITS ETF		WisdomTree Floating Rate Treasury Bond UCITS ETF**		WisdomTree Cloud Computing UCITS ETF**		Company Total EUR
		USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR	USD	EUR			
<b>Income</b>																		
Dividend income		–	–	–	–	–	–	51,607	–	29,767	–	199,374	–	291	–	25,544,749		
Interest income		1,006	2,920	–	–	–	–	9	–	17	–	1,026	–	4	–	21,300		
Net gain on investment activities	4	6,841,332	3,905,865	226,807	281,607	281,607	255,764	244,779	255,764	244,779	244,779	4,441,797	70,088	86,623	70,088	140,678,081		
<b>Total income</b>		6,842,338	3,908,785	226,807	281,607	281,607	307,380	274,563	307,380	274,563	274,563	4,642,197	70,161	86,918	70,161	166,244,130		
<b>Expenses</b>																		
Management fees	6	(199,572)	(67,908)	(7,164)	(5,147)	(5,147)	(8,809)	(4,564)	(8,809)	(4,564)	(4,564)	(67,955)	(4,966)	(4,617)	(4,966)	(4,205,682)		
<b>Total operating expenses</b>		(199,572)	(67,908)	(7,164)	(5,147)	(5,147)	(8,809)	(4,564)	(8,809)	(4,564)	(4,564)	(67,955)	(4,966)	(4,617)	(4,966)	(4,205,682)		
<b>Profit for the financial year</b>		6,642,766	3,840,877	219,643	276,460	276,460	298,571	269,999	298,571	269,999	269,999	4,574,242	65,195	82,301	65,195	162,038,448		
<b>Finance costs</b>																		
Distributions	10	(2,047,574)	–	(17,928)	(14,472)	(14,472)	(14,952)	(7,436)	(14,952)	(7,436)	(7,436)	–	(8,410)	–	(8,410)	(15,713,493)		
Interest expense		(1,831)	–	(67)	–	–	–	–	–	–	–	(365)	(452)	–	(452)	(51,908)		
<b>Total finance costs</b>		(2,049,405)	–	(17,995)	(14,472)	(14,472)	(14,952)	(7,436)	(14,952)	(7,436)	(7,436)	(365)	(8,862)	–	(8,862)	(15,765,401)		
<b>Profit before taxation</b>		4,593,361	3,840,877	201,648	261,988	261,988	283,619	262,563	283,619	262,563	262,563	4,573,877	56,333	82,301	56,333	146,273,047		
<b>Taxation</b>																		
Capital gains tax	7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	(182,931)		
Withholding tax	7	–	–	–	–	–	(7,732)	(4,805)	(7,732)	(4,805)	(4,805)	(34,969)	–	(44)	–	(2,951,577)		
<b>Increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		4,593,361	3,840,877	201,648	261,988	261,988	275,887	257,758	275,887	257,758	257,758	4,538,908	56,333	82,257	56,333	143,138,539		

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

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

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

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

## WisdomTree Issuer Plc

### Statement of Comprehensive Income (continued) 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>	<u>(2,775,569)</u>	<u>(1,688,976)</u>	<u>(3,029,365)</u>	<u>(12,951,050)</u>	<u>(2,372,699)</u>	<u>(3,110,341)</u>	<u>(3,758,408)</u>	<u>(1,918,443)</u>
<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>	<u>(105,014)</u>	<u>(54,430)</u>	<u>(138,112)</u>	<u>(275,692)</u>	<u>(157,644)</u>	<u>(107,293)</u>	<u>(88,953)</u>	<u>(56,592)</u>
<b>Loss for the financial year</b>	<u>(2,880,583)</u>	<u>(1,743,406)</u>	<u>(3,167,477)</u>	<u>(13,226,742)</u>	<u>(2,530,343)</u>	<u>(3,217,634)</u>	<u>(3,847,361)</u>	<u>(1,975,035)</u>
<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>	<u>(932,283)</u>	<u>(394,511)</u>	<u>(1,992,215)</u>	<u>(1,999,118)</u>	<u>(1,295,048)</u>	<u>(475,941)</u>	<u>(158,727)</u>	<u>(244,287)</u>
<b>Loss before taxation</b>	<u>(3,812,866)</u>	<u>(2,137,917)</u>	<u>(5,159,692)</u>	<u>(15,225,860)</u>	<u>(3,825,391)</u>	<u>(3,693,575)</u>	<u>(4,006,088)</u>	<u>(2,219,322)</u>
<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>	<u>(4,080,884)</u>	<u>(2,224,294)</u>	<u>(5,284,214)</u>	<u>(15,407,469)</u>	<u>(4,047,212)</u>	<u>(3,827,642)</u>	<u>(4,006,901)</u>	<u>(2,319,347)</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 2018

Note	WisdomTree Japan Equity UCITS ETF		WisdomTree Europe Equity UCITS ETF		WisdomTree UK Equity Income UCITS ETF		WisdomTree Emerging Asia Equity Income UCITS ETF		WisdomTree Enhanced Commodity UCITS ETF		WisdomTree US Quality Dividend Growth UCITS ETF		WisdomTree Global Quality Dividend Growth UCITS ETF		WisdomTree Eurozone Quality Dividend Growth UCITS ETF		WisdomTree India Quality UCITS ETF	
	USD	USD	USD	GBP	USD	USD	USD	USD	USD	USD	USD	USD	USD	EUR	USD	EUR	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>	<b>(55,368,193)</b>	<b>(14,739,159)</b>	<b>(571,926)</b>	<b>(798,057)</b>	<b>(26,625,017)</b>	<b>(926,776)</b>	<b>(1,068,456)</b>	<b>(3,343,993)</b>	<b>(468,153)</b>									
<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>	<b>(1,274,710)</b>	<b>(751,397)</b>	<b>(13,910)</b>	<b>(69,928)</b>	<b>(476,929)</b>	<b>(44,783)</b>	<b>(41,105)</b>	<b>(49,098)</b>	<b>(56,139)</b>									
<b>Loss for the financial year</b>	<b>(56,642,903)</b>	<b>(15,490,556)</b>	<b>(585,836)</b>	<b>(867,985)</b>	<b>(27,101,946)</b>	<b>(971,559)</b>	<b>(1,109,561)</b>	<b>(3,393,091)</b>	<b>(524,292)</b>									
<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>	<b>(3,968,866)</b>	<b>(1,208,772)</b>	<b>(273,504)</b>	<b>(468,598)</b>	<b>(23,451)</b>	<b>(9,128)</b>	<b>(43,481)</b>	<b>(90,449)</b>	<b>(6,331)</b>									
<b>Loss before taxation</b>	<b>(60,611,769)</b>	<b>(16,699,328)</b>	<b>(859,340)</b>	<b>(1,336,583)</b>	<b>(27,125,397)</b>	<b>(980,687)</b>	<b>(1,153,042)</b>	<b>(3,483,540)</b>	<b>(530,623)</b>									
<b>Taxation</b>																		
Capital gains tax	—	—	—	—	—	—	—	—	—									
Withholding tax	(1,195,733)	(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>	<b>(61,807,502)</b>	<b>(17,005,987)</b>	<b>(861,380)</b>	<b>(1,423,925)</b>	<b>(27,125,397)</b>	<b>(1,035,756)</b>	<b>(1,192,795)</b>	<b>(3,516,662)</b>	<b>(473,143)</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 Financial Position As at 31 December 2019

	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 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	61,737,930	11,182,893	42,871,686	46,179,392	50,259,889	35,929,786	19,023,730	6,426,380
– Unrealised gain on open forward foreign currency exchange contracts		73,251	–	–	–	–	–	–	29,907
– Unrealised gain on total return swaps		–	–	–	–	–	–	–	–
<b>Debtors</b>									
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–	–
– Receivable for investments sold		–	–	35,077	–	3,952	34,247	–	842,854
– Interest receivable		–	–	–	–	–	–	–	–
– Dividends receivable		109,850	21,241	262,537	354,979	189,654	113,750	359	133,322
– Other receivables		64	–	–	–	–	–	–	–
Cash and cash equivalents		198,315	36,064	176,662	62,808	209,466	149,607	11,480	8,072
<b>Total assets</b>		<u>62,119,410</u>	<u>11,240,198</u>	<u>43,345,962</u>	<u>46,597,179</u>	<u>50,662,961</u>	<u>36,227,390</u>	<u>19,035,569</u>	<u>7,440,535</u>
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss									
– Options written	12	–	–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	–	–	(17,876)
Creditors – amounts falling due within one year		–	–	–	–	–	–	–	–
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–	–
– Payable for investments purchased		–	–	–	–	(47,090)	(69,000)	–	(749,890)
– Capital gains tax payable		–	–	–	–	(20,070)	(104,459)	–	–
– Management fees payable	6	(16,134)	(4,112)	(11,021)	(15,628)	(20,070)	(16,684)	(8,807)	(2,566)
<b>Total liabilities</b>		<u>(16,134)</u>	<u>(4,112)</u>	<u>(11,021)</u>	<u>(15,628)</u>	<u>(67,160)</u>	<u>(190,143)</u>	<u>(8,807)</u>	<u>(770,332)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>62,103,276</u>	<u>11,236,086</u>	<u>43,334,941</u>	<u>46,581,551</u>	<u>50,595,801</u>	<u>36,037,247</u>	<u>19,026,762</u>	<u>6,670,203</u>

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

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

## WisdomTree Issuer Plc

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

	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									
- Transferable securities	12	261,814,291	128,840,985	9,378,063	12,763,184	305,267,957	40,124,622	65,894,430	23,235,492
- Unrealised gain on open forward foreign currency exchange contracts		210,441	47,955	-	-	176,719	-	-	-
- Unrealised gain on total return swaps		-	-	-	-	15,196,402	-	-	-
Debtors									
- Receivable from holders of redeemable participating shares		-	-	-	-	-	-	3,216,713	-
- Receivable for investments sold		-	1,152,161	-	1,494	56,352,269	-	-	-
- Interest receivable		-	-	-	-	-	-	-	-
- Dividends receivable		693,713	447,536	44,893	34,196	-	55,841	86,228	35,296
- Other receivables		1,825	3,024	-	-	-	-	2,283	-
Cash and cash equivalents		196,152	89,563	45,124	48,318	1,619,350	22,006	265,125	44,700
<b>Total assets</b>		<u>262,916,422</u>	<u>130,581,224</u>	<u>9,468,080</u>	<u>12,847,192</u>	<u>378,612,697</u>	<u>40,202,469</u>	<u>69,464,779</u>	<u>23,315,488</u>
<b>Liabilities</b>									
Financial liabilities at fair value through profit or loss									
- Options written	12	-	-	-	-	-	-	-	-
- Unrealised loss on open forward foreign currency exchange contracts		(1,042,230)	(1,720,326)	-	-	-	-	-	-
Creditors - amounts falling due within one year		-	-	-	-	-	-	-	-
- Payable to holders of redeemable participating shares		-	(8,544)	-	-	(57,347,043)	-	(3,223,808)	-
- Payable for investments purchased		-	(60,989)	(2,315)	(6,097)	(90,865)	(17,159)	(18,280)	(5,893)
- Capital gains tax payable	6	(110,617)	(1,789,859)	(2,315)	(6,097)	(57,437,908)	(17,159)	(3,242,088)	(5,893)
- Management fees payable		(1,152,847)	(1,789,859)	(2,315)	(6,097)	(57,437,908)	(17,159)	(3,242,088)	(5,893)
<b>Total liabilities</b>		<u>(1,152,847)</u>	<u>(1,789,859)</u>	<u>(2,315)</u>	<u>(6,097)</u>	<u>(57,437,908)</u>	<u>(17,159)</u>	<u>(3,242,088)</u>	<u>(5,893)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>261,763,575</u>	<u>128,791,365</u>	<u>9,465,765</u>	<u>12,841,095</u>	<u>321,174,789</u>	<u>40,185,310</u>	<u>66,222,691</u>	<u>23,309,595</u>

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



## WisdomTree Issuer Plc

### Statement of Financial Position (continued) 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> 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		—	—	—	—	—	—	—	—
– Dividends receivable		73,125	26,370	263,887	314,236	62,352	53,503	2,586	140,936
– Other receivables		—	—	—	—	—	—	—	—
Cash and cash equivalents		85,829	16,584	95,023	465,403	131,197	219,250	143	33,358
<b>Total assets</b>		<u>34,902,953</u>	<u>10,246,804</u>	<u>43,343,777</u>	<u>56,262,751</u>	<u>28,384,282</u>	<u>23,887,143</u>	<u>14,499,907</u>	<u>8,508,881</u>
<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>		<u>(22,067)</u>	<u>(3,683)</u>	<u>(11,173)</u>	<u>(19,265)</u>	<u>(37,781)</u>	<u>(31,531)</u>	<u>(6,405)</u>	<u>(54,972)</u>
<b>Net assets attributable to holders of redeemable participating shares</b>		<u>34,880,886</u>	<u>10,243,121</u>	<u>43,332,604</u>	<u>56,243,486</u>	<u>28,346,501</u>	<u>23,855,612</u>	<u>14,493,502</u>	<u>8,453,909</u>

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





## WisdomTree Issuer Plc

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

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets 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 beginning of the year</b>	34,880,886	10,243,121	43,332,604	56,243,486	28,346,501	23,855,612	14,493,502	8,453,909
Proceeds from redeemable participating shares issued	25,929,573	2,508,394	12,974,896	10,501,241	21,795,596	12,882,937	2,347,003	2,202,925
Payments for redeemable participating shares redeemed	(6,328,398)	(3,117,213)	(19,037,371)	(30,229,900)	(5,268,088)	(4,043,905)	(2,677,235)	(5,424,134)
<b>Net increase/(decrease) from share transactions</b>	19,601,175	(608,819)	(6,062,475)	(19,728,659)	16,527,508	8,839,032	(330,232)	(3,221,209)
<b>Increase in net assets attributable to holders of redeemable participating shares from operations</b>	7,621,215	1,601,784	6,064,812	10,066,724	5,721,792	3,342,603	4,863,492	1,437,503
Foreign currency translation adjustment	–	–	–	–	–	–	–	–
<b>Net assets attributable to holders of redeemable participating shares at end of the year</b>	<u>62,103,276</u>	<u>11,236,086</u>	<u>43,334,941</u>	<u>46,581,551</u>	<u>50,595,801</u>	<u>36,037,247</u>	<u>19,026,762</u>	<u>6,670,203</u>

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

## WisdomTree Issuer Plc

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

	Note	WisdomTree Japan Equity		WisdomTree Europe Equity		WisdomTree UK Equity		WisdomTree 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	USD	UCITS ETF	EUR	UCITS ETF
<b>Net assets attributable to holders of redeemable participating shares at beginning 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				
Payments for redeemable participating shares issued	5	102,716,878		15,967,059		4,353,925		2,417,264		128,674,360		44,921,220		49,931,333		5,530,452		2,303,700				
Payments for redeemable participating shares redeemed	5	(126,175,350)		(47,429,441)		–		(2,386,501)		(76,100,285)		(28,163,394)		(2,185,348)		(5,419,337)		(4,083,534)				
<b>Net (decrease)/increase from share transactions</b>		(23,458,472)		(31,462,382)		4,353,925		30,763		52,574,075		16,757,826		47,745,985		111,115		(1,779,834)				
<b>Increase in net assets attributable to holders of redeemable participating shares from operations</b>		30,460,988		30,049,138		965,264		871,840		18,877,829		8,594,185		6,070,176		5,549,277		73,477				
Foreign currency translation adjustment	16	–		–		–		–		–		–		–		–		–				
<b>Net assets attributable to holders of redeemable participating shares at end of the year</b>		261,763,575		128,791,365		9,465,765		12,841,095		321,174,789		40,185,310		66,222,691		23,309,595		4,892,088				

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 2019

	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		WisdomTree Floating Rate Treasury Bond UCITS ETF*		WisdomTree Cloud Computing UCITS ETF**		Company Total EUR
		UCITS ETF USD	USD	Enhanced Yield UCITS ETF EUR	Enhanced Yield UCITS ETF EUR	Enhanced Yield UCITS ETF EUR	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD	UCITS ETF USD		
Net assets attributable to holders of redeemable participating shares at beginning of the year		34,520,014	75,406,828	2,988,430	3,013,385	1,745,507	890,737	919,244	–	–	931,457,445	–	–	–	–	–	–	–
Proceeds from redeemable participating shares issued	5	35,427,890	489,136	4,328,298	553,539	–	1,045,406	32,764,519	13,349,292	7,616,842	491,040,354	–	–	–	–	–	–	–
Payments for redeemable participating shares redeemed	5	(15,696,877)	(78,952,822)	(1,861,163)	(553,513)	–	–	–	(4,923,749)	–	(427,633,329)	–	–	–	–	–	–	–
Net increase/(decrease) from share transactions		19,731,013	(78,463,686)	2,467,135	26	–	1,045,406	32,764,519	8,425,543	7,616,842	63,407,025	–	–	–	–	–	–	–
Increase in net assets attributable to holders of redeemable participating shares from operations		4,593,361	3,840,877	201,648	261,988	275,887	257,758	4,538,908	56,333	82,257	143,138,539	–	–	–	–	–	–	–
Foreign currency translation adjustment	16	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Net assets attributable to holders of redeemable participating shares at end of the year		58,844,388	784,019	5,657,213	3,275,399	2,021,394	2,193,901	38,222,671	8,481,876	7,699,099	1,152,737,840	–	–	–	–	–	–	–

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

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

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

## WisdomTree Issuer Plc

### Statement of Changes in Net Assets (continued) 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® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
Net assets attributable to holders of redeemable participating shares at the beginning of the year	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 adjustment	—	—	—	—	—	—	—	—
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>	<u>34,880,886</u>	<u>10,243,121</u>	<u>43,332,604</u>	<u>56,243,486</u>	<u>28,346,501</u>	<u>23,855,612</u>	<u>14,493,502</u>	<u>8,453,909</u>

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

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

## WisdomTree Issuer 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 Emerging Asia Equity		WisdomTree 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	EUR
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the year</b>		319,120,140		126,958,832		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)		(27,125,397)		(1,035,756)		(1,192,795)		(3,516,662)		(473,143)	
Foreign currency translation adjustment	16	—		—		—		—		—		—		—		—	
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		<u>254,761,059</u>		<u>130,204,609</u>		<u>11,938,492</u>		<u>249,722,885</u>		<u>14,833,299</u>		<u>12,406,530</u>		<u>17,649,203</u>		<u>6,598,445</u>	

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

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

## WisdomTree Issuer 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	—	87,042,506	3,000,000	3,000,000	—	2,000,000	—	1,000,000	—	1,007,537	—	724,185,865	
Payments for redeemable participating shares redeemed	5	(7,122,253)	—	(4,446,083)	—	—	—	—	—	—	—	—	—	632,274,068	
		36,169,938	—	82,596,423	3,000,000	3,000,000	—	2,000,000	—	1,000,000	—	1,007,537	—	(314,025,303)	
<b>Net increase from share transactions</b>														318,248,765	
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>														(144,951,646)	
Foreign currency translation adjustment	16	(1,649,924)	—	(7,189,595)	13,385	—	—	(254,493)	—	(109,263)	—	(88,293)	—	33,974,461	
		—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Net assets attributable to holders of redeemable participating shares at the end of the year</b>		34,520,014	—	75,406,828	2,988,430	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 Cash Flows For the financial year ended 31 December 2019

	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20 <sup>th</sup> 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	7,621,215	1,601,784	6,064,812	10,066,724	5,721,792	3,342,603	4,863,492	1,437,503
Adjustments for:	(27,011,493)	(1,005,362)	113,181	9,303,720	(22,102,313)	(12,315,396)	(4,526,552)	1,906,189
Net (increase)/decrease in transferable securities	–	–	–	–	–	–	–	–
Options written	(82,889)	–	–	–	–	–	–	(62,227)
Unrealised loss on open forward foreign currency exchange contracts	–	–	–	–	–	–	–	–
Unrealised loss on total return swaps	(22,141)	31,448	(33,727)	(40,743)	(98,097)	(94,494)	2,227	(835,240)
(Increase)/Decrease in debtors	6,619	429	(152)	(3,637)	29,379	158,612	2,402	749,698
Increase/(Decrease) in creditors	(19,488,689)	628,299	6,144,114	19,326,064	(16,449,239)	(8,908,675)	341,569	3,195,923
<b>Net cash (used in)/provided by operating activities</b>								
<b>Financing activities</b>								
Amounts received on issue of redeemable participating shares	25,929,573	2,508,394	12,974,896	10,501,241	21,795,596	12,882,937	2,347,003	2,202,925
Payments for redeemable participating shares redeemed	(6,328,398)	(3,117,213)	(19,037,371)	(30,229,900)	(5,268,088)	(4,043,905)	(2,677,235)	(5,424,134)
<b>Net cash flows provided by/(used in) financing activities</b>	19,601,175	(608,819)	(6,062,475)	(19,728,659)	16,527,508	8,839,032	(330,232)	(3,221,209)
Foreign currency translation adjustment	–	–	–	–	–	–	–	–
<b>Net increase/(decrease) in cash and cash equivalents</b>	112,486	19,480	81,639	(402,595)	78,269	(69,643)	11,337	(25,286)
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of the year	85,829	16,584	95,023	465,403	131,197	219,250	143	33,358
Cash and cash equivalents at end of the year	198,315	36,064	176,662	62,808	209,466	149,607	11,480	8,072
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	716	212	24	44	567	483	–	16
Dividend received	1,895,609	477,075	1,911,429	1,861,317	2,426,356	1,546,477	350,559	352,439
Taxation paid	(319,115)	(64,714)	(103,100)	(116,232)	(406,999)	(364,317)	–	(44,521)
Interest paid	(34)	(41)	(686)	(662)	(812)	(1,098)	(147)	(59)

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 2019

	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>								
Increase in net assets attributable to holders of redeemable participating shares from operations	30,460,988	30,049,138	965,264	871,840	18,877,829	8,594,185	6,070,176	5,549,277
Adjustments for:								
Net (increase)/decrease in transferable securities	(5,593,934)	1,123,492	(5,275,425)	(882,015)	(54,704,851)	(25,314,980)	(53,572,716)	(5,658,289)
Options written	–	–	–	–	–	–	–	–
Unrealised (loss)/gain on open forward foreign currency exchange contracts	(6,692,831)	810,485	–	–	(240,688)	–	–	–
Unrealised loss on total return swaps	–	–	–	–	(22,487,348)	–	–	–
Decrease/(Increase) in debtors	5,368,723	(633,277)	(21,175)	(11,501)	(40,534,458)	(39,097)	(3,287,447)	(17,778)
Increase in creditors	1,703	6,060	1,245	400	41,715,344	12,865	3,238,096	1,301
<b>Net cash provided by/(used in) operating activities</b>	<u>23,544,649</u>	<u>31,355,898</u>	<u>(4,330,091)</u>	<u>(21,276)</u>	<u>(57,374,172)</u>	<u>(16,747,027)</u>	<u>(47,551,891)</u>	<u>(125,489)</u>
<b>Financing activities</b>								
Amounts received on issue of redeemable participating shares	102,716,878	15,967,059	4,353,925	2,417,264	128,674,360	44,921,220	49,931,333	5,530,452
Payments for redeemable participating shares redeemed	(126,175,350)	(47,429,441)	–	(2,386,501)	(76,100,285)	(28,163,394)	(2,185,348)	(5,419,337)
<b>Net cash flows (used in)/provided by financing activities</b>	<u>(23,458,472)</u>	<u>(31,462,382)</u>	<u>4,353,925</u>	<u>30,763</u>	<u>52,574,075</u>	<u>16,757,826</u>	<u>47,745,985</u>	<u>111,115</u>
Foreign currency translation adjustment	–	–	–	–	–	–	–	–
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>86,177</u>	<u>(106,484)</u>	<u>23,834</u>	<u>9,487</u>	<u>(4,800,097)</u>	<u>10,799</u>	<u>194,094</u>	<u>(14,374)</u>
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of the year	109,975	196,047	21,290	38,831	6,419,447	11,207	71,031	59,074
Cash and cash equivalents at end of the year	<u>196,152</u>	<u>89,563</u>	<u>45,124</u>	<u>48,318</u>	<u>1,619,350</u>	<u>22,006</u>	<u>265,125</u>	<u>44,700</u>
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	2,216	369	11	144	13,437	376	109	–
Dividend received	9,512,322	4,088,911	408,516	530,008	–	838,000	448,414	441,125
Taxation paid	(1,415,873)	(321,508)	(2,379)	(70,416)	–	(127,876)	(61,776)	(38,852)
Interest paid	(3,623)	(1,268)	–	(196)	(45,905)	–	–	(422)

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 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	10,830	—	—	—	—	—	—	(92,131)
Unrealised loss/(gain) on open forward foreign currency exchange contracts	—	—	—	—	—	—	—	—
Unrealised gain on total return swaps (Increase)/decrease in debtors	(15,532)	(14,813)	(62,566)	(125,601)	(20,149)	(46,663)	1	(52,403)
(Decrease)/increase in creditors	(363)	(1,786)	(6,089)	(766)	10,051	13,249	(1,810)	(4,652)
<b>Net cash provided by/(used in) operating activities</b>	<u>165,863</u>	<u>5,093,755</u>	<u>(2,017,641)</u>	<u>(5,514,841)</u>	<u>1,070,812</u>	<u>(10,718,466)</u>	<u>1,393,741</u>	<u>15,510,762</u>
<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>	<u>(175,840)</u>	<u>(5,099,680)</u>	<u>2,090,909</u>	<u>5,902,051</u>	<u>(1,065,652)</u>	<u>10,853,814</u>	<u>(1,399,334)</u>	<u>(15,478,498)</u>
Foreign currency translation adjustment	—	—	—	—	—	—	—	—
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(9,977)</u>	<u>(5,925)</u>	<u>73,268</u>	<u>387,210</u>	<u>5,160</u>	<u>135,348</u>	<u>(5,593)</u>	<u>32,264</u>
<b>Reconciliation of cash movement during the year</b>	95,806	22,509	21,755	78,193	126,037	83,902	5,736	1,094
Cash and cash equivalents at beginning of the year	85,829	16,584	95,023	465,403	131,197	219,250	143	33,358
Cash and cash equivalents at end of the year	<u>75,852</u>	<u>10,659</u>	<u>116,778</u>	<u>552,616</u>	<u>136,357</u>	<u>303,152</u>	<u>148</u>	<u>34,452</u>
<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

	<i>WisdomTree</i> <i>Japan Equity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Europe Equity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>UK Equity Income</i> <i>UCITS ETF</i> <i>GBP</i>	<i>WisdomTree</i> <i>Emerging Asia</i> <i>Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Enhanced</i> <i>Commodity</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>US Quality</i> <i>Dividend Growth</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Global Quality</i> <i>Dividend Growth</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Eurozone Quality</i> <i>Dividend Growth</i> <i>UCITS ETF</i> <i>EUR</i>
<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	—	—	—	—	8,952,473	—	—	—
(Increase)/decrease in debtors	(5,455,380)	(717,712)	2,692	(22,768)	2,208,961	(11,836)	(7,474)	(15,787)
(Decrease)/increase in creditors	(2,545,179)	8,986	(419)	(639)	(219,812)	2,706	1,480	3,152
<b>Net cash (used in)/provided by operating activities</b>	<b>(292,894)</b>	<b>(20,176,334)</b>	<b>1,475,954</b>	<b>21,368</b>	<b>(203,626,792)</b>	<b>(9,910,469)</b>	<b>(5,289,194)</b>	<b>(14,240,156)</b>
<b>Financing activities</b>								
Amounts received on issue of redeemable participating shares	132,393,517	81,681,899	—	—	270,953,974	11,180,278	11,107,782	16,705,924
Payments for redeemable participating shares redeemed	(134,945,096)	(61,430,135)	(1,471,747)	—	(62,235,641)	(1,264,185)	(5,753,447)	(2,418,802)
<b>Net cash flows (used in)/provided by financing activities</b>	<b>(2,551,579)</b>	<b>20,251,764</b>	<b>(1,471,747)</b>	<b>—</b>	<b>208,718,333</b>	<b>9,916,093</b>	<b>5,354,335</b>	<b>14,287,122</b>
Foreign currency translation adjustment	—	—	—	—	—	—	—	—
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(2,844,473)</b>	<b>75,430</b>	<b>4,207</b>	<b>21,368</b>	<b>5,091,541</b>	<b>5,624</b>	<b>65,141</b>	<b>46,966</b>
<b>Reconciliation of cash movement during the year</b>								
Cash and cash equivalents at beginning of the year	2,954,448	120,617	17,083	17,463	1,327,906	5,583	5,890	12,108
Cash and cash equivalents at end of the year	109,975	196,047	21,290	38,831	6,419,447	11,207	71,031	59,074
<b>Supplementary information on cash flow from operating activities:</b>								
Interest received	2,225	430	6	86	2,704,612	142	102	—
Dividend received	7,813,151	3,887,701	277,924	646,797	—	354,702	284,941	342,797
Taxation paid	(1,195,733)	(306,659)	(2,040)	(87,342)	—	(55,069)	(39,753)	(33,122)
Interest paid	(2,093)	(1,641)	—	(373)	(1,671)	—	—	(410)

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 UCITS ETF USD	WisdomTree ATI CoCo Bond UCITS ETF* USD	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	WisdomTree Japan SmallCap Dividend UCITS ETF*** USD	WisdomTree US Multifactor UCITS ETF*** USD	WisdomTree Artificial Intelligence UCITS ETF*** USD	Company Total 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	19,653	(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	—	—	—	—	—	—	—	—	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

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# WisdomTree Issuer Plc

## Notes to the Financial Statements For the financial year ended 31 December 2019

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### 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 2019) (collectively the “Regulations”), together with the listing rules of the Irish Stock Exchange (“ISE”).

WisdomTree Management Ltd (the “Manager”), WisdomTree UK Ltd and WisdomTree Ireland Ltd (the “Distributors”), are wholly owned subsidiaries of WisdomTree Europe Holdings Limited and WisdomTree International 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 2019, the Company comprised 26 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2018: 24 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 Euronext Dublin.

### 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 2019) (collectively the “Regulations”).

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

#### ***New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2019***

IFRIC 23 “Uncertainty over Income Tax Treatments” was issued in June 2017 and became effective for periods beginning on or after 1 January 2019. It clarifies the accounting for uncertainties in income taxes which is applied to the determination of taxable profits (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments in accordance with IAS 12. It clarifies that the Company should consider whether tax treatments should be considered independently or collectively, whether the relevant tax authority will or will not accept each tax treatment and, the requirement to reassess its judgements and estimates if facts and circumstances change. The application of IFRIC 23 has not had a significant effect on the Company’s financial position, performance or disclosures in its financial statements.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 2. Basis of Preparation (continued)

#### *New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2019 (continued)*

IFRS 16 “Leases” was issued in January 2016 and became effective for periods beginning on or after 1 January 2019. The application of IFRS 16 has not had 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 2019 and not early adopted.*

IFRS 17 “Insurance Contracts” was issued in May 2017 and will become effective for accounting periods beginning on or after 1 January 2021. It applies to: insurance contracts, including reinsurance contracts, issued by an entity; reinsurance contracts held by an entity; and investment contracts with discretionary participation features issued by an entity that issues insurance contracts. An insurance contract is defined as ‘a contract under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder’. The new standard is not expected to have any impact on the Company’s financial position, performance or disclosures in its financial statements.

Amendments to IFRS 7, IFRS 9 and IAS 39 were issued in September 2019 and will become effective for accounting periods beginning on or after 1 January 2020. The application of these amendments will not have any impact on the Company’s financial position, performance or disclosures in its financial statements.

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

### 3. Accounting Policies

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

##### (a) *Classification*

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

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 3. Accounting Policies (continued)

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

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

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

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

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

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

The 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.

#### (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).

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 3. Accounting Policies (continued)

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

##### (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.

##### Expected Credit Loss

IFRS 9 uses the 'expected credit loss' ("ECL") model which applies to financial assets measured at amortised cost. The Sub-Funds measure the loss allowance on amounts equal to the lifetime ECLs if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Sub-Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses. Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. If any such indication exists, an impairment loss is recognised in the Statement of Comprehensive Income as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

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

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

If in a subsequent period, the amount of an impairment loss recognised on a financial asset carried at amortised cost decreases and the decrease can be linked objectively to an event occurring after the write-down, the write down is reversed through the Statement of Comprehensive Income.

##### (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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 3. Accounting Policies (continued)

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

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

###### Un-listed Equity

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

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

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

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

###### Forward Foreign Currency Exchange Contracts

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

###### Total Return Swaps

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

Unless stated elsewhere in the financial statements there have been no changes to the valuation policies applied for the year ended 31 December 2019 and 31 December 2018.

#### 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 3. Accounting Policies (continued)

#### 3.2 Foreign Currency (continued)

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

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 Attributable to Holders of Redeemable Participating Shares from the financial statements of the individual Sub-Funds, average exchange rates are used. The difference arising from translation of the primary financial statements at different exchange rates, for the purpose of producing the financial statements of the Company, is included as a foreign currency translation adjustment in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. This notional adjustment is not attributable to any particular Sub-Fund. For the financial year ended 31 December 2019, this adjustment amounted to EUR 14,734,978 (31 December 2018: EUR 33,974,461).

##### (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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 3. Accounting Policies (continued)

#### 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.

#### 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 6.

#### 3.8 Redeemable participating shares

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

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

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

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 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 reviews 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. In accordance with IFRIC 23, the Company has assessed the probability for cash outflow with respect to uncertain taxes as remote, therefore 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 2019

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

*Financial year ended 31 December 2019*

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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

*Financial year ended 31 December 2019 (continued)*

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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

Financial year ended 31 December 2019 (continued)

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

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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

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 SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>
<b>Net (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 2019

### 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 2019

### 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>

### 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

Company Total  
EUR

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 2019

### 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 2019 and 31 December 2018, 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 2019*

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

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

	<i>DESE</i>
Balance at beginning of financial year	585,000
Shares issued	130,000
Shares redeemed	(160,000)
Balance at end of financial year	<u>555,000</u>

*USD*

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

Proceeds from shares issued	2,508,394
Income Equalisation – Subscriptions	19,806
Proceeds from shares redeemed	(3,117,213)
Income Equalisation – Redemptions	<u>(15,835)</u>

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

	<i>EI</i>	<i>EII Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,632,471	40,998	3,673,469
Shares issued	690,967	274,500	965,467
Shares redeemed	(1,399,901)	(80,023)	(1,479,924)
Balance at end of financial year	<u>2,923,537</u>	<u>235,475</u>	<u>3,159,012</u>

*EUR*

*EUR*

*EUR*

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

Proceeds from shares issued	8,853,329	4,121,567	12,974,896
Income Equalisation – Subscriptions	103,179	517,652	620,831
Proceeds from shares redeemed	(17,818,418)	(1,218,953)	(19,037,371)
Income Equalisation – Redemptions	<u>(115,363)</u>	<u>(154,382)</u>	<u>(269,746)</u>

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

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

*EUR*

*EUR*

*EUR*

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

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

	<i>DEM</i>	<i>DEM Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,792,097	108,242	1,900,339
Shares issued	903,078	395,032	1,298,110
Shares redeemed	(191,056)	(116,331)	(307,387)
Balance at end of financial year	<u>2,504,119</u>	<u>386,943</u>	<u>2,891,062</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	13,773,352	8,022,244	21,795,596
Income Equalisation – Subscriptions	125,996	902,726	1,028,722
Proceeds from shares redeemed	(2,898,071)	(2,370,017)	(5,268,088)
Income Equalisation – Redemptions	(55,778)	(259,097)	(314,875)
	<u></u>	<u></u>	<u></u>

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

	<i>DGSE</i>
Balance at beginning of financial year	1,500,000
Shares issued	750,000
Shares redeemed	(250,000)
Balance at end of financial year	<u>2,000,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	12,882,937
Income Equalisation – Subscriptions	115,638
Proceeds from shares redeemed	(4,043,905)
Income Equalisation – Redemptions	(42,775)
	<u></u>

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

	<i>ISEQ</i>
Balance at beginning of financial year	1,300,000
Shares issued	200,000
Shares redeemed	(200,000)
Balance at end of financial year	<u>1,300,000</u>
	<i>EUR</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	2,347,003
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(2,677,235)
Income Equalisation – Redemptions	(32,780)
	<u></u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

#### For the financial year ended 31 December 2019 (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	507,894	45,884	17,536	251,123	822,437
Shares issued	12,262	—	140,000	15,979	168,241
Shares redeemed	(232,000)	—	(78,191)	(140,000)	(450,191)
Balance at end of financial year	<u>288,156</u>	<u>45,884</u>	<u>79,345</u>	<u>127,102</u>	<u>540,487</u>
	<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	117,181	—	1,863,147	222,597	2,202,925
Proceeds from shares redeemed	52	—	27,111	13,539	40,702
Redemptions	(2,339,731)	—	(1,082,666)	(2,001,737)	(5,424,134)
Income Equalisation – Redemptions	(26,621)	—	(12,266)	(159,873)	(198,760)

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	13,310,410	717,932	104,978	210,445	818,839	2,183,721	17,346,325
Shares issued	6,028,612	340,132	452,561	6,055	—	—	6,827,360
Shares redeemed	(7,006,818)	(156,000)	(468,000)	(30,850)	(267,288)	(773,761)	(8,702,717)
Balance at end of financial year	<u>12,332,204</u>	<u>902,064</u>	<u>89,539</u>	<u>185,650</u>	<u>551,551</u>	<u>1,409,960</u>	<u>15,470,968</u>
	<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	91,783,933	5,520,064	5,307,795	105,086	—	—	102,716,878
Income Equalisation – Subscriptions	235,736	211,830	37,334	4,825	—	—	489,725
Proceeds from shares redeemed	(98,954,068)	(2,417,082)	(5,656,559)	(528,678)	(4,471,222)	(14,147,741)	(126,175,350)
Income Equalisation – Redemptions	(280,257)	(85,184)	(53,771)	(31,309)	(244,244)	(582,592)	(1,277,357)

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

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

*GBP*

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

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

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

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

*USD*

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

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

#### *WisdomTree Enhanced Commodity UCITS ETF*

	<i>WCOG</i>	<i>WCOA Acc</i>	<i>WCOM GBP</i>	<i>WCOE EUR</i>	<i>COMS CHF</i>	
	<i>USD</i>	<i>USD</i>	<i>Hedged Acc</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	500,000	23,150,000	1,425,000	25,000	—	25,100,000
Shares issued	125,000	10,975,000	450,000	900,000	25,000	12,475,000
Shares redeemed	(100,000)	(5,250,000)	(1,775,000)	—	—	(7,125,000)
Balance at end of financial year	<u>525,000</u>	<u>28,875,000</u>	<u>100,000</u>	<u>925,000</u>	<u>25,000</u>	<u>30,450,000</u>

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

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

Proceeds from shares issued	1,234,858	112,357,935	5,557,727	9,270,796	253,044	128,674,360
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	(994,518)	(54,152,812)	(20,952,955)	—	—	(76,100,285)
Income Equalisation – Redemptions	—	—	—	—	—	—
	<u>                    </u>					

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2019 (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	33,491	696,249	729,740
Shares issued	105,049	1,782,263	1,887,312
Shares redeemed	(28,388)	(1,053,500)	(1,081,888)
Balance at end of financial year	<u>110,152</u>	<u>1,425,012</u>	<u>1,535,164</u>
	<i>USD</i>	<i>USD</i>	<i>USD</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,356,893	42,564,327	44,921,220
Income Equalisation – Subscriptions	5,164	2,160,738	2,165,902
Proceeds from shares redeemed	(623,722)	(27,539,672)	(28,163,394)
Income Equalisation – Redemptions	(2,539)	(1,434,445)	(1,436,984)

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

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

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

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

#### *WisdomTree India Quality UCITS ETF*

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

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

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

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

	<i>PUTW USD Acc</i>
Balance at beginning of financial year	1,630,000
Shares issued	10,000
Shares redeemed	(1,625,000)
Balance at end of financial year	<u>15,000</u>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	489,136
Income Equalisation – Subscriptions	9,547
Proceeds from shares redeemed	(78,952,822)
Income Equalisation – Redemptions	<u>(1,161,395)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

#### *For the financial year ended 31 December 2019 (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	30,000	30,000	60,000
Shares issued	36,529	42,000	78,529
Shares redeemed	(2,023)	(31,601)	(33,624)
Balance at end of financial year	<u>64,506</u>	<u>40,399</u>	<u>104,905</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	2,001,350	2,326,948	4,328,298
Income Equalisation – Subscriptions	4,608	31,295	35,903
Proceeds from shares redeemed	(111,770)	(1,749,393)	(1,861,163)
Income Equalisation – Redemptions	(271)	(22,991)	(23,262)

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

	<i>GOVE EUR</i>	<i>WGOV EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	30,000	30,000	60,000
Shares issued	—	10,000	10,000
Shares redeemed	(10,092)	-	(10,092)
Balance at end of financial year	<u>19,908</u>	<u>40,000</u>	<u>59,908</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
Proceeds from shares issued	—	553,539	553,539
Income Equalisation – Subscriptions	—	7,445	7,445
Proceeds from shares redeemed	(553,513)	—	(553,513)
Income Equalisation – Redemptions	(2,613)	—	(2,613)

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

	<i>DFJ USD</i>	<i>DFJA USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	20,000	20,000	40,000
Shares issued	—	—	—
Shares redeemed	—	—	—
Balance at end of financial year	<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	—	—	—
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 2019

### 5. Share Capital (continued)

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

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

#### *WisdomTree US Multifactor UCITS ETF*

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

#### *WisdomTree Artificial Intelligence UCITS ETF*

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

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

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

#### *WisdomTree Cloud Computing UCITS ETF*

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

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

\*\*\* Launched 11 December 2019.

#### *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	(38,384)	(11,384)	(30,069)	(37,315)	(117,152)
	<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 2019

### 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>EEIA 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>

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

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,230,000	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>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
<b>Value of Share Transactions</b>			
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	(125,551)	(130,000)	(255,551)

#### *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	<u>1,792,097</u>	<u>108,242</u>	<u>1,900,339</u>

	<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)

#### *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	<u>1,500,000</u>

	<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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

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

#### 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	<u>1,300,000</u>

*EUR*

#### Value of Share Transactions

Proceeds from shares issued	1,440,328
Income Equalisation – Subscriptions	10,192
Proceeds from shares redeemed	(2,839,662)
Income Equalisation – Redemptions	<u>(11,970)</u>

#### WisdomTree Germany Equity UCITS ETF

	<i>DXGP GBP Hedged</i>	<i>DXGD CHF Hedged Acc</i>	<i>DXGE USD Hedged</i>	<i>DXGY EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	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>

#### Value of Share Transactions

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	<u>(159,032)</u>	<u>(7,869)</u>	<u>—</u>	<u>(36,421)</u>	<u>(203,322)</u>

#### WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged ACC</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ JPY Acc</i>	<i>Total</i>
Balance at beginning of financial year	13,932,000	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>

#### Value of Share Transactions

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	<u>(765,143)</u>	<u>(30,363)</u>	<u>(41,635)</u>	<u>(36,645)</u>	<u>(78,823)</u>	<u>(305,253)</u>	<u>(1,257,862)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

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

#### WisdomTree Europe Equity UCITS ETF

	<i>HEDJ</i> <i>USD Hedged</i>	<i>HEDK USD</i> <i>Hedged Acc</i>	<i>HEDP</i> <i>GBP Hedged</i>	<i>HEDD CHF</i> <i>Hedged Acc</i>	<i>HEDF</i> <i>EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	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 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>
	<i>GBP</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(1,471,747)
Income Equalisation – Redemptions	(3,850)

#### 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>
	<i>USD</i>
<b>Value of Share Transactions</b>	
Proceeds from shares issued	—
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 2019

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

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

#### WisdomTree Enhanced Commodity UCITS ETF

	WCOG USD	WCOA Acc USD	WCOM GBP Hedged Acc***** USD	WCOE EUR Hedged Acc***** USD	Total
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	500,000	23,150,000	1,425,000	25,000	25,100,000
	USD	USD	USD	USD	USD
<b>Value of Share Transactions</b>					
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	—	—	—	—	—

#### WisdomTree US Quality Dividend Growth UCITS ETF

	DGRW USD	DGRA USD Acc	Total
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	33,491	696,249	729,740
	USD	USD	USD
<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

	GGRW USD	GGRA USD Acc	Total
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	63,688	579,761	643,449
	USD	USD	USD
<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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

	<i>EGRW EUR</i>	<i>EGRA 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 India Quality UCITS*

	<i>EPIQ USD</i>	<i>EPIE 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)

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

	<i>CCBO USD*</i>	<i>COCB USD Acc*</i>	<i>CODO USD Hedged*****</i>	<i>COBO EUR Hedged*****</i>	<i>COGO GBP Hedged*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—	—	—	—
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)

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 5. Share Capital (continued)

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

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

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

	<i>PUTW USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	1,720,000
Shares redeemed	(90,000)
Balance at end of financial year	1,630,000

*USD*

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

Proceeds from shares issued	87,042,506
Income Equalisation – Subscriptions	127,907
Proceeds from shares redeemed	(4,446,083)
Income Equalisation – Redemptions	(31,688)

#### *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	30,000	30,000	60,000

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

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
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	30,000	30,000	60,000

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

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	1,500,000	1,500,000	3,000,000
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 2019

### 5. Share Capital (continued)

#### Redeemable participating shares (continued)

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

#### WisdomTree Japan SmallCap Dividend UCITS ETF

	<i>DFJ USD****</i>	<i>DFJA USD Acc****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
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	—	—	—
	<u>          </u>	<u>          </u>	<u>          </u>

#### 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	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>
	<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	—	—	—
	<u>          </u>	<u>          </u>	<u>          </u>

#### 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	<u>40,000</u>
	<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	—
	<u>          </u>

- \* 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 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, Depository, Administrator, Company Secretary, Distributors, 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.

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>2019 Management Fees %</i>	<i>2018 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>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD (“DESE”)	0.38%	0.38%

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

<i>Share classes</i>	<i>2019 Management Fees %</i>	<i>2018 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>2019 Management Fees %</i>	<i>2018 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>2019 Management Fees %</i>	<i>2018 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>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 6. Fees and Expenses (continued)

#### Management Fees (continued)

##### WisdomTree ISEQ 20® UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
EUR (“ISEQ”)	0.49%	0.49%

##### WisdomTree Germany Equity UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
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 Japan Equity UCITS ETF

Share classes	2019 Management Fees %	2018 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	2019 Management Fees %	2018 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	2019 Management Fees %	2018 Management Fees %
GBP (“WUKD”)	0.29%	0.29%

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

Share classes	2019 Management Fees %	2018 Management Fees %
USD (“DEMA”)	0.54%	0.54%

##### WisdomTree Enhanced Commodity UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%
GBP Hedged Acc (“WCOM”)	0.35%	0.35%
EUR Hedged Acc (“WCOE”)	0.35%	0.35%
CHF Hedged Acc (“COMS”)***	0.35%	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 6. Fees and Expenses (continued)

#### Management Fees (continued)

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

Share classes	2019 Management Fees %	2018 Management Fees %
USD Acc (“DGRA”)	0.33%	0.33%
USD (“DGRW”)	0.33%	0.33%

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

Share classes	2019 Management Fees %	2018 Management Fees %
USD Acc (“GGRA”)	0.38%	0.38%
USD (“GGRW”)	0.38%	0.38%

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

Share classes	2019 Management Fees %	2018 Management Fees %
EUR Acc (“EGRA”)	0.29%	0.29%
EUR (“EGRW”)	0.29%	0.29%

##### WisdomTree India Quality UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
USD (“EPIQ”)	0.73%	0.73%
USD Acc (“EPIE”)	0.73%	0.73%

##### WisdomTree AT1 CoCo Bond UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
USD (“CCBO”)	0.50%	0.50%
USD Acc (“COCB”)	0.50%	0.50%
USD Hedged (“CODO”)	0.50%	0.50%
EUR Hedged (“COBO”)	0.50%	0.50%
GBP Hedged (“COGO”)	0.50%	0.50%

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

Share classes	2019 Management Fees %	2018 Management Fees %
USD Acc (“PUTW”)	0.38%	0.38%

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

Share classes	2019 Management Fees %	2018 Management Fees %
EUR (“YLD”)	0.18%	0.18%
EUR Acc (“EYLD”)	0.18%	0.18%

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

Share classes	2019 Management Fees %	2018 Management Fees %
EUR (“GOVE”)	0.16%	0.16%
EUR Acc (“WGOV”)	0.16%	0.16%

##### WisdomTree Japan SmallCap Dividend UCITS ETF

Share classes	2019 Management Fees %	2018 Management Fees %
USD (“DFJ”)	0.48%	0.48%
USD Acc (“DFJA”)	0.48%	0.48%

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 6. Fees and Expenses (continued)

#### *Management Fees (continued)*

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

<i>Share classes</i>	<i>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD (“USMF”)	0.30%	0.30%
USD Acc (“FCTR”)	0.30%	0.30%

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

<i>Share classes</i>	<i>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD Acc (“WTAI”)	0.40%	0.40%

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

<i>Share classes</i>	<i>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD (“USFR”)*	0.15%	—
USD Acc (“TFRN”)*	0.15%	—

##### **WisdomTree Cloud Computing UCITS ETF**

<i>Share classes</i>	<i>2019 Management Fees %</i>	<i>2018 Management Fees %</i>
USD Acc (“WCLD”)**	0.40%	—

\* Launched 21 March 2019.

\*\* Launched 3 September 2019.

\*\*\* Launched 11 December 2019.

The Management Fees do 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 4,205,682 (31 December 2018: EUR 3,516,625). Fees outstanding at 31 December 2019 amounted to EUR 411,108 (31 December 2018: EUR 347,109).

#### ***Directors’ Fees***

The Directors shall be entitled to a fee payable by the Manager 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 2018: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2019 (31 December 2018: 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 fees or remuneration for their role as Director of the Company.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 6. Fees and Expenses (continued)

#### *Directors' Fees (continued)*

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 2018: None).

#### *Auditors' Remuneration*

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

	<i>2019</i>	<i>2018</i>
	<i>EUR</i>	<i>EUR</i>
Statutory audit of Company financial statements	137,550	131,050
Other assurance services	—	—
Tax advisory services	55,615	62,789
Other non-audit services	—	—
	<u>193,165</u>	<u>193,839</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>Transaction</i>
	<i>costs 2019</i>	<i>costs 2018</i>
	<i>EUR</i>	<i>EUR</i>
WisdomTree US Equity Income UCITS ETF	3,545	2,155
WisdomTree US SmallCap Dividend UCITS ETF	1,100	970
WisdomTree Europe Equity Income UCITS ETF	41,955	32,738
WisdomTree Europe SmallCap Dividend UCITS ETF	40,376	82,016

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 6. Fees and Expenses (continued)

#### Transaction costs (continued)

	<i>Transaction costs 2019 EUR</i>	<i>Transaction costs 2018 EUR</i>
WisdomTree Emerging Markets Equity Income UCITS ETF	44,801	31,053
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	44,922	26,359
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF	58,233	24,543
WisdomTree Germany Equity UCITS ETF	818	1,599
WisdomTree Japan Equity UCITS ETF	18,131	20,995
WisdomTree Europe Equity UCITS ETF	30,806	89,266
WisdomTree UK Equity Income UCITS ETF	35,579	8,642
WisdomTree Emerging Asia Equity Income UCITS ETF	14,977	11,542
WisdomTree US Quality Dividend Growth UCITS ETF	5,852	926
WisdomTree Global Quality Dividend Growth UCITS ETF	35,237	8,187
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	11,641	26,147
WisdomTree India Quality UCITS ETF	3,444	8,386
WisdomTree Japan SmallCap Dividend UCITS ETF	46	89
WisdomTree US Multifactor UCITS ETF	462	114
WisdomTree Artificial Intelligence UCITS ETF	8,717	200
WisdomTree Cloud Computing UCITS ETF*	372	—
	<u>401,014</u>	<u>375,927</u>

\* Launched 3 September 2019.

Custody safekeeping and transaction charges are paid by the Manager.

### 7. Taxation

Under current law and practice the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, it is not chargeable to Irish tax on its income or gains. However, Irish tax may arise on the happening of a “chargeable event”. A chargeable event includes any distribution payments to shareholders or any encashment, redemption, cancellation or transfer of shares and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

No Irish tax will arise on the Company in respect of chargeable events in respect of:

- A 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
- Certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.
- 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 7. Taxation (continued)

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 Distributors are related parties under IAS 24 "Related Party Transactions".

Directors Amit Muni and Peter Ziemba are employees of WisdomTree Asset Management, Inc., a subsidiary of WisdomTree Investments, Inc., which is the ultimate parent of the Manager. All Directors of the Company are also Directors of the Manager.

Director and Chairperson Gregory Barton, was an employee of WisdomTree Asset Management, Inc., and resigned from the Board of Directors of the Company and Manager effective 15 March 2019. Gregory Barton was replaced by Peter Ziemba as Chairperson effective 31 May 2019. Director David Abner, was an employee of WisdomTree Asset Management, Inc., and resigned from the Board of Directors of the Company and the Manager effective 31 July 2019.

Director Bryan Governey, is an employee of WisdomTree Ireland Limited, a wholly owned subsidiary of WisdomTree Europe Holdings Limited, whose ultimate parent is WisdomTree Investments, Inc. and was appointed to the Board of Directors of the Company and the Manager effective 31 July 2019.

Director Alexis Marinof, is an employee of WisdomTree Europe Limited, and was appointed to the Board of Directors of the Company and the Manager effective 13 August 2019.

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 the use of these indices.

None of the Directors of the Company had holdings in any of the Sub-Funds at 31 December 2019 or 31 December 2018.

The Manager's fees for the financial year amounted to EUR 4,205,682 (31 December 2018: EUR 3,516,625) of which EUR 411,108 (31 December 2018: 347,109) was outstanding at the financial year end.

The Directors of the Company who are also employees of WisdomTree Investments, Inc. and WisdomTree Europe Limited are not entitled to receive directors' fees.

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

Independent non-executive directors' fees for the financial year amounted to EUR 50,000 (31 December 2018: EUR 50,000) gross of taxes. There were no fees outstanding at 31 December 2019 (31 December 2018: Nil). The Company's directors' fees are payable by the Manager.

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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 8. Related Party Transactions (continued)

This includes fees for the Administrator, Auditor, Depository, Distributors and Investment Managers. Please refer to Note 6 for an explanation of the fee structure of the Company and details regarding fees paid to these related parties.

To the extent that operating expenses paid by the Manager exceed management fees received from the Fund, the Manager receives financial support from its ultimate parent, WisdomTree Investments, Inc.

The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited.

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

### 9. Soft Commissions/Directed brokerage

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2019 or for the financial year then ended (31 December 2018: None).

### 10. Distributions

During the financial year ended 31 December 2019, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 21 December 2018 Payable 15 January 2019 Ex-date: Distribution rate per share</i>	<i>3 January 2019 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.4590	USD 822,572
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.3280	USD 492,000
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1369	USD 203,097
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1595	USD 93,308
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1864	EUR 677,093
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.1794	EUR 439,887
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2998	USD 337,275
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF – ISEQ	EUR 0.1594	EUR 207,220
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.0096	GBP 4,876
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.0044	USD 77
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1536	USD 2,044,479
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1075	GBP 11,285
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.0442	USD 117,941
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.0429	GBP 14,691
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1588	GBP 133,392
WisdomTree Enhanced Commodity UCITS ETF – USD – WCOG	USD 0.1623	USD 81,150
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.0346	EUR 11,552
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.0964	USD 3,229
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.1785	USD 11,368
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0776	USD 11,834
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.8622	USD 831,051
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 1.8016	USD 37,765
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 1.8100	EUR 37,699

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 10. Distributions (continued)

		<i>Declared 21 December 2018 Payable 15 January 2019 Ex-date: Distribution rate per share</i>	<i>Total Distribution 3 January 2019</i>
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 1.8383		GBP 38,126
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2764		EUR 8,292
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2096		EUR 6,288
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.2551		USD 5,102
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.2032		USD 2,032
			<i>Declared 28 March 2019 Payable 18 April 2019 Ex-date: Distribution rate per share</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1613		USD 239,536
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1435		USD 83,947
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1074		USD 4,069
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1919		USD 1,919
			<i>Declared 27 June 2019 Payable 19 July 2019 Ex-date: Distribution rate per share</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.2316		USD 559,119
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.2381		USD 535,725
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1658		USD 263,631
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1889		USD 122,785
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.4269		EUR 1,073,529
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.4298		EUR 1,022,061
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.1406		USD 126,540
WisdomTree Germany Equity UCITS ETF – GBP Hedged – DXGP	GBP 0.2934		GBP 101,485
WisdomTree Germany Equity UCITS ETF – USD Hedged – DXGE	USD 0.4994		USD 43,715
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1831		USD 3,394,712
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.1272		GBP 11,413
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.3739		USD 838,620
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.2532		GBP 86,709
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1695		GBP 213,570

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 27 June 2019 Payable 19 July 2019 Ex-date: 5 July 2019 Total Distribution</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.2358	EUR 59,158
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1124	USD 6,018
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.2543	USD 17,119
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0229	USD 2,212
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.8843	USD 877,701
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 3.0710	USD 52,225
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 3.0196	EUR 98,164
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 3.1198	GBP 37,562
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.3212	EUR 9,636
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2728	EUR 8,184
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.4925	USD 9,850
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1703	USD 1,703
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.2514	USD 2,514
		<i>Declared 26 September 2019 Payable 18 October 2019 Ex-date: 3 October 2019 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1666	USD 278,668
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1425	USD 92,625
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1141	USD 5,152
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1782	USD 1,782
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.2948	USD 5,896

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 10. Distributions (continued)

		<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 SmallCap 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 2019

### 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 SmallCap 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 SmallCap 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 SmallCap 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 SmallCap Dividend UCITS ETF – DESE	USD 0.1357	USD 88,205
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.1375	USD 5,843

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 11. Financial Risks

#### *Introduction*

The Sub-Funds' activities expose them to a variety of financial risks including market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. The following information is not intended to be a comprehensive summary of all risks and investors should refer to the Prospectus and Supplements for a more detailed discussion of the risks inherent in investing in the Company.

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

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

#### *Risk management structure*

The Investment 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 by the Investment Managers.

#### *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. Please refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, policies and procedures adopted by the Investment Managers with respect to the Sub-Funds include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

#### *Market risks*

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the 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.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### *Market risks (continued)*

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

The financial instruments held by the Sub-Funds are carried at fair value through profit or loss with changes in fair value and any 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.

#### *Price risk*

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

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

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

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the 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 2019</i>	<i>Estimated NAV Decrease/Increase 2018</i>
WisdomTree US Equity Income UCITS ETF	USD 6,173,793	USD 3,472,644
WisdomTree US SmallCap Dividend UCITS ETF	USD 1,118,289	USD 1,017,753
WisdomTree Europe Equity Income UCITS ETF	EUR 4,287,169	EUR 4,298,487
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 4,617,939	EUR 5,548,311
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 5,025,989	USD 2,815,758
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 3,592,979	USD 2,345,206
WisdomTree ISEQ 20 <sup>®</sup> UCITS ETF	EUR 1,902,373	EUR 1,449,718
WisdomTree Germany Equity UCITS ETF	GBP 642,638	GBP 833,257
WisdomTree Japan Equity UCITS ETF	USD 26,181,429	USD 25,622,036
WisdomTree Europe Equity UCITS ETF	USD 12,884,099	USD 12,996,448
WisdomTree UK Equity Income UCITS ETF	GBP 937,806	GBP 410,264
WisdomTree Emerging Asia Equity Income UCITS ETF	USD 1,276,318	USD 1,188,117
WisdomTree Enhanced Commodity UCITS ETF	USD 30,526,796	USD 25,056,311
WisdomTree US Quality Dividend Growth UCITS ETF	USD 4,012,462	USD 1,480,964
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 6,589,443	USD 1,232,171
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 2,323,549	EUR 1,757,720
WisdomTree India Quality UCITS ETF	USD 489,799	USD 665,752
WisdomTree AT1 CoCo Bond UCITS ETF*	USD 5,743,036	USD 3,337,063

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2019</i>	<i>Estimated NAV Decrease/Increase 2018</i>
WisdomTree CBOE S&P 500 PutWrite UCITS ETF**	USD 77,487	USD 7,465,629
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF***	EUR 559,074	EUR 294,282
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF***	EUR 321,217	EUR 297,162
WisdomTree Japan SmallCap Dividend UCITS ETF****	USD 201,346	USD 172,697
WisdomTree US Multifactor UCITS ETF*****	USD 218,586	USD 88,857
WisdomTree Artificial Intelligence UCITS ETF*****	USD 3,813,835	USD 91,935
WisdomTree USD Floating Rate Treasury Bond UCITS ETF*****	USD 844,033	—
WisdomTree Cloud Computing UCITS ETF*****	USD 769,186	—

\* Launched 14 May 2018.

\*\* Launched 21 May 2018.

\*\*\* Launched 2 July 2018.

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

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

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

\*\*\*\*\* Launched 21 March 2019.

\*\*\*\*\* Launched 3 September 2019.

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 2019, forward foreign currency exchange contracts were held on six of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree AT1 CoCo Bond UCITS ETF. 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.

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree US Multifactor UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF and WisdomTree EUR Government Bond Enhanced Yield UCITS ETF were denominated in EUR at 31 December 2019 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Currency risk (continued)

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2019 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

#### 31 December 2019

##### WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	258,045	—	—	258,045	25,805
GBP	3,130,794	—	—	3,130,794	313,079
	<u>3,388,839</u>	<u>—</u>	<u>—</u>	<u>3,388,839</u>	<u>338,884</u>

##### WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	629	1,888,866	—	1,889,495	188,950
DKK	4,132	353,050	—	357,182	35,718
GBP	147,207	15,136,509	—	15,283,716	1,528,372
NOK	67,530	1,757,879	—	1,825,409	182,541
SEK	18,585	1,720,639	—	1,739,224	173,922
USD	894	—	—	894	89
	<u>238,977</u>	<u>20,856,943</u>	<u>—</u>	<u>21,095,920</u>	<u>2,109,592</u>

##### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	838	1,168,591	—	1,169,429	116,943
DKK	28,434	1,528,266	—	1,556,700	155,670
GBP	59,219	13,299,361	—	13,358,580	1,335,858
NOK	123,483	2,888,046	—	3,011,529	301,153
SEK	4,364	6,251,172	—	6,255,536	625,554
USD	13,535	—	—	13,535	1,354
	<u>229,873</u>	<u>25,135,436</u>	<u>—</u>	<u>25,365,309</u>	<u>2,536,532</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (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	31,588	2,310,659	—	2,342,247	234,225
CLP	—	421,967	(7)	421,960	42,196
CNY	362	2,484,072	(47)	2,484,387	248,439
CZK	1,912	298,822	—	300,734	30,073
HKD	19,282	11,116,094	—	11,135,376	1,113,538
HUF	5,607	26,734	—	32,341	3,234
IDR	1,686	525,856	—	527,542	52,754
INR	41,798	1,792,366	—	1,834,164	183,416
KRW	44,873	1,743,202	—	1,788,075	178,808
MXN	11,532	1,174,119	—	1,185,651	118,565
MYR	11,036	901,836	—	912,872	91,287
PHP	492	273,550	—	274,042	27,404
PLN	14,544	438,622	—	453,166	45,317
THB	9,094	926,927	—	936,021	93,602
TRY	4,254	827,221	—	831,475	83,148
TWD	2,049	11,350,699	—	11,352,748	1,135,275
ZAR	27,272	3,424,400	—	3,451,672	345,167
	<u>227,381</u>	<u>40,037,146</u>	<u>(54)</u>	<u>40,264,473</u>	<u>4,026,448</u>

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	19,826	2,459,615	—	2,479,441	247,944
CLP	1,302	444,405	—	445,707	44,571
CNY	1,303	1,749,972	—	1,751,275	175,128
CZK	7,823	236,864	—	244,687	24,469
HKD	8,701	5,816,209	(16,935)	5,807,975	580,798
HUF	1,694	58,446	—	60,140	6,014
IDR	5,661	969,760	—	975,421	97,542
INR	58,587	1,930,093	(24,925)	1,963,755	196,376
KRW	76,596	3,139,731	—	3,216,327	321,633
MXN	2,865	1,009,525	—	1,012,390	101,239
MYR	12,193	1,501,643	—	1,513,836	151,384
PHP	33,895	378,517	(33,762)	378,650	37,865
PLN	4,266	252,221	—	256,487	25,649
THB	23,285	1,981,114	(10,313)	1,994,086	199,409
TRY	1,833	773,484	—	775,317	77,532
TWD	8,681	9,342,679	—	9,351,360	935,136
ZAR	30,451	3,885,508	—	3,915,959	391,596
	<u>298,962</u>	<u>35,929,786</u>	<u>(85,935)</u>	<u>36,142,813</u>	<u>3,614,285</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

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

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
GBP	600	—	—	600	60
	<u>600</u>	<u>—</u>	<u>—</u>	<u>600</u>	<u>60</u>

#### WisdomTree Germany Equity UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity GBP
CHF	687,283	—	—	687,283	68,728
EUR	984,158	6,426,380	(5,583,382)	1,827,156	182,716
USD	1,150,594	—	—	1,150,594	115,059
	<u>2,822,035</u>	<u>6,426,380</u>	<u>(5,583,382)</u>	<u>3,665,033</u>	<u>366,503</u>

#### WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	3,544,695	—	—	3,544,695	354,470
EUR	9,829,332	—	—	9,829,332	982,933
GBP	1,240,144	—	—	1,240,144	124,014
JPY	880,001	261,814,291	(232,820,027)	29,874,265	2,987,427
	<u>15,494,172</u>	<u>261,814,291</u>	<u>(232,820,027)</u>	<u>44,488,436</u>	<u>4,448,844</u>

#### WisdomTree Europe Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	144,603	—	—	144,603	14,460
EUR	1,599,647	128,840,985	(121,035,855)	9,404,777	940,478
GBP	6,644,835	—	—	6,644,835	664,484
	<u>8,389,085</u>	<u>128,840,985</u>	<u>(121,035,855)</u>	<u>16,194,215</u>	<u>1,619,422</u>

#### WisdomTree UK Equity Income UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity GBP
EUR	7,489	—	—	7,489	749
USD	400	—	—	400	40
	<u>7,889</u>	<u>—</u>	<u>—</u>	<u>7,889</u>	<u>789</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (continued)

#### WisdomTree Emerging Asia Equity Income UCITS ETF

Currency	<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>
CNY	—	603,391	—	603,391	60,339
HKD	6,694	4,110,410	—	4,117,104	411,710
IDR	3,854	230,598	—	234,452	23,445
INR	11,851	835,080	—	846,931	84,693
KRW	32,044	1,146,370	—	1,178,414	117,841
MYR	5,902	631,581	—	637,483	63,748
PHP	836	108,281	—	109,117	10,912
THB	11,331	500,014	—	511,345	51,135
TWD	46	4,597,459	—	4,597,505	459,751
	<u>72,558</u>	<u>12,763,184</u>	<u>—</u>	<u>12,835,742</u>	<u>1,283,574</u>

#### WisdomTree Enhanced Commodity UCITS ETF

Currency	<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	257,891	—	—	257,891	25,789
EUR	9,631,382	—	—	9,631,382	963,138
GBP	1,244,934	—	—	1,244,934	124,493
	<u>11,134,207</u>	<u>—</u>	<u>—</u>	<u>11,134,207</u>	<u>1,113,420</u>

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	60,834	1,218,073	(60,896)	1,218,011	121,801
CAD	60,966	1,099,231	(53,879)	1,106,318	110,632
CHF	189,010	3,830,038	(187,701)	3,831,347	383,135
DKK	74,514	1,394,619	(68,087)	1,401,046	140,105
EUR	486,669	9,820,791	(480,757)	9,826,703	982,670
GBP	344,722	6,242,159	(308,323)	6,278,558	627,856
HKD	59,871	1,267,046	(60,625)	1,266,292	126,629
ILS	6,603	101,902	(5,011)	103,494	10,349
JPY	280,984	5,447,751	(269,939)	5,458,796	545,880
NOK	40,441	740,222	(36,161)	744,502	74,450
NZD	4,431	84,974	(4,228)	85,177	8,518
SEK	79,593	1,597,995	(78,063)	1,599,525	159,953
SGD	8,832	143,733	(6,947)	145,618	14,562
	<u>1,697,470</u>	<u>32,988,534</u>	<u>(1,620,617)</u>	<u>33,065,387</u>	<u>3,306,540</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2019 (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	110	—	—	110	11
USD	1,509	—	—	1,509	151
	<u>1,619</u>	<u>—</u>	<u>—</u>	<u>1,619</u>	<u>162</u>

#### WisdomTree India Quality UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
INR	2,663	4,897,773	—	4,900,436	490,044
	<u>2,663</u>	<u>4,897,773</u>	<u>—</u>	<u>4,900,436</u>	<u>490,044</u>

#### WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	22,314,393	—	(122,077)	22,192,316	2,219,232
GBP	5,261,560	—	—	5,261,560	526,156
	<u>27,575,953</u>	<u>—</u>	<u>(122,077)</u>	<u>27,453,876</u>	<u>2,745,388</u>

#### WisdomTree Japan SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
JPY	6,067	2,013,464	—	2,019,531	201,953
	<u>6,067</u>	<u>2,013,464</u>	<u>—</u>	<u>2,019,531</u>	<u>201,953</u>

#### WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	11,621	3,506,781	—	3,518,402	351,840
GBP	15,634	1,502,864	—	1,518,498	151,850
JPY	9,041	2,413,084	—	2,422,125	242,213
KRW	14,034	1,298,308	—	1,312,342	131,234
TWD	5,969	5,013,959	—	5,019,928	501,993
	<u>56,299</u>	<u>13,734,996</u>	<u>—</u>	<u>13,791,295</u>	<u>1,379,130</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018

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.

#### 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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

#### WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	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 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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (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	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 Germany Equity UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity GBP
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

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (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	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 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>
CNY	—	575,952	—	575,952	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>11,920,736</u>	<u>1,192,073</u>

##### WisdomTree Enhanced Commodity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
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>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

#### WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	3,811	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 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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Currency risk (continued)

#### 31 December 2018 (continued)

#### 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.

#### 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 2019, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree India Quality UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree CBOE S&P 500 PutWrite UCITS ETF, WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF and WisdomTree USD Floating Rate Treasury Bond UCITS ETF, none of the Sub-Funds hold interest-bearing securities. 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. 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 2019

### 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 2019 and 31 December 2018:

#### WisdomTree Enhanced Commodity UCITS ETF

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Net Assets USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	305,267,957	—	—	—	305,267,957
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	176,719	176,719
Unrealised gain on total return swaps	—	—	—	15,196,402	15,196,402
Receivable for investments sold		—	—	56,352,269	56,352,269
Cash and cash equivalents	1,619,350	—	—	—	1,619,350
<b>Total assets</b>	<b>306,887,307</b>	<b>—</b>	<b>—</b>	<b>71,725,390</b>	<b>378,612,697</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(57,347,043)	(57,347,043)
Management fees payable	—	—	—	(90,865)	(90,865)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(57,437,908)</b>	<b>(57,437,908)</b>

##### 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>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Interest rate risk (continued)

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

#### As at 31 December 2018 (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>					
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>

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by USD 15,344,365 (31 December 2018: increased by USD 12,849,128). 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 India Quality 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 2019:

#### WisdomTree India Quality UCITS ETF

#### As at 31 December 2019

	<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>Net Assets USD</i>
<i>Assets</i>					
Transferable securities	—	214	—	4,897,773	4,897,987
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	—	—
Unrealised gain on total return swaps	—	—	—	—	—
Interest receivable	—	—	—	19	19
Receivable from holders of redeemable participating shares	—	—	—	176,106	176,106
Receivable for investments sold	—	—	—	—	—
Cash and cash equivalents	15,051	—	—	—	15,051
<b>Total assets</b>	<b>15,051</b>	<b>214</b>	<b>—</b>	<b>5,073,898</b>	<b>5,089,163</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Interest rate risk (continued)

#### WisdomTree India Quality UCITS ETF (continued)

#### As at 31 December 2019 (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>Net Assets USD</i>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	—	—
Unrealised loss on total return swaps	—	—	—	—	—
Options written	—	—	—	—	—
Payable to holders of redeemable participating shares	—	—	—	(176,105)	(176,105)
Payable for investments purchased	—	—	—	—	—
Capital gains tax payable	—	—	—	(17,721)	(17,721)
Management fees payable	—	—	—	(3,249)	(3,249)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(197,075)</b>	<b>(197,075)</b>

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by USD 763 (31 December 2018: increased by USD Nil). 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 2019 and 31 December 2018:

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

#### As at 31 December 2019

	<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>Net Assets USD</i>
<i>Assets</i>					
Financial assets at fair value through profit or loss					
Transferable securities	—	—	57,430,364	—	57,430,364
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	95,061	95,061
Interest receivable	—	—	—	827,087	827,087
Cash and cash equivalents	655,168	—	—	—	655,168
<b>Total assets</b>	<b>655,168</b>	<b>—</b>	<b>57,430,364</b>	<b>922,148</b>	<b>59,007,680</b>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(16,034)	(16,034)
Payable for investments purchased	—	—	—	(122,077)	(122,077)
Management fees payable	—	—	—	(25,181)	(25,181)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(163,292)</b>	<b>(163,292)</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

#### Interest rate risk (continued)

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

#### 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	—	—	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.

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by USD 2,904,277 (31 December 2018: USD 1,700,895). 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.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

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 2019 and 31 December 2018:

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

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Net Assets USD</i>
Financial assets at fair value through profit or loss					
Transferable securities	774,871	—	—	—	774,871
Cash and cash equivalents	15,943	—	—	—	15,943
<b>Total assets</b>	<b>790,814</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>790,814</b>
<i>Liabilities</i>					
Financial liabilities at fair value through profit or loss					
Options written	—	—	—	(6,212)	(6,212)
Management fees payable	—	—	—	(583)	(583)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(6,795)</b>	<b>(6,795)</b>

##### 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					
Held for trading:					
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:					
Held for trading:					
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 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by USD 39,541 (31 December 2018: USD 4,140,755). 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 2019

### 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 2019 and 31 December 2018:

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

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Net Assets EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	1,474,199	4,116,537	—	5,590,736
Receivable for investments sold	—	—	—	10,455	10,455
Interest receivable	—	—	—	51,563	51,563
Cash and cash equivalents	5,355	—	—	—	5,355
<b>Total assets</b>	<b>5,355</b>	<b>1,474,199</b>	<b>4,116,537</b>	<b>62,018</b>	<b>5,658,109</b>
<i>Liabilities</i>					
Management fees payable	—	—	—	(896)	(896)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(896)</b>	<b>(896)</b>

##### 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 on 2 July 2018.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by EUR 279,805 (31 December 2018: EUR 147,703). 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.

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 2019 and 31 December 2018:

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

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Net Assets EUR</i>
Financial assets at fair value through profit or loss					
Transferable securities	—	614,069	2,598,102	—	3,212,171
Receivable for investments sold	—	—	—	97,516	97,516
Interest receivable	—	—	—	32,749	32,749
Cash and cash equivalents	15,408	—	—	—	15,408
<b>Total assets</b>	<b>15,408</b>	<b>614,069</b>	<b>2,598,102</b>	<b>130,265</b>	<b>3,357,844</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(81,983)	(81,983)
Management fees payable	—	—	—	(462)	(462)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(82,445)</b>	<b>(82,445)</b>

##### 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>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Market risks (continued)

##### Interest rate risk (continued)

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF\*\*\* (continued)

##### As at 31 December 2018 (continued)

<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>
<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 on 2 July 2018.

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by EUR 161,379 (31 December 2018: 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.

The following table details WisdomTree USD Floating Rate Treasury 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 2019:

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

##### As at 31 December 2019

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Net Assets USD</i>
<i>Financial assets at fair value through profit or loss</i>					
Transferable securities	4,004,358	4,435,975	—	—	8,440,333
Receivable for investments sold	—	—	—	317,399	317,399
Interest receivable	—	—	—	25,319	25,319
Cash and cash equivalents	20,396	—	—	—	20,396
<b>Total assets</b>	<b>4,024,754</b>	<b>4,435,975</b>	<b>—</b>	<b>342,718</b>	<b>8,803,447</b>
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(320,506)	(320,506)
Management fees payable	—	—	—	(1,065)	(1,065)
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(321,571)</b>	<b>(321,571)</b>

\*\*\*\* Launched on 21 March 2019.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 11. Financial Risks (continued)

#### *Market risks (continued)*

##### *Interest rate risk (continued)*

At 31 December 2019, had the base interest rates strengthened by 5% (31 December 2018: 5%) in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities would have increased by USD 423,036. 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.

##### *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 2019 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2018: AA-) and BNP Paribas is A+ (31 December 2018: A).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2019 and at 31 December 2018 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 2019 and at 31 December 2018, 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 2019 and 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 2019, the long-term rating of State Street Corporation is A (31 December 2018: 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 11. Financial Risks (continued)

#### *Credit risk (continued)*

##### *Collateral received on TRS*

WisdomTree Enhanced Commodity UCITS ETF

<i>Collateral</i>	<i>Nominal Value</i>	<i>31 December 2019</i>		<i>31 December 2018</i>	
		<i>Market Value</i>	<i>Nominal Value</i>	<i>Market Value</i>	<i>Nominal Value</i>
Cash	17,010,000	17,010,000	1,450,000	1,450,000	1,450,000
Stock	—	—	7,943,000	7,837,850	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 (31 December 2018: Cash and stock). 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.

The Sub-Funds' listed securities are considered readily realisable, as they are listed or traded on regulated stock exchanges and can be accessed through appointed liquidity providers, such as market makers. In addition, the Manager receives reporting on liquidity monitoring from the Investment Managers on a monthly and quarterly basis.

Certain investments and types of investments are subject to restrictions on resale, may trade in the over-the-counter market or in limited volume, or may not have an active trading market. Illiquid securities may trade at a discount from comparable, more liquid investments and may be subject to wide fluctuations in market value. It may be difficult for a Sub-Fund to value illiquid securities accurately. Also, the Sub-Funds may not be able to dispose of illiquid securities or execute or close out financial derivative instrument transactions readily at a favourable time or price or at prices approximating those at which the Sub-Fund currently values them. Illiquid securities also may entail registration expenses and other transaction costs that are higher than those for liquid securities.

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 Depositary. The redemption will be subject to an appropriate provision for duties and charges.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 11. Financial Risks (continued)

#### *Liquidity risk (continued)*

The Company considers that as at 31 December 2019 and as at 31 December 2018 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 2019 and 31 December 2018, 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 managed.

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.

#### *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 Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree US Equity Income UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	73,251	—	—	—	73,251
<b>Total assets</b>	<b>73,251</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>73,251</b>

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

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

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
State Street Bank					
London	29,907	(17,876)	—	—	12,031
<b>Total assets</b>	<b>29,907</b>	<b>(17,876)</b>	<b>—</b>	<b>—</b>	<b>12,031</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
State Street Bank					
London	(17,876)	17,876	—	—	—
<b>Total liabilities</b>	<b>(17,876)</b>	<b>17,876</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

\*\*\*\* Launched on 21 March 2019.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Japan Equity UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	210,441	(210,441)	—	—	—
<b>Total assets</b>	<b>210,441</b>	<b>(210,441)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	(1,042,230)	210,441	—	—	(831,789)
<b>Total liabilities</b>	<b>(1,042,230)</b>	<b>210,441</b>	<b>—</b>	<b>—</b>	<b>(831,789)</b>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree Europe Equity UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
State Street Bank					
London	47,955	(47,955)	—	—	—
<b>Total assets</b>	<b>47,955</b>	<b>(47,955)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<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	(1,720,326)	47,955	—	—	(1,672,371)
<b>Total liabilities</b>	<b>(1,720,326)</b>	<b>47,955</b>	<b>—</b>	<b>—</b>	<b>(1,672,371)</b>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree Enhanced Commodity UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	15,373,121	—	—	(15,373,121)	—
<b>Total assets</b>	<b>15,373,121</b>	<b>—</b>	<b>—</b>	<b>(15,373,121)</b>	<b>—</b>

(1) WisdomTree Enhanced Commodity UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

#### WisdomTree AT1 CoCo Bond UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	95,061	(16,034)	—	—	79,027
<b>Total assets</b>	<b>95,061</b>	<b>(16,034)</b>	<b>—</b>	<b>—</b>	<b>79,027</b>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	(16,034)	16,034	—	—	—
<b>Total liabilities</b>	<b>(16,034)</b>	<b>16,034</b>	<b>—</b>	<b>—</b>	<b>—</b>

(1) WisdomTree 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 CBOE S&P 500 PutWrite UCITS ETF

31 December 2019

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral<sup>(1)</sup> USD</i>	<i>Net amount<sup>(2)</sup> USD</i>
BNP Paribas	(6,212)	—	6,212	—	—
<b>Total liabilities</b>	<b>(6,212)</b>	<b>—</b>	<b>6,212</b>	<b>—</b>	<b>—</b>

(1) WisdomTree 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 2019

### 11. Financial Risks (continued)

#### Offsetting (continued)

#### WisdomTree US Equity Income 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	2,914	(2,914)	—	—	—
<b>Total assets</b>	<b>2,914</b>	<b>(2,914)</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	(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

<i>Counterparty</i>	<i>Gross amounts of recognised assets GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
State Street Bank					
London	2,018	(2,018)	—	—	—
<b>Total assets</b>	<b>2,018</b>	<b>(2,018)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities GBP</i>	<i>Amounts available for offset GBP</i>	<i>Non-Cash Collateral received GBP</i>	<i>Cash Collateral<sup>(1)</sup> GBP</i>	<i>Net amount<sup>(2)</sup> GBP</i>
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 2019

### 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 2019

### 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 2019

### 11. Financial Risks (continued)

#### Offsetting (continued)

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

31 December 2018

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral <sup>(1)</sup> USD	Net amount <sup>(2)</sup> USD
BNP Paribas	(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.

### 12. Fair Value

IFRS 13 requires the Company to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels as defined under IFRS 13.

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the valuation date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices in active markets included within level 1 that are observable for the asset or liability, either directly or indirectly. Fair value is determined through the use of models or other valuation methodologies.

Level 2 inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.
- Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- The 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.

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 12. Fair Value (continued)

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.

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 2019 and 31 December 2018 were classified within level 1 as they are listed and actively trade securities, except as detailed in the tables below. Refer to the Schedule of Investments for further information on the fair value of investments. All financial assets and liabilities at fair value through profit or loss are held for trading.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 12. Fair Value (continued)

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 2019:

	<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	61,737,930	—	—	61,737,930
Unrealised gain on open forward foreign currency exchange contracts	—	73,251	—	73,251
<b>Total</b>	<b>61,737,930</b>	<b>73,251</b>	<b>—</b>	<b>61,811,181</b>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree US SmallCap Dividend UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	11,182,603	290	—	11,182,893
<b>Total</b>	<b>11,182,603</b>	<b>290</b>	<b>—</b>	<b>11,182,893</b>

	<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	35,925,895	3,891	—	35,929,786
<b>Total</b>	<b>35,925,895</b>	<b>3,891</b>	<b>—</b>	<b>35,929,786</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 12. Fair Value (continued)

	<i>Level 1 GBP</i>	<i>Level 2 GBP</i>	<i>Level 3 GBP</i>	<i>Total Fair Value GBP</i>
<b>WisdomTree Germany Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	6,426,380	—	—	6,426,380
Unrealised gain on open forward foreign currency exchange contracts	—	29,907	—	29,907
<b>Total</b>	<b>6,426,380</b>	<b>29,907</b>	<b>—</b>	<b>6,456,287</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(17,876)	—	(17,876)
<b>Total</b>	<b>—</b>	<b>(17,876)</b>	<b>—</b>	<b>(17,876)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Japan Equity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	261,814,291	—	—	261,814,291
Unrealised gain on open forward foreign currency exchange contracts	—	210,441	—	210,441
<b>Total</b>	<b>261,814,291</b>	<b>210,441</b>	<b>—</b>	<b>262,024,732</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,042,230)	—	(1,042,230)
<b>Total</b>	<b>—</b>	<b>(1,042,230)</b>	<b>—</b>	<b>(1,042,230)</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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	128,840,985	—	—	128,840,985
Unrealised gain on open forward foreign currency exchange contracts	—	47,955	—	47,955
<b>Total</b>	<b>128,840,985</b>	<b>47,955</b>	<b>—</b>	<b>128,888,940</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,720,326)	—	(1,720,326)
<b>Total</b>	<b>—</b>	<b>(1,720,326)</b>	<b>—</b>	<b>(1,720,326)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	305,267,957	—	—	305,267,957
Unrealised gain on open forward foreign currency exchange contracts	—	176,719	—	176,719
Unrealised gain on total return swaps	—	15,196,402	—	15,196,402
<b>Total</b>	<b>305,267,957</b>	<b>15,373,121</b>	<b>—</b>	<b>320,641,078</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree India Quality UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	4,897,987	—	—	4,897,987
<b>Total</b>	<b>4,897,987</b>	<b>—</b>	<b>—</b>	<b>4,897,987</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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 AT1 CoCo Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	57,430,364	—	57,430,364
Unrealised gain on open forward foreign currency exchange contracts	—	95,061	—	95,061
<b>Total</b>	<b>—</b>	<b>57,525,425</b>	<b>—</b>	<b>57,525,425</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(16,034)	—	(16,034)
<b>Total</b>	<b>—</b>	<b>(16,034)</b>	<b>—</b>	<b>(16,034)</b>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	774,871	—	—	774,871
<b>Total</b>	<b>774,871</b>	<b>—</b>	<b>—</b>	<b>774,871</b>
<b>Liabilities</b>				
Financial liabilities at fair value through profit or loss				
Index Options Written	—	(6,212)	—	(6,212)
<b>Total</b>	<b>—</b>	<b>(6,212)</b>	<b>—</b>	<b>(6,212)</b>
	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
<b>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	5,590,736	—	5,590,736
<b>Total</b>	<b>—</b>	<b>5,590,736</b>	<b>—</b>	<b>5,590,736</b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 12. Fair Value (continued)

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
<b>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	3,212,171	—	3,212,171
<b>Total</b>	<u>—</u>	<u>3,212,171</u>	<u>—</u>	<u>3,212,171</u>

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
<b>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	—	8,440,333	—	8,440,333
<b>Total</b>	<u>—</u>	<u>8,440,333</u>	<u>—</u>	<u>8,440,333</u>

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</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 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>	<u>34,726,437</u>	<u>2,914</u>	<u>—</u>	<u>34,729,351</u>
<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>	<u>—</u>	<u>(12,552)</u>	<u>—</u>	<u>(12,552)</u>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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 US SmallCap 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>10,176,261</b>	<b>1,278</b>	<b>—</b>	<b>10,177,539</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 SmallCap 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 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	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 GBP</i>	<i>Level 2 GBP</i>	<i>Level 3 GBP</i>	<i>Total Fair Value 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 2019

### 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><u>256,220,357</u></b>	<b><u>19,717</u></b>	<b><u>—</u></b>	<b><u>256,240,074</u></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><u>—</u></b>	<b><u>(7,544,337)</u></b>	<b><u>—</u></b>	<b><u>(7,544,337)</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 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><u>129,964,477</u></b>	<b><u>38,952</u></b>	<b><u>—</u></b>	<b><u>130,003,429</u></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><u>—</u></b>	<b><u>(900,838)</u></b>	<b><u>—</u></b>	<b><u>(900,838)</u></b>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
<b>WisdomTree Enhanced Commodity UCITS ETF</b>				
<b>Assets</b>				
Financial assets at fair value through profit or loss				
Transferable securities	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>
<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>

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 12. Fair Value (continued)

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
<b>WisdomTree EUR 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>
	<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 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>

### 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 daily asset allocation decisions are made by the Investment Managers for each Sub-Fund.

The following tables present the geographic split of income for the financial year ended 31 December 2019 and 31 December 2018.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2019

	<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	3,741	—	3,741	0.01
Austria	59,666	562	60,228	0.18
Belgium	328,325	22,988	351,313	1.05
Brazil	174,330	—	174,330	0.52
Canada	8,302	—	8,302	0.02
Chile	48,001	—	48,001	0.14
Cyprus	—	25	25	0.00
Czech Republic	40,477	—	40,477	0.12
Denmark	99,598	53,673	153,271	0.46
Finland	443,411	133	443,544	1.32
France	1,279,394	398,756	1,678,150	5.00
Germany	1,681,419	88,441	1,769,860	5.28
Hong Kong	266,746	—	266,746	0.79
Hungary	3,948	—	3,948	0.01
India	166,027	—	166,027	0.49
Indonesia	97,335	—	97,335	0.29
Ireland	423,730	434	424,164	1.26
Israel	589	5	594	0.00
Italy	359,461	207,016	566,477	1.69
Lithuania	—	5	5	0.00
Luxembourg	—	770	770	0.00
Japan	8,511,162	—	8,511,162	25.37
Malaysia	168,071	—	168,071	0.50
Mexico	49,913	143	50,056	0.15
Netherlands	891,321	181,231	1,072,552	3.20
New Zealand	518	—	518	0.00
Norway	197,068	24,451	221,519	0.66
People's Republic of China	786,597	—	786,597	2.34
Philippines	23,754	—	23,754	0.07
Poland	36,544	—	36,544	0.11
Portugal	175,021	1,502	176,523	0.53
Puerto Rico	132	—	132	0.00
Republic of South Korea	195,740	—	195,740	0.58
Romania	—	215	215	0.00
Russian Federation	684,180	—	684,180	2.04
Singapore	3,008	—	3,008	0.01
Slovakia	—	213	213	0.00
Slovenia	—	110	110	0.00
South Africa	309,395	—	309,395	0.92
Spain	1,026,096	297,364	1,323,460	3.94
Supranational	—	719	719	0.00

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 13. Operating Segments (continued)

#### Financial year ended 31 December 2019 (continued)

	<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>
Sweden	303,264	43,753	347,017	1.03
Switzerland	131,693	332,785	464,478	1.38
Taiwan	1,123,096	—	1,123,096	3.35
Thailand	149,089	—	149,089	0.44
Turkey	71,807	—	71,807	0.21
United Kingdom	2,003,079	685,070	2,688,149	8.02
United States	3,219,701	5,679,744	8,899,445	26.52
	<u>25,544,749</u>	<u>8,020,108</u>	<u>33,564,857</u>	<u>100.00</u>

#### 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

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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>% of Total Income</i>
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
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	2,417,204	9.06
United States	2,140,301	2,998,663	5,138,964	19.25
	<u>22,619,318</u>	<u>4,071,794</u>	<u>26,691,112</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 2019 or 31 December 2018.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share

	2019	2018	2017
<i>WisdomTree US Equity Income UCITS ETF</i>			
<b>DHS</b>			
Net assets USD	35,623,479	26,813,395	33,625,535
Fund shares outstanding	1,701,891	1,508,163	1,690,000
Net assets per share	20.93	17.78	19.90
<b>DHSA</b>			
Net assets USD	23,023,412	4,728,210	1,540,579
Fund shares outstanding	1,080,962	270,041	81,000
Net assets per share	21.30	17.51	19.02
<b>DHSG</b>			
Net assets GBP Hedged	2,411,303	2,301,784	1,959,090
Fund shares outstanding	149,189	169,189	130,000
Net assets per share	16.16	13.60	15.07
<b>DHSF</b>			
Net assets EUR Hedged	233,416	356,672	1,100,381
Fund shares outstanding	13,073	23,573	65,000
Net assets per share	17.85	15.13	16.93
<i>WisdomTree US SmallCap Dividend UCITS ETF</i>			
<b>DESE</b>			
Net assets USD	11,236,086	10,243,121	17,567,095
Fund shares outstanding	555,000	585,000	845,000
Net assets per share	20.25	17.51	20.79
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
<b>EEI</b>			
Net assets EUR	39,517,834	42,781,229	46,221,228
Fund shares outstanding	2,923,537	3,632,471	3,485,000
Net assets per share	13.52	11.78	13.26
<b>EEIA</b>			
Net assets EUR	3,817,107	551,375	304,681
Fund shares outstanding	235,475	40,998	21,000
Net assets per share	16.21	13.45	14.51
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
<b>DFE</b>			
Net assets EUR	41,491,076	47,318,556	58,900,527
Fund shares outstanding	2,276,536	3,230,006	3,230,000
Net assets per share	18.23	14.65	18.24
<b>DFEA</b>			
Net assets EUR	5,090,475	8,924,930	6,848,377
Fund shares outstanding	309,737	702,168	446,000
Net assets per share	16.43	12.71	15.36

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
<b>DEM</b>			
Net assets USD	42,000,683	26,336,017	32,551,484
Fund shares outstanding	2,504,119	1,792,097	1,965,000
Net assets per share	16.77	14.70	16.57
<b>DEMR</b>			
Net assets USD	8,595,118	2,010,484	907,881
Fund shares outstanding	386,943	108,242	45,152
Net assets per share	22.21	18.57	20.11
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
<b>DGSE</b>			
Net assets USD	36,037,247	23,855,612	16,829,440
Fund shares outstanding	2,000,000	1,500,000	875,000
Net assets per share	18.02	15.90	19.23
<i>WisdomTree ISEQ 20<sup>®</sup> UCITS ETF</i>			
<b>ISEQ</b>			
Net assets EUR	19,026,762	14,493,502	19,899,737
Fund shares outstanding	1,300,000	1,300,000	1,400,000
Net assets per share	14.64	11.15	14.21
<i>WisdomTree Germany Equity UCITS ETF</i>			
<b>DXGY</b>			
Net assets EUR Acc	2,167,612	3,535,589	4,828,945
Fund shares outstanding	127,102	251,123	281,000
Net assets per share	17.05	14.08	17.18
<b>DXGP</b>			
Net assets GBP Hedged	3,003,400	4,485,735	19,914,995
Fund shares outstanding	288,156	507,894	1,820,000
Net assets per share	10.42	8.83	10.94
<b>DXGE</b>			
Net assets USD Hedged	1,518,139	276,369	1,340,730
Fund shares outstanding	79,345	17,536	70,010
Net assets per share	19.13	15.76	19.15
<b>DXGD</b>			
Net assets CHF Hedged Acc	877,634	725,341	1,396,187
Fund shares outstanding	45,884	45,884	72,000
Net assets per share	19.13	15.81	19.39
<i>WisdomTree Japan Equity UCITS ETF</i>			
<b>DXJZ</b>			
Net assets JPY Acc	28,310,724	37,423,442	31,308,094
Fund shares outstanding	1,409,960	2,183,721	1,501,000
Net assets per share	20.08	17.14	20.86

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<b>DXJF</b>			
Net assets EUR Hedged Acc	8,824,877	11,406,501	13,257,487
Fund shares outstanding	551,551	818,839	751,000
Net assets per share	16.00	13.93	17.65
<b>DXJP</b>			
Net assets GBP Hedged	941,692	980,988	8,964,424
Fund shares outstanding	89,539	104,978	750,010
Net assets per share	10.52	9.34	11.95
<b>DXJ</b>			
Net assets USD Hedged	202,248,999	188,518,361	247,105,540
Fund shares outstanding	12,332,204	13,310,410	13,932,000
Net assets per share	16.40	14.16	17.74
<b>DXJD</b>			
Net assets CHF Hedged Acc	3,450,659	3,407,246	6,205,608
Fund shares outstanding	185,650	210,445	301,250
Net assets per share	18.59	16.19	20.60
<b>DXJA**</b>			
Net assets USD Hedged Acc	16,486,983	11,074,204	6,292,299
Fund shares outstanding	902,064	717,932	331,837
Net assets per share	18.28	15.43	18.96
<b>WisdomTree Europe Equity UCITS ETF</b>			
<b>HEDF</b>			
Net assets EUR Acc	7,870,547	8,085,992	14,229,208
Fund shares outstanding	424,545	540,306	841,000
Net assets per share	18.54	14.97	16.92
<b>HEDP</b>			
Net assets GBP Hedged	5,031,155	3,368,656	3,185,406
Fund shares outstanding	421,454	342,454	280,010
Net assets per share	11.94	9.84	11.38
<b>HEDK</b>			
Net assets USD Hedged	74,655,788	74,769,362	40,669,090
Fund shares outstanding	3,334,109	4,249,312	2,100,000
Net assets per share	22.39	17.60	19.37
<b>HEDJ</b>			
Net assets USD Hedged	38,491,106	41,645,979	63,664,257
Fund shares outstanding	1,982,527	2,668,352	3,640,000
Net assets per share	19.42	15.61	17.49
<b>HEDD</b>			
Net assets CHF Hedged Acc	140,179	251,819	1,198,627
Fund shares outstanding	7,703	17,096	71,600
Net assets per share	18.20	14.73	16.74

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<i>WisdomTree UK Equity Income UCITS ETF</i>			
<b>WUKD</b>			
Net assets GBP	9,465,765	4,146,576	6,479,703
Fund shares outstanding	1,680,000	840,000	1,120,000
Net assets per share	5.63	4.94	5.79
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
<b>DEMA</b>			
Net assets USD	12,841,095	11,938,492	13,362,417
Fund shares outstanding	1,125,000	1,125,000	1,125,000
Net assets per share	11.41	10.61	11.88
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
<b>WCOG</b>			
Net assets USD	5,417,390	4,897,230	4,905,501
Fund shares outstanding	525,000	500,000	450,000
Net assets per share	10.32	9.79	10.90
<b>WCOA</b>			
Net assets USD Acc	304,268,677	227,732,441	63,224,448
Fund shares outstanding	28,875,000	23,150,000	5,800,000
Net assets per share	10.54	9.84	10.90
<b>WCOM*****</b>			
Net assets GBP Hedged Acc	970,497	13,214,034	—
Fund shares outstanding	100,000	1,425,000	—
Net assets per share	9.71	9.27	—
<b>WCOE*****</b>			
Net assets EUR Hedged Acc	8,853,254	230,786	—
Fund shares outstanding	925,000	25,000	—
Net assets per share	9.57	9.23	—
<b>COMS*****</b>			
Net assets CHF Hedged Acc	256,885	—	—
Fund shares outstanding	25,000	—	—
Net assets per share	10.28	—	—
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
<b>DGRA</b>			
Net assets USD	37,438,923	14,173,349	5,612,497
Fund shares outstanding	1,425,012	696,249	260,000
Net assets per share	26.27	20.36	21.59
<b>DGRW</b>			
Net assets USD	2,746,387	659,950	340,465
Fund shares outstanding	110,152	33,491	16,000
Net assets per share	24.93	19.71	21.28

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
<b>GGRA</b>			
Net assets USD	64,144,967	11,219,375	6,034,703
Fund shares outstanding	2,489,140	579,761	284,394
Net assets per share	25.77	19.35	21.22
<b>GGRW</b>			
Net assets USD	2,077,724	1,187,155	2,210,287
Fund shares outstanding	85,517	63,688	106,000
Net assets per share	24.30	18.64	20.85
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
<b>EGRA</b>			
Net assets EUR	17,404,351	13,348,524	2,755,736
Fund shares outstanding	922,010	938,013	166,000
Net assets per share	18.88	14.23	16.60
<b>EGRW</b>			
Net assets EUR	5,905,244	4,300,679	4,123,007
Fund shares outstanding	351,881	333,881	270,000
Net assets per share	16.78	12.88	15.27
<i>WisdomTree India Quality UCITS ETF</i>			
<b>EPIQ*</b>			
Net assets USD	1,317,875	2,679,831	3,595,676
Fund shares outstanding	74,370	152,500	187,500
Net assets per share	17.72	17.57	19.18
<b>EPIE*</b>			
Net assets USD Acc	3,574,213	3,918,614	5,992,573
Fund shares outstanding	200,083	222,500	312,500
Net assets per share	17.86	17.61	19.18
<i>WisdomTree ATI CoCo Bond UCITS ETF</i>			
<b>CCBO***</b>			
Net assets USD	46,967,185	26,953,518	—
Fund shares outstanding	457,396	290,054	—
Net assets per share	102.68	92.93	—
<b>COCB***</b>			
Net assets USD Acc	814,886	653,380	—
Fund shares outstanding	7,435	7,000	—
Net assets per share	109.60	93.34	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<b>CODO*****</b>			
Net assets USD Hedged	1,886,066	2,048,504	—
Fund shares outstanding	17,006	20,962	—
Net assets per share	110.91	97.72	—
<b>COBO*****</b>			
Net assets EUR Hedged	6,643,697	2,011,863	—
Fund shares outstanding	62,509	20,828	—
Net assets per share	106.28	96.59	—
<b>COGO*****</b>			
Net assets GBP Hedged	1,297,379	2,013,781	—
Fund shares outstanding	12,040	20,740	—
Net assets per share	107.76	97.10	—
<i><b>WisdomTree CBOE S&amp;P 500 PutWrite UCITS ETF</b></i>			
<b>PUTW****</b>			
Net assets USD Acc	784,019	75,406,828	—
Fund shares outstanding	15,000	1,630,000	—
Net assets per share	52.27	46.26	—
<i><b>WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF</b></i>			
<b>YLD*****</b>			
Net assets EUR	3,463,121	1,494,214	—
Fund shares outstanding	64,506	30,000	—
Net assets per share	53.69	49.81	—
<b>EYLD*****</b>			
Net assets EUR Acc	2,194,092	1,494,216	—
Fund shares outstanding	40,399	30,000	—
Net assets per share	54.31	49.81	—
<i><b>WisdomTree EUR Government Bond Enhanced Yield UCITS ETF</b></i>			
<b>GOVE*****</b>			
Net assets EUR	1,081,766	1,506,692	—
Fund shares outstanding	19,908	30,000	—
Net assets per share	54.34	50.22	—
<b>WGOV*****</b>			
Net assets EUR Acc	2,193,633	1,506,693	—
Fund shares outstanding	40,000	30,000	—
Net assets per share	54.84	50.22	—
<i><b>WisdomTree Japan SmallCap Dividend UCITS ETF</b></i>			
<b>DFJ*****</b>			
Net assets USD	1,002,326	872,753	—
Fund shares outstanding	20,000	20,000	—
Net assets per share	50.12	43.64	—

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 15. Total NAV per Share (continued)

	2019	2018	2017
<b>DFJA*****</b>			
Net assets USD Acc	1,019,068	872,754	—
Fund shares outstanding	20,000	20,000	—
Net assets per share	50.95	43.64	—
 <i>WisdomTree US Multifactor UCITS ETF</i>			
<b>USMF*****</b>			
Net assets USD	542,189	445,368	—
Fund shares outstanding	10,000	10,000	—
Net assets per share	54.22	44.54	—
 <b>FCTR*****</b>			
Net assets USD Acc	1,651,712	445,368	—
Fund shares outstanding	30,000	10,000	—
Net assets per share	55.06	44.54	—
 <i>WisdomTree Artificial Intelligence UCITS ETF</i>			
<b>WTAI*****</b>			
Net assets USD Acc	38,222,671	919,244	—
Fund shares outstanding	1,126,000	40,000	—
Net assets per share	33.95	22.98	—
 <i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
<b>USFR*****</b>			
Net assets USD	2,009,294	—	—
Fund shares outstanding	40,000	—	—
Net assets per share	50.23	—	—
 <b>TFRN*****</b>			
Net assets USD Acc	6,472,582	—	—
Fund shares outstanding	127,458	—	—
Net assets per share	50.78	—	—
 <i>WisdomTree Cloud Computing UCITS ETF</i>			
<b>WCLD*****</b>			
Net assets USD Acc	7,699,099	—	—
Fund shares outstanding	305,000	—	—
Net assets per share	25.24	—	—

*	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.
*****	Launched 21 March 2019.
*****	Launched 3 September 2019.
*****	Launched on 11 December 2019.

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF and WisdomTree Cloud Computing 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 2019</i>	<i>31 December 2018</i>
Australia Dollar	AUD	1.4226	1.4205
Brazilian Real	BRL	4.0227	3.8758
British Pound	GBP	0.7549	0.7852
Canada Dollar	CAD	1.2968	1.3658
Chilean Peso	CLP	751.95	694.0000
China Yuan Renminbi	CNY	6.9657	6.8657
Czech Koruna	CZK	22.6406	22.5141
Denmark Krone	DKK	6.657	6.5280
Euro	EUR	0.8909	0.8748
Hong Kong Dollar	HKD	7.7918	7.8294
Hungarian Forint	HUF	294.6192	280.6281
Indian Rupee	INR	71.3782	69.8150
Indonesian Rupiah	IDR	13882.5	14,380.0000
Israel Shekel	ILS	3.454	3.7368
Japanese Yen	JPY	108.675	109.7150
Malaysian Ringgit	MYR	4.0905	4.1325
Mexican Peso	MXN	18.884	19.6938
New Zealand Dollar	NZD	1.4823	1.4913
Norway Krone	NOK	8.7873	8.6592
Philippine Peso	PHP	50.645	52.5850
Polish Zloty	PLN	3.7873	3.7568
Singapore Dollar	SGD	1.3447	1.3630
South African Rand	ZAR	13.9835	14.3850
South Korean Won	KRW	1156.45	1,115.8000
Sweden Krona	SEK	9.3611	8.8659
Switzerland Franc	CHF	0.9684	0.9858
Taiwan Dollar	TWD	29.977	30.7370
Thai Baht	THB	29.9538	32.5600
Turkish Lira	TRY	5.951	5.3199

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, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF are prepared in Euro (“EUR”).

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# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

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### 16. Exchange Rates (continued)

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

		<i>31 December 2019</i>	<i>31 December 2018</i>
British Pound	GBP	0.8473	0.8976
Danish Krone	DKK	7.4725	7.4624
Norwegian Krone	NOK	9.8637	9.8987
Swedish Krona	SEK	10.5078	10.135
Swiss Franc	CHF	1.087	1.1269
US Dollar	USD	1.1225	1.1431

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 2019</i>	<i>31 December 2018</i>
Euro	EUR	1.1802	1.1141
Switzerland Franc	CHF	1.2828	1.2555
US Dollar	USD	1.3248	1.2736

In respect of the aggregation of the Sub-Funds’ financial statements the year end rates for USD to EUR of 1.1225 (31 December 2018: 1.1431) and GBP to EUR of 0.8473 (31 December 2018: 0.8976) were used in the preparation of the Statement of Financial Position and the average exchange rates for USD to EUR of 1.1194 (31 December 2018: 1.1802) and GBP to EUR of 0.8772 (31 December 2018: 0.8857) 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 two Sub-Funds as well as a hedge share class on one of the Sub-Funds which is 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.

The Manager has appointed WisdomTree Ireland Limited as an EU Marketing Agent. The latest Prospectus was issued on 4 November 2019. 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 2019 (2018: None).

### 20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2019 (2018: None).

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2018: None).

### 22. Seasonal/Cyclical changes

The Company is not subject to seasonal or cyclical changes.

### 23. Reconciliation to Dealing Net Asset Value

#### *WisdomTree India Quality UCITS ETF*

The Net Asset Value per redeemable participating share at which shareholders may subscribe to or redeem from WisdomTree India Quality UCITS ETF, differs from the Net Asset Value per the financial statements. The difference is due to the adjustment of the capital gain tax of the Sub-Fund for the financial year ended 31 December 2019. The reconciliation presented below details the impact of adjusting the capital gains tax on the dealing Net Asset Value and the corresponding dealing Net Asset Value per outstanding share.

	<i>2019</i>
<b>Net asset value per financial statements</b>	4,892,088
Capital gains tax adjustment in the current year	(59,994)
<b>Net asset value as calculated per dealing NAV</b>	<u>4,832,094</u>

	<i>Share Class</i>	
	<i>Wisdom Tree India Quality UCITS ETF – USD (EPIQ)</i>	<i>Wisdom Tree India Quality UCITS ETF – USD Acc (EPIE)</i>
<b>Net asset value per financial statements</b>	1,317,875	3,574,213
Fund shares outstanding	74,370	200,083
<b>Net asset value per share (financial statements)</b>	17.72	17.86
<b>Net asset value per dealing NAV</b>	1,301,713	3,530,381
Fund shares outstanding	74,370	200,083
<b>Net asset value per share (dealing NAV)</b>	17.50	17.64

### 24. Significant Events During the Financial Year

On 4 March 2019, WisdomTree Ireland Limited was appointed as an EU Marketing Agent by the Manager. Director Gregory Barton resigned from the Board of Directors of WisdomTree Management Limited and WisdomTree Issuer Plc, effective 15 March 2019.

On 31 May 2019, Director Peter Ziembra was appointed Chairperson of the Company.

On 31 July 2019, Director David Abner resigned from the Board of Directors of WisdomTree Management Limited and WisdomTree Issuer Plc.

Bryan Governey and Alexis Marinof were appointed as Directors of the Company on 31 July 2019 and 13 August 2019 respectively.

The Company launched the following sub-funds during the year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	21/03/2019
WisdomTree Cloud Computing UCITS ETF	03/09/2019

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USFR USD	21/03/2019
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – TFRN USD Acc	21/03/2019
WisdomTree Cloud Computing UCITS ETF – WCLD USD Acc	03/09/2019
WisdomTree Enhanced Commodity UCITS ETF – COMS CHF Hedged Acc	11/12/2019

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 2019

### 25. Significant Events After the Financial Year End

The following distributions, with an ex-date of 3 January 2020, 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 23 December 2019 Payable 17 January 2020 Ex-date: 3 January 2020 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.4776	USD 1,195,967
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	USD 0.2997	USD 599,400
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1546	USD 263,112
WisdomTree US Small Cap Dividend UCITS ETF – DESE	USD 0.1279	USD 70,985
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.1975	EUR 577,399
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	EUR 0.1467	EUR 333,968
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.2753	USD 309,713
WisdomTree ISEQ 20 UCITS ETF – ISEQ	EUR 0.1758	EUR 228,540
WisdomTree Japan Equity UCITS ETF – USD Hedged – DXJ	USD 0.1564	USD 1,928,757
WisdomTree Japan Equity UCITS ETF – GBP Hedged – DXJP	GBP 0.0977	GBP 8,748
WisdomTree Europe Equity UCITS ETF – USD Hedged – HEDJ	USD 0.0775	USD 153,646
WisdomTree Europe Equity UCITS ETF – GBP Hedged – HEDP	GBP 0.0602	GBP 25,372
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1621	GBP 272,328
WisdomTree Enhanced Commodity UCITS ETF – USD – WCOG	USD 0.1595	USD 83,738
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EUR – EGRW	EUR 0.0605	EUR 21,289
WisdomTree US Quality Dividend Growth UCITS ETF – USD – DGRW	USD 0.1112	USD 12,249
WisdomTree Global Quality Dividend Growth UCITS ETF – USD – GGRW	USD 0.1705	USD 14,581
WisdomTree India Quality UCITS ETF – USD – EPIQ	USD 0.0784	USD 6,237
WisdomTree AT1 CoCo Bond UCITS ETF – USD – CCBO	USD 2.7731	USD 1,268,405
WisdomTree AT1 CoCo Bond UCITS ETF – USD Hedged – CODO	USD 3.0068	USD 51,134
WisdomTree AT1 CoCo Bond UCITS ETF – EUR Hedged – COBO	EUR 2.9454	EUR 184,114
WisdomTree AT1 CoCo Bond UCITS ETF – GBP Hedged – COGO	GBP 2.8436	GBP 34,237
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF – EUR – YLD	EUR 0.2547	EUR 16,430
WisdomTree EUR Government Bond Enhanced Yield UCITS ETF – EUR – GOVE	EUR 0.2718	EUR 5,411
WisdomTree Japan SmallCap Dividend UCITS ETF – USD – DFJ	USD 0.3722	USD 7,444
WisdomTree US Multifactor UCITS ETF – USD – USMF	USD 0.1491	USD 1,491
WisdomTree USD Floating Rate Treasury Bond UCITS ETF – USD – USFR	USD 0.1431	USD 5,724

# WisdomTree Issuer Plc

## Notes to the Financial Statements (continued) For the financial year ended 31 December 2019

### 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 27 March 2020, the date the financial statements are available for issue.

	Subscriptions		Redemptions	
	Amount	Number of shares	Amount	Number of shares
WisdomTree US Equity Income UCITS ETF	USD 19,151,171	1,030,000	USD (12,366,703)	(631,132)
WisdomTree US SmallCap Dividend UCITS ETF	USD 918,231	65,000	USD (1,158,532)	(70,000)
WisdomTree Europe Equity Income UCITS ETF	EUR 3,210,349	233,000	EUR (3,314,107)	(311,909)
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 11,518,046	717,726	EUR (13,145,815)	(821,501)
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 3,207,666	179,072	USD (629,152)	(39,675)
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	–	–	USD (2,342,607)	(150,000)
WisdomTree ISEQ 20 UCITS ETF	–	–	EUR (2,653,891)	(200,000)
WisdomTree Japan Equity UCITS ETF	USD 12,422,506	846,111	USD (191,591,995)	(12,625,231)
WisdomTree Europe Equity UCITS ETF	USD 4,535,699	210,000	USD (9,269,434)	(595,000)
WisdomTree UK Equity Income UCITS ETF	GBP 2,066,203	420,000	–	–
WisdomTree Emerging Asia Equity Income UCITS ETF	–	–	USD (3,961,454)	(400,000)
WisdomTree Enhanced Commodity UCITS ETF	USD 37,929,716	3,800,000	USD (102,726,921)	(11,550,000)
WisdomTree US Quality Dividend Growth UCITS ETF	USD 5,989,652	290,000	USD (2,007,415)	(96,754)
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 35,608,179	1,461,750	USD (57,569,144)	(2,459,085)
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 1,021,415	83,000	–	–
WisdomTree India Quality UCITS ETF	USD 90,624	5,179	USD (89,913)	(5,138)
WisdomTree AT1 CoCo Bond UCITS ETF	USD 21,964,932	229,927	USD (12,773,984)	(131,000)
WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF	EUR 218,893	4,000	EUR (222,337)	(4,066)
WisdomTree Artificial Intelligence UCITS ETF	USD 46,293,542	1,305,000	USD (7,502,723)	(230,000)
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 14,588,342	287,364	USD (5,597,367)	(110,000)
WisdomTree Cloud Computing UCITS ETF	USD 21,348,119	760,000	USD (5,634,331)	(215,000)

As a result of Brexit, CREST UK and Ireland will lose equivalence and can no longer be the domestic central securities depository (“CSD”) for securities issued by Irish domiciled Issuers. The Funds will therefore be seeking to migrate the current settlement model to the International CSD model. To facilitate this, the Directors propose to recommend (subject to relevant voting and consent requirements) the conversion of the Issuer, currently a Public Limited Company, to an Irish Collective Investment Vehicle (“ICAV”). This was approved by the Directors on 27 March 2020 and is not expected to have any material impact on investors.

#### Coronavirus disease (COVID-19)

On 11 March 2020, the Director-General of the World Health Organisation (“WHO”) announced that the WHO had assessed the worldwide outbreak of COVID-19 as a pandemic. National governments and supranational organisations in multiple states have taken steps designed to protect their populations from COVID-19, including requiring or encouraging home working, the cancellation of sporting, cultural and other events and restricting or discouraging gatherings of people. COVID-19 has created market turmoil and increased market volatility generally and this has impacted the prices of all asset classes, resulting in an impact to the Net Asset Values of the Sub-Funds. Increased market turmoil could also lead to investor redemptions in the Sub-Funds.

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

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 27 March 2020.

# WisdomTree Issuer Plc

## Schedule of Investments As at 31 December 2019

### 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 (99.41%) (2018: 99.56%)</b>		
	<b>Equities (99.41%) (2018: 99.56%)</b>		
	<b>United States (99.41%) (2018: 99.56%)</b>		
	<b>Advertising (0.58%) (2018: 0.35%)</b>		
5969.00	Interpublic Group of Companies	137,884	0.22
1948.00	National CineMedia	14,201	0.02
2602.00	Omnicom Group	210,814	0.34
		362,899	0.58
	<b>Aerospace &amp; Defense (0.00%) (2018: 0.94%)</b>		
	<b>Agriculture (5.74%) (2018: 5.08%)</b>		
31466.00	Altria Group	1,570,468	2.53
2167.00	Archer-Daniels-Midland	100,440	0.16
21624.00	Philip Morris International	1,839,987	2.97
265.00	Universal	15,121	0.02
2905.00	Vector Group	38,898	0.06
		3,564,914	5.74
	<b>Auto Manufacturers (1.38%) (2018: 1.64%)</b>		
31825.00	Ford Motor	295,973	0.48
15318.00	General Motors	560,638	0.90
		856,611	1.38
	<b>Banks (7.36%) (2018: 5.74%)</b>		
76.00	Ames National	2,133	0.00
97.00	Arrow Financial	3,667	0.01
1295.00	Associated Banc-Corp	28,542	0.05
147.00	Bank of Hawaii	13,989	0.02
1556.00	Bank OZK	47,466	0.08
662.00	Cadence BanCorp	12,002	0.02
982.00	Cathay General Bancorp	37,365	0.06
191.00	Central Pacific Financial	5,650	0.01
727.00	CIT Group	33,173	0.05
76.00	Citizens & Northern	2,147	0.00
3923.00	Citizens Financial Group	159,313	0.26
2025.00	Comerica	145,294	0.23
134.00	Community Trust Bancorp	6,250	0.01
231.00	Cullen/Frost Bankers	22,587	0.04
587.00	CVB Financial	12,667	0.02
8297.00	Fifth Third Bancorp	255,049	0.41
90.00	Financial Institutions	2,889	0.00
91.00	First Bancorp	2,751	0.00
93.00	First Choice Bancorp	2,507	0.00
457.00	First Financial Bancorp	11,626	0.02
591.00	First Hawaiian	17,050	0.03
180.00	First of Long Island	4,514	0.01
1572.00	FNB	19,964	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (7.36%) (2018: 5.74%) (continued)</b>		
607.00	Fulton Financial	10,580	0.02
485.00	Great Western Bancorp	16,849	0.03
185.00	Heritage Commerce	2,374	0.00
594.00	Hope Bancorp	8,827	0.01
10150.00	Huntington Bancshares	153,062	0.25
351.00	Independent Bank	7,950	0.01
13704.00	KeyCorp	277,369	0.45
129.00	LCNB	2,490	0.00
123.00	Mercantile Bank	4,486	0.01
180.00	Midland States Bancorp	5,213	0.01
1911.00	PacWest Bancorp	73,134	0.12
378.00	Peoples Bancorp	13,101	0.02
46.00	Peoples Financial Services	2,316	0.00
13138.00	Regions Financial	225,448	0.36
466.00	Sandy Spring Bancorp	17,652	0.03
1139.00	Synovus Financial	44,649	0.07
10746.00	Truist Financial	605,215	0.98
1323.00	Umpqua Holdings	23,417	0.04
167.00	Univest Financial	4,472	0.01
1953.00	Valley National Bancorp	22,362	0.04
140.00	Washington Trust Bancorp	7,531	0.01
40333.00	Wells Fargo & Co	2,169,914	3.49
577.00	WesBanco	21,805	0.04
90.00	West Bancorporation	2,307	0.00
		4,571,118	7.36
	<b>Beverages (2.92%) (2018: 4.74%)</b>		
31675.00	Coca-Cola	1,753,212	2.82
1107.00	Molson Coors Brewing	59,667	0.10
		1,812,879	2.92
	<b>Building &amp; Construction Materials (0.10%) (2018: 0.00%)</b>		
2170.00	MDU Resources Group	64,471	0.10
	<b>Chemicals (0.18%) (2018: 1.48%)</b>		
1148.00	Eastman Chemical	90,990	0.15
781.00	Huntsman	18,869	0.03
		109,859	0.18
	<b>Coal (0.00%) (2018: 0.01%)</b>		
	<b>Commercial Services (0.24%) (2018: 0.37%)</b>		
137.00	BG Staffing	2,999	0.00
186.00	Ennis	4,027	0.01
2234.00	H&R Block	52,454	0.08
1013.00	Macquarie Infrastructure	43,397	0.07
146.00	Medifast	15,999	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.24%) (2018: 0.37%) (continued)</b>		
855.00	Rent-A-Center	24,658	0.04
194.00	Resources Connection	3,168	0.01
		146,702	0.24
	<b>Computers (4.34%) (2018: 3.10%)</b>		
9910.00	Hewlett Packard Enterprise	157,173	0.25
12905.00	HP	265,198	0.43
16128.00	International Business Machines	2,161,796	3.49
1742.00	NetApp	108,440	0.17
		2,692,607	4.34
	<b>Consumer Durables &amp; Apparels (0.08%) (2018: 0.07%)</b>		
3463.00	Hanesbrands	51,426	0.08
	<b>Cosmetics &amp; Personal Care (0.00%) (2018: 2.92%)</b>		
	<b>Distribution &amp; Wholesale (0.06%) (2018: 0.11%)</b>		
383.00	H&E Equipment Services	12,804	0.02
146.00	Watsco	26,302	0.04
		39,106	0.06
	<b>Diversified Financial Services (1.16%) (2018: 0.93%)</b>		
540.00	Ares Management	19,273	0.03
1616.00	Artisan Partners Asset Management	52,229	0.08
3029.00	Blackstone Group	169,442	0.28
429.00	Boston Private Financial Holdings	5,161	0.01
40.00	Diamond Hill Investment Group	5,618	0.01
78.00	Federal Agricultural Mortgage	6,513	0.01
925.00	Federated Investors	30,146	0.05
2505.00	Franklin Resources	65,080	0.10
708.00	Hannon Armstrong Sustainable Infrastructure Capital	22,783	0.04
679.00	Kennedy-Wilson Holdings	15,142	0.02
487.00	Legg Mason	17,488	0.03
485.00	Moelis & Co	15,481	0.02
2517.00	Navient	34,433	0.06
4802.00	Santander Consumer USA Holdings	112,223	0.18
1606.00	Waddell & Reed Financial	26,852	0.04
4645.00	Western Union	124,393	0.20
		722,257	1.16
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.55%)</b>		
	<b>Electronics (0.00%) (2018: 0.04%)</b>		
	<b>Energy – Alternate Sources (0.04%) (2018: 0.13%)</b>		
1536.00	TerraForm Power	23,639	0.04
	<b>Entertainment (0.03%) (2018: 0.21%)</b>		
582.00	Cinemark Holdings	19,701	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Environmental Control (0.00%) (2018: 0.05%)</b>		
	<b>Food (1.39%) (2018: 2.28%)</b>		
2215.00	Campbell Soup	109,465	0.18
1744.00	Flowers Foods	37,915	0.06
8659.00	General Mills	463,776	0.75
482.00	Ingredion	44,802	0.07
994.00	JM Smucker	103,505	0.17
1475.00	Kellogg	102,011	0.16
58.00	Village Super Market	1,346	0.00
		862,820	1.39
	<b>Forest Products &amp; Paper (0.39%) (2018: 0.37%)</b>		
622.00	Domtar	23,785	0.04
4359.00	International Paper	200,732	0.32
429.00	Schweitzer-Mauduit International	18,014	0.03
		242,531	0.39
	<b>Full Line Insurance (2.45%) (2018: 2.00%)</b>		
2152.00	CNA Financial	96,431	0.16
135.00	Donegal Group	2,001	0.00
136.00	FBL Financial Group	8,014	0.01
1080.00	Mercury General	52,628	0.08
12117.00	MetLife	617,603	0.99
4083.00	Old Republic International	91,337	0.15
2829.00	Principal Financial Group	155,595	0.25
4295.00	Prudential Financial	402,613	0.65
103.00	Safety Insurance Group	9,531	0.02
2923.00	Unum Group	85,235	0.14
		1,520,988	2.45
	<b>Healthcare Products (0.02%) (2018: 0.03%)</b>		
600.00	Patterson	12,288	0.02
	<b>Home Builders (0.01%) (2018: 0.04%)</b>		
239.00	MDC Holdings	9,120	0.01
	<b>Home Furnishings (0.23%) (2018: 0.20%)</b>		
221.00	Ethan Allen Interiors	4,212	0.01
521.00	Leggett & Platt	26,482	0.04
770.00	Whirlpool	113,598	0.18
		144,292	0.23
	<b>Hotels (0.00%) (2018: 0.13%)</b>		
	<b>Household Products (0.29%) (2018: 0.62%)</b>		
1306.00	Kimberly-Clark	179,640	0.29
	<b>Internet (0.03%) (2018: 0.06%)</b>		
239.00	Cogent Communications Holdings	15,729	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Leisure Time (0.00%) (2018: 0.08%)</b>		
	<b>Lodging (0.53%) (2018: 1.04%)</b>		
726.00	Bluegreen Vacations	7,507	0.01
4307.00	Las Vegas Sands	297,355	0.49
413.00	Wyndham Destinations	21,348	0.03
		326,210	0.53
	<b>Machinery — Diversified (0.48%) (2018: 0.29%)</b>		
1660.00	Cummins	297,074	0.48
	<b>Media (0.00%) (2018: 0.06%)</b>		
	<b>Mining (0.00%) (2018: 0.04%)</b>		
	<b>Miscellaneous Manufacturers (0.71%) (2018: 1.83%)</b>		
2467.00	3M	435,228	0.70
226.00	Myers Industries	3,770	0.01
		438,998	0.71
	<b>Office &amp; Business Equipment (0.04%) (2018: 0.05%)</b>		
321.00	HNI	12,025	0.02
771.00	Steelcase	15,774	0.02
		27,799	0.04
	<b>Oil &amp; Gas (9.07%) (2018: 10.95%)</b>		
716.00	Berry Petroleum	6,752	0.01
19186.00	Chevron	2,312,106	3.72
1840.00	CVR Energy	74,391	0.12
679.00	Delek US Energy	22,767	0.04
26740.00	Exxon Mobil	1,865,918	3.00
1390.00	Falcon Minerals	9,813	0.02
5905.00	Marathon Petroleum	355,776	0.57
789.00	Murphy Oil	21,145	0.03
5340.00	Phillips 66	594,929	0.96
3962.00	Valero Energy	371,041	0.60
		5,634,638	9.07
	<b>Oil &amp; Gas Services (0.25%) (2018: 0.19%)</b>		
1200.00	Archrock	12,048	0.02
2488.00	Baker Hughes	63,767	0.10
3312.00	Halliburton	81,045	0.13
		156,860	0.25
	<b>Other Consumer, Cyclical (0.00%) (2018: 0.19%)</b>		
	<b>Packaging &amp; Containers (0.18%) (2018: 0.35%)</b>		
135.00	Greif	6,989	0.01
674.00	Sonoco Products	41,600	0.07
1474.00	Westrock	63,249	0.10
		111,838	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (13.78%) (2018: 7.36%)</b>			
29895.00	AbbVie	2,646,903	4.26
24783.00	Bristol-Myers Squibb	1,590,821	2.56
1318.00	Cardinal Health	66,664	0.11
18283.00	Gilead Sciences	1,188,029	1.91
78254.00	Pfizer	3,065,993	4.94
		8,558,410	13.78
<b>Pipelines (1.35%) (2018: 2.19%)</b>			
28194.00	Kinder Morgan	596,867	0.96
10199.00	Williams	241,920	0.39
		838,787	1.35
<b>Real Estate (0.06%) (2018: 0.02%)</b>			
988.00	Alexander & Baldwin	20,709	0.03
1346.00	Newmark Group	18,110	0.03
		38,819	0.06
<b>Real Estate Investment Trusts (12.92%) (2018: 14.51%)</b>			
666.00	Acadia Realty Trust	17,269	0.03
182.00	Agree Realty	12,771	0.02
59.00	Alexander's	19,491	0.03
705.00	American Campus Communities	33,156	0.05
1712.00	Apartment Investment & Management	88,425	0.14
6424.00	Apple Hospitality REIT	104,390	0.17
714.00	Armada Hoffler Properties	13,102	0.02
1023.00	AvalonBay Communities	214,523	0.35
402.00	Bluerock Residential Growth REIT	4,844	0.01
3419.00	Brandywine Realty Trust	53,849	0.09
6136.00	Brixmor Property Group	132,599	0.21
2009.00	Brookfield Property REIT	37,056	0.06
370.00	Camden Property Trust	39,257	0.06
772.00	CareTrust REIT	15,926	0.03
687.00	Chatham Lodging Trust	12,600	0.02
167.00	Community Healthcare Trust	7,158	0.01
3310.00	CoreCivic	57,528	0.09
217.00	CorEnergy Infrastructure Trust	9,702	0.02
208.00	CoreSite Realty	23,321	0.04
1664.00	Corporate Office Properties Trust	48,888	0.08
542.00	Cousins Properties	22,330	0.04
1891.00	Crown Castle International	268,806	0.43
2061.00	CubeSmart	64,880	0.10
2228.00	DiamondRock Hospitality	24,686	0.04
777.00	Easterly Government Properties	18,438	0.03
1959.00	EPR Properties	138,384	0.22
626.00	Essential Properties Realty Trust	15,531	0.03
1719.00	Extra Space Storage	181,561	0.29

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (12.92%) (2018: 14.51%) (continued)</b>			
624.00	Federal Realty Investment Trust	80,328	0.13
1168.00	Four Corners Property Trust	32,926	0.05
1154.00	Franklin Street Properties	9,878	0.02
5511.00	Gaming and Leisure Properties	237,249	0.38
3459.00	GEO Group	57,454	0.09
705.00	Getty Realty	23,173	0.04
454.00	Gladstone Commercial	9,924	0.02
142.00	Gladstone Land	1,842	0.00
439.00	Global Medical REIT	5,808	0.01
2412.00	Global Net Lease	48,915	0.08
625.00	Healthcare Realty Trust	20,856	0.03
1133.00	Healthcare Trust of America	34,307	0.06
8826.00	Healthpeak Properties	304,232	0.49
994.00	Highwoods Properties	48,617	0.08
12055.00	Host Hotels & Resorts	223,620	0.36
1302.00	Independence Realty Trust	18,332	0.03
1599.00	Industrial Logistics Properties Trust	35,850	0.06
102.00	Investors Real Estate Trust	7,395	0.01
5654.00	Iron Mountain	180,193	0.29
510.00	iStar	7,400	0.01
219.00	Jernigan Capital	4,192	0.01
8782.00	Kimco Realty	181,875	0.29
1455.00	Kite Realty Group Trust	28,416	0.05
1453.00	Lamar Advertising	129,695	0.21
3725.00	Lexington Realty Trust	39,560	0.06
675.00	Life Storage	73,089	0.12
775.00	LTC Properties	34,697	0.06
1900.00	Macerich	51,148	0.08
1327.00	Mack-Cali Realty	30,694	0.05
6810.00	Medical Properties Trust	143,759	0.23
559.00	Monmouth Real Estate Investment	8,094	0.01
590.00	National Health Investors	48,073	0.08
1719.00	National Retail Properties	92,173	0.15
308.00	National Storage Affiliates Trust	10,355	0.02
715.00	New Senior Investment Group	5,470	0.01
5383.00	Omega Healthcare Investors	227,970	0.37
225.00	One Liberty Properties	6,118	0.01
2183.00	Outfront Media	58,548	0.09
4381.00	Park Hotels & Resorts	113,336	0.18
1192.00	Physicians Realty Trust	22,576	0.04
1854.00	Piedmont Office Realty Trust	41,233	0.07
639.00	Preferred Apartment Communities	8,511	0.01
2565.00	Public Storage	546,242	0.88
1539.00	Realty Income	113,317	0.18
1618.00	Regency Centers	102,080	0.16
2009.00	Retail Opportunity Investments	35,479	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (12.92%) (2018: 14.51%) (continued)</b>			
2620.00	Retail Properties of America	35,108	0.06
409.00	Retail Value	15,051	0.02
3275.00	RLJ Lodging Trust	58,033	0.09
617.00	RPT Realty	9,280	0.01
821.00	Ryman Hospitality Properties	71,148	0.11
4264.00	Sabra Health Care REIT	90,994	0.15
183.00	Saul Centers	9,659	0.02
4896.00	Service Properties Trust	119,120	0.19
4490.00	Simon Property Group	668,830	1.07
2681.00	SITE Centers	37,588	0.06
1205.00	SL Green Realty	110,715	0.18
1900.00	Spirit Realty Capital	93,442	0.15
788.00	STAG Industrial	24,877	0.04
3324.00	STORE Capital	123,786	0.20
2389.00	Summit Hotel Properties	29,480	0.05
2193.00	Tanger Factory Outlet Centers	32,303	0.05
2182.00	UDR	101,899	0.16
1107.00	Urban Edge Properties	21,232	0.03
270.00	Urstadt Biddle Properties	6,707	0.01
2676.00	Ventas	154,512	0.25
16137.00	VEREIT	149,106	0.24
8504.00	VICI Properties	217,277	0.35
2911.00	Vornado Realty Trust	193,582	0.31
410.00	Washington Real Estate Investment Trust	11,964	0.02
2517.00	Weingarten Realty Investors	78,631	0.13
2256.00	Welltower	184,496	0.30
539.00	Whitestone REIT	7,341	0.01
1161.00	WP Carey	92,926	0.15
2205.00	Xenia Hotels & Resorts	47,650	0.08
		8,022,207	12.92
<b>Retail (1.17%) (2018: 1.94%)</b>			
671.00	Abercrombie & Fitch	11,602	0.02
808.00	American Eagle Outfitters	11,878	0.02
262.00	Brinker International	11,004	0.02
285.00	Buckle	7,706	0.01
475.00	Cato	8,265	0.01
203.00	Cracker Barrel Old Country Store	31,209	0.05
105.00	Dine Brands Global	8,770	0.01
550.00	Foot Locker	21,445	0.03
145.00	Haverty Furniture	2,923	0.00
1110.00	Kohl's	56,554	0.09
2355.00	L Brands	42,673	0.07
459.00	MSC Industrial Direct	36,018	0.06
752.00	Nordstrom	30,779	0.05
265.00	Nu Skin Enterprises	10,860	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (1.17%) (2018: 1.94%) (continued)</b>		
321.00	Penske Automotive Group	16,121	0.03
7095.00	Walgreens Boots Alliance	418,320	0.68
		726,127	1.17
	<b>Savings &amp; Loans (0.02%) (2018: 0.36%)</b>		
137.00	Flushing Financial	2,960	0.01
307.00	Provident Financial Services	7,568	0.01
60.00	Territorial Bancorp	1,856	0.00
		12,384	0.02
	<b>Semiconductors (5.03%) (2018: 2.93%)</b>		
3352.00	Broadcom	1,059,299	1.71
2041.00	Maxim Integrated Products	125,542	0.20
12160.00	QUALCOMM	1,072,877	1.73
6681.00	Texas Instruments	857,105	1.38
418.00	Xperi	7,733	0.01
		3,122,556	5.03
	<b>Software (0.54%) (2018: 0.36%)</b>		
3935.00	Paychex	334,711	0.54
	<b>Technology Hardware &amp; Equipment (0.00%) (2018: 0.11%)</b>		
	<b>Telecommunications (12.77%) (2018: 9.90%)</b>		
79503.00	AT&T	3,106,977	5.00
10078.00	CenturyLink	133,130	0.21
32967.00	Cisco Systems	1,581,097	2.55
1325.00	Juniper Networks	32,635	0.05
46.00	Spok Holdings	563	0.00
50052.00	Verizon Communications	3,073,193	4.96
		7,927,595	12.77
	<b>Transportation (0.56%) (2018: 1.07%)</b>		
288.00	Ryder System	15,641	0.03
2852.00	United Parcel Service	333,855	0.53
		349,496	0.56
	<b>Utilities — Electric (10.61%) (2018: 9.26%)</b>		
7226.00	AES	143,797	0.23
5667.00	American Electric Power	535,588	0.86
2769.00	Avangrid	141,662	0.23
272.00	Avista	13,080	0.02
2793.00	CenterPoint Energy	76,165	0.12
496.00	Clearway Energy	9,484	0.02
4225.00	Consolidated Edison	382,236	0.62
4695.00	Dominion Energy	388,840	0.63
1566.00	DTE Energy	203,376	0.33
11536.00	Duke Energy	1,052,199	1.69

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (10.61%) (2018: 9.26%) (continued)</b>			
1519.00	Edison International	114,548	0.18	
1584.00	Entergy	189,763	0.31	
2766.00	Evergy	180,039	0.29	
12105.00	Exelon	551,867	0.89	
6630.00	FirstEnergy	322,218	0.52	
708.00	Hawaiian Electric Industries	33,177	0.05	
626.00	NorthWestern	44,865	0.07	
2702.00	OGE Energy	120,158	0.19	
1540.00	Pinnacle West Capital	138,492	0.22	
12625.00	PPL	452,985	0.73	
6124.00	Public Service Enterprise Group	361,622	0.58	
16145.00	Southern	1,028,437	1.66	
1125.00	WEC Energy Group	103,759	0.17	
		<u>6,588,357</u>	<u>10.61</u>	
	<b>Utilities — Electric &amp; Gas (0.32%) (2018: 0.29%)</b>			
1221.00	National Fuel Gas	56,825	0.09	
4193.00	NiSource	116,733	0.19	
311.00	Spire	25,909	0.04	
		<u>199,467</u>	<u>0.32</u>	
		<u>61,737,930</u>	<u>99.41</u>	
	<b>Total Equities</b>	<u>61,737,930</u>	<u>99.41</u>	
	<b>Total Transferable Securities (99.41%) (2018: 99.56%)</b>	<u>61,737,930</u>	<u>99.41</u>	
	<b>Financial Derivative Instruments (0.12%) (2018: (0.03)%)</b>			
	<b>Open Forward Foreign Currency Exchange Contracts (0.12%) (2018: (0.03)%)</b>			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2020	GBP 2,363,147	USD 3,061,266	69,315	0.11
03/01/2020	EUR 229,210	USD 253,352	3,936	0.01
	Unrealised gain on open forward foreign currency exchange contracts		<u>73,251</u>	<u>0.12</u>
	Net unrealised gain on open forward foreign currency exchange contracts		<u>73,251</u>	<u>0.12</u>
	<b>Total Financial Derivative Instruments</b>		<u>73,251</u>	<u>0.12</u>
	<b>Total Investments (99.53%) (2018: 99.53%)</b>		61,811,181	99.53
	<b>Other Net Assets (0.47%) (2018: 0.47%)</b>		292,095	0.47
	<b>Net Assets (100.00%) (2018: 100.00%)</b>		<u>62,103,276</u>	<u>100.00</u>

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree US 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	99.39
Over the counter financial derivative instruments	0.12
Other assets	0.49
	<hr/>
	100.00
	<hr/>

#### **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 2019

### 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 (99.53%) (2018: 99.37%)</b>		
	<b>Equities (99.53%) (2018: 99.37%)</b>		
	<b>Puerto Rico (0.29%) (2018: 0.00%)</b>		
	<b>Banks (0.21%) (2018: 0.00%)</b>		
1,632	First BanCorp	17,283	0.16
257	OFG Bancorp	6,068	0.05
		23,351	0.21
	<b>Commercial Services (0.08%) (2018: 0.00%)</b>		
275	EVERTEC	9,361	0.08
		32,712	0.29
	<b>United States (99.24%) (2018: 99.37%)</b>		
	<b>Advertising (0.29%) (2018: 0.00%)</b>		
4,499	National CineMedia	32,798	0.29
	<b>Aerospace &amp; Defense (0.61%) (2018: 0.58%)</b>		
140	AAR	6,314	0.06
299	Barnes Group	18,527	0.16
197	Kaman	12,986	0.12
210	Moog	17,919	0.16
42	National Presto Industries	3,712	0.03
293	Park Aerospace	4,767	0.04
174	Triumph Group	4,397	0.04
		68,622	0.61
	<b>Agriculture (1.41%) (2018: 2.21%)</b>		
59	Alico	2,114	0.02
536	Andersons	13,550	0.12
158	Limoneira	3,038	0.03
89	Turning Point Brands	2,545	0.02
813	Universal	46,390	0.41
6,756	Vector Group	90,463	0.81
		158,100	1.41
	<b>Airlines (0.49%) (2018: 0.40%)</b>		
154	Allegiant Travel	26,802	0.24
455	Hawaiian Holdings	13,327	0.12
227	SkyWest	14,671	0.13
		54,800	0.49
	<b>Auto Manufacturers (0.15%) (2018: 0.19%)</b>		
572	REV Group	6,996	0.06
642	Wabash National	9,431	0.09
		16,427	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US 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 (0.82%) (2018: 1.91%)</b>			
434	Cooper Tire & Rubber	12,478	0.11
1,843	Dana	33,542	0.31
273	Douglas Dynamics	15,014	0.13
240	Methode Electronics	9,444	0.08
140	Miller Industries	5,198	0.05
135	Spartan Motors	2,441	0.02
239	Standard Motor Products	12,720	0.11
227	Titan International	822	0.01
		91,659	0.82
<b>Banks (14.41%) (2018: 6.43%)</b>			
79	1st Constitution Bancorp	1,748	0.02
219	1st Source	11,362	0.10
82	ACNB	3,101	0.03
192	Alerus Financial	4,387	0.04
179	Amalgamated Bank	3,482	0.03
109	American National Bankshares	4,313	0.04
371	Ameris Bancorp	15,782	0.14
125	Ames National	3,508	0.03
153	Arrow Financial	5,783	0.05
851	Atlantic Union Bankshares	31,955	0.28
32	Auburn National Bancorporation	1,696	0.02
272	BancFirst	16,984	0.15
941	BancorpSouth Bank	29,557	0.26
40	Bank First	2,800	0.02
148	Bank of Commerce Holdings	1,712	0.02
99	Bank of Marin Bancorp	4,460	0.04
39	Bank of Princeton	1,228	0.01
90	Bank7	1,706	0.02
63	Bankwell Financial Group	1,817	0.02
425	Banner	24,051	0.21
213	Bar Harbor Bankshares	5,408	0.05
286	BCB Bancorp	3,944	0.04
212	Bridge Bancorp	7,108	0.06
202	Bryn Mawr Bank	8,330	0.07
91	Business First Bancshares	2,269	0.02
42	C&F Financial	2,324	0.02
2,086	Cadence BanCorp	37,819	0.35
49	Cambridge Bancorp	3,927	0.03
158	Camden National	7,277	0.06
101	Capital City Bank Group	3,081	0.03
71	Capstar Financial Holdings	1,182	0.01
81	Carolina Financial	3,502	0.03
1,035	Cathay General Bancorp	39,381	0.36
80	CB Financial Services	2,411	0.02
363	Central Pacific Financial	10,738	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.41%) (2018: 6.43%) (continued)</b>		
110	Central Valley Community Bancorp	2,384	0.02
10	Century Bancorp	900	0.01
54	Chemung Financial	2,295	0.02
206	Citizens & Northern	5,820	0.05
185	City Holding	15,161	0.13
131	Civista Bancshares	3,144	0.03
131	CNB Financial	4,281	0.04
110	Codorus Valley Bancorp	2,533	0.02
804	Columbia Banking System	32,711	0.29
46	Community Financial	1,636	0.01
239	Community Trust Bancorp	11,147	0.10
198	ConnectOne Bancorp	5,093	0.05
1,866	CVB Financial	40,267	0.37
249	Eagle Bancorp	12,109	0.11
93	Enterprise Bancorp	3,150	0.03
164	Enterprise Financial Services	7,906	0.07
58	Evans Bancorp	2,326	0.02
92	Farmers & Merchants Bancorp	2,774	0.02
262	Farmers National Banc	4,276	0.04
97	FB Financial	3,840	0.03
31	Fidelity D&D Bancorp	1,929	0.02
190	Financial Institutions	6,099	0.05
170	First Bancorp	5,139	0.05
224	First Bancorp/Southern Pines NC	8,940	0.08
71	First Bancshares	2,522	0.02
126	First Bank	1,392	0.01
677	First Busey	18,618	0.17
93	First Business Financial Services	2,449	0.02
159	First Choice Bancorp	4,287	0.04
1,073	First Commonwealth Financial	15,569	0.14
81	First Community	1,750	0.02
200	First Community Bankshares	6,204	0.06
117	First Financial	5,349	0.05
1,454	First Financial Bancorp	36,990	0.33
188	First Foundation	3,271	0.03
81	First Guaranty Bancshares	1,763	0.02
62	First Internet Bancorp	1,470	0.01
517	First Interstate BancSystem	21,673	0.19
555	First Merchants	23,082	0.21
138	First Mid Bancshares	4,865	0.04
1,068	First Midwest Bancorp	24,628	0.22
45	First Northwest Bancorp	816	0.01
258	First of Long Island	6,471	0.06
60	First United	1,445	0.01
84	Flagstar Bancorp	3,213	0.03
137	FNCB Bancorp	1,158	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.41%) (2018: 6.43%) (continued)</b>		
43	Franklin Financial Network	1,476	0.01
47	Franklin Financial Services	1,818	0.02
1,906	Fulton Financial	33,222	0.30
203	German American Bancorp	7,231	0.06
128	Great Southern Bancorp	8,105	0.07
776	Great Western Bancorp	26,958	0.24
100	Guaranty Bancshares	3,288	0.03
626	Hanmi Financial	12,517	0.11
71	Hawthorn Bancshares	1,811	0.02
220	Heartland Financial USA	10,943	0.10
883	Heritage Commerce	11,329	0.10
415	Heritage Financial	11,745	0.10
452	Hilltop Holdings	11,268	0.10
1,790	Home BancShares	35,191	0.31
1,891	Hope Bancorp	28,100	0.25
452	Horizon Bancorp	8,588	0.08
306	Independent Bank	6,931	0.06
294	Independent Bank Group	16,299	0.15
279	Independent Bank/Rockland MA	23,227	0.21
659	International Bancshares	28,383	0.25
13	Investar Holding	312	0.00
675	Kearny Financial	9,335	0.08
601	Lakeland Bancorp	10,445	0.09
256	Lakeland Financial	12,526	0.11
51	Landmark Bancorp	1,278	0.01
207	LCNB	3,995	0.04
81	Live Oak Bancshares	1,540	0.01
461	Luther Burbank	5,315	0.05
351	Macatawa Bank	3,907	0.03
118	Mackinac Financial	2,060	0.02
181	Mercantile Bank	6,601	0.06
159	Merchants Bancorp	3,134	0.03
277	Metrocity Bankshares	4,850	0.04
93	Mid Penn Bancorp	2,678	0.02
39	Middlefield Banc	1,018	0.01
318	Midland States Bancorp	9,209	0.08
133	MidWestOne Financial Group	4,819	0.04
47	MVB Financial	1,171	0.01
290	National Bank Holdings	10,214	0.09
79	National Bankshares	3,549	0.03
469	NBT Bancorp	19,023	0.17
85	Northrim BanCorp	3,256	0.03
76	Norwood Financial	2,956	0.03
30	Oak Valley Bancorp	584	0.01
26	Ohio Valley Banc	1,030	0.01
1,912	Old National Bancorp	34,970	0.31

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.41%) (2018: 6.43%) (continued)</b>		
20	Old Point Financial	550	0.00
30	Old Second Bancorp	404	0.00
129	OP Bancorp	1,338	0.01
242	Opus Bank	6,261	0.06
80	Origin Bancorp	3,027	0.03
121	Orrstown Financial Services	2,737	0.02
251	Park National	25,697	0.23
127	Parke Bancorp	3,225	0.03
122	PCB Bancorp	2,108	0.02
28	PCSB Financial	567	0.01
35	Peapack Gladstone Financial	1,082	0.01
110	Penns Woods Bancorp	3,912	0.03
339	Peoples Bancorp	11,750	0.10
59	Peoples Bancorp of North Carolina	1,938	0.02
82	Peoples Financial Services	4,129	0.04
113	People's Utah Bancorp	3,404	0.03
14	Plumas Bancorp	369	0.00
117	Preferred Bank	7,031	0.06
180	Premier Financial Bancorp	3,265	0.03
26	QCR Holdings	1,140	0.01
159	RBB Bancorp	3,366	0.03
49	Reliant Bancorp	1,090	0.01
546	Renasant	19,339	0.17
156	Republic Bancorp	7,301	0.06
408	S&T Bancorp	16,438	0.15
28	Salisbury Bancorp	1,279	0.01
475	Sandy Spring Bancorp	17,993	0.16
30	SB Financial Group	591	0.01
65	SB One Bancorp	1,620	0.01
406	ServisFirst Bancshares	15,298	0.14
159	Shore Bancshares	2,760	0.02
145	Sierra Bancorp	4,222	0.04
1,116	Simmons First National	29,898	0.27
55	SmartFinancial	1,301	0.01
296	South State	25,678	0.23
224	Southern National Bancorp of Virginia	3,662	0.03
467	Southside Bancshares	17,344	0.15
66	Standard AVB Financial	1,978	0.02
58	Sterling Bancorp	470	0.00
220	Stock Yards Bancorp	9,033	0.08
120	Summit Financial Group	3,251	0.03
139	Tompkins Financial	12,719	0.11
740	Towne Bank	20,587	0.18
259	TriCo Bancshares	10,570	0.09
1,193	TrustCo Bank	10,343	0.09
673	Trustmark	23,225	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.41%) (2018: 6.43%) (continued)</b>			
22	Two River Bancorp	493	0.00
66	Union Bankshares	2,393	0.02
740	United Community Banks	22,851	0.20
312	United Security Bancshares	3,348	0.03
81	Unity Bancorp	1,828	0.02
346	Univest Financial	9,266	0.08
389	Veritex Holdings	11,332	0.10
218	Walker & Dunlop	14,100	0.13
272	Washington Trust Bancorp	14,631	0.13
902	WesBanco	34,087	0.30
223	West Bancorporation	5,715	0.05
268	Westamerica Bancorporation	18,162	0.16
221	Western New England Bancorp	2,128	0.02
		1,618,807	14.41
<b>Beverages (0.07%) (2018: 0.09%)</b>			
15	Coca-Cola Consolidated	4,261	0.04
69	MGP Ingredients	3,343	0.03
		7,604	0.07
<b>Building &amp; Construction Materials (0.48%) (2018: 1.18%)</b>			
201	AAON	9,931	0.09
281	Apogee Enterprises	9,133	0.08
252	Boise Cascade	9,206	0.08
422	Griffon	8,579	0.08
549	LSI Industries	3,321	0.03
297	Universal Forest Products	14,167	0.12
		54,337	0.48
<b>Chemicals (3.99%) (2018: 3.42%)</b>			
70	American Vanguard	1,363	0.01
986	Cabot	46,855	0.42
5,638	Chemours	101,991	0.90
133	Hawkins	6,093	0.05
377	HB Fuller	19,442	0.17
153	Innospec	15,826	0.14
3,653	Kronos Worldwide	48,950	0.44
87	Materion	5,172	0.05
78	Minerals Technologies	4,495	0.04
93	Oil-Dri of America	3,371	0.03
4,360	Olin	75,210	0.67
1,175	PolyOne	43,228	0.38
100	Quaker Chemical	16,452	0.15
604	Sensient Technologies	39,918	0.36
148	Stepan	15,161	0.13
2,795	Valhi	5,227	0.05
		448,754	3.99

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Coal (0.64%) (2018: 0.46%)</b>		
1,048	Advanced Emissions Solutions	11,004	0.10
219	Arch Coal	15,711	0.14
50	NACCO Industries	2,342	0.02
3,233	Peabody Energy	29,485	0.26
2,184	SunCoke Energy	13,606	0.12
		72,148	0.64
	<b>Commercial Services (3.64%) (2018: 4.35%)</b>		
759	ABM Industries	28,622	0.25
58	Barrett Business Services	5,247	0.05
343	BG Staffing	7,508	0.07
122	Carriage Services	3,123	0.03
150	Cass Information Systems	8,661	0.08
168	Collectors Universe	3,872	0.03
81	CRA International	4,412	0.04
1,213	Emerald Expositions Events	12,797	0.11
686	Ennis	14,852	0.13
311	Franchise Group	7,215	0.06
22	Graham Holdings	14,058	0.13
387	Hackett Group	6,246	0.06
1,397	Healthcare Services Group	33,975	0.30
194	Heidrick & Struggles International	6,305	0.06
69	ICF International	6,322	0.06
338	Insperty	29,082	0.26
287	Kelly Services	6,480	0.06
236	Kforce	9,369	0.08
323	Korn Ferry	13,695	0.12
419	Matthews International	15,993	0.14
339	Medifast	37,148	0.33
218	Monro	17,048	0.15
194	National Research	12,792	0.11
2,610	Quad Graphics	12,189	0.11
1,318	Rent-A-Center	38,011	0.33
657	Resources Connection	10,729	0.10
1,325	RR Donnelley & Sons	5,234	0.05
210	Strategic Education	33,369	0.30
73	Viad	4,928	0.04
		409,282	3.64
	<b>Computers (0.34%) (2018: 0.92%)</b>		
82	Cubic	5,213	0.05
288	MTS Systems	13,833	0.12
489	TTEC Holdings	19,374	0.17
		38,420	0.34

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Consumer Durables &amp; Apparels (1.12%) (2018: 0.68%)</b>			
1,920	Kontoor Brands	80,620	0.72
197	Oxford Industries	14,858	0.13
78	Rocky Brands	2,296	0.02
254	Superior Group of Companies	3,439	0.03
222	Weyco Group	5,872	0.05
553	Wolverine World Wide	18,658	0.17
		125,743	1.12
<b>Cosmetics &amp; Personal Care (0.22%) (2018: 0.30%)</b>			
338	Inter Parfums	24,576	0.22
<b>Distribution &amp; Wholesale (0.95%) (2018: 0.72%)</b>			
507	Core-Mark Holding	13,785	0.12
709	H&E Equipment Services	23,702	0.21
2,669	KAR Auction Services	58,158	0.53
419	Systemax	10,542	0.09
		106,187	0.95
<b>Diversified Financial Services (5.33%) (2018: 2.95%)</b>			
1,883	Artisan Partners Asset Management	60,858	0.55
283	B. Riley Financial	7,126	0.06
11,598	BGC Partners	68,891	0.62
1,367	Boston Private Financial Holdings	16,445	0.15
1,312	Brightsphere Investment Group	13,409	0.12
150	CBTX	4,668	0.04
409	Cohen & Steers	25,669	0.23
583	Deluxe	29,103	0.26
74	Diamond Hill Investment Group	10,394	0.09
481	Evercore	35,960	0.32
123	Federal Agricultural Mortgage	10,271	0.09
814	GAIN Capital Holdings	3,215	0.03
30	GAMCO Investors	585	0.01
120	Greenhill & Co	2,050	0.02
232	Hamilton Lane	13,827	0.12
718	Hannon Armstrong Sustainable Infrastructure Capital	23,105	0.21
430	Houlihan Lokey	21,014	0.19
868	Ladenburg Thalmann Financial Services	3,021	0.03
114	Marlin Business Services	2,506	0.02
87	Meta Financial Group	3,176	0.03
1,249	Moelis & Co	39,868	0.35
3,972	Navient	54,337	0.48
143	Nelnet	8,328	0.07
163	NexPoint Residential Trust	7,335	0.07
5	Northeast Bank	110	0.00
101	Oppenheimer Holdings	2,775	0.02
466	PennyMac Financial Services	15,863	0.14
109	Piper Jaffray	8,713	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US 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 (5.33%) (2018: 2.95%) (continued)</b>			
51	PJT Partners	2,302	0.02
43	Pzena Investment Management	371	0.00
190	Silvercrest Asset Management Group	2,390	0.02
196	Tradeweb Markets	9,085	0.08
63	Victory Capital Holdings	1,321	0.01
2,808	Virtu Financial	44,900	0.40
58	Virtus Investment Partners	7,060	0.06
1,698	Waddell & Reed Financial	28,391	0.25
337	Westwood Holdings Group	9,982	0.09
		598,424	5.33
<b>Electrical Components &amp; Equipment (0.30%) (2018: 0.68%)</b>			
100	Belden	5,500	0.05
7	Encore Wire	402	0.00
227	EnerSys	16,986	0.16
88	Graham	1,925	0.02
67	Insteel Industries	1,440	0.01
144	Powell Industries	7,055	0.06
		33,308	0.30
<b>Electronics (1.11%) (2018: 2.13%)</b>			
25	Allied Motion Technologies	1,213	0.01
187	Badger Meter	12,142	0.11
61	Bel Fuse	1,251	0.01
374	Benchmark Electronics	12,851	0.11
443	Brady	25,366	0.23
168	Comtech Telecommunications	5,962	0.05
259	KEMET	7,006	0.06
4	Mesa Laboratories	998	0.01
158	NVE	11,281	0.10
1,449	Vishay Intertechnology	30,848	0.28
154	Watts Water Technologies	15,363	0.14
		124,281	1.11
<b>Energy – Alternate Sources (0.91%) (2018: 2.56%)</b>			
524	FutureFuel	6,492	0.06
3,571	Pattern Energy Group	95,542	0.85
		102,034	0.91
<b>Engineering &amp; Construction (0.74%) (2018: 0.99%)</b>			
126	Arcosa	5,613	0.05
249	Argan	9,995	0.09
175	Comfort Systems USA	8,724	0.08
1,865	Fluor	35,212	0.30
524	Granite Construction	14,499	0.13
330	Primoris Services	7,339	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US 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 (0.74%) (2018: 0.99%) (continued)</b>			
59	VSE	2,244	0.02
		83,626	0.74
<b>Entertainment (0.42%) (2018: 1.11%)</b>			
2,968	AMC Entertainment Holdings	21,488	0.19
33	RCI Hospitality Holdings	677	0.01
719	Red Rock Resorts	17,220	0.15
294	Twin River Worldwide Holdings	7,541	0.07
		46,926	0.42
<b>Environmental Control (0.80%) (2018: 0.97%)</b>			
5,230	Covanta Holding	77,613	0.69
215	US Ecology	12,451	0.11
		90,064	0.80
<b>Food (1.39%) (2018: 2.30%)</b>			
4,239	B&G Foods	76,005	0.67
132	Calavo Growers	11,958	0.11
131	Ingles Markets	6,224	0.06
35	John B Sanfilippo & Son	3,195	0.03
46	Nathan's Famous	3,260	0.03
432	Natural Grocers by Vitamin Cottage	4,264	0.04
1,229	SpartanNash	17,501	0.16
239	Tootsie Roll Industries	8,159	0.07
228	Village Super Market	5,290	0.05
511	Weis Markets	20,690	0.17
		156,546	1.39
<b>Forest Products &amp; Paper (1.09%) (2018: 1.44%)</b>			
1,592	Domtar	60,878	0.54
253	Neenah	17,819	0.16
740	PH Glatfelter	13,542	0.12
713	Schweitzer-Mauduit International	29,939	0.27
		122,178	1.09
<b>Full Line Insurance (2.51%) (2018: 1.04%)</b>			
370	American Equity Investment Life Holding	11,074	0.10
110	AMERISAFE	7,263	0.06
1,400	CNO Financial Group	25,382	0.23
336	Crawford & Co Class A	3,854	0.03
223	Crawford & Co Class B	2,263	0.02
349	Donegal Group	5,172	0.05
263	Employers Holdings	10,980	0.10
335	FBL Financial Group	19,742	0.18
130	FedNat Holding	2,162	0.02
97	HCI Group	4,428	0.04
226	Heritage Insurance Holdings	2,995	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.51%) (2018: 1.04%) (continued)</b>			
427	Horace Mann Educators	18,643	0.17
57	Independence Holding	2,399	0.02
5	Investors Title	796	0.01
26	Kinsale Capital Group	2,643	0.02
1,149	Mercury General	55,991	0.49
401	National General Holdings	8,862	0.08
1	National Western Life Group	291	0.00
727	ProAssurance	26,274	0.23
144	Protective Insurance	2,317	0.02
229	Safety Insurance Group	21,189	0.19
216	State Auto Financial	6,700	0.06
282	Stewart Information Services	11,503	0.10
260	Tiptree	2,116	0.02
300	United Fire Group	13,119	0.12
316	United Insurance Holdings	3,985	0.04
315	Universal Insurance Holdings	8,817	0.08
		280,960	2.51
<b>Hand &amp; Machine Tools (0.48%) (2018: 0.17%)</b>			
283	Franklin Electric	16,222	0.14
1,035	Kennametal	38,181	0.34
		54,403	0.48
<b>Healthcare Products (0.73%) (2018: 1.16%)</b>			
10	Atrion	7,515	0.07
99	Invacare	893	0.01
118	LeMaitre Vascular	4,242	0.04
417	Luminex	9,658	0.09
2,793	Patterson	57,200	0.50
24	Utah Medical Products	2,590	0.02
		82,098	0.73
<b>Healthcare Services (0.30%) (2018: 0.38%)</b>			
141	Ensign Group	6,397	0.06
214	National HealthCare	18,497	0.16
81	US Physical Therapy	9,262	0.08
		34,156	0.30
<b>Home Builders (0.98%) (2018: 1.11%)</b>			
535	KB Home	18,334	0.16
371	LCI Industries	39,745	0.35
1,114	MDC Holdings	42,511	0.38
188	Winnebago Industries	9,960	0.09
		110,550	0.98

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Home Furnishings (0.27%) (2018: 0.34%)</b>		
909	Daktronics	5,536	0.05
737	Ethan Allen Interiors	14,047	0.12
216	Flexsteel Industries	4,303	0.04
104	Hamilton Beach Brands Holding	1,986	0.02
193	Hooker Furniture	4,958	0.04
		30,830	0.27
	<b>Household Products (0.80%) (2018: 1.11%)</b>		
1,560	ACCO Brands	14,602	0.13
314	Quanex Building Products	5,363	0.05
781	Spectrum Brands Holdings	50,210	0.45
101	WD-40	19,608	0.17
		89,783	0.80
	<b>Internet (0.77%) (2018: 1.59%)</b>		
1,118	Cogent Communications Holdings	73,576	0.65
580	NIC	12,963	0.12
		86,539	0.77
	<b>Iron &amp; Steel (1.07%) (2018: 0.75%)</b>		
423	Carpenter Technology	21,057	0.19
4,423	Cleveland-Cliffs	37,153	0.33
1,508	Commercial Metals	33,583	0.30
544	Schnitzer Steel Industries	11,794	0.10
1,454	United States Steel	16,590	0.15
		120,177	1.07
	<b>Leisure Time (0.45%) (2018: 0.54%)</b>		
782	Acushnet Holdings	25,415	0.22
113	Callaway Golf	2,396	0.02
529	Camping World Holdings	7,797	0.07
116	Clarus	1,573	0.01
299	Escalade	2,939	0.03
46	Johnson Outdoors	3,528	0.03
509	Marine Products	7,330	0.07
		50,978	0.45
	<b>Lodging (0.34%) (2018: 0.63%)</b>		
402	BBX Capital	1,918	0.02
1,161	Bluegreen Vacations	12,005	0.11
192	Hyatt Hotels	17,224	0.15
221	Marcus	7,021	0.06
		38,168	0.34

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.33%) (2018: 1.40%)</b>			
27	Alamo Group	3,390	0.03
161	Albany International	12,223	0.11
748	Altra Industrial Motion	27,085	0.24
420	Applied Industrial Technologies	28,010	0.25
916	Briggs & Stratton	6,101	0.05
297	Cactus	10,193	0.09
88	Columbus McKinnon	3,523	0.03
58	CSW Industrials	4,466	0.04
234	Gorman-Rupp	8,775	0.08
54	Hurco	2,071	0.02
55	Kadant	5,794	0.05
87	Lindsay	8,351	0.07
1,689	Mueller Water Products	20,234	0.18
125	Tennant	9,740	0.09
		149,956	1.33
<b>Machinery, Construction &amp; Mining (0.30%) (2018: 0.39%)</b>			
154	Astec Industries	6,468	0.06
152	Hyster-Yale Materials Handling	8,962	0.08
613	Terex	18,255	0.16
		33,685	0.30
<b>Media (2.11%) (2018: 3.08%)</b>			
1,409	Entercom Communications	6,538	0.06
2,814	Entravision Communications	7,373	0.07
549	EW Scripps	8,625	0.08
9,126	Gannett	58,223	0.52
774	John Wiley & Sons	37,554	0.33
1,537	Meredith	49,906	0.44
124	Saga Communications	3,770	0.03
298	Scholastic	11,458	0.10
1,044	Sinclair Broadcast Group	34,807	0.31
209	Townsquare Media	2,084	0.02
125	Value Line	3,614	0.03
206	World Wrestling Entertainment	13,363	0.12
		237,315	2.11
<b>Mining (0.79%) (2018: 1.05%)</b>			
992	Compass Minerals International	60,472	0.53
341	Gold Resource	1,889	0.02
1,008	Hecla Mining	3,417	0.03
193	Kaiser Aluminum	21,402	0.19
20	United States Lime & Minerals	1,806	0.02
		88,986	0.79

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (1.47%) (2018: 1.64%)</b>			
41	Actuant	1,067	0.01
40	Chase	4,739	0.04
185	EnPro Industries	12,373	0.11
57	ESCO Technologies	5,273	0.05
358	Federal Signal	11,546	0.10
178	Haynes International	6,369	0.06
1,101	Hillenbrand	36,674	0.33
671	Myers Industries	11,192	0.10
322	Raven Industries	11,096	0.10
81	Standex International	6,427	0.06
99	Sturm Ruger & Co	4,656	0.04
2,412	Trinity Industries	53,426	0.47
		164,838	1.47
<b>Office &amp; Business Equipment (1.10%) (2018: 1.47%)</b>			
628	Herman Miller	26,156	0.23
783	HNI	29,331	0.26
529	Interface	8,776	0.08
378	Kimball International	7,813	0.07
736	Knoll	18,591	0.17
1,605	Steelcase	32,839	0.29
		123,506	1.10
<b>Oil &amp; Gas (2.16%) (2018: 0.55%)</b>			
73	Adams Resources & Energy	2,779	0.02
2,301	Amplify Energy	15,210	0.14
2,651	Berry Petroleum	24,999	0.22
898	Brigham Minerals	19,253	0.17
1,582	Delek US Energy	53,044	0.48
1,952	EQT	21,277	0.19
1,434	Evolution Petroleum	7,844	0.07
2,299	Falcon Minerals	16,231	0.14
8,094	Kosmos Energy	46,136	0.41
126	Panhandle Oil and Gas	1,412	0.01
3,102	QEP Resources	13,959	0.12
2,682	Range Resources	13,008	0.12
671	SM Energy	7,542	0.07
		242,694	2.16
<b>Oil &amp; Gas Services (0.94%) (2018: 1.14%)</b>			
5,577	Archrock	55,993	0.50
69	DMC Global	3,101	0.03
681	Liberty Oilfield Services	7,573	0.07
1,750	Patterson-UTI Energy	18,375	0.16
599	Solaris Oilfield Infrastructure	8,386	0.07
2,054	US Silica Holdings	12,632	0.11
		106,060	0.94

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Other Consumer, Cyclical (0.01%) (2018: 1.20%)</b>		
226	Lifetime Brands	1,571	0.01
	<b>Other Industrial (1.05%) (2018: 1.17%)</b>		
388	Advanced Drainage Systems	15,070	0.13
232	AZZ	10,660	0.09
52	Eastern	1,588	0.01
151	Helios Technologies	6,981	0.06
426	Mueller Industries	13,526	0.12
31	Olympic Steel	556	0.00
69	Omega Flex	7,403	0.07
404	Tredegar	9,029	0.08
129	Valmont Industries	19,321	0.18
792	Worthington Industries	33,406	0.31
		117,540	1.05
	<b>Packaging &amp; Containers (0.58%) (2018: 1.02%)</b>		
620	Greif Class A	27,404	0.24
361	Greif Class B	18,689	0.17
1,591	O-I Glass	18,981	0.17
		65,074	0.58
	<b>Pharmaceuticals (0.06%) (2018: 0.25%)</b>		
106	Owens & Minor	548	0.00
235	Phibro Animal Health	5,835	0.06
		6,383	0.06
	<b>Pipelines (3.81%) (2018: 1.03%)</b>		
27,586	Antero Midstream	209,378	1.86
16,411	Equitrans Midstream	219,251	1.95
		428,629	3.81
	<b>Real Estate (0.62%) (2018: 0.65%)</b>		
628	Alexander & Baldwin	13,163	0.12
5	Consolidated-Tomoka Land	302	0.00
20	Griffin Industrial Realty	791	0.01
287	McGrath RentCorp	21,966	0.19
1,214	Newmark Group	16,334	0.15
110	RE/MAX Holdings	4,234	0.04
117	RMR Group	5,340	0.05
179	Safehold	7,214	0.06
		69,344	0.62
	<b>Real Estate Investment Trusts (14.44%) (2018: 12.55%)</b>		
981	Acadia Realty Trust	25,437	0.23
359	Agree Realty	25,191	0.22
71	Alexander's	23,455	0.21

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.44%) (2018: 12.55%) (continued)</b>			
405	American Assets Trust	18,590	0.17
2,167	American Finance Trust	28,734	0.26
643	Armada Hoffler Properties	11,799	0.11
2,517	Ashford Hospitality Trust	7,022	0.06
335	Bluerock Residential Growth REIT	4,037	0.04
457	Braemar Hotels & Resorts	4,081	0.04
2,224	Brandywine Realty Trust	35,028	0.31
1,202	Brookfield Property REIT	22,171	0.20
229	BRT Apartments	3,886	0.03
1,066	CareTrust REIT	21,992	0.20
593	CatchMark Timber Trust	6,802	0.06
1,776	Cedar Realty Trust	5,239	0.05
821	Chatham Lodging Trust	15,057	0.13
91	CIM Commercial Trust	1,320	0.01
167	Clipper Realty	1,770	0.02
11,713	Colony Capital	55,637	0.50
1,191	Columbia Property Trust	24,904	0.22
216	Community Healthcare Trust	9,258	0.08
3,250	CoreCivic	56,485	0.50
212	CorEnergy Infrastructure Trust	9,479	0.08
1,065	CorePoint Lodging	11,374	0.10
2,323	DiamondRock Hospitality	25,739	0.23
811	Easterly Government Properties	19,245	0.17
1,360	Empire State Realty Trust	18,986	0.17
697	Essential Properties Realty Trust	17,293	0.15
262	Farmland Partners	1,776	0.02
785	Four Corners Property Trust	22,129	0.20
1,205	Franklin Street Properties	10,315	0.09
3,404	GEO Group	56,540	0.50
450	Getty Realty	14,792	0.13
499	Gladstone Commercial	10,908	0.10
225	Gladstone Land	2,918	0.03
543	Global Medical REIT	7,184	0.06
2,407	Global Net Lease	48,814	0.43
771	Hersha Hospitality Trust	11,218	0.10
1,211	Independence Realty Trust	17,051	0.15
1,052	Industrial Logistics Properties Trust	23,586	0.21
122	Innovative Industrial Properties	9,256	0.08
116	Investors Real Estate Trust	8,410	0.07
544	iStar	7,893	0.07
436	Jernigan Capital	8,345	0.07
1,484	Kite Realty Group Trust	28,983	0.26
2,497	Lexington Realty Trust	26,518	0.24
498	LTC Properties	22,295	0.20
843	Mack-Cali Realty	19,499	0.17
1,112	Monmouth Real Estate Investment	16,102	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (14.44%) (2018: 12.55%) (continued)</b>			
610	National Storage Affiliates Trust	20,508	0.18
1,468	New Senior Investment Group	11,230	0.10
868	Office Properties Income Trust	27,898	0.25
333	One Liberty Properties	9,054	0.08
1,686	Paramount Group	23,469	0.21
2,524	Pennsylvania Real Estate Investment Trust	13,453	0.12
1,247	Piedmont Office Realty Trust	27,733	0.25
278	Plymouth Industrial REIT	5,112	0.05
655	PotlatchDeltic	28,342	0.25
894	Preferred Apartment Communities	11,908	0.11
490	QTS Realty Trust	26,592	0.24
1,313	Retail Opportunity Investments	23,188	0.21
2,674	Retail Properties of America	35,832	0.32
272	Retail Value	10,010	0.09
3,262	RLJ Lodging Trust	57,802	0.51
1,208	RPT Realty	18,168	0.16
233	Saul Centers	12,298	0.11
4,932	Senior Housing Properties Trust	41,626	0.37
2,902	SITE Centers	40,686	0.36
1,619	Summit Hotel Properties	19,978	0.18
790	Sunstone Hotel Investors	10,997	0.10
2,161	Tanger Factory Outlet Centers	31,832	0.28
1,383	Taubman Centers	42,997	0.38
466	UMH Properties	7,330	0.07
5,326	Uniti Group	43,726	0.39
82	Universal Health Realty Income Trust	9,624	0.09
1,424	Urban Edge Properties	27,312	0.24
339	Urstadt Biddle Properties	8,421	0.07
6,607	Washington Prime Group	24,049	0.21
827	Washington Real Estate Investment Trust	24,132	0.21
832	Whitestone REIT	11,332	0.10
1,436	Xenia Hotels & Resorts	31,032	0.28
		1,622,214	14.44
<b>Retail (7.00%) (2018: 10.14%)</b>			
1,765	Abercrombie & Fitch	30,517	0.27
3,788	American Eagle Outfitters	55,683	0.49
196	Bassett Furniture Industries	3,269	0.03
3,291	Bed Bath & Beyond	56,934	0.51
1,036	Big Lots	29,754	0.26
143	BJ's Restaurants	5,428	0.05
936	Bloomin' Brands	20,658	0.18
787	Brinker International	33,054	0.29
1,343	Buckle	36,315	0.32
283	Caleres	6,721	0.06
1,002	Cato	17,435	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (7.00%) (2018: 10.14%) (continued)</b>			
945	Cheesecake Factory	36,723	0.33
5,783	Chico's FAS	22,033	0.20
375	Children's Place	23,445	0.21
110	Citi Trends	2,543	0.02
300	Dave & Buster's Entertainment	12,051	0.11
2,496	Designer Brands	39,287	0.35
863	Dick's Sporting Goods	42,710	0.38
99	Dillard's	7,275	0.06
334	Dine Brands Global	27,896	0.25
124	Group 1 Automotive	12,400	0.11
876	Guess?	19,605	0.17
431	Haverty Furniture	8,689	0.08
288	Jack in the Box	22,473	0.20
488	La-Z-Boy	15,362	0.14
309	Movado Group	6,718	0.06
1,247	Nu Skin Enterprises	51,101	0.45
13,162	Office Depot	36,064	0.32
279	Papa John's International	17,619	0.16
103	PC Connection	5,115	0.05
552	PetMed Express	12,983	0.12
173	PriceSmart	12,286	0.11
183	Rush Enterprises Class A	8,510	0.08
56	Rush Enterprises Class C	2,559	0.02
396	Ruth's Hospitality Group	8,619	0.08
78	Shoe Carnival	2,908	0.03
231	Sonic Automotive	7,161	0.06
89	Wingstop	7,674	0.07
13	Winmark	2,578	0.02
359	World Fuel Services	15,588	0.14
		785,743	7.00
<b>Savings &amp; Loans (2.39%) (2018: 1.35%)</b>			
407	Banc of California	6,992	0.06
178	BankFinancial	2,328	0.02
550	Berkshire Hills Bancorp	18,084	0.16
888	Brookline Bancorp	14,616	0.13
1,362	Capitol Federal Financial	18,700	0.17
46	Citizens Community Bancorp	562	0.01
133	Community Bankers Trust	1,181	0.01
370	Dime Community Bancshares	7,729	0.07
64	Eagle Bancorp Montana	1,369	0.01
141	ESSA Bancorp	2,390	0.02
18	First Capital	1,314	0.01
232	First Defiance Financial	7,306	0.07
59	First Financial Northwest	881	0.01
13	First Savings Financial Group	872	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.39%) (2018: 1.35%) (continued)</b>			
452	Flushing Financial	9,765	0.09
14	FS Bancorp	893	0.01
4	Hingham Institution for Savings	841	0.01
82	Home Bancorp	3,214	0.03
85	HomeTrust Bancshares	2,281	0.02
331	Meridian Bancorp	6,650	0.06
60	MutualFirst Financial	2,380	0.02
527	Northfield Bancorp	8,938	0.08
1,856	Northwest Bancshares	30,866	0.26
560	OceanFirst Financial	14,302	0.13
605	Pacific Premier Bancorp	19,726	0.18
52	Provident Financial Holdings	1,139	0.01
966	Provident Financial Services	23,812	0.21
83	Prudential Bancorp	1,538	0.01
225	Riverview Bancorp	1,847	0.02
57	Southern Missouri Bancorp	2,187	0.02
114	Territorial Bancorp	3,527	0.03
76	Timberland Bancorp	2,260	0.02
490	United Community Financial	5,713	0.05
709	Washington Federal	25,986	0.23
276	Waterstone Financial	5,252	0.05
233	WSFS Financial	10,250	0.09
		267,691	2.39
<b>Semiconductors (0.40%) (2018: 0.75%)</b>			
290	Cohu	6,627	0.06
112	CTS	3,361	0.03
144	Power Integrations	14,243	0.13
1,111	Xperi	20,553	0.18
		44,784	0.40
<b>Software (0.65%) (2018: 1.74%)</b>			
526	American Software	7,827	0.07
123	Computer Programs & Systems	3,247	0.03
318	CSG Systems International	16,466	0.15
170	Ebix	5,680	0.05
218	ManTech International	17,414	0.15
430	Progress Software	17,866	0.15
58	QAD	2,954	0.03
72	Simulations Plus	2,093	0.02
		73,547	0.65
<b>Special Purpose Acquisition Company (0.00%) (2018: 0.01%)</b>			
669	A. Schulman	290	0.00
<b>Storage &amp; Warehousing (0.25%) (2018: 0.00%)</b>			
753	Mobile Mini	28,546	0.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Technology Hardware &amp; Equipment (0.18%) (2018: 0.96%)</b>			
72	AstroNova	988	0.01
4,802	Pitney Bowes	19,352	0.17
		20,340	0.18
<b>Telecommunications (1.09%) (2018: 1.64%)</b>			
1,009	ADTRAN	9,979	0.09
101	ATN International	5,594	0.05
475	InterDigital	25,883	0.23
573	Plantronics	15,666	0.14
33	Preformed Line Products	1,992	0.02
220	Shenandoah Telecommunications	9,154	0.08
453	Spok Holdings	5,540	0.05
322	Switch	4,772	0.04
1,741	Telephone & Data Systems	44,274	0.39
		122,854	1.09
<b>Textile (0.09%) (2018: 0.09%)</b>			
211	Culp	2,874	0.03
36	UniFirst	7,271	0.06
		10,145	0.09
<b>Transportation (1.43%) (2018: 0.93%)</b>			
175	ArcBest	4,830	0.04
175	Forward Air	12,241	0.11
197	Heartland Express	4,147	0.04
193	Marten Transport	4,148	0.04
599	Matson	24,439	0.22
108	Park-Ohio Holdings	3,634	0.03
1,343	Ryder System	72,938	0.64
601	Schneider National	13,114	0.12
354	Universal Logistics Holdings	6,712	0.06
403	Werner Enterprises	14,665	0.13
		160,868	1.43
<b>Trucking &amp; Leasing (0.51%) (2018: 0.00%)</b>			
454	GATX	37,614	0.33
610	Greenbrier	19,782	0.18
		57,396	0.51
<b>Utilities – Electric (2.11%) (2018: 2.74%)</b>			
1,274	Avista	61,267	0.55
878	Clearway Energy Class A	16,787	0.15
1,791	Clearway Energy Class C	35,730	0.32
545	El Paso Electric	37,000	0.32
540	Genie Energy	4,174	0.04
373	MGE Energy	29,400	0.26
650	Otter Tail	33,339	0.30

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric (2.11%) (2018: 2.74%) (continued)</b>		
632	Spark Energy	5,833	0.05
211	Unitil	13,044	0.12
		236,574	2.11
	<b>Utilities – Electric &amp; Gas (1.09%) (2018: 1.35%)</b>		
166	Chesapeake Utilities	15,908	0.14
490	Northwest Natural Holding	36,128	0.32
105	RGC Resources	3,001	0.03
2,049	South Jersey Industries	67,575	0.60
		122,612	1.09
	<b>Water (0.86%) (2018: 1.29%)</b>		
310	American States Water	26,859	0.23
137	Artesian Resources	5,098	0.05
456	California Water Service Group	23,511	0.21
315	Global Water Resources	4,142	0.04
169	Middlesex Water	10,743	0.10
291	SJW Group	20,678	0.18
123	York Water	5,672	0.05
		96,703	0.86
		11,150,181	99.24
	<b>Total Equities</b>	11,182,893	99.53
	<b>Total Transferable Securities (99.53%) (2018: 99.37%)</b>	11,182,893	99.53
	<b>Total Investments (99.53%) (2018: 99.37%)</b>	11,182,893	99.53
	<b>Other Net Assets (0.47%) (2018: 0.63%)</b>	53,193	0.47
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	11,236,086	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.49
	Other assets		0.51
			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 2019

### 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 (98.93%) (2018: 99.20%)</b>		
	<b>Equities (98.80%) (2018: 99.12%)</b>		
	<b>Austria (0.61%) (2018: 0.20%)</b>		
	<b>Banks (0.07%) (2018: 0.00%)</b>		
728	BAWAG Group	29,557	0.07
	<b>Chemicals (0.06%) (2018: 0.07%)</b>		
320	Lenzing	26,496	0.06
	<b>Engineering &amp; Construction (0.02%) (2018: 0.01%)</b>		
450	Porr	6,948	0.02
	<b>Food (0.04%) (2018: 0.00%)</b>		
864	Agrana Beteiligungs	16,070	0.04
	<b>Full Line Insurance (0.09%) (2018: 0.06%)</b>		
2,521	UNIQA Insurance Group	22,929	0.05
708	Vienna Insurance Group	17,983	0.04
		40,912	0.09
	<b>Iron &amp; Steel (0.13%) (2018: 0.00%)</b>		
2,377	voestalpine	59,092	0.13
	<b>Machinery – Diversified (0.11%) (2018: 0.00%)</b>		
1,212	ANDRITZ	46,541	0.11
	<b>Transportation (0.09%) (2018: 0.06%)</b>		
1,090	Oesterreichische Post	37,060	0.09
		262,676	0.61
	<b>Belgium (1.04%) (2018: 3.63%)</b>		
	<b>Banks (0.48%) (2018: 0.39%)</b>		
3,120	KBC Group	209,228	0.48
	<b>Beverages (0.00%) (2018: 2.57%)</b>		
	<b>Full Line Insurance (0.15%) (2018: 0.15%)</b>		
1,255	Ageas	66,113	0.15
	<b>Real Estate Investment Trusts (0.00%) (2018: 0.08%)</b>		
	<b>Telecommunications (0.27%) (2018: 0.35%)</b>		
4,524	Proximus	115,452	0.27
	<b>Transportation (0.14%) (2018: 0.09%)</b>		
6,006	bpost	61,862	0.14
		452,655	1.04
	<b>Denmark (0.81%) (2018: 0.57%)</b>		
	<b>Agriculture (0.05%) (2018: 0.04%)</b>		
1,810	Scandinavian Tobacco Group	19,681	0.05
	<b>Banks (0.32%) (2018: 0.30%)</b>		
8,457	Danske Bank	122,004	0.27
1,072	Spar Nord Bank	9,282	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Banks (0.32%) (2018: 0.30%) (continued)</b>		
651	Sydbank	12,179	0.03
		143,465	0.32
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.01%)</b>		
	<b>Full Line Insurance (0.07%) (2018: 0.21%)</b>		
1,101	Alm Brand	8,715	0.02
460	Topdanmark	20,216	0.05
		28,931	0.07
	<b>Pharmaceuticals (0.17%) (2018: 0.00%)</b>		
2,191	H Lundbeck	74,592	0.17
	<b>Retail (0.20%) (2018: 0.01%)</b>		
817	Matas	6,024	0.01
2,072	Pandora	80,357	0.19
		86,381	0.20
		353,050	0.81
	<b>Finland (3.74%) (2018: 4.07%)</b>		
	<b>Auto Parts &amp; Equipment (0.11%) (2018: 0.10%)</b>		
1,936	Nokian Renkaat	49,620	0.11
	<b>Banks (0.91%) (2018: 0.89%)</b>		
759	Aktia Bank	7,089	0.02
53,082	Nordea Bank	382,110	0.89
		389,199	0.91
	<b>Chemicals (0.05%) (2018: 0.05%)</b>		
1,539	Kemira	20,407	0.05
	<b>Commercial Services (0.01%) (2018: 0.03%)</b>		
457	Cramo	6,051	0.01
	<b>Computers (0.10%) (2018: 0.05%)</b>		
988	TietoEVRVY (Finland listed)	27,387	0.06
636	TietoEVRVY (Norway listed)	17,899	0.04
		45,286	0.10
	<b>Environmental Control (0.02%) (2018: 0.02%)</b>		
551	Lassila & Tikanoja	8,673	0.02
	<b>Food (0.12%) (2018: 0.10%)</b>		
744	Kesko	46,932	0.11
1,705	Raisio	5,797	0.01
		52,729	0.12
	<b>Forest Products &amp; Paper (0.72%) (2018: 0.25%)</b>		
7,533	Stora Enso	97,665	0.23
6,869	UPM-Kymmene	212,321	0.49
		309,986	0.72

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (0.43%) (2018: 0.49%)</b>		
4,814	Sampo	187,313	0.43
	<b>Home Builders (0.03%) (2018: 0.03%)</b>		
2,448	YIT	14,590	0.03
	<b>Household Products (0.01%) (2018: 0.00%)</b>		
1,561	Oriola	3,161	0.01
	<b>Iron &amp; Steel (0.04%) (2018: 0.04%)</b>		
5,673	Outokumpu	15,918	0.04
	<b>Machinery – Diversified (0.11%) (2018: 0.50%)</b>		
1,321	Metso	46,473	0.11
	<b>Media (0.04%) (2018: 0.00%)</b>		
1,876	Sanoma	17,719	0.04
	<b>Miscellaneous Manufacturers (0.03%) (2018: 0.00%)</b>		
934	Uponor	10,881	0.03
	<b>Packaging &amp; Containers (0.07%) (2018: 0.00%)</b>		
4,970	Metsa Board	29,795	0.07
	<b>Pharmaceuticals (0.11%) (2018: 0.12%)</b>		
1,172	Orion	48,368	0.11
	<b>Real Estate (0.03%) (2018: 0.03%)</b>		
1,535	Citycon	14,375	0.03
	<b>Retail (0.02%) (2018: 0.02%)</b>		
766	Tokmanni Group	9,667	0.02
	<b>Telecommunications (0.18%) (2018: 0.79%)</b>		
1,604	Elisa	78,997	0.18
	<b>Utilities – Electric (0.60%) (2018: 0.56%)</b>		
11,790	Fortum	259,380	0.60
		1,618,588	3.74
	<b>France (15.48%) (2018: 15.76%)</b>		
	<b>Auto Manufacturers (0.42%) (2018: 0.36%)</b>		
4,351	Renault	183,525	0.42
	<b>Auto Parts &amp; Equipment (0.21%) (2018: 0.00%)</b>		
2,863	Valeo	89,927	0.21
	<b>Banks (3.10%) (2018: 2.31%)</b>		
11,370	BNP Paribas	600,677	1.38
23,493	Credit Agricole	303,647	0.70
30,580	Natixis	121,036	0.28
10,320	Societe Generale	320,075	0.74
		1,345,435	3.10

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (0.08%) (2018: 0.00%)</b>		
907	Imerys	34,176	0.08
	<b>Diversified Financial Services (0.20%) (2018: 0.14%)</b>		
1,223	Amundi	85,488	0.20
	<b>Engineering &amp; Construction (0.41%) (2018: 0.38%)</b>		
4,637	Bouygues	175,650	0.41
	<b>Environmental Control (0.01%) (2018: 0.00%)</b>		
1,704	Derichebourg	6,220	0.01
	<b>Food (0.02%) (2018: 0.57%)</b>		
860	Rallye	8,703	0.02
	<b>Full Line Insurance (1.32%) (2018: 1.31%)</b>		
17,761	AXA	445,978	1.03
3,868	CNP Assurances	68,580	0.16
1,753	Coface	19,230	0.04
1,093	SCOR	40,900	0.09
		574,688	1.32
	<b>Home Builders (0.04%) (2018: 0.02%)</b>		
424	Kaufman & Broad	15,688	0.04
	<b>Household Products (0.08%) (2018: 0.11%)</b>		
555	Societe BIC	34,410	0.08
	<b>Media (0.19%) (2018: 0.15%)</b>		
1,749	Lagardere	33,983	0.08
1,814	Metropole Television	30,439	0.07
2,153	Television Francaise (T.F.1)	15,932	0.04
		80,354	0.19
	<b>Oil &amp; Gas (3.77%) (2018: 3.43%)</b>		
33,211	Total	1,633,981	3.77
	<b>Pharmaceuticals (2.42%) (2018: 2.59%)</b>		
11,717	Sanofi	1,050,078	2.42
	<b>Real Estate (0.05%) (2018: 0.04%)</b>		
493	Nexity	22,077	0.05
	<b>Real Estate Investment Trusts (0.45%) (2018: 0.67%)</b>		
507	Covivio	51,308	0.12
540	ICADE	52,407	0.12
2,681	Klepierre	90,751	0.21
		194,466	0.45
	<b>Technology Hardware &amp; Equipment (0.02%) (2018: 0.04%)</b>		
370	Quadient	7,985	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.08%) (2018: 1.20%)</b>		
4,211	Eutelsat Communications	61,017	0.14
30,901	Orange	405,421	0.94
		<u>466,438</u>	<u>1.08</u>
	<b>Utilities – Electric (1.07%) (2018: 1.92%)</b>		
32,217	Engie	463,925	1.07
	<b>Water (0.54%) (2018: 0.52%)</b>		
7,509	Suez	101,259	0.23
5,603	Veolia Environnement	132,847	0.31
		<u>234,106</u>	<u>0.54</u>
		<u>6,707,320</u>	<u>15.48</u>
	<b>Germany (13.21%) (2018: 10.25%)</b>		
	<b>Airlines (0.19%) (2018: 0.00%)</b>		
4,978	Deutsche Lufthansa	81,689	0.19
	<b>Auto Manufacturers (3.23%) (2018: 3.00%)</b>		
7,773	Bayerische Motoren Werke	568,517	1.31
16,871	Daimler	832,921	1.92
		<u>1,401,438</u>	<u>3.23</u>
	<b>Banks (0.05%) (2018: 0.00%)</b>		
1,588	Deutsche Pfandbriefbank	23,121	0.05
	<b>Chemicals (2.31%) (2018: 1.44%)</b>		
11,185	BASF	753,309	1.75
2,475	Covestro	102,589	0.24
5,125	Evonik Industries	139,451	0.32
		<u>995,349</u>	<u>2.31</u>
	<b>Diversified Financial Services (0.14%) (2018: 0.06%)</b>		
716	Aareal Bank	21,659	0.05
1,186	DWS Group & Co	37,596	0.09
		<u>59,255</u>	<u>0.14</u>
	<b>Energy – Alternate Sources (0.00%) (2018: 0.02%)</b>		
	<b>Engineering &amp; Construction (0.20%) (2018: 0.00%)</b>		
768	HOCHTIEF	87,322	0.20
	<b>Entertainment (0.00%) (2018: 0.02%)</b>		
	<b>Food (0.13%) (2018: 0.18%)</b>		
3,899	METRO	55,951	0.13
	<b>Full Line Insurance (1.62%) (2018: 2.12%)</b>		
2,276	Allianz	497,078	1.15
776	Muenchener Rueckversicherungs-Gesellschaft	204,088	0.47
		<u>701,166</u>	<u>1.62</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Leisure Time (0.30%) (2018: 0.00%)</b>		
11,587	TUI	132,092	0.30
	<b>Media (0.14%) (2018: 0.18%)</b>		
4,450	ProSiebenSat.1 Media	61,900	0.14
	<b>Other Industrial (0.02%) (2018: 0.00%)</b>		
1,509	Kloeckner & Co	9,477	0.02
	<b>Pharmaceuticals (1.91%) (2018: 0.00%)</b>		
11,387	Bayer	829,087	1.91
	<b>Real Estate (0.02%) (2018: 0.00%)</b>		
488	DIC Asset	7,759	0.02
	<b>Real Estate Investment Trusts (0.00%) (2018: 0.03%)</b>		
	<b>Retail (0.08%) (2018: 0.00%)</b>		
820	HUGO BOSS	35,473	0.08
	<b>Semiconductors (0.13%) (2018: 0.00%)</b>		
611	Siltronic	54,819	0.13
	<b>Telecommunications (2.26%) (2018: 2.59%)</b>		
49,849	Deutsche Telekom	726,300	1.68
2,858	Freenet	58,418	0.13
74,841	Telefonica Deutschland Holding	193,389	0.45
		978,107	2.26
	<b>Utilities – Electric (0.48%) (2018: 0.61%)</b>		
21,980	E.ON	209,338	0.48
		5,723,343	13.21
	<b>Ireland (0.15%) (2018: 0.04%)</b>		
	<b>Agriculture (0.00%) (2018: 0.01%)</b>		
	<b>Banks (0.12%) (2018: 0.00%)</b>		
16,069	AIB Group	49,910	0.12
	<b>Beverages (0.03%) (2018: 0.03%)</b>		
2,967	C&C Group	14,234	0.03
		64,144	0.15
	<b>Italy (6.88%) (2018: 5.58%)</b>		
	<b>Banks (1.67%) (2018: 0.32%)</b>		
721	Banca	10,094	0.02
780	Banca Generali	22,589	0.05
6,150	Banca Mediolanum	54,458	0.13
1,961	Credito Emiliano	10,178	0.02
231,716	Intesa Sanpaolo	544,185	1.26
6,138	Mediobanca Banca di Credito Finanziario	60,238	0.14
7,504	Unione di Banche Italiane	21,852	0.05
		723,594	1.67

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.14%) (2018: 0.08%)</b>		
2,907	Anima Holding	13,378	0.03
1,360	Azimut Holding	28,941	0.07
2,205	Banca Farmafactoring	11,775	0.03
408	doValue	5,018	0.01
		<u>59,112</u>	<u>0.14</u>
	<b>Energy – Alternate Sources (0.06%) (2018: 0.06%)</b>		
1,384	ERG	26,600	0.06
	<b>Engineering &amp; Construction (0.06%) (2018: 0.06%)</b>		
5,034	Enav	26,781	0.06
	<b>Entertainment (0.06%) (2018: 0.04%)</b>		
536	Gamenet Group	6,968	0.02
2,979	RAI Way	18,261	0.04
		<u>25,229</u>	<u>0.06</u>
	<b>Full Line Insurance (0.67%) (2018: 0.87%)</b>		
10,734	Assicurazioni Generali	197,452	0.46
1,104	Societa Cattolica di Assicurazioni	8,026	0.02
3,900	Unipol Gruppo	19,937	0.05
23,825	UnipolSai Assicurazioni	61,707	0.14
		<u>287,122</u>	<u>0.67</u>
	<b>Home Furnishings (0.00%) (2018: 0.08%)</b>		
	<b>Media (0.03%) (2018: 0.00%)</b>		
1,643	Cairo Communication	4,461	0.01
8,041	Rizzoli Corriere Della Sera Mediagroup	8,105	0.02
		<u>12,566</u>	<u>0.03</u>
	<b>Oil &amp; Gas (1.63%) (2018: 1.66%)</b>		
49,822	Eni	689,835	1.59
12,942	Saras	18,559	0.04
		<u>708,394</u>	<u>1.63</u>
	<b>Oil &amp; Gas Services (0.02%) (2018: 0.00%)</b>		
3,274	Maire Tecnimont	8,100	0.02
	<b>Packaging &amp; Containers (0.00%) (2018: 0.02%)</b>		
	<b>Real Estate Investment Trusts (0.02%) (2018: 0.01%)</b>		
1,368	Immobiliare Grande Distribuzione SIIQ	8,482	0.02
	<b>Retail (0.01%) (2018: 0.02%)</b>		
348	Unieuro	4,663	0.01
	<b>Transportation (0.17%) (2018: 0.00%)</b>		
7,365	Poste Italiane	74,534	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (1.84%) (2018: 1.74%)</b>		
34,406	A2A	57,527	0.13
104,758	Enel	740,848	1.71
		<u>798,375</u>	<u>1.84</u>
	<b>Utilities – Electric &amp; Gas (0.50%) (2018: 0.62%)</b>		
7,532	Italgas	41,004	0.09
37,658	Snam	176,466	0.41
		<u>217,470</u>	<u>0.50</u>
		<u>2,981,022</u>	<u>6.88</u>
	<b>Netherlands (3.02%) (2018: 2.39%)</b>		
	<b>Auto Manufacturers (0.60%) (2018: 0.00%)</b>		
19,628	Fiat Chrysler Automobiles	258,972	0.60
	<b>Banks (1.15%) (2018: 1.15%)</b>		
9,007	ABN AMRO Bank	146,094	0.34
32,823	ING Groep	350,812	0.81
		<u>496,906</u>	<u>1.15</u>
	<b>Commercial Services (0.25%) (2018: 0.18%)</b>		
2,005	Randstad	109,152	0.25
	<b>Delivery services (0.00%) (2018: 0.04%)</b>		
	<b>Diversified Financial Services (0.02%) (2018: 0.00%)</b>		
376	Van Lanschot Kempen	7,539	0.02
	<b>Electrical Components &amp; Equipment (0.09%) (2018: 0.09%)</b>		
1,474	Signify	41,066	0.09
	<b>Engineering &amp; Construction (0.06%) (2018: 0.10%)</b>		
1,093	Koninklijke Volkerwessels	23,991	0.06
	<b>Food (0.00%) (2018: 0.01%)</b>		
	<b>Full Line Insurance (0.41%) (2018: 0.44%)</b>		
18,430	Aegon	74,955	0.17
904	ASR Nederland	30,157	0.07
2,237	NN Group	75,655	0.17
		<u>180,767</u>	<u>0.41</u>
	<b>Semiconductors (0.12%) (2018: 0.07%)</b>		
1,474	BE Semiconductor Industries	50,794	0.12
	<b>Telecommunications (0.25%) (2018: 0.31%)</b>		
41,452	Koninklijke KPN	109,060	0.25
	<b>Transportation (0.07%) (2018: 0.00%)</b>		
14,169	PostNL	28,508	0.07
		<u>1,306,755</u>	<u>3.02</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Norway (4.02%) (2018: 2.06%)</b>		
	<b>Banks (0.51%) (2018: 0.46%)</b>		
10,921	DNB	181,578	0.42
901	SpareBank 1 Nord Norge	7,171	0.02
714	Sparebank 1 Oestlandet	6,696	0.02
784	SpareBank 1 SMN	7,964	0.02
1,454	SpareBank 1 SR-Bank	14,741	0.03
		<u>218,150</u>	<u>0.51</u>
	<b>Computers (0.00%) (2018: 0.03%)</b>		
	<b>Engineering &amp; Construction (0.12%) (2018: 0.04%)</b>		
1,239	AF Gruppen	22,108	0.05
5,019	Kvaerner	5,658	0.01
1,965	Veidekke	23,806	0.06
		<u>51,572</u>	<u>0.12</u>
	<b>Food (0.49%) (2018: 0.55%)</b>		
5,944	Mowi	137,515	0.32
1,659	Salmar	75,569	0.17
		<u>213,084</u>	<u>0.49</u>
	<b>Full Line Insurance (0.15%) (2018: 0.13%)</b>		
2,567	Gjensidige Forsikring	47,950	0.11
2,728	Storebrand	19,089	0.04
		<u>67,039</u>	<u>0.15</u>
	<b>Internet (0.04%) (2018: 0.04%)</b>		
1,302	Atea	16,975	0.04
	<b>Miscellaneous Manufacturers (0.10%) (2018: 0.00%)</b>		
16,541	Elkem	41,521	0.10
	<b>Oil &amp; Gas (1.88%) (2018: 0.00%)</b>		
5,181	Aker BP	151,274	0.35
37,336	Equinor	664,299	1.53
		<u>815,573</u>	<u>1.88</u>
	<b>Other Finance (0.06%) (2018: 0.01%)</b>		
437	Aker	24,079	0.06
	<b>Real Estate (0.02%) (2018: 0.03%)</b>		
1,253	Selvaag Bolig	9,400	0.02
	<b>Retail (0.03%) (2018: 0.02%)</b>		
2,581	Europris	9,028	0.02
2,878	XXL	4,887	0.01
		<u>13,915</u>	<u>0.03</u>
	<b>Telecommunications (0.55%) (2018: 0.70%)</b>		
14,964	Telenor	238,863	0.55

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.05%) (2018: 0.05%)</b>		
4,573	Ocean Yield	22,254	0.05
	<b>Utilities – Electric (0.02%) (2018: 0.00%)</b>		
1,276	Fjordkraft Holding	7,503	0.02
		1,739,928	4.02
	<b>Portugal (1.01%) (2018: 1.04%)</b>		
	<b>Commercial Services (0.01%) (2018: 0.03%)</b>		
1,638	CTT-Correios de Portugal	5,225	0.01
	<b>Engineering &amp; Construction (0.00%) (2018: 0.01%)</b>		
	<b>Food (0.05%) (2018: 0.22%)</b>		
23,499	Sonae	21,384	0.05
	<b>Forest Products &amp; Paper (0.15%) (2018: 0.03%)</b>		
2,253	Altri	12,797	0.03
14,501	Navigator	52,030	0.12
		64,827	0.15
	<b>Industrial suppliers (0.00%) (2018: 0.01%)</b>		
	<b>Media (0.08%) (2018: 0.11%)</b>		
7,414	NOS	35,587	0.08
	<b>Oil &amp; Gas (0.30%) (2018: 0.23%)</b>		
8,605	Galp Energia	128,215	0.30
	<b>Utilities – Electric (0.42%) (2018: 0.40%)</b>		
39,542	EDP – Energias de Portugal	152,790	0.35
11,246	REN – Redes Energeticas Nacionais	30,589	0.07
		183,379	0.42
		438,617	1.01
	<b>Spain (6.50%) (2018: 8.73%)</b>		
	<b>Banks (1.99%) (2018: 1.93%)</b>		
43,910	Banco Bilbao Vizcaya Argentaria	218,804	0.50
115,939	Banco Santander	432,452	1.00
21,024	Bankia	39,998	0.09
5,383	Bankinter	35,162	0.08
49,201	CaixaBank	137,664	0.32
		864,080	1.99
	<b>Diversified Financial Services (0.06%) (2018: 0.05%)</b>		
712	Bolsas y Mercados Espanoles	24,479	0.06
	<b>Engineering &amp; Construction (0.58%) (2018: 1.00%)</b>		
1,380	Aena SME	235,290	0.54
6,160	Sacyr	16,016	0.04
		251,306	0.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.01%)</b>		
	<b>Forest Products &amp; Paper (0.03%) (2018: 0.00%)</b>		
4,082	Ence Energia y Celulosa	14,981	0.03
	<b>Full Line Insurance (0.12%) (2018: 0.15%)</b>		
21,572	Mapfre	50,910	0.12
	<b>Iron &amp; Steel (0.00%) (2018: 0.06%)</b>		
	<b>Machinery – Diversified (0.09%) (2018: 0.07%)</b>		
5,274	Zardoya Otis	37,050	0.09
	<b>Media (0.09%) (2018: 0.12%)</b>		
5,603	Atresmedia Corp de Medios de Comunicacion	19,510	0.04
3,594	Mediaset Espana Comunicacion	20,342	0.05
		39,852	0.09
	<b>Oil &amp; Gas (0.74%) (2018: 0.65%)</b>		
22,944	Repsol	319,610	0.74
	<b>Real Estate Investment Trusts (0.00%) (2018: 0.01%)</b>		
	<b>Telecommunications (0.92%) (2018: 1.24%)</b>		
64,372	Telefonica	400,844	0.92
	<b>Transportation (0.08%) (2018: 0.08%)</b>		
1,722	Cia de Distribucion Integral Logista Holdings	34,612	0.08
	<b>Utilities – Electric (1.02%) (2018: 2.53%)</b>		
14,107	Endesa	335,606	0.77
5,942	Red Electrica	106,510	0.25
		442,116	1.02
	<b>Utilities – Electric &amp; Gas (0.78%) (2018: 0.83%)</b>		
3,218	Enagas	73,177	0.17
11,750	Naturgy Energy Group	263,200	0.61
		336,377	0.78
		2,816,217	6.50
	<b>Sweden (3.09%) (2018: 4.03%)</b>		
	<b>Agriculture (0.00%) (2018: 0.15%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.01%)</b>		
	<b>Banks (1.14%) (2018: 1.41%)</b>		
20,269	Skandinaviska Enskilda Banken	169,902	0.39
14,187	Svenska Handelsbanken	136,229	0.31
14,320	Swedbank	190,043	0.44
		496,174	1.14
	<b>Building &amp; Construction Materials (0.01%) (2018: 0.01%)</b>		
696	Inwido	4,776	0.01
	<b>Commercial Services (0.02%) (2018: 0.02%)</b>		
1,018	Coor Service Management Holding	7,983	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Computers (0.01%) (2018: 0.02%)</b>		
946	HIQ International	4,654	0.01
	<b>Diversified Financial Services (0.09%) (2018: 0.09%)</b>		
1,213	Intrum	32,254	0.07
1,552	Resurs Holding	8,884	0.02
		41,138	0.09
	<b>Engineering &amp; Construction (0.13%) (2018: 0.34%)</b>		
937	JM	24,736	0.06
3,265	Peab	29,131	0.07
		53,867	0.13
	<b>Entertainment (0.02%) (2018: 0.03%)</b>		
1,619	Betsson	6,730	0.02
	<b>Food (0.00%) (2018: 0.24%)</b>		
	<b>Home Builders (0.02%) (2018: 0.03%)</b>		
934	Bonava	8,844	0.02
	<b>Home Furnishings (0.05%) (2018: 0.04%)</b>		
3,007	Nobia	19,975	0.05
	<b>Iron &amp; Steel (0.06%) (2018: 0.00%)</b>		
9,080	SSAB	26,373	0.06
	<b>Lodging (0.02%) (2018: 0.00%)</b>		
1,045	Scandic Hotels Group	10,383	0.02
	<b>Media (0.00%) (2018: 0.04%)</b>		
	<b>Other Consumer, Cyclical (0.00%) (2018: 0.01%)</b>		
	<b>Real Estate (0.03%) (2018: 0.02%)</b>		
1,006	Hemfosa Fastigheter	11,613	0.03
	<b>Retail (0.95%) (2018: 0.87%)</b>		
1,376	Bilia	13,920	0.03
955	Clas Ohlson	10,252	0.02
21,407	Hennes & Mauritz	388,056	0.90
		412,228	0.95
	<b>Software (0.02%) (2018: 0.02%)</b>		
3,509	NetEnt	8,632	0.02
	<b>Telecommunications (0.50%) (2018: 0.67%)</b>		
56,781	Telia	217,499	0.50
	<b>Transportation (0.02%) (2018: 0.01%)</b>		
1,249	Nobina	7,661	0.02
		1,338,530	3.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Switzerland (4.36%) (2018: 8.02%)</b>		
	<b>Banks (0.77%) (2018: 0.65%)</b>		
154	Cembra Money Bank	15,018	0.03
28,641	UBS Group	322,121	0.74
		<u>337,139</u>	<u>0.77</u>
	<b>Building &amp; Construction Materials (0.66%) (2018: 0.53%)</b>		
5,758	LafargeHolcim	284,464	0.66
	<b>Commercial Services (0.22%) (2018: 0.22%)</b>		
1,677	Adecco Group	94,451	0.22
	<b>Cosmetics &amp; Personal Care (0.00%) (2018: 0.03%)</b>		
	<b>Diversified Financial Services (0.02%) (2018: 0.00%)</b>		
1,771	EFG International	10,411	0.02
	<b>Full Line Insurance (1.44%) (2018: 1.80%)</b>		
2,380	Swiss Re	238,006	0.55
1,053	Zurich Insurance Group	384,689	0.89
		<u>622,695</u>	<u>1.44</u>
	<b>Pharmaceuticals (0.00%) (2018: 3.69%)</b>		
	<b>Retail (0.14%) (2018: 0.01%)</b>		
629	Dufry	55,564	0.13
399	Mobilezone Holding	3,986	0.01
		<u>59,550</u>	<u>0.14</u>
	<b>Telecommunications (0.68%) (2018: 0.78%)</b>		
627	Sunrise Communications Group	43,868	0.10
531	Swisscom	250,412	0.58
		<u>294,280</u>	<u>0.68</u>
	<b>Transportation (0.43%) (2018: 0.31%)</b>		
1,238	Kuehne + Nagel International	185,876	0.43
		<u>1,888,866</u>	<u>4.36</u>
	<b>United Kingdom (34.88%) (2018: 32.75%)</b>		
	<b>Aerospace &amp; Defense (0.57%) (2018: 0.00%)</b>		
36,778	BAE Systems	245,149	0.57
	<b>Agriculture (4.61%) (2018: 3.15%)</b>		
38,996	British American Tobacco	1,487,210	3.43
23,210	Imperial Brands	511,956	1.18
		<u>1,999,166</u>	<u>4.61</u>
	<b>Airlines (0.23%) (2018: 0.00%)</b>		
5,805	easyJet	97,592	0.23

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Banks (3.38%) (2018: 3.64%)</b>		
250	Bank of Georgia Group	4,794	0.01
153,726	HSBC Holdings	1,073,851	2.48
4,257	Investec	22,261	0.05
495,635	Lloyds Banking Group	365,586	0.84
		1,466,492	3.38
	<b>Beverages (0.03%) (2018: 0.03%)</b>		
9,991	Marston's	14,998	0.03
	<b>Building &amp; Construction Materials (0.07%) (2018: 0.00%)</b>		
6,262	Ibstock	23,279	0.05
2,379	Tyman	7,623	0.02
		30,902	0.07
	<b>Chemicals (0.04%) (2018: 0.03%)</b>		
3,278	Essentra	16,844	0.04
	<b>Commercial Services (0.48%) (2018: 0.19%)</b>		
7,622	Babcock International Group	56,618	0.13
16,890	G4S	43,455	0.10
20,079	Hays	43,033	0.10
1,966	Mears Group	6,821	0.02
2,077	Northgate	7,623	0.02
3,866	Pagegroup	23,862	0.06
8,083	Redde	10,112	0.02
2,502	RPS Group	5,037	0.01
1,720	SThree	7,693	0.02
		204,254	0.48
	<b>Distribution &amp; Wholesale (0.08%) (2018: 0.00%)</b>		
4,280	Inchcape	35,661	0.08
	<b>Diversified Financial Services (0.58%) (2018: 0.43%)</b>		
1,296	Arrow Global Group	3,919	0.01
1,774	Brewin Dolphin Holdings	7,797	0.02
785	Close Brothers Group	14,805	0.03
2,513	CMC Markets	4,348	0.01
2,074	International Personal Finance	3,941	0.01
4,445	Jupiter Fund Management	21,487	0.05
1,251	PayPoint	14,941	0.03
634	Polar Capital Holdings	4,115	0.01
314	Schroders	9,339	0.02
3,113	St James's Place	42,782	0.10
26,397	Standard Life Aberdeen	102,213	0.24
4,138	TP ICAP	19,959	0.05
		249,646	0.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.11%) (2018: 0.05%)</b>		
1,075	Costain Group	2,022	0.00
2,931	Galliford Try	29,732	0.08
933	Headlam Group	5,891	0.01
987	Keller Group	8,736	0.02
		<u>46,381</u>	<u>0.11</u>
	<b>Entertainment (0.09%) (2018: 0.07%)</b>		
18,133	William Hill	40,329	0.09
	<b>Environmental Control (0.02%) (2018: 0.01%)</b>		
18,302	Renewi	7,819	0.02
	<b>Food (0.21%) (2018: 0.12%)</b>		
6,449	Bakkavor Group	10,625	0.02
1,861	Devro	3,918	0.01
28,877	J Sainsbury	78,350	0.18
		<u>92,893</u>	<u>0.21</u>
	<b>Full Line Insurance (1.19%) (2018: 0.96%)</b>		
2,228	Admiral Group	60,714	0.14
36,368	Aviva	179,710	0.42
1,148	Chesnara	4,281	0.01
11,143	Direct Line Insurance Group	41,096	0.09
6,009	Hastings Group Holdings	12,708	0.03
45,526	Legal & General Group	162,798	0.38
5,542	Phoenix Group Holdings	48,989	0.11
1,756	Sabre Insurance Group	6,383	0.01
		<u>516,679</u>	<u>1.19</u>
	<b>Holding Companies – Diversified Operations (0.04%) (2018: 0.00%)</b>		
4,726	Drax Group	17,513	0.04
	<b>Home Builders (1.47%) (2018: 0.77%)</b>		
18,781	Barratt Developments	165,484	0.38
1,535	Bellway	68,967	0.16
3,182	Bovis Homes Group	50,997	0.12
5,428	Crest Nicholson Holdings	27,661	0.06
8,829	Persimmon	280,814	0.66
4,670	Redrow	41,060	0.09
		<u>634,983</u>	<u>1.47</u>
	<b>Iron &amp; Steel (0.39%) (2018: 0.29%)</b>		
35,677	Evraz	170,105	0.39
	<b>Leisure Time (0.21%) (2018: 0.00%)</b>		
1,964	Carnival	84,463	0.19
16,902	Saga	10,572	0.02
		<u>95,035</u>	<u>0.21</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Media (0.34%) (2018: 0.16%)</b>		
2,181	Daily Mail & General Trust	21,338	0.05
71,244	ITV	126,962	0.29
		148,300	0.34
	<b>Mining (2.96%) (2018: 3.57%)</b>		
23,333	BHP Group	489,280	1.13
2,205	Central Asia Metals	5,725	0.01
14,796	Rio Tinto	786,311	1.82
		1,281,316	2.96
	<b>Miscellaneous Manufacturers (0.11%) (2018: 0.01%)</b>		
2,847	IMI	39,614	0.09
8,836	Photo-Me International	10,115	0.02
		49,729	0.11
	<b>Oil &amp; Gas (7.53%) (2018: 7.69%)</b>		
292,134	BP	1,625,938	3.76
10,023	Diversified Gas & Oil	12,598	0.03
9,285	Pharos Energy	5,720	0.01
61,282	Royal Dutch Shell	1,616,436	3.73
		3,260,692	7.53
	<b>Oil &amp; Gas Services (0.12%) (2018: 0.00%)</b>		
11,038	John Wood Group	51,912	0.12
	<b>Other Industrial (0.06%) (2018: 0.00%)</b>		
2,268	Bodycote	25,482	0.06
	<b>Packaging &amp; Containers (0.15%) (2018: 0.00%)</b>		
13,915	DS Smith	63,094	0.15
	<b>Pharmaceuticals (3.04%) (2018: 4.73%)</b>		
62,815	GlaxoSmithKline	1,318,825	3.04
	<b>Real Estate (0.03%) (2018: 0.02%)</b>		
3,682	Empiric Student Property	4,237	0.01
5,232	McCarthy & Stone	9,200	0.02
		13,437	0.03
	<b>Real Estate Investment Trusts (0.34%) (2018: 0.30%)</b>		
7,129	British Land	53,745	0.12
8,586	Hammerson	31,281	0.07
5,513	Land Securities Group	64,413	0.15
		149,439	0.34
	<b>Retail (0.52%) (2018: 0.48%)</b>		
6,593	Card Factory	11,508	0.03
2,700	DFS Furniture	9,209	0.02
22,592	Dixons Carphone	38,447	0.08
4,413	Halfords Group	8,817	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.52%) (2018: 0.48%) (continued)</b>		
26,377	Kingfisher	67,551	0.16
4,607	Lookers	2,990	0.01
27,363	Marks & Spencer Group	68,947	0.16
5,239	N Brown Group	10,066	0.02
1,266	Superdry	7,523	0.02
		225,058	0.52
	<b>Software (0.13%) (2018: 0.01%)</b>		
4,485	Micro Focus International	56,308	0.13
	<b>Telecommunications (2.54%) (2018: 3.50%)</b>		
170,419	BT Group	387,045	0.89
412,150	Vodafone Group	713,857	1.65
		1,100,902	2.54
	<b>Toys, Games &amp; Hobbies (0.00%) (2018: 0.03%)</b>		
	<b>Transportation (0.24%) (2018: 0.15%)</b>		
575	Go-Ahead Group	14,984	0.03
28,342	Royal Mail	75,694	0.17
8,474	Stagecoach Group	16,001	0.04
		106,679	0.24
	<b>Utilities – Electric (0.79%) (2018: 0.51%)</b>		
20,213	SSE	343,154	0.79
	<b>Utilities – Electric &amp; Gas (1.67%) (2018: 1.45%)</b>		
164,221	Centrica	173,073	0.40
49,468	National Grid	551,292	1.27
		724,365	1.67
	<b>Water (0.51%) (2018: 0.40%)</b>		
5,019	Pennon Group	60,714	0.14
2,478	Severn Trent	73,551	0.17
7,803	United Utilities Group	86,877	0.20
		221,142	0.51
		15,122,275	34.88
	<b>Total Equities</b>	42,813,986	98.80
	<b>Preferred Stock (0.11%) (2018: 0.08%)</b>		
	<b>Italy (0.11%) (2018: 0.08%)</b>		
	<b>Telecommunications (0.11%) (2018: 0.08%)</b>		
88,311	Telecom Italia	48,200	0.11
	<b>Total Preferred Stock</b>	48,200	0.11
	<b>Rights (0.02%) (2018: 0.00%)</b>		
	<b>Norway (0.00%) (2018: 0.00%)</b>		
	<b>Retail (0.00%) (2018: 0.00%)</b>		
289	XXL	51	0.00

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Spain (0.02%) (2018: 0.00%)</b>		
	<b>Oil &amp; Gas (0.02%) (2018: 0.00%)</b>		
22,339	Repsol	9,449	0.02
	<b>Total Rights</b>	<u>9,500</u>	<u>0.02</u>
<b>Total Transferable Securities (98.93%) (2018: 99.20%)</b>		42,871,686	98.93
<b>Total Investments (98.93%) (2018: 99.20%)</b>		42,871,686	98.93
<b>Other Net Assets (1.07%) (2018: 0.80%)</b>		463,255	1.07
<b>Net Assets (100.00%) (2018: 100.00%)</b>		<u>43,334,941</u>	<u>100.00</u>
			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			98.91
Other assets			<u>1.09</u>
			<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 2019

### 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 (99.14%) (2018: 98.65%)</b>		
	<b>Equities (99.10%) (2018: 98.65%)</b>		
	<b>Austria (0.81%) (2018: 0.65%)</b>		
	<b>Aerospace &amp; Defense (0.03%) (2018: 0.00%)</b>		
1,248	FACC	13,903	0.03
	<b>Auto Manufacturers (0.06%) (2018: 0.06%)</b>		
3,157	POLYTEC Holding	27,308	0.06
	<b>Computers (0.07%) (2018: 0.05%)</b>		
1,565	S&T	33,303	0.07
	<b>Electronics (0.12%) (2018: 0.00%)</b>		
2,830	AT&S Austria Technologie & Systemtechnik	56,770	0.12
	<b>Engineering &amp; Construction (0.11%) (2018: 0.17%)</b>		
3,469	Porr	53,561	0.11
	<b>Machinery, Construction &amp; Mining (0.14%) (2018: 0.11%)</b>		
2,262	Palfinger	66,163	0.14
	<b>Oil &amp; Gas Services (0.07%) (2018: 0.04%)</b>		
686	Schoeller-Bleckmann Oilfield Equipment	34,506	0.07
	<b>Real Estate (0.21%) (2018: 0.22%)</b>		
4,179	S IMMO	93,192	0.21
		378,706	0.81
	<b>Belgium (3.77%) (2018: 2.36%)</b>		
	<b>Chemicals (0.09%) (2018: 0.07%)</b>		
5,090	Recticel	42,298	0.09
	<b>Computers (0.14%) (2018: 0.12%)</b>		
27,205	Econocom Group	66,163	0.14
	<b>Distribution &amp; Wholesale (0.61%) (2018: 0.47%)</b>		
4,559	D'ieteren	285,392	0.61
	<b>Electrical Components &amp; Equipment (0.33%) (2018: 0.47%)</b>		
5,882	Bekaert	155,873	0.33
	<b>Engineering &amp; Construction (0.10%) (2018: 0.09%)</b>		
731	Akka Technologies	47,881	0.10
	<b>Entertainment (0.00%) (2018: 0.21%)</b>		
	<b>Food (0.09%) (2018: 0.04%)</b>		
8,629	Greenyard	40,729	0.09
	<b>Household Products (0.32%) (2018: 0.39%)</b>		
7,853	Ontex Group	147,244	0.32
	<b>Pharmaceuticals (0.06%) (2018: 0.06%)</b>		
1,550	Fagron	29,962	0.06
	<b>Telecommunications (0.26%) (2018: 0.31%)</b>		
5,768	Orange Belgium	119,398	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.77%) (2018: 0.13%)</b>		
69,094	bpost	711,667	1.53
10,145	Euronav	111,392	0.24
		823,059	1.77
		1,757,999	3.77
	<b>Denmark (3.35%) (2018: 3.13%)</b>		
	<b>Agriculture (0.89%) (2018: 0.91%)</b>		
23,924	Scandinavian Tobacco Group	260,131	0.56
2,062	Schouw & Co	154,530	0.33
		414,661	0.89
	<b>Banks (1.20%) (2018: 1.26%)</b>		
2,209	Ringkjoebing Landbobank	151,948	0.33
13,803	Spar Nord Bank	119,512	0.26
15,208	Sydbank	284,521	0.61
		555,981	1.20
	<b>Building &amp; Construction Materials (0.07%) (2018: 0.07%)</b>		
3,625	Nordic Waterproofing Holding	33,187	0.07
	<b>Computers (0.09%) (2018: 0.00%)</b>		
2,919	NNIT	43,595	0.09
	<b>Engineering &amp; Construction (0.08%) (2018: 0.09%)</b>		
1,354	Per Aarsleff Holding	38,867	0.08
	<b>Full Line Insurance (0.37%) (2018: 0.50%)</b>		
21,540	Alm Brand	170,504	0.37
	<b>Machinery – Diversified (0.41%) (2018: 0.00%)</b>		
5,421	FLSmidth & Co	192,538	0.41
	<b>Retail (0.15%) (2018: 0.30%)</b>		
9,698	Matas	71,510	0.15
	<b>Transportation (0.09%) (2018: 0.00%)</b>		
2,844	D/S Norden	40,610	0.09
		1,561,453	3.35
	<b>Finland (5.92%) (2018: 4.89%)</b>		
	<b>Airlines (0.19%) (2018: 0.26%)</b>		
15,032	Finnair	88,388	0.19
	<b>Banks (0.10%) (2018: 0.27%)</b>		
5,122	Aktia Bank	47,839	0.10
	<b>Chemicals (0.58%) (2018: 0.81%)</b>		
20,347	Kemira	269,801	0.58

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.23%) (2018: 0.52%)</b>		
3,299	Caverion	23,720	0.05
6,376	Cramo	84,418	0.18
		108,138	0.23
	<b>Computers (0.77%) (2018: 0.84%)</b>		
12,935	TietoEVRY	358,558	0.77
	<b>Engineering &amp; Construction (0.10%) (2018: 0.07%)</b>		
19,064	Lehto Group	44,877	0.10
	<b>Food (0.14%) (2018: 0.10%)</b>		
1,746	Atria	17,530	0.04
13,588	Raisio	46,199	0.10
		63,729	0.14
	<b>Forest Products &amp; Paper (0.27%) (2018: 0.00%)</b>		
8,732	Ahlstrom-Munksjo	125,042	0.27
	<b>Healthcare Services (0.15%) (2018: 0.05%)</b>		
6,293	Terveystalo	70,356	0.15
	<b>Home Builders (0.40%) (2018: 0.50%)</b>		
31,212	YIT	186,024	0.40
	<b>Household Products (0.07%) (2018: 0.07%)</b>		
16,544	Oriola	33,502	0.07
	<b>Iron &amp; Steel (0.42%) (2018: 0.00%)</b>		
70,050	Outokumpu	196,560	0.42
	<b>Media (0.18%) (2018: 0.29%)</b>		
9,084	Sanoma	85,798	0.18
	<b>Miscellaneous Manufacturers (0.31%) (2018: 0.10%)</b>		
12,469	Uponor	145,264	0.31
	<b>Packaging &amp; Containers (0.85%) (2018: 0.00%)</b>		
65,984	Metsa Board	395,574	0.85
	<b>Pharmaceuticals (0.06%) (2018: 0.00%)</b>		
1,017	Revenio Group	26,696	0.06
	<b>Real Estate (0.34%) (2018: 0.62%)</b>		
16,683	Citycon	156,236	0.34
	<b>Retail (0.31%) (2018: 0.23%)</b>		
11,558	Tokmanni Group	145,862	0.31
	<b>Software (0.03%) (2018: 0.05%)</b>		
3,099	Rovio Entertainment	13,685	0.03
	<b>Telecommunications (0.04%) (2018: 0.11%)</b>		
2,641	Bittium	17,167	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.38%) (2018: 0.00%)</b>		
5,857	Cargotec	177,116	0.38
		2,756,212	5.92
	<b>France (4.65%) (2018: 6.12%)</b>		
	<b>Advertising (0.32%) (2018: 0.24%)</b>		
5,195	IPSOS	150,395	0.32
	<b>Aerospace &amp; Defense (0.00%) (2018: 0.13%)</b>		
	<b>Auto Parts &amp; Equipment (0.07%) (2018: 0.04%)</b>		
1,589	AKWEL	32,098	0.07
	<b>Building &amp; Construction Materials (0.18%) (2018: 0.32%)</b>		
5,844	Tarkett	84,154	0.18
	<b>Chemicals (0.00%) (2018: 0.03%)</b>		
	<b>Commercial Services (0.12%) (2018: 0.19%)</b>		
13,132	Europcar Mobility Group	56,914	0.12
	<b>Consumer Durables &amp; Apparels (0.00%) (2018: 0.09%)</b>		
	<b>Cosmetics &amp; Personal Care (0.18%) (2018: 0.20%)</b>		
2,302	Interparfums	85,174	0.18
	<b>Distribution &amp; Wholesale (0.10%) (2018: 0.06%)</b>		
3,159	Jacquet Metal Service	48,712	0.10
	<b>Electrical Components &amp; Equipment (0.14%) (2018: 0.26%)</b>		
1,537	Nexans	66,844	0.14
	<b>Engineering &amp; Construction (0.00%) (2018: 1.21%)</b>		
	<b>Environmental Control (0.18%) (2018: 0.15%)</b>		
22,705	Derichebourg	82,873	0.18
	<b>Food (0.71%) (2018: 0.53%)</b>		
16,560	Elior Group	216,936	0.47
11,140	Rallye	112,737	0.24
		329,673	0.71
	<b>Full Line Insurance (0.48%) (2018: 0.43%)</b>		
999	APRIL	22,478	0.05
18,274	Coface	200,465	0.43
		222,943	0.48
	<b>Home Builders (0.27%) (2018: 0.35%)</b>		
3,447	Kaufman & Broad	127,539	0.27
	<b>Leisure Time (0.51%) (2018: 0.13%)</b>		
6,681	Beneteau	72,355	0.16
1,709	Trigano	160,817	0.35
		233,172	0.51
	<b>Machinery – Diversified (0.03%) (2018: 0.04%)</b>		
2,817	Haulotte Group	14,930	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Machinery, Construction &amp; Mining (0.13%) (2018: 0.00%)</b>		
2,853	Manitou	61,197	0.13
	<b>Media (0.45%) (2018: 0.54%)</b>		
28,505	Television Francaise (T.F.1)	210,937	0.45
	<b>Mining (0.10%) (2018: 0.00%)</b>		
971	Eramet	44,511	0.10
	<b>Miscellaneous Manufacturers (0.21%) (2018: 0.00%)</b>		
2,692	Chargeurs	46,518	0.10
1,458	Mersen	49,790	0.11
		96,308	0.21
	<b>Pharmaceuticals (0.00%) (2018: 0.31%)</b>		
	<b>Retail (0.10%) (2018: 0.06%)</b>		
3,412	Maisons du Monde	44,254	0.10
	<b>Software (0.00%) (2018: 0.10%)</b>		
	<b>Technology Hardware &amp; Equipment (0.23%) (2018: 0.55%)</b>		
4,981	Quadient	107,490	0.23
	<b>Utilities – Electric (0.14%) (2018: 0.16%)</b>		
2,490	Albioma	64,740	0.14
		2,164,858	4.65
	<b>Germany (9.65%) (2018: 7.27%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2018: 0.06%)</b>		
	<b>Agriculture (0.10%) (2018: 0.19%)</b>		
1,701	BayWa	48,053	0.10
	<b>Auto Parts &amp; Equipment (0.13%) (2018: 0.25%)</b>		
1,618	JOST Werke	60,351	0.13
	<b>Banks (1.23%) (2018: 0.00%)</b>		
39,300	Deutsche Pfandbriefbank	572,208	1.23
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.04%)</b>		
	<b>Chemicals (0.00%) (2018: 0.04%)</b>		
	<b>Commercial Services (0.34%) (2018: 0.37%)</b>		
6,519	Hamburger Hafen und Logistik	159,976	0.34
	<b>Computers (0.27%) (2018: 0.21%)</b>		
1,270	CANCOM	66,802	0.14
2,304	Jenoptik	58,706	0.13
		125,508	0.27
	<b>Diversified Financial Services (1.77%) (2018: 1.50%)</b>		
16,113	Aareal Bank	487,419	1.05
3,745	AURELIUS Equity Opportunities & Co	146,055	0.31
6,216	MLP	34,810	0.07
4,590	PATRIZIA	91,157	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (1.77%) (2018: 1.50%) (continued)</b>		
3,312	Wuestenrot & Wuerttembergische	64,120	0.14
		823,561	1.77
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.45%)</b>		
	<b>Energy – Alternate Sources (0.45%) (2018: 0.51%)</b>		
5,072	CropEnergies	55,691	0.12
11,156	Encavis	104,755	0.22
4,385	VERBIO Vereinigte BioEnergie	51,392	0.11
		211,838	0.45
	<b>Engineering &amp; Construction (0.40%) (2018: 0.22%)</b>		
5,353	Bilfinger	185,107	0.40
	<b>Entertainment (0.04%) (2018: 0.42%)</b>		
2,078	Borussia Dortmund & Co	18,286	0.04
	<b>Healthcare Services (0.09%) (2018: 0.12%)</b>		
2,308	RHOEN-KLINIKUM	40,344	0.09
	<b>Iron &amp; Steel (0.19%) (2018: 0.00%)</b>		
4,534	Salzgitter	89,592	0.19
	<b>Machinery – Diversified (0.37%) (2018: 0.59%)</b>		
7,055	Deutz	39,296	0.08
1,504	Koenig & Bauer	42,022	0.09
570	Pfeiffer Vacuum Technology	90,630	0.20
		171,948	0.37
	<b>Machinery, Construction &amp; Mining (0.21%) (2018: 0.27%)</b>		
5,788	Wacker Neuson	98,685	0.21
	<b>Miscellaneous Manufacturers (0.20%) (2018: 0.24%)</b>		
2,452	Indus Holding	95,260	0.20
	<b>Other Industrial (1.21%) (2018: 0.37%)</b>		
5,751	Aurubis	314,695	0.68
20,271	Kloekner & Co	127,302	0.27
3,142	Norma Group	119,396	0.26
		561,393	1.21
	<b>Pharmaceuticals (0.26%) (2018: 0.00%)</b>		
3,091	Dermapharm Holding	122,867	0.26
	<b>Real Estate (0.35%) (2018: 0.00%)</b>		
10,267	DIC Asset	163,245	0.35
	<b>Real Estate Investment Trusts (0.00%) (2018: 0.79%)</b>		
	<b>Retail (0.20%) (2018: 0.27%)</b>		
7,501	Takkt	94,363	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Semiconductors (1.66%) (2018: 0.06%)</b>		
1,556	Elmos Semiconductor	44,346	0.10
8,098	Siltronic	726,553	1.56
		770,899	1.66
	<b>Software (0.18%) (2018: 0.25%)</b>		
3,505	GFT Technologies	40,798	0.09
1,848	RIB Software	41,765	0.09
		82,563	0.18
	<b>Transportation (0.00%) (2018: 0.05%)</b>		
		4,496,047	9.65
	<b>Ireland (1.43%) (2018: 1.74%)</b>		
	<b>Agriculture (0.12%) (2018: 0.24%)</b>		
15,024	Origin Enterprises	55,739	0.12
	<b>Beverages (0.39%) (2018: 0.36%)</b>		
38,837	C&C Group	186,318	0.39
	<b>Food (0.44%) (2018: 0.47%)</b>		
52,046	Greencore Group	164,554	0.35
30,133	Total Produce	43,090	0.09
		207,644	0.44
	<b>Full Line Insurance (0.00%) (2018: 0.06%)</b>		
	<b>Lodging (0.13%) (2018: 0.00%)</b>		
11,325	Dalata Hotel Group	58,324	0.13
	<b>Real Estate Investment Trusts (0.16%) (2018: 0.14%)</b>		
53,667	Hibernia REIT	75,670	0.16
	<b>Retail (0.00%) (2018: 0.30%)</b>		
	<b>Transportation (0.19%) (2018: 0.17%)</b>		
17,813	Irish Continental Group	86,215	0.19
		669,910	1.43
	<b>Italy (8.91%) (2018: 10.54%)</b>		
	<b>Aerospace &amp; Defense (0.08%) (2018: 0.07%)</b>		
2,524	Avio	34,983	0.08
	<b>Auto Parts &amp; Equipment (0.08%) (2018: 0.17%)</b>		
33,518	CIR-Compagnie Industriali Riunite	36,468	0.08
	<b>Banks (1.57%) (2018: 1.18%)</b>		
15,722	Banca	220,108	0.47
36,756	Banca Popolare di Sondrio	77,482	0.17
19,436	Banca Sistema	35,918	0.08
56,957	BPER Banca	255,338	0.54
27,871	Credito Emiliano	144,650	0.31
		733,496	1.57

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.05%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.11%)</b>		
	<b>Commercial Services (0.18%) (2018: 0.53%)</b>		
7,089	Fiera Milano	38,848	0.08
2,344	Gruppo MutuiOnline	46,997	0.10
		85,845	0.18
	<b>Consumer Durables &amp; Apparels (0.44%) (2018: 0.52%)</b>		
4,394	BasicNet	22,849	0.05
2,241	Brunello Cucinelli	70,726	0.15
15,509	Geox	18,332	0.04
2,291	Tod's	94,434	0.20
		206,341	0.44
	<b>Distribution &amp; Wholesale (0.32%) (2018: 0.49%)</b>		
7,751	Esprinet	40,150	0.09
5,364	MARR	109,158	0.23
		149,308	0.32
	<b>Diversified Financial Services (1.55%) (2018: 1.34%)</b>		
71,657	Anima Holding	329,766	0.71
57,848	Banca Farmafactoring	308,908	0.66
6,786	doValue	83,468	0.18
		722,142	1.55
	<b>Electronics (0.10%) (2018: 0.03%)</b>		
1,418	El.En.	46,851	0.10
	<b>Energy – Alternate Sources (0.15%) (2018: 0.16%)</b>		
14,245	Falck Renewables	67,806	0.15
	<b>Engineering &amp; Construction (0.00%) (2018: 1.08%)</b>		
	<b>Entertainment (0.34%) (2018: 0.33%)</b>		
7,826	Gamenet Group	101,738	0.22
8,869	RAI Way	54,367	0.12
		156,105	0.34
	<b>Food (0.06%) (2018: 0.04%)</b>		
2,800	La Doria	26,124	0.06
	<b>Full Line Insurance (0.43%) (2018: 0.55%)</b>		
27,870	Societa Cattolica di Assicurazioni	202,615	0.43
	<b>Holding Companies – Diversified Operations (0.00%) (2018: 0.05%)</b>		
	<b>Internet (0.56%) (2018: 0.49%)</b>		
23,302	Cerved Group	202,610	0.43
870	Reply	60,422	0.13
		263,032	0.56

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.53%) (2018: 0.32%)</b>		
42,180	Piaggio & C	115,911	0.25
11,327	Technogym	131,280	0.28
		247,191	0.53
	<b>Machinery – Diversified (0.12%) (2018: 0.28%)</b>		
2,802	Biesse	41,610	0.09
931	Prima Industrie	15,268	0.03
		56,878	0.12
	<b>Machinery, Construction &amp; Mining (0.00%) (2018: 0.04%)</b>		
	<b>Media (0.34%) (2018: 0.12%)</b>		
21,684	Cairo Communication	58,872	0.13
97,038	Rizzoli Corriere Della Sera Mediagroup	97,814	0.21
		156,686	0.34
	<b>Oil &amp; Gas (0.58%) (2018: 0.90%)</b>		
187,471	Saras	268,833	0.58
	<b>Oil &amp; Gas Services (0.23%) (2018: 0.31%)</b>		
42,899	Maire Tecnimont	106,132	0.23
	<b>Other Consumer, Cyclical (0.00%) (2018: 0.05%)</b>		
	<b>Other Industrial (0.10%) (2018: 0.00%)</b>		
1,572	SAES Getters	47,710	0.10
	<b>Packaging &amp; Containers (0.14%) (2018: 0.15%)</b>		
5,293	Zignago Vetro	67,221	0.14
	<b>Real Estate Investment Trusts (0.26%) (2018: 0.38%)</b>		
19,756	Immobiliare Grande Distribuzione SIIQ	122,487	0.26
	<b>Retail (0.12%) (2018: 0.28%)</b>		
4,257	Unieuro	57,044	0.12
	<b>Shipping (0.11%) (2018: 0.00%)</b>		
55,099	Fincantieri	50,746	0.11
	<b>Software (0.06%) (2018: 0.00%)</b>		
2,320	Tinexta	26,912	0.06
	<b>Technology Hardware &amp; Equipment (0.20%) (2018: 0.18%)</b>		
5,396	Datalogic	91,031	0.20
	<b>Textile (0.05%) (2018: 0.07%)</b>		
4,030	Aquafil	25,389	0.05
	<b>Utilities – Electric &amp; Gas (0.21%) (2018: 0.27%)</b>		
25,571	Ascopiave	97,553	0.21
		4,152,929	8.91
	<b>Netherlands (5.20%) (2018: 4.64%)</b>		
	<b>Agriculture (0.17%) (2018: 0.21%)</b>		
13,617	ForFarmers	78,162	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.06%)</b>		
	<b>Building &amp; Construction Materials (0.15%) (2018: 0.00%)</b>		
10,209	Cementir Holding	68,645	0.15
	<b>Commercial Services (0.06%) (2018: 0.05%)</b>		
2,928	Brunel International	26,381	0.06
	<b>Computers (0.03%) (2018: 0.00%)</b>		
7,717	Ordina	15,704	0.03
	<b>Delivery services (0.00%) (2018: 0.59%)</b>		
	<b>Diversified Financial Services (0.38%) (2018: 0.72%)</b>		
10,203	Intertrust	176,614	0.38
	<b>Electronics (0.37%) (2018: 0.00%)</b>		
3,486	TKH Group	173,951	0.37
	<b>Energy – Alternate Sources (0.00%) (2018: 0.05%)</b>		
	<b>Engineering &amp; Construction (1.21%) (2018: 0.73%)</b>		
8,006	Arcadis	166,365	0.36
32,409	Koninklijke BAM Groep	87,051	0.19
14,061	Koninklijke Volkerwessels	308,639	0.66
		562,055	1.21
	<b>Food (0.34%) (2018: 0.90%)</b>		
3,704	Corbion	104,156	0.22
2,247	Sligro Food Group	53,928	0.12
		158,084	0.34
	<b>Leisure Time (0.10%) (2018: 0.13%)</b>		
1,777	Accell Group	45,847	0.10
	<b>Miscellaneous Manufacturers (0.09%) (2018: 0.00%)</b>		
1,998	AMG Advanced Metallurgical Group	43,596	0.09
	<b>Other Industrial (0.00%) (2018: 0.04%)</b>		
	<b>Retail (0.00%) (2018: 0.03%)</b>		
	<b>Semiconductors (1.50%) (2018: 1.13%)</b>		
20,293	BE Semiconductor Industries	699,297	1.50
	<b>Transportation (0.80%) (2018: 0.00%)</b>		
186,102	PostNL	374,437	0.80
		2,422,773	5.20
	<b>Norway (6.20%) (2018: 7.16%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2018: 0.26%)</b>		
	<b>Banks (0.94%) (2018: 1.97%)</b>		
8,343	Sbanken	63,099	0.14
18,328	SpareBank 1 Nord Norge	145,862	0.31
19,041	SpareBank 1 SMN	193,427	0.42
5,216	Sparebanken Vest	33,526	0.07
		435,914	0.94

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.06%)</b>		
	<b>Chemicals (0.16%) (2018: 0.15%)</b>		
7,700	Borregaard	74,161	0.16
	<b>Diversified Financial Services (0.13%) (2018: 0.00%)</b>		
60,130	B2Holding	58,248	0.13
	<b>Electrical Components &amp; Equipment (0.06%) (2018: 0.00%)</b>		
24,752	Kitron	27,603	0.06
	<b>Energy – Alternate Sources (0.10%) (2018: 0.10%)</b>		
3,763	Scatec Solar	47,344	0.10
	<b>Engineering &amp; Construction (0.54%) (2018: 0.60%)</b>		
64,712	Kvaerner	72,954	0.16
14,902	Veidekke	180,538	0.38
		253,492	0.54
	<b>Food (1.01%) (2018: 1.18%)</b>		
25,917	Austevoll Seafood	236,606	0.50
11,367	Grieg Seafood	161,682	0.35
3,009	Norway Royal Salmon	72,970	0.16
		471,258	1.01
	<b>Internet (0.26%) (2018: 0.51%)</b>		
9,200	Atea	119,946	0.26
	<b>Machinery – Diversified (0.37%) (2018: 0.00%)</b>		
12,324	Kongsberg Gruppen	172,421	0.37
	<b>Miscellaneous Manufacturers (1.18%) (2018: 0.00%)</b>		
219,142	Elkem	550,091	1.18
	<b>Oil &amp; Gas (0.22%) (2018: 0.00%)</b>		
86,943	DNO	101,983	0.22
	<b>Other Finance (0.07%) (2018: 0.10%)</b>		
76,237	ABG Sundal Collier Holding	30,839	0.07
	<b>Other Industrial (0.00%) (2018: 0.04%)</b>		
	<b>Real Estate (0.11%) (2018: 0.90%)</b>		
6,974	Selvaag Bolig	52,321	0.11
	<b>Retail (0.43%) (2018: 0.26%)</b>		
39,756	Europris	139,053	0.29
37,120	XXL	63,035	0.14
		202,088	0.43
	<b>Specialty Retailers (0.00%) (2018: 0.10%)</b>		
	<b>Transportation (0.40%) (2018: 0.93%)</b>		
14,769	American Shipping	49,186	0.11
18,987	Ocean Yield	92,396	0.19
20,978	Wallenius Wilhelmsen	46,406	0.10
		187,988	0.40

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Utilities – Electric (0.22%) (2018: 0.00%)</b>		
17,295	Fjordkraft Holding	101,697	0.22
		2,887,394	6.20
	<b>Portugal (1.98%) (2018: 3.23%)</b>		
	<b>Commercial Services (0.15%) (2018: 0.47%)</b>		
21,605	CTT-Correios de Portugal	68,920	0.15
	<b>Engineering &amp; Construction (0.12%) (2018: 0.15%)</b>		
29,349	Mota-Engil	54,883	0.12
	<b>Food (0.61%) (2018: 0.59%)</b>		
309,871	Sonae	281,983	0.61
	<b>Forest Products &amp; Paper (0.60%) (2018: 0.80%)</b>		
30,675	Altri	174,233	0.37
4,595	Corticeira Amorim SGPS	51,924	0.11
3,909	Semapa-Sociedade de Investimento e Gestao	53,631	0.12
		279,788	0.60
	<b>Industrial Suppliers (0.00%) (2018: 0.09%)</b>		
	<b>Utilities – Electric (0.50%) (2018: 1.13%)</b>		
85,864	REN – Redes Energeticas Nacionais	233,550	0.50
		919,124	1.98
	<b>Spain (3.56%) (2018: 4.51%)</b>		
	<b>Banks (0.64%) (2018: 0.00%)</b>		
192,302	Liberbank	64,421	0.14
242,985	Unicaja Banco	235,210	0.50
		299,631	0.64
	<b>Chemicals (0.05%) (2018: 0.03%)</b>		
8,580	Ercros	21,965	0.05
	<b>Commercial Services (0.12%) (2018: 0.13%)</b>		
5,066	Applus Services	57,752	0.12
	<b>Engineering &amp; Construction (0.46%) (2018: 1.04%)</b>		
81,972	Sacyr	213,127	0.46
	<b>Entertainment (0.00%) (2018: 0.12%)</b>		
	<b>Environmental Control (0.00%) (2018: 0.10%)</b>		
	<b>Food (0.00%) (2018: 0.21%)</b>		
	<b>Forest Products &amp; Paper (0.43%) (2018: 0.64%)</b>		
54,503	Ence Energia y Celulosa	200,026	0.43
	<b>Lodging (0.24%) (2018: 0.00%)</b>		
14,382	Melia Hotels International	113,043	0.24

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Machinery – Diversified (0.00%) (2018: 0.10%)</b>		
	<b>Media (0.84%) (2018: 0.55%)</b>		
60,922	Atresmedia Corp de Medios de Comunicacion	212,130	0.46
19,527	Euskaltel	175,157	0.38
		387,287	0.84
	<b>Other Industrial (0.04%) (2018: 0.00%)</b>		
6,749	Tubacex	19,100	0.04
	<b>Pharmaceuticals (0.31%) (2018: 0.62%)</b>		
28,647	Faes Farma	143,235	0.31
	<b>Real Estate (0.28%) (2018: 0.00%)</b>		
15,148	Metrovacesa	132,545	0.28
	<b>Real Estate Investment Trusts (0.00%) (2018: 0.35%)</b>		
	<b>Telecommunications (0.00%) (2018: 0.45%)</b>		
	<b>Transportation (0.15%) (2018: 0.17%)</b>		
1,734	Construcciones y Auxiliar de Ferrocarriles	71,094	0.15
		1,658,805	3.56
	<b>Sweden (13.35%) (2018: 15.52%)</b>		
	<b>Auto Parts &amp; Equipment (0.03%) (2018: 0.27%)</b>		
2,662	Haldex	12,920	0.03
	<b>Building &amp; Construction Materials (0.20%) (2018: 0.24%)</b>		
3,190	Alimak Group	42,380	0.09
7,347	Inwido	50,413	0.11
		92,793	0.20
	<b>Chemicals (0.23%) (2018: 0.13%)</b>		
2,090	Nolato	109,395	0.23
	<b>Commercial Services (0.54%) (2018: 0.61%)</b>		
14,785	Bravida Holding	127,972	0.28
12,872	Coor Service Management Holding	100,940	0.22
3,093	Semcon	20,369	0.04
		249,281	0.54
	<b>Computers (0.17%) (2018: 0.31%)</b>		
9,065	HIQ International	44,602	0.10
1,642	KNOW IT	32,581	0.07
		77,183	0.17
	<b>Consumer Durables &amp; Apparels (0.06%) (2018: 0.07%)</b>		
4,511	New Wave Group	25,672	0.06
	<b>Distribution &amp; Wholesale (0.26%) (2018: 0.36%)</b>		
3,054	AddTech	88,065	0.19
2,707	Bufab	33,645	0.07
		121,710	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Diversified Financial Services (0.89%) (2018: 0.85%)</b>		
14,521	Avanza Bank Holding	135,153	0.29
14,454	Ratos	45,971	0.10
40,630	Resurs Holding	232,580	0.50
		<u>413,704</u>	<u>0.89</u>
	<b>Electrical Components &amp; Equipment (0.13%) (2018: 0.13%)</b>		
10,435	Fagerhult	59,088	0.13
	<b>Electronics (0.57%) (2018: 0.47%)</b>		
11,903	Gunnebo	30,132	0.06
3,355	Lagercrantz Group	46,744	0.10
7,599	Mycronic	133,860	0.29
1,983	NCAB Group	29,440	0.06
15,024	Pricer	26,737	0.06
		<u>266,913</u>	<u>0.57</u>
	<b>Engineering &amp; Construction (2.26%) (2018: 2.75%)</b>		
7,193	AF Poyry	149,641	0.32
2,592	Instalco	33,350	0.07
12,396	JM	327,248	0.70
11,068	NCC	161,368	0.35
42,905	Peab	382,797	0.82
		<u>1,054,404</u>	<u>2.26</u>
	<b>Entertainment (0.42%) (2018: 0.98%)</b>		
24,557	Betsson	102,082	0.22
11,932	LeoVegas	33,510	0.07
5,277	SkiStar	59,661	0.13
		<u>195,253</u>	<u>0.42</u>
	<b>Food (0.28%) (2018: 0.31%)</b>		
29,112	Cloetta	87,825	0.18
6,274	Scandi Standard	44,423	0.10
		<u>132,248</u>	<u>0.28</u>
	<b>Forest Products &amp; Paper (0.06%) (2018: 0.04%)</b>		
27,417	Rottneros	29,745	0.06
	<b>Healthcare Products (0.16%) (2018: 0.19%)</b>		
10,435	Arjo	44,748	0.09
2,719	Biotage	32,086	0.07
		<u>76,834</u>	<u>0.16</u>
	<b>Healthcare Services (0.12%) (2018: 0.27%)</b>		
3,501	Ambea	26,155	0.06
5,937	Attendo	30,482	0.06
		<u>56,637</u>	<u>0.12</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Home Builders (0.26%) (2018: 0.43%)</b>		
12,627	Bonava	119,567	0.26
	<b>Home Furnishings (0.57%) (2018: 0.73%)</b>		
39,864	Nobia	264,805	0.57
	<b>Internet (0.06%) (2018: 0.00%)</b>		
1,592	AddNode Group	27,044	0.06
	<b>Leisure Time (0.45%) (2018: 0.34%)</b>		
1,068	MIPS	20,165	0.04
9,251	Thule Group	190,166	0.41
		210,331	0.45
	<b>Lodging (0.30%) (2018: 0.16%)</b>		
14,026	Scandic Hotels Group	139,355	0.30
	<b>Machinery – Diversified (0.12%) (2018: 0.28%)</b>		
3,745	Concentric	56,668	0.12
	<b>Media (0.00%) (2018: 0.58%)</b>		
	<b>Mining (0.05%) (2018: 0.06%)</b>		
2,901	Bulten	21,755	0.05
	<b>Oil &amp; Gas (0.06%) (2018: 0.00%)</b>		
3,370	Tethys Oil	27,068	0.06
	<b>Other Consumer, Cyclical (0.09%) (2018: 0.17%)</b>		
3,238	Duni	39,813	0.09
	<b>Other Industrial (0.33%) (2018: 0.25%)</b>		
7,630	Granges	71,850	0.16
4,101	Lindab International	46,678	0.10
2,954	Troax Group	33,960	0.07
		152,488	0.33
	<b>Pharmaceuticals (0.36%) (2018: 0.19%)</b>		
4,689	BioArctic	42,348	0.09
1,119	BioGaia	45,207	0.10
6,252	Midsona	29,392	0.06
1,685	Recipharm	23,893	0.05
1,530	Vitrolife	28,757	0.06
		169,597	0.36
	<b>Real Estate (2.76%) (2018: 2.34%)</b>		
10,219	Atrium Ljungberg	219,789	0.46
2,314	Catena	91,060	0.20
17,540	Dios Fastigheter	143,221	0.31
23,745	Hemfosa Fastigheter	274,109	0.58
20,174	Kungsleden	188,919	0.41
2,478	NP3 Fastigheter	26,648	0.06
6,099	Platzer Fastigheter Holding	63,847	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.76%) (2018: 2.34%) (continued)</b>		
33,176	Samhallsbyggnadsbolaget i Norden	72,460	0.16
12,418	Wihlborgs Fastigheter	203,859	0.44
		<u>1,283,912</u>	<u>2.76</u>
	<b>Retail (0.81%) (2018: 1.24%)</b>		
18,046	Bilia	182,560	0.39
12,724	Clas Ohlson	136,591	0.29
8,553	Dustin Group	61,170	0.13
		<u>380,321</u>	<u>0.81</u>
	<b>Software (0.32%) (2018: 0.46%)</b>		
47,838	NetEnt	117,685	0.25
2,246	Paradox Interactive	32,062	0.07
		<u>149,747</u>	<u>0.32</u>
	<b>Telecommunications (0.17%) (2018: 0.05%)</b>		
1,441	HMS Networks	23,697	0.05
1,480	Sectra	55,072	0.12
		<u>78,769</u>	<u>0.17</u>
	<b>Transportation (0.26%) (2018: 0.26%)</b>		
20,048	Nobina	122,965	0.26
		<u>6,217,985</u>	<u>13.35</u>
	<b>Switzerland (2.51%) (2018: 2.20%)</b>		
	<b>Auto Manufacturers (0.00%) (2018: 0.16%)</b>		
	<b>Banks (0.40%) (2018: 0.46%)</b>		
2,035	Valiant Holding	184,222	0.40
	<b>Building &amp; Construction Materials (0.09%) (2018: 0.00%)</b>		
3,449	Arbonia	39,980	0.09
	<b>Chemicals (0.30%) (2018: 0.00%)</b>		
802	Daetwyler Holding	137,531	0.30
	<b>Cosmetics &amp; Personal Care (0.00%) (2018: 0.37%)</b>		
	<b>Diversified Financial Services (0.36%) (2018: 0.08%)</b>		
18,821	EFG International	110,643	0.24
1,266	Swissquote Group Holding	56,511	0.12
		<u>167,154</u>	<u>0.36</u>
	<b>Electrical Components &amp; Equipment (0.18%) (2018: 0.19%)</b>		
1,186	Huber + Suhner	83,797	0.18
	<b>Energy – Alternate Sources (0.54%) (2018: 0.00%)</b>		
2,740	Landis+Gyr Group	253,841	0.54
	<b>Engineering &amp; Construction (0.08%) (2018: 0.13%)</b>		
1,008	Implenia	36,408	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Hand &amp; Machine Tools (0.04%) (2018: 0.00%)</b>		
3,002	Tornos Holding	18,587	0.04
	<b>Healthcare Products (0.07%) (2018: 0.07%)</b>		
306	Comet Holding	34,514	0.07
	<b>Machinery – Diversified (0.12%) (2018: 0.23%)</b>		
1,106	Bobst Group	57,336	0.12
	<b>Pharmaceuticals (0.00%) (2018: 0.11%)</b>		
	<b>Retail (0.16%) (2018: 0.00%)</b>		
7,387	Mobilezone Holding	73,804	0.16
	<b>Software (0.00%) (2018: 0.02%)</b>		
	<b>Specialty Retailers (0.00%) (2018: 0.22%)</b>		
	<b>Telecommunications (0.17%) (2018: 0.16%)</b>		
3,950	Ascom Holding	38,229	0.08
480	U-Blox Holding	43,188	0.09
		81,417	0.17
		1,168,591	2.51
	<b>United Kingdom (27.81%) (2018: 24.68%)</b>		
	<b>Advertising (0.21%) (2018: 0.11%)</b>		
12,218	Ascential	56,495	0.11
5,821	Cello Health	9,240	0.02
14,953	Huntsworth	14,365	0.03
5,243	M&C Saatchi	7,673	0.02
1,924	Next Fifteen Communications Group	12,216	0.03
		99,989	0.21
	<b>Aerospace &amp; Defense (0.34%) (2018: 0.27%)</b>		
677	Avon Rubber	16,699	0.04
10,617	Chemring Group	30,135	0.06
4,491	Ultra Electronics Holdings	112,045	0.24
		158,879	0.34
	<b>Agriculture (0.10%) (2018: 0.09%)</b>		
1,195	Genus	44,792	0.10
	<b>Airlines (0.12%) (2018: 0.05%)</b>		
2,831	Dart Group	56,598	0.12
	<b>Auto Parts &amp; Equipment (0.28%) (2018: 0.03%)</b>		
41,120	TI Fluid Systems	129,087	0.28
	<b>Banks (0.30%) (2018: 0.33%)</b>		
4,316	Bank of Georgia Group	82,772	0.18
3,695	TBC Bank Group	56,690	0.12
		139,462	0.30

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.40%) (2018: 0.56%)</b>		
4,045	AG Barr	27,688	0.06
86,055	Marston's	129,185	0.27
12,923	Stock Spirits Group	31,494	0.07
		188,367	0.40
	<b>Building &amp; Construction Materials (1.18%) (2018: 1.06%)</b>		
14,408	Forterra	58,919	0.13
52,123	Ibstock	193,771	0.42
10,840	James Halstead	69,467	0.15
9,534	Marshalls	96,766	0.21
10,401	Polypipe Group	66,285	0.14
19,504	Tyman	62,494	0.13
		547,702	1.18
	<b>Chemicals (0.75%) (2018: 0.60%)</b>		
51,332	Elementis	108,440	0.23
25,772	Essentra	132,429	0.29
25,637	Synthomer	107,047	0.23
		347,916	0.75
	<b>Commercial Services (2.24%) (2018: 3.60%)</b>		
46,544	AA	31,942	0.07
7,098	Clipper Logistics	24,105	0.05
17,480	Equiniti Group	42,579	0.09
29,924	Hyve Group	36,022	0.08
13,121	Johnson Service Group	30,351	0.07
10,291	Mears Group	35,707	0.08
18,254	Mitie Group	31,237	0.07
10,990	Northgate	40,337	0.09
32,383	Pagegroup	199,878	0.42
23,804	QinetiQ Group	100,517	0.22
68,088	Redde	85,177	0.18
3,529	Restore	22,907	0.05
3,451	Robert Walters	22,645	0.05
25,684	RPS Group	51,712	0.11
6,443	RWS Holdings	46,308	0.10
10,077	Savills	134,982	0.28
28,744	Speedy Hire	26,121	0.06
12,722	SThree	56,904	0.12
15,669	XPS Pensions Group	25,334	0.05
		1,044,765	2.24
	<b>Computers (1.07%) (2018: 0.54%)</b>		
5,764	Computacenter	120,609	0.26
6,690	FDM Group Holdings	81,638	0.18
1,444	GB Group	13,293	0.03
2,723	Kainos Group	23,845	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.07%) (2018: 0.54%) (continued)</b>			
3,910	Midwich Group	25,380	0.05
15,276	NCC Group	40,654	0.09
5,126	RM	17,302	0.04
2,297	SDL	16,157	0.03
11,713	Softcat	159,246	0.34
		498,124	1.07
<b>Consumer Durables &amp; Apparels (0.00%) (2018: 0.12%)</b>			
<b>Cosmetics &amp; Personal Care (0.18%) (2018: 0.24%)</b>			
33,132	PZ Cussons	81,527	0.18
<b>Distribution &amp; Wholesale (0.33%) (2018: 0.34%)</b>			
3,670	Diploma	87,665	0.19
2,920	DiscoverIE Group	19,643	0.04
32,072	SIG	46,556	0.10
		153,864	0.33
<b>Diversified Financial Services (3.53%) (2018: 0.94%)</b>			
6,266	Amigo Holdings	4,910	0.01
19,808	Arrow Global Group	59,892	0.13
30,479	Brewin Dolphin Holdings	133,955	0.29
38,312	CMC Markets	66,285	0.14
3,760	Impax Asset Management Group	17,262	0.04
30,835	International Personal Finance	58,589	0.13
65,775	Jupiter Fund Management	317,957	0.68
3,185	Liontrust Asset Management	41,348	0.09
12,306	Morses Club	19,897	0.04
33,451	OneSavings Bank	171,098	0.37
24,523	Paragon Banking Group	155,995	0.33
10,395	PayPoint	124,152	0.27
9,524	Polar Capital Holdings	61,820	0.13
10,868	Premier Miton Group	24,177	0.05
11,190	Provident Financial	60,366	0.13
65,691	TP ICAP	316,854	0.68
2,650	Urban & Civic	10,790	0.02
		1,645,347	3.53
<b>Electronics (0.14%) (2018: 0.11%)</b>			
1,227	Oxford Instruments	22,300	0.05
2,778	Smart Metering Systems	18,524	0.04
8,721	TT Electronics	25,731	0.05
		66,555	0.14
<b>Energy – Alternate Sources (0.24%) (2018: 0.00%)</b>			
24,758	John Laing Group	111,032	0.24

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.38%) (2018: 0.80%)</b>		
27,160	Balfour Beatty	83,788	0.18
10,119	Costain Group	19,036	0.04
24,326	Galliford Try	246,754	0.54
9,342	Headlam Group	58,985	0.13
6,831	John Menzies	38,132	0.08
8,092	Keller Group	71,625	0.15
3,814	Morgan Sindall Group	72,920	0.16
3,697	Renew Holdings	23,823	0.05
2,834	Ricardo	25,486	0.05
		<u>640,549</u>	<u>1.38</u>
	<b>Entertainment (0.84%) (2018: 0.20%)</b>		
18,301	Rank Group	59,828	0.13
148,023	William Hill	329,210	0.71
		<u>389,038</u>	<u>0.84</u>
	<b>Environmental Control (0.23%) (2018: 0.12%)</b>		
14,699	Biffa	47,532	0.10
144,864	Renewi	61,890	0.13
		<u>109,422</u>	<u>0.23</u>
	<b>Food (0.51%) (2018: 0.79%)</b>		
47,159	Bakkavor Group	77,696	0.17
2,082	Cranswick	83,296	0.18
13,770	Devro	28,992	0.06
3,493	Hilton Food Group	45,676	0.10
		<u>235,660</u>	<u>0.51</u>
	<b>Full Line Insurance (0.92%) (2018: 1.42%)</b>		
7,578	Charles Taylor	30,765	0.07
16,450	Chesnara	61,348	0.13
95,634	Hastings Group Holdings	202,255	0.44
9,597	Numis	33,865	0.07
27,503	Sabre Insurance Group	99,972	0.21
		<u>428,205</u>	<u>0.92</u>
	<b>Healthcare Products (0.09%) (2018: 0.04%)</b>		
1,442	Clinigen Healthcare	15,733	0.03
2,150	Consort Medical	26,009	0.06
		<u>41,742</u>	<u>0.09</u>
	<b>Healthcare Services (0.14%) (2018: 0.09%)</b>		
5,718	CareTech Holdings	30,030	0.06
23,626	Spire Healthcare Group	39,594	0.08
		<u>69,624</u>	<u>0.14</u>
	<b>Holding Companies – Diversified Operations (0.30%) (2018: 0.00%)</b>		
38,235	Drax Group	141,690	0.30

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Home Builders (1.95%) (2018: 1.11%)</b>		
25,975	Bovis Homes Group	416,297	0.90
38,585	Countryside Properties	207,285	0.44
45,785	Crest Nicholson Holdings	233,321	0.50
4,429	MJ Gleeson	49,918	0.11
		906,821	1.95
	<b>Household Products (0.04%) (2018: 0.05%)</b>		
18,574	McBride	19,400	0.04
	<b>Internet (0.33%) (2018: 0.42%)</b>		
15,690	GoCo Group	19,258	0.04
4,619	iomart Group	20,306	0.04
29,545	Moneysupermarket.com Group	115,275	0.25
		154,839	0.33
	<b>Iron &amp; Steel (0.14%) (2018: 0.20%)</b>		
34,833	Ferrexpo	65,343	0.14
	<b>Leisure Time (0.41%) (2018: 0.08%)</b>		
8,106	Hollywood Bowl Group	27,265	0.06
1,858	On the Beach Group	10,688	0.02
246,172	Saga	153,979	0.33
		191,932	0.41
	<b>Lodging (0.00%) (2018: 0.13%)</b>		
	<b>Media (0.80%) (2018: 0.28%)</b>		
4,555	Bloomsbury Publishing	15,590	0.03
18,133	Daily Mail & General Trust	177,407	0.39
5,660	Euromoney Institutional Investor	86,971	0.19
43,773	Reach	70,464	0.15
4,160	STV Group	20,473	0.04
		370,905	0.80
	<b>Mining (0.20%) (2018: 0.21%)</b>		
22,996	Central Asia Metals	59,707	0.12
16,484	Hochschild Mining	35,601	0.08
		95,308	0.20
	<b>Miscellaneous Manufacturers (0.98%) (2018: 0.90%)</b>		
3,956	Hill & Smith Holdings	68,771	0.15
23,449	Morgan Advanced Materials	87,727	0.19
51,301	Photo-Me International	58,728	0.13
26,208	Senior	53,478	0.11
20,446	Vesuvius	120,650	0.25
2,824	Vitec Group	36,661	0.08
10,483	Volution Group	31,796	0.07
		457,811	0.98

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (0.39%) (2018: 0.08%)</b>		
82,987	Diversified Gas & Oil	104,306	0.22
67,042	Pharos Energy	41,302	0.09
26,896	Vivo Energy	39,233	0.08
		184,841	0.39
	<b>Oil &amp; Gas Services (0.05%) (2018: 0.00%)</b>		
4,585	Hunting	22,586	0.05
	<b>Other Consumer, Cyclical (0.03%) (2018: 0.25%)</b>		
1,433	IG Design Group	12,041	0.03
	<b>Other Finance (0.18%) (2018: 0.19%)</b>		
15,984	IntegraFin Holdings	83,945	0.18
	<b>Other Industrial (0.47%) (2018: 0.17%)</b>		
18,730	Bodycote	210,437	0.45
3,988	Trifast	8,472	0.02
		218,909	0.47
	<b>Pharmaceuticals (0.06%) (2018: 0.03%)</b>		
19,360	Alliance Pharma	19,215	0.04
3,674	Eco Animal Health Group	8,975	0.02
		28,190	0.06
	<b>Real Estate (0.67%) (2018: 0.71%)</b>		
65,472	Empiric Student Property	75,337	0.16
5,690	Helical	31,830	0.07
14,184	Inland Homes	14,061	0.03
41,233	McCarthy & Stone	72,507	0.15
7,152	St Modwen Properties	41,950	0.09
10,047	U & I Group	20,964	0.05
18,932	Watkin Jones	54,294	0.12
		310,943	0.67
	<b>Real Estate Investment Trusts (0.34%) (2018: 0.45%)</b>		
9,393	Big Yellow Group	133,025	0.29
7,597	McKay Securities	24,656	0.05
		157,681	0.34
	<b>Restaurants &amp; Bars (0.00%) (2018: 0.29%)</b>		
	<b>Retail (2.76%) (2018: 2.85%)</b>		
54,458	Card Factory	95,056	0.20
18,870	DFS Furniture	64,360	0.14
185,049	Dixons Carphone	314,920	0.68
35,689	Domino's Pizza Group	134,866	0.29
11,818	Dunelm Group	161,231	0.35
29,700	Halfords Group	59,342	0.13
1,768	JD Wetherspoon	34,699	0.07
42,235	Lookers	27,415	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.76%) (2018: 2.85%) (continued)</b>		
6,236	Motorpoint group	21,637	0.05
43,227	N Brown Group	83,053	0.18
3,558	Naked Wines	9,490	0.02
2,790	Patisserie Holdings	–	0.00
42,963	Pets at Home Group	141,769	0.30
32,647	Restaurant Group	62,803	0.13
10,511	Superdry	62,459	0.13
27,144	Vertu Motors	12,045	0.03
		<u>1,285,145</u>	<u>2.76</u>
	<b>Software (0.18%) (2018: 0.27%)</b>		
439	Craneware	13,367	0.03
2,903	EMIS Group	37,961	0.08
363	First Derivatives	11,738	0.03
11,307	Hostelworld Group	16,680	0.04
		<u>79,746</u>	<u>0.18</u>
	<b>Storage &amp; Warehousing (0.27%) (2018: 0.00%)</b>		
9,615	Safestore Holdings	91,460	0.20
9,189	Wincanton	33,185	0.07
		<u>124,645</u>	<u>0.27</u>
	<b>Telecommunications (0.57%) (2018: 1.74%)</b>		
1,452	Gamma Communications	22,791	0.05
26,921	Spirent Communications	79,906	0.17
51,150	TalkTalk Telecom Group	70,085	0.15
5,267	Telecom Plus	93,364	0.20
		<u>266,146</u>	<u>0.57</u>
	<b>Textile (0.09%) (2018: 0.13%)</b>		
46,056	Coats Group	40,548	0.09
	<b>Toys, Games &amp; Hobbies (0.25%) (2018: 0.28%)</b>		
1,591	Games Workshop Group	114,631	0.25
	<b>Transportation (0.78%) (2018: 0.95%)</b>		
1,825	Clarkson	65,153	0.14
4,828	Go-Ahead Group	125,810	0.27
1,630	James Fisher & Sons	38,955	0.08
71,310	Stagecoach Group	134,654	0.29
		<u>364,572</u>	<u>0.78</u>
	<b>Utilities – Electric (0.05%) (2018: 0.46%)</b>		
8,726	ContourGlobal	21,626	0.05
		<u>12,948,490</u>	<u>27.81</u>
	<b>Total Equities</b>	<u>46,161,276</u>	<u>99.10</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Preferred Stock (0.03%) (2018: 0.00%)</b>		
	<b>Italy (0.03%) (2018: 0.00%)</b>		
	<b>Machinery, Construction &amp; Mining (0.03%) (2018: 0.00%)</b>		
1,311	Danieli & C Officine Meccaniche	13,241	0.03
	<b>Total Preferred Stock</b>	<u>13,241</u>	<u>0.03</u>
	<b>Rights (0.01%) (2018: 0.01%)</b>		
	<b>Norway (0.00%) (2018: 0.00%)</b>		
	<b>Retail (0.00%) (2018: 0.00%)</b>		
3,674	XXL	652	0.00
	<b>Spain (0.01%) (2018: 0.01%)</b>		
	<b>Pharmaceuticals (0.01%) (2018: 0.01%)</b>		
28,647	Faes Farma	4,223	0.01
	<b>Total Rights</b>	<u>4,875</u>	<u>0.01</u>
	<b>Total Transferable Securities (99.14%) (2018: 98.65%)</b>	<u>46,179,392</u>	<u>99.14</u>
	<b>Total Investments (99.14%) (2018: 98.65%)</b>	46,179,392	99.14
	<b>Other Net Assets (0.86%) (2018: 1.35%)</b>	402,159	0.86
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>46,581,551</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.10
	Other assets		<u>0.90</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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (99.34%) (2018: 99.33%)</b>		
	<b>Equities (99.34%) (2018: 99.33%)</b>		
	<b>Brazil (4.58%) (2018: 4.23%)</b>		
	<b>Advertising (0.00%) (2018: 0.05%)</b>		
	<b>Agriculture (0.06%) (2018: 0.00%)</b>		
4,602	SLC Agricola	28,371	0.06
	<b>Auto Parts &amp; Equipment (0.08%) (2018: 0.07%)</b>		
2,540	Mahle-Metal Leve	18,185	0.04
3,219	Tupy	20,245	0.04
		38,430	0.08
	<b>Banks (1.06%) (2018: 0.77%)</b>		
25,312	Banco do Brasil	332,360	0.66
5,960	Banco Santander Brasil	73,368	0.15
15,749	Itau Unibanco Holding	125,398	0.25
		531,126	1.06
	<b>Building &amp; Construction Materials (0.12%) (2018: 0.00%)</b>		
14,081	Duratex	58,526	0.12
	<b>Commercial Services (0.73%) (2018: 0.95%)</b>		
91,786	Cielo	190,978	0.38
6,647	Qualicorp Consultoria e Corretora de Seguros	61,303	0.12
9,740	YDUQS Participacoes	115,010	0.23
		367,291	0.73
	<b>Consumer Durables &amp; Apparels (0.00%) (2018: 0.04%)</b>		
	<b>Diversified Financial Services (0.04%) (2018: 0.00%)</b>		
4,687	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao	19,784	0.04
	<b>Full Line Insurance (0.30%) (2018: 0.30%)</b>		
11,701	BB Seguridade Participacoes	109,660	0.22
2,012	Porto Seguro	31,380	0.06
2,769	Wiz Solucoes e Corretagem de Seguros	9,719	0.02
		150,759	0.30
	<b>Healthcare Services (0.00%) (2018: 0.07%)</b>		
	<b>Home Builders (0.00%) (2018: 0.09%)</b>		
	<b>Internet (0.08%) (2018: 0.08%)</b>		
4,091	Smiles Fidelidade	39,937	0.08
	<b>Iron &amp; Steel (0.23%) (2018: 0.00%)</b>		
33,456	Cia Siderurgica Nacional	117,350	0.23
	<b>Oil &amp; Gas (0.39%) (2018: 0.15%)</b>		
26,698	Petrobras Distribuidora	199,570	0.39
	<b>Other Finance (0.25%) (2018: 0.00%)</b>		
36,632	Itausa – Investimentos Itau	127,944	0.25

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2019

### 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>Packaging &amp; Containers (0.30%) (2018: 0.00%)</b>		
33,668	Klabin	154,083	0.30
	<b>Pharmaceuticals (0.00%) (2018: 0.23%)</b>		
	<b>Real Estate (0.38%) (2018: 0.08%)</b>		
25,764	BR Malls Participacoes	115,668	0.22
10,693	Cyrela Brazil Realty SA Empreendimentos e Participacoes	78,921	0.16
		194,589	0.38
	<b>Telecommunications (0.04%) (2018: 0.00%)</b>		
1,588	Telefonica Brasil	19,359	0.04
	<b>Textile (0.00%) (2018: 0.08%)</b>		
	<b>Transportation (0.00%) (2018: 0.02%)</b>		
	<b>Utilities – Electric (0.37%) (2018: 0.79%)</b>		
6,316	AES Tiete Energia	25,231	0.05
20,675	Transmissora Alianca de Energia Eletrica	160,253	0.32
		185,484	0.37
	<b>Water (0.15%) (2018: 0.46%)</b>		
3,096	Cia de Saneamento do Parana	78,056	0.15
		2,310,659	4.58
	<b>Chile (0.83%) (2018: 0.92%)</b>		
	<b>Banks (0.00%) (2018: 0.21%)</b>		
	<b>Beverages (0.13%) (2018: 0.00%)</b>		
6,721	Cia Cervecerias Unidas	65,874	0.13
	<b>Diversified Financial Services (0.01%) (2018: 0.00%)</b>		
18,050	Grupo Security	4,696	0.01
	<b>Holding Companies – Diversified Operations (0.00%) (2018: 0.03%)</b>		
	<b>Iron &amp; Steel (0.04%) (2018: 0.05%)</b>		
2,433	CAP	18,433	0.04
	<b>Oil &amp; Gas (0.00%) (2018: 0.03%)</b>		
	<b>Utilities – Electric (0.50%) (2018: 0.34%)</b>		
239,612	AES Gener	51,941	0.10
532,786	Colbun	85,025	0.17
958,135	Enel Chile	89,830	0.17
19,158	Engie Energia Chile	29,172	0.06
		255,968	0.50
	<b>Water (0.15%) (2018: 0.26%)</b>		
117,165	Aguas Andinas	49,705	0.10
25,029	Inversiones Aguas Metropolitanas	27,291	0.05
		76,996	0.15
		421,967	0.83

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.59%) (2018: 0.82%)</b>		
	<b>Banks (0.25%) (2018: 0.28%)</b>		
2,129	Komerční banka	78,002	0.15
12,844	Moneta Money Bank	48,221	0.10
		126,223	0.25
	<b>Telecommunications (0.09%) (2018: 0.11%)</b>		
4,609	O2 Czech Republic	47,636	0.09
	<b>Utilities – Electric (0.25%) (2018: 0.43%)</b>		
5,553	CEZ	124,964	0.25
		298,823	0.59
	<b>Hong Kong (6.99%) (2018: 7.48%)</b>		
	<b>Auto Manufacturers (0.11%) (2018: 0.09%)</b>		
25,000	Dah Chong Hong Holdings	11,807	0.02
20,000	Sinotruk Hong Kong	42,661	0.09
		54,468	0.11
	<b>Building &amp; Construction Materials (0.41%) (2018: 0.32%)</b>		
78,000	China Resources Cement Holdings	99,304	0.20
82,000	Xinyi Glass Holdings	108,607	0.21
		207,911	0.41
	<b>Chemicals (0.19%) (2018: 0.27%)</b>		
17,500	Kingboard Holdings	55,475	0.11
32,000	Kingboard Laminates Holdings	39,672	0.08
		95,147	0.19
	<b>Coal (0.09%) (2018: 0.08%)</b>		
202,000	Shougang Fushan Resources Group	43,553	0.09
	<b>Commercial Services (0.14%) (2018: 0.04%)</b>		
44,000	COSCO SHIPPING Ports	36,027	0.07
39,702	Yuexiu Transport Infrastructure	35,311	0.07
		71,338	0.14
	<b>Computers (0.24%) (2018: 0.29%)</b>		
180,000	Lenovo Group	120,819	0.24
	<b>Consumer Durables &amp; Apparels (0.07%) (2018: 0.07%)</b>		
21,000	Stella International Holdings	33,689	0.07
	<b>Diversified Financial Services (0.05%) (2018: 0.02%)</b>		
28,500	Genertec Universal Medical Group	21,580	0.04
35,000	Guotai Junan International Holdings	6,199	0.01
		27,779	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Energy – Alternate Sources (0.04%) (2018: 0.00%)</b>		
180,000	Concord New Energy Group	8,778	0.02
20,000	Wasion Holdings	9,780	0.02
		18,558	0.04
	<b>Engineering &amp; Construction (0.00%) (2018: 0.08%)</b>		
	<b>Environmental Control (0.03%) (2018: 0.00%)</b>		
22,000	China Water Affairs Group	16,461	0.03
	<b>Food (0.00%) (2018: 0.41%)</b>		
	<b>Forest Products &amp; Paper (0.16%) (2018: 0.10%)</b>		
80,000	Nine Dragons Paper Holdings	83,164	0.16
	<b>Home Furnishings (0.02%) (2018: 0.02%)</b>		
25,000	TCL Electronics Holdings	11,743	0.02
	<b>Iron &amp; Steel (0.01%) (2018: 0.02%)</b>		
42,000	Xiwang Special Steel	2,641	0.01
	<b>Lodging (0.19%) (2018: 0.00%)</b>		
69,000	Fosun International	100,598	0.19
	<b>Oil &amp; Gas (1.83%) (2018: 1.28%)</b>		
555,999	CNOOC	924,786	1.83
	<b>Packaging &amp; Containers (0.08%) (2018: 0.10%)</b>		
21,000	CPMC Holdings	9,163	0.02
44,000	Lee & Man Paper Manufacturing	33,318	0.06
		42,481	0.08
	<b>Pipelines (0.02%) (2018: 0.00%)</b>		
30,000	Sinopec Kantons Holdings	12,629	0.02
	<b>Real Estate (0.41%) (2018: 0.60%)</b>		
8,000	C&D International Investment Group	9,261	0.02
60,330	China Jinmao Holdings Group	46,999	0.09
21,000	China Overseas Grand Oceans Group	14,527	0.03
66,000	China South City Holdings	8,386	0.02
32,000	Poly Property Group	13,265	0.03
43,773	Shenzhen Investment	17,528	0.03
14,500	Shimao Property Holdings	56,200	0.10
59,500	Sino-Ocean Group Holding	23,901	0.05
84,000	Yuexiu Property	19,405	0.04
		209,472	0.41
	<b>Retail (0.13%) (2018: 0.09%)</b>		
21,000	Ajisen China Holdings	7,466	0.01
60,400	Chow Tai Fook Jewellery Group	57,750	0.12
		65,216	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.33%) (2018: 2.93%)</b>		
137,969	China Mobile	1,159,805	2.29
53,000	CITIC Telecom International Holdings	19,318	0.04
		1,179,123	2.33
	<b>Transportation (0.10%) (2018: 0.08%)</b>		
40,000	SITC International Holdings	48,769	0.10
	<b>Utilities – Electric (0.19%) (2018: 0.37%)</b>		
173,666	China Power International Development	37,221	0.07
41,657	China Resources Power Holdings	58,489	0.12
		95,710	0.19
	<b>Water (0.15%) (2018: 0.22%)</b>		
154,000	Beijing Enterprises Water Group	77,872	0.15
		3,543,927	6.99
	<b>Hungary (0.05%) (2018: 0.07%)</b>		
	<b>Telecommunications (0.05%) (2018: 0.07%)</b>		
17,660	Magyar Telekom Telecommunications	26,734	0.05
	<b>India (3.54%) (2018: 3.60%)</b>		
	<b>Banks (0.02%) (2018: 0.00%)</b>		
10,274	Karnataka Bank	10,371	0.02
	<b>Coal (0.46%) (2018: 0.53%)</b>		
78,782	Coal India	233,273	0.46
	<b>Cosmetics &amp; Personal Care (0.02%) (2018: 0.00%)</b>		
2,542	Bajaj Consumer Care	8,408	0.02
	<b>Diversified Financial Services (0.27%) (2018: 0.00%)</b>		
18,333	Indiabulls Housing Finance	80,443	0.16
27,174	REC	54,479	0.11
		134,922	0.27
	<b>Electronics (0.07%) (2018: 0.00%)</b>		
4,609	Graphite India	19,582	0.04
1,021	HEG	15,247	0.03
		34,829	0.07
	<b>Mining (0.85%) (2018: 0.97%)</b>		
45,290	National Aluminium	27,696	0.05
32,362	NMDC	58,442	0.12
160,457	Vedanta	342,705	0.68
		428,843	0.85

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.07%) (2018: 1.67%)</b>		
23,459	Hindustan Petroleum	86,930	0.17
114,337	Indian Oil	201,112	0.40
126,929	Oil & Natural Gas	229,041	0.44
13,888	Oil India	29,779	0.06
		546,862	1.07
	<b>Pharmaceuticals (0.02%) (2018: 0.00%)</b>		
1,512	Strides Pharma Science	7,667	0.02
	<b>Software (0.02%) (2018: 0.00%)</b>		
6,867	NIIT	9,019	0.02
	<b>Telecommunications (0.32%) (2018: 0.32%)</b>		
45,840	Bharti Infratel	162,159	0.32
	<b>Textile (0.01%) (2018: 0.00%)</b>		
54,400	Trident	5,106	0.01
	<b>Utilities – Electric (0.41%) (2018: 0.11%)</b>		
110,617	NHPC	37,116	0.07
20,948	NLC India	16,772	0.03
83,343	NTPC	139,006	0.27
9,697	PTC India	7,683	0.02
28,973	SJVN	10,330	0.02
		210,907	0.41
		1,792,366	3.54
	<b>Indonesia (1.04%) (2018: 2.08%)</b>		
	<b>Agriculture (0.28%) (2018: 0.06%)</b>		
16,800	Gudang Garam	64,138	0.13
317,400	Hanjaya Mandala Sampoerna	48,013	0.09
270,100	Japfa Comfeed Indonesia	29,865	0.06
		142,016	0.28
	<b>Banks (0.02%) (2018: 0.06%)</b>		
101,100	Bank Pembangunan Daerah Jawa Barat Dan Banten	8,630	0.02
	<b>Building &amp; Construction Materials (0.03%) (2018: 0.22%)</b>		
641,600	Waskita Beton Precast	14,050	0.03
	<b>Coal (0.39%) (2018: 0.42%)</b>		
814,100	Adaro Energy	91,189	0.17
347,200	Bukit Asam	66,526	0.13
153,100	Indika Energy	13,179	0.03
33,800	Indo Tambangraya Megah	27,938	0.06
		198,832	0.39

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.23%) (2018: 0.06%)</b>		
50,700	AKR Corporindo	14,426	0.03
65,000	United Tractors	100,783	0.20
		115,209	0.23
	<b>Engineering &amp; Construction (0.00%) (2018: 0.01%)</b>		
	<b>Real Estate (0.01%) (2018: 0.00%)</b>		
225,800	Puradelta Lestari	4,814	0.01
	<b>Retail (0.08%) (2018: 0.14%)</b>		
139,500	Matahari Department Store	42,305	0.08
	<b>Telecommunications (0.00%) (2018: 1.11%)</b>		
		525,856	1.04
	<b>Malaysia (1.78%) (2018: 2.82%)</b>		
	<b>Agriculture (0.06%) (2018: 0.09%)</b>		
8,800	British American Tobacco Malaysia	32,442	0.06
	<b>Airlines (0.07%) (2018: 0.10%)</b>		
85,500	AirAsia Group	35,534	0.07
	<b>Auto Manufacturers (0.05%) (2018: 0.04%)</b>		
50,400	Bermaz Auto	25,875	0.05
	<b>Banks (1.26%) (2018: 1.01%)</b>		
25,700	Alliance Bank Malaysia	16,524	0.03
37,300	AMMB Holdings	35,654	0.07
125,918	CIMB Group Holdings	158,533	0.31
167,167	Malayan Banking	353,091	0.71
51,700	RHB Bank	73,054	0.14
		636,856	1.26
	<b>Beverages (0.00%) (2018: 0.14%)</b>		
	<b>Chemicals (0.03%) (2018: 0.06%)</b>		
25,500	Lotte Chemical Titan Holding	15,024	0.03
	<b>Distribution &amp; Wholesale (0.00%) (2018: 0.29%)</b>		
	<b>Diversified Financial Services (0.02%) (2018: 0.00%)</b>		
40,800	Malaysia Building Society	8,279	0.02
	<b>Electronics (0.00%) (2018: 0.02%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2018: 0.01%)</b>		
	<b>Entertainment (0.18%) (2018: 0.17%)</b>		
117,100	Astro Malaysia Holdings	36,356	0.07
39,928	Berjaya Sports Toto	25,184	0.05
45,600	Magnum	28,650	0.06
		90,190	0.18
	<b>Holding Companies – Diversified Operations (0.08%) (2018: 0.10%)</b>		
178,794	YTL	42,835	0.08

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Iron &amp; Steel (0.00%) (2018: 0.01%)</b>		
	<b>Real Estate (0.03%) (2018: 0.13%)</b>		
37,840	SP Setia Group	14,801	0.03
	<b>Telecommunications (0.00%) (2018: 0.35%)</b>		
	<b>Transportation (0.00%) (2018: 0.20%)</b>		
	<b>Utilities – Electric (0.00%) (2018: 0.10%)</b>		
		901,836	1.78
	<b>Mexico (2.32%) (2018: 1.39%)</b>		
	<b>Auto Parts &amp; Equipment (0.03%) (2018: 0.06%)</b>		
35,076	Nemak	14,767	0.03
	<b>Banks (0.60%) (2018: 0.00%)</b>		
14,047	Banco del Bajio	23,558	0.05
11,364	Banco Santander Mexico	15,544	0.03
46,939	Grupo Financiero Banorte	262,609	0.52
		301,711	0.60
	<b>Chemicals (0.04%) (2018: 0.00%)</b>		
16,847	Alpek	18,637	0.04
	<b>Diversified Financial Services (0.04%) (2018: 0.03%)</b>		
8,340	Bolsa Mexicana de Valores	18,258	0.04
	<b>Engineering &amp; Construction (0.36%) (2018: 0.27%)</b>		
15,460	Grupo Aeroportuario del Pacifico	183,933	0.36
	<b>Holding Companies – Diversified Operations (0.15%) (2018: 0.00%)</b>		
94,306	Alfa	78,305	0.15
	<b>Household Products (0.00%) (2018: 0.21%)</b>		
	<b>Mining (0.88%) (2018: 0.61%)</b>		
162,349	Grupo Mexico	445,849	0.88
	<b>Real Estate (0.00%) (2018: 0.04%)</b>		
	<b>Real Estate Investment Trusts (0.17%) (2018: 0.17%)</b>		
29,539	Concentradora Fibra Danhos	44,861	0.09
18,149	Macquarie Mexico Real Estate Management	23,643	0.05
7,402	Prologis Property Mexico	16,416	0.03
		84,920	0.17
	<b>Transportation (0.05%) (2018: 0.00%)</b>		
20,861	GMexico Transportes	27,739	0.05
		1,174,119	2.32
	<b>People’s Republic of China (19.84%) (2018: 19.63%)</b>		
	<b>Agriculture (0.02%) (2018: 0.00%)</b>		
8,210	Heilongjiang Agriculture	11,480	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Auto Manufacturers (0.86%) (2018: 1.10%)</b>			
72,000	Dongfeng Motor Group	67,733	0.13
110,000	Great Wall Motor	81,316	0.16
71,141	Guangzhou Automobile Group	88,563	0.18
57,100	SAIC Motor	195,506	0.39
		433,118	0.86
<b>Auto Parts &amp; Equipment (0.61%) (2018: 0.44%)</b>			
4,700	Changchun Faway Automobile Components	8,158	0.02
26,600	Fangda Special Steel Technology	38,416	0.08
17,200	Fuyao Glass Industry Group	52,648	0.10
19,600	Huayu Automotive Systems	73,130	0.14
44,003	Weichai Power	92,843	0.19
11,900	Weifu High-Technology Group	32,544	0.06
12,000	Zhejiang Wanfeng Auto Wheel	12,059	0.02
		309,798	0.61
<b>Banks (7.94%) (2018: 8.56%)</b>			
518,132	Agricultural Bank of China	228,085	0.46
116,933	Bank of Beijing	95,350	0.19
12,679	Bank of Chengdu	16,509	0.03
1,492,889	Bank of China	638,020	1.26
408,180	Bank of Communications	290,218	0.57
47,900	Bank of Jiangsu	49,786	0.10
38,900	Bank of Nanjing	48,976	0.10
200,000	China CITIC Bank	119,870	0.24
1,607,869	China Construction Bank	1,388,762	2.74
46,000	China Everbright Bank	21,371	0.04
119,000	China Minsheng Banking	89,955	0.18
43,000	Chongqing Rural Commercial Bank	21,964	0.04
1,199,624	Industrial & Commercial Bank of China	923,759	1.83
121,000	Postal Savings Bank of China	82,304	0.16
		4,014,929	7.94
<b>Beverages (0.02%) (2018: 0.04%)</b>			
9,700	Hebei Chengde Lolo	10,959	0.02
<b>Building &amp; Construction Materials (0.35%) (2018: 0.11%)</b>			
16,000	Asia Cement China Holdings	23,902	0.05
23,000	China Lesso Group Holdings	29,489	0.05
15,610	Guangdong Tapai Group	28,236	0.06
7,300	Huaxin Cement	27,698	0.05
8,480	Jiangxi Wannianqing Cement	14,864	0.03
14,404	Sinoma International Engineering	14,413	0.03
49,700	Zhuzhou Kibing Group	39,172	0.08
		177,774	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.92%) (2018: 0.24%)</b>		
80,000	China BlueChemical	19,713	0.04
34,000	China Risun Group	11,345	0.02
58,000	Dongyue Group	32,157	0.06
52,000	Fufeng Group	22,891	0.05
2,300	Huabao Flavours & Fragrances	10,196	0.02
29,600	Huapont Life Sciences	20,992	0.04
21,900	Lomon Billions Group	48,386	0.10
15,300	Luxi Chemical Group	23,085	0.05
11,300	North Huajin Chemical Industries	9,879	0.02
206,000	Sinopec Shanghai Petrochemical	62,129	0.12
15,900	Tangshan Sanyou Chemical Industries	14,426	0.03
20,200	Wanhua Chemical Group	162,889	0.31
7,900	Zhejiang Runtu	12,702	0.03
9,700	Zhejiang Xinan Chemical Industrial Group	13,703	0.03
		<u>464,493</u>	<u>0.92</u>
	<b>Coal (0.77%) (2018: 0.80%)</b>		
8,320	Anhui Hengyuan Coal Industry and Electricity Power	7,143	0.01
125,965	China Shenhua Energy	263,189	0.52
15,500	Gansu Jingyuan Coal Industry and Electricity Power	5,741	0.01
9,000	Guizhou Panjiang Refined Coal	7,894	0.02
9,200	Shanxi Lanhua Sci-Tech Venture	8,479	0.02
23,229	Shanxi Xishan Coal & Electricity Power	20,442	0.04
17,200	Yang Quan Coal Industry Group	13,655	0.03
72,000	Yanzhou Coal Mining	64,683	0.12
		<u>391,226</u>	<u>0.77</u>
	<b>Commercial Services (0.31%) (2018: 0.29%)</b>		
10,000	Anhui Expressway	5,916	0.01
12,100	Guangdong Provincial Expressway Development	14,348	0.03
34,000	Jiangsu Expressway	46,603	0.09
54,000	Qingdao Port International	38,325	0.08
7,200	Shandong Hi-speed	5,075	0.01
50,000	Zhejiang Expressway	45,561	0.09
		<u>155,828</u>	<u>0.31</u>
	<b>Consumer Durables &amp; Apparels (0.03%) (2018: 0.08%)</b>		
8,000	JNBY Design	10,740	0.02
4,900	Luolai Lifestyle Technology	6,387	0.01
		<u>17,127</u>	<u>0.03</u>
	<b>Distribution &amp; Wholesale (0.04%) (2018: 0.03%)</b>		
25,500	Wuchan Zhongda Group	19,219	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.10%) (2018: 0.31%)</b>		
167,000	China Cinda Asset Management	37,936	0.07
15,500	CSC Financial	13,368	0.03
		51,304	0.10
	<b>Electrical Components &amp; Equipment (0.04%) (2018: 0.32%)</b>		
26,346	Tianneng Power International	20,051	0.04
	<b>Electronics (0.05%) (2018: 0.03%)</b>		
15,600	Guangdong Ellington Electronics Technology	25,352	0.05
	<b>Energy – Alternate Sources (0.00%) (2018: 0.11%)</b>		
	<b>Engineering &amp; Construction (0.11%) (2018: 0.06%)</b>		
8,000	Hebei Construction Group	4,969	0.01
74,000	Metallurgical Corp of China	16,620	0.03
53,400	Shanghai Construction Group	27,138	0.06
1,800	Xiamen International Airport	5,773	0.01
		54,500	0.11
	<b>Entertainment (0.00%) (2018: 0.10%)</b>		
	<b>Food (0.19%) (2018: 0.09%)</b>		
5,200	Fujian Sunner Development	17,976	0.04
16,900	Henan Shuanghui Investment & Development	70,432	0.13
2,900	Xiamen Kingdomway Group	8,118	0.02
		96,526	0.19
	<b>Forest Products &amp; Paper (0.01%) (2018: 0.02%)</b>		
15,250	Shandong Chenming Paper Holdings	7,124	0.01
	<b>Healthcare Products (0.29%) (2018: 0.00%)</b>		
19,000	Hengan International Group	135,334	0.26
12,500	Zhejiang Hisoar Pharmaceutical	12,777	0.03
		148,111	0.29
	<b>Home Builders (0.01%) (2018: 0.00%)</b>		
11,400	Shunfa Hengye	5,008	0.01
	<b>Home Furnishings (0.04%) (2018: 0.17%)</b>		
8,000	Hisense Home Appliances Group	8,768	0.02
19,100	Markor International Home Furnishings	12,147	0.02
		20,915	0.04
	<b>Household Products (0.02%) (2018: 0.00%)</b>		
9,600	Shenzhen Fuanna Bedding and Furnishing	9,565	0.02
	<b>Iron &amp; Steel (0.83%) (2018: 0.47%)</b>		
52,000	Angang Steel	21,623	0.04
215,002	Baoshan Iron & Steel	177,170	0.35
76,000	China Oriental Group	31,505	0.06
58,602	Hesteel	21,705	0.04
15,780	Liuzhou Iron & Steel	12,799	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.83%) (2018: 0.47%) (continued)</b>		
116,000	Maanshan Iron & Steel	47,044	0.09
79,077	Nanjing Iron & Steel	39,166	0.08
41,690	Sansteel Minguang Fujian	56,020	0.11
19,600	Xinyu Iron & Steel	14,435	0.03
		<u>421,467</u>	<u>0.83</u>
	<b>Leisure Time (0.00%) (2018: 0.03%)</b>		
	<b>Lodging (0.05%) (2018: 0.02%)</b>		
112,000	Shanghai Jin Jiang Capital	22,999	0.05
	<b>Machinery – Diversified (0.01%) (2018: 0.03%)</b>		
8,500	Chongqing Zongshen Power Machinery	7,102	0.01
	<b>Machinery, Construction &amp; Mining (0.12%) (2018: 0.09%)</b>		
94,000	Lonking Holdings	28,230	0.06
37,400	Zoomlion Heavy Industry Science and Technology	31,343	0.06
		<u>59,573</u>	<u>0.12</u>
	<b>Media (0.05%) (2018: 0.04%)</b>		
10,300	China South Publishing & Media Group	17,655	0.04
5,400	Shandong Publishing & Media	5,388	0.01
		<u>23,043</u>	<u>0.05</u>
	<b>Mining (0.19%) (2018: 0.04%)</b>		
45,000	China Hongqiao Group	27,144	0.05
99,000	China Molybdenum	42,437	0.09
66,000	China Zhongwang Holdings	26,343	0.05
		<u>95,924</u>	<u>0.19</u>
	<b>Miscellaneous Manufacturers (0.08%) (2018: 0.00%)</b>		
18,200	China International Marine Containers Group	16,981	0.03
39,000	China Railway Signal & Communication	21,773	0.05
		<u>38,754</u>	<u>0.08</u>
	<b>Oil &amp; Gas (2.09%) (2018: 2.14%)</b>		
1,299,455	China Petroleum & Chemical	782,162	1.55
546,178	PetroChina	274,077	0.54
		<u>1,056,239</u>	<u>2.09</u>
	<b>Oil &amp; Gas Services (0.05%) (2018: 0.00%)</b>		
40,000	Sinopec Engineering Group	23,923	0.05
	<b>Other Industrial (0.09%) (2018: 0.07%)</b>		
14,600	NBTM New Materials Group	17,984	0.04
38,500	Xinxing Ductile Iron Pipes	23,047	0.05
		<u>41,031</u>	<u>0.09</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Packaging &amp; Containers (0.08%) (2018: 0.08%)</b>			
40,896	Greatview Aseptic Packaging	18,737	0.04
8,500	Jiangsu Shuangxing Color Plastic New Materials	5,601	0.01
8,900	MYS Group	6,785	0.01
16,200	Shanghai Zijiang Enterprise Group	8,768	0.02
		39,891	0.08
<b>Pharmaceuticals (0.20%) (2018: 0.18%)</b>			
17,000	Consun Pharmaceutical Group	10,123	0.02
3,600	Hubei Jumpan Pharmaceutical	12,497	0.02
5,100	Jiuzhitang	6,114	0.01
4,240	Livzon Pharmaceutical Group	13,196	0.03
11,330	Shandong Buchang Pharmaceuticals	33,539	0.07
4,700	Shenzhen Salubris Pharmaceuticals	13,454	0.03
5,424	Sunflower Pharmaceutical Group	11,493	0.02
		100,416	0.20
<b>Pipelines (0.01%) (2018: 0.00%)</b>			
7,013	Bestsun Energy	6,846	0.01
<b>Real Estate (2.28%) (2018: 2.10%)</b>			
43,497	Agile Group Holdings	65,426	0.12
9,221	Beijing Capital Development	10,550	0.02
32,000	Beijing Capital Land	8,994	0.02
30,996	Beijing North Star	10,144	0.02
9,534	Bright Real Estate Group	4,818	0.01
16,000	China Aoyuan Group	26,079	0.05
11,200	China Fortune Land Development	46,146	0.09
18,700	China Merchants Shekou Industrial Zone Holdings	53,343	0.11
40,000	China SCE Group Holdings	23,307	0.05
16,550	China Union Holdings	10,240	0.02
18,700	China Vanke	79,799	0.16
20,707	Chongqing Dima Industry	10,642	0.02
70,000	CIFI Holdings Group	59,203	0.12
121,809	Country Garden Holdings	195,100	0.38
31,400	Gemdale	65,363	0.13
19,100	Greenland Holdings	19,057	0.04
33,460	Greenland Hong Kong Holdings	14,515	0.03
33,200	Guangzhou R&F Properties	61,272	0.12
31,250	Jingrui Holdings	10,347	0.02
21,300	Jinke Properties Group	23,484	0.05
32,000	KWG Group Holdings	44,847	0.09
22,000	Logan Property Holdings	36,931	0.07
4,400	Midea Real Estate Holding	13,496	0.03
20,000	Powerlong Real Estate Holdings	13,347	0.03
8,800	Red Star Macalline Group	7,386	0.01
14,600	RiseSun Real Estate Development	20,604	0.04
24,000	Seazen Group	29,200	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.28%) (2018: 2.10%) (continued)</b>			
6,400	Seazen Holdings	35,575	0.07
11,300	Shanghai Shimao	7,300	0.01
45,700	Shenzhen Overseas Chinese Town	51,108	0.10
69,500	Shui On Land	15,253	0.03
7,700	Sichuan Languang Development	8,147	0.02
16,513	Suning Universal	9,056	0.02
12,943	Times China Holdings	25,814	0.05
5,517	Times Neighborhood Holdings	3,434	0.01
58,482	Yuzhou Properties	32,199	0.06
		1,151,526	2.28
<b>Retail (0.21%) (2018: 0.29%)</b>			
18,000	China Harmony New Energy Auto Holding	9,056	0.02
31,710	China Lilang	25,883	0.05
53,000	China ZhengTong Auto Services Holdings	18,910	0.04
19,800	HLA	21,830	0.04
11,300	Lanzhou Minbai Shareholding Group	8,014	0.02
39,047	Xtep International Holdings	20,747	0.04
		104,440	0.21
<b>Software (0.00%) (2018: 0.01%)</b>			
<b>Telecommunications (0.02%) (2018: 0.00%)</b>			
6,000	Yangtze Optical Fibre and Cable	11,920	0.02
<b>Textile (0.03%) (2018: 0.06%)</b>			
12,400	Huafu Fashion	13,066	0.03
<b>Transportation (0.38%) (2018: 0.26%)</b>			
113,600	Daqin Railway	133,893	0.26
73,000	Sinotrans	24,827	0.05
28,000	Xiamen C & D	36,137	0.07
		194,857	0.38
<b>Utilities – Electric (0.30%) (2018: 0.76%)</b>			
242,000	CGN Power	64,601	0.12
137,321	Datang International Power Generation	26,260	0.04
26,290	Guangxi Guiguan Electric Power	18,456	0.04
40,000	Huadian Fuxin Energy	8,162	0.02
22,637	Huaneng Lancang River Hydropower	13,714	0.03
9,000	Ningbo Sanxing Medical Electric	9,561	0.02
11,300	Shanghai Electric Power	13,059	0.03
		153,813	0.30
<b>Utilities – Electric &amp; Gas (0.03%) (2018: 0.04%)</b>			
55,000	China Suntien Green Energy	15,882	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Water (0.01%) (2018: 0.02%)</b>		
8,900	Chongqing Water Group	7,155	0.01
		10,034,274	19.84
	<b>Philippines (0.54%) (2018: 0.67%)</b>		
	<b>Airlines (0.04%) (2018: 0.00%)</b>		
11,170	Cebu Air	19,740	0.04
	<b>Coal (0.04%) (2018: 0.05%)</b>		
50,700	Semirara Mining & Power	22,024	0.04
	<b>Engineering &amp; Construction (0.05%) (2018: 0.07%)</b>		
191,573	DMCI Holdings	25,003	0.05
	<b>Oil &amp; Gas (0.04%) (2018: 0.08%)</b>		
29,350	Pilipinas Shell Petroleum	19,008	0.04
	<b>Telecommunications (0.24%) (2018: 0.24%)</b>		
1,065	Globe Telecom	42,478	0.08
4,165	PLDT	81,252	0.16
		123,730	0.24
	<b>Utilities – Electric (0.13%) (2018: 0.23%)</b>		
10,232	Manila Electric	64,045	0.13
		273,550	0.54
	<b>Poland (0.87%) (2018: 1.08%)</b>		
	<b>Banks (0.35%) (2018: 0.41%)</b>		
934	Bank Handlowy w Warszawie	12,775	0.03
3,716	Bank Polska Kasa Opieki	98,558	0.19
823	Santander Bank Polska	66,800	0.13
		178,133	0.35
	<b>Chemicals (0.00%) (2018: 0.07%)</b>		
	<b>Coal (0.03%) (2018: 0.00%)</b>		
2,796	Jastrzebska Spolka Weglowa	15,784	0.03
	<b>Computers (0.11%) (2018: 0.11%)</b>		
3,219	Asseco Poland	54,099	0.11
	<b>Diversified Financial Services (0.02%) (2018: 0.02%)</b>		
867	Warsaw Stock Exchange	8,997	0.02
	<b>Food (0.03%) (2018: 0.00%)</b>		
2,728	Eurocash	15,731	0.03
	<b>Full Line Insurance (0.33%) (2018: 0.44%)</b>		
15,694	Powszechny Zaklad Ubezpieczen	165,878	0.33
	<b>Real Estate (0.00%) (2018: 0.03%)</b>		
		438,622	0.87

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Republic of South Korea (3.45%) (2018: 1.19%)</b>		
	<b>Auto Parts &amp; Equipment (0.01%) (2018: 0.01%)</b>		
428	Korea Autoglass	5,977	0.01
	<b>Banks (0.31%) (2018: 0.00%)</b>		
5,485	Industrial Bank of Korea	55,967	0.11
9,915	Woori Financial Group	99,454	0.20
		155,421	0.31
	<b>Beverages (0.00%) (2018: 0.05%)</b>		
	<b>Building &amp; Construction Materials (0.06%) (2018: 0.08%)</b>		
5,781	Ssangyong Cement Industrial	28,344	0.06
	<b>Chemicals (0.04%) (2018: 0.05%)</b>		
985	Huchems Fine Chemical	18,014	0.04
	<b>Diversified Financial Services (0.51%) (2018: 0.10%)</b>		
953	Daishin Securities	9,848	0.02
3,043	DGB Financial Group	18,735	0.04
6,711	Hana Financial Group	214,134	0.42
409	Samsung Card	13,652	0.03
		256,369	0.51
	<b>Engineering &amp; Construction (0.06%) (2018: 0.08%)</b>		
911	KEPCO Plant Service & Engineering	30,841	0.06
	<b>Full Line Insurance (0.34%) (2018: 0.15%)</b>		
875	Meritz Fire & Marine Insurance	13,506	0.03
1,013	Orange Life Insurance	24,658	0.05
639	Samsung Fire & Marine Insurance	134,547	0.26
		172,711	0.34
	<b>Home Furnishings (0.29%) (2018: 0.27%)</b>		
396	LOTTE Himart	10,581	0.02
1,668	Woongjin Coway	134,282	0.27
		144,863	0.29
	<b>Internet (0.02%) (2018: 0.01%)</b>		
977	iMarketKorea	8,786	0.02
	<b>Iron &amp; Steel (1.06%) (2018: 0.02%)</b>		
2,605	POSCO	532,736	1.05
551	Seah Besteel	7,266	0.01
		540,002	1.06
	<b>Miscellaneous Manufacturers (0.00%) (2018: 0.10%)</b>		
	<b>Oil &amp; Gas (0.74%) (2018: 0.27%)</b>		
379	Hyundai Heavy Industries Holdings	110,772	0.22
2,045	SK Innovation	265,251	0.52
		376,023	0.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.01%) (2018: 0.00%)</b>		
3,222	Korea Real Estate Investment & Trust	5,851	0.01
		1,743,202	3.45
	<b>Russian Federation (20.21%) (2018: 15.66%)</b>		
	<b>Banks (2.31%) (2018: 2.06%)</b>		
58,962	Sberbank of Russia ADR (UK Listed)	969,335	1.92
12,151	Sberbank of Russia ADR (US Listed)	199,276	0.39
		1,168,611	2.31
	<b>Chemicals (0.18%) (2018: 0.10%)</b>		
2,140	PhosAgro GDR (UK Listed)	27,178	0.05
4,959	PhosAgro GDR (US Listed)	62,979	0.13
		90,157	0.18
	<b>Food (0.56%) (2018: 0.47%)</b>		
10,480	Magnit GDR (UK Listed)	126,336	0.25
12,822	Magnit GDR (US Listed)	154,570	0.31
		280,906	0.56
	<b>Iron &amp; Steel (1.27%) (2018: 1.27%)</b>		
6,292	Magnitogorsk Iron & Steel Works GDR (UK Listed)	54,489	0.11
6,325	Magnitogorsk Iron & Steel Works GDR (US Listed)	54,775	0.11
5,846	Novolipetsk Steel GDR (UK Listed)	134,692	0.26
5,279	Novolipetsk Steel GDR (US Listed)	121,628	0.24
11,941	Severstal GDR (UK Listed)	180,786	0.36
6,233	Severstal GDR (US Listed)	94,368	0.19
		640,738	1.27
	<b>Mining (2.85%) (2018: 2.80%)</b>		
47,258	MMC Norilsk Nickel ADR	1,443,732	2.85
	<b>Oil &amp; Gas (12.32%) (2018: 8.10%)</b>		
147,211	Gazprom ADR (UK Listed)	1,211,251	2.39
183,286	Gazprom ADR (US Listed)	1,506,611	2.98
765	Gazprom Neft ADR (UK Listed)	25,628	0.05
1,220	Gazprom Neft ADR (US Listed)	41,846	0.08
9,583	LUKOIL ADR (UK Listed)	950,442	1.88
5,666	LUKOIL ADR (US Listed)	559,291	1.11
27,810	Rosneft Oil GDR (UK Listed)	200,454	0.40
29,561	Rosneft Oil GDR (US Listed)	213,076	0.42
11,666	Tatneft ADR (UK Listed)	861,651	1.70
8,986	Tatneft ADR (US Listed)	661,819	1.31
		6,232,069	12.32
	<b>Real Estate (0.00%) (2018: 0.04%)</b>		
	<b>Telecommunications (0.72%) (2018: 0.74%)</b>		
36,111	Mobile TeleSystems ADR	366,527	0.72

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Utilities – Electric (0.00%) (2018: 0.08%)</b>		
		10,222,740	20.21
	<b>Singapore (0.04%) (2018: 0.05%)</b>		
	<b>Software (0.04%) (2018: 0.00%)</b>		
29,000	IGG	21,401	0.04
	<b>Telecommunications (0.00%) (2018: 0.05%)</b>		
	<b>South Africa (6.77%) (2018: 7.60%)</b>		
	<b>Agriculture (0.08%) (2018: 0.07%)</b>		
2,619	Astral Foods	40,670	0.08
	<b>Auto Parts &amp; Equipment (0.03%) (2018: 0.02%)</b>		
7,888	Metair Investments	13,031	0.03
	<b>Banks (1.85%) (2018: 2.46%)</b>		
19,210	Absa Group	205,103	0.41
61,481	FirstRand	276,111	0.55
8,413	Nedbank Group	128,931	0.25
26,990	Standard Bank Group	324,880	0.64
		935,025	1.85
	<b>Coal (0.40%) (2018: 0.27%)</b>		
21,461	Exxaro Resources	201,265	0.40
	<b>Commercial Services (0.10%) (2018: 0.00%)</b>		
9,001	Motus Holdings	52,589	0.10
	<b>Distribution &amp; Wholesale (0.09%) (2018: 0.09%)</b>		
8,419	Reunert	43,710	0.09
	<b>Diversified Financial Services (0.63%) (2018: 0.44%)</b>		
8,903	Coronation Fund Managers	25,435	0.05
7,897	Investec	46,851	0.09
2,075	JSE	17,735	0.04
106,068	Old Mutual	149,126	0.29
13,791	RMB Holdings	79,333	0.16
		318,480	0.63
	<b>Food (0.23%) (2018: 0.21%)</b>		
4,385	Oceana Group	19,301	0.04
6,384	Tiger Brands	96,197	0.19
		115,498	0.23
	<b>Full Line Insurance (0.04%) (2018: 0.07%)</b>		
2,387	Liberty Holdings	18,888	0.04
	<b>Healthcare Services (0.17%) (2018: 0.21%)</b>		
63,137	Netcare	87,864	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.15%) (2018: 0.19%)</b>		
11,678	AVI	74,301	0.15
	<b>Iron &amp; Steel (0.27%) (2018: 0.19%)</b>		
4,612	Kumba Iron Ore	137,550	0.27
	<b>Lodging (0.08%) (2018: 0.08%)</b>		
47,927	Tsogo Sun Gaming	42,088	0.08
	<b>Mining (0.26%) (2018: 0.22%)</b>		
5,495	African Rainbow Minerals	64,312	0.13
3,507	Assore	68,217	0.13
		132,529	0.26
	<b>Miscellaneous Manufacturers (0.06%) (2018: 0.05%)</b>		
4,154	AECI	31,786	0.06
	<b>Real Estate (0.06%) (2018: 0.07%)</b>		
16,297	Attacq	14,393	0.03
10,709	Equites Property Fund	15,317	0.03
		29,710	0.06
	<b>Real Estate Investment Trusts (0.17%) (2018: 0.12%)</b>		
11,955	Hyprop Investments	47,919	0.09
7,835	Resilient REIT	38,123	0.08
		86,042	0.17
	<b>Retail (0.55%) (2018: 0.48%)</b>		
8,160	Foschini Group	87,234	0.17
8,522	Mr Price Group	111,222	0.22
23,205	Truworths International	81,645	0.16
		280,101	0.55
	<b>Telecommunications (1.44%) (2018: 2.29%)</b>		
70,487	MTN Group	415,810	0.83
11,020	Telkom	27,441	0.05
34,401	Vodacom Group	283,651	0.56
		726,902	1.44
	<b>Transportation (0.11%) (2018: 0.07%)</b>		
6,503	Imperial Logistics	27,205	0.05
97,104	KAP Industrial Holdings	29,166	0.06
		56,371	0.11
		3,424,400	6.77
	<b>Taiwan (22.44%) (2018: 25.34%)</b>		
	<b>Agriculture (0.00%) (2018: 0.08%)</b>		
	<b>Auto Manufacturers (0.08%) (2018: 0.09%)</b>		
25,000	Sanyang Motor	17,764	0.04
2,561	Yulon Nissan Motor	24,519	0.04
		42,283	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Auto Parts &amp; Equipment (0.03%) (2018: 0.35%)</b>		
5,000	MOSA Industrial	7,056	0.01
6,000	TYC Brother Industrial	5,814	0.02
		12,870	0.03
	<b>Banks (0.04%) (2018: 0.12%)</b>		
16,000	King's Town Bank	17,880	0.04
	<b>Building &amp; Construction Materials (1.30%) (2018: 0.11%)</b>		
126,000	Asia Cement	201,545	0.40
4,000	Kinik	9,194	0.02
280,267	Taiwan Cement	408,568	0.81
6,000	Taiwan Sakura	9,437	0.02
39,000	Taiwan Styrene Monomer	27,191	0.05
		655,935	1.30
	<b>Chemicals (4.27%) (2018: 4.91%)</b>		
19,201	China General Plastics	13,323	0.03
2,000	Daxin Materials	6,045	0.01
219,450	Formosa Chemicals & Fibre	640,554	1.27
208,125	Formosa Plastics	692,894	1.37
309,191	Nan Ya Plastics	750,879	1.48
13,000	Nantex Industry	13,053	0.03
32,000	Oriental Union Chemical	22,417	0.04
19,000	Sinon	12,043	0.02
3,000	Swancor Holding	8,396	0.02
		2,159,604	4.27
	<b>Commercial Services (0.06%) (2018: 0.07%)</b>		
10,477	Taiwan Secom	31,036	0.06
	<b>Computers (2.54%) (2018: 3.00%)</b>		
2,000	ASROCK	5,037	0.01
39,592	Asustek Computer	305,752	0.60
6,306	Aten International	18,196	0.04
2,000	Chenbro Micom	5,618	0.01
19,356	Chicony Electronics	57,467	0.11
174,000	Compal Electronics	109,414	0.23
17,000	Getac Technology	26,484	0.05
22,000	Gigabyte Technology	36,475	0.07
164,000	Inventec	125,009	0.25
95,000	Lite-On Technology	156,395	0.31
14,000	Pan-International Industrial	10,882	0.02
2,000	Posiflex Technology	7,039	0.01
136,335	Quanta Computer	292,435	0.58
7,000	Systemex	17,630	0.03
119,925	Wistron	113,416	0.22
		1,287,249	2.54

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Consumer Durables &amp; Apparels (0.02%) (2018: 0.36%)</b>		
31,000	Lealea Enterprise	9,897	0.02
	<b>Distribution &amp; Wholesale (0.00%) (2018: 0.07%)</b>		
	<b>Diversified Financial Services (2.22%) (2018: 2.71%)</b>		
39,000	Capital Securities	14,636	0.03
363,255	CTBC Financial Holding	271,438	0.53
172,565	First Financial Holding	136,431	0.27
124,193	Fubon Financial Holding	192,233	0.38
35,620	IBF Financial Holdings	13,368	0.03
241,883	Mega Financial Holding	246,910	0.48
18,000	President Securities	8,677	0.02
216,008	SinoPac Financial Holdings	93,675	0.19
219,000	Yuanta Financial Holding	147,573	0.29
		<u>1,124,941</u>	<u>2.22</u>
	<b>Electrical Components &amp; Equipment (0.23%) (2018: 0.22%)</b>		
13,000	AcBel Polytech	10,473	0.02
2,941	Kung Long Batteries Industrial	14,618	0.03
7,000	Sunonwealth Electric Machine Industry	11,057	0.02
155,391	Walsin Lihwa	79,829	0.16
		<u>115,977</u>	<u>0.23</u>
	<b>Electronics (6.26%) (2018: 3.27%)</b>		
419,897	AU Optronics	140,773	0.27
924	Chang Wah Electromaterials	5,502	0.01
15,000	Chilisin Electronics	64,049	0.13
2,000	CyberPower Systems	7,272	0.01
13,000	Darfon Electronics	19,103	0.04
10,000	Holy Stone Enterprise	38,696	0.08
516,441	Hon Hai Precision Industry	1,564,294	3.08
9,662	Lite-On Semiconductor	12,748	0.03
6,376	Marketech International	18,207	0.04
9,000	Merry Electronics	50,289	0.10
27,597	Micro-Star International	79,817	0.16
15,000	Nichidenbo	26,570	0.05
101,099	Pegatron	230,683	0.46
5,000	SDI	10,825	0.02
29,000	Supreme Electronics	29,167	0.06
55,000	Synnex Technology International	68,803	0.14
5,000	TA-I Technology	8,840	0.02
6,000	Taiflex Scientific	9,607	0.02
11,000	Taiwan PCB Techvest	13,412	0.03
10,000	Test Research	17,747	0.04
2,000	Thinking Electronic Industrial	6,492	0.01
5,609	Topco Scientific	19,740	0.04
18,000	Tripod Technology	75,358	0.15
8,000	TXC	12,623	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electronics (6.26%) (2018: 3.27%) (continued)</b>		
22,000	Walsin Technology	175,401	0.34
16,837	Weikeng Industrial	9,998	0.02
76,381	WPG Holdings	99,626	0.20
28,024	WT Microelectronics	39,357	0.08
21,484	Yageo	313,190	0.61
		<u>3,168,189</u>	<u>6.26</u>
	<b>Engineering &amp; Construction (0.14%) (2018: 0.20%)</b>		
18,000	Chung-Hsin Electric & Machinery Manufacturing	14,591	0.03
17,000	Continental Holdings	7,542	0.01
24,000	CTCI	30,504	0.07
17,000	Taiwan Cogeneration	16,956	0.03
		<u>69,593</u>	<u>0.14</u>
	<b>Entertainment (0.01%) (2018: 0.02%)</b>		
3,000	Holiday Entertainment	7,135	0.01
	<b>Environmental Control (0.04%) (2018: 0.06%)</b>		
4,028	Cleanaway	20,962	0.04
	<b>Food (0.11%) (2018: 1.76%)</b>		
6,000	Charoen Pokphand Enterprise	13,250	0.03
28,277	Lien Hwa Industrial Holdings	34,855	0.06
5,000	Namchow Holdings	8,490	0.02
		<u>56,595</u>	<u>0.11</u>
	<b>Forest Products &amp; Paper (0.11%) (2018: 0.10%)</b>		
46,000	Cheng Loong	29,616	0.06
55,000	YFY	24,677	0.05
		<u>54,293</u>	<u>0.11</u>
	<b>Full Line Insurance (0.00%) (2018: 0.66%)</b>		
	<b>Home Builders (0.01%) (2018: 0.00%)</b>		
15,000	Radium Life Tech	5,829	0.01
	<b>Home Furnishings (0.03%) (2018: 0.17%)</b>		
19,000	Sampo	12,771	0.03
	<b>Internet (0.00%) (2018: 0.02%)</b>		
	<b>Iron &amp; Steel (0.19%) (2018: 0.19%)</b>		
17,000	China Metal Products	17,779	0.04
29,000	Feng Hsin Steel	51,950	0.10
32,000	Tung Ho Steel Enterprise	24,552	0.05
		<u>94,281</u>	<u>0.19</u>
	<b>Leisure Time (0.07%) (2018: 0.02%)</b>		
5,694	Fusheng Precision	34,095	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Lodging (0.03%) (2018: 0.02%)</b>		
3,000	Formosa International Hotels	16,813	0.03
	<b>Machinery – Diversified (0.04%) (2018: 0.13%)</b>		
6,000	Syncmold Enterprise	18,214	0.04
	<b>Office &amp; Business Equipment (0.02%) (2018: 0.00%)</b>		
6,000	Taiwan FU Hsing Industrial	8,787	0.02
	<b>Oil &amp; Gas (0.41%) (2018: 0.56%)</b>		
64,266	Formosa Petrochemical	209,025	0.41
	<b>Other Finance (0.02%) (2018: 0.02%)</b>		
17,000	Cathay Real Estate Development	11,881	0.02
	<b>Other Industrial (0.58%) (2018: 0.04%)</b>		
28,000	Catcher Technology	212,030	0.42
10,000	Hsin Kuang Steel	10,508	0.02
55,000	TA Chen Stainless Pipe	58,803	0.11
16,000	YC INOX	13,877	0.03
		295,218	0.58
	<b>Packaging &amp; Containers (0.03%) (2018: 0.04%)</b>		
8,452	Taiwan Hon Chuan Enterprise	17,481	0.03
	<b>Real Estate (0.20%) (2018: 0.31%)</b>		
6,990	Chong Hong Construction	18,957	0.04
6,000	Farglory Land Development	8,066	0.02
31,000	Highwealth Construction	47,881	0.08
6,000	Huaku Development	18,534	0.04
26,000	Prince Housing & Development	9,757	0.02
		103,195	0.20
	<b>Retail (0.11%) (2018: 1.33%)</b>		
23,000	Ruentex Industries	56,393	0.11
	<b>Semiconductors (2.01%) (2018: 2.05%)</b>		
11,000	Elan Microelectronics	33,466	0.07
3,280	Elite Advanced Laser	7,386	0.01
10,000	Elite Semiconductor Memory Technology	12,977	0.03
17,000	Everlight Electronics	19,707	0.04
6,000	Formosa Sumco Technology	23,418	0.05
4,146	Foxsemicon Integrated Technology	24,618	0.05
15,000	Greatek Electronics	23,943	0.05
10,507	Holtek Semiconductor	24,079	0.05
5,000	ITE Technology	7,364	0.01
12,000	Mirle Automation	15,892	0.03
85,500	Nanya Technology	237,872	0.47
21,000	Novatek Microelectronics	153,418	0.30
32,000	Powertech Technology	106,535	0.21
2,859	Tong Hsing Electronic Industries	14,926	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Semiconductors (2.01%) (2018: 2.05%) (continued)</b>		
11,000	Transcend Information	28,585	0.06
360,871	United Microelectronics	198,029	0.39
124,000	Winbond Electronics	80,869	0.16
		1,013,084	2.01
	<b>Telecommunications (0.81%) (2018: 2.24%)</b>		
11,000	Alpha Networks	8,642	0.02
61,351	Far EasTone Telecommunications	147,560	0.29
60,282	Taiwan Mobile	225,225	0.45
10,894	Wistron NeWeb	27,438	0.05
		408,865	0.81
	<b>Textile (0.37%) (2018: 0.04%)</b>		
186,141	Far Eastern New Century	185,352	0.37
	<b>Transportation (0.05%) (2018: 0.00%)</b>		
10,000	Taiwan Navigation	5,921	0.01
17,000	U-Ming Marine Transport	19,055	0.04
		24,976	0.05
		11,350,699	22.44
	<b>Thailand (1.83%) (2018: 2.63%)</b>		
	<b>Auto Parts &amp; Equipment (0.01%) (2018: 0.01%)</b>		
8,900	Somboon Advance Technology	4,635	0.01
	<b>Banks (0.32%) (2018: 0.36%)</b>		
9,700	Kiatnakin Bank NVDR	21,373	0.04
28,000	Siam Commercial Bank NVDR	114,042	0.24
12,600	Thanachart Capital NVDR	22,505	0.04
		157,920	0.32
	<b>Chemicals (0.41%) (2018: 0.60%)</b>		
386,900	IRPC NVDR	47,533	0.09
81,900	PTT Global Chemical NVDR	155,851	0.31
7,200	Vinythai	6,069	0.01
		209,453	0.41
	<b>Coal (0.07%) (2018: 0.00%)</b>		
87,000	Banpu	34,563	0.07
	<b>Commercial Services (0.00%) (2018: 0.01%)</b>		
	<b>Diversified Financial Services (0.02%) (2018: 0.09%)</b>		
32,700	KGI Securities Thailand	4,869	0.01
25,000	Ratchthani Leasing	4,841	0.01
		9,710	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.16%) (2018: 0.06%)</b>		
14,600	Delta Electronics Thailand	26,077	0.05
31,300	Hana Microelectronics	36,051	0.07
25,600	KCE Electronics	20,939	0.04
		83,067	0.16
	<b>Energy – Alternate Sources (0.06%) (2018: 0.07%)</b>		
22,300	SPCG NVDR	14,592	0.03
99,200	TPI Polene Power	14,572	0.03
		29,164	0.06
	<b>Entertainment (0.03%) (2018: 0.03%)</b>		
19,200	Major Cineplex Group	16,185	0.03
	<b>Food (0.03%) (2018: 0.05%)</b>		
17,470	Thai Vegetable Oil NVDR	16,039	0.03
	<b>Holding Companies – Diversified Operations (0.00%) (2018: 0.33%)</b>		
	<b>Home Builders (0.10%) (2018: 0.11%)</b>		
17,600	AP Thailand	4,377	0.01
90,300	Land & Houses NVDR	29,545	0.06
10,300	Noble Development	5,639	0.01
129,800	Quality Houses NVDR	11,093	0.02
		50,654	0.10
	<b>Miscellaneous Manufacturers (0.03%) (2018: 0.00%)</b>		
46,816	Sri Trang Agro-Industry	15,629	0.03
	<b>Oil &amp; Gas (0.39%) (2018: 0.37%)</b>		
47,452	PTT Exploration & Production NVDR	197,230	0.39
	<b>Real Estate (0.09%) (2018: 0.06%)</b>		
43,100	Ananda Development	3,770	0.01
208,100	Bangkok Land NVDR	9,241	0.02
14,600	LPN Development NVDR	2,135	0.00
33,100	Origin Property	7,735	0.02
15,200	Pruksa Holding NVDR	7,510	0.01
179,400	Sansiri NVDR	6,528	0.01
15,600	Supalai	9,322	0.02
		46,241	0.09
	<b>Retail (0.02%) (2018: 0.00%)</b>		
217,649	Beauty Community	12,207	0.02
	<b>Telecommunications (0.04%) (2018: 0.09%)</b>		
111,800	Jasmine International NVDR	18,662	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.12%)</b>		
	<b>Utilities – Electric (0.00%) (2018: 0.21%)</b>		
	<b>Water (0.05%) (2018: 0.06%)</b>		
55,500	TTW	25,569	0.05
		926,928	1.83
	<b>Turkey (1.63%) (2018: 2.07%)</b>		
	<b>Auto Manufacturers (0.17%) (2018: 0.11%)</b>		
3,451	Ford Otomotiv Sanayi	41,086	0.08
9,698	Tofas Turk Otomobil Fabrikasi	43,772	0.09
		84,858	0.17
	<b>Banks (0.00%) (2018: 0.43%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.01%)</b>		
	<b>Chemicals (0.07%) (2018: 0.11%)</b>		
8,274	Aksa Akriklik Kimya Sanayii	19,048	0.04
17,812	Soda Sanayii	18,497	0.03
		37,545	0.07
	<b>Engineering &amp; Construction (0.17%) (2018: 0.00%)</b>		
11,593	TAV Havalimanlari Holding	56,845	0.11
9,623	Tekfen Holding	31,241	0.06
		88,086	0.17
	<b>Home Furnishings (0.00%) (2018: 0.06%)</b>		
	<b>Iron &amp; Steel (0.45%) (2018: 0.33%)</b>		
126,152	Eregli Demir ve Celik Fabrikalari	191,635	0.39
13,134	Iskenderun Demir ve Celik	17,678	0.03
37,745	Kardemir Karabuk Demir Celik Sanayi ve Ticaret	16,871	0.03
		226,184	0.45
	<b>Machinery – Diversified (0.00%) (2018: 0.02%)</b>		
	<b>Miscellaneous Manufacturers (0.02%) (2018: 0.00%)</b>		
14,001	Trakya Cam Sanayii	8,235	0.02
	<b>Oil &amp; Gas (0.52%) (2018: 0.51%)</b>		
8,063	Aygaz	17,397	0.03
11,593	Tupras Turkiye Petrol Rafinerileri	247,016	0.49
		264,413	0.52
	<b>Pipelines (0.03%) (2018: 0.00%)</b>		
52,961	Dogan Sirketler Grubu Holding	16,375	0.03
	<b>Real Estate (0.00%) (2018: 0.05%)</b>		
	<b>Telecommunications (0.17%) (2018: 0.42%)</b>		
37,854	Turkcell Iletisim Hizmetleri	87,781	0.17

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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>Utilities – Electric (0.03%) (2018: 0.02%)</b>		
11,068	Enerjisa Enerji	13,744	0.03
		<u>827,221</u>	<u>1.63</u>
	<b>Total Equities</b>	<u>50,259,324</u>	<u>99.34</u>
	<b>Rights (0.00%) (2018: 0.00%)</b>		
	<b>Taiwan (0.00%) (2018: 0.00%)</b>		
	<b>People’s Republic of China (0.00%) (2018: 0.00%)</b>		
	<b>Real Estate (0.00%) (2018: 0.00%)</b>		
16,000	Beijing Capital Land	565	0.00
	<b>Total Rights</b>	<u>565</u>	<u>0.00</u>
	<b>Total Transferable Securities (99.34%) (2018: 99.33%)</b>	<u>50,259,889</u>	<u>99.34</u>
	<b>Total Investments (99.34%) (2018: 99.33%)</b>	<u>50,259,889</u>	<u>99.34</u>
	<b>Other Net Assets (0.66%) (2018: 0.67%)</b>	<u>335,912</u>	<u>0.66</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>50,595,801</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.20
	Other assets		<u>0.80</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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (99.70%) (2018: 98.99%)</b>		
	<b>Equities (99.69%) (2018: 98.99%)</b>		
	<b>Brazil (6.82%) (2018: 7.00%)</b>		
	<b>Advertising (0.00%) (2018: 0.18%)</b>		
	<b>Agriculture (0.15%) (2018: 0.11%)</b>		
8,622	SLC Agricola	53,155	0.15
	<b>Auto Parts &amp; Equipment (0.38%) (2018: 0.36%)</b>		
5,583	Iochpe Maxion	32,448	0.09
6,276	Mahle-Metal Leve	44,932	0.12
9,739	Tupy	61,252	0.17
		138,632	0.38
	<b>Building &amp; Construction Materials (0.40%) (2018: 0.04%)</b>		
35,013	Duratex	145,528	0.40
	<b>Commercial Services (1.55%) (2018: 0.90%)</b>		
7,717	Cia de Locacao das Americas	43,566	0.12
7,882	EcoRodovias Infraestrutura e Logistica	31,938	0.09
4,697	Movida Participacoes	22,325	0.06
16,693	Qualicorp Consultoria e Corretora de Seguros	153,954	0.43
2,446	Ser Educacional	16,873	0.05
24,412	YDUQS Participacoes	288,257	0.80
		556,913	1.55
	<b>Consumer Durables &amp; Apparels (0.18%) (2018: 0.13%)</b>		
15,355	Grendene	46,874	0.13
2,987	Guararapes Confeccoes	17,969	0.05
		64,843	0.18
	<b>Diversified Financial Services (0.09%) (2018: 0.00%)</b>		
7,901	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao	33,350	0.09
	<b>Energy – Alternate Sources (0.07%) (2018: 0.00%)</b>		
4,561	Sao Martinho	26,894	0.07
	<b>Food (0.05%) (2018: 0.17%)</b>		
8,730	Camil Alimentos	19,553	0.05
	<b>Full Line Insurance (0.28%) (2018: 0.42%)</b>		
13,160	Odontoprev	55,189	0.15
13,137	Wiz Solucoes e Corretagem de Seguros	46,112	0.13
		101,301	0.28
	<b>Healthcare Services (0.35%) (2018: 0.27%)</b>		
14,811	Fleury	112,407	0.31
2,047	Instituto Hermes Pardini	13,851	0.04
		126,258	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.16%) (2018: 0.30%)</b>		
10,475	MRV Engenharia e Participacoes	56,116	0.16
	<b>Internet (0.27%) (2018: 0.27%)</b>		
10,151	Smiles Fidelidade	99,095	0.27
	<b>Leisure Time (0.06%) (2018: 0.09%)</b>		
1,865	CVC Brasil Operadora e Agencia de Viagens	20,307	0.06
	<b>Real Estate (0.25%) (2018: 0.39%)</b>		
3,990	Construtora Tenda	29,945	0.08
402	Ez Tec Empreendimentos e Participacoes	5,187	0.01
2,964	Iguatemi Empresa de Shopping Centers	38,978	0.11
715	Jereissati Participacoes	6,719	0.02
6,937	JHSF Participacoes	12,295	0.03
		93,124	0.25
	<b>Retail (0.14%) (2018: 0.13%)</b>		
2,631	Arezzo Industria e Comercio	41,858	0.12
1,767	BK Brasil Operacao e Assessoria a Restaurantes	7,810	0.02
		49,668	0.14
	<b>Software (0.09%) (2018: 0.14%)</b>		
1,294	Linx	11,394	0.03
1,255	TOTVS	20,138	0.06
		31,532	0.09
	<b>Textile (0.19%) (2018: 0.28%)</b>		
7,931	Cia Hering	67,112	0.19
	<b>Transportation (0.07%) (2018: 0.07%)</b>		
898	JSL	5,976	0.02
1,866	Tegma Gestao Logistica	17,465	0.05
		23,441	0.07
	<b>Utilities – Electric (1.42%) (2018: 1.81%)</b>		
15,826	AES Tiete Energia	63,222	0.18
4,891	Alupar Investimento	33,557	0.09
2,769	Light	16,355	0.05
51,038	Transmissora Alianca de Energia Eletrica	395,596	1.10
		508,730	1.42
	<b>Water (0.67%) (2018: 0.94%)</b>		
3,075	Cia de Saneamento de Minas Gerais	51,972	0.14
7,619	Cia de Saneamento do Parana	192,090	0.53
		244,062	0.67
		2,459,614	6.82

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Chile (1.22%) (2018: 1.64%)</b>		
	<b>Beverages (0.08%) (2018: 0.10%)</b>		
15,662	Vina Concha y Toro	29,489	0.08
	<b>Building &amp; Construction Materials (0.02%) (2018: 0.04%)</b>		
13,500	Salfacorp	7,736	0.02
	<b>Computers (0.03%) (2018: 0.16%)</b>		
12,878	SONDA	11,111	0.03
	<b>Diversified Financial Services (0.06%) (2018: 0.10%)</b>		
88,670	Grupo Security	23,068	0.06
	<b>Engineering &amp; Construction (0.01%) (2018: 0.02%)</b>		
5,538	Besalco	3,005	0.01
	<b>Food (0.02%) (2018: 0.00%)</b>		
38,112	SMU	7,450	0.02
	<b>Holding Companies – Diversified Operations (0.07%) (2018: 0.19%)</b>		
2,428	Inversiones La Construccion	26,639	0.07
	<b>Home Builders (0.00%) (2018: 0.04%)</b>		
	<b>Iron &amp; Steel (0.12%) (2018: 0.16%)</b>		
5,775	CAP	43,753	0.12
	<b>Oil &amp; Gas (0.00%) (2018: 0.08%)</b>		
	<b>Real Estate (0.15%) (2018: 0.19%)</b>		
22,533	Parque Arauco	55,434	0.15
	<b>Retail (0.05%) (2018: 0.11%)</b>		
40,157	Ripley	18,008	0.05
	<b>Transportation (0.00%) (2018: 0.09%)</b>		
	<b>Utilities – Electric (0.43%) (2018: 0.10%)</b>		
377,053	AES Gener	81,734	0.23
47,803	Engie Energia Chile	72,790	0.20
		154,524	0.43
	<b>Water (0.18%) (2018: 0.26%)</b>		
58,868	Inversiones Aguas Metropolitanas	64,189	0.18
		444,406	1.22
	<b>Czech Republic (0.66%) (2018: 0.73%)</b>		
	<b>Banks (0.66%) (2018: 0.73%)</b>		
63,091	Moneta Money Bank	236,864	0.66
	<b>Hong Kong (4.51%) (2018: 5.08%)</b>		
	<b>Agriculture (0.07%) (2018: 0.13%)</b>		
48,869	China Agri-Industries Holdings	25,903	0.07
	<b>Auto Manufacturers (0.13%) (2018: 0.11%)</b>		
98,000	Dah Chong Hong Holdings	46,285	0.13

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.02%) (2018: 0.01%)</b>		
15,076	China Foods	5,824	0.02
	<b>Chemicals (0.03%) (2018: 0.15%)</b>		
87,098	Sinofert Holdings	9,054	0.03
	<b>Coal (0.14%) (2018: 0.30%)</b>		
228,130	Shougang Fushan Resources Group	49,187	0.14
	<b>Commercial Services (0.22%) (2018: 0.18%)</b>		
88,000	Yuexiu Transport Infrastructure	78,267	0.22
	<b>Consumer Durables &amp; Apparels (0.35%) (2018: 0.32%)</b>		
37,000	Crystal International Group	15,243	0.04
69,500	Stella International Holdings	111,495	0.31
		126,738	0.35
	<b>Cosmetics &amp; Personal Care (0.04%) (2018: 0.06%)</b>		
8,516	Vinda International Holdings	15,498	0.04
	<b>Distribution &amp; Wholesale (0.02%) (2018: 0.06%)</b>		
13,266	Digital China Holdings	6,895	0.02
	<b>Diversified Financial Services (0.31%) (2018: 0.20%)</b>		
95,936	Genertec Universal Medical Group	72,643	0.20
232,697	Guotai Junan International Holdings	41,213	0.11
		113,856	0.31
	<b>Electrical Components &amp; Equipment (0.03%) (2018: 0.06%)</b>		
13,634	China High Speed Transmission Equipment Group	9,676	0.03
	<b>Energy – Alternate Sources (0.23%) (2018: 0.12%)</b>		
13,000	Canvest Environmental Protection Group	6,006	0.02
37,453	China Everbright Greentech	20,284	0.06
412,818	Concord New Energy Group	20,133	0.06
65,514	Wasion Holdings	32,035	0.09
		78,458	0.23
	<b>Entertainment (0.02%) (2018: 0.05%)</b>		
3,539	IMAX China Holding	7,467	0.02
	<b>Environmental Control (0.15%) (2018: 0.18%)</b>		
72,798	China Water Affairs Group	54,469	0.15
	<b>Food (0.08%) (2018: 0.07%)</b>		
16,000	Ausnutria Dairy	23,040	0.06
7,322	Nissin Foods	5,817	0.02
		28,857	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Holding Companies – Diversified Operations (0.00%) (2018: 0.04%)</b>		
	<b>Home Furnishings (0.09%) (2018: 0.22%)</b>		
69,581	TCL Electronics Holdings	32,684	0.09
	<b>Iron &amp; Steel (0.03%) (2018: 0.00%)</b>		
145,000	Xiwang Special Steel	9,119	0.03
	<b>Leisure Time (0.05%) (2018: 0.13%)</b>		
100,640	China Travel International Investment Hong Kong	17,824	0.05
	<b>Machinery, Construction &amp; Mining (0.00%) (2018: 0.02%)</b>		
	<b>Oil &amp; Gas Services (0.06%) (2018: 0.03%)</b>		
34,968	CIMC Enric Holdings	20,868	0.06
	<b>Packaging &amp; Containers (0.08%) (2018: 0.00%)</b>		
62,138	CPMC Holdings	27,114	0.08
	<b>Pharmaceuticals (0.11%) (2018: 0.02%)</b>		
8,286	Beijing Tong Ren Tang Chinese Medicine	12,506	0.03
50,602	China Grand Pharmaceutical and Healthcare Holdings	27,536	0.08
64,000	Hua Han Health Industry Holdings	–	0.00
		40,042	0.11
	<b>Pipelines (0.12%) (2018: 0.10%)</b>		
101,502	Sinopec Kantons Holdings	42,728	0.12
	<b>Real Estate (1.02%) (2018: 1.40%)</b>		
53,641	C&D International Investment Group	62,096	0.17
138,190	China Overseas Grand Oceans Group	95,593	0.27
24,785	China Overseas Property Holdings	15,586	0.04
437,021	China South City Holdings	55,526	0.15
48,698	Hopson Development Holdings	49,374	0.14
36,000	LVGEM China Real Estate Investment	12,890	0.04
160,271	Poly Property Group	66,438	0.18
94,000	Shanghai Industrial Urban Development Group	11,823	0.03
		369,326	1.02
	<b>Retail (0.07%) (2018: 0.03%)</b>		
71,732	Ajisen China Holdings	25,501	0.07
	<b>Software (0.07%) (2018: 0.04%)</b>		
14,912	Mobvista	6,507	0.02
8,000	NetDragon Websoft Holdings	18,810	0.05
		25,317	0.07
	<b>Telecommunications (0.19%) (2018: 0.21%)</b>		
191,000	CITIC Telecom International Holdings	69,617	0.19
	<b>Transportation (0.44%) (2018: 0.42%)</b>		
129,729	SITC International Holdings	158,170	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.34%) (2018: 0.42%)</b>		
577,085	China Power International Development	123,685	0.34
		<u>1,618,429</u>	<u>4.51</u>
	<b>Hungary (0.16%) (2018: 0.18%)</b>		
	<b>Telecommunications (0.16%) (2018: 0.18%)</b>		
38,608	Magyar Telekom Telecommunications	58,446	0.16
	<b>India (5.33%) (2018: 3.70%)</b>		
	<b>Agriculture (0.05%) (2018: 0.04%)</b>		
1,724	DCM Shriram	9,538	0.03
237	Godfrey Phillips India	4,223	0.01
612	Godrej Agrovet	4,432	0.01
		<u>18,193</u>	<u>0.05</u>
	<b>Auto Manufacturers (0.00%) (2018: 0.02%)</b>		
	<b>Auto Parts &amp; Equipment (0.17%) (2018: 0.12%)</b>		
9,363	Apollo Tyres	21,500	0.06
1,615	Balkrishna Industries	22,412	0.06
484	Ceat	6,705	0.02
350	Endurance Technologies	5,302	0.01
857	Sundram Fasteners	6,004	0.02
		<u>61,923</u>	<u>0.17</u>
	<b>Banks (0.53%) (2018: 0.41%)</b>		
45,141	Federal Bank	55,621	0.15
11,679	Karnataka Bank	11,789	0.03
4,561	Karur Vysya Bank	3,850	0.01
1,933	RBL Bank	9,339	0.03
55,289	South Indian Bank	7,823	0.02
160,973	Yes Bank	105,882	0.29
		<u>194,304</u>	<u>0.53</u>
	<b>Beverages (0.06%) (2018: 0.09%)</b>		
3,769	Tata Global Beverages	16,968	0.05
433	Varun Beverages	4,299	0.01
		<u>21,267</u>	<u>0.06</u>
	<b>Building &amp; Construction Materials (0.13%) (2018: 0.10%)</b>		
420	Birla	3,590	0.01
687	Blue Star	8,093	0.02
1,062	Century Textiles & Industries	7,102	0.02
945	Finolex Industries	7,231	0.02
1,920	HeidelbergCement India	4,706	0.01
332	JK Cement	5,437	0.02
629	Kajaria Ceramics	4,628	0.01
569	Ramco Cements	6,016	0.02
		<u>46,803</u>	<u>0.13</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.27%) (2018: 0.33%)</b>		
16,904	Castrol India	30,621	0.08
2,698	Chambal Fertilizers and Chemicals	5,755	0.02
2,102	Coromandel International	15,670	0.04
1,243	EID Parry India	3,510	0.01
1,103	GHCL	2,848	0.01
1,770	Gujarat Narmada Valley Fertilizers & Chemicals	4,064	0.01
4,459	Gujarat State Fertilizers & Chemicals	4,376	0.01
2,401	Phillips Carbon Black	3,984	0.01
309	PI Industries	6,259	0.02
2,396	Tata Chemicals	22,393	0.06
		99,480	0.27
	<b>Commercial Services (0.05%) (2018: 0.16%)</b>		
2,053	Care Ratings	18,378	0.05
	<b>Computers (0.26%) (2018: 0.27%)</b>		
3,122	Mindtree	34,998	0.10
594	NIIT Technologies	13,231	0.04
1,122	Persistent Systems	10,597	0.03
15,455	Redington India	25,506	0.07
688	Tata Elxsi	7,961	0.02
		92,293	0.26
	<b>Consumer Durables &amp; Apparels (0.00%) (2018: 0.04%)</b>		
	<b>Cosmetics &amp; Personal Care (0.06%) (2018: 0.05%)</b>		
6,341	Bajaj Consumer Care	20,974	0.06
	<b>Diversified Financial Services (1.46%) (2018: 0.12%)</b>		
16,643	Edelweiss Financial Services	25,462	0.07
9,481	Housing & Urban Development	4,788	0.01
4,250	ICICI Securities	24,222	0.07
90,056	Indiabulls Housing Finance	395,156	1.10
3,831	Indiabulls Ventures	11,505	0.03
5,261	JM Financial	6,943	0.02
12,064	Manappuram Finance	29,983	0.08
873	Motilal Oswal Financial Services	9,289	0.03
644	Multi Commodity Exchange of India	10,539	0.03
1,326	PNB Housing Finance	8,066	0.02
		525,953	1.46
	<b>Electrical Components &amp; Equipment (0.05%) (2018: 0.03%)</b>		
840	Amara Raja Batteries	8,524	0.02
2,027	Finolex Cables	10,539	0.03
		19,063	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.25%) (2018: 0.18%)</b>		
11,498	Graphite India	48,849	0.14
2,545	HEG	38,007	0.11
		86,856	0.25
	<b>Engineering &amp; Construction (0.19%) (2018: 0.22%)</b>		
10,190	Engineers India	14,133	0.04
681	Kalpataru Power Transmission	3,915	0.01
624	L&T Technology Services	12,837	0.04
25,882	NBCC India	12,637	0.04
25,348	NCC	19,887	0.06
		63,409	0.19
	<b>Food (0.06%) (2018: 0.03%)</b>		
992	Avanti Feeds	8,116	0.02
4,147	Balrampur Chini Mills	10,655	0.03
913	KRBL	3,650	0.01
		22,421	0.06
	<b>Forest Products &amp; Paper (0.01%) (2018: 0.00%)</b>		
2,398	JK Paper	4,173	0.01
	<b>Healthcare Services (0.04%) (2018: 0.04%)</b>		
789	Apollo Hospitals Enterprise	15,940	0.04
	<b>Home Builders (0.02%) (2018: 0.03%)</b>		
1,384	Sobha	7,785	0.02
	<b>Home Furnishings (0.06%) (2018: 0.07%)</b>		
6,020	Crompton Greaves Consumer Electricals	20,229	0.06
	<b>Household Products (0.02%) (2018: 0.00%)</b>		
3,115	Jyothy Labs	6,415	0.02
	<b>Iron &amp; Steel (0.05%) (2018: 0.00%)</b>		
28,677	Steel Authority of India	17,236	0.05
	<b>Lodging (0.03%) (2018: 0.03%)</b>		
1,640	EIH	3,278	0.01
2,998	Indian Hotels	6,090	0.02
		9,368	0.03
	<b>Machinery – Diversified (0.04%) (2018: 0.05%)</b>		
3,229	Greaves Cotton	6,055	0.02
363	Thermax	5,506	0.02
		11,561	0.04
	<b>Mining (0.19%) (2018: 0.25%)</b>		
113,005	National Aluminium	69,106	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Miscellaneous Manufacturers (0.04%) (2018: 0.08%)</b>		
923	Supreme Industries	14,913	0.04
	<b>Oil &amp; Gas (0.21%) (2018: 0.11%)</b>		
34,653	Oil India	74,303	0.21
	<b>Other Finance (0.00%) (2018: 0.00%)</b>		
	<b>Other Industrial (0.04%) (2018: 0.04%)</b>		
402	AIA Engineering	9,290	0.03
3,713	Jindal Saw	3,800	0.01
		13,090	0.04
	<b>Pharmaceuticals (0.20%) (2018: 0.16%)</b>		
364	Ajanta Pharma	4,970	0.01
2,684	Emami	11,653	0.03
1,799	Glenmark Pharmaceuticals	8,757	0.02
286	Ipca Laboratories	4,553	0.01
1,274	Jubilant Life Sciences	9,585	0.03
704	Kaveri Seed	5,016	0.01
1,805	Natco Pharma	15,007	0.04
3,771	Strides Pharma Science	19,122	0.05
		78,663	0.20
	<b>Real Estate (0.06%) (2018: 0.05%)</b>		
1,041	Oberoi Realty	7,739	0.02
547	Phoenix Mills	6,381	0.02
1,499	Prestige Estates Projects	7,106	0.02
		21,226	0.06
	<b>Retail (0.00%) (2018: 0.01%)</b>		
	<b>Shipping (0.03%) (2018: 0.03%)</b>		
1,962	Cochin Shipyard	11,073	0.03
	<b>Software (0.16%) (2018: 0.09%)</b>		
10,257	Birlasoft	10,160	0.03
13,226	Firstsource Solutions	7,616	0.02
4,992	Hexaware Technologies	23,408	0.06
8,428	NIIT	11,070	0.03
2,027	Sonata Software	8,781	0.02
		61,035	0.16
	<b>Telecommunications (0.04%) (2018: 0.02%)</b>		
4,387	Sterlite Technologies	7,286	0.02
1,617	Tata Communications	8,993	0.02
		16,279	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Textile (0.06%) (2018: 0.07%)</b>		
186	SRF	8,954	0.02
135,720	Trident	12,740	0.04
		21,694	0.06
	<b>Utilities – Electric (0.40%) (2018: 0.28%)</b>		
2,799	CESC	28,893	0.08
2,380	Indian Energy Exchange	4,761	0.01
12,011	JSW Energy	11,670	0.03
1,080	KEC International	4,570	0.01
1,038	Mahanagar Gas	15,490	0.04
30,395	NLC India	24,336	0.07
24,195	PTC India	19,169	0.05
72,294	SJVN	25,777	0.07
3,800	Torrent Power	15,119	0.04
		149,785	0.40
	<b>Utilities – Electric &amp; Gas (0.04%) (2018: 0.08%)</b>		
1,945	Gujarat Gas	6,473	0.02
2,741	Gujarat State Petronet	8,429	0.02
		14,902	0.04
		1,930,093	5.33
	<b>Indonesia (2.68%) (2018: 3.05%)</b>		
	<b>Agriculture (0.30%) (2018: 0.37%)</b>		
22,322	Astra Agro Lestari	23,435	0.07
673,992	Japfa Comfeed Indonesia	74,524	0.21
79,660	Perusahaan Perkebunan London Sumatra Indonesia	8,521	0.02
		106,480	0.30
	<b>Auto Parts &amp; Equipment (0.05%) (2018: 0.00%)</b>		
176,040	Selamat Sempurna	18,894	0.05
	<b>Banks (0.20%) (2018: 0.37%)</b>		
477,900	Bank Pembangunan Daerah Jawa Barat Dan Banten	40,793	0.11
205,800	Bank Tabungan Negara Persero	31,428	0.09
		72,221	0.20
	<b>Building &amp; Construction Materials (0.08%) (2018: 0.13%)</b>		
1,347,083	Waskita Beton Precast	29,499	0.08
	<b>Chemicals (0.00%) (2018: 0.08%)</b>		
	<b>Coal (0.74%) (2018: 0.43%)</b>		
866,213	Bukit Asam	165,973	0.46
381,949	Indika Energy	32,878	0.09
84,274	Indo Tambangraya Megah	69,659	0.19
		268,510	0.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.10%) (2018: 0.18%)</b>		
126,656	AKR Corporindo	36,038	0.10
	<b>Engineering &amp; Construction (0.27%) (2018: 0.35%)</b>		
78,100	Adhi Karya Persero	6,610	0.02
161,700	PP Persero	18,462	0.05
407,510	Waskita Karya Persero	43,591	0.12
191,538	Wijaya Karya Bangunan Gedung	4,222	0.01
209,578	Wijaya Karya Beton	6,793	0.02
129,800	Wijaya Karya Persero	18,606	0.05
		98,284	0.27
	<b>Media (0.18%) (2018: 0.32%)</b>		
133,133	Media Nusantara Citra	15,632	0.04
479,400	Surya Citra Media	48,691	0.14
		64,323	0.18
	<b>Mining (0.06%) (2018: 0.03%)</b>		
195,408	Aneka Tambang Tbk	11,824	0.03
176,300	Timah	10,477	0.03
		22,301	0.06
	<b>Real Estate (0.14%) (2018: 0.10%)</b>		
159,720	Ciputra Development	11,965	0.03
307,048	Pakuwon Jati	12,607	0.03
1,109,310	Puradelta Lestari	23,652	0.07
62,969	Summarecon Agung	4,559	0.01
		52,783	0.14
	<b>Retail (0.47%) (2018: 0.60%)</b>		
223,900	Ace Hardware Indonesia	24,112	0.07
80,274	Erajaya Swasembada	10,379	0.03
348,166	Matahari Department Store	105,585	0.29
149,069	Mitra Adiperkasa	11,328	0.03
228,428	Ramayana Lestari Sentosa	17,524	0.05
		168,928	0.47
	<b>Telecommunications (0.09%) (2018: 0.06%)</b>		
355,500	Tower Bersama Infrastructure	31,498	0.09
	<b>Textile (0.00%) (2018: 0.03%)</b>		
		969,759	2.68

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Malaysia (4.17%) (2018: 4.97%)</b>		
	<b>Agriculture (0.33%) (2018: 0.47%)</b>		
22,004	British American Tobacco Malaysia	81,120	0.23
6,629	Genting Plantations	17,146	0.05
8,708	QL Resources	17,307	0.05
		115,573	0.33
	<b>Airlines (0.25%) (2018: 0.32%)</b>		
213,537	AirAsia Group	88,745	0.25
	<b>Auto Manufacturers (0.22%) (2018: 0.14%)</b>		
125,824	Bermaz Auto	64,596	0.18
17,400	DRB-Hicom	10,124	0.03
3,144	UMW Holdings	3,451	0.01
		78,171	0.22
	<b>Banks (0.35%) (2018: 0.20%)</b>		
126,328	Alliance Bank Malaysia	81,223	0.23
40,548	BIMB Holdings	43,616	0.12
		124,839	0.35
	<b>Beverages (0.35%) (2018: 0.29%)</b>		
9,374	Carlsberg Brewery Malaysia	67,375	0.19
8,800	Heineken Malaysia	58,344	0.16
		125,719	0.35
	<b>Chemicals (0.18%) (2018: 0.08%)</b>		
63,839	Lotte Chemical Titan Holding	37,612	0.10
12,500	Scientex	28,878	0.08
		66,490	0.18
	<b>Commercial Services (0.10%) (2018: 0.00%)</b>		
47,421	MMC	11,419	0.03
48,267	Serba Dinamik Holdings	25,960	0.07
		37,379	0.10
	<b>Computers (0.07%) (2018: 0.05%)</b>		
44,385	Globetronics Technology	25,282	0.07
	<b>Diversified Financial Services (0.28%) (2018: 0.19%)</b>		
5,022	AEON Credit Service M	17,360	0.05
36,350	Bursa Malaysia	54,118	0.15
142,659	Malaysia Building Society	28,947	0.08
		100,425	0.28

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.06%)</b>		
	<b>Energy – Alternate Sources (0.00%) (2018: 0.01%)</b>		
	<b>Engineering &amp; Construction (0.45%) (2018: 0.51%)</b>		
15,840	Frontken	8,868	0.02
146,756	Gamuda	139,921	0.39
85,500	Malaysian Resources	15,259	0.04
		164,048	0.45
	<b>Entertainment (0.41%) (2018: 0.41%)</b>		
167,504	Astro Malaysia Holdings	52,006	0.14
81,573	Berjaya Sports Toto	51,451	0.14
74,454	Magnum	46,778	0.13
		150,235	0.41
	<b>Full Line Insurance (0.06%) (2018: 0.00%)</b>		
14,586	Syarikat Takaful Malaysia Keluarga	20,325	0.06
	<b>Healthcare Services (0.07%) (2018: 0.05%)</b>		
105,470	KPJ Healthcare	24,366	0.07
	<b>Holding Companies – Diversified Operations (0.14%) (2018: 0.26%)</b>		
97,616	IJM	51,785	0.14
	<b>Internet (0.04%) (2018: 0.03%)</b>		
52,100	My EG Services	14,011	0.04
	<b>Iron &amp; Steel (0.00%) (2018: 0.05%)</b>		
	<b>Machinery – Diversified (0.00%) (2018: 0.01%)</b>		
	<b>Miscellaneous Manufacturers (0.20%) (2018: 0.23%)</b>		
32,142	Cahaya Mata Sarawak	17,837	0.05
16,478	Kossan Rubber Industries	16,758	0.05
27,130	Supermax	9,219	0.03
72,230	VS Industry	23,662	0.07
		67,476	0.20
	<b>Oil &amp; Gas (0.00%) (2018: 0.05%)</b>		
	<b>Real Estate (0.37%) (2018: 0.87%)</b>		
97,000	IOI Properties Group	29,405	0.08
151,429	SP Setia Group	59,231	0.16
109,590	Sunway	48,224	0.13
		136,860	0.37
	<b>Retail (0.05%) (2018: 0.07%)</b>		
21,221	Padini Holdings	16,809	0.05
	<b>Semiconductors (0.13%) (2018: 0.22%)</b>		
115,400	Inari Amertron	47,960	0.13
	<b>Telecommunications (0.08%) (2018: 0.02%)</b>		
12,359	TIME dotCom	27,857	0.08

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (0.04%) (2018: 0.07%)</b>		
9,977	Yinson Holdings	15,805	0.04
	<b>Utilities – Electric (0.00%) (2018: 0.31%)</b>		
		1,500,160	4.17
	<b>Mexico (2.81%) (2018: 1.63%)</b>		
	<b>Auto Parts &amp; Equipment (0.09%) (2018: 0.00%)</b>		
72,770	Nemak	30,636	0.09
	<b>Banks (0.64%) (2018: 0.07%)</b>		
69,006	Banco del Bajío	115,729	0.32
74,562	Genera	76,876	0.21
7,211	Regional	40,534	0.11
		233,139	0.64
	<b>Building &amp; Construction Materials (0.03%) (2018: 0.03%)</b>		
1,946	Grupo Cementos de Chihuahua	10,394	0.03
	<b>Diversified Financial Services (0.27%) (2018: 0.23%)</b>		
38,933	Bolsa Mexicana de Valores	85,230	0.24
7,178	Unifin Financiera	11,814	0.03
		97,044	0.27
	<b>Engineering &amp; Construction (0.43%) (2018: 0.33%)</b>		
20,569	Grupo Aeroportuario del Centro Norte	154,485	0.43
	<b>Food (0.06%) (2018: 0.07%)</b>		
10,297	Grupo Herdez	20,486	0.06
	<b>Full Line Insurance (0.05%) (2018: 0.04%)</b>		
3,858	Qualitas Controladora	16,221	0.05
	<b>Real Estate (0.14%) (2018: 0.24%)</b>		
28,390	Corp Inmobiliaria Vesta	51,115	0.14
	<b>Real Estate Investment Trusts (0.91%) (2018: 0.43%)</b>		
94,042	Concentradora Fibra Danhos	142,826	0.40
80,276	Macquarie Mexico Real Estate Management	104,575	0.29
36,086	Prologis Property Mexico	80,030	0.22
		327,431	0.91
	<b>Retail (0.03%) (2018: 0.02%)</b>		
6,919	Grupo Comercial Chedraui	9,937	0.03
	<b>Telecommunications (0.16%) (2018: 0.15%)</b>		
14,299	Megacable Holdings	58,638	0.16
	<b>Water (0.00%) (2018: 0.02%)</b>		
		1,009,526	2.81

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>People's Republic of China (16.26%) (2018: 17.04%)</b>		
	<b>Agriculture (0.05%) (2018: 0.00%)</b>		
4,700	Shandong Yisheng Livestock & Poultry Breeding	19,129	0.05
	<b>Auto Manufacturers (0.23%) (2018: 0.18%)</b>		
127,989	BAIC Motor	72,603	0.20
45,169	Yadea Group Holdings	11,884	0.03
		84,487	0.23
	<b>Auto Parts &amp; Equipment (0.61%) (2018: 0.21%)</b>		
6,000	Guoxuan High-Tech	12,533	0.03
1,000	Huizhou Desay Sv Automotive	4,354	0.01
8,900	Ningbo Tuopu Group	22,270	0.06
44,700	Wanxiang Qianchao	34,460	0.10
36,800	Weifu High-Technology Group	100,642	0.28
45,329	Zhejiang Wanfeng Auto Wheel	45,552	0.13
		219,811	0.61
	<b>Banks (0.47%) (2018: 0.61%)</b>		
35,242	Bank of Chongqing	21,122	0.06
241,672	Chongqing Rural Commercial Bank	123,444	0.34
15,020	Jiangxi Bank	8,096	0.02
14,000	Shanghai AJ Group	19,295	0.05
		171,957	0.47
	<b>Beverages (0.04%) (2018: 0.05%)</b>		
4,600	Guangzhou Zhujiang Brewery	4,715	0.01
800	JiuGui Liquor	4,117	0.01
2,100	Yantai Changyu Pioneer Wine	8,652	0.02
		17,484	0.04
	<b>Building &amp; Construction Materials (0.32%) (2018: 0.41%)</b>		
53,856	Asia Cement China Holdings	80,454	0.22
3,300	China West Construction Group	5,349	0.01
203,828	West China Cement	33,484	0.09
		119,287	0.32
	<b>Chemicals (1.48%) (2018: 0.89%)</b>		
236,833	China BlueChemical	58,359	0.16
112,112	China Risun Group	37,410	0.10
192,870	Dongyue Group	106,933	0.30
10,600	ENN Ecological Holdings	16,191	0.04
163,972	Fufeng Group	72,182	0.20
3,100	Jiangsu Yangnong Chemical	30,543	0.08
47,491	Luxi Chemical Group	71,655	0.20
16,195	Tsaker Chemical Group	3,804	0.01
35,600	Xinjiang Zhongtai Chemical	34,702	0.10
12,400	Xinyangfeng Agricultural Technology	14,063	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.48%) (2018: 0.89%) (continued)</b>		
19,535	Zhejiang Jiahua Energy Chemical Industry	31,550	0.09
24,600	Zhejiang Runtu	39,554	0.11
3,400	Zhejiang Satellite Petrochemical	7,981	0.02
9,700	Zibo Qixiang Tengda Chemical	9,957	0.03
		<u>534,884</u>	<u>1.48</u>
	<b>Coal (0.16%) (2018: 0.21%)</b>		
29,300	Jizhong Energy Resources	15,395	0.04
53,037	Yang Quan Coal Industry Group	42,106	0.12
		<u>57,501</u>	<u>0.16</u>
	<b>Commercial Services (1.43%) (2018: 0.96%)</b>		
36,773	Anhui Expressway	21,757	0.06
3,300	Beibuwan Port	4,240	0.01
10,700	Bluefocus Intelligent Communications Group	8,679	0.02
23,316	China Kepei Education Group	11,251	0.03
96,967	China Maple Leaf Educational Systems	39,574	0.11
27,649	China New Higher Education Group	10,752	0.03
18,164	China Xinhua Education Group	6,248	0.02
60,000	China Yuhua Education	40,581	0.11
21,754	Dalian Port PDA Class A	6,340	0.02
68,486	Dalian Port PDA Class H	8,526	0.02
22,669	Fu Shou Yuan International Group	19,202	0.05
37,400	Guangdong Provincial Expressway Development	44,349	0.12
58,065	Hope Education Group	10,060	0.03
24,200	Qinhuangdao Port	11,083	0.03
25,700	Shenzhen Jinjia Group	42,097	0.12
72,909	TangShan Port Group	27,214	0.08
12,162	Tianjin Port	10,965	0.03
22,227	Tianli Education International Holdings	8,843	0.02
94,460	Virscend Education	22,306	0.06
24,000	Wisdom Education International Holdings	10,165	0.03
168,342	Zhejiang Expressway	153,396	0.43
		<u>517,628</u>	<u>1.43</u>
	<b>Computers (0.04%) (2018: 0.14%)</b>		
1,400	NSFOCUS Information Technology	3,642	0.01
1,900	Taiji Computer	10,616	0.03
		<u>14,258</u>	<u>0.04</u>
	<b>Consumer Durables &amp; Apparels (0.10%) (2018: 0.16%)</b>		
27,065	JNBY Design	36,333	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.31%) (2018: 0.35%)</b>		
14,900	China Meheco	27,915	0.08
15,100	Shanghai Huayi Group	14,416	0.04
27,830	Sinochem International	21,175	0.06
41,100	Xiamen ITG Group	43,309	0.12
3,100	Zhejiang Orient Financial Holdings Group	3,885	0.01
		110,700	0.31
	<b>Diversified Financial Services (0.00%) (2018: 0.31%)</b>		
	<b>Electrical Components &amp; Equipment (0.20%) (2018: 0.42%)</b>		
96,708	Tianneng Power International	73,600	0.20
	<b>Electronics (0.05%) (2018: 0.16%)</b>		
3,600	Shenzhen Everwin Precision Technology	9,194	0.03
3,306	Shenzhen Suntak Circuit Technology	8,206	0.02
		17,400	0.05
	<b>Energy – Alternate Sources (0.02%) (2018: 0.16%)</b>		
7,200	Titan Wind Energy Suzhou	6,533	0.02
	<b>Engineering &amp; Construction (0.78%) (2018: 0.71%)</b>		
112,166	Beijing Capital International Airport	108,685	0.30
20,500	Beijing Orient Landscape & Environment	14,774	0.04
13,600	China CAMC Engineering	18,978	0.05
136,619	China Communications Services	99,591	0.28
26,598	Hebei Construction Group	16,522	0.05
4,340	Hubei Kaile Science & Technology	8,455	0.02
13,487	Wuxi Taiji Industry	15,703	0.04
		282,708	0.78
	<b>Entertainment (0.00%) (2018: 0.05%)</b>		
	<b>Environmental Control (0.00%) (2018: 0.04%)</b>		
96,000	CT Environmental Group	1,047	0.00
	<b>Food (0.14%) (2018: 0.21%)</b>		
5,500	Bright Dairy & Food	10,020	0.03
1,500	Guangzhou Restaurant Group	6,540	0.02
45,813	Zhou Hei Ya International Holdings	32,691	0.09
		49,251	0.14
	<b>Forest Products &amp; Paper (0.07%) (2018: 0.12%)</b>		
55,350	Shandong Chenming Paper Holdings	25,857	0.07
	<b>Full Line Insurance (0.15%) (2018: 0.30%)</b>		
318,819	China Reinsurance Group	52,374	0.15
	<b>Healthcare Products (0.03%) (2018: 0.00%)</b>		
1,400	Maccura Biotechnology	5,421	0.02
4,201	Microport Scientific	4,976	0.01
		10,397	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Healthcare Services (0.06%) (2018: 0.04%)</b>		
40,352	China Resources Medical Holdings	23,408	0.06
	<b>Home Furnishings (0.24%) (2018: 0.21%)</b>		
1,700	Ecovacs Robotics	4,952	0.01
400	Guangzhou Shangpin Home Collection	4,279	0.01
28,468	Hisense Home Appliances Group	31,202	0.09
15,100	Suofeiya Home Collection	45,415	0.13
		85,848	0.24
	<b>Household Products (0.00%) (2018: 0.03%)</b>		
	<b>Internet (0.00%) (2018: 0.04%)</b>		
	<b>Iron &amp; Steel (0.91%) (2018: 0.23%)</b>		
14,400	Bengang Steel Plates	8,145	0.02
251,073	China Oriental Group	104,079	0.29
48,720	Liuzhou Iron & Steel	39,518	0.11
244,816	Nanjing Iron & Steel	121,253	0.34
27,592	Tiangong International	11,509	0.03
60,900	Xinyu Iron & Steel	44,851	0.12
		329,355	0.91
	<b>Lodging (0.10%) (2018: 0.09%)</b>		
177,652	Shanghai Jin Jiang Capital	36,480	0.10
	<b>Machinery – Diversified (0.13%) (2018: 0.20%)</b>		
7,300	Shandong Himile Mechanical Science & Technology	19,807	0.05
8,041	Shanghai Mechanical and Electrical Industry	19,128	0.05
21,700	Tian Di Science & Technology	9,938	0.03
		48,873	0.13
	<b>Machinery, Construction &amp; Mining (0.34%) (2018: 0.21%)</b>		
314,139	Lonking Holdings	94,341	0.26
49,670	Sany Heavy Equipment International Holdings	27,156	0.08
		121,497	0.34
	<b>Media (0.10%) (2018: 0.07%)</b>		
16,500	Shandong Publishing & Media	16,463	0.05
12,300	Wasu Media Holding	18,435	0.05
		34,898	0.10
	<b>Mining (0.35%) (2018: 0.22%)</b>		
220,966	China Zhongwang Holdings	88,196	0.24
49,200	Shenzhen Zhongjin Lingnan Nonfemet	30,372	0.08
9,358	Zhaojin Mining Industry	10,341	0.03
		128,909	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Miscellaneous Manufacturers (0.00%) (2018: 0.31%)</b>		
	<b>Oil &amp; Gas (0.00%) (2018: 0.02%)</b>		
	<b>Oil &amp; Gas Services (0.22%) (2018: 0.21%)</b>		
134,556	Sinopec Engineering Group	80,473	0.22
	<b>Other Finance (0.02%) (2018: 0.02%)</b>		
4,195	Shenzhen Huaqiang Industry	8,576	0.02
	<b>Other Industrial (0.20%) (2018: 0.01%)</b>		
119,224	Xinxing Ductile Iron Pipes	71,373	0.20
	<b>Packaging &amp; Containers (0.08%) (2018: 0.34%)</b>		
62,768	Greatview Aseptic Packaging	28,759	0.08
	<b>Pharmaceuticals (0.49%) (2018: 0.68%)</b>		
5,500	Anhui Anke Biotechnology Group	11,915	0.03
5,300	Apeloa Pharmaceutical	9,869	0.03
8,800	Beijing SL Pharmaceutical	16,613	0.05
1,000	Boya Bio-pharmaceutical Group	4,483	0.01
9,200	China Resources Double Crane Pharmaceutical	17,236	0.05
55,051	Consun Pharmaceutical Group	32,783	0.09
4,500	Guizhou Bailing Group Pharmaceutical	5,627	0.02
3,845	Shijiazhuang Yiling Pharmaceutical	6,861	0.02
30,345	Tong Ren Tang Technologies	29,832	0.08
6,678	YiChang HEC ChangJiang Pharmaceutical	37,925	0.11
		173,144	0.49
	<b>Pipelines (0.02%) (2018: 0.03%)</b>		
10,000	China Tian Lun Gas Holdings	8,945	0.02
	<b>Real Estate (4.16%) (2018: 4.79%)</b>		
4,676	A-Living Services	16,143	0.04
146,064	Beijing Capital Land	41,053	0.11
70,401	Beijing North Star	23,040	0.06
252,303	China SCE Group Holdings	147,008	0.41
30,000	Colour Life Services Group	16,556	0.05
13,332	DaFa Properties Group	9,445	0.03
44,737	Dexin China Holdings	18,258	0.05
32,409	E-House China Enterprise Holdings	32,027	0.09
79,263	Fantasia Holdings Group	14,750	0.04
103,852	Greenland Hong Kong Holdings	45,050	0.13
87,889	Greentown China Holdings	107,947	0.30
21,638	Greentown Service Group	23,632	0.07
216,483	Guangzhou R&F Properties	399,526	1.11
58,000	Guorui Properties	12,133	0.03
31,311	Huafa Industrial Zhuhai	35,196	0.10
99,000	Jingrui Holdings	32,781	0.09
129,569	Kaisa Group Holdings	61,859	0.17
75,203	Redsun Properties Group	24,901	0.07
43,925	Ronshine China Holdings	60,770	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (4.16%) (2018: 4.79%) (continued)</b>			
6,000	S-Enjoy Service Group	9,379	0.03
68,845	Shanghai Shimao	44,475	0.12
403,148	Shui On Land	88,475	0.25
115,044	Skyfame Realty Holdings	15,208	0.04
51,671	SOHO China	19,496	0.05
17,400	Tahoe Group	15,362	0.04
332,005	Yuzhou Properties	182,795	0.51
		<u>1,497,265</u>	<u>4.16</u>
<b>Retail (1.04%) (2018: 1.41%)</b>			
58,000	China Harmony New Energy Auto Holding	29,179	0.08
76,872	China Lilang	62,746	0.17
16,133	China Meidong Auto Holdings	21,161	0.06
88,285	China Yongda Automobiles Services Holdings	80,447	0.22
177,635	China ZhengTong Auto Services Holdings	63,378	0.18
4,000	Chow Tai Seng Jewellery	10,934	0.03
13,300	Rainbow Department Store	20,144	0.06
13,218	Xiabuxiabu Catering Management China Holdings	17,303	0.05
105,922	Xtep International Holdings	56,279	0.16
2,700	Yunnan Hongxiang Yixintang Pharmaceutical	9,016	0.03
		<u>370,587</u>	<u>1.04</u>
<b>Semiconductors (0.06%) (2018: 0.01%)</b>			
6,500	MLS	12,700	0.04
5,600	Tianshui Huatian Technology	6,005	0.02
		<u>18,705</u>	<u>0.06</u>
<b>Software (0.22%) (2018: 0.36%)</b>			
22,000	Chinasoft International	12,423	0.03
28,207	TravelSky Technology	68,854	0.19
		<u>81,277</u>	<u>0.22</u>
<b>Telecommunications (0.12%) (2018: 0.09%)</b>			
18,737	Yangtze Optical Fibre and Cable (Hong Kong Stock Exchange Listed)	37,225	0.10
1,600	Yangtze Optical Fibre and Cable (Shanghai-Hong Kong Stock Connect Listed)	7,587	0.02
		<u>44,812</u>	<u>0.12</u>
<b>Textile (0.02%) (2018: 0.05%)</b>			
500	Saurer Intelligent Technology (Shanghai Stock Exchange Listed)	436	0.00
7,100	Saurer Intelligent Technology (Shanghai-Hong Kong Stock Connect Listed)	6,187	0.02
		<u>6,623</u>	<u>0.02</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.02%) (2018: 0.08%)</b>		
3,600	Deppon Logistics	5,742	0.02
	<b>Utilities – Electric (0.48%) (2018: 0.42%)</b>		
154,842	China Longyuan Power Group	97,971	0.27
11,000	Fujian Funeng	14,528	0.04
4,600	Grandblue Environment	11,583	0.03
25,900	Guangdong Baolihua New Energy Stock	21,008	0.06
134,984	Huadian Fuxin Energy	27,545	0.08
		172,635	0.48
	<b>Utilities – Electric &amp; Gas (0.16%) (2018: 0.16%)</b>		
203,000	China Suntien Green Energy	58,619	0.16
	<b>Water (0.04%) (2018: 0.06%)</b>		
23,246	Chengdu Xingrong Environment	15,451	0.04
		5,874,880	16.26
	<b>Philippines (1.05%) (2018: 0.82%)</b>		
	<b>Airlines (0.09%) (2018: 0.00%)</b>		
18,382	Cebu Air	32,485	0.09
	<b>Banks (0.00%) (2018: 0.12%)</b>		
	<b>Coal (0.16%) (2018: 0.16%)</b>		
128,773	Semirara Mining & Power	55,939	0.16
	<b>Engineering &amp; Construction (0.14%) (2018: 0.00%)</b>		
379,925	DMCI Holdings	49,586	0.14
	<b>Food (0.02%) (2018: 0.10%)</b>		
18,773	Century Pacific Food	5,627	0.02
	<b>Holding Companies – Diversified Operations (0.04%) (2018: 0.00%)</b>		
69,094	Alliance Global Group	15,908	0.04
	<b>Leisure Time (0.00%) (2018: 0.00%)</b>		
1,379	Altus San Nicolas	141	0.00
	<b>Oil &amp; Gas (0.12%) (2018: 0.11%)</b>		
68,548	Pilipinas Shell Petroleum	44,395	0.12
	<b>Real Estate (0.24%) (2018: 0.15%)</b>		
715,502	Filinvest Land	21,192	0.06
71,644	Robinsons Land	38,973	0.11
168,762	Vista Land & Lifescapes	25,758	0.07
		85,923	0.24
	<b>Retail (0.10%) (2018: 0.08%)</b>		
17,641	Puregold Price Club	13,846	0.04
9,740	Robinsons Retail Holdings	15,386	0.04
25,312	Wilcon Depot	8,996	0.02
		38,228	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.10%) (2018: 0.00%)</b>		
76,858	First Gen	36,650	0.10
	<b>Water (0.04%) (2018: 0.10%)</b>		
66,660	Manila Water	13,636	0.04
		378,518	1.05
	<b>Poland (0.71%) (2018: 1.04%)</b>		
	<b>Banks (0.14%) (2018: 0.00%)</b>		
3,640	Bank Handlowy w Warszawie	49,785	0.14
	<b>Chemicals (0.00%) (2018: 0.35%)</b>		
	<b>Coal (0.11%) (2018: 0.00%)</b>		
6,976	Jastrzebska Spolka Weglowa	39,381	0.11
	<b>Computers (0.24%) (2018: 0.37%)</b>		
5,080	Asseco Poland	85,375	0.24
	<b>Diversified Financial Services (0.10%) (2018: 0.08%)</b>		
3,473	Warsaw Stock Exchange	36,039	0.10
	<b>Food (0.12%) (2018: 0.08%)</b>		
7,221	Eurocash	41,641	0.12
	<b>Real Estate (0.00%) (2018: 0.16%)</b>		
		252,221	0.71
	<b>Republic of South Korea (8.74%) (2018: 8.24%)</b>		
	<b>Advertising (0.35%) (2018: 0.38%)</b>		
4,190	Cheil Worldwide	87,137	0.24
310	Echo Marketing	8,632	0.02
536	Innocean Worldwide	32,861	0.09
		128,630	0.35
	<b>Agriculture (0.01%) (2018: 0.00%)</b>		
726	Harim Holdings	5,380	0.01
	<b>Airlines (0.04%) (2018: 0.10%)</b>		
399	Jeju Air	9,247	0.03
318	Jin Air	4,207	0.01
		13,454	0.04
	<b>Auto Parts &amp; Equipment (0.19%) (2018: 0.17%)</b>		
1,010	Korea Autoglass	14,105	0.04
914	Mando	27,820	0.08
833	Nexen Tire	6,576	0.02
574	SL	9,009	0.02
2,828	Sungwoo Hitech	9,170	0.03
		66,680	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Beverages (0.00%) (2018: 0.19%)</b>		
	<b>Building &amp; Construction Materials (0.10%) (2018: 0.13%)</b>		
120	Hanil Hyundai Cement	3,160	0.01
1,090	IS Dongseo	31,057	0.09
		34,217	0.10
	<b>Chemicals (0.71%) (2018: 0.81%)</b>		
1,215	Aekyung Petrochemical	8,615	0.02
138	AK Holdings	4,129	0.01
254	Hansol Chemical	23,282	0.06
2,132	Huchems Fine Chemical	38,992	0.11
733	Kolon Industries	31,533	0.09
252	Korea Petrochemical Ind	25,604	0.07
621	Kumho Petrochemical	41,617	0.12
1,246	LOTTE Fine Chemical	48,646	0.13
716	SKC Kolon PI	21,670	0.06
189	Soulbrain	13,777	0.04
		257,865	0.71
	<b>Commercial Services (0.12%) (2018: 0.04%)</b>		
154	Cuckoo Homesys	5,753	0.02
372	MegaStudyEdu	13,349	0.04
375	NICE Holdings	6,777	0.02
849	NICE Information Service	10,241	0.03
989	Posco ICT	4,524	0.01
		40,644	0.12
	<b>Computers (0.01%) (2018: 0.00%)</b>		
113	Lotte Data Communication	4,031	0.01
	<b>Consumer Durables &amp; Apparels (0.10%) (2018: 0.14%)</b>		
774	COWELL FASHION	3,775	0.01
141	F&F	13,656	0.04
270	Handsome	7,366	0.02
340	Youngone	10,070	0.03
		34,867	0.10
	<b>Cosmetics &amp; Personal Care (0.05%) (2018: 0.02%)</b>		
82	Caregen	1,356	0.00
118	Cosmax	8,153	0.02
222	Kolmar Korea	9,070	0.03
		18,579	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.47%) (2018: 0.57%)</b>		
2,851	Hanwha	61,633	0.17
847	LF	13,550	0.04
863	LG International	11,231	0.03
2,826	Posco International	45,575	0.13
7,025	SK Networks	36,083	0.10
		<u>168,072</u>	<u>0.47</u>
	<b>Diversified Financial Services (1.42%) (2018: 1.03%)</b>		
1,211	Aju Capital	13,037	0.04
23,266	BNK Financial Group	154,107	0.43
3,388	Daishin Securities	35,009	0.10
14,945	DGB Financial Group	92,013	0.26
1,951	EBEST Investment & Securities	9,448	0.03
1,294	Hyundai Motor Securities	11,245	0.03
8,733	JB Financial Group	41,458	0.12
481	KIWOOM Securities	33,066	0.09
1,159	Kyobo Securities	9,240	0.03
3,031	Meritz Financial Group	30,927	0.09
22,146	Meritz Securities	72,578	0.20
		<u>502,128</u>	<u>1.42</u>
	<b>Electrical Components &amp; Equipment (0.24%) (2018: 0.23%)</b>		
1,366	LS	56,461	0.16
644	LS Industrial Systems	30,405	0.08
		<u>86,866</u>	<u>0.24</u>
	<b>Electronics (0.12%) (2018: 0.21%)</b>		
162	Koh Young Technology	14,779	0.04
185	Korea Electric Terminal	6,839	0.02
383	LEENO Industrial	21,295	0.06
		<u>42,913</u>	<u>0.12</u>
	<b>Energy – Alternate Sources (0.00%) (2018: 0.24%)</b>		
	<b>Engineering &amp; Construction (0.62%) (2018: 0.32%)</b>		
839	Dohwa Engineering	6,479	0.02
2,959	Dongwon Development	10,452	0.03
4,321	GS Engineering & Construction	116,016	0.32
944	HDC Holdings	9,020	0.03
2,157	KEPCO Plant Service & Engineering	73,022	0.20
686	Taeyoung Engineering & Construction	7,089	0.02
		<u>222,078</u>	<u>0.62</u>
	<b>Environmental Control (0.04%) (2018: 0.00%)</b>		
1,507	Koentec	12,940	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.38%) (2018: 0.36%)</b>		
232	Binggrae	11,234	0.03
1,061	Daesang	21,285	0.06
3,768	Dongsuh	56,694	0.16
1,843	Hyundai Greenfood	18,885	0.05
1,850	Orion Holdings	28,475	0.08
		136,573	0.38
	<b>Forest Products &amp; Paper (0.09%) (2018: 0.06%)</b>		
226	Asia Paper Manufacturing	5,863	0.02
1,327	Hansol Paper	16,581	0.05
2,197	Moorim P&P	8,027	0.02
		30,471	0.09
	<b>Full Line Insurance (1.21%) (2018: 0.72%)</b>		
4,586	Hanwha General Insurance	11,203	0.03
23,429	Hanwha Life Insurance	46,799	0.13
4,827	Hyundai Marine & Fire Insurance	112,489	0.31
7,425	Korean Reinsurance	58,491	0.16
4,293	Meritz Fire & Marine Insurance	66,263	0.18
5,677	Mirae Asset Life Insurance	20,299	0.06
4,976	Orange Life Insurance	121,124	0.34
		436,668	1.21
	<b>Hand &amp; Machine Tools (0.01%) (2018: 0.02%)</b>		
585	Y G-1	3,845	0.01
	<b>Holding Companies - Diversified Operations (0.11%) (2018: 0.00%)</b>		
459	CJ	38,341	0.11
	<b>Home Furnishings (0.16%) (2018: 0.18%)</b>		
482	Hanssem	25,925	0.07
988	LOTTE Himart	26,399	0.07
251	Winix	5,654	0.02
		57,978	0.16
	<b>Household Products (0.02%) (2018: 0.02%)</b>		
269	Aekyung Industrial	6,606	0.02
	<b>Internet (0.09%) (2018: 0.13%)</b>		
118	Ahnlab	6,683	0.02
92	DoubleUGames	3,966	0.01
1,560	iMarketKorea	14,029	0.04
480	Kginicis	7,056	0.02
		31,734	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.05%) (2018: 0.06%)</b>		
1,304	Seah Besteel	17,196	0.05
	<b>Leisure Time (0.09%) (2018: 0.14%)</b>		
480	Hana Tour Service	21,210	0.06
737	Modetour Network	11,599	0.03
		32,809	0.09
	<b>Lodging (0.09%) (2018: 0.14%)</b>		
1,832	Grand Korea Leisure	30,812	0.09
	<b>Machinery – Diversified (0.19%) (2018: 0.20%)</b>		
363	Hyundai Elevator	21,439	0.06
759	Samick THK	7,613	0.02
913	SFA Engineering	36,514	0.10
196	YAS	3,330	0.01
		68,896	0.19
	<b>Machinery, Construction &amp; Mining (0.05%) (2018: 0.00%)</b>		
707	Hyundai Construction Equipment	18,279	0.05
	<b>Media (0.03%) (2018: 0.04%)</b>		
1,499	KT Skylife	11,303	0.03
	<b>Mining (0.05%) (2018: 0.07%)</b>		
945	Poongsan	19,448	0.05
	<b>Miscellaneous Manufacturers (0.19%) (2018: 0.17%)</b>		
181	SK Materials	29,033	0.08
898	SKC	39,602	0.11
		68,635	0.19
	<b>Other Finance (0.04%) (2018: 0.15%)</b>		
1,167	Hankook Technology Group	14,531	0.04
	<b>Packaging &amp; Containers (0.03%) (2018: 0.04%)</b>		
175	Dongwon Systems	4,449	0.01
1,863	Tailim Packaging	6,847	0.02
		11,296	0.03
	<b>Pharmaceuticals (0.31%) (2018: 0.43%)</b>		
980	Bukwang Pharmaceutical	12,160	0.03
130	Chong Kun Dang Pharmaceutical	10,904	0.03
112	Green Cross	12,832	0.04
307	Handok	6,013	0.02
292	Hanmi Science	9,683	0.03
180	Huons	8,405	0.02
320	Il Dong Pharmaceutical	4,635	0.01
352	JW Life Science	6,027	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (0.31%) (2018: 0.43%) (continued)</b>			
499	Samjin Pharmaceutical	10,766	0.03
147	Yuhan	30,062	0.08
		111,487	0.31
<b>Real Estate (0.13%) (2018: 0.00%)</b>			
887	HDC Hyundai Development Co-Engineering & Construction	19,674	0.05
15,824	Korea Real Estate Investment & Trust	28,735	0.08
		48,409	0.13
<b>Retail (0.14%) (2018: 0.14%)</b>			
364	Hyundai Department Store	26,156	0.07
106	Shinsegae	26,490	0.07
		52,646	0.14
<b>Semiconductors (0.32%) (2018: 0.26%)</b>			
974	DB HiTek	23,246	0.06
1,993	Hanmi Semiconductor	13,959	0.04
1,563	Seoul Semiconductor	21,963	0.06
543	Silicon Works	18,688	0.05
539	TES	11,652	0.03
108	Tokai Carbon Korea	6,154	0.02
866	UniTest	10,746	0.03
384	WONIK IPS	11,904	0.03
		118,312	0.32
<b>Software (0.13%) (2018: 0.13%)</b>			
278	Com2uSCorp	25,842	0.07
275	Douzone Bizon	19,262	0.05
85	Hyundai Autoever	3,704	0.01
		48,808	0.13
<b>Telecommunications (0.18%) (2018: 0.05%)</b>			
718	Hyosung	49,110	0.14
1,356	Partron	15,478	0.04
		64,588	0.18
<b>Textile (0.00%) (2018: 0.03%)</b>			
<b>Utilities – Electric (0.02%) (2018: 0.01%)</b>			
190	CS Wind	6,243	0.02
<b>Utilities – Electric &amp; Gas (0.04%) (2018: 0.11%)</b>			
640	SK Discovery	14,472	0.04
		3,139,730	8.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Russian Federation (0.00%) (2018: 0.21%)</b>		
	<b>Real Estate (0.00%) (2018: 0.21%)</b>		
	<b>Singapore (0.20%) (2018: 0.27%)</b>		
	<b>Software (0.20%) (2018: 0.27%)</b>		
95,259	IGG	70,297	0.20
	<b>South Africa (10.77%) (2018: 9.78%)</b>		
	<b>Agriculture (0.28%) (2018: 0.22%)</b>		
6,570	Astral Foods	102,026	0.28
	<b>Auto Parts &amp; Equipment (0.06%) (2018: 0.13%)</b>		
13,041	Metair Investments	21,543	0.06
	<b>Beverages (0.15%) (2018: 0.00%)</b>		
5,810	Distell Group Holdings	55,177	0.15
	<b>Chemicals (0.00%) (2018: 0.07%)</b>		
	<b>Commercial Services (0.41%) (2018: 0.08%)</b>		
24,277	Advtech	18,750	0.05
22,461	Motus Holdings	131,231	0.36
		149,981	0.41
	<b>Computers (0.07%) (2018: 0.00%)</b>		
10,757	DataTec	25,540	0.07
	<b>Distribution &amp; Wholesale (0.29%) (2018: 0.31%)</b>		
19,850	Reunert	103,058	0.29
	<b>Diversified Financial Services (1.21%) (2018: 1.32%)</b>		
43,734	Coronation Fund Managers	124,945	0.35
32,553	Investec	193,127	0.54
10,191	JSE	87,105	0.24
19,597	Transaction Capital	29,570	0.08
		434,747	1.21
	<b>Engineering &amp; Construction (0.04%) (2018: 0.19%)</b>		
1,337	Wilson Bayly Holmes-Ovcon	13,205	0.04
	<b>Entertainment (0.04%) (2018: 0.06%)</b>		
2,036	Hosken Consolidated Investments	13,250	0.04
	<b>Food (0.85%) (2018: 0.99%)</b>		
10,942	Oceana Group	48,162	0.13
8,687	Pioneer Foods Group	68,242	0.19
13,549	SPAR Group	191,373	0.53
5,702	Tongaat Hulett	1,347	0.00
		309,124	0.85

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 0.04%)</b>		
	<b>Full Line Insurance (0.68%) (2018: 0.18%)</b>		
11,727	Liberty Holdings	92,795	0.26
59,313	Momentum Metropolitan Holdings	92,637	0.26
2,840	Santam	58,926	0.16
		244,358	0.68
	<b>Healthcare Services (1.10%) (2018: 0.00%)</b>		
99,951	Life Healthcare Group Holdings	176,193	0.49
157,538	Netcare	219,236	0.61
		395,429	1.10
	<b>Holding Companies – Diversified Operations (0.59%) (2018: 0.97%)</b>		
12,941	Allied Electronics	21,378	0.06
29,795	AVI	189,571	0.53
		210,949	0.59
	<b>Lodging (0.18%) (2018: 0.31%)</b>		
2,272	City Lodge Hotels	11,697	0.03
63,301	Tsogo Sun Gaming	55,590	0.15
		67,287	0.18
	<b>Mining (0.45%) (2018: 0.41%)</b>		
13,981	African Rainbow Minerals	163,631	0.45
	<b>Miscellaneous Manufacturers (0.23%) (2018: 0.19%)</b>		
10,985	AECI	84,056	0.23
	<b>Pharmaceuticals (0.07%) (2018: 0.06%)</b>		
6,173	Adcock Ingram Holdings	23,741	0.07
	<b>Real Estate (0.43%) (2018: 0.43%)</b>		
87,424	Attacq	77,211	0.21
55,919	Equites Property Fund	79,979	0.22
		157,190	0.43
	<b>Real Estate Investment Trusts (1.13%) (2018: 0.70%)</b>		
54,695	Hyprop Investments	219,234	0.61
38,488	Resilient REIT	187,272	0.52
		406,506	1.13
	<b>Retail (1.95%) (2018: 2.19%)</b>		
15,715	Barloworld	126,689	0.35
1,321	Cashbuild	21,253	0.06
9,418	Dis-Chem Pharmacies	17,848	0.05
20,106	Foschini Group	214,942	0.60
25,417	Pick n Pay Stores	116,129	0.32
57,901	Truworths International	203,721	0.57
		700,582	1.95

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Telecommunications (0.19%) (2018: 0.66%)</b>		
27,497	Telkom	68,470	0.19
	<b>Transportation (0.37%) (2018: 0.27%)</b>		
15,032	Imperial Logistics	62,886	0.17
242,293	KAP Industrial Holdings	72,774	0.20
		135,660	0.37
		3,885,510	10.77
	<b>Taiwan (25.98%) (2018: 25.54%)</b>		
	<b>Aerospace &amp; Defense (0.03%) (2018: 0.02%)</b>		
7,822	Aerospace Industrial Development	9,368	0.03
	<b>Agriculture (0.19%) (2018: 0.19%)</b>		
46,002	Great Wall Enterprise	66,984	0.19
	<b>Airlines (0.25%) (2018: 0.18%)</b>		
95,000	China Airlines	28,712	0.08
133,955	Eva Airways	61,443	0.17
		90,155	0.25
	<b>Auto Manufacturers (0.10%) (2018: 0.16%)</b>		
51,751	Sanyang Motor	36,771	0.10
	<b>Auto Parts &amp; Equipment (0.47%) (2018: 0.59%)</b>		
2,956	Cub Elecparts	24,603	0.07
6,000	Depo Auto Parts Industrial	11,789	0.03
1,033	Global PMX	5,979	0.02
11,127	Hota Industrial Manufacturing	42,686	0.12
11,455	MOSA Industrial	16,164	0.04
10,137	Nan Kang Rubber Tire	16,333	0.05
25,015	Tong Yang Industry	38,928	0.11
12,255	TYC Brother Industrial	11,876	0.03
		168,358	0.47
	<b>Banks (0.76%) (2018: 0.81%)</b>		
187,246	Far Eastern International Bank	74,644	0.21
68,738	King's Town Bank	76,816	0.21
95,435	Taichung Commercial Bank	38,203	0.11
197,847	Taiwan Business Bank	83,160	0.23
		272,823	0.76
	<b>Beverages (0.10%) (2018: 0.10%)</b>		
5,787	Grape King Bio	37,644	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.32%) (2018: 0.34%)</b>			
44,426	Goldsun Building Materials	21,341	0.06
10,438	Kinik	23,991	0.07
14,117	Taiwan Sakura	22,204	0.06
69,361	Taiwan Styrene Monomer	48,359	0.13
		115,895	0.32
<b>Chemicals (1.08%) (2018: 1.42%)</b>			
43,331	China General Plastics	30,066	0.08
10,087	China Steel Chemical	41,220	0.11
4,237	Daxin Materials	12,806	0.04
50,991	Eternal Materials	45,247	0.13
60,179	Ho Tung Chemical	14,314	0.04
50,795	International CSRC Investment Holdings	53,206	0.15
2,882	Nan Pao Resins Chemical	14,469	0.04
27,301	Nantex Industry	27,413	0.08
69,490	Oriental Union Chemical	48,680	0.14
43,062	Sinon	27,294	0.08
7,457	Swancor Holding	20,871	0.06
40,991	TSRC	32,955	0.09
28,989	USI	13,394	0.04
		381,935	1.08
<b>Commercial Services (0.12%) (2018: 0.12%)</b>			
14,000	Taiwan Secom	41,472	0.12
<b>Computers (2.71%) (2018: 2.76%)</b>			
225,320	Acer	134,168	0.37
10,774	Asia Vital Components	14,969	0.04
4,102	ASROCK	10,331	0.03
14,654	Aten International	42,285	0.12
9,510	BenQ Materials	5,932	0.02
5,007	Chenbro Micom	14,064	0.04
42,860	Chicony Electronics	127,249	0.35
3,000	Ennoconn	24,719	0.07
38,059	Getac Technology	59,291	0.16
49,624	Gigabyte Technology	82,274	0.23
29,000	Pan-International Industrial	22,541	0.06
5,170	Posiflex Technology	18,195	0.05
25,263	Primax Electronics	53,430	0.15
102,352	Qisda	72,726	0.20
17,202	Systex	43,325	0.12
265,939	Wistron	251,505	0.70
		977,004	2.71

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Consumer Durables &amp; Apparels (0.32%) (2018: 0.22%)</b>			
7,947	De Licacy Industrial	6,906	0.02
60,000	Lealea Enterprise	19,155	0.05
13,201	Makalot Industrial	69,358	0.19
3,955	Quang Viet Enterprise	20,054	0.06
		115,473	0.32
<b>Distribution &amp; Wholesale (0.00%) (2018: 0.13%)</b>			
<b>Diversified Financial Services (0.58%) (2018: 0.39%)</b>			
170,011	Capital Securities	63,803	0.18
154,242	IBF Financial Holdings	57,885	0.16
79,000	President Securities	38,081	0.11
12,319	Yulon Finance	47,054	0.13
		206,823	0.58
<b>Electrical Components &amp; Equipment (0.98%) (2018: 0.75%)</b>			
29,000	AcBel Polytech	23,363	0.06
4,623	KS Terminals	7,634	0.02
6,992	Kung Long Batteries Industrial	34,754	0.10
18,000	Sunonwealth Electric Machine Industry	28,432	0.08
21,840	Ta Ya Electric Wire & Cable	8,306	0.02
3,150	Voltronic Power Technology	75,133	0.21
344,626	Walsin Lihwa	177,044	0.49
		354,666	0.98
<b>Electronics (5.97%) (2018: 6.04%)</b>			
1,162	ASMedia Technology	25,467	0.07
3,057	Chang Wah Electromaterials	18,203	0.05
1,051	Chaun-Choung Technology	9,957	0.03
20,930	Cheng Uei Precision Industry	31,978	0.09
32,402	Chilisin Electronics	138,355	0.38
8,834	Chin-Poon Industrial	9,415	0.03
18,304	Chroma ATE	88,537	0.25
36,599	Compeq Manufacturing	55,063	0.15
5,114	Coremax	13,221	0.04
4,391	CyberPower Systems	15,966	0.04
28,472	Darfon Electronics	41,838	0.12
12,401	FLEXium Interconnect	47,367	0.13
11,098	Hannstar Board	16,253	0.05
20,227	Holy Stone Enterprise	78,271	0.22
8,086	ITEQ	34,392	0.10
20,000	Lite-On Semiconductor	26,387	0.07
3,828	Lotes	41,183	0.11
8,152	Marketech International	23,278	0.06
17,437	Merry Electronics	97,431	0.27
59,543	Micro-Star International	172,211	0.48
31,887	Nichidenbo	56,483	0.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (5.97%) (2018: 6.04%) (continued)</b>			
9,244	Pan Jit International	8,542	0.02
11,000	SDI	23,815	0.07
1,592	Silicon Optronics	5,290	0.01
12,111	Sinbon Electronics	50,097	0.14
64,351	Supreme Electronics	64,722	0.18
122,887	Synnex Technology International	153,727	0.43
12,460	TA-I Technology	22,030	0.06
13,621	Taiflex Scientific	21,810	0.06
24,065	Taiwan PCB Techvest	29,342	0.08
7,898	Taiwan Surface Mounting Technology	30,826	0.09
20,050	Test Research	35,583	0.10
6,000	Thinking Electronic Industrial	19,475	0.05
13,554	Topco Scientific	47,701	0.13
40,937	Tripod Technology	171,385	0.48
19,074	TXC	30,096	0.08
39,090	Unimicron Technology	54,768	0.15
10,807	Unitech Printed Circuit Board	12,131	0.03
29,674	Weikeng Industrial	17,620	0.05
170,596	WPG Holdings	222,514	0.62
60,378	WT Microelectronics	84,795	0.24
		2,147,525	5.97
<b>Energy – Alternate Sources (0.03%) (2018: 0.00%)</b>			
4,127	Phoenix Silicon International	10,188	0.03
<b>Engineering &amp; Construction (0.43%) (2018: 0.53%)</b>			
49,000	BES Engineering	12,717	0.04
28,000	Chung-Hsin Electric & Machinery Manufacturing	22,697	0.06
43,443	Continental Holdings	19,275	0.05
53,193	CTCI	67,607	0.19
34,109	Taiwan Cogeneration	34,021	0.09
		156,317	0.43
<b>Entertainment (0.06%) (2018: 0.04%)</b>			
8,796	Holiday Entertainment	20,921	0.06
<b>Environmental Control (0.18%) (2018: 0.21%)</b>			
8,645	Cleanaway	44,988	0.12
2,592	Sunny Friend Environmental Technology	20,233	0.06
		65,221	0.18

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.66%) (2018: 0.58%)</b>		
14,359	Charoen Pokphand Enterprise	31,710	0.09
5,343	Lian HWA Food	7,459	0.02
60,866	Lien Hwa Industrial Holdings	75,024	0.21
13,166	Namchow Holdings	22,355	0.06
30,893	Standard Foods	71,727	0.20
20,880	Taisun Enterprise	15,393	0.04
15,530	Wei Chuan Foods	12,978	0.04
		236,646	0.66
	<b>Forest Products &amp; Paper (0.38%) (2018: 0.35%)</b>		
100,068	Cheng Loong	64,426	0.18
41,237	Longchen Paper & Packaging	20,703	0.06
110,284	YFY	49,482	0.14
		134,611	0.38
	<b>Full Line Insurance (0.04%) (2018: 0.05%)</b>		
21,120	Mercuries & Associates Holding	15,253	0.04
	<b>Hand &amp; Machine Tools (0.00%) (2018: 0.03%)</b>		
	<b>Home Builders (0.07%) (2018: 0.00%)</b>		
65,499	Radium Life Tech	25,455	0.07
	<b>Home Furnishings (0.08%) (2018: 0.06%)</b>		
41,940	Sampo	28,191	0.08
	<b>Internet (0.08%) (2018: 0.10%)</b>		
2,517	King Slide Works	30,395	0.08
	<b>Iron &amp; Steel (0.51%) (2018: 0.34%)</b>		
37,356	China Metal Products	39,067	0.11
49,534	Feng Hsin Steel	88,734	0.25
69,000	Tung Ho Steel Enterprise	52,941	0.15
		180,742	0.51
	<b>Leisure Time (0.56%) (2018: 0.29%)</b>		
10,517	Fusheng Precision	62,975	0.17
11,123	Giant Manufacturing	79,034	0.22
7,633	Merida Industry	44,942	0.12
917	Power Wind Health Industry	6,133	0.02
5,000	Rexon Industrial	11,909	0.03
		204,993	0.56
	<b>Lodging (0.12%) (2018: 0.06%)</b>		
7,722	Formosa International Hotels	43,276	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.39%) (2018: 0.49%)</b>		
15,455	Syncmold Enterprise	46,916	0.13
105,202	Teco Electric and Machinery	91,947	0.26
		138,863	0.39
	<b>Mining (0.05%) (2018: 0.04%)</b>		
47,432	Ton Yi Industrial	18,434	0.05
	<b>Miscellaneous Manufacturers (0.53%) (2018: 0.18%)</b>		
11,721	Asia Optical	42,228	0.12
938	Genius Electronic Optical	18,368	0.05
10,752	Hiwin Technologies	100,788	0.28
4,699	Topkey	21,867	0.06
21,000	Yem Chio	8,827	0.02
		192,078	0.53
	<b>Office &amp; Business Equipment (0.05%) (2018: 0.00%)</b>		
13,001	Taiwan FU Hsing Industrial	19,039	0.05
	<b>Other Finance (0.16%) (2018: 0.10%)</b>		
81,572	Cathay Real Estate Development	57,008	0.16
	<b>Other Industrial (0.78%) (2018: 0.26%)</b>		
14,514	Elite Material	66,331	0.18
21,999	Hsin Kuang Steel	23,117	0.06
3,343	Iron Force Industrial	13,327	0.04
4,002	Shin Zu Shing	17,222	0.05
122,975	TA Chen Stainless Pipe	131,479	0.36
36,675	YC INOX	31,809	0.09
		283,285	0.78
	<b>Packaging &amp; Containers (0.12%) (2018: 0.11%)</b>		
20,153	Taiwan Hon Chuan Enterprise	41,681	0.12
	<b>Pharmaceuticals (0.04%) (2018: 0.03%)</b>		
3,592	SCI Pharmtech	13,061	0.04
	<b>Real Estate (1.38%) (2018: 1.39%)</b>		
32,171	Chong Hong Construction	87,250	0.24
31,682	Farglory Land Development	42,592	0.12
145,004	Highwealth Construction	223,961	0.62
23,033	Huaku Development	71,150	0.20
12,695	Huang Hsiang Construction	16,940	0.05
20,194	Kindom Development	21,489	0.06
87,717	Prince Housing & Development	32,919	0.09
		496,301	1.38

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.61%) (2018: 0.65%)</b>		
9,865	Chicony Power Technology	20,667	0.06
60,228	Far Eastern Department Stores	52,338	0.15
1,766	momo.com	17,084	0.05
52,176	Ruentex Industries	127,929	0.35
		218,018	0.61
	<b>Semiconductors (3.77%) (2018: 3.88%)</b>		
28,971	ChipMOS Technologies	33,101	0.09
24,542	Elan Microelectronics	74,665	0.21
10,159	Elite Advanced Laser	22,875	0.06
20,410	Elite Semiconductor Memory Technology	26,485	0.07
3,189	Episil-Precision	5,617	0.02
37,484	Everlight Electronics	43,452	0.12
13,427	Formosa Sumco Technology	52,405	0.15
7,817	Foxsemicon Integrated Technology	46,416	0.13
4,631	Global Mixed Mode Technology	19,542	0.05
2,475	Global Unichip	19,898	0.06
33,000	Greatek Electronics	52,675	0.15
19,615	Holtek Semiconductor	44,953	0.12
12,771	ITE Technology	18,809	0.05
2,662	Jentech Precision Industrial	20,824	0.06
1,293	JMC Electronics	3,481	0.01
65,999	King Yuan Electronics	82,672	0.23
113,975	Macronix International	141,437	0.39
24,758	Mirle Automation	32,788	0.09
6,716	Nuvoton Technology	10,474	0.03
14,033	OptoTech	12,054	0.03
70,528	Powertech Technology	234,803	0.65
17,786	Sigurd Microelectronics	22,012	0.06
4,891	Sitronix Technology	27,329	0.08
8,528	Taiwan Mask	9,801	0.03
7,846	Tong Hsing Electronic Industries	40,961	0.11
23,711	Transcend Information	61,617	0.17
4,708	Visual Photonics Epitaxy	18,532	0.05
275,279	Winbond Electronics	179,528	0.50
		1,359,206	3.77
	<b>Technology Hardware &amp; Equipment (0.07%) (2018: 0.07%)</b>		
56,707	Kinpo Electronics	24,308	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Telecommunications (0.37%) (2018: 0.93%)</b>		
23,175	Alpha Networks	18,206	0.05
8,473	Arcadyan Technology	26,597	0.07
11,016	Sercomm	28,553	0.08
1,216	Vivotek	3,720	0.01
20,486	Wistron NeWeb	51,596	0.14
9,649	Zinwell	6,566	0.02
		135,238	0.37
	<b>Textile (0.17%) (2018: 0.30%)</b>		
69,166	Tainan Spinning	24,227	0.07
12,786	Taiwan Paiho	35,956	0.10
		60,183	0.17
	<b>Transportation (0.31%) (2018: 0.25%)</b>		
6,605	Chinese Maritime Transport	6,555	0.02
23,764	Evergreen International Storage & Transport	11,376	0.03
20,902	Taiwan Navigation	12,377	0.03
37,321	U-Ming Marine Transport	41,832	0.12
62,129	Wan Hai Lines	38,342	0.11
		110,482	0.31
		9,342,290	25.98
	<b>Thailand (5.47%) (2018: 5.71%)</b>		
	<b>Advertising (0.09%) (2018: 0.04%)</b>		
69,638	Plan B Media	17,669	0.05
40,516	VGI	12,918	0.04
		30,587	0.09
	<b>Auto Parts &amp; Equipment (0.05%) (2018: 0.03%)</b>		
32,468	Somboon Advance Technology NVDR	16,909	0.05
	<b>Banks (0.55%) (2018: 0.56%)</b>		
48,009	Kiatnakin Bank NVDR	105,783	0.29
51,605	Thanachart Capital NVDR	92,171	0.26
		197,954	0.55
	<b>Beverages (0.07%) (2018: 0.04%)</b>		
9,500	Carabao Group NVDR	26,641	0.07
	<b>Building &amp; Construction Materials (0.20%) (2018: 0.11%)</b>		
6,470	Siam City Cement NVDR	41,040	0.11
36,602	Tipco Asphalt NVDR	25,905	0.07
121,252	TPI Polene	5,667	0.02
		72,612	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.08%) (2018: 0.13%)</b>		
48,095	Siamgas & Petrochemicals NVDR	15,575	0.04
18,110	Vinythai	15,266	0.04
		30,841	0.08
	<b>Coal (0.25%) (2018: 0.00%)</b>		
226,155	Banpu NVDR	89,847	0.25
	<b>Commercial Services (0.05%) (2018: 0.06%)</b>		
29,200	JMT Network Services NVDR	19,497	0.05
	<b>Computers (0.00%) (2018: 0.01%)</b>		
	<b>Consumer Durables &amp; Apparels (0.00%) (2018: 0.02%)</b>		
	<b>Cosmetics &amp; Personal Care (0.01%) (2018: 0.00%)</b>		
4,119	Do Day Dream	3,314	0.01
	<b>Distribution &amp; Wholesale (0.00%) (2018: 0.01%)</b>		
	<b>Diversified Financial Services (0.18%) (2018: 0.48%)</b>		
3,056	AEON Thana Sinsap Thailand	19,487	0.05
140,000	KGI Securities Thailand NVDR	20,845	0.06
122,807	Ratchthani Leasing	23,779	0.07
		64,111	0.18
	<b>Electronics (0.57%) (2018: 0.27%)</b>		
36,335	Delta Electronics Thailand	64,897	0.18
78,214	Hana Microelectronics NVDR	90,085	0.25
63,769	KCE Electronics NVDR	52,158	0.14
		207,140	0.57
	<b>Energy – Alternate Sources (0.28%) (2018: 0.33%)</b>		
40,218	BPCG NVDR	21,751	0.06
18,744	CK Power	3,104	0.01
47,369	SPCG NVDR	30,996	0.09
306,213	TPI Polene Power NVDR	44,981	0.12
		100,832	0.28
	<b>Engineering &amp; Construction (0.08%) (2018: 0.06%)</b>		
14,200	CH Karnchang NVDR	9,007	0.02
33,830	Sino-Thai Engineering & Construction NVDR	16,038	0.04
24,400	Unique Engineering & Construction NVDR	5,865	0.02
		30,910	0.08
	<b>Entertainment (0.11%) (2018: 0.13%)</b>		
47,300	Major Cineplex Group NVDR	39,872	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.17%) (2018: 0.18%)</b>		
14,972	GFPT NVDR	6,148	0.02
20,918	Taokaenoi Food & Marketing NVDR	7,333	0.02
43,474	Thai Vegetable Oil NVDR	39,913	0.11
63,154	Thaifoods Group	8,855	0.02
		62,249	0.17
	<b>Forest Products &amp; Paper (0.00%) (2018: 0.01%)</b>		
	<b>Full Line Insurance (0.02%) (2018: 0.00%)</b>		
3,565	TQM	7,855	0.02
	<b>Healthcare Services (0.14%) (2018: 0.10%)</b>		
31,032	Bangkok Chain Hospital NVDR	17,716	0.05
147,700	Chularat Hospital NVDR	12,722	0.04
6,649	Rajthanee Hospital	5,605	0.02
12,862	Thonburi Healthcare Group	11,486	0.03
		47,529	0.14
	<b>Home Builders (0.40%) (2018: 0.37%)</b>		
107,270	AP Thailand NVDR	26,680	0.07
50,253	Noble Development	27,514	0.08
626,100	Quality Houses NVDR	53,510	0.15
62,492	Singha Estate	5,424	0.02
225,889	WHA NVDR	29,260	0.08
		142,388	0.40
	<b>Lodging (0.06%) (2018: 0.10%)</b>		
20,580	Central Plaza Hotel NVDR	17,176	0.04
28,600	Erawan Group	5,681	0.02
		22,857	0.06
	<b>Media (0.03%) (2018: 0.00%)</b>		
19,411	RS	7,971	0.02
9,800	Workpoint Entertainment	4,580	0.01
		12,551	0.03
	<b>Mining (0.05%) (2018: 0.02%)</b>		
48,661	Univentures	10,478	0.03
40,100	Univentures NVDR	8,635	0.02
		19,113	0.05
	<b>Miscellaneous Manufacturers (0.10%) (2018: 0.06%)</b>		
44,890	Eastern Polymer Group NVDR	9,367	0.03
78,748	Sri Trang Agro-Industry	26,290	0.07
		35,657	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.06%) (2018: 0.57%)</b>		
24,220	Bangchak NVDR	22,640	0.06
	<b>Packaging &amp; Containers (0.00%) (2018: 0.04%)</b>		
	<b>Pharmaceuticals (0.04%) (2018: 0.04%)</b>		
15,800	Mega Lifesciences NVDR	13,714	0.04
	<b>Real Estate (0.86%) (2018: 0.74%)</b>		
14,150	Amata NVDR	9,495	0.03
211,932	Ananda Development NVDR	18,537	0.05
969,610	Bangkok Land NVDR	43,052	0.12
123,843	LPN Development NVDR	18,109	0.05
39,500	MBK	27,956	0.08
159,907	Origin Property	37,369	0.10
602,030	Property Perfect	16,280	0.05
111,010	Pruksa Holding NVDR	54,849	0.14
899,669	Sansiri NVDR	32,738	0.09
30,586	Siam Future Development	5,412	0.02
76,541	Supalai NVDR	45,740	0.13
		309,537	0.86
	<b>Real Estate Investment Trusts (0.14%) (2018: 0.00%)</b>		
72,008	Tesco Lotus Retail Growth Freehold & Leasehold Property Fund	48,801	0.14
	<b>Retail (0.40%) (2018: 0.46%)</b>		
270,331	Beauty Community	15,162	0.04
88,900	Beauty Community NVDR	4,986	0.01
11,064	Com7	9,788	0.03
18,819	MK Restaurants Group	44,293	0.12
17,800	PTG Energy NVDR	9,567	0.03
19,598	Robinson NVDR	43,182	0.12
33,760	Siam Global House NVDR	18,259	0.05
		145,237	0.40
	<b>Telecommunications (0.13%) (2018: 0.31%)</b>		
278,994	Jasmine International NVDR	46,571	0.13
	<b>Transportation (0.02%) (2018: 0.02%)</b>		
15,708	JWD Infologistics	4,169	0.01
16,100	Prima Marine	3,816	0.01
		7,985	0.02
	<b>Utilities – Electric (0.10%) (2018: 0.21%)</b>		
41,540	Banpu Power	24,546	0.06
72,000	WHA Utilities and Power	13,100	0.04
		37,646	0.10

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Water (0.18%) (2018: 0.20%)</b>		
39,500	Eastern Water Resources Development and Management NVDR	14,506	0.04
115,492	TTW NVDR	53,208	0.14
		<u>67,714</u>	<u>0.18</u>
		<u>1,981,111</u>	<u>5.47</u>
	<b>Turkey (2.15%) (2018: 2.36%)</b>		
	<b>Auto Manufacturers (0.27%) (2018: 0.17%)</b>		
332	Otokar Otomotiv Ve Savunma Sanayi	8,870	0.02
19,955	Tofas Turk Otomobil Fabrikasi	90,067	0.25
		<u>98,937</u>	<u>0.27</u>
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.03%)</b>		
	<b>Banks (0.00%) (2017: 0.17%)</b>		
	<b>Beverages (0.20%) (2018: 0.16%)</b>		
9,536	Anadolu Efes Biracilik Ve Malt Sanayii	36,984	0.10
5,443	Coca-Cola Icecek	35,396	0.10
		<u>72,380</u>	<u>0.20</u>
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.02%)</b>		
	<b>Chemicals (0.28%) (2018: 0.44%)</b>		
18,011	Aksa Akrilik Kimya Sanayii	41,464	0.12
10,087	Sasa Polyester Sanayi	13,102	0.04
44,445	Soda Sanayii	46,155	0.12
		<u>100,721</u>	<u>0.28</u>
	<b>Engineering &amp; Construction (0.64%) (2018: 0.19%)</b>		
9,258	Alarko Holding	9,256	0.03
28,928	TAV Havalimanlari Holding	141,845	0.39
24,011	Tekfen Holding	77,952	0.22
		<u>229,053</u>	<u>0.64</u>
	<b>Holding Companies – Diversified Operations (0.00%) (2018: 0.14%)</b>		
	<b>Home Furnishings (0.00%) (2018: 0.23%)</b>		
	<b>Iron &amp; Steel (0.12%) (2018: 0.00%)</b>		
94,181	Kardemir Karabuk Demir Celik Sanayi ve Ticaret	42,097	0.12
	<b>Machinery – Diversified (0.00%) (2018: 0.06%)</b>		
	<b>Miscellaneous Manufacturers (0.06%) (2018: 0.05%)</b>		
34,935	Trakya Cam Sanayii	20,547	0.06
	<b>Oil &amp; Gas (0.12%) (2018: 0.13%)</b>		
19,802	Aygaz	42,725	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 Consumer, Cyclical (0.13%) (2018: 0.11%)</b>		
8,781	Anadolu Cam Sanayii	6,433	0.02
45,439	Turkiye Sise ve Cam Fabrikalari	40,240	0.11
		46,673	0.13
	<b>Other Industrial (0.00%) (2018: 0.02%)</b>		
	<b>Pharmaceuticals (0.02%) (2018: 0.01%)</b>		
6,527	Selcuk Ecza Deposu Ticaret ve Sanayi	6,690	0.02
	<b>Pipelines (0.11%) (2018: 0.00%)</b>		
132,147	Dogan Sirketler Grubu Holding	40,859	0.11
	<b>Real Estate (0.07%) (2018: 0.31%)</b>		
95,557	Emlak Konut Gayrimenkul Yatirim Ortakligi	23,444	0.07
	<b>Textile (0.02%) (2018: 0.02%)</b>		
3,488	Kordsa Teknik Tekstil	7,666	0.02
	<b>Transportation (0.01%) (2018: 0.02%)</b>		
281	Celebi Hava Servisi	4,821	0.01
	<b>Utilities – Electric (0.10%) (2018: 0.08%)</b>		
29,691	Enerjisa Enerji	36,871	0.10
		773,484	2.15
	<b>Total Equities</b>	35,925,338	99.69
	<b>Rights (0.01%) (2018: 0.00%)</b>		
	<b>People's Republic of China (0.01%) (2018: 0.00%)</b>		
	<b>Real Estate (0.01%) (2018: 0.00%)</b>		
73,032	Beijing Capital Land	2,578	0.01
	<b>Taiwan (0.00%) (2018: 0.00%)</b>		
	<b>Airlines (0.00%) (2018: 0.00%)</b>		
	<b>Electronics (0.00%) (2018: 0.00%)</b>		
	<b>Telecommunications (0.00%) (2018: 0.00%)</b>		
525	Arcadyan Technology	387	0.00
	<b>Total Rights</b>	2,965	0.01
	<b>Warrants (0.00%) (2018: 0.00%)</b>		
	<b>Malaysia (0.00%) (2018: 0.00%)</b>		
	<b>Oil &amp; Gas (0.00%) (2018: 0.00%)</b>		
13,790	Serba Dinamik Holdings	1,483	0.00
	<b>Total Warrants</b>	1,483	0.00
	<b>Total Transferable Securities</b>	35,929,786	99.70
	<b>Total Investments (99.70%) (2018: 98.99%)</b>	35,929,786	99.70
	<b>Other Net Assets (0.30%) (2018: 1.01%)</b>	107,461	0.30
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	36,037,247	100.00

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.18
Other assets	0.82
	<hr/>
	100.00
	<hr/>

#### **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 2019

### WisdomTree ISEQ 20® UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transferable Securities (99.98%) (2018: 100.03%)</b>		
	<b>Equities (99.98%) (2018: 100.03%)</b>		
	<b>Ireland (98.88%) (2018: 98.55%)</b>		
	<b>Agriculture (0.51%) (2018: 1.02%)</b>		
26,069	Origin Enterprises	96,716	0.51
	<b>Airlines (17.20%) (2018: 8.83%)</b>		
223,653	Ryanair Holdings	3,272,043	17.20
	<b>Banks (7.65%) (2018: 10.73%)</b>		
169,146	AIB Group	525,367	2.76
190,476	Bank of Ireland Group	929,904	4.89
		1,455,271	7.65
	<b>Beverages (0.00%) (2018: 1.25%)</b>		
	<b>Building &amp; Construction Materials (28.86%) (2018: 28.71%)</b>		
105,341	CRH	3,757,514	19.75
31,849	Kingspan Group	1,734,178	9.11
		5,491,692	28.86
	<b>Entertainment (9.28%) (2018: 8.69%)</b>		
16,291	Flutter Entertainment	1,765,130	9.28
	<b>Food (21.00%) (2018: 24.44%)</b>		
43,046	Glanbia	441,652	2.32
31,161	Kerry Group	3,461,988	18.20
64,508	Total Produce	92,246	0.48
		3,995,886	21.00
	<b>Forest Products &amp; Paper (8.43%) (2018: 7.43%)</b>		
46,812	Smurfit Kappa Group	1,603,779	8.43
	<b>Home Builders (1.39%) (2018: 1.92%)</b>		
122,811	Cairn Homes	154,742	0.81
126,620	Glenveagh Properties	110,539	0.58
		265,281	1.39
	<b>Lodging (1.04%) (2018: 1.26%)</b>		
38,293	Dalata Hotel Group	197,209	1.04
	<b>Other Finance (0.53%) (2018: 0.00%)</b>		
84,712	Greencoat Renewables	100,384	0.53
	<b>Real Estate Investment Trusts (1.81%) (2018: 3.28%)</b>		
144,900	Hibernia REIT	204,309	1.08
87,815	Irish Residential Properties REIT	139,626	0.73
		343,935	1.81
	<b>Retail (0.38%) (2018: 0.00%)</b>		
13,057	Applegreen	73,119	0.38

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree ISEQ 20<sup>®</sup> UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Transportation (0.80%) (2018: 0.99%)</b>		
31,598	Irish Continental Group	152,934	0.80
		<u>18,813,379</u>	<u>98.88</u>
	<b>Switzerland (1.10%) (2018: 1.48%)</b>		
	<b>Food (1.10%) (2018: 1.48%)</b>		
203,887	Aryzta (Ireland Listed)	207,965	1.09
2,397	Aryzta (UK Listed)	2,386	0.01
		<u>210,351</u>	<u>1.10</u>
		<u>210,351</u>	<u>1.10</u>
	<b>Total Equities</b>	<u>19,023,730</u>	<u>99.98</u>
	<b>Total Transferable Securities (99.98%) (2018: 100.03%)</b>	<u>19,023,730</u>	<u>99.98</u>
	<b>Total Investments (99.98%) (2018: 100.03%)</b>	<u>19,023,730</u>	<u>99.98</u>
	<b>Other Net Assets (0.02%) (2018: (0.03%))</b>	<u>3,032</u>	<u>0.02</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>19,026,762</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.94
	Other assets		0.06
			<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 2019

### WisdomTree Germany Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Transferable Securities (96.35%) (2018: 98.56%)</b>		
	<b>Equities (96.35%) (2018: 98.56%)</b>		
	<b>Germany (96.35%) (2018: 98.56%)</b>		
	<b>Aerospace &amp; Defense (0.66%) (2018: 0.59%)</b>		
205	MTU Aero Engines	44,225	0.66
	<b>Airlines (0.97%) (2018: 1.15%)</b>		
4,653	Deutsche Lufthansa	64,698	0.97
	<b>Auto Manufacturers (13.58%) (2018: 14.39%)</b>		
4,561	Bayerische Motoren Werke	282,662	4.24
8,953	Daimler	374,527	5.61
1,695	Volkswagen	248,826	3.73
		906,015	13.58
	<b>Auto Parts &amp; Equipment (3.29%) (2018: 2.25%)</b>		
1,450	Continental	141,612	2.13
1,103	Hella & Co	46,113	0.69
362	Rheinmetall	31,409	0.47
		219,134	3.29
	<b>Banks (0.73%) (2018: 0.67%)</b>		
10,385	Commerzbank	48,547	0.73
	<b>Building &amp; Construction Materials (1.05%) (2018: 0.93%)</b>		
1,275	HeidelbergCement	70,179	1.05
	<b>Chemicals (10.86%) (2018: 9.45%)</b>		
6,407	BASF	365,632	5.48
1,129	Brenntag	46,378	0.70
2,145	Covestro	75,336	1.13
4,213	Evonik Industries	97,134	1.46
895	FUCHS PETROLUB	30,296	0.45
497	K+S	4,681	0.07
658	LANXESS	33,352	0.50
452	Symrise	35,925	0.54
621	Wacker Chemie	35,592	0.53
		724,326	10.86
	<b>Commercial Services (0.29%) (2018: 0.26%)</b>		
368	Hamburger Hafen und Logistik	7,652	0.11
123	Sixt	9,343	0.14
26	Wirecard	2,368	0.04
		19,363	0.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Computers (0.16%) (2018: 0.14%)</b>		
75	Bechtle	7,956	0.12
114	Jenoptik	2,461	0.04
		10,417	0.16
	<b>Consumer Durables &amp; Apparels (2.12%) (2018: 1.65%)</b>		
504	adidas	123,760	1.86
295	Puma	17,085	0.26
		140,845	2.12
	<b>Cosmetics &amp; Personal Care (0.63%) (2018: 0.70%)</b>		
464	Beiersdorf	41,931	0.63
	<b>Diversified Financial Services (3.11%) (2018: 2.38%)</b>		
1,553	Aareal Bank	39,806	0.60
195	AURELIUS Equity Opportunities & Co	6,444	0.10
787	Deutsche Boerse	93,459	1.40
2,151	DWS Group & Co	57,777	0.87
68	GRENKE	5,315	0.08
230	PATRIZIA	3,870	0.06
		206,671	3.11
	<b>Engineering &amp; Construction (1.80%) (2018: 1.22%)</b>		
294	Bilfinger	8,614	0.13
671	Fraport Frankfurt Airport Services Worldwide	43,085	0.65
704	HOCHTIEF	67,824	1.02
		119,523	1.80
	<b>Food (1.25%) (2018: 1.57%)</b>		
4,105	METRO	49,913	0.75
2,413	Suedzucker	33,552	0.50
		83,465	1.25
	<b>Full Line Insurance (12.03%) (2018: 14.65%)</b>		
2,018	Allianz	373,444	5.60
822	Hannover Rueck	120,008	1.80
1,044	Muenchener Rueckversicherungs-Gesellschaft	232,653	3.49
2,038	Talanx	76,293	1.14
		802,398	12.03
	<b>Healthcare Products (2.01%) (2018: 0.16%)</b>		
92	Carl Zeiss Meditec	8,863	0.13
3,465	Siemens Healthineers	125,720	1.88
		134,583	2.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.21%) (2018: 1.65%)</b>		
1,927	Fresenius & Co	81,934	1.23
1,168	Fresenius Medical Care & Co	65,279	0.98
		147,213	2.21
	<b>Household Products (1.23%) (2018: 0.00%)</b>		
1,154	Henkel & Co	82,137	1.23
	<b>Iron &amp; Steel (0.06%) (2018: 0.39%)</b>		
238	Salzgitter	3,985	0.06
	<b>Leisure Time (1.98%) (2018: 1.17%)</b>		
621	CTS Eventim & Co	29,493	0.44
10,603	TUI	102,420	1.54
		131,913	1.98
	<b>Machinery – Diversified (1.82%) (2018: 2.88%)</b>		
1,091	Duerr	28,084	0.42
1,689	GEA Group	42,190	0.63
776	KION Group	40,477	0.61
134	Krones	7,664	0.11
27	Pfeiffer Vacuum Technology	3,638	0.05
		122,053	1.82
	<b>Machinery, Construction &amp; Mining (0.06%) (2018: 0.08%)</b>		
300	Wacker Neuson	4,334	0.06
	<b>Media (0.82%) (2018: 1.72%)</b>		
4,637	ProSiebenSat.1 Media	54,653	0.82
	<b>Miscellaneous Manufacturers (5.60%) (2018: 5.96%)</b>		
157	Indus Holding	5,168	0.08
3,732	Siemens	368,527	5.52
		373,695	5.60
	<b>Other Industrial (0.56%) (2018: 0.40%)</b>		
701	Aurubis	32,502	0.48
158	Norma Group	5,087	0.08
		37,589	0.56
	<b>Packaging &amp; Containers (0.08%) (2018: 0.08%)</b>		
92	Gerresheimer	5,379	0.08
	<b>Pharmaceuticals (6.16%) (2018: 5.00%)</b>		
5,956	Bayer	367,450	5.51
484	Merck	43,205	0.65
		410,655	6.16

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Retail (1.47%) (2018: 1.16%)</b>		
830	Fielmann	50,636	0.76
1,287	HUGO BOSS	47,176	0.71
		97,812	1.47
	<b>Semiconductors (1.86%) (2018: 1.00%)</b>		
4,357	Infineon Technologies	74,981	1.12
645	Siltronic	49,034	0.74
		124,015	1.86
	<b>Software (4.35%) (2018: 4.57%)</b>		
66	CompuGroup Medical	3,565	0.05
112	Nemetschek	5,580	0.08
2,682	SAP	273,432	4.10
304	Software	8,011	0.12
		290,588	4.35
	<b>Telecommunications (5.43%) (2018: 7.75%)</b>		
29,327	Deutsche Telekom	362,059	5.43
	<b>Transportation (3.83%) (2018: 3.37%)</b>		
8,601	Deutsche Post	247,861	3.71
119	Hapag-Lloyd	7,714	0.12
		255,575	3.83
	<b>Utilities – Electric (4.29%) (2018: 7.00%)</b>		
17,013	E.ON	137,294	2.06
3,548	RWE	82,223	1.23
2,675	Uniper	66,888	1.00
		286,405	4.29
	<b>Total Equities</b>	6,426,380	96.35
	<b>Total Transferable Securities (96.35%) (2018: 98.56%)</b>	6,426,380	96.35
	<b>Financial Derivative Instruments (0.17%) (2018: (0.59)%)</b>		
	<b>Open Forward Foreign Currency Exchange Contracts (0.17%) (2018: (0.59)%)</b>		

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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>
03/01/2020	CHF 881,630	EUR 800,503	8,969	0.13
03/01/2020	USD 1,524,250	EUR 1,379,004	(17,876)	(0.27)
03/01/2020	GBP 3,007,671	EUR 3,524,880	20,938	0.31
Unrealised gain on open forward foreign currency exchange contracts			29,907	0.44
Unrealised loss on open forward foreign currency exchange contracts			(17,876)	(0.27)
<b>Net unrealised gain on open forward foreign currency exchange contracts</b>			12,031	0.17
<b>Total Financial Derivative Instruments</b>			12,031	0.17
<b>Total Investments (96.52%) (2018: 97.97%)</b>			6,438,411	96.52
<b>Other Net Assets (3.48%) (2018: 2.03%)</b>			231,792	3.48
<b>Net Assets (100.00%) (2018: 100.00%)</b>			6,670,203	100.00
<i>% of Total Assets</i>				
Transferable securities admitted to an official stock exchange listing				86.37
Over the counter financial derivative instruments				0.40
Other assets				13.23
				100.00

The counterparties 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 2019

### WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.02%) (2018: 100.57%)</b>		
	<b>Equities (100.02%) (2018: 100.57%)</b>		
	<b>Japan (100.02%) (2018: 100.57%)</b>		
	<b>Advertising (0.27%) (2018: 0.39%)</b>		
20,595	Dentsu Group	715,400	0.27
	<b>Aerospace &amp; Defense (0.23%) (2018: 0.22%)</b>		
13,100	IHI	310,278	0.12
13,436	Kawasaki Heavy Industries	297,712	0.11
		607,990	0.23
	<b>Agriculture (3.05%) (2018: 3.72%)</b>		
354,732	Japan Tobacco	7,940,056	3.03
1,418	Sakata Seed	47,821	0.02
		7,987,877	3.05
	<b>Airlines (0.38%) (2018: 0.57%)</b>		
31,668	Japan Airlines	989,889	0.38
	<b>Auto Manufacturers (12.19%) (2018: 13.47%)</b>		
55,561	Hino Motors	594,082	0.23
215,794	Honda Motor	6,153,630	2.35
74,793	Isuzu Motors	894,006	0.34
58,197	Mazda Motor	502,312	0.19
173,761	Mitsubishi Motors	732,298	0.28
938,459	Nissan Motor	5,493,018	2.10
9,300	Shinmaywa Industries	126,738	0.05
127,337	Subaru	3,179,470	1.21
20,636	Suzuki Motor	867,215	0.33
188,263	Toyota Motor	13,363,338	5.11
		31,906,107	12.19
	<b>Auto Parts &amp; Equipment (5.82%) (2018: 6.58%)</b>		
7,400	Aisan Industry	53,793	0.02
35,836	Aisin Seiki	1,342,098	0.51
84,743	Bridgestone	3,173,720	1.21
7,956	Daikyonishikawa	62,594	0.02
72,860	Denso	3,329,403	1.27
6,389	Exedy	146,093	0.06
3,537	FCC	77,363	0.03
4,141	Futaba Industrial	29,340	0.01
3,684	G-Tekt	59,154	0.02
2,332	H-One	18,175	0.01
2,500	Imasen Electric Industrial	22,452	0.01
36,600	JTEKT	438,156	0.17
4,518	Kasai Kogyo	35,753	0.01
6,955	Keihin	164,155	0.06
7,887	Koito Manufacturing	370,128	0.14
4,049	Mitsuba	27,794	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (5.82%) (2018: 6.58%) (continued)</b>			
5,624	Musashi Seimitsu Industry	77,988	0.03
31,913	NGK Insulators	559,120	0.21
21,900	NGK Spark Plug	430,040	0.16
19,700	NHK Spring	180,368	0.07
7,178	Nifco	198,150	0.08
1,100	Nippon Piston Ring	16,236	0.01
5,700	Nissin Kogyo	116,439	0.04
3,951	Pacific Industrial	54,352	0.02
2,413	Piolax	47,072	0.02
11,631	Press Kogyo	46,770	0.02
6,746	Sanoh Industrial	78,649	0.03
1,268	Shindengen Electric Manufacturing	44,338	0.02
5,349	Showa	111,828	0.04
3,691	Siix	51,727	0.02
9,900	Stanley Electric	289,689	0.11
83,343	Sumitomo Electric Industries	1,266,921	0.48
6,000	Sumitomo Riko	54,658	0.02
35,020	Sumitomo Rubber Industries	430,842	0.16
888	T RAD	16,784	0.01
2,300	Tachi-S	30,349	0.01
4,000	Taiho Kogyo	32,096	0.01
10,500	Tokai Rika	207,440	0.08
5,516	Topre	89,890	0.03
11,499	Toyo Tire	166,652	0.06
11,600	Toyoda Gosei	293,002	0.11
22,200	Toyota Boshoku	360,552	0.14
3,520	TPR	70,028	0.03
5,494	TS Tech	173,149	0.07
4,949	Unipres	70,222	0.03
16,204	Yokohama Rubber	317,743	0.12
3,019	Yorozu	40,809	0.02
		15,274,074	5.82
<b>Banks (8.69%) (2018: 9.29%)</b>			
26,002	AEON Financial Service	413,209	0.16
1,767,466	Mitsubishi UFJ Financial Group	9,647,673	3.69
3,690,867	Mizuho Financial Group	5,715,877	2.18
187,103	Sumitomo Mitsui Financial Group	6,952,123	2.66
		22,728,882	8.69
<b>Beverages (1.28%) (2018: 1.38%)</b>			
28,694	Asahi Group Holdings	1,315,686	0.50
59,840	Kirin Holdings	1,316,012	0.50
15,527	Suntory Beverage & Food	649,369	0.25
8,600	Takara Holdings	79,531	0.03
		3,360,598	1.28

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (1.78%) (2018: 1.67%)</b>			
21,057	AGC	761,482	0.29
2,018	ASAHI YUKIZAI	33,183	0.01
3,613	Central Glass	89,132	0.03
10,036	Daikin Industries	1,426,788	0.55
3,842	Fujimi	109,241	0.04
8,300	Fujitec	135,870	0.05
1,381	Krosaki Harima	81,583	0.03
42,558	LIXIL Group	739,748	0.28
609	Nihon Flush	16,649	0.01
10,979	Nippon Sheet Glass	70,314	0.03
3,956	Noritz	53,220	0.02
4,738	Okabe	39,979	0.02
2,105	Rinnai	165,611	0.06
18,872	Sanwa Holdings	213,422	0.08
9,113	Taiheiyo Cement	269,596	0.10
11,306	TOTO	482,722	0.18
		4,688,540	1.78
<b>Chemicals (7.28%) (2018: 6.98%)</b>			
8,453	ADEKA	128,808	0.05
5,202	Aica Kogyo	173,520	0.07
2,198	Arakawa Chemical Industries	33,251	0.01
123,837	Asahi Kasei	1,406,164	0.54
7,670	Chugoku Marine Paints	73,753	0.03
33,161	Daicel	320,091	0.12
1,824	Dainichiseika Color & Chemicals Manufacturing	53,205	0.02
9,930	Denka	298,791	0.11
12,747	DIC	355,989	0.14
2,551	Fuso Chemical	75,937	0.03
2,089	Harima Chemicals Group	23,105	0.01
12,410	Hitachi Chemical	522,436	0.20
2,046	JCU	60,999	0.02
24,651	JSR	456,387	0.17
5,067	Kaneka	164,121	0.06
10,901	Kansai Paint	268,525	0.10
3,100	Kanto Denka Kogyo	29,239	0.01
2,406	KH Neochem	51,718	0.02
4,519	Kumiai Chemical Industry	41,707	0.02
34,357	Kuraray	420,788	0.16
1,388	Kureha	84,040	0.03
7,859	Lintec	176,742	0.07
240,231	Mitsubishi Chemical Holdings	1,807,121	0.69
34,600	Mitsubishi Gas Chemical	532,969	0.20
22,851	Mitsui Chemicals	563,521	0.22
2,153	Moriroku Holdings	47,290	0.02
9,100	Nagase & Co	136,490	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (7.28%) (2018: 6.98%) (continued)</b>			
8,314	Nihon Nohyaku	44,448	0.02
6,510	Nihon Parkerizing	70,446	0.03
976	Nippon Carbon	36,867	0.01
13,036	Nippon Kayaku	162,538	0.06
10,109	Nippon Paint Holdings	524,635	0.20
2,746	Nippon Shokubai	171,570	0.07
2,265	Nippon Soda	61,796	0.02
7,559	Nissan Chemical	319,610	0.12
18,216	Nitto Denko	1,035,886	0.40
4,963	NOF	166,689	0.06
2,006	Osaka Soda	58,145	0.02
5,274	Riken Technos	26,109	0.01
6,300	Sakata INX	68,870	0.03
1,373	Sanyo Chemical Industries	68,476	0.03
274	SEC Carbon	23,902	0.01
3,615	Shikoku Chemicals	45,905	0.02
26,968	Shin-Etsu Chemical	2,992,722	1.14
17,295	Showa Denko	461,359	0.18
589	Stella Chemifa	17,452	0.01
2,959	Sumitomo Bakelite	112,043	0.04
221,166	Sumitomo Chemical	1,013,487	0.39
1,361	Sumitomo Seika Chemicals	44,396	0.02
2,744	T Hasegawa	53,807	0.02
3,653	Taiyo Holdings	149,750	0.06
14,316	Taiyo Nippon Sanso	319,846	0.12
1,200	Takasago International	28,135	0.01
1,000	Tayca	17,824	0.01
23,275	Teijin	437,979	0.17
15,078	Tokai Carbon	151,925	0.06
4,217	Tokuyama	111,095	0.04
3,606	Tokyo Ohka Kogyo	142,017	0.05
96,648	Toray Industries	659,083	0.25
37,610	Tosoh	586,602	0.22
6,583	Toyo Ink SC Holdings	161,554	0.06
11,800	Ube Industries	258,313	0.10
11,200	Zeon	140,779	0.05
		19,052,767	7.28
<b>Commercial Services (0.78%) (2018: 0.56%)</b>			
2,800	BeNEXT Group	32,773	0.01
2,036	Nissin	35,634	0.01
6,800	Outsourcing	72,458	0.03
13,533	Park24	332,363	0.13
40,115	Recruit Holdings	1,513,056	0.58
1,291	Weathernews	41,697	0.02
		2,027,981	0.78

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Computers (1.22%) (2018: 1.18%)</b>			
3,500	Ferrotec Holdings	29,758	0.01
12,018	Fujitsu	1,135,725	0.43
1,561	Japan Cash Machine	12,942	0.00
9,600	MCJ	73,761	0.03
7,553	NEC	314,144	0.12
52,468	NTT Data	708,264	0.27
900	Roland	18,054	0.01
7,898	TDK	900,448	0.34
6,300	Wacom	25,797	0.01
		3,218,893	1.22
<b>Consumer Durables &amp; Apparels (0.20%) (2018: 0.25%)</b>			
11,761	Asics	196,531	0.08
3,430	Descente	65,239	0.02
19,048	Onward Holdings	114,279	0.04
5,365	Wacoal Holdings	144,992	0.06
		521,041	0.20
<b>Cosmetics &amp; Personal Care (1.27%) (2018: 1.48%)</b>			
20,834	Kao	1,730,176	0.66
1,838	Kose	270,605	0.10
8,500	Lion	166,207	0.06
3,424	Mandom	94,520	0.04
5,889	Pigeon	217,569	0.08
6,365	Shiseido	455,785	0.17
12,538	Unicharm	426,875	0.16
		3,361,737	1.27
<b>Distribution &amp; Wholesale (6.43%) (2018: 6.94%)</b>			
4,200	Ai Holdings	75,246	0.03
2,483	Alconix	32,878	0.01
4,548	Elematec	48,336	0.02
3,497	Hakuto	43,827	0.02
6,200	Inabata & Co	93,506	0.04
2,800	Innotech	29,011	0.01
198,592	ITOCHU	4,631,529	1.77
9,155	Kokusai Pulp & Paper	25,188	0.01
244,222	Marubeni	1,821,637	0.70
203,698	Mitsubishi	5,435,695	2.08
2,400	Morito	17,270	0.01
2,710	Ryoden	41,420	0.02
1,325	Sanyo Trading	32,261	0.01
2,225	Satori Electric	19,675	0.01
177,800	Sojitz	575,897	0.22
172,587	Sumitomo	2,579,078	0.99
32,325	Toyota Tsusho	1,148,144	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.43%) (2018: 6.94%) (continued)</b>		
9,400	Yamazen	94,714	0.04
		16,745,312	6.43
	<b>Diversified Financial Services (0.64%) (2018: 1.19%)</b>		
4,674	GCA	43,138	0.02
4,097	J Trust	16,173	0.01
13,100	Monex Group	32,306	0.01
179,558	Nomura Holdings	930,876	0.36
27,264	SBI Holdings	580,779	0.22
23,600	Sparx Group	54,507	0.02
		1,657,779	0.64
	<b>Electrical Components &amp; Equipment (0.77%) (2018: 0.66%)</b>		
24,727	Brother Industries	516,724	0.20
26,746	Casio Computer	539,227	0.21
26,300	Fujikura	109,387	0.04
6,103	Furukawa Electric	158,366	0.06
6,402	GS Yuasa	139,321	0.05
6,608	Kyosan Electric Manufacturing	38,064	0.01
7,346	Mabuchi Motor	280,524	0.11
7,900	Nissin Electric	98,573	0.04
3,338	Sinfonia Technology	42,418	0.02
2,754	Suncall	14,419	0.01
7,743	Tatsuta Electric Wire and Cable	43,177	0.02
		1,980,200	0.77
	<b>Electronics (3.91%) (2018: 3.42%)</b>		
16,558	Alps Alpine	379,687	0.15
4,518	Anritsu	90,131	0.03
2,400	CMK	14,885	0.01
3,202	Cosel	34,768	0.01
10,134	Dexerials	102,855	0.04
2,400	ESPEC	49,689	0.02
5,387	Fujitsu General	121,892	0.05
1,993	Furuno Electric	24,794	0.01
3,500	Helios Techno Holding	14,847	0.01
1,033	Hioki EE	36,121	0.01
2,292	Hirose Electric	295,898	0.11
7,780	Hitachi High-Technologies	554,104	0.21
3,448	Horiba	232,564	0.09
12,470	Hoya	1,199,094	0.46
7,837	Ibiden	187,857	0.07
2,816	Idec	58,613	0.02
681	Iriso Electronics	30,329	0.01
5,977	Japan Aviation Electronics Industry	121,987	0.05
1,258	Jeol	38,490	0.01
4,048	Kaga Electronics	93,941	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electronics (3.91%) (2018: 3.42%) (continued)</b>			
3,700	Koa	46,542	0.02
6,668	Macnica Fuji Electronics Holdings	115,290	0.04
3,703	Marubun	21,876	0.01
220	Maruwa	17,187	0.01
1,621	Meiko Electronics	36,723	0.01
20,275	Minebea Mitsumi	424,810	0.16
40,323	Murata Manufacturing	2,503,050	0.96
6,436	Nidec	888,633	0.34
10,816	Nippon Electric Glass	242,943	0.09
4,700	Nissha	48,481	0.02
17,890	NOK	270,140	0.10
9,826	Omron	580,473	0.22
2,011	Optex Group	30,625	0.01
4,800	Osaki Electric	30,476	0.01
1,290	Riken Keiki	28,073	0.01
3,200	Sanshin Electronics	52,708	0.02
1,100	Sanyo Denki	54,962	0.02
3,656	SCREEN Holdings	251,976	0.10
859	Shibaura Mechatronics	31,657	0.01
4,233	Sodick	37,938	0.01
5,368	Star Micronics	77,797	0.03
2,200	Sumida	26,074	0.01
2,191	Sun-Wa Technos	22,883	0.01
4,566	Taiyo Yuden	140,961	0.05
3,746	Tamura	24,646	0.01
1,715	Tokyo Electron Device	43,035	0.02
5,972	Tokyo Seimitsu	234,099	0.09
1,346	UMC Electronics	5,586	0.00
2,678	Yamaichi Electronics	42,188	0.02
12,837	Yokogawa Electric	227,859	0.09
		10,242,237	3.91
<b>Engineering &amp; Construction (0.75%) (2018: 0.85%)</b>			
15,911	JGC Holdings	256,948	0.10
48,468	Kajima	650,254	0.25
1,647	Nippon Koei	56,378	0.02
63,734	Obayashi	713,727	0.27
30,300	Penta-Ocean Construction	188,756	0.07
2,557	Taikisha	91,645	0.04
		1,957,708	0.75
<b>Entertainment (0.08%) (2018: 0.03%)</b>			
1,400	Aeon Fantasy	37,655	0.01
1,648	Toei Animation	84,921	0.03
3,330	Universal Entertainment	113,834	0.04
		236,410	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.16%) (2018: 0.11%)</b>			
6,764	Asahi Holdings	168,423	0.06
17,024	Hitachi Zosen	64,540	0.02
6,858	Kurita Water Industries	205,409	0.08
		438,372	0.16
<b>Food (1.73%) (2018: 2.19%)</b>			
28,361	Ajinomoto	473,662	0.18
1,122	Ariake Japan	83,937	0.03
4,224	Fuji Oil Holdings	114,117	0.04
4,396	Kagome	105,900	0.04
5,001	Kikkoman	247,116	0.09
11,400	Nippon Suisan Kaisha	68,395	0.03
2,682	Nisshin Oillio Group	93,410	0.04
5,125	Nissin Foods Holdings	382,931	0.15
66,979	Seven & i Holdings	2,467,145	0.94
5,311	Toyo Suisan Kaisha	226,270	0.09
3,657	Yakult Honsha	202,914	0.08
5,000	Yokohama Reito	46,009	0.02
		4,511,806	1.73
<b>Forest Products &amp; Paper (0.25%) (2018: 0.26%)</b>			
13,966	Hokuetsu	72,609	0.03
57,977	Oji Holdings	317,426	0.12
17,394	Sumitomo Forestry	258,489	0.10
		648,524	0.25
<b>Full Line Insurance (2.80%) (2018: 2.60%)</b>			
115,793	Dai-ichi Life Holdings	1,935,477	0.74
35,860	Sompo Holdings	1,418,891	0.54
70,659	Tokio Marine Holdings	3,978,490	1.52
		7,332,858	2.80
<b>Hand &amp; Machine Tools (0.72%) (2018: 0.66%)</b>			
4,100	Asahi Diamond Industrial	24,334	0.01
2,245	Disco	535,040	0.20
12,600	DMG Mori	195,942	0.07
9,500	Fuji Electric	292,409	0.11
14,254	Makita	499,726	0.19
4,297	Meidensha	95,766	0.04
854	Noritake	36,777	0.01
900	NS Tool	22,244	0.01
5,900	OSG	113,467	0.04
1,154	Union Tool	36,104	0.01
6,198	YAMABIKO	68,211	0.03
		1,920,020	0.72

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.88%) (2018: 0.84%)</b>		
2,269	Asahi Intecc	66,812	0.03
2,604	Mani	74,999	0.03
3,791	Nakanishi	72,628	0.03
2,550	Nihon Kohden	71,097	0.03
12,007	Nipro	145,288	0.06
25,100	Olympus	390,098	0.15
8,841	Shimadzu	279,853	0.11
5,593	Systemex	383,366	0.15
18,949	Terumo	677,404	0.26
5,786	Topcon	75,762	0.03
		<u>2,237,307</u>	<u>0.88</u>
	<b>Healthcare Services (0.01%) (2018: 0.09%)</b>		
2,600	EPS Holdings	33,351	0.01
	<b>Home Builders (0.26%) (2018: 0.28%)</b>		
39,421	Sekisui Chemical	690,661	0.26
	<b>Home Furnishings (1.91%) (2018: 1.51%)</b>		
5,044	Canon Electronics	97,561	0.04
2,209	Hoshizaki	197,982	0.08
10,400	JVC Kenwood	26,221	0.01
3,540	Maxell Holdings	48,112	0.02
253,934	Panasonic	2,405,568	0.92
29,308	Sharp	454,419	0.17
24,022	Sony	1,635,950	0.62
2,290	Toa	24,275	0.01
5,800	Zojirushi	109,836	0.04
		<u>4,999,924</u>	<u>1.91</u>
	<b>Household Products (0.04%) (2018: 0.04%)</b>		
2,880	Mitsubishi Pencil	43,409	0.02
1,400	Pilot	56,940	0.02
		<u>100,349</u>	<u>0.04</u>
	<b>Internet (0.41%) (2018: 0.45%)</b>		
6,766	M3	205,766	0.08
17,200	Rakuten	147,983	0.06
13,656	Trend Micro	703,691	0.27
		<u>1,057,440</u>	<u>0.41</u>
	<b>Iron &amp; Steel (1.73%) (2018: 2.05%)</b>		
4,600	Daido Metal	32,296	0.01
4,161	Daido Steel	183,976	0.07
35,003	Hitachi Metals	519,529	0.20
6,819	Japan Steel Works	135,345	0.05
112,967	JFE Holdings	1,466,726	0.56
30,477	Kobe Steel	165,180	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.73%) (2018: 2.05%) (continued)</b>			
3,255	Kyoei Steel	64,067	0.02
122,415	Nippon Steel	1,863,119	0.71
1,130	Nippon Yakin Kogyo	24,300	0.01
3,913	Sanyo Special Steel	56,890	0.02
2,799	Topy Industries	51,975	0.02
		4,563,403	1.73
<b>Leisure Time (0.69%) (2018: 0.73%)</b>			
400	GLOBERIDE	10,037	0.00
1,185	Mizuno	30,128	0.01
2,523	Shimano	412,549	0.16
6,489	Yamaha	363,038	0.14
49,249	Yamaha Motor	998,349	0.38
		1,814,101	0.69
<b>Machinery – Diversified (5.08%) (2018: 3.79%)</b>			
7,400	Aida Engineering	66,935	0.03
44,341	Amada Holdings	510,018	0.19
2,800	Anest Iwata	27,311	0.01
6,192	CKD	104,724	0.04
5,581	Daifuku	342,024	0.13
2,022	Daihen	67,353	0.03
8,015	Eagle Industry	83,856	0.03
5,745	Ebara	175,773	0.07
31,203	FANUC	5,837,193	2.23
2,432	Harmonic Drive Systems	117,936	0.05
695	Hirata	45,214	0.02
2,876	Hokuetsu Industries	34,880	0.01
549	Hosokawa Micron	23,718	0.01
1,540	Iseki & Co	23,679	0.01
1,777	Iwaki	20,227	0.01
3,198	Juki	25,955	0.01
2,319	Keyence	821,333	0.31
70,754	Kubota	1,123,730	0.43
1,824	Makino Milling Machine	84,256	0.03
3,794	Max	76,596	0.03
2,724	Mitsubishi Logisnext	34,841	0.01
3,658	Miura	127,908	0.05
9,310	Nabtesco	279,707	0.11
2,924	Nikkiso	38,771	0.01
5,500	Nippon Thompson	26,317	0.01
1,087	Nissei ASB Machine	47,661	0.02
2,149	Nissei Plastic Industrial	19,873	0.01
2,200	Nitto Kohki	47,512	0.02
589	Nittoku	20,622	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (5.08%) (2018: 3.79%) (continued)</b>			
2,064	Obara Group	70,177	0.03
2,367	OKUMA	126,327	0.05
3,373	Optorun	93,578	0.04
806	Organo	49,914	0.02
2,468	Pegasus Sewing Machine Manufacturing	11,469	0.00
1,400	Rheon Automatic Machinery	20,316	0.01
1,923	Shibuya	54,235	0.02
2,200	Shima Seiki Manufacturing	51,683	0.02
2,103	SMC	973,176	0.37
11,800	Sumitomo Heavy Industries	339,857	0.13
13,805	THK	377,025	0.14
2,348	Torishima Pump Manufacturing	19,899	0.01
3,066	Toshiba Machine	83,509	0.03
4,307	Tsubakimoto Chain	153,177	0.06
4,147	Tsugami	42,701	0.02
12,652	Yaskawa Electric	485,474	0.19
2,200	Yushin Precision Equipment	20,588	0.01
		13,229,028	5.08
<b>Machinery, Construction &amp; Mining (3.97%) (2018: 3.77%)</b>			
2,199	Denyo	41,926	0.02
64,107	Hitachi	2,728,861	1.04
22,761	Hitachi Construction Machinery	688,014	0.26
127,858	Komatsu	3,108,358	1.19
183,216	Mitsubishi Electric	2,526,332	0.97
27,581	Mitsubishi Heavy Industries	1,078,114	0.41
3,231	Modec	79,233	0.03
9,200	Tadano	84,741	0.03
3,872	Takeuchi Manufacturing	58,646	0.02
		10,394,225	3.97
<b>Mining (0.59%) (2018: 0.67%)</b>			
4,885	Daiki Aluminium Industry	34,387	0.01
4,740	Dowa Holdings	177,736	0.07
4,665	Furukawa	62,071	0.02
10,266	Mitsubishi Materials	281,223	0.11
4,357	Mitsui Mining & Smelting	117,229	0.04
70,400	Nippon Light Metal Holdings	152,882	0.06
1,505	Pacific Metals	35,508	0.01
20,840	Sumitomo Metal Mining	679,613	0.26
2,053	Toho Titanium	17,720	0.01
		1,558,369	0.59

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.27%) (2018: 1.12%)</b>		
6,224	Amano	191,001	0.07
5,500	Bando Chemical Industries	46,915	0.02
1,000	Enplas	32,988	0.01
22,368	FUJIFILM Holdings	1,076,463	0.41
4,512	Glory	137,426	0.05
2,500	JSP	45,089	0.02
2,400	Kito	38,029	0.01
3,161	Mitsuboshi Belting	61,315	0.02
48,562	Nikon	600,574	0.23
3,068	Nippon Pillar Packing	42,883	0.02
2,271	Nitta	67,916	0.03
1,720	Ohara	23,218	0.01
1,741	Okamoto Industries	64,962	0.02
900	Shoei	42,981	0.02
2,349	Tamron	54,448	0.02
16,912	Toshiba	576,572	0.22
1,600	Toyo Tanso	33,480	0.01
7,797	Toyobo	119,529	0.05
2,719	Valqua	65,676	0.03
		3,321,465	1.27
	<b>Oil &amp; Gas (0.67%) (2018: 0.26%)</b>		
20,392	Idemitsu Kosan	568,555	0.22
113,110	Inpex	1,182,880	0.45
		1,751,435	0.67
	<b>Other Industrial (0.75%) (2018: 0.84%)</b>		
3,571	Ahresty	18,401	0.01
6,008	Hanwa	159,052	0.06
8,570	Kitz	61,037	0.02
6,368	MISUMI Group	159,500	0.06
1,707	Nachi-Fujikoshi	75,631	0.03
5,005	Nippon Steel Trading	243,630	0.09
70,163	NSK	672,093	0.26
76,100	NTN	241,587	0.09
3,659	Oiles	55,992	0.02
3,737	Ryobi	67,192	0.03
5,002	Tsubaki Nakashima	73,597	0.03
5,391	UACJ	123,917	0.05
		1,951,629	0.75
	<b>Packaging &amp; Containers (0.05%) (2018: 0.03%)</b>		
1,700	Fuji Seal International	37,903	0.01
1,447	Fujimori Kogyo	46,336	0.02
3,107	Toyo Seikan Group Holdings	54,035	0.02
		138,274	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Pharmaceuticals (8.22%) (2018: 7.74%)</b>			
150,102	Astellas Pharma	2,582,846	0.99
19,965	Chugai Pharmaceutical	1,851,826	0.71
24,598	Daiichi Sankyo	1,636,019	0.62
21,026	Eisai	1,587,277	0.61
5,335	Hisamitsu Pharmaceutical	262,639	0.10
28,948	Kyowa Kirin	685,376	0.26
71,359	Mitsubishi Tanabe Pharma	1,318,508	0.50
5,100	Nichi-iko Pharmaceutical	63,870	0.02
36,345	Ono Pharmaceutical	836,763	0.32
45,329	Otsuka Holdings	2,036,729	0.78
2,624	Rohto Pharmaceutical	80,163	0.03
18,739	Santen Pharmaceutical	359,692	0.14
3,170	Sawai Pharmaceutical	201,853	0.08
4,000	Seikagaku	45,420	0.02
14,295	Shionogi & Co	890,124	0.34
16,213	Sumitomo Dainippon Pharma	317,770	0.12
1,400	Takara Bio	26,499	0.01
167,282	Takeda Pharmaceutical	6,668,191	2.55
2,839	ZERIA Pharmaceutical	54,964	0.02
		21,506,529	8.22
<b>Real Estate (0.08%) (2018: 0.00%)</b>			
4,619	Unizo Holdings	217,615	0.08
<b>Retail (1.02%) (2018: 1.15%)</b>			
5,808	ABC-Mart	397,622	0.15
34,677	Citizen Watch	190,496	0.07
2,301	Fast Retailing	1,376,259	0.53
13,200	IDOM	76,279	0.03
1,713	Ministop	23,139	0.01
16,810	Ryohin Keikaku	395,366	0.15
1,027	Saizeriya	25,166	0.01
4,226	Seiko Holdings	113,666	0.04
15,431	VT Holdings	69,008	0.03
		2,667,001	1.02
<b>Semiconductors (3.46%) (2018: 1.51%)</b>			
20,835	Advantest	1,180,986	0.45
1,505	Daitron	26,395	0.01
4,592	Hamamatsu Photonics	189,934	0.07
2,702	Lasertec	138,239	0.05
2,700	Micronics Japan	30,509	0.01
800	NuFlare Technology	87,895	0.03
3,059	Restar Holdings	57,141	0.02
7,143	Rohm	577,093	0.22
4,061	Ryosan	105,603	0.04
980	Sanken Electric	30,254	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Semiconductors (3.46%) (2018: 1.51%) (continued)</b>			
10,578	Shinko Electric Industries	125,564	0.05
44,657	SUMCO	750,344	0.29
25,229	Tokyo Electron	5,554,210	2.12
4,409	Ulvac	176,279	0.07
882	V Technology	45,206	0.02
		9,075,652	3.46
<b>Software (0.45%) (2018: 0.40%)</b>			
6,870	Capcom	191,545	0.07
2,391	GungHo Online Entertainment	50,955	0.02
10,111	Koei Tecmo Holdings	265,440	0.10
10,620	Konami Holdings	438,286	0.17
4,872	Square Enix Holdings	243,432	0.09
		1,189,658	0.45
<b>Technology Hardware &amp; Equipment (2.78%) (2018: 3.56%)</b>			
199,910	Canon	5,493,731	2.09
43,668	Konica Minolta	286,499	0.11
46,516	Ricoh	510,210	0.19
5,173	Riso Kagaku	91,917	0.04
2,937	Sato Holdings	92,698	0.04
44,109	Seiko Epson	671,731	0.26
3,132	Toshiba TEC	130,266	0.05
		7,277,052	2.78
<b>Telecommunications (0.60%) (2018: 0.82%)</b>			
18,135	Nisshinbo Holdings	174,383	0.07
9,271	Oki Electric Industry	129,585	0.05
28,283	SoftBank Group	1,237,764	0.47
1,469	Uniden Holdings	26,170	0.01
		1,567,902	0.60
<b>Textile (0.08%) (2018: 0.12%)</b>			
2,207	Komatsu Matere	16,612	0.01
1,814	Kurabo Industries	42,414	0.02
2,400	Nitto Boseki	102,692	0.03
4,134	Seiren	60,027	0.02
		221,745	0.08
<b>Toys, Games &amp; Hobbies (1.85%) (2018: 1.61%)</b>			
17,623	Bandai Namco Holdings	1,075,299	0.41
8,987	Nintendo	3,636,148	1.39
2,600	Sanrio	51,414	0.02
5,700	Tomy	74,322	0.03
		4,837,183	1.85

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	<b>Transportation (0.34%) (2018: 0.34%)</b>			
3,658	Hitachi Transport System	103,504	0.04	
15,381	Iino Kaiun Kaisha	52,650	0.02	
4,774	Kintetsu World Express	83,817	0.03	
8,099	Nippon Express	478,450	0.18	
5,992	Nippon Yusen	109,226	0.04	
3,307	NS United Kaiun Kaisha	68,407	0.03	
		<u>896,054</u>	<u>0.34</u>	
	<b>Utilities – Electric (0.15%) (2018: 0.20%)</b>			
16,584	Electric Power Development	403,937	0.15	
		<u>261,814,291</u>	<u>100.02</u>	
	<b>Total Equities</b>	<u>261,814,291</u>	<u>100.02</u>	
	<b>Total Transferable Securities (100.02%) (2018: 100.57%)</b>	<u>261,814,291</u>	<u>100.02</u>	
	<b>Financial Derivative Instruments ((0.32%) (2018: (2.96%))</b>			
	<b>Open Forward Foreign Currency Exchange Contracts ((0.32%) (2018: (2.96%))</b>			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
07/01/2020	CHF 3,432,083	JPY 376,253,128	82,324	0.03
07/01/2020	EUR 8,754,460	JPY 1,056,954,809	103,495	0.04
07/01/2020	GBP 933,639	JPY 132,078,020	21,639	0.01
07/01/2020	JPY 266,951,431	USD 2,461,509	(5,089)	0.00
07/01/2020	USD 16,384,679	JPY 1,789,100,491	(78,173)	(0.03)
07/01/2020	USD 2,459,403	JPY 266,951,431	2,983	0.00
07/01/2020	USD 200,994,840	JPY 21,947,330,074	(958,968)	(0.37)
	Unrealised gain on open forward foreign currency exchange contracts		210,441	0.08
	Unrealised loss on open forward foreign currency exchange contracts		(1,042,230)	(0.40)
	<b>Net unrealised loss on open forward foreign currency exchange contracts</b>		<u>(831,789)</u>	<u>(0.32)</u>
	<b>Total Financial Derivative Instruments</b>		<u>(831,790)</u>	<u>(0.32)</u>
	<b>Total Investments (99.70%) (2018: 97.61%)</b>		<u>260,982,502</u>	<u>99.70</u>
	<b>Other Net Assets (0.30%) (2018: 2.39%)</b>		<u>781,073</u>	<u>0.30</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>		<u><u>261,763,575</u></u>	<u><u>100.00</u></u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.58
Over the counter financial derivative instruments	0.08
Other assets	0.34
	<u><u>100.00</u></u>

### Abbreviations used:

REIT — Real Estate Investment Trust

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 2019

### WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.04%) (2018: 99.81%)</b>		
	<b>Equities (100.04%) (2018: 99.81%)</b>		
	<b>Austria (0.54%) (2018: 0.55%)</b>		
	<b>Chemicals (0.19%) (2018: 0.23%)</b>		
2,600	Lenzing	241,652	0.19
	<b>Machinery – Diversified (0.33%) (2018: 0.31%)</b>		
9,865	ANDRITZ	425,221	0.33
	<b>Oil &amp; Gas Services (0.02%) (2018: 0.01%)</b>		
420	Schoeller-Bleckmann Oilfield Equipment	23,714	0.02
		690,587	0.54
	<b>Belgium (6.80%) (2018: 6.51%)</b>		
	<b>Beverages (4.88%) (2018: 5.21%)</b>		
76,986	Anheuser-Busch InBev	6,283,366	4.88
	<b>Chemicals (1.27%) (2018: 0.62%)</b>		
8,683	Solvay	1,006,831	0.78
12,979	Umicore	631,710	0.49
		1,638,541	1.27
	<b>Electrical Components &amp; Equipment (0.08%) (2018: 0.10%)</b>		
3,475	Bekaert	103,368	0.08
	<b>Pharmaceuticals (0.40%) (2018: 0.52%)</b>		
6,501	UCB	517,383	0.40
	<b>Semiconductors (0.17%) (2018: 0.10%)</b>		
2,931	Melexis	220,598	0.17
		8,763,256	6.80
	<b>Finland (2.99%) (2018: 5.26%)</b>		
	<b>Chemicals (0.15%) (2018: 0.16%)</b>		
12,561	Kemira	186,962	0.15
	<b>Forest Products &amp; Paper (0.09%) (2018: 0.00%)</b>		
6,914	Ahlstrom-Munksjo	111,137	0.09
	<b>Hand &amp; Machine Tools (0.14%) (2018: 0.14%)</b>		
5,747	Konecranes	176,758	0.14
	<b>Leisure Time (0.00%) (2018: 0.24%)</b>		
	<b>Machinery – Diversified (1.92%) (2018: 1.91%)</b>		
28,120	Kone	1,839,589	1.43
10,855	Metso	428,659	0.33
8,687	Valmet	208,285	0.16
		2,476,533	1.92
	<b>Miscellaneous Manufacturers (0.06%) (2018: 0.45%)</b>		
6,231	Fiskars	78,756	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.18%) (2018: 0.15%)</b>		
5,017	Huhtamaki	233,035	0.18
	<b>Shipping (0.36%) (2018: 0.00%)</b>		
41,355	Wartsila	457,247	0.36
	<b>Telecommunications (0.00%) (2018: 2.18%)</b>		
	<b>Transportation (0.09%) (2018: 0.03%)</b>		
3,483	Cargotec	118,228	0.09
		<u>3,838,656</u>	<u>2.99</u>
	<b>France (26.25%) (2018: 27.59%)</b>		
	<b>Advertising (0.46%) (2018: 0.62%)</b>		
2,054	IPSOS	66,748	0.05
11,770	Publicis Groupe	533,229	0.41
		<u>599,977</u>	<u>0.46</u>
	<b>Aerospace &amp; Defense (0.92%) (2018: 1.02%)</b>		
7,669	Safran	1,184,954	0.92
	<b>Auto Parts &amp; Equipment (1.17%) (2018: 0.95%)</b>		
7,652	Cie Generale des Etablissements Michelin	937,101	0.73
15,969	Valeo	563,030	0.44
		<u>1,500,131</u>	<u>1.17</u>
	<b>Beverages (0.79%) (2018: 0.88%)</b>		
5,017	Pernod Ricard	897,674	0.70
914	Remy Cointreau	112,343	0.09
		<u>1,010,017</u>	<u>0.79</u>
	<b>Building &amp; Construction Materials (0.26%) (2018: 0.25%)</b>		
4,985	Imerys	210,844	0.16
2,298	Tarkett	37,145	0.03
1,980	Vicat	89,680	0.07
		<u>337,669</u>	<u>0.26</u>
	<b>Chemicals (1.73%) (2018: 1.85%)</b>		
13,304	Air Liquide	1,884,638	1.46
3,272	Arkema	347,816	0.27
		<u>2,232,454</u>	<u>1.73</u>
	<b>Commercial Services (0.30%) (2018: 0.63%)</b>		
14,910	Bureau Veritas	389,290	0.30
	<b>Computers (0.29%) (2018: 0.25%)</b>		
1,644	Ingenico Group	178,634	0.14
821	Teleperformance	200,349	0.15
		<u>378,983</u>	<u>0.29</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.28%) (2018: 5.92%)</b>		
993	Hermes International	742,575	0.58
3,446	Kering	2,263,633	1.76
10,916	LVMH Moet Hennessy Louis Vuitton	5,075,281	3.94
		<u>8,081,489</u>	<u>6.28</u>
	<b>Cosmetics &amp; Personal Care (2.56%) (2018: 2.83%)</b>		
952	Interparfums	39,539	0.03
11,007	L'Oreal	3,261,815	2.53
		<u>3,301,354</u>	<u>2.56</u>
	<b>Electrical Components &amp; Equipment (2.27%) (2018: 1.93%)</b>		
7,149	Legrand	582,918	0.45
22,785	Schneider Electric	2,340,220	1.82
		<u>2,923,138</u>	<u>2.27</u>
	<b>Engineering &amp; Construction (0.13%) (2018: 0.19%)</b>		
1,770	Gaztransport Et Technigaz	169,675	0.13
	<b>Food (1.95%) (2018: 2.44%)</b>		
23,197	Danone	1,924,256	1.49
4,964	Sodexo	588,691	0.46
		<u>2,512,947</u>	<u>1.95</u>
	<b>Full Line Insurance (0.36%) (2018: 0.58%)</b>		
11,018	SCOR	462,799	0.36
	<b>Healthcare Products (1.30%) (2018: 0.48%)</b>		
10,517	EssilorLuxottica	1,603,164	1.24
502	Sartorius Stedim Biotech	83,228	0.06
		<u>1,686,392</u>	<u>1.30</u>
	<b>Healthcare Services (0.05%) (2018: 0.04%)</b>		
693	BioMerieux	61,726	0.05
	<b>Home Furnishings (0.11%) (2018: 0.11%)</b>		
946	SEB	140,594	0.11
	<b>Household Products (0.16%) (2018: 0.27%)</b>		
3,026	Societe BIC	210,594	0.16
	<b>Mining (0.01%) (2018: 0.04%)</b>		
371	Eramet	19,090	0.01
	<b>Pharmaceuticals (4.78%) (2018: 5.95%)</b>		
61,211	Sanofi	6,157,733	4.78
	<b>Software (0.20%) (2018: 0.19%)</b>		
1,572	Dassault Systemes	258,598	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Utilities – Electric &amp; Gas (0.17%) (2018: 0.17%)</b>		
3,617	Rubis	222,289	0.17
		33,841,893	26.25
	<b>Germany (26.60%) (2018: 21.15%)</b>		
	<b>Aerospace &amp; Defense (0.19%) (2018: 0.15%)</b>		
847	MTU Aero Engines	242,063	0.19
	<b>Auto Manufacturers (5.98%) (2018: 5.85%)</b>		
38,037	Bayerische Motoren Werke	3,122,823	2.42
82,637	Daimler	4,579,561	3.56
		7,702,384	5.98
	<b>Auto Parts &amp; Equipment (0.86%) (2018: 0.60%)</b>		
8,600	Continental	1,112,662	0.86
	<b>Building &amp; Construction Materials (0.38%) (2018: 0.33%)</b>		
6,775	HeidelbergCement	494,017	0.38
	<b>Chemicals (4.84%) (2018: 3.77%)</b>		
54,790	BASF	4,142,143	3.22
4,895	Brenntag	266,380	0.21
11,892	Covestro	553,306	0.43
24,948	Evonik Industries	761,992	0.59
3,259	K+S	40,661	0.03
1,964	LANXESS	131,879	0.10
1,609	Symrise	169,412	0.13
2,152	Wacker Chemie	163,392	0.13
		6,229,165	4.84
	<b>Commercial Services (0.01%) (2018: 0.00%)</b>		
153	Wirecard	18,462	0.01
	<b>Consumer Durables &amp; Apparels (0.79%) (2018: 0.62%)</b>		
2,901	Adidas	943,696	0.73
1,053	Puma	80,789	0.06
		1,024,485	0.79
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.12%)</b>		
	<b>Engineering &amp; Construction (0.37%) (2018: 0.20%)</b>		
3,690	Hochtief	470,948	0.37
	<b>Full Line Insurance (0.76%) (2018: 0.80%)</b>		
5,085	Hannover Rueck	983,473	0.76
	<b>Healthcare Products (0.80%) (2018: 0.00%)</b>		
21,528	Siemens Healthineers	1,034,753	0.80
	<b>Healthcare Services (0.82%) (2018: 0.58%)</b>		
10,851	Fresenius & Co	611,204	0.47
6,033	Fresenius Medical Care & Co	446,684	0.35
		1,057,888	0.82

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.48%) (2018: 0.51%)</b>		
6,525	Henkel & Co	615,242	0.48
	<b>Machinery – Diversified (0.32%) (2018: 0.27%)</b>		
2,396	Duerr	81,707	0.06
6,994	GEA Group	231,440	0.18
842	Krones	63,797	0.05
235	Pfeiffer Vacuum Technology	41,942	0.03
		418,886	0.32
	<b>Miscellaneous Manufacturers (3.56%) (2018: 3.21%)</b>		
35,008	Siemens	4,579,610	3.56
	<b>Other Industrial (0.04%) (2018: 0.03%)</b>		
1,084	Norma Group	46,238	0.04
	<b>Pharmaceuticals (3.71%) (2018: 1.97%)</b>		
55,684	Bayer	4,551,008	3.53
1,963	Merck	232,135	0.18
		4,783,143	3.71
	<b>Semiconductors (0.66%) (2018: 0.29%)</b>		
24,092	Infineon Technologies	549,249	0.43
2,880	Siltronic	290,047	0.23
		839,296	0.66
	<b>Software (1.97%) (2018: 1.85%)</b>		
18,309	SAP	2,472,798	1.92
1,928	Software	67,306	0.05
		2,540,104	1.97
	<b>Transportation (0.06%) (2018: 0.00%)</b>		
827	Hapag-Lloyd	71,015	0.06
		34,263,834	26.60
	<b>Ireland (1.54%) (2018: 1.21%)</b>		
	<b>Building &amp; Construction Materials (1.24%) (2018: 0.84%)</b>		
39,754	CRH	1,591,734	1.24
	<b>Food (0.30%) (2018: 0.37%)</b>		
9,127	Glanbia	105,114	0.08
2,254	Kerry Group	281,096	0.22
		386,210	0.30
		1,977,944	1.54
	<b>Italy (1.00%) (2018: 1.71%)</b>		
	<b>Auto Parts &amp; Equipment (0.29%) (2018: 0.00%)</b>		
64,393	Pirelli & C	371,525	0.29
	<b>Beverages (0.09%) (2018: 0.13%)</b>		
12,312	Davide Campari-Milano	112,497	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.23%) (2018: 0.14%)</b>		
1,319	Brunello Cucinelli	46,727	0.04
5,576	Moncler	250,800	0.19
		297,527	0.23
	<b>Engineering &amp; Construction (0.00%) (2018: 0.03%)</b>		
	<b>Food (0.08%) (2018: 0.05%)</b>		
9,526	Autogrill	99,765	0.08
	<b>Hand &amp; Machine Tools (0.12%) (2018: 0.10%)</b>		
2,172	IMA Industria Macchine Automatiche	156,280	0.12
	<b>Healthcare Products (0.10%) (2018: 0.07%)</b>		
979	DiaSorin	126,816	0.10
	<b>Machinery – Diversified (0.00%) (2018: 0.05%)</b>		
	<b>Oil &amp; Gas Services (0.00%) (2018: 0.06%)</b>		
	<b>Retail (0.09%) (2018: 1.08%)</b>		
5,337	Salvatore Ferragamo	112,327	0.09
		1,276,737	1.00
	<b>Netherlands (17.15%) (2018: 18.33%)</b>		
	<b>Aerospace &amp; Defense (2.25%) (2018: 1.97%)</b>		
19,795	Airbus	2,899,252	2.25
	<b>Auto Manufacturers (2.24%) (2018: 0.19%)</b>		
2,733	Ferrari	453,726	0.35
164,315	Fiat Chrysler Automobiles	2,433,548	1.89
		2,887,274	2.24
	<b>Beverages (2.25%) (2018: 2.34%)</b>		
18,168	Heineken	1,935,759	1.50
9,927	Heineken Holding	962,760	0.75
		2,898,519	2.25
	<b>Chemicals (1.53%) (2018: 1.78%)</b>		
9,684	Akzo Nobel	985,283	0.77
7,500	Koninklijke	977,416	0.76
		1,962,699	1.53
	<b>Cosmetics &amp; Personal Care (4.20%) (2018: 5.31%)</b>		
94,011	Unilever	5,406,167	4.20
	<b>Electrical Components &amp; Equipment (0.29%) (2018: 0.31%)</b>		
12,084	Signify	377,901	0.29
	<b>Engineering &amp; Construction (0.09%) (2018: 0.05%)</b>		
4,745	Arcadis	110,680	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Food (1.54%) (2018: 1.82%)</b>		
2,181	Corbion	68,843	0.05
76,547	Koninklijke Ahold Delhaize	1,915,676	1.49
		1,984,519	1.54
	<b>Full Line Insurance (0.98%) (2018: 0.91%)</b>		
275,433	Aegon	1,257,409	0.98
	<b>Healthcare Products (1.55%) (2018: 1.34%)</b>		
40,814	Koninklijke Philips	1,993,814	1.55
	<b>Media (0.46%) (2018: 0.56%)</b>		
8,133	Wolters Kluwer	593,587	0.46
	<b>Oil &amp; Gas Services (0.11%) (2018: 0.10%)</b>		
7,816	SBM Offshore	145,552	0.11
	<b>Other Finance (0.17%) (2018: 0.14%)</b>		
2,787	EXOR	216,110	0.17
	<b>Other Industrial (0.00%) (2018: 0.01%)</b>		
	<b>Pipelines (0.29%) (2018: 0.27%)</b>		
6,905	Koninklijke Vopak	374,599	0.29
	<b>Semiconductors (3.40%) (2018: 1.26%)</b>		
2,074	ASM International	233,156	0.18
9,957	ASML Holding	2,947,305	2.29
12,460	BE Semiconductor Industries	481,969	0.37
26,753	STMicroelectronics	719,825	0.56
		4,382,255	3.40
		27,490,337	21.35
	<b>Portugal (0.92%) (2018: 0.78%)</b>		
	<b>Oil &amp; Gas (0.92%) (2018: 0.78%)</b>		
70,504	Galp Energia	1,179,198	0.92
	<b>Spain (12.05%) (2018: 16.72%)</b>		
	<b>Auto Parts &amp; Equipment (0.12%) (2018: 0.00%)</b>		
6,434	CIE Automotive	152,243	0.12
	<b>Banks (8.68%) (2018: 8.87%)</b>		
676,864	Banco Bilbao Vizcaya Argentaria	3,785,984	2.94
1,766,353	Banco Santander	7,395,590	5.74
		11,181,574	8.68
	<b>Commercial Services (0.29%) (2018: 0.25%)</b>		
3,049	Applus Services	39,017	0.03
117,953	Prosegur Cash	179,802	0.14
36,767	Prosegur Cia de Seguridad	151,877	0.12
		370,696	0.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.13%)</b>		
	<b>Engineering &amp; Construction (0.69%) (2018: 0.93%)</b>		
22,152	ACS Actividades de Construccion y Servicios	886,460	0.69
	<b>Food (0.13%) (2018: 0.13%)</b>		
3,262	Viscofan	172,461	0.13
	<b>Full Line Insurance (0.66%) (2018: 0.86%)</b>		
323,226	Mapfre	856,258	0.66
	<b>Iron &amp; Steel (0.16%) (2018: 0.20%)</b>		
18,605	Acerinox	209,781	0.16
	<b>Pharmaceuticals (0.37%) (2018: 0.30%)</b>		
13,432	Grifols	473,884	0.37
	<b>Software (0.91%) (2018: 0.79%)</b>		
14,269	Amadeus IT Group	1,166,034	0.91
	<b>Telecommunications (0.00%) (2018: 4.22%)</b>		
	<b>Transportation (0.04%) (2018: 0.04%)</b>		
1,068	Construcciones y Auxiliar de Ferrocarriles	49,152	0.04
		15,518,543	12.05
	<b>Total Equities</b>	128,840,985	100.04
	<b>Total Transferable Securities (100.04%) (2018: 99.81%)</b>	128,840,985	100.04

### Financial Derivative Instruments ((1.30%) (2018: (0.66)%)

#### Open Forward Foreign Currency Exchange Contracts ((1.30%) (2018: (0.66)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2020	CHF 139,633	EUR 126,784	1,882	0.00
03/01/2020	USD 1,565,562	EUR 1,411,590	(18,947)	(0.01)
03/01/2020	GBP 4,995,768	EUR 5,854,857	46,073	0.04
03/01/2020	USD 38,315,963	EUR 34,664,821	(595,281)	(0.46)
03/01/2020	USD 71,195,237	EUR 64,411,018	(1,106,098)	(0.87)
	Unrealised gain on open forward foreign currency exchange contracts		47,955	0.04
	Unrealised loss on open forward foreign currency exchange contracts		(1,720,326)	(1.34)
	<b>Net unrealised (loss) on open forward foreign currency exchange contracts</b>		(1,672,371)	(1.30)
	<b>Total Financial Derivative Instruments</b>		(1,672,371)	(1.30)
	<b>Total Investments (98.74%) (2018: 99.15%)</b>		127,168,614	98.74
	<b>Other Net Assets (1.26%) (2018: 0.85%)</b>		1,622,751	1.26
	<b>Net Assets (100.00%) (2018: 100.00%)</b>		128,791,365	100.00

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree Europe Equity UCITS ETF (continued)

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	98.66
Over the counter financial derivative instruments	0.04
Other assets	1.30
	<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 2019

### 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 (99.07%) (2018: 98.94%)</b>		
	<b>Equities (99.07%) (2018: 98.94%)</b>		
	<b>United Kingdom (99.07%) (2018: 98.94%)</b>		
	<b>Aerospace &amp; Defense (3.39%) (2018: 0.00%)</b>		
56,764	BAE Systems	320,603	3.39
	<b>Agriculture (6.00%) (2018: 5.85%)</b>		
9,534	British American Tobacco	308,091	3.25
13,910	Imperial Brands	259,978	2.75
		<u>568,069</u>	<u>6.00</u>
	<b>Airlines (1.53%) (2018: 0.00%)</b>		
10,138	easyJet	144,416	1.53
	<b>Banks (5.58%) (2018: 5.95%)</b>		
36,779	HSBC Holdings	217,695	2.30
12,108	Investec	53,651	0.57
411,530	Lloyds Banking Group	257,206	2.71
		<u>528,552</u>	<u>5.58</u>
	<b>Beverages (0.24%) (2018: 0.28%)</b>		
17,617	Marston's	22,409	0.24
	<b>Building &amp; Construction Materials (0.48%) (2018: 0.04%)</b>		
10,830	Ibstock	34,115	0.36
4,020	Tyman	10,914	0.12
		<u>45,029</u>	<u>0.48</u>
	<b>Chemicals (0.25%) (2018: 0.23%)</b>		
5,433	Essentra	23,655	0.25
	<b>Commercial Services (3.07%) (2018: 1.76%)</b>		
13,036	Babcock International Group	82,048	0.87
28,796	G4S	62,775	0.66
34,235	Hays	62,171	0.66
2,264	Mears Group	6,656	0.07
2,570	Northgate	7,993	0.08
6,677	Pagegroup	34,921	0.37
13,650	Redde	14,469	0.15
5,398	RPS Group	9,209	0.10
2,706	SThree	10,256	0.11
		<u>290,498</u>	<u>3.07</u>
	<b>Distribution &amp; Wholesale (0.55%) (2018: 0.00%)</b>		
7,366	Inchcape	52,004	0.55

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.23%) (2018: 5.02%)</b>		
3,500	Arrow Global Group	8,967	0.09
5,319	Brewin Dolphin Holdings	19,808	0.21
2,459	Close Brothers Group	39,295	0.42
8,464	CMC Markets	12,408	0.13
6,147	International Personal Finance	9,897	0.10
11,855	Jupiter Fund Management	48,558	0.51
2,229	PayPoint	22,557	0.24
1,753	Polar Capital Holdings	9,642	0.10
2,062	Premier Miton Group	3,887	0.04
959	Schroders	24,167	0.26
8,583	St James's Place	99,949	1.06
73,913	Standard Life Aberdeen	242,508	2.56
11,789	TP ICAP	48,182	0.51
		<u>589,825</u>	<u>6.23</u>
	<b>Engineering &amp; Construction (0.76%) (2018: 0.47%)</b>		
2,085	Costain Group	3,323	0.04
5,059	Galliford Try	43,482	0.46
2,033	Headlam Group	10,877	0.11
1,896	Keller Group	14,220	0.15
		<u>71,902</u>	<u>0.76</u>
	<b>Entertainment (0.62%) (2018: 0.50%)</b>		
31,175	William Hill	58,749	0.62
	<b>Environmental Control (0.12%) (2018: 0.06%)</b>		
30,897	Renewi	11,185	0.12
	<b>Food (1.37%) (2018: 1.06%)</b>		
9,774	Bakkavor Group	13,645	0.14
50,533	J Sainsbury	116,175	1.23
		<u>129,820</u>	<u>1.37</u>
	<b>Full Line Insurance (9.76%) (2018: 8.76%)</b>		
6,153	Admiral Group	142,073	1.50
58,119	Aviva	243,344	2.57
3,267	Chesnara	10,324	0.11
31,229	Direct Line Insurance Group	97,591	1.03
17,418	Hastings Group Holdings	31,213	0.33
89,031	Legal & General Group	269,764	2.85
15,316	Phoenix Group Holdings	114,717	1.21
4,780	Sabre Insurance Group	14,722	0.16
		<u>923,748</u>	<u>9.76</u>
	<b>Holding Companies - Diversified Operations (0.28%) (2018: 0.00%)</b>		
8,326	Drax Group	26,144	0.28

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Home Builders (9.50%) (2018: 6.30%)</b>		
32,646	Barratt Developments	243,735	2.56
2,608	Bellway	99,287	1.05
5,424	Bovis Homes Group	73,658	0.78
9,592	Crest Nicholson Holdings	41,418	0.44
14,138	Persimmon	381,019	4.03
8,097	Redrow	60,323	0.64
		899,440	9.50
	<b>Iron &amp; Steel (1.69%) (2018: 2.67%)</b>		
39,583	Evraz	159,915	1.69
	<b>Leisure Time (0.25%) (2018: 0.00%)</b>		
44,582	Saga	23,628	0.25
	<b>Media (1.98%) (2018: 1.41%)</b>		
124,195	ITV	187,534	1.98
	<b>Mining (5.55%) (2018: 10.82%)</b>		
14,393	BHP Group	255,735	2.70
4,768	Central Asia Metals	10,490	0.11
5,763	Rio Tinto	259,507	2.74
		525,732	5.55
	<b>Miscellaneous Manufacturers (0.11%) (2018: 0.14%)</b>		
10,888	Photo-Me International	10,561	0.11
	<b>Oil &amp; Gas (5.39%) (2018: 6.63%)</b>		
51,035	BP	240,681	2.54
16,981	Diversified Gas & Oil	18,085	0.19
13,298	Pharos Energy	6,942	0.07
10,933	Royal Dutch Shell	244,844	2.59
		510,552	5.39
	<b>Oil &amp; Gas Services (0.79%) (2018: 0.00%)</b>		
18,819	John Wood Group	74,994	0.79
	<b>Other Industrial (0.40%) (2018: 0.00%)</b>		
3,942	Bodycote	37,528	0.40
	<b>Packaging &amp; Containers (0.96%) (2018: 0.00%)</b>		
23,765	DS Smith	91,305	0.96
	<b>Pharmaceuticals (3.26%) (2018: 7.57%)</b>		
17,364	GlaxoSmithKline	308,906	3.26
	<b>Real Estate (0.12%) (2018: 0.19%)</b>		
11,279	Empiric Student Property	10,997	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Real Estate Investment Trusts (3.69%) (2018: 3.66%)</b>		
19,687	British Land	125,761	1.33
23,597	Hammerson	72,844	0.77
15,209	Land Securities Group	150,569	1.59
		<u>349,174</u>	<u>3.69</u>
	<b>Retail (3.41%) (2018: 4.29%)</b>		
11,531	Card Factory	17,054	0.18
4,105	DFS Furniture	11,863	0.13
38,520	Dixons Carphone	55,546	0.59
6,826	Halfords Group	11,556	0.12
45,071	Kingfisher	97,804	1.03
8,572	Lookers	4,715	0.05
46,651	Marks & Spencer Group	99,600	1.05
8,806	N Brown Group	14,336	0.15
2,136	Superdry	10,755	0.11
		<u>323,229</u>	<u>3.41</u>
	<b>Software (0.89%) (2018: 1.41%)</b>		
7,950	Micro Focus International	84,572	0.89
	<b>Telecommunications (6.04%) (2018: 8.59%)</b>		
133,270	BT Group	256,465	2.71
214,841	Vodafone Group	315,300	3.33
		<u>571,765</u>	<u>6.04</u>
	<b>Toys, Games &amp; Hobbies (0.00%) (2018: 0.24%)</b>		
	<b>Transportation (1.65%) (2018: 1.46%)</b>		
1,003	Go-Ahead Group	22,146	0.23
49,490	Royal Mail	111,996	1.18
14,294	Stagecoach Group	22,870	0.24
		<u>157,012</u>	<u>1.65</u>
	<b>Utilities – Electric (3.73%) (2018: 3.29%)</b>		
24,521	SSE	352,735	3.73
	<b>Utilities – Electric &amp; Gas (5.99%) (2018: 6.71%)</b>		
285,448	Centrica	254,905	2.69
33,013	National Grid	311,742	3.30
		<u>566,647</u>	<u>5.99</u>

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	<b>Water (3.44%) (2018: 3.58%)</b>		
8,765	Pennon Group	89,841	0.95
4,277	Severn Trent	107,567	1.14
13,549	United Utilities Group	127,821	1.35
		<u>325,229</u>	<u>3.44</u>
	<b>Total Equities</b>	<u>9,378,063</u>	<u>99.07</u>
	<b>Total Transferable Securities (99.07%) (2018: 98.94%)</b>	<u>9,378,063</u>	<u>99.07</u>
	<b>Total Investments (99.07%) (2018: 98.94%)</b>	<u>9,378,063</u>	<u>99.07</u>
	<b>Other Net Assets (0.93%) (2018: 1.06%)</b>	<u>87,702</u>	<u>0.93</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>9,465,765</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.05
	Other assets		0.95
			<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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (99.39%) (2018: 99.52%)</b>		
	<b>Equities (99.39%) (2018: 99.52%)</b>		
	<b>Hong Kong (9.04%) (2018: 9.72%)</b>		
	<b>Auto Manufacturers (0.13%) (2018: 0.10%)</b>		
7,000	Dah Chong Hong Holdings	3,306	0.03
6,000	Sinotruk Hong Kong	12,798	0.10
		16,104	0.13
	<b>Banks (0.22%) (2018: 0.00%)</b>		
21,576	CITIC	28,854	0.22
	<b>Building &amp; Construction Materials (0.54%) (2018: 0.39%)</b>		
27,152	China Resources Cement Holdings	34,568	0.27
26,000	Xinyi Glass Holdings	34,436	0.27
		69,004	0.54
	<b>Chemicals (0.23%) (2018: 0.33%)</b>		
5,434	Kingboard Holdings	17,226	0.13
9,965	Kingboard Laminates Holdings	12,354	0.10
		29,580	0.23
	<b>Coal (0.11%) (2018: 0.09%)</b>		
62,814	Shougang Fushan Resources Group	13,543	0.11
	<b>Commercial Services (0.14%) (2018: 0.05%)</b>		
13,311	COSCO SHIPPING Ports	10,899	0.08
8,000	Yuexiu Transport Infrastructure	7,115	0.06
		18,014	0.14
	<b>Computers (0.29%) (2018: 0.34%)</b>		
55,050	Lenovo Group	36,951	0.29
	<b>Consumer Durables &amp; Apparels (0.09%) (2018: 0.07%)</b>		
6,851	Stella International Holdings	10,991	0.09
	<b>Diversified Financial Services (0.07%) (2018: 0.04%)</b>		
9,224	Genertec Universal Medical Group	6,984	0.05
17,349	Guotai Junan International Holdings	3,073	0.02
		10,057	0.07
	<b>Energy – Alternate Sources (0.05%) (2018: 0.00%)</b>		
55,882	Concord New Energy Group	2,725	0.02
6,933	Wasion Holdings	3,390	0.03
		6,115	0.05
	<b>Engineering &amp; Construction (0.00%) (2018: 0.09%)</b>		
	<b>Environmental Control (0.04%) (2018: 0.00%)</b>		
7,482	China Water Affairs Group	5,598	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Food (0.00%) (2018: 0.48%)</b>		
	<b>Forest Products &amp; Paper (0.20%) (2018: 0.12%)</b>		
25,280	Nine Dragons Paper Holdings	26,280	0.20
	<b>Home Furnishings (0.03%) (2018: 0.05%)</b>		
7,000	TCL Electronics Holdings	3,288	0.03
	<b>Iron &amp; Steel (0.01%) (2018: 0.02%)</b>		
12,000	Xiwang Special Steel	755	0.01
	<b>Lodging (0.24%) (2018: 0.02%)</b>		
21,358	Fosun International	31,139	0.24
	<b>Oil &amp; Gas (2.20%) (2018: 1.51%)</b>		
169,498	CNOOC	281,924	2.20
	<b>Packaging &amp; Containers (0.10%) (2018: 0.12%)</b>		
6,000	CPMC Holdings	2,618	0.02
14,000	Lee & Man Paper Manufacturing	10,601	0.08
		13,219	0.10
	<b>Pipelines (0.03%) (2018: 0.00%)</b>		
9,643	Sinopec Kantons Holdings	4,059	0.03
	<b>Real Estate (0.80%) (2018: 1.22%)</b>		
4,307	C&D International Investment Group	4,986	0.04
30,378	China Jinmao Holdings Group	23,665	0.18
10,713	China Overseas Grand Oceans Group	7,411	0.06
30,000	China South City Holdings	3,812	0.03
11,883	Poly Property Group	4,926	0.04
22,081	Shenzhen Investment	8,842	0.07
7,383	Shimao Property Holdings	28,615	0.21
30,094	Sino-Ocean Group Holding	12,089	0.09
42,353	Yuexiu Property	9,784	0.08
		104,130	0.80
	<b>Retail (0.16%) (2018: 0.10%)</b>		
6,401	Ajisen China Holdings	2,276	0.02
18,773	Chow Tai Fook Jewellery Group	17,949	0.14
		20,225	0.16
	<b>Telecommunications (2.83%) (2018: 3.52%)</b>		
42,426	China Mobile	356,645	2.78
17,000	CITIC Telecom International Holdings	6,196	0.05
		362,841	2.83
	<b>Transportation (0.11%) (2018: 0.10%)</b>		
12,000	SITC International Holdings	14,631	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Utilities – Electric (0.23%) (2018: 0.42%)</b>		
54,459	China Power International Development	11,672	0.09
12,400	China Resources Power Holdings	17,410	0.14
		29,082	0.23
	<b>Water (0.19%) (2018: 0.56%)</b>		
49,098	Beijing Enterprises Water Group	24,827	0.19
		1,161,211	9.04
	<b>India (6.50%) (2018: 5.78%)</b>		
	<b>Auto Manufacturers (0.14%) (2018: 0.00%)</b>		
15,889	Ashok Leyland	18,142	0.14
	<b>Banks (0.12%) (2018: 0.00%)</b>		
1,677	Karnataka Bank	1,693	0.01
21,251	Yes Bank	13,978	0.11
		15,671	0.12
	<b>Coal (0.71%) (2018: 0.83%)</b>		
31,006	Coal India	91,808	0.71
	<b>Commercial Services (0.02%) (2018: 0.00%)</b>		
270	Care Ratings	2,417	0.02
	<b>Cosmetics &amp; Personal Care (0.03%) (2018: 0.00%)</b>		
1,022	Bajaj Consumer Care	3,381	0.03
	<b>Diversified Financial Services (0.68%) (2018: 0.00%)</b>		
11,889	Indiabulls Housing Finance	52,168	0.40
17,621	REC	35,327	0.28
		87,495	0.68
	<b>Electronics (0.11%) (2018: 0.00%)</b>		
1,853	Graphite India	7,872	0.06
409	HEG	6,108	0.05
		13,980	0.11
	<b>Engineering &amp; Construction (0.00%) (2018: 0.05%)</b>		
	<b>Machinery – Diversified (0.00%) (2018: 0.01%)</b>		
	<b>Mining (1.32%) (2018: 1.58%)</b>		
18,218	National Aluminium	11,141	0.09
13,018	NMDC	23,509	0.18
63,203	Vedanta	134,989	1.05
		169,639	1.32
	<b>Oil &amp; Gas (2.18%) (2018: 2.63%)</b>		
9,390	Bharat Petroleum	64,665	0.50
9,437	Hindustan Petroleum	34,970	0.27
45,024	Indian Oil	79,195	0.62
50,053	Oil & Natural Gas	90,319	0.71

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.18%) (2018: 2.63%) (continued)</b>		
5,020	Oil India	10,764	0.08
		279,913	2.18
	<b>Pharmaceuticals (0.02%) (2018: 0.00%)</b>		
607	Strides Pharma Science	3,078	0.02
	<b>Software (0.01%) (2018: 0.00%)</b>		
1,358	NIIT	1,784	0.01
	<b>Telecommunications (0.51%) (2018: 0.50%)</b>		
18,440	Bharti Infratel	65,231	0.51
	<b>Textile (0.02%) (2018: 0.00%)</b>		
21,880	Trident	2,054	0.02
	<b>Utilities – Electric (0.63%) (2018: 0.18%)</b>		
42,478	NHPC	14,253	0.11
3,831	NLC India	3,067	0.02
33,528	NTPC	55,920	0.45
3,901	PTC India	3,091	0.02
11,655	SJVN	4,156	0.03
		80,487	0.63
		835,080	6.50
	<b>Indonesia (1.80%) (2018: 4.07%)</b>		
	<b>Agriculture (0.44%) (2018: 0.38%)</b>		
6,740	Gudang Garam	25,732	0.20
127,669	Hanjaya Mandala Sampoerna	19,312	0.15
108,662	Japfa Comfeed Indonesia	12,015	0.09
		57,059	0.44
	<b>Banks (0.04%) (2018: 0.16%)</b>		
62,851	Bank Pembangunan Daerah Jawa Barat Dan Banten	5,365	0.04
	<b>Building &amp; Construction Materials (0.05%) (2018: 0.35%)</b>		
272,600	Waskita Beton Precast	5,969	0.05
	<b>Coal (0.63%) (2018: 0.66%)</b>		
327,494	Adaro Energy	36,683	0.29
139,677	Bukit Asam	26,763	0.21
61,607	Indika Energy	5,303	0.04
13,623	Indo Tambangraya Megah	11,261	0.09
		80,010	0.63
	<b>Distribution &amp; Wholesale (0.37%) (2018: 0.09%)</b>		
20,417	AKR Corporindo	5,809	0.05
26,112	United Tractors	40,487	0.32
		46,296	0.37

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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%) (2018: 0.02%)</b>		
65,721	Waskita Karya Persero	7,030	0.05
	<b>Food (0.00%) (2018: 0.29%)</b>		
	<b>Media (0.07%) (2018: 0.14%)</b>		
85,900	Surya Citra Media	8,725	0.07
	<b>Real Estate (0.02%) (2018: 0.00%)</b>		
146,438	Puradelta Lestari	3,122	0.02
	<b>Retail (0.13%) (2018: 0.22%)</b>		
56,128	Matahari Department Store	17,021	0.13
	<b>Telecommunications (0.00%) (2018: 1.76%)</b>		
		230,597	1.80
	<b>Malaysia (4.92%) (2018: 6.53%)</b>		
	<b>Agriculture (0.10%) (2018: 0.31%)</b>		
3,552	British American Tobacco Malaysia	13,095	0.10
	<b>Airlines (0.11%) (2018: 0.15%)</b>		
34,378	AirAsia Group	14,287	0.11
	<b>Auto Manufacturers (0.08%) (2018: 0.06%)</b>		
20,309	Bermaz Auto	10,426	0.08
	<b>Banks (3.18%) (2018: 3.00%)</b>		
16,708	Alliance Bank Malaysia	10,742	0.08
24,155	AMMB Holdings	23,089	0.18
81,627	CIMB Group Holdings	102,770	0.80
106,162	Malayan Banking	224,237	1.75
33,513	RHB Bank	47,355	0.37
		408,193	3.18
	<b>Beverages (0.09%) (2018: 0.21%)</b>		
1,712	Heineken Malaysia	11,351	0.09
	<b>Chemicals (0.05%) (2018: 0.10%)</b>		
10,700	Lotte Chemical Titan Holding	6,304	0.05
	<b>Commercial Services (0.00%) (2018: 0.10%)</b>		
	<b>Distribution &amp; Wholesale (0.13%) (2018: 0.46%)</b>		
31,640	Sime Darby	17,172	0.13
	<b>Diversified Financial Services (0.04%) (2018: 0.00%)</b>		
26,454	Malaysia Building Society	5,368	0.04
	<b>Electronics (0.00%) (2018: 0.03%)</b>		
	<b>Engineering &amp; Construction (0.00%) (2018: 0.02%)</b>		
	<b>Entertainment (0.29%) (2018: 0.26%)</b>		
47,057	Astro Malaysia Holdings	14,610	0.12
16,013	Berjaya Sports Toto	10,100	0.08
18,370	Magnum	11,541	0.09
		36,251	0.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Holding Companies – Diversified Operations (0.12%) (2018: 0.16%)</b>		
64,960	YTL	15,563	0.12
	<b>Iron &amp; Steel (0.00%) (2018: 0.02%)</b>		
	<b>Pipelines (0.32%) (2018: 0.30%)</b>		
10,160	Petronas Gas	41,281	0.32
	<b>Real Estate (0.06%) (2018: 0.35%)</b>		
19,972	SP Setia Group	7,812	0.06
	<b>Telecommunications (0.35%) (2018: 0.56%)</b>		
40,793	DiGi.Com	44,478	0.35
	<b>Transportation (0.00%) (2018: 0.30%)</b>		
	<b>Utilities – Electric (0.00%) (2018: 0.14%)</b>		
		631,581	4.92
	<b>People’s Republic of China (27.62%) (2018: 28.51%)</b>		
	<b>Agriculture (0.02%) (2018: 0.00%)</b>		
1,790	Heilongjiang Agriculture	2,503	0.02
	<b>Auto Manufacturers (0.97%) (2018: 1.09%)</b>		
12,138	BAIC Motor	6,885	0.05
23,000	Dongfeng Motor Group	21,637	0.17
34,167	Great Wall Motor	25,258	0.20
22,133	Guangzhou Automobile Group	27,553	0.21
12,682	SAIC Motor	43,422	0.34
		124,755	0.97
	<b>Auto Parts &amp; Equipment (0.65%) (2018: 0.43%)</b>		
2,000	Changchun Faway Automobile Components	3,471	0.03
5,800	Fangda Special Steel Technology	8,376	0.07
5,541	Fuyao Glass Industry Group	16,961	0.12
4,500	Huayu Automotive Systems	16,790	0.13
14,095	Weichai Power	29,740	0.23
2,200	Weifu High-Technology Group	6,017	0.05
2,700	Zhejiang Wanfeng Auto Wheel	2,713	0.02
		84,068	0.65
	<b>Banks (13.06%) (2018: 14.84%)</b>		
255,020	Agricultural Bank of China	112,261	0.87
41,867	Bank of Beijing	34,139	0.27
4,421	Bank of Chengdu	5,757	0.04
736,429	Bank of China	314,730	2.45
200,197	Bank of Communications	142,341	1.11
17,000	Bank of Jiangsu	17,669	0.14
13,577	Bank of Nanjing	17,094	0.13
101,205	China CITIC Bank	60,657	0.47
496,566	China Construction Bank	428,898	3.35
22,373	China Everbright Bank	10,394	0.08
60,224	China Minsheng Banking	45,525	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (13.06%) (2018: 14.84%) (continued)</b>			
18,902	Chongqing Rural Commercial Bank	9,655	0.08
567,116	Industrial & Commercial Bank of China	436,702	3.40
61,057	Postal Savings Bank of China	41,531	0.32
		1,677,353	13.06
<b>Beverages (0.02%) (2018: 0.02%)</b>			
2,200	Hebei Chengde Lolo	2,486	0.02
<b>Building &amp; Construction Materials (0.35%) (2018: 0.11%)</b>			
5,055	Asia Cement China Holdings	7,552	0.06
6,778	China Lesso Group Holdings	8,690	0.08
3,490	Guangdong Tapai Group	6,313	0.05
1,600	Huaxin Cement	6,071	0.05
1,820	Jiangxi Wannianqing Cement	3,190	0.02
3,196	Sinoma International Engineering	3,198	0.02
19,349	West China Cement	3,179	0.02
8,537	Zhuzhou Kibing Group	6,728	0.05
		44,921	0.35
<b>Chemicals (0.87%) (2018: 0.32%)</b>			
24,184	China BlueChemical	5,959	0.05
10,442	China Risun Group	3,484	0.03
18,524	Dongyue Group	10,270	0.08
16,144	Fufeng Group	7,107	0.06
400	Huabao Flavours & Fragrances	1,773	0.01
3,400	Huapont Life Sciences	2,411	0.02
4,800	Lomon Billions Group	10,605	0.07
3,309	Luxi Chemical Group	4,993	0.04
2,400	North Huajin Chemical Industries	2,098	0.02
63,468	Sinopec Shanghai Petrochemical	19,142	0.15
3,400	Tangshan Sanyou Chemical Industries	3,085	0.02
4,400	Wanhua Chemical Group	35,481	0.28
1,700	Zhejiang Runtu	2,733	0.02
2,100	Zhejiang Xinan Chemical Industrial Group	2,967	0.02
		112,108	0.87
<b>Coal (0.90%) (2018: 0.89%)</b>			
2,200	Anhui Hengyuan Coal Industry and Electricity Power	1,889	0.01
38,497	China Shenhua Energy	80,435	0.63
4,000	Guizhou Panjiang Refined Coal	3,509	0.03
1,900	Shanxi Lanhua Sci-Tech Venture	1,751	0.01
5,171	Shanxi Xishan Coal & Electricity Power	4,551	0.04
3,763	Yang Quan Coal Industry Group	2,987	0.02
22,954	Yanzhou Coal Mining	20,621	0.16
		115,743	0.90

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Commercial Services (0.37%) (2018: 0.29%)</b>		
4,000	Anhui Expressway	2,367	0.02
2,600	Guangdong Provincial Expressway Development	3,083	0.02
10,784	Jiangsu Expressway	14,781	0.12
16,625	Qingdao Port International	11,799	0.09
16,677	Zhejiang Expressway	15,196	0.12
		47,226	0.37
	<b>Consumer Durables &amp; Apparels (0.04%) (2018: 0.06%)</b>		
3,500	JNBY Design	4,699	0.04
	<b>Distribution &amp; Wholesale (0.03%) (2018: 0.03%)</b>		
5,600	Wuchan Zhongda Group	4,221	0.03
	<b>Diversified Financial Services (0.21%) (2018: 0.58%)</b>		
84,950	China Cinda Asset Management	19,297	0.16
7,823	CSC Financial	6,748	0.05
		26,045	0.21
	<b>Electrical Components &amp; Equipment (0.05%) (2018: 0.28%)</b>		
8,000	Tianneng Power International	6,088	0.05
	<b>Electronics (0.02%) (2018: 0.02%)</b>		
1,900	Guangdong Ellington Electronics Technology	3,088	0.02
	<b>Energy – Alternate Sources (0.00%) (2018: 0.13%)</b>		
	<b>Engineering &amp; Construction (0.32%) (2018: 0.05%)</b>		
33,865	China Communications Construction	27,599	0.22
2,503	Hebei Construction Group	1,555	0.01
23,742	Metallurgical Corp of China	5,332	0.04
11,800	Shanghai Construction Group	5,997	0.05
		40,483	0.32
	<b>Entertainment (0.00%) (2018: 0.08%)</b>		
	<b>Food (0.19%) (2018: 0.07%)</b>		
1,100	Fujian Sunner Development	3,803	0.03
3,700	Henan Shuanghui Investment & Development	15,420	0.13
600	Xiamen Kingdomway Group	1,680	0.01
4,450	Zhou Hei Ya International Holdings	3,175	0.02
		24,078	0.19
	<b>Forest Products &amp; Paper (0.02%) (2018: 0.03%)</b>		
5,250	Shandong Chenming Paper Holdings	2,453	0.02
	<b>Healthcare Products (0.34%) (2018: 0.00%)</b>		
5,819	Hengan International Group	41,448	0.32
2,700	Zhejiang Hisoar Pharmaceutical	2,760	0.02
		44,208	0.34
	<b>Home Builders (0.01%) (2018: 0.00%)</b>		
2,749	Shunfa Hengye	1,208	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 Furnishings (0.05%) (2018: 0.17%)</b>		
3,143	Hisense Home Appliances Group	3,445	0.03
4,200	Markor International Home Furnishings	2,671	0.02
		6,116	0.05
	<b>Household Products (0.02%) (2018: 0.00%)</b>		
2,100	Shenzhen Fuanna Bedding and Furnishing	2,092	0.02
	<b>Iron &amp; Steel (0.81%) (2018: 0.44%)</b>		
17,076	Angang Steel	7,101	0.06
47,798	Baoshan Iron & Steel	39,386	0.31
22,907	China Oriental Group	9,496	0.07
12,998	Hesteel	4,814	0.04
4,500	Liuzhou Iron & Steel	3,650	0.03
37,225	Maanshan Iron & Steel	15,097	0.11
17,507	Nanjing Iron & Steel	8,671	0.07
9,260	Sansteel Minguang Fujian	12,443	0.10
4,300	Xinyu Iron & Steel	3,167	0.02
		103,825	0.81
	<b>Leisure Time (0.00%) (2018: 0.02%)</b>		
	<b>Lodging (0.02%) (2018: 0.02%)</b>		
10,000	Shanghai Jin Jiang Capital	2,053	0.02
	<b>Machinery – Diversified (0.01%) (2018: 0.02%)</b>		
1,800	Chongqing Zongshen Power Machinery	1,504	0.01
	<b>Machinery, Construction &amp; Mining (0.15%) (2018: 0.10%)</b>		
29,657	Lonking Holdings	8,906	0.07
11,626	Zoomlion Heavy Industry Science and Technology	9,743	0.08
		18,649	0.15
	<b>Media (0.03%) (2018: 0.04%)</b>		
2,200	China South Publishing & Media Group	3,771	0.03
	<b>Mining (0.23%) (2018: 0.03%)</b>		
14,300	China Hongqiao Group	8,626	0.07
30,470	China Molybdenum	13,061	0.10
20,640	China Zhongwang Holdings	8,238	0.06
		29,925	0.23
	<b>Miscellaneous Manufacturers (0.09%) (2018: 0.00%)</b>		
5,690	China International Marine Containers Group	5,309	0.04
11,805	China Railway Signal & Communication	6,590	0.05
		11,899	0.09
	<b>Oil &amp; Gas (2.51%) (2018: 2.51%)</b>		
395,975	China Petroleum & Chemical	238,343	1.86
166,985	PetroChina	83,795	0.65
		322,138	2.51

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 Services (0.06%) (2018: 0.00%)</b>		
12,633	Sinopec Engineering Group	7,555	0.06
	<b>Other Industrial (0.07%) (2018: 0.07%)</b>		
3,200	NBTM New Materials Group	3,942	0.03
8,476	Xinxing Ductile Iron Pipes	5,074	0.04
		9,016	0.07
	<b>Packaging &amp; Containers (0.04%) (2018: 0.06%)</b>		
7,000	Greatview Aseptic Packaging	3,207	0.03
3,200	Shanghai Zijiang Enterprise Group	1,732	0.01
		4,939	0.04
	<b>Pharmaceuticals (0.17%) (2018: 0.17%)</b>		
5,145	Consun Pharmaceutical Group	3,064	0.02
700	Hubei Jumpcan Pharmaceutical	2,430	0.02
1,369	Livzon Pharmaceutical Group	4,261	0.03
2,500	Shandong Buchang Pharmaceuticals	7,400	0.06
900	Shenzhen Salubris Pharmaceuticals	2,576	0.02
1,176	Sunflower Pharmaceutical Group	2,492	0.02
		22,223	0.17
	<b>Pipelines (0.01%) (2018: 0.00%)</b>		
1,587	Bestsun Energy	1,549	0.01
	<b>Real Estate (3.96%) (2018: 4.06%)</b>		
22,139	Agile Group Holdings	33,300	0.26
3,279	Beijing Capital Development	3,752	0.03
12,000	Beijing Capital Land	3,373	0.03
6,341	Beijing North Star	2,075	0.02
3,366	Bright Real Estate Group	1,701	0.01
8,456	China Aoyuan Group	13,783	0.11
4,000	China Fortune Land Development	16,481	0.13
6,700	China Merchants Shekou Industrial Zone Holdings	19,112	0.15
22,000	China SCE Group Holdings	12,819	0.10
6,500	China Union Holdings	4,022	0.03
9,700	China Vanke	41,392	0.32
7,393	Chongqing Dima Industry	3,800	0.03
34,218	CIFI Holdings Group	28,939	0.23
61,409	Country Garden Holdings	98,358	0.77
11,200	Gemdale	23,314	0.18
7,300	Greenland Holdings	7,284	0.06
10,000	Greenland Hong Kong Holdings	4,338	0.03
16,572	Guangzhou R&F Properties	30,584	0.24
7,000	Jingrui Holdings	2,318	0.02
8,100	Jinke Properties Group	8,931	0.07
15,783	KWG Group Holdings	22,119	0.17
10,000	Logan Property Holdings	16,787	0.13
2,160	Midea Real Estate Holding	6,625	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (3.96%) (2018: 4.06%) (continued)</b>		
10,342	Powerlong Real Estate Holdings	6,902	0.05
4,391	Red Star Macalline Group	3,686	0.03
5,637	Redsun Properties Group	1,867	0.01
5,000	RiseSun Real Estate Development	7,056	0.05
11,443	Seazen Group	13,922	0.11
2,200	Seazen Holdings	12,229	0.10
3,955	Shanghai Shimao	2,555	0.02
10,200	Shenzhen Overseas Chinese Town	11,407	0.09
42,500	Shui On Land	9,327	0.07
2,700	Sichuan Languang Development	2,857	0.02
5,887	Suning Universal	3,228	0.03
6,000	Times China Holdings	11,966	0.09
2,557	Times Neighborhood Holdings	1,592	0.01
25,566	Yuzhou Properties	14,076	0.11
		<u>507,877</u>	<u>3.96</u>
	<b>Retail (0.20%) (2018: 0.36%)</b>		
5,500	China Harmony New Energy Auto Holding	2,767	0.02
6,000	China Lilang	4,897	0.04
16,877	China ZhengTong Auto Services Holdings	6,021	0.05
4,100	HLA	4,520	0.04
2,400	Lanzhou Minbai Shareholding Group	1,702	0.01
10,747	Xtep International Holdings	5,711	0.04
		<u>25,618</u>	<u>0.20</u>
	<b>Telecommunications (0.03%) (2018: 0.00%)</b>		
1,911	Yangtze Optical Fibre and Cable	3,797	0.03
	<b>Textile (0.02%) (2018: 0.06%)</b>		
2,700	Huafu Fashion	2,845	0.02
	<b>Transportation (0.35%) (2018: 0.25%)</b>		
24,400	Daqin Railway	28,759	0.23
22,371	Sinotrans	7,608	0.06
6,200	Xiamen C & D	8,002	0.06
		<u>44,369</u>	<u>0.35</u>
	<b>Utilities – Electric (0.30%) (2018: 0.72%)</b>		
77,000	CGN Power	20,555	0.16
28,000	Datang International Power Generation	5,354	0.04
4,180	Guangxi Guiguan Electric Power	2,934	0.02
14,000	Huadian Fuxin Energy	2,857	0.02
4,963	Huaneng Lancang River Hydropower	3,007	0.02
2,100	Ningbo Sanxing Medical Electric	2,231	0.02
2,400	Shanghai Electric Power	2,774	0.02
		<u>39,712</u>	<u>0.30</u>

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Utilities – Electric &amp; Gas (0.04%) (2018: 0.06%)</b>		
17,000	China Suntien Green Energy	4,909	0.04
	<b>Water (0.01%) (2018: 0.03%)</b>		
1,859	Chongqing Water Group	1,495	0.01
		3,545,610	27.62
	<b>Philippines (0.84%) (2018: 1.05%)</b>		
	<b>Airlines (0.06%) (2018: 0.00%)</b>		
4,493	Cebu Air	7,940	0.06
	<b>Coal (0.07%) (2018: 0.08%)</b>		
21,500	Semirara Mining & Power	9,340	0.07
	<b>Engineering &amp; Construction (0.06%) (2018: 0.12%)</b>		
57,500	DMCI Holdings	7,505	0.06
	<b>Oil &amp; Gas (0.06%) (2018: 0.11%)</b>		
11,803	Pilipinas Shell Petroleum	7,644	0.06
	<b>Telecommunications (0.39%) (2018: 0.38%)</b>		
440	Globe Telecom	17,550	0.14
1,676	PLDT	32,695	0.25
		50,245	0.39
	<b>Utilities – Electric (0.18%) (2018: 0.38%)</b>		
3,740	Manila Electric	23,410	0.18
	<b>Water (0.02%) (2018: 0.00%)</b>		
10,740	Manila Water	2,197	0.02
		108,281	0.84
	<b>Republic of South Korea (8.93%) (2018: 5.05%)</b>		
	<b>Agriculture (0.00%) (2018: 1.41%)</b>		
	<b>Auto Parts &amp; Equipment (0.02%) (2018: 0.02%)</b>		
182	Korea Autoglass	2,542	0.02
	<b>Banks (0.78%) (2018: 0.40%)</b>		
3,557	Industrial Bank of Korea	36,294	0.28
6,429	Woori Financial Group	64,487	0.50
		100,781	0.78
	<b>Beverages (0.00%) (2018: 0.07%)</b>		
	<b>Building &amp; Construction Materials (0.09%) (2018: 0.12%)</b>		
2,454	Ssangyong Cement Industrial	12,032	0.09
	<b>Chemicals (0.38%) (2018: 0.08%)</b>		
418	Huchems Fine Chemical	7,645	0.06
209	Lotte Chemical	40,482	0.32
		48,127	0.38

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Diversified Financial Services (2.69%) (2018: 0.30%)</b>		
447	Daishin Securities	4,619	0.04
1,973	DGB Financial Group	12,147	0.09
4,352	Hana Financial Group	138,864	1.08
4,387	KB Financial Group	180,761	1.41
265	Samsung Card	8,845	0.07
		345,236	2.69
	<b>Engineering &amp; Construction (0.10%) (2018: 0.12%)</b>		
386	KEPCO Plant Service & Engineering	13,067	0.10
	<b>Full Line Insurance (0.87%) (2018: 0.41%)</b>		
566	Meritz Fire & Marine Insurance	8,736	0.07
657	Orange Life Insurance	15,993	0.12
414	Samsung Fire & Marine Insurance	87,171	0.68
		111,900	0.87
	<b>Home Furnishings (0.45%) (2018: 0.42%)</b>		
159	LOTTE Himart	4,248	0.03
670	Woongjin Coway	53,938	0.42
		58,186	0.45
	<b>Internet (0.03%) (2018: 0.02%)</b>		
415	iMarketKorea	3,732	0.03
	<b>Iron &amp; Steel (1.66%) (2018: 0.03%)</b>		
1,025	POSCO	209,618	1.64
234	Seah Besteel	3,086	0.02
		212,704	1.66
	<b>Miscellaneous Manufacturers (0.00%) (2018: 0.16%)</b>		
	<b>Oil &amp; Gas (1.16%) (2018: 0.43%)</b>		
152	Hyundai Heavy Industries Holdings	44,426	0.35
802	SK Innovation	104,025	0.81
		148,451	1.16
	<b>Packaging &amp; Containers (0.00%) (2018: 0.01%)</b>		
	<b>Real Estate (0.03%) (2018: 0.00%)</b>		
2,088	Korea Real Estate Investment & Trust	3,792	0.03
	<b>Telecommunications (0.67%) (2018: 1.05%)</b>		
417	SK Telecom	85,820	0.67
		1,146,370	8.93
	<b>Singapore (0.05%) (2018: 0.00%)</b>		
	<b>Software (0.05%) (2018: 0.00%)</b>		
9,173	IGG	6,769	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Taiwan (35.80%) (2018: 33.19%)</b>		
	<b>Agriculture (0.00%) (2018: 0.09%)</b>		
	<b>Auto Manufacturers (0.08%) (2018: 0.11%)</b>		
7,000	Sanyang Motor	4,974	0.04
551	Yulon Nissan Motor	5,275	0.04
		10,249	0.08
	<b>Auto Parts &amp; Equipment (0.04%) (2018: 0.41%)</b>		
2,481	MOSA Industrial	3,501	0.02
2,000	TYC Brother Industrial	1,938	0.02
		5,439	0.04
	<b>Banks (0.08%) (2018: 0.24%)</b>		
9,278	King's Town Bank	10,368	0.08
	<b>Building &amp; Construction Materials (1.74%) (2018: 0.12%)</b>		
41,631	Asia Cement	66,591	0.53
1,313	Kinik	3,018	0.02
98,161	Taiwan Cement	143,098	1.11
1,825	Taiwan Sakura	2,870	0.02
10,968	Taiwan Styrene Monomer	7,647	0.06
		223,224	1.74
	<b>Chemicals (5.87%) (2018: 5.68%)</b>		
5,378	China General Plastics	3,732	0.03
547	Daxin Materials	1,653	0.01
76,781	Formosa Chemicals & Fibre	224,116	1.75
72,253	Formosa Plastics	240,546	1.87
107,864	Nan Ya Plastics	261,951	2.04
4,530	Nantex Industry	4,549	0.04
10,985	Oriental Union Chemical	7,695	0.06
6,000	Sinon	3,803	0.03
1,964	Swancor Holding	5,497	0.04
		753,542	5.87
	<b>Commercial Services (0.08%) (2018: 0.07%)</b>		
3,445	Taiwan Secom	10,205	0.08
	<b>Computers (3.87%) (2018: 3.46%)</b>		
36,135	Acer	21,517	0.17
530	ASROCK	1,335	0.01
14,119	Asustek Computer	109,035	0.86
2,000	Aten International	5,771	0.04
647	Chenbro Micom	1,817	0.01
6,542	Chicony Electronics	19,423	0.15
61,826	Compal Electronics	38,877	0.30
5,921	Getac Technology	9,224	0.07
8,416	Gigabyte Technology	13,953	0.11
59,311	Inventec	45,210	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Computers (3.87%) (2018: 3.46%) (continued)</b>		
34,532	Lite-On Technology	56,849	0.44
4,958	Pan-International Industrial	3,854	0.03
668	Posiflex Technology	2,351	0.02
4,266	Primax Electronics	9,022	0.07
16,235	Qisda	11,536	0.09
47,635	Quanta Computer	102,176	0.80
2,000	Systex	5,037	0.04
42,492	Wistron	40,186	0.31
		497,173	3.87
	<b>Consumer Durables &amp; Apparels (0.02%) (2018: 0.41%)</b>		
10,000	Lealea Enterprise	3,192	0.02
	<b>Distribution &amp; Wholesale (0.00%) (2018: 0.07%)</b>		
	<b>Diversified Financial Services (5.06%) (2018: 5.35%)</b>		
22,001	Capital Securities	8,257	0.06
204,984	CTBC Financial Holding	153,172	1.19
98,733	First Financial Holding	78,059	0.61
71,702	Fubon Financial Holding	110,984	0.86
20,331	IBF Financial Holdings	7,630	0.06
136,788	Mega Financial Holding	139,631	1.10
10,265	President Securities	4,948	0.04
121,075	SinoPac Financial Holdings	52,506	0.41
126,574	Yuanta Financial Holding	85,292	0.66
2,304	Yulon Finance	8,800	0.07
		649,279	5.06
	<b>Electrical Components &amp; Equipment (0.32%) (2018: 0.24%)</b>		
4,766	AcBel Polytech	3,840	0.03
1,000	Kung Long Batteries Industrial	4,970	0.04
2,000	Sunonwealth Electric Machine Industry	3,159	0.02
55,562	Walsin Lihwa	28,544	0.23
		40,513	0.32
	<b>Electronics (8.75%) (2018: 3.98%)</b>		
149,750	AU Optronics	50,205	0.38
395	Chang Wah Electromaterials	2,352	0.02
5,189	Chilisin Electronics	22,157	0.17
567	CyberPower Systems	2,062	0.02
4,681	Darfon Electronics	6,879	0.05
3,615	Holy Stone Enterprise	13,989	0.11
181,739	Hon Hai Precision Industry	550,484	4.28
4,000	Lite-On Semiconductor	5,277	0.04
1,000	Marketech International	2,856	0.02
3,254	Merry Electronics	18,182	0.14
10,000	Micro-Star International	28,922	0.23
5,123	Nichidenbo	9,075	0.07

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (8.75%) (2018: 3.98%) (continued)</b>		
35,474	Pegatron	80,943	0.63
1,553	SDI	3,362	0.03
10,000	Supreme Electronics	10,058	0.08
19,890	Synnex Technology International	24,882	0.19
2,611	TA-I Technology	4,616	0.04
2,000	Taiflex Scientific	3,202	0.02
4,000	Taiwan PCB Techvest	4,877	0.04
2,000	Test Research	3,549	0.03
1,000	Thinking Electronic Industrial	3,246	0.03
1,763	Topco Scientific	6,205	0.05
6,293	Tripod Technology	26,346	0.21
4,000	TXC	6,312	0.05
8,380	Walsin Technology	66,812	0.52
4,179	Weikeng Industrial	2,481	0.02
26,160	WPG Holdings	34,121	0.27
9,807	WT Microelectronics	13,773	0.11
7,976	Yageo	116,273	0.90
		1,123,498	8.75
	<b>Engineering &amp; Construction (0.17%) (2018: 0.24%)</b>		
4,000	Chung-Hsin Electric & Machinery Manufacturing	3,242	0.03
5,000	Continental Holdings	2,218	0.02
8,878	CTCI	11,285	0.09
5,000	Taiwan Cogeneration	4,987	0.03
		21,732	0.17
	<b>Entertainment (0.02%) (2018: 0.02%)</b>		
1,000	Holiday Entertainment	2,378	0.02
	<b>Environmental Control (0.04%) (2018: 0.09%)</b>		
1,036	Cleanaway	5,391	0.04
	<b>Food (0.25%) (2018: 2.12%)</b>		
2,000	Charoen Pokphand Enterprise	4,417	0.03
10,512	Lien Hwa Industrial Holdings	12,957	0.10
2,000	Namchow Holdings	3,396	0.03
5,000	Standard Foods	11,609	0.09
		32,379	0.25
	<b>Forest Products &amp; Paper (0.14%) (2018: 0.12%)</b>		
15,939	Cheng Loong	10,261	0.08
17,000	YFY	7,628	0.06
		17,889	0.14
	<b>Full Line Insurance (0.00%) (2018: 1.30%)</b>		
	<b>Home Builders (0.03%) (2018: 0.00%)</b>		
8,935	Radium Life Tech	3,472	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 Furnishings (0.03%) (2018: 0.17%)</b>		
6,423	Sampo	4,317	0.03
	<b>Internet (0.00%) (2018: 0.05%)</b>		
	<b>Iron &amp; Steel (1.17%) (2018: 0.21%)</b>		
6,001	China Metal Products	6,276	0.05
146,305	China Steel	116,646	0.91
10,254	Feng Hsin Steel	18,369	0.14
12,000	Tung Ho Steel Enterprise	9,207	0.07
		150,498	1.17
	<b>Leisure Time (0.06%) (2018: 0.02%)</b>		
1,359	Fusheng Precision	8,138	0.06
	<b>Lodging (0.03%) (2018: 0.04%)</b>		
773	Formosa International Hotels	4,332	0.03
	<b>Machinery – Diversified (0.08%) (2018: 0.12%)</b>		
3,250	Syncmold Enterprise	9,866	0.08
	<b>Office &amp; Business Equipment (0.02%) (2018: 0.00%)</b>		
1,681	Taiwan FU Hsing Industrial	2,462	0.02
	<b>Oil &amp; Gas (0.56%) (2018: 0.65%)</b>		
22,130	Formosa Petrochemical	71,978	0.56
	<b>Other Finance (0.06%) (2018: 0.00%)</b>		
10,637	Cathay Real Estate Development	7,434	0.06
	<b>Other Industrial (0.81%) (2018: 0.57%)</b>		
9,809	Catcher Technology	74,278	0.57
3,844	Hsin Kuang Steel	4,039	0.03
19,901	TA Chen Stainless Pipe	21,278	0.17
5,576	YC INOX	4,836	0.04
		104,431	0.81
	<b>Packaging &amp; Containers (0.06%) (2018: 0.05%)</b>		
4,000	Taiwan Hon Chuan Enterprise	8,273	0.06
	<b>Real Estate (0.50%) (2018: 0.59%)</b>		
4,000	Chong Hong Construction	10,848	0.09
4,000	Farglory Land Development	5,377	0.04
19,353	Highwealth Construction	29,892	0.24
3,438	Huaku Development	10,620	0.08
1,344	Huang Hsiang Construction	1,793	0.01
15,262	Prince Housing & Development	5,728	0.04
		64,258	0.50
	<b>Retail (0.17%) (2018: 1.55%)</b>		
8,746	Ruentex Industries	21,444	0.17

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Semiconductors (2.84%) (2018: 2.38%)</b>			
4,500	Elan Microelectronics	13,691	0.11
1,760	Elite Advanced Laser	3,963	0.03
4,000	Elite Semiconductor Memory Technology	5,191	0.04
5,847	Everlight Electronics	6,778	0.05
1,736	Formosa Sumco Technology	6,776	0.05
1,000	Foxsemicon Integrated Technology	5,938	0.05
1,598	Global Mixed Mode Technology	6,743	0.05
6,000	Greatek Electronics	9,577	0.07
2,000	Holtek Semiconductor	4,584	0.04
2,651	ITE Technology	3,904	0.03
4,201	Mirle Automation	5,564	0.04
29,952	Nanya Technology	83,330	0.65
7,857	Novatek Microelectronics	57,400	0.45
11,119	Powertech Technology	37,018	0.29
1,014	Tong Hsing Electronic Industries	5,294	0.04
4,066	Transcend Information	10,566	0.08
125,732	United Microelectronics	68,996	0.54
44,595	Winbond Electronics	29,083	0.23
		364,396	2.84
<b>Telecommunications (2.28%) (2018: 2.58%)</b>			
5,000	Alpha Networks	3,928	0.03
40,506	Chunghwa Telecom	148,636	1.16
21,678	Far EasTone Telecommunications	52,139	0.41
20,945	Taiwan Mobile	78,255	0.61
3,658	Wistron NeWeb	9,213	0.07
		292,171	2.28
<b>Textile (0.50%) (2018: 0.09%)</b>			
65,093	Far Eastern New Century	64,817	0.50
<b>Transportation (0.07%) (2018: 0.00%)</b>			
3,702	Taiwan Navigation	2,192	0.02
5,825	U-Ming Marine Transport	6,529	0.05
		8,721	0.07
		4,597,459	35.80
<b>Thailand (3.89%) (2018: 5.62%)</b>			
<b>Auto Parts &amp; Equipment (0.01%) (2018: 0.01%)</b>			
3,600	Somboon Advance Technology	1,875	0.01
<b>Banks (0.88%) (2018: 0.94%)</b>			
6,295	Kiatnakin Bank NVDR	13,870	0.11
18,243	Siam Commercial Bank NVDR	74,303	0.57
6,748	Thanachart Capital NVDR	12,053	0.09
246,038	TMB Bank	13,799	0.11
		114,025	0.88

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.65%) (2018: 0.94%)</b>		
155,625	IRPC NVDR	19,119	0.15
32,992	PTT Global Chemical NVDR	62,782	0.48
2,937	Vinythai	2,476	0.02
		<u>84,377</u>	<u>0.65</u>
	<b>Coal (0.11%) (2018: 0.00%)</b>		
35,031	Banpu	13,917	0.11
	<b>Commercial Services (0.03%) (2018: 0.01%)</b>		
4,909	JMT Network Services	3,278	0.03
	<b>Diversified Financial Services (0.05%) (2018: 0.21%)</b>		
23,600	KGI Securities Thailand NVDR	3,514	0.03
16,234	Ratchthani Leasing	3,143	0.02
		<u>6,657</u>	<u>0.05</u>
	<b>Electronics (0.24%) (2018: 0.09%)</b>		
4,487	Delta Electronics Thailand NVDR	8,014	0.06
12,638	Hana Microelectronics NVDR	14,556	0.11
10,272	KCE Electronics	8,402	0.07
		<u>30,972</u>	<u>0.24</u>
	<b>Energy – Alternate Sources (0.10%) (2018: 0.18%)</b>		
9,600	SPCG	6,282	0.05
45,743	TPI Polene Power	6,719	0.05
		<u>13,001</u>	<u>0.10</u>
	<b>Entertainment (0.05%) (2018: 0.06%)</b>		
7,580	Major Cineplex Group NVDR	6,390	0.05
	<b>Food (0.05%) (2018: 0.07%)</b>		
7,035	Thai Vegetable Oil NVDR	6,459	0.05
	<b>Holding Companies – Diversified Operations (0.41%) (2018: 0.54%)</b>		
3,985	Siam Cement NVDR	52,150	0.41
	<b>Home Builders (0.26%) (2018: 0.30%)</b>		
12,800	AP Thailand	3,184	0.02
58,592	Land & Houses NVDR	19,169	0.15
6,633	Noble Development	3,632	0.03
85,084	Quality Houses NVDR	7,272	0.06
		<u>33,257</u>	<u>0.26</u>
	<b>Miscellaneous Manufacturers (0.03%) (2018: 0.01%)</b>		
12,957	Sri Trang Agro-Industry	4,326	0.03
	<b>Oil &amp; Gas (0.60%) (2018: 0.59%)</b>		
18,535	PTT Exploration & Production NVDR	77,039	0.60

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.26%) (2018: 0.18%)</b>		
27,993	Ananda Development	2,449	0.02
127,979	Bangkok Land NVDR	5,682	0.05
10,700	LPN Development NVDR	1,565	0.01
21,470	Origin Property	5,016	0.04
79,497	Property Perfect	2,150	0.02
11,400	Pruksa Holding	5,633	0.04
118,788	Sansiri NVDR	4,323	0.03
10,123	Supalai	6,049	0.05
		32,867	0.26
	<b>Retail (0.03%) (2018: 0.00%)</b>		
59,151	Beauty Community	3,318	0.03
	<b>Telecommunications (0.06%) (2018: 0.86%)</b>		
44,962	Jasmine International NVDR	7,505	0.06
	<b>Transportation (0.00%) (2018: 0.19%)</b>		
	<b>Utilities – Electric (0.00%) (2018: 0.34%)</b>		
	<b>Water (0.07%) (2018: 0.10%)</b>		
18,670	TTW NVDR	8,601	0.07
		500,014	3.89
	<b>Total Equities</b>	12,762,972	99.39
	<b>Rights (0.00%) (2018: 0.00%)</b>		
	<b>People’s Republic of China (0.00%) (2018: 0.00%)</b>		
	<b>Real Estate (0.00%) (2018: 0.00%)</b>		
6,000	Beijing Capital Land	212	0.00
	<b>Total Rights</b>	212	0.00
	<b>Total Transferable Securities (99.39%) (2018: 99.52%)</b>	12,763,184	99.39
	<b>Total Investments (99.39%) (2018: 99.52%)</b>	12,763,184	99.39
	<b>Other Net Assets (0.61%) (2018: 0.48%)</b>	77,911	0.61
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	12,841,095	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.35
	Other assets		0.65
			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.



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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### 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	80.63
Over the counter financial derivative instruments	4.06
Other assets	15.31
	<hr/>
	100.00
	<hr/> <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 cash to BNP Paribas with a market value of USD17,010,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2019.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (99.85%) (2018: 99.84%)</b>		
	<b>Equities (99.85%) (2018: 99.84%)</b>		
	<b>United States (99.85%) (2018: 99.84%)</b>		
	<b>Advertising (0.19%) (2018: 0.14%)</b>		
3,274	Interpublic Group of Companies	75,629	0.19
	<b>Aerospace &amp; Defense (3.31%) (2018: 4.66%)</b>		
1,373	General Dynamics	242,128	0.60
12	HEICO	1,370	0.00
26	HEICO Restricted Voting	2,328	0.01
694	L3Harris Technologies	137,322	0.34
538	Northrop Grumman	185,056	0.46
1,003	Raytheon	220,399	0.55
128	Spirit AeroSystems Holdings	9,329	0.02
3,558	United Technologies	532,846	1.33
		1,330,778	3.31
	<b>Agriculture (3.24%) (2018: 2.78%)</b>		
26,069	Altria Group	1,301,104	3.24
	<b>Airlines (0.84%) (2018: 0.71%)</b>		
528	Alaska Air Group	35,772	0.09
3,824	Delta Air Lines	223,628	0.56
1,440	Southwest Airlines	77,731	0.19
		337,131	0.84
	<b>Auto Manufacturers (2.38%) (2018: 0.97%)</b>		
52,769	Ford Motor	490,752	1.22
12,689	General Motors	464,417	1.16
		955,169	2.38
	<b>Auto Parts &amp; Equipment (0.11%) (2018: 0.04%)</b>		
276	Allison Transmission Holdings	13,336	0.03
1,934	Goodyear Tire & Rubber	30,084	0.08
		43,420	0.11
	<b>Banks (0.34%) (2018: 4.85%)</b>		
793	Bank OZK	24,190	0.06
714	East West Bancorp	34,773	0.09
162	Pinnacle Financial Partners	10,368	0.03
963	TCF Financial	45,068	0.11
377	Western Alliance Bancorp	21,489	0.05
		135,888	0.34

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (3.64%) (2018: 3.21%)</b>		
430	Brown-Forman Class A	26,991	0.07
682	Brown-Forman Class B	46,103	0.11
581	Constellation Brands	110,245	0.27
6,119	Keurig Dr Pepper	177,145	0.45
8,054	PepsiCo	1,100,740	2.74
		1,461,224	3.64
	<b>Building &amp; Construction Materials (0.28%) (2018: 0.27%)</b>		
91	Armstrong World Industries	8,551	0.02
24	Eagle Materials	2,176	0.01
422	Fortune Brands Home & Security	27,573	0.07
113	Martin Marietta Materials	31,599	0.08
96	Simpson Manufacturing	7,702	0.02
230	Vulcan Materials	33,119	0.08
		110,720	0.28
	<b>Chemicals (2.20%) (2018: 1.71%)</b>		
933	Air Products & Chemicals	219,246	0.54
513	Celanese	63,161	0.16
1,215	CF Industries Holdings	58,004	0.14
947	Eastman Chemical	75,059	0.19
602	Ecolab	116,180	0.28
439	FMC	43,821	0.11
492	International Flavors & Fragrances	63,478	0.16
30	NewMarket	14,596	0.04
752	PPG Industries	100,384	0.25
515	RPM International	39,531	0.10
156	Sherwin-Williams	91,032	0.23
		884,492	2.20
	<b>Commercial Services (1.72%) (2018: 1.60%)</b>		
45	Aaron's	2,570	0.01
1,469	Automatic Data Processing	250,464	0.61
327	Booz Allen Hamilton Holding	23,260	0.06
74	Brink's	6,710	0.02
209	Cintas	56,238	0.14
280	Equifax	39,234	0.10
204	Global Payments	37,242	0.09
47	MarketAxess Holdings	17,818	0.04
68	Morningstar	10,289	0.03
87	Quanta Services	3,542	0.01
856	Rollins	28,385	0.07
434	S&P Global	118,503	0.29
1,026	Sabre	23,023	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.72%) (2018: 1.60%) (continued)</b>			
589	Service International	27,112	0.07
123	TransUnion	10,530	0.03
231	Verisk Analytics	34,498	0.09
		689,418	1.72
<b>Computers (4.54%) (2018: 7.02%)</b>			
5,783	Apple	1,698,177	4.23
1,110	Cognizant Technology Solutions	68,842	0.17
330	Leidos Holdings	32,304	0.08
158	MAXIMUS	11,754	0.03
148	Science Applications International	12,879	0.03
		1,823,956	4.54
<b>Consumer Durables &amp; Apparels (1.05%) (2018: 0.64%)</b>			
160	Carter's	17,494	0.04
141	Columbia Sportswear	14,127	0.04
3,071	Hanesbrands	45,604	0.11
2,597	NIKE	263,103	0.66
2,989	Tapestry	80,613	0.20
		420,941	1.05
<b>Cosmetics &amp; Personal Care (4.07%) (2018: 3.45%)</b>			
436	Estee Lauder	90,051	0.22
12,362	Procter & Gamble	1,544,014	3.85
		1,634,065	4.07
<b>Distribution &amp; Wholesale (0.59%) (2018: 0.40%)</b>			
2,817	Fastenal	104,089	0.26
95	Pool	20,176	0.05
247	Watsco	44,497	0.11
199	WW Grainger	67,365	0.17
		236,127	0.59
<b>Diversified Financial Services (5.25%) (2018: 4.32%)</b>			
287	Air Lease	13,638	0.03
2,344	American Express	291,804	0.73
5,025	Blackstone Group	281,098	0.70
293	Cboe Global Markets	35,160	0.09
1,091	CME Group	218,985	0.54
1,327	Discover Financial Services	112,556	0.28
732	Eaton Vance	34,177	0.09
679	Federated Investors	22,129	0.06
4,125	Franklin Resources	107,168	0.27
1,930	KKR & Co	56,298	0.14
228	LPL Financial Holdings	21,033	0.05
852	Mastercard	254,399	0.63
473	Raymond James Financial	42,315	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (5.25%) (2018: 4.32%) (continued)</b>			
323	SEI Investments	21,150	0.05
1,090	SLM	9,712	0.02
3,162	Synchrony Financial	113,864	0.28
1,194	T Rowe Price Group	145,477	0.36
1,746	Visa	328,073	0.82
		2,109,036	5.25
<b>Electrical Components &amp; Equipment (0.84%) (2018: 0.73%)</b>			
22	Acuity Brands	3,036	0.01
280	AMETEK	27,927	0.07
3,348	Emerson Electric	255,319	0.63
276	Hubbell	40,798	0.10
37	Littelfuse	7,078	0.02
14	Universal Display	2,885	0.01
		337,043	0.84
<b>Electronics (1.79%) (2018: 1.43%)</b>			
557	Agilent Technologies	47,518	0.12
440	Amphenol	47,621	0.12
257	FLIR Systems	13,382	0.03
256	Fortive	19,556	0.05
968	Gentex	28,053	0.07
3,024	Honeywell International	535,247	1.33
71	PerkinElmer	6,894	0.02
89	SYNNEX	11,463	0.03
72	Woodward	8,528	0.02
		718,262	1.79
<b>Engineering &amp; Construction (0.09%) (2018: 0.06%)</b>			
48	EMCOR Group	4,142	0.01
101	Exponent	6,970	0.02
214	Jacobs Engineering Group	19,224	0.04
247	KBR	7,534	0.02
		37,870	0.09
<b>Entertainment (0.24%) (2018: 0.11%)</b>			
37	Churchill Downs	5,076	0.01
980	Cinemark Holdings	33,173	0.08
246	Vail Resorts	58,999	0.15
		97,248	0.24
<b>Environmental Control (0.48%) (2018: 0.62%)</b>			
90	Tetra Tech	7,754	0.02
1,610	Waste Management	183,476	0.46
		191,230	0.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (2.77%) (2018: 2.38%)</b>		
576	Aramark	24,998	0.06
1,833	Campbell Soup	90,587	0.23
3,013	Conagra Brands	103,165	0.26
4,747	General Mills	254,249	0.63
661	Hershey	97,154	0.24
400	Ingredion	37,180	0.09
36	J&J Snack Foods	6,634	0.02
3,809	Kroger	110,423	0.26
108	Lancaster Colony	17,291	0.04
375	McCormick & Co	63,649	0.16
38	Sanderson Farms	6,696	0.02
2,292	Sysco	196,058	0.49
1,171	Tyson Foods	106,608	0.27
		1,114,692	2.77
	<b>Full Line Insurance (1.26%) (2018: 0.95%)</b>		
711	Arthur J Gallagher & Co	67,708	0.17
490	Brown & Brown	19,345	0.05
201	Erie Indemnity	33,366	0.08
140	Globe Life	14,735	0.04
1,727	Marsh & McLennan	192,405	0.47
1,308	Travelers	179,131	0.45
		506,690	1.26
	<b>Hand &amp; Machine Tools (0.47%) (2018: 0.34%)</b>		
276	Lincoln Electric Holdings	26,697	0.06
116	MSA Safety	14,658	0.04
126	Regal Beloit	10,787	0.03
299	Snap-on	50,651	0.12
530	Stanley Black & Decker	87,842	0.22
		190,635	0.47
	<b>Healthcare Products (1.13%) (2018: 2.32%)</b>		
156	Bruker	7,951	0.02
22	Cantel Medical	1,560	0.00
33	CONMED	3,690	0.01
682	Danaher	104,673	0.26
90	Hill-Rom Holdings	10,218	0.03
302	ResMed	46,801	0.12
882	Stryker	185,167	0.45
47	Teleflex	17,693	0.04
205	Thermo Fisher Scientific	66,598	0.17
72	West Pharmaceutical Services	10,824	0.03
		455,175	1.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Healthcare Services (2.88%) (2018: 2.13%)</b>			
603	Anthem	182,125	0.46
21	Chemed	9,224	0.02
318	Encompass Health	22,028	0.05
177	Humana	64,874	0.16
2,995	UnitedHealth Group	880,470	2.19
		1,158,721	2.88
<b>Home Builders (0.29%) (2018: 0.23%)</b>			
960	DR Horton	50,640	0.13
183	Lennar	10,210	0.03
670	PulteGroup	25,996	0.05
249	Thor Industries	18,498	0.05
304	Toll Brothers	12,011	0.03
		117,355	0.29
<b>Home Furnishings (0.13%) (2018: 0.10%)</b>			
129	Dolby Laboratories	8,875	0.02
840	Leggett & Platt	42,697	0.11
		51,572	0.13
<b>Household Products (0.50%) (2018: 0.43%)</b>			
322	Avery Dennison	42,124	0.10
674	Church & Dwight	47,409	0.12
733	Clorox	112,545	0.28
		202,078	0.50
<b>Internet (0.34%) (2018: 0.22%)</b>			
278	CDW	39,710	0.10
2,665	eBay	96,233	0.24
		135,943	0.34
<b>Leisure Time (0.23%) (2018: 0.22%)</b>			
234	Brunswick	14,035	0.03
1,282	Harley-Davidson	47,678	0.12
310	Polaris	31,527	0.08
		93,240	0.23
<b>Lodging (1.33%) (2018: 1.23%)</b>			
224	Boyd Gaming	6,707	0.02
318	Hilton Worldwide Holdings	35,269	0.08
7,133	Las Vegas Sands	492,462	1.23
		534,438	1.33

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 – Diversified (1.85%) (2018: 1.37%)</b>			
130	AGCO	10,043	0.02
125	Cognex	7,005	0.02
920	Cummins	164,643	0.41
50	Curtiss-Wright	7,045	0.02
1,155	Deere & Co	200,115	0.49
542	Dover	62,471	0.16
425	Flowserve	21,152	0.05
425	Graco	22,100	0.05
184	IDEX	31,648	0.08
116	Nordson	18,889	0.05
475	Rockwell Automation	96,268	0.24
133	Roper Technologies	47,113	0.12
244	Wabtec	18,983	0.05
463	Xylem	36,480	0.09
		743,955	1.85
<b>Machinery, Construction &amp; Mining (1.28%) (2018: 1.05%)</b>			
231	BWX Technologies	14,340	0.04
3,263	Caterpillar	481,880	1.20
190	Oshkosh	17,984	0.04
		514,204	1.28
<b>Media (2.50%) (2018: 3.36%)</b>			
8	Cable One	11,908	0.03
18,223	Comcast	819,487	2.04
76	FactSet Research Systems	20,391	0.05
155	Nexstar Media Group	18,174	0.05
785	TEGNA	13,102	0.03
2,894	ViacomCBS	121,461	0.30
		1,004,523	2.50
<b>Miscellaneous Manufacturers (3.06%) (2018: 2.59%)</b>			
4,092	3M	721,911	1.79
605	AO Smith	28,822	0.07
166	AptarGroup	19,193	0.05
142	Carlisle	22,981	0.06
414	Donaldson	23,855	0.06
141	Hexcel	10,337	0.03
1,615	Illinois Tool Works	290,102	0.72
166	ITT	12,269	0.03
28	John Bean Technologies	3,154	0.01
451	Parker-Hannifin	92,825	0.23
87	Textron	3,880	0.01
		1,229,329	3.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Oil &amp; Gas (2.12%) (2018: 6.86%)</b>		
2,100	Cabot Oil & Gas	36,561	0.09
458	Continental Resources	15,709	0.04
1,622	CVR Energy	65,577	0.16
1,199	Devon Energy	31,138	0.08
294	Diamondback Energy	27,301	0.07
4,889	Marathon Petroleum	294,563	0.73
409	Parsley Energy	7,734	0.02
430	Pioneer Natural Resources	65,089	0.16
3,285	Valero Energy	307,641	0.77
		851,313	2.12
	<b>Other Consumer, Cyclical (0.13%) (2018: 0.08%)</b>		
301	Scotts Miracle-Gro	31,960	0.08
273	Toro	21,750	0.05
		53,710	0.13
	<b>Other Industrial (0.00%) (2018: 0.03%)</b>		
	<b>Packaging &amp; Containers (0.20%) (2018: 0.22%)</b>		
1,110	Graphic Packaging Holding	18,482	0.05
549	Packaging of America	61,482	0.15
		79,964	0.20
	<b>Pharmaceuticals (10.52%) (2018: 7.18%)</b>		
3,041	Amgen	733,094	1.82
13,768	Bristol-Myers Squibb	883,768	2.20
16	Cigna	3,272	0.01
4,248	Eli Lilly & Co	558,315	1.39
10,113	Gilead Sciences	657,143	1.64
14,519	Merck & Co	1,320,502	3.29
531	Zoetis	70,278	0.17
		4,226,372	10.52
	<b>Real Estate (0.00%) (2018: 0.02%)</b>		
	<b>Real Estate Investment Trusts (0.10%) (2018: 0.08%)</b>		
455	Ryman Hospitality Properties	39,430	0.10
	<b>Restaurants &amp; Bars (0.00%) (2018: 0.23%)</b>		
	<b>Retail (4.88%) (2018: 7.01%)</b>		
23	Advance Auto Parts	3,684	0.01
1,343	Best Buy	117,915	0.29
65	Casey's General Stores	10,334	0.03
815	Costco Wholesale	239,545	0.60
159	Cracker Barrel Old Country Store	24,445	0.06
783	Darden Restaurants	85,355	0.21
443	Dollar General	69,099	0.17
922	Foot Locker	35,949	0.09
4,531	Gap	80,108	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (4.88%) (2018: 7.01%) (continued)</b>			
1,837	Kohl's	93,595	0.23
35	Lithia Motors	5,145	0.01
2,976	Lowe's	356,406	0.89
365	MSC Industrial Direct	28,642	0.07
1,256	Nordstrom	51,408	0.13
660	Ross Stores	76,837	0.19
2,197	Target	281,677	0.70
292	Texas Roadhouse	16,445	0.04
469	Tiffany & Co	62,682	0.16
3,836	TJX	234,226	0.58
358	Tractor Supply	33,452	0.08
1,046	Wendy's	23,232	0.06
446	Williams-Sonoma	32,754	0.08
		1,962,935	4.88
<b>Semiconductors (6.58%) (2018: 5.41%)</b>			
1,086	Analog Devices	129,060	0.32
2,050	Applied Materials	125,132	0.31
102	Brooks Automation	4,280	0.01
67	Cabot Microelectronics	9,669	0.02
127	Entegris	6,361	0.02
14,980	Intel	896,553	2.24
504	KLA	89,798	0.22
373	Lam Research	109,065	0.27
1,367	Maxim Integrated Products	84,084	0.21
75	MKS Instruments	8,251	0.02
59	Monolithic Power Systems	10,503	0.03
276	NVIDIA	64,943	0.16
5,068	QUALCOMM	447,150	1.11
454	Skyworks Solutions	54,880	0.14
130	Teradyne	8,865	0.02
4,176	Texas Instruments	535,739	1.33
608	Xilinx	59,444	0.15
		2,643,777	6.58
<b>Shipping (0.09%) (2018: 0.06%)</b>			
137	Huntington Ingalls Industries	34,371	0.09
<b>Software (6.66%) (2018: 5.48%)</b>			
994	Activision Blizzard	59,063	0.15
305	Broadridge Financial Solutions	37,680	0.09
652	Cerner	47,850	0.12
268	Citrix Systems	29,721	0.07
974	Fidelity National Information Services	135,474	0.34
328	Intuit	85,913	0.21
133	Jack Henry & Associates	19,374	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Software (6.66%) (2018: 5.48%) (continued)</b>		
10,286	Microsoft	1,622,102	4.04
9,086	Oracle	481,376	1.20
1,626	Paychex	138,308	0.34
344	SS&C Technologies Holdings	21,122	0.05
		<u>2,677,983</u>	<u>6.66</u>
	<b>Telecommunications (5.32%) (2018: 4.79%)</b>		
90	Ubiquiti	17,008	0.04
34,585	Verizon Communications	2,123,519	5.28
		<u>2,140,527</u>	<u>5.32</u>
	<b>Toys, Games &amp; Hobbies (0.20%) (2018: 0.15%)</b>		
747	Hasbro	78,891	0.20
	<b>Transportation (4.46%) (2018: 3.60%)</b>		
732	CH Robinson Worldwide	57,242	0.14
2,138	CSX	154,706	0.38
476	Expeditors International of Washington	37,138	0.09
850	FedEx	128,529	0.32
202	JB Hunt Transport Services	23,590	0.06
218	Kansas City Southern	33,389	0.08
272	Knight Swift Transportation Holdings	9,748	0.02
63	Landstar System	7,174	0.02
1,065	Norfolk Southern	206,748	0.51
63	Old Dominion Freight Line	11,956	0.03
3,172	Union Pacific	573,465	1.43
4,734	United Parcel Service	554,162	1.38
		<u>1,797,847</u>	<u>4.46</u>
	<b>Utilities – Electric (1.30%) (2018: 0.00%)</b>		
2,142	NextEra Energy	518,706	1.29
61	Ormat Technologies	4,546	0.01
		<u>523,252</u>	<u>1.30</u>
	<b>Utilities – Electric &amp; Gas (0.08%) (2018: 0.00%)</b>		
665	National Fuel Gas	30,949	0.08
	<b>Total Equities</b>	<u>40,124,622</u>	<u>99.85</u>
	<b>Total Transferable Securities (99.85%) (2018: 99.84%)</b>	<u>40,124,622</u>	<u>99.85</u>
	<b>Total Investments (99.85%) (2018: 99.84%)</b>	<u>40,124,622</u>	<u>99.85</u>
	<b>Other Net Assets (0.15%) (2018: 0.16%)</b>	<u>60,688</u>	<u>0.15</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>40,185,310</u></u>	<u><u>100.00</u></u>

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.81
Other assets	0.19
	<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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (99.50%) (2018: 99.32%)</b>		
	<b>Equities (99.50%) (2018: 99.32%)</b>		
	<b>Australia (1.83%) (2018: 1.16%)</b>		
	<b>Airlines (0.14%) (2018: 0.00%)</b>		
18,509	Qantas Airways	92,508	0.14
	<b>Beverages (0.08%) (2018: 0.00%)</b>		
4,460	Treasury Wine Estates	50,915	0.08
	<b>Commercial Services (0.15%) (2018: 0.00%)</b>		
11,619	Brambles	95,724	0.14
803	IDP Education	9,692	0.01
		<u>105,416</u>	<u>0.15</u>
	<b>Computers (0.00%) (2018: 0.08%)</b>		
	<b>Diversified Financial Services (0.12%) (2018: 0.00%)</b>		
1,926	Magellan Financial Group	77,103	0.12
	<b>Entertainment (0.10%) (2018: 0.08%)</b>		
2,920	Aristocrat Leisure	69,112	0.10
	<b>Full Line Insurance (0.03%) (2018: 0.00%)</b>		
4,277	nib holdings	18,851	0.03
	<b>Healthcare Products (0.07%) (2018: 0.07%)</b>		
288	Cochlear	45,497	0.07
	<b>Internet (0.00%) (2018: 0.03%)</b>		
	<b>Iron &amp; Steel (0.53%) (2018: 0.02%)</b>		
1,795	BlueScope Steel	19,003	0.03
43,783	Fortescue Metals Group	329,009	0.50
		<u>348,012</u>	<u>0.53</u>
	<b>Leisure Time (0.00%) (2018: 0.06%)</b>		
	<b>Lodging (0.00%) (2018: 0.18%)</b>		
	<b>Mining (0.08%) (2018: 0.05%)</b>		
9,709	Evolution Mining	25,934	0.04
1,540	Northern Star Resources	12,244	0.02
2,196	OZ Minerals	16,286	0.02
		<u>54,464</u>	<u>0.08</u>
	<b>Oil &amp; Gas (0.01%) (2018: 0.00%)</b>		
5,178	Beach Energy	9,135	0.01
	<b>Other Industrial (0.02%) (2018: 0.00%)</b>		
4,991	Reliance Worldwide	14,174	0.02
	<b>Pharmaceuticals (0.41%) (2018: 0.46%)</b>		
1,431	CSL	277,392	0.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Real Estate (0.00%) (2018: 0.06%)</b>		
	<b>Retail (0.07%) (2018: 0.07%)</b>		
554	Domino's Pizza Enterprises	20,391	0.03
2,994	Reece	24,119	0.04
		44,510	0.07
	<b>Software (0.02%) (2018: 0.00%)</b>		
450	Altium	10,983	0.02
		1,218,072	1.83
	<b>Austria (0.00%) (2018: 0.10%)</b>		
	<b>Semiconductors (0.00%) (2018: 0.01%)</b>		
	<b>Telecommunications (0.00%) (2018: 0.09%)</b>		
	<b>Belgium (0.05%) (2018: 0.23%)</b>		
	<b>Chemicals (0.00%) (2018: 0.10%)</b>		
	<b>Real Estate Investment Trusts (0.05%) (2018: 0.08%)</b>		
185	Warehouses De Pauw	33,683	0.05
	<b>Semiconductors (0.00%) (2018: 0.05%)</b>		
		33,683	0.05
	<b>Canada (1.65%) (2018: 1.81%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.26%)</b>		
	<b>Building &amp; Construction Materials (0.00%) (2018: 0.19%)</b>		
	<b>Chemicals (0.05%) (2018: 0.04%)</b>		
820	Methanex	31,712	0.05
	<b>Commercial Services (0.04%) (2018: 0.00%)</b>		
19	Boyd Group Income Fund	2,960	0.00
557	Ritchie Bros Auctioneers	23,933	0.04
		26,893	0.04
	<b>Consumer Durables &amp; Apparels (0.04%) (2018: 0.08%)</b>		
942	Gildan Activewear	27,888	0.04
	<b>Diversified Financial Services (0.07%) (2018: 0.15%)</b>		
2,633	CI Financial	44,081	0.07
	<b>Food (0.09%) (2018: 0.07%)</b>		
1,044	Metro	43,144	0.07
225	Premium Brands Holdings	15,783	0.02
		58,927	0.09
	<b>Forest Products &amp; Paper (0.02%) (2018: 0.02%)</b>		
293	West Fraser Timber	12,942	0.02
	<b>Machinery – Diversified (0.04%) (2018: 0.05%)</b>		
430	Toromont Industries	23,408	0.04
	<b>Mining (0.01%) (2018: 0.00%)</b>		
204	Kirkland Lake Gold	9,005	0.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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%) (2018: 0.00%)</b>		
5,805	Imperial Oil	153,771	0.23
1,066	Parkland Fuel	39,220	0.06
		192,991	0.29
	<b>Packaging &amp; Containers (0.04%) (2018: 0.06%)</b>		
615	CCL Industries	26,236	0.04
	<b>Retail (0.26%) (2018: 0.08%)</b>		
1,561	Alimentation Couche-Tard	49,608	0.07
2,019	Restaurant Brands International	128,886	0.19
		178,494	0.26
	<b>Software (0.03%) (2018: 0.11%)</b>		
22	Constellation Software	21,396	0.03
	<b>Transportation (0.67%) (2018: 0.70%)</b>		
3,757	Canadian National Railway	340,339	0.51
411	Canadian Pacific Railway	104,919	0.16
		445,258	0.67
		1,099,231	1.65
	<b>Denmark (2.11%) (2018: 2.39%)</b>		
	<b>Beverages (0.04%) (2018: 0.05%)</b>		
288	Royal Unibrew	26,390	0.04
	<b>Building &amp; Construction Materials (0.02%) (2018: 0.02%)</b>		
63	Rockwool International	14,934	0.02
	<b>Chemicals (0.09%) (2018: 0.09%)</b>		
1,213	Novozymes	59,402	0.09
	<b>Food (0.11%) (2018: 0.08%)</b>		
905	Chr Hansen Holding	71,970	0.11
	<b>Healthcare Products (0.24%) (2018: 0.30%)</b>		
204	Ambu	3,423	0.01
1,191	Coloplast	147,851	0.22
207	GN Store Nord	9,742	0.01
		161,016	0.24
	<b>Pharmaceuticals (1.12%) (2018: 1.62%)</b>		
12,774	Novo Nordisk	741,936	1.12
	<b>Retail (0.13%) (2018: 0.17%)</b>		
1,944	Pandora	84,628	0.13
	<b>Software (0.02%) (2018: 0.03%)</b>		
143	SimCorp	16,272	0.02
	<b>Transportation (0.04%) (2018: 0.03%)</b>		
227	DSV Panalpina	26,182	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Utilities – Electric (0.30%) (2018: 0.00%)</b>		
1,854	Orsted	191,889	0.30
		1,394,619	2.11
	<b>Finland (1.11%) (2018: 0.94%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.12%)</b>		
	<b>Food (0.09%) (2018: 0.00%)</b>		
803	Kesko	56,858	0.09
	<b>Forest Products &amp; Paper (0.00%) (2018: 0.12%)</b>		
	<b>Hand &amp; Machine Tools (0.04%) (2018: 0.00%)</b>		
926	Konecranes	28,481	0.04
	<b>Iron &amp; Steel (0.00%) (2018: 0.05%)</b>		
	<b>Leisure Time (0.00%) (2018: 0.07%)</b>		
	<b>Machinery – Diversified (0.55%) (2018: 0.06%)</b>		
4,029	Kone	263,574	0.40
1,660	Metso	65,553	0.10
1,413	Valmet	33,879	0.05
		363,006	0.55
	<b>Miscellaneous Manufacturers (0.00%) (2018: 0.18%)</b>		
	<b>Oil &amp; Gas (0.30%) (2018: 0.29%)</b>		
5,804	Neste	202,094	0.30
	<b>Shipping (0.13%) (2018: 0.00%)</b>		
7,694	Wartsila	85,070	0.13
	<b>Telecommunications (0.00%) (2018: 0.05%)</b>		
		735,509	1.11
	<b>France (5.02%) (2018: 4.40%)</b>		
	<b>Aerospace &amp; Defense (0.55%) (2018: 0.69%)</b>		
1,497	Safran	231,305	0.35
1,291	Thales	134,075	0.20
		365,380	0.55
	<b>Beverages (0.06%) (2018: 0.00%)</b>		
306	Remy Cointreau	37,612	0.06
	<b>Auto Manufacturers (0.00%) (2018: 0.30%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.29%)</b>		
	<b>Chemicals (0.00%) (2018: 0.09%)</b>		
	<b>Computers (0.11%) (2018: 0.00%)</b>		
206	Ingenico Group	22,384	0.03
83	Sopra Steria Group	13,370	0.02
146	Teleperformance	35,628	0.06
		71,382	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (2.68%) (2018: 2.59%)</b>		
224	Hermes International	167,509	0.25
803	Kering	527,480	0.80
2,325	LVMH Moet Hennessy Louis Vuitton	1,080,984	1.63
		1,775,973	2.68
	<b>Cosmetics &amp; Personal Care (1.14%) (2018: 0.00%)</b>		
2,545	L'Oreal	754,185	1.14
	<b>Electrical Components &amp; Equipment (0.18%) (2018: 0.00%)</b>		
1,496	Legrand	121,981	0.18
	<b>Engineering &amp; Construction (0.08%) (2018: 0.20%)</b>		
83	Alten	10,481	0.02
408	Gaztransport Et Technigaz	39,112	0.06
		49,593	0.08
	<b>Healthcare Products (0.03%) (2018: 0.00%)</b>		
122	Sartorius Stedim Biotech	20,227	0.03
	<b>Healthcare Services (0.02%) (2018: 0.02%)</b>		
170	BioMerieux	15,142	0.02
	<b>Home Furnishings (0.05%) (2018: 0.05%)</b>		
204	SEB	30,318	0.05
	<b>Leisure Time (0.00%) (2018: 0.01%)</b>		
	<b>Pharmaceuticals (0.03%) (2018: 0.05%)</b>		
250	Ipsen	22,169	0.03
	<b>Software (0.09%) (2018: 0.11%)</b>		
367	Dassault Systemes	60,372	0.09
		3,324,334	5.02
	<b>Germany (2.88%) (2018: 2.22%)</b>		
	<b>Aerospace &amp; Defense (0.07%) (2018: 0.00%)</b>		
166	MTU Aero Engines	47,441	0.07
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.06%)</b>		
	<b>Chemicals (0.10%) (2018: 0.04%)</b>		
587	FUCHS PETROLUB	26,323	0.04
392	Symrise	41,274	0.06
		67,597	0.10
	<b>Commercial Services (0.01%) (2018: 0.07%)</b>		
59	Wirecard	7,119	0.01
	<b>Computers (0.03%) (2018: 0.02%)</b>		
145	Bechtle	20,378	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.36%) (2018: 0.35%)</b>		
684	adidas	222,505	0.34
206	Puma	15,805	0.02
		238,310	0.36
	<b>Cosmetics &amp; Personal Care (0.00%) (2018: 0.12%)</b>		
	<b>Engineering &amp; Construction (0.19%) (2018: 0.00%)</b>		
944	HOCHTIEF	120,481	0.19
	<b>Healthcare Products (0.45%) (2018: 0.00%)</b>		
126	Carl Zeiss Meditec	16,081	0.02
5,805	Siemens Healthineers	279,020	0.43
		295,101	0.45
	<b>Household Products (0.23%) (2018: 0.32%)</b>		
1,615	Henkel & Co	152,278	0.23
	<b>Internet (0.00%) (2018: 0.12%)</b>		
41	United Internet	1,348	0.00
	<b>Iron &amp; Steel (0.00%) (2018: 0.04%)</b>		
	<b>Leisure Time (0.03%) (2018: 0.28%)</b>		
309	CTS Eventim & Co	19,441	0.03
	<b>Machinery – Diversified (0.00%) (2018: 0.09%)</b>		
	<b>Miscellaneous Manufacturers (0.14%) (2018: 0.00%)</b>		
921	Knorr-Bremse	93,819	0.14
	<b>Pharmaceuticals (0.02%) (2018: 0.00%)</b>		
327	Dermapharm Holding	14,591	0.02
	<b>Real Estate (0.11%) (2018: 0.00%)</b>		
615	LEG Immobilien	72,865	0.11
	<b>Retail (0.19%) (2018: 0.11%)</b>		
677	Fielmann	54,715	0.08
1,417	HUGO BOSS	68,809	0.11
		123,524	0.19
	<b>Semiconductors (0.00%) (2018: 0.22%)</b>		
	<b>Software (0.95%) (2018: 0.02%)</b>		
204	Nemetschek	13,465	0.02
4,571	SAP	617,355	0.93
		630,820	0.95
	<b>Telecommunications (0.00%) (2018: 0.36%)</b>		
		1,905,113	2.88
	<b>Hong Kong (1.92%) (2018: 1.78%)</b>		
	<b>Beverages (0.02%) (2018: 0.06%)</b>		
4,000	Vitasoy International Holdings	14,502	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.03%) (2018: 0.00%)</b>		
10,500	BYD Electronic International	20,187	0.03
	<b>Energy – Alternate Sources (0.08%) (2018: 0.00%)</b>		
64,000	China Everbright International	51,336	0.08
	<b>Full Line Insurance (0.00%) (2018: 1.00%)</b>		
	<b>Hand &amp; Machine Tools (0.12%) (2018: 0.10%)</b>		
9,800	Techtronic Industries	79,929	0.12
	<b>Holding Companies – Diversified Operations (0.16%) (2018: 0.17%)</b>		
11,500	Swire Pacific	106,856	0.16
	<b>Lodging (0.25%) (2018: 0.41%)</b>		
22,800	Galaxy Entertainment Group	167,961	0.25
	<b>Pharmaceuticals (0.10%) (2018: 0.04%)</b>		
38,000	China Traditional Chinese Medicine Holdings	18,337	0.03
18,000	CSPC Pharmaceutical Group	42,922	0.07
		61,259	0.10
	<b>Real Estate (0.87%) (2018: 0.00%)</b>		
160,000	China Jinmao Holdings Group	124,644	0.19
116,000	China Overseas Land & Investment	451,834	0.68
		576,478	0.87
	<b>Utilities – Electric &amp; Gas (0.08%) (2018: 0.00%)</b>		
11,000	Beijing Enterprises Holdings	50,470	0.08
	<b>Water (0.21%) (2018: 0.00%)</b>		
66,000	Guangdong Investment	138,068	0.21
		1,267,046	1.92
	<b>Ireland (0.19%) (2018: 0.55%)</b>		
	<b>Building &amp; Construction Materials (0.05%) (2018: 0.04%)</b>		
494	Kingspan Group	30,193	0.05
	<b>Chemicals (0.00%) (2018: 0.37%)</b>		
	<b>Food (0.07%) (2018: 0.14%)</b>		
346	Kerry Group	43,150	0.07
	<b>Oil &amp; Gas (0.07%) (2018: 0.00%)</b>		
572	DCC	49,588	0.07
		122,931	0.19
	<b>Israel (0.15%) (2018: 0.11%)</b>		
	<b>Chemicals (0.12%) (2018: 0.00%)</b>		
17,391	Israel Chemicals	81,820	0.12
	<b>Food (0.03%) (2018: 0.00%)</b>		
655	Strauss Group	20,082	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Telecommunications (0.00%) (2018: 0.11%)</b>		
		101,902	0.15
	<b>Italy (0.63%) (2018: 0.68%)</b>		
	<b>Auto Parts &amp; Equipment (0.04%) (2018: 0.05%)</b>		
2,407	Freni Brembo	29,883	0.04
	<b>Banks (0.00%) (2018: 0.11%)</b>		
	<b>Beverages (0.03%) (2018: 0.00%)</b>		
1,948	Davide Campari-Milano	17,799	0.03
	<b>Consumer Durables &amp; Apparels (0.07%) (2018: 0.06%)</b>		
288	Brunello Cucinelli	10,203	0.02
897	Moncler	40,346	0.05
		50,549	0.07
	<b>Diversified Financial Services (0.10%) (2018: 0.00%)</b>		
2,990	Azimut Holding	71,422	0.10
	<b>Electrical Components &amp; Equipment (0.05%) (2018: 0.07%)</b>		
1,724	Prysmian	41,587	0.05
	<b>Food (0.03%) (2018: 0.00%)</b>		
1,601	Autogrill	16,767	0.03
	<b>Hand &amp; Machine Tools (0.04%) (2018: 0.03%)</b>		
334	IMA Industria Macchine Automatiche	24,032	0.04
	<b>Healthcare Products (0.03%) (2018: 0.03%)</b>		
146	DiaSorin	18,912	0.03
	<b>Home Furnishings (0.03%) (2018: 0.09%)</b>		
942	De' Longhi	19,932	0.03
	<b>Internet (0.01%) (2018: 0.00%)</b>		
64	Reply	4,989	0.01
	<b>Leisure Time (0.02%) (2018: 0.00%)</b>		
866	Technogym	11,266	0.02
	<b>Machinery – Diversified (0.02%) (2018: 0.02%)</b>		
347	Interpump Group	11,000	0.02
	<b>Pharmaceuticals (0.12%) (2018: 0.15%)</b>		
533	Amplifon	15,340	0.02
1,498	Recordati	63,174	0.10
		78,514	0.12
	<b>Retail (0.04%) (2018: 0.05%)</b>		
1,110	Salvatore Ferragamo	23,362	0.04
	<b>Technology Hardware &amp; Equipment (0.00%) (2018: 0.02%)</b>		
		420,014	0.63

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (8.23%) (2018: 7.10%)</b>		
	<b>Auto Manufacturers (0.40%) (2018: 0.59%)</b>		
10,700	Subaru	267,168	0.40
	<b>Auto Parts &amp; Equipment (0.09%) (2018: 0.10%)</b>		
800	Koito Manufacturing	37,543	0.06
600	Nifco	16,563	0.03
		54,106	0.09
	<b>Chemicals (0.67%) (2018: 0.67%)</b>		
700	Nissan Chemical	29,597	0.04
1,900	Nitto Denko	108,047	0.16
2,400	Shin-Etsu Chemical	266,336	0.41
1,800	Taiyo Nippon Sanso	40,215	0.06
		444,195	0.67
	<b>Commercial Services (0.29%) (2018: 0.27%)</b>		
400	Benefit One	8,322	0.01
100	GMO Payment Gateway	6,883	0.01
300	Nihon M&A Center	10,393	0.02
4,100	Recruit Holdings	154,644	0.23
200	TechnoPro Holdings	14,079	0.02
		194,321	0.29
	<b>Computers (0.20%) (2018: 0.12%)</b>		
300	Obic	40,745	0.06
1,400	Otsuka	56,361	0.09
600	SCSK	31,304	0.05
		128,410	0.20
	<b>Cosmetics &amp; Personal Care (0.53%) (2018: 0.23%)</b>		
300	Fancl	8,039	0.01
2,200	Kao	182,700	0.28
200	Kose	29,446	0.04
400	Pigeon	14,778	0.02
800	Shiseido	57,286	0.09
1,800	Unicharm	61,284	0.09
		353,533	0.53
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.06%)</b>		
	<b>Electronics (0.53%) (2018: 0.93%)</b>		
600	Hitachi High-Technologies	42,733	0.06
1,300	Hoya	125,005	0.19
2,000	Minebea Mitsumi	41,905	0.06
600	Nidec	82,843	0.13
800	Omron	47,260	0.07
200	SCREEN Holdings	13,784	0.02
		353,530	0.53

# WisdomTree Issuer Plc

## Schedule of Investments (continued)

As at 31 December 2019

### 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>Engineering &amp; Construction (0.07%) (2018: 0.32%)</b>		
1,300	Kyowa Exeo	33,099	0.05
500	Kyudenko	14,884	0.02
		<u>47,983</u>	<u>0.07</u>
	<b>Entertainment (0.06%) (2018: 0.08%)</b>		
300	Oriental Land	41,077	0.06
	<b>Food (0.02%) (2018: 0.02%)</b>		
100	Ariake Japan	7,481	0.01
100	Kobe Bussan	3,451	0.01
		<u>10,932</u>	<u>0.02</u>
	<b>Hand &amp; Machine Tools (0.07%) (2018: 0.09%)</b>		
200	Disco	47,665	0.07
	<b>Healthcare Products (0.25%) (2018: 0.04%)</b>		
100	Asahi Intecc	2,945	0.00
2,000	Olympus	31,084	0.05
900	Shimadzu	28,489	0.04
600	Sysmex	41,126	0.06
1,900	Terumo	67,922	0.10
		<u>171,566</u>	<u>0.25</u>
	<b>Healthcare Services (0.01%) (2018: 0.00%)</b>		
100	Ain Holdings	6,377	0.01
	<b>Home Builders (0.15%) (2018: 0.08%)</b>		
6,100	Haseko	82,568	0.12
600	Open House	17,281	0.03
		<u>99,849</u>	<u>0.15</u>
	<b>Internet (0.19%) (2018: 0.35%)</b>		
900	Kakaku.com	23,130	0.03
300	M3	9,124	0.01
200	MonotaRO	5,379	0.01
1,500	Trend Micro	77,295	0.12
700	ZOZO	13,443	0.02
		<u>128,371</u>	<u>0.19</u>
	<b>Leisure Time (0.00%) (2018: 0.11%)</b>		
	<b>Machinery – Diversified (0.12%) (2018: 0.08%)</b>		
100	Harmonic Drive Systems	4,849	0.01
200	Keyence	70,835	0.11
		<u>75,684</u>	<u>0.12</u>
	<b>Machinery, Construction &amp; Mining (0.00%) (2018: 0.35%)</b>		
	<b>Mining (0.02%) (2018: 0.00%)</b>		
400	Dowa Holdings	14,999	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.14%) (2018: 0.00%)</b>		
3,400	Idemitsu Kosan	94,796	0.14
	<b>Other Industrial (0.02%) (2018: 0.02%)</b>		
600	MISUMI Group	15,028	0.02
	<b>Pharmaceuticals (0.63%) (2018: 0.41%)</b>		
2,100	Chugai Pharmaceutical	194,782	0.29
300	Kaken Pharmaceutical	16,674	0.03
100	Nippon Shinyaku	8,714	0.01
3,900	Ono Pharmaceutical	89,789	0.14
1,700	Shionogi & Co	105,856	0.16
		415,815	0.63
	<b>Real Estate (0.01%) (2018: 0.24%)</b>		
300	Relo Group	8,420	0.01
	<b>Retail (0.48%) (2018: 0.65%)</b>		
600	ABC-Mart	41,077	0.06
200	Fast Retailing	119,624	0.19
100	Goldwin	7,380	0.01
200	McDonald's Holdings	9,643	0.01
200	Nitori Holdings	31,700	0.05
2,000	Ryohin Keikaku	47,039	0.07
500	Sundrug	18,196	0.03
2,200	USS	41,824	0.06
28	Workman	2,625	0.00
		319,108	0.48
	<b>Semiconductors (0.57%) (2018: 0.64%)</b>		
700	Advantest	39,678	0.06
300	Hamamatsu Photonics	12,409	0.02
200	Lasertec	10,232	0.02
1,400	Tokyo Electron	308,212	0.47
		370,531	0.57
	<b>Software (0.12%) (2018: 0.20%)</b>		
400	Capcom	11,153	0.02
660	Koei Tecmo Holdings	17,327	0.03
500	Oracle Japan	45,779	0.07
		74,259	0.12
	<b>Telecommunications (1.90%) (2018: 0.02%)</b>		
200	Hikari Tsushin	50,481	0.08
74,000	Softbank	993,816	1.50
4,800	SoftBank Group	210,065	0.32
		1,254,362	1.90

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Toys, Games &amp; Hobbies (0.69%) (2018: 0.43%)</b>		
1,500	Bandai Namco Holdings	91,525	0.14
900	Nintendo	364,141	0.55
		455,666	0.69
		5,447,751	8.23
	<b>Netherlands (3.11%) (2018: 4.08%)</b>		
	<b>Aerospace &amp; Defense (0.68%) (2018: 0.66%)</b>		
3,036	Airbus	444,664	0.68
	<b>Auto Manufacturers (0.09%) (2018: 0.08%)</b>		
371	Ferrari	61,593	0.09
	<b>Chemicals (0.02%) (2018: 0.22%)</b>		
162	IMCD	14,148	0.02
	<b>Cosmetics &amp; Personal Care (1.24%) (2018: 1.83%)</b>		
14,311	Unilever	822,963	1.24
	<b>Diversified Financial Services (0.06%) (2018: 0.08%)</b>		
452	Euronext	36,860	0.06
	<b>Electrical Components &amp; Equipment (0.09%) (2018: 0.03%)</b>		
1,964	Signify	61,420	0.09
	<b>Electronics (0.03%) (2018: 0.00%)</b>		
366	TKH Group	20,501	0.03
	<b>Food (0.00%) (2018: 0.25%)</b>		
	<b>Machinery – Diversified (0.12%) (2018: 0.00%)</b>		
7,167	CNH Industrial	78,760	0.12
	<b>Media (0.14%) (2018: 0.21%)</b>		
1,313	Wolters Kluwer	95,829	0.14
	<b>Pipelines (0.00%) (2018: 0.10%)</b>		
	<b>Retail (0.00%) (2018: 0.05%)</b>		
	<b>Semiconductors (0.64%) (2018: 0.40%)</b>		
204	ASM International	22,933	0.03
1,084	ASML Holding	320,867	0.49
210	STMicroelectronics (France Listed)	5,650	0.01
2,795	STMicroelectronics (Italy Listed)	75,203	0.11
		424,653	0.64
	<b>Telecommunications (0.00%) (2018: 0.17%)</b>		
		2,061,391	3.11
	<b>New Zealand (0.13%) (2018: 0.10%)</b>		
	<b>Healthcare Products (0.06%) (2018: 0.06%)</b>		
2,682	Fisher & Paykel Healthcare	40,169	0.06
	<b>Healthcare Services (0.05%) (2018: 0.04%)</b>		
2,789	Ryman Healthcare	30,727	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.02%) (2018: 0.00%)</b>		
491	Mainfreight	14,078	0.02
		<u>84,974</u>	<u>0.13</u>
	<b>Norway (1.12%) (2018: 1.47%)</b>		
	<b>Environmental Control (0.02%) (2018: 0.04%)</b>		
516	Tomra Systems	16,348	0.02
	<b>Food (0.44%) (2018: 0.26%)</b>		
7,411	Mowi	192,458	0.29
1,927	Salmar	98,529	0.15
		<u>290,987</u>	<u>0.44</u>
	<b>Media (0.02%) (2018: 0.00%)</b>		
225	Schibsted Class A	6,793	0.01
286	Schibsted Class B	8,195	0.01
		<u>14,988</u>	<u>0.02</u>
	<b>Mining (0.00%) (2018: 0.22%)</b>		
	<b>Oil &amp; Gas Services (0.05%) (2018: 0.00%)</b>		
1,026	TGS NOPEC Geophysical	31,186	0.05
	<b>Real Estate (0.05%) (2018: 0.05%)</b>		
2,018	Entra	33,299	0.05
	<b>Telecommunications (0.54%) (2018: 0.90%)</b>		
19,724	Telenor	353,414	0.54
		<u>740,222</u>	<u>1.12</u>
	<b>Portugal (0.10%) (2018: 0.00%)</b>		
	<b>Food (0.10%) (2018: 0.00%)</b>		
3,906	Jeronimo Martins	64,298	0.10
		<u>64,298</u>	<u>0.10</u>
	<b>Puerto Rico (0.00%) (2018: 0.00%)</b>		
	<b>Commercial Services (0.00%) (2018: 0.00%)</b>		
63	EVERTEC	2,145	0.00
		<u>2,145</u>	<u>0.00</u>
	<b>Singapore (0.22%) (2018: 0.24%)</b>		
	<b>Diversified Financial Services (0.00%) (2018: 0.15%)</b>		
	<b>Engineering &amp; Construction (0.22%) (2018: 0.09%)</b>		
12,500	SATS	47,038	0.07
33,000	Singapore Technologies Engineering	96,695	0.15
		<u>143,733</u>	<u>0.22</u>
	<b>Spain (1.82%) (2018: 1.96%)</b>		
	<b>Auto Parts &amp; Equipment (0.04%) (2018: 0.08%)</b>		
1,002	CIE Automotive	23,710	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Commercial Services (0.06%) (2018: 0.13%)</b>		
25,303	Prosegur Cash	38,571	0.06
	<b>Forest Products &amp; Paper (0.00%) (2018: 0.03%)</b>		
	<b>Pharmaceuticals (0.08%) (2018: 0.00%)</b>		
1,559	Grifols	55,002	0.08
	<b>Retail (1.36%) (2018: 1.41%)</b>		
25,547	Industria de Diseno Textil	901,875	1.36
	<b>Software (0.28%) (2018: 0.31%)</b>		
2,251	Amadeus IT Group	183,947	0.28
		1,203,105	1.82
	<b>Sweden (2.41%) (2018: 2.92%)</b>		
	<b>Aerospace &amp; Defense (0.00%) (2018: 0.03%)</b>		
	<b>Auto Manufacturers (0.56%) (2018: 0.38%)</b>		
5,032	Volvo Class A	85,040	0.13
17,156	Volvo Class B	287,551	0.43
		372,591	0.56
	<b>Building &amp; Construction Materials (0.12%) (2018: 0.14%)</b>		
3,385	Investment Latour	55,253	0.09
1,287	Nibe Industrier	22,328	0.03
		77,581	0.12
	<b>Commercial Services (0.04%) (2018: 0.15%)</b>		
594	Loomis	24,608	0.04
	<b>Cosmetics &amp; Personal Care (0.18%) (2018: 0.05%)</b>		
3,792	Essity	122,254	0.18
	<b>Distribution &amp; Wholesale (0.00%) (2018: 0.05%)</b>		
	<b>Diversified Financial Services (0.00%) (2018: 0.08%)</b>		
	<b>Electronics (0.18%) (2018: 0.00%)</b>		
4,972	Assa Abloy	116,319	0.18
	<b>Engineering &amp; Construction (0.02%) (2018: 0.07%)</b>		
677	AF Poyry	15,809	0.02
	<b>Entertainment (0.03%) (2018: 0.02%)</b>		
677	Evolution Gaming Group	20,395	0.03
	<b>Environmental Control (0.03%) (2018: 0.03%)</b>		
580	Sweco	22,380	0.03
	<b>Food (0.02%) (2018: 0.03%)</b>		
576	AAK	10,953	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Hand &amp; Machine Tools (0.00%) (2018: 0.27%)</b>		
	<b>Healthcare Products (0.05%) (2018: 0.03%)</b>		
1,375	Elekta	18,117	0.03
226	Lifco	13,810	0.02
		31,927	0.05
	<b>Home Furnishings (0.00%) (2018: 0.18%)</b>		
	<b>Leisure Time (0.00%) (2018: 0.07%)</b>		
	<b>Machinery – Diversified (0.61%) (2018: 0.13%)</b>		
5,302	Atlas Copco Class A	211,602	0.33
2,734	Atlas Copco Class B	94,978	0.14
534	Beijer Ref	15,676	0.02
1,398	Hexagon	78,405	0.12
		400,661	0.61
	<b>Machinery, Construction &amp; Mining (0.35%) (2018: 0.79%)</b>		
2,298	Epiroc Class A	28,071	0.04
1,106	Epiroc Class B	13,120	0.02
10,078	Sandvik	196,639	0.29
		237,830	0.35
	<b>Miscellaneous Manufacturers (0.19%) (2018: 0.16%)</b>		
3,045	Alfa Laval	76,734	0.12
2,720	Hexpol	26,674	0.04
615	Indutrade	22,022	0.03
		125,430	0.19
	<b>Other Finance (0.00%) (2018: 0.02%)</b>		
	<b>Other Industrial (0.00%) (2018: 0.14%)</b>		
	<b>Real Estate (0.03%) (2018: 0.10%)</b>		
1,045	Wihlborgs Fastigheter	19,257	0.03
		1,597,995	2.41
	<b>Switzerland (5.78%) (2018: 7.37%)</b>		
	<b>Building &amp; Construction Materials (0.36%) (2018: 0.00%)</b>		
245	Geberit	137,434	0.21
534	Sika	100,282	0.15
		237,716	0.36
	<b>Chemicals (0.27%) (2018: 0.59%)</b>		
57	Givaudan	178,414	0.27
	<b>Commercial Services (0.00%) (2018: 0.34%)</b>		
	<b>Computers (0.06%) (2018: 0.06%)</b>		
904	Logitech International	42,784	0.06
	<b>Diversified Financial Services (0.31%) (2018: 0.26%)</b>		
225	Partners Group Holding	206,191	0.31

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Hand &amp; Machine Tools (0.08%) (2018: 0.09%)</b>		
205	Schindler Holding	52,121	0.08
	<b>Healthcare Products (0.14%) (2018: 0.24%)</b>		
249	Sonova Holding	56,956	0.08
24	Straumann Holding	23,555	0.04
38	Tecan Group	10,674	0.02
		91,185	0.14
	<b>Pharmaceuticals (3.68%) (2018: 4.62%)</b>		
1,416	Roche Holding	449,798	0.67
6,151	Roche Holding Non-Voting	1,994,541	3.01
		2,444,339	3.68
	<b>Retail (0.51%) (2018: 0.65%)</b>		
4,277	Cie Financiere Richemont	335,941	0.51
	<b>Software (0.02%) (2018: 0.03%)</b>		
81	Temenos	12,815	0.02
	<b>Telecommunications (0.00%) (2018: 0.11%)</b>		
	<b>Transportation (0.35%) (2018: 0.38%)</b>		
1,356	Kuehne + Nagel International	228,532	0.35
		3,830,038	5.78
	<b>United Kingdom (9.35%) (2018: 8.83%)</b>		
	<b>Agriculture (3.28%) (2018: 2.73%)</b>		
50,788	British American Tobacco	2,174,200	3.28
	<b>Airlines (0.00%) (2018: 0.11%)</b>		
	<b>Beverages (1.03%) (2018: 1.50%)</b>		
15,888	Diageo	673,630	1.02
271	Fevertree Drinks	7,514	0.01
		681,144	1.03
	<b>Chemicals (0.20%) (2018: 0.15%)</b>		
698	Croda International	47,343	0.07
1,620	Johnson Matthey	64,297	0.10
683	Victrex	22,566	0.03
		134,206	0.20
	<b>Commercial Services (0.82%) (2018: 0.72%)</b>		
2,585	Ashtead Group	82,667	0.12
24,434	Hays	58,782	0.09
881	Intertek Group	68,299	0.10
13,261	RELX	334,748	0.51
		544,496	0.82
	<b>Computers (0.04%) (2018: 0.02%)</b>		
1,608	Softcat	24,540	0.04

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Consumer Durables &amp; Apparels (0.11%) (2018: 0.00%)</b>		
2,489	Burberry Group	72,706	0.11
	<b>Cosmetics &amp; Personal Care (0.88%) (2018: 1.37%)</b>		
10,118	Unilever	583,134	0.88
	<b>Distribution &amp; Wholesale (0.02%) (2018: 0.02%)</b>		
450	Diploma	12,066	0.02
	<b>Diversified Financial Services (0.28%) (2018: 0.24%)</b>		
494	AJ Bell	2,807	0.00
6,860	Ashmore Group	47,075	0.07
3,097	Hargreaves Lansdown	79,388	0.12
11,039	Jupiter Fund Management	59,900	0.09
		189,170	0.28
	<b>Electronics (0.11%) (2018: 0.13%)</b>		
3,072	Electrocomponents	27,576	0.04
925	Halma	25,929	0.04
4,939	Rotork	21,919	0.03
		75,424	0.11
	<b>Energy – Alternate Sources (0.03%) (2018: 0.00%)</b>		
3,508	John Laing Group	17,659	0.03
	<b>Engineering &amp; Construction (0.05%) (2018: 0.04%)</b>		
1,869	HomeServe	31,296	0.05
	<b>Food (0.40%) (2018: 0.48%)</b>		
8,547	Compass Group	213,998	0.32
1,067	Greggs	32,482	0.05
2,212	SSP Group	19,047	0.03
		265,527	0.40
	<b>Forest Products &amp; Paper (0.00%) (2018: 0.14%)</b>		
	<b>Full Line Insurance (0.18%) (2018: 0.00%)</b>		
28,640	Direct Line Insurance Group	118,565	0.18
	<b>Healthcare Services (0.01%) (2018: 0.02%)</b>		
407	NMC Health	9,527	0.01
	<b>Home Builders (0.00%) (2018: 0.52%)</b>		
	<b>Home Furnishings (0.05%) (2018: 0.05%)</b>		
3,556	Howden Joinery Group	31,685	0.05
	<b>Internet (0.07%) (2018: 0.05%)</b>		
4,193	Moneysupermarket.com Group	18,364	0.03
3,247	Rightmove	27,254	0.04
		45,618	0.07
	<b>Iron &amp; Steel (0.44%) (2018: 0.00%)</b>		
54,638	Evrast	292,422	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Lodging (0.13%) (2018: 0.00%)</b>		
1,312	Whitbread	84,227	0.13
	<b>Machinery – Diversified (0.05%) (2018: 0.05%)</b>		
263	Spirax-Sarco Engineering	30,974	0.05
	<b>Media (0.04%) (2018: 0.00%)</b>		
2,266	Daily Mail & General Trust	24,886	0.04
	<b>Miscellaneous Manufacturers (0.08%) (2018: 0.08%)</b>		
3,322	IMI	51,886	0.08
	<b>Pharmaceuticals (0.02%) (2018: 0.03%)</b>		
596	Abcam	10,675	0.02
	<b>Real Estate Investment Trusts (0.17%) (2018: 0.04%)</b>		
7,116	Segro	84,578	0.13
1,659	UNITE Group	27,692	0.04
		112,270	0.17
	<b>Retail (0.23%) (2018: 0.19%)</b>		
1,885	Dunelm Group	28,867	0.04
757	JD Sports Fashion	8,398	0.01
1,006	Next	93,529	0.14
823	WH Smith	28,347	0.04
		159,141	0.23
	<b>Software (0.00%) (2018: 0.15%)</b>		
	<b>Utilities – Electric (0.63%) (2018: 0.00%)</b>		
21,784	SSE	415,128	0.63
		6,192,572	9.35
	<b>United States (49.69%) (2018: 48.88%)</b>		
	<b>Aerospace &amp; Defense (1.68%) (2018: 1.67%)</b>		
1,168	General Dynamics	205,977	0.31
19	HEICO	1,701	0.00
349	L3Harris Technologies	69,057	0.10
1,203	Lockheed Martin	468,424	0.72
430	Northrop Grumman	147,907	0.22
946	Raytheon	207,874	0.31
144	Spirit AeroSystems Holdings	10,495	0.02
		1,111,435	1.68
	<b>Agriculture (1.99%) (2018: 1.77%)</b>		
26,419	Altria Group	1,318,572	1.99

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Airlines (0.47%) (2018: 0.54%)</b>			
453	Alaska Air Group	30,691	0.05
61	Allegiant Travel	10,616	0.02
3,432	Delta Air Lines	200,703	0.30
1,272	Southwest Airlines	68,663	0.10
		310,673	0.47
<b>Auto Manufacturers (0.98%) (2018: 0.99%)</b>			
11,253	General Motors	411,859	0.62
3,026	PACCAR	239,357	0.36
		651,216	0.98
<b>Auto Parts &amp; Equipment (0.09%) (2018: 0.04%)</b>			
368	Allison Transmission Holdings	17,782	0.03
286	Lear	39,239	0.06
		57,021	0.09
<b>Beverages (1.95%) (2018: 0.47%)</b>			
350	Brown-Forman Class A	21,970	0.03
594	Brown-Forman Class B	40,154	0.06
473	Constellation Brands	89,752	0.14
5,617	Keurig Dr Pepper	162,612	0.25
7,141	PepsiCo	975,960	1.47
		1,290,448	1.95
<b>Building &amp; Construction Materials (0.17%) (2018: 0.15%)</b>			
60	AAON	2,965	0.00
63	Armstrong World Industries	5,920	0.01
40	Eagle Materials	3,626	0.01
371	Fortune Brands Home & Security	24,241	0.04
494	Louisiana-Pacific	14,657	0.02
84	Martin Marietta Materials	23,490	0.03
101	Simpson Manufacturing	8,103	0.01
124	Universal Forest Products	5,915	0.01
184	Vulcan Materials	26,494	0.04
		115,411	0.17
<b>Chemicals (1.01%) (2018: 0.90%)</b>			
853	Air Products & Chemicals	200,445	0.31
390	Albemarle	28,486	0.04
21	Balchem	2,134	0.00
473	Celanese	58,236	0.09
2,100	Chemours	37,989	0.06
514	Ecolab	99,197	0.15
26	NewMarket	12,650	0.02

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.01%) (2018: 0.90%) (continued)</b>			
329	PolyOne	12,104	0.02
719	PPG Industries	95,979	0.14
20	Quaker Chemical	3,290	0.00
491	RPM International	37,689	0.06
129	Sherwin-Williams	75,277	0.11
40	Stepan	4,098	0.01
		667,574	1.01
<b>Commercial Services (0.89%) (2018: 1.21%)</b>			
1,561	Automatic Data Processing	266,152	0.39
331	Booz Allen Hamilton Holding	23,544	0.04
140	Cintas	37,671	0.06
2	Global Payments	365	0.00
62	Insperty	5,334	0.01
40	MarketAxess Holdings	15,164	0.02
61	Monro	4,770	0.01
41	Morningstar	6,204	0.01
534	Robert Half International	33,722	0.05
864	Rollins	28,650	0.04
411	S&P Global	112,224	0.17
573	Service International	26,375	0.04
121	TransUnion	10,359	0.02
142	Verisk Analytics	21,206	0.03
		591,740	0.89
<b>Computers (4.91%) (2018: 3.36%)</b>			
10,391	Apple	3,051,317	4.60
1,450	Cognizant Technology Solutions	89,929	0.14
170	MAXIMUS	12,646	0.02
1,558	NetApp	96,986	0.15
		3,250,878	4.91
<b>Consumer Durables &amp; Apparels (0.73%) (2018: 0.67%)</b>			
165	Carter's	18,041	0.03
121	Columbia Sportswear	12,123	0.02
2,202	NIKE	223,084	0.34
2,708	Tapestry	73,035	0.11
1,556	VF	155,071	0.23
		481,354	0.73
<b>Cosmetics &amp; Personal Care (0.12%) (2018: 0.15%)</b>			
369	Estee Lauder	76,213	0.11
84	Inter Parfums	6,108	0.01
		82,321	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Distribution &amp; Wholesale (0.31%) (2018: 0.37%)</b>			
2,428	Fastenal	89,715	0.13
80	Pool	16,990	0.03
212	Watsco	38,192	0.06
187	WW Grainger	63,303	0.09
		208,200	0.31
<b>Diversified Financial Services (1.98%) (2018: 1.62%)</b>			
203	Alliance Data Systems	22,777	0.03
2,091	American Express	260,308	0.40
696	Ameriprise Financial	115,940	0.18
669	Eaton Vance	31,236	0.05
220	Evercore	16,447	0.02
639	Federated Investors	20,825	0.03
1,884	KKR & Co	54,956	0.08
224	LPL Financial Holdings	20,664	0.03
840	Mastercard	250,815	0.39
310	SEI Investments	20,299	0.03
1,208	T Rowe Price Group	147,183	0.22
1,850	Visa	347,615	0.52
		1,309,065	1.98
<b>Electrical Components &amp; Equipment (0.51%) (2018: 0.52%)</b>			
22	Acuity Brands	3,036	0.00
288	AMETEK	28,725	0.04
3,333	Emerson Electric	254,176	0.39
80	EnerSys	5,986	0.01
244	Hubbell	36,068	0.05
41	Littelfuse	7,843	0.01
21	Universal Display	4,327	0.01
		340,161	0.51
<b>Electronics (0.92%) (2018: 0.20%)</b>			
493	Agilent Technologies	42,058	0.06
547	Amphenol	59,202	0.09
288	Fortive	22,000	0.03
2,709	Honeywell International	479,493	0.73
54	Woodward	6,396	0.01
		609,149	0.92
<b>Engineering &amp; Construction (0.03%) (2018: 0.00%)</b>			
39	EMCOR Group	3,366	0.01
103	Exponent	7,108	0.01
310	KBR	9,455	0.01
		19,929	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Entertainment (0.13%) (2018: 0.14%)</b>			
44	Churchill Downs	6,037	0.01
883	Cinemark Holdings	29,890	0.05
221	Vail Resorts	53,002	0.07
		88,929	0.13
<b>Environmental Control (0.24%) (2018: 0.36%)</b>			
81	Tetra Tech	6,979	0.01
1,321	Waste Management	150,541	0.23
		157,520	0.24
<b>Food (0.98%) (2018: 1.41%)</b>			
3,948	General Mills	211,455	0.32
512	Hershey	75,254	0.11
403	Ingredion	37,459	0.06
41	J&J Snack Foods	7,555	0.01
85	Lancaster Colony	13,609	0.02
311	McCormick & Co	52,786	0.08
1,889	Sysco	161,585	0.24
987	Tyson Foods	89,856	0.14
		649,559	0.98
<b>Forest Products &amp; Paper (0.25%) (2018: 0.29%)</b>			
3,620	International Paper	166,701	0.25
<b>Full Line Insurance (0.31%) (2018: 0.64%)</b>			
148	Erie Indemnity	24,568	0.04
1,620	Marsh & McLennan	180,484	0.27
		205,052	0.31
<b>Hand &amp; Machine Tools (0.13%) (2018: 0.25%)</b>			
83	Franklin Electric	4,758	0.01
275	Lincoln Electric Holdings	26,601	0.04
124	MSA Safety	15,669	0.02
250	Snap-on	42,349	0.06
		89,377	0.13
<b>Healthcare Products (0.43%) (2018: 0.43%)</b>			
923	Baxter International	77,181	0.12
165	Bruker	8,410	0.01
316	ResMed	48,971	0.07
678	Stryker	142,340	0.21
68	West Pharmaceutical Services	10,222	0.02
		287,124	0.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.87%) (2018: 1.25%)</b>			
637	Anthem	192,393	0.29
8	Chemed	3,514	0.01
344	Encompass Health	23,829	0.04
204	Humana	74,770	0.11
3,165	UnitedHealth Group	930,446	1.41
60	Universal Health Services	8,608	0.01
		1,233,560	1.87
<b>Home Builders (0.17%) (2018: 0.17%)</b>			
819	DR Horton	43,201	0.06
145	LCI Industries	15,534	0.02
116	Lennar	6,472	0.01
655	PulteGroup	25,414	0.04
323	Thor Industries	23,996	0.04
		114,617	0.17
<b>Home Furnishings (0.08%) (2018: 0.07%)</b>			
141	Dolby Laboratories	9,701	0.01
882	Leggett & Platt	44,832	0.07
		54,533	0.08
<b>Household Products (0.27%) (2018: 0.95%)</b>			
304	Avery Dennison	39,769	0.06
536	Church & Dwight	37,702	0.06
618	Clorox	94,888	0.14
40	WD-40	7,766	0.01
		180,125	0.27
<b>Internet (0.16%) (2018: 0.05%)</b>			
266	CDW	37,995	0.06
1,855	eBay	66,984	0.10
		104,979	0.16
<b>Iron &amp; Steel (0.14%) (2018: 0.22%)</b>			
1,697	Nucor	95,507	0.14
<b>Leisure Time (0.12%) (2018: 0.14%)</b>			
1,292	Harley-Davidson	48,049	0.08
288	Polaris	29,290	0.04
		77,339	0.12
<b>Lodging (0.44%) (2018: 1.21%)</b>			
349	Hilton Worldwide Holdings	38,708	0.06
926	Marriott International	140,223	0.21
390	Wyndham Hotels & Resorts	24,496	0.04
617	Wynn Resorts	85,683	0.13
		289,110	0.44

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (1.02%) (2018: 0.63%)</b>			
40	Albany International	3,037	0.00
137	Applied Industrial Technologies	9,137	0.01
145	Cognex	8,126	0.01
226	Crane	19,522	0.03
862	Cummins	154,264	0.23
59	Curtiss-Wright	8,313	0.01
1,029	Deere & Co	178,284	0.27
536	Dover	61,779	0.09
451	Graco	23,452	0.04
147	IDEX	25,284	0.04
123	Nordson	20,029	0.03
515	Rockwell Automation	104,375	0.16
102	Roper Technologies	36,131	0.05
412	Xylem	32,461	0.05
		684,194	1.02
<b>Machinery, Construction &amp; Mining (0.72%) (2018: 0.03%)</b>			
205	BWX Technologies	12,726	0.02
2,996	Caterpillar	442,450	0.67
182	Oshkosh	17,226	0.03
		472,402	0.72
<b>Media (2.11%) (2018: 2.82%)</b>			
5	Cable One	7,442	0.01
15,130	Comcast	680,396	1.02
83	FactSet Research Systems	22,269	0.03
164	Nexstar Media Group	19,229	0.03
225	Sinclair Broadcast Group	7,502	0.01
679	TEGNA	11,333	0.02
1,188	ViacomCBS	49,860	0.08
4,129	Walt Disney	597,177	0.90
63	World Wrestling Entertainment	4,087	0.01
		1,399,295	2.11
<b>Miscellaneous Manufacturers (1.73%) (2018: 1.86%)</b>			
3,831	3M	675,865	1.03
429	AO Smith	20,438	0.03
144	AptarGroup	16,649	0.03
126	Carlisle	20,392	0.03
349	Donaldson	20,109	0.03
102	Hexcel	7,478	0.01
1,582	Illinois Tool Works	284,175	0.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Miscellaneous Manufacturers (1.73%) (2018: 1.86%) (continued)</b>			
130	ITT	9,608	0.01
20	John Bean Technologies	2,253	0.00
432	Parker-Hannifin	88,914	0.13
63	Textron	2,810	0.00
		1,148,691	1.73
<b>Office &amp; Business Equipment (0.01%) (2018: 0.02%)</b>			
145	Herman Miller	6,039	0.01
<b>Oil &amp; Gas (0.80%) (2018: 0.67%)</b>			
1,416	Cabot Oil & Gas	24,653	0.04
306	Cimarex Energy	16,062	0.02
452	Delek US Energy	15,156	0.02
1,233	Devon Energy	32,021	0.05
204	Diamondback Energy	18,943	0.03
1,479	EOG Resources	123,881	0.19
2,688	Phillips 66	299,470	0.45
		530,186	0.80
<b>Other Consumer, Cyclical (0.06%) (2018: 0.03%)</b>			
205	Scotts Miracle-Gro	21,767	0.03
219	Toro	17,448	0.03
		39,215	0.06
<b>Other Industrial (0.02%) (2018: 0.08%)</b>			
289	Worthington Industries	12,190	0.02
<b>Packaging &amp; Containers (0.09%) (2018: 0.13%)</b>			
515	Packaging of America	57,675	0.09
<b>Pharmaceuticals (2.26%) (2018: 2.32%)</b>			
778	AmerisourceBergen	66,146	0.10
3,295	Amgen	794,326	1.20
19	Cigna	3,885	0.01
4,354	Eli Lilly & Co	572,246	0.86
429	Zoetis	56,778	0.09
		1,493,381	2.26
<b>Real Estate Investment Trusts (0.15%) (2018: 0.11%)</b>			
721	Lamar Advertising	64,356	0.10
389	Ryman Hospitality Properties	33,711	0.05
		98,067	0.15

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (4.57%) (2018: 4.89%)</b>		
41	Advance Auto Parts	6,567	0.01
1,195	American Eagle Outfitters	17,567	0.03
1,404	Best Buy	123,271	0.19
44	Casey's General Stores	6,996	0.01
670	Costco Wholesale	196,926	0.30
227	Cracker Barrel Old Country Store	34,899	0.05
617	Darden Restaurants	67,259	0.10
367	Dollar General	57,245	0.09
82	FirstCash	6,612	0.01
695	Foot Locker	27,098	0.04
4,086	Gap	72,240	0.11
4,535	Home Depot	990,353	1.50
39	Lithia Motors	5,733	0.01
2,645	Lowe's	316,765	0.48
290	MSC Industrial Direct	22,756	0.03
600	Ross Stores	69,852	0.11
2,212	Target	283,601	0.43
288	Texas Roadhouse	16,220	0.02
551	Tiffany & Co	73,641	0.11
3,301	TJX	201,559	0.30
347	Tractor Supply	32,424	0.05
5,805	Walgreens Boots Alliance	342,263	0.52
721	Wendy's	16,013	0.02
410	Williams-Sonoma	30,110	0.05
		3,017,970	4.57
	<b>Semiconductors (3.59%) (2018: 5.53%)</b>		
62	Cabot Microelectronics	8,948	0.01
165	Entegris	8,265	0.01
20,070	Intel	1,201,189	1.82
557	KLA	99,241	0.15
534	Lam Research	156,142	0.24
1,660	Maxim Integrated Products	102,107	0.15
83	Monolithic Power Systems	14,776	0.02
387	NVIDIA	91,061	0.14
613	Skyworks Solutions	74,099	0.11
184	Teradyne	12,547	0.02
4,190	Texas Instruments	537,535	0.81
737	Xilinx	72,056	0.11
		2,377,966	3.59
	<b>Shipping (0.05%) (2018: 0.04%)</b>		
122	Huntington Ingalls Industries	30,607	0.05

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Software (5.72%) (2018: 4.82%)</b>		
966	Activision Blizzard	57,400	0.09
328	Broadridge Financial Solutions	40,521	0.06
308	Cerner	22,604	0.03
346	Citrix Systems	38,371	0.06
350	Intuit	91,676	0.14
144	Jack Henry & Associates	20,976	0.03
17,574	Microsoft	2,771,420	4.19
182	MSCI	46,989	0.07
10,236	Oracle	542,303	0.82
1,828	Paychex	155,490	0.23
		<u>3,787,750</u>	<u>5.72</u>
	<b>Telecommunications (0.03%) (2018: 0.02%)</b>		
105	Ubiquiti	19,843	0.03
	<b>Transportation (2.28%) (2018: 2.67%)</b>		
588	CH Robinson Worldwide	45,982	0.07
2,072	CSX	149,930	0.23
392	Expeditors International of Washington	30,584	0.05
185	JB Hunt Transport Services	21,604	0.03
223	Kansas City Southern	34,155	0.05
40	Landstar System	4,555	0.01
963	Norfolk Southern	186,947	0.28
60	Old Dominion Freight Line	11,387	0.02
2,914	Union Pacific	526,822	0.79
4,180	United Parcel Service	489,311	0.74
121	Werner Enterprises	4,403	0.01
		<u>1,505,680</u>	<u>2.28</u>
	<b>Trucking &amp; Leasing (0.02%) (2018: 0.00%)</b>		
162	GATX	13,422	0.02
		<u>32,903,752</u>	<u>49.69</u>
	<b>Total Equities</b>	<u>65,894,430</u>	<u>99.50</u>
	<b>Total Transferable Securities (99.50%) (2018: 99.32%)</b>	<u>65,894,430</u>	<u>99.50</u>
	<b>Total Investments (99.50%) (2018: 99.32%)</b>	<u>65,894,430</u>	<u>99.50</u>
	<b>Other Net Assets (0.50%) (2018: 0.68%)</b>	<u>328,261</u>	<u>0.50</u>
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u>66,222,691</u>	<u>100.00</u>

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	94.86
Other assets	5.14
	<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 2019

### 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 (99.68%) (2018: 99.59%)</b>		
	<b>Equities (99.67%) (2018: 99.58%)</b>		
	<b>Austria (0.86%) (2018: 1.53%)</b>		
	<b>Chemicals (0.57%) (2018: 1.27%)</b>		
1,569	Lenzing	129,912	0.57
	<b>Computers (0.05%) (2018: 0.00%)</b>		
570	S&T	12,130	0.05
	<b>Engineering &amp; Construction (0.00%) (2018: 0.16%)</b>		
	<b>Machinery, Construction &amp; Mining (0.07%) (2018: 0.10%)</b>		
582	Palfinger	17,024	0.07
	<b>Real Estate (0.17%) (2018: 0.00%)</b>		
1,816	S IMMO	40,497	0.17
		199,563	0.86
	<b>Belgium (3.40%) (2018: 3.16%)</b>		
	<b>Chemicals (1.73%) (2018: 1.41%)</b>		
9,253	Umicore	401,210	1.73
	<b>Engineering &amp; Construction (0.05%) (2018: 0.07%)</b>		
191	Akka Technologies	12,511	0.05
	<b>Entertainment (0.00%) (2018: 0.11%)</b>		
	<b>Real Estate Investment Trusts (0.72%) (2018: 0.98%)</b>		
1,040	Warehouses De Pauw	168,688	0.72
	<b>Semiconductors (0.00%) (2018: 0.59%)</b>		
	<b>Transportation (0.90%) (2018: 0.00%)</b>		
20,468	bpost	210,820	0.90
		793,229	3.40
	<b>Finland (12.93%) (2018: 8.19%)</b>		
	<b>Auto Parts &amp; Equipment (0.63%) (2018: 0.81%)</b>		
5,801	Nokian Renkaat	148,680	0.63
	<b>Food (1.16%) (2018: 0.00%)</b>		
4,273	Kesko	269,541	1.16
	<b>Forest Products &amp; Paper (2.44%) (2018: 1.78%)</b>		
43,820	Stora Enso	568,126	2.44
	<b>Hand &amp; Machine Tools (0.28%) (2018: 0.00%)</b>		
2,352	Konecranes	64,445	0.28
	<b>Machinery – Diversified (3.99%) (2018: 0.00%)</b>		
11,895	Kone	693,241	2.97
4,552	Metso	160,139	0.69
3,598	Valmet	76,853	0.33
		930,233	3.99

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Miscellaneous Manufacturers (0.00%) (2018: 1.98%)</b>		
	<b>Oil &amp; Gas (2.96%) (2018: 2.75%)</b>		
22,284	Neste	691,249	2.96
	<b>Packaging &amp; Containers (0.73%) (2018: 0.00%)</b>		
28,410	Metsa Board	170,318	0.73
	<b>Shipping (0.74%) (2018: 0.00%)</b>		
17,409	Wartsila	171,479	0.74
	<b>Telecommunications (0.00%) (2018: 0.87%)</b>		
		3,014,071	12.93
	<b>France (20.40%) (2018: 21.45%)</b>		
	<b>Aerospace &amp; Defense (4.21%) (2018: 9.07%)</b>		
4,872	Safran	670,631	2.88
3,356	Thales	310,497	1.33
		981,128	4.21
	<b>Auto Parts &amp; Equipment (1.58%) (2018: 1.08%)</b>		
3,754	Cie Plastic Omnium	93,475	0.40
8,720	Valeo	273,895	1.18
		367,370	1.58
	<b>Commercial Services (0.07%) (2018: 0.00%)</b>		
3,556	Europcar Mobility Group	15,412	0.07
	<b>Computers (0.82%) (2018: 0.89%)</b>		
561	Sopra Steria Group	80,504	0.35
504	Teleperformance	109,569	0.47
		190,073	0.82
	<b>Consumer Durables &amp; Apparels (9.28%) (2018: 5.24%)</b>		
554	Hermes International	369,075	1.58
1,554	Kering	909,401	3.90
2,136	LVMH Moet Hennessy Louis Vuitton	884,731	3.80
		2,163,207	9.28
	<b>Diversified Financial Services (0.00%) (2018: 1.04%)</b>		
	<b>Engineering &amp; Construction (1.26%) (2018: 0.73%)</b>		
404	Alten	45,450	0.19
6,467	Altran Technologies	91,573	0.39
1,844	Gaztransport Et Technigaz	157,477	0.68
		294,500	1.26
	<b>Healthcare Products (0.35%) (2018: 0.00%)</b>		
550	Sartorius Stedim Biotech	81,235	0.35
	<b>Healthcare Services (0.26%) (2018: 0.36%)</b>		
750	BioMerieux	59,513	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Home Furnishings (0.28%) (2018: 0.37%)</b>		
500	SEB	66,200	0.28
	<b>Internet (0.00%) (2018: 0.28%)</b>		
	<b>Leisure Time (0.16%) (2018: 0.13%)</b>		
387	Trigano	36,417	0.16
	<b>Pharmaceuticals (0.33%) (2018: 0.85%)</b>		
986	Ipsen	77,894	0.33
	<b>Software (0.90%) (2018: 0.00%)</b>		
1,439	Dassault Systemes	210,885	0.90
	<b>Utilities – Electric &amp; Gas (0.90%) (2018: 1.41%)</b>		
3,874	Rubis	212,101	0.90
		4,755,935	20.40
	<b>Germany (24.17%) (2018: 20.95%)</b>		
	<b>Aerospace &amp; Defense (0.66%) (2018: 0.00%)</b>		
601	MTU Aero Engines	153,015	0.66
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 2.08%)</b>		
	<b>Chemicals (0.95%) (2018: 1.37%)</b>		
1,184	FUCHS PETROLUB	47,301	0.20
1,861	Symrise	174,562	0.75
		221,863	0.95
	<b>Commercial Services (0.30%) (2018: 0.44%)</b>		
575	Sixt	51,549	0.22
172	Wirecard	18,490	0.08
		70,039	0.30
	<b>Computers (0.40%) (2018: 0.50%)</b>		
531	Bechtle	66,481	0.29
487	CANCOM	25,616	0.11
		92,097	0.40
	<b>Consumer Durables &amp; Apparels (2.46%) (2018: 2.19%)</b>		
1,818	adidas	526,856	2.26
687	Puma	46,956	0.20
		573,812	2.46
	<b>Diversified Financial Services (0.23%) (2018: 0.00%)</b>		
577	GRENKE	53,228	0.23
	<b>Engineering &amp; Construction (1.29%) (2018: 0.00%)</b>		
2,653	HOCHTIEF	301,646	1.29
	<b>Healthcare Products (4.73%) (2018: 0.00%)</b>		
25,780	Siemens Healthineers	1,103,900	4.73
	<b>Household Products (1.99%) (2018: 3.23%)</b>		
5,518	Henkel & Co	463,512	1.99

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Internet (0.00%) (2018: 1.23%)</b>		
	<b>Iron &amp; Steel (0.00%) (2018: 0.65%)</b>		
	<b>Leisure Time (0.48%) (2018: 1.23%)</b>		
1,977	CTS Eventim & Co	110,811	0.48
	<b>Machinery – Diversified (0.00%) (2018: 0.68%)</b>		
	<b>Machinery, Construction &amp; Mining (0.00%) (2018: 0.97%)</b>		
	<b>Other Industrial (0.13%) (2018: 0.17%)</b>		
785	Norma Group	29,830	0.13
	<b>Pharmaceuticals (0.23%) (2018: 0.00%)</b>		
1,365	Dermapharm Holding	54,259	0.23
	<b>Real Estate (1.61%) (2018: 0.00%)</b>		
10,333	Deutsche Wohnen	376,328	1.61
	<b>Retail (0.45%) (2018: 1.06%)</b>		
2,435	HUGO BOSS	105,338	0.45
	<b>Semiconductors (3.32%) (2018: 2.54%)</b>		
24,730	Infineon Technologies	502,266	2.15
3,036	Siltronic	272,390	1.17
		774,656	3.32
	<b>Software (4.94%) (2018: 0.46%)</b>		
817	Nemetschek	48,040	0.21
9,163	SAP	1,102,492	4.73
		1,150,532	4.94
	<b>Telecommunications (0.00%) (2018: 2.15%)</b>		
		5,634,866	24.17
	<b>Ireland (1.49%) (2018: 3.44%)</b>		
	<b>Building &amp; Construction Materials (0.31%) (2018: 0.53%)</b>		
1,321	Kingspan Group	71,928	0.31
	<b>Food (1.04%) (2018: 0.84%)</b>		
6,621	Glanbia	67,931	0.29
1,566	Kerry Group	173,983	0.75
		241,914	1.04
	<b>Forest Products &amp; Paper (0.00%) (2018: 1.72%)</b>		
	<b>Real Estate Investment Trusts (0.14%) (2018: 0.18%)</b>		
23,222	Hibernia REIT	32,743	0.14
	<b>Transportation (0.00%) (2018: 0.17%)</b>		
		346,585	1.49
	<b>Italy (2.57%) (2018: 4.43%)</b>		
	<b>Auto Parts &amp; Equipment (0.25%) (2018: 0.27%)</b>		
5,179	Freni Brembo	57,280	0.25
	<b>Beverages (0.31%) (2018: 0.00%)</b>		
8,961	Davide Campari-Milano	72,943	0.31

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Building &amp; Construction Materials (0.00%) (2018: 0.17%)</b>		
	<b>Consumer Durables &amp; Apparels (0.42%) (2018: 0.32%)</b>		
502	Brunello Cucinelli	15,843	0.07
2,050	Moncler	82,144	0.35
		97,987	0.42
	<b>Diversified Financial Services (0.00%) (2018: 0.85%)</b>		
	<b>Electronics (0.00%) (2018: 0.23%)</b>		
	<b>Hand &amp; Machine Tools (0.25%) (2018: 0.40%)</b>		
884	IMA Industria Macchine Automatiche	56,664	0.25
	<b>Healthcare Products (0.32%) (2018: 0.45%)</b>		
656	DiaSorin	75,702	0.32
	<b>Home Furnishings (0.18%) (2018: 0.68%)</b>		
2,226	De' Longhi	41,960	0.18
	<b>Internet (0.10%) (2018: 0.13%)</b>		
337	Reply	23,405	0.10
	<b>Leisure Time (0.12%) (2018: 0.09%)</b>		
2,509	Technogym	29,079	0.12
	<b>Machinery – Diversified (0.09%) (2018: 0.37%)</b>		
741	Interpump Group	20,926	0.09
	<b>Pharmaceuticals (0.22%) (2018: 0.24%)</b>		
2,027	Amplifon	51,972	0.22
	<b>Retail (0.16%) (2018: 0.23%)</b>		
2,045	Salvatore Ferragamo	38,344	0.16
	<b>Technology Hardware &amp; Equipment (0.15%) (2018: 0.00%)</b>		
2,020	Datalogic	34,077	0.15
		600,339	2.57
	<b>Netherlands (22.89%) (2018: 24.67%)</b>		
	<b>Aerospace &amp; Defense (3.95%) (2018: 5.23%)</b>		
7,037	Airbus	918,187	3.95
	<b>Auto Manufacturers (0.64%) (2018: 0.46%)</b>		
1,011	Ferrari	149,527	0.64
	<b>Chemicals (2.61%) (2018: 3.34%)</b>		
5,246	Koninklijke	609,061	2.61
	<b>Cosmetics &amp; Personal Care (4.19%) (2018: 6.53%)</b>		
19,058	Unilever NV	976,341	4.19
	<b>Diversified Financial Services (0.71%) (2018: 0.00%)</b>		
2,287	Euronext	166,151	0.71
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 0.32%)</b>		
	<b>Electronics (0.19%) (2018: 0.00%)</b>		
892	TKH Group	44,511	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Food (0.19%) (2018: 0.42%)</b>		
1,599	Corbion	44,964	0.19
	<b>Media (0.97%) (2018: 0.00%)</b>		
3,468	Wolters Kluwer	225,489	0.97
	<b>Miscellaneous Manufacturers (0.36%) (2018: 0.00%)</b>		
2,120	Aalberts	84,821	0.36
	<b>Other Industrial (0.00%) (2018: 0.06%)</b>		
	<b>Pipelines (0.00%) (2018: 1.61%)</b>		
	<b>Semiconductors (9.08%) (2018: 6.70%)</b>		
1,239	ASM International	124,086	0.53
6,084	ASML Holding	1,604,350	6.89
16,182	STMicroelectronics	387,883	1.66
		2,116,319	9.08
		5,335,371	22.89
	<b>Portugal (1.53%) (2018: 4.27%)</b>		
	<b>Food (1.21%) (2018: 3.75%)</b>		
19,156	Jeronimo Martins	280,923	1.21
	<b>Forest Products &amp; Paper (0.32%) (2018: 0.52%)</b>		
13,284	Altri	75,453	0.32
		356,376	1.53
	<b>Spain (9.43%) (2018: 7.49%)</b>		
	<b>Auto Parts &amp; Equipment (0.40%) (2018: 0.20%)</b>		
2,285	CIE Automotive	48,168	0.21
10,388	Gestamp Automocion	44,523	0.19
		92,691	0.40
	<b>Commercial Services (0.28%) (2018: 0.95%)</b>		
48,843	Prosegur Cash	66,329	0.28
	<b>Forest Products &amp; Paper (0.37%) (2018: 0.42%)</b>		
23,394	Ence Energia y Celulosa	85,856	0.37
	<b>Machinery – Diversified (0.00%) (2018: 0.99%)</b>		
	<b>Pharmaceuticals (1.56%) (2018: 2.04%)</b>		
12,294	Faes Farma	61,470	0.26
9,579	Grifols	301,068	1.30
		362,538	1.56
	<b>Retail (4.08%) (2018: 2.89%)</b>		
30,242	Industria de Diseno Textil	951,111	4.08
	<b>Software (2.74%) (2018: 0.00%)</b>		
8,775	Amadeus IT Group	638,820	2.74
		2,197,345	9.43
	<b>Total Equities</b>	23,233,680	99.67

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Rights (0.01%) (2018: 0.01%)</b>		
	<b>Spain (0.01%) (2018: 0.01%)</b>		
	<b>Pharmaceuticals (0.01%) (2018: 0.01%)</b>		
12,294	Faes Farma	1,812	0.01
	<b>Total Rights</b>	<u>1,812</u>	<u>0.01</u>
	<b>Total Transferable Securities (99.68%) (2018: 99.59%)</b>	<u>23,235,492</u>	<u>99.68</u>
	<b>Total Investments (99.68%) (2018: 99.59%)</b>	23,235,492	99.68
	<b>Other Net Assets (0.32%) (2018: 0.41%)</b>	74,103	0.32
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u><u>23,309,595</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.66
	Other assets		<u>0.34</u>
			<u><u>100.00</u></u>

#### 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 2019

### WisdomTree India Quality UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (100.12%) (2018: 100.90%)</b>		
	<b>Corporate Bonds (0.00%) (2018: 0.00%)</b>		
	<b>India (0.00%) (2018: 0.00%)</b>		
	<b>Corporate Bonds (0.00%) (2018: 0.00%)</b>		
48,330	Britannia Industries 8.000% 28/08/2022	214	0.00
	<b>Total Corporate Bonds</b>	214	0.00
	<b>Equities (100.12%) (2018: 100.90%)</b>		
	<b>India (100.12%) (2018: 100.90%)</b>		
	<b>Agriculture (4.83%) (2018: 5.18%)</b>		
978	DCM Shriram	5,411	0.11
68,675	ITC	228,698	4.67
93	Venky's India	2,293	0.05
		236,402	4.83
	<b>Airlines (0.97%) (2018: 0.74%)</b>		
2,540	InterGlobe Aviation	47,455	0.97
	<b>Auto Manufacturers (8.55%) (2018: 7.89%)</b>		
33,348	Ashok Leyland	38,077	0.78
369	Eicher Motors	116,396	2.38
2,554	Maruti Suzuki India	263,658	5.39
		418,131	8.55
	<b>Auto Parts &amp; Equipment (1.21%) (2018: 2.65%)</b>		
2,205	Balkrishna Industries	30,600	0.63
642	Endurance Technologies	9,726	0.20
1,905	Minda Industries	9,390	0.19
1,342	Sundram Fasteners	9,402	0.19
		59,118	1.21
	<b>Banks (0.38%) (2018: 0.20%)</b>		
1,638	AU Small Finance Bank	18,430	0.38
	<b>Beverages (0.00%) (2018: 1.45%)</b>		
	<b>Building &amp; Construction Materials (0.33%) (2018: 0.45%)</b>		
1,475	Century Plyboards India	3,319	0.07
1,765	Kajaria Ceramics	12,987	0.26
		16,306	0.33
	<b>Chemicals (7.26%) (2018: 7.34%)</b>		
1,174	Aarti Industries	13,664	0.28
50	Aarti Surfactants	149	0.00
8,414	Asian Paints	210,408	4.30
6,549	Berger Paints India	47,302	0.97
6,173	Castrol India	11,182	0.23
570	GHCL	1,472	0.03
3,530	Kansai Nerolac Paints	25,798	0.53
321	Navin Fluorine International	4,528	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Chemicals (7.26%) (2018: 7.34%) (continued)</b>			
1,011	NOCIL	1,438	0.03
1,489	PI Industries	30,163	0.62
322	Vinati Organics	8,949	0.18
		355,053	7.26
<b>Coal (2.16%) (2018: 2.43%)</b>			
35,626	Coal India	105,488	2.16
<b>Commercial Services (3.81%) (2018: 2.70%)</b>			
21,810	Adani Ports & Special Economic Zone	111,833	2.29
566	Care Ratings	5,067	0.10
1,816	Info Edge India	64,369	1.32
439	Quess	2,981	0.06
2,328	Thomas Cook India	2,081	0.04
		186,331	3.81
<b>Computers (11.43%) (2018: 11.47%)</b>			
19,888	Infosys	203,720	4.16
883	Larsen & Toubro Infotech	21,655	0.44
3,087	Mindtree	34,605	0.71
2,467	Mphasis	31,875	0.65
896	NIIT Technologies	19,957	0.41
1,149	Persistent Systems	10,852	0.22
7,649	Tata Consultancy Services	231,651	4.74
404	Tata Elxsi	4,675	0.10
		558,990	11.43
<b>Consumer Durables &amp; Apparels (1.30%) (2018: 1.12%)</b>			
153	Page Industries	50,144	1.02
1,585	Relaxo Footwears	13,673	0.28
		63,817	1.30
<b>Cosmetics &amp; Personal Care (2.82%) (2018: 2.58%)</b>			
1,229	Bajaj Consumer Care	4,065	0.08
1,861	Colgate-Palmolive India	38,141	0.78
14,947	Dabur India	95,992	1.96
		138,198	2.82
<b>Diversified Financial Services (1.06%) (2018: 3.44%)</b>			
741	HDFC Asset Management	33,217	0.68
1,739	ICICI Securities	9,911	0.20
1,790	Reliance Nippon Life Asset Management	8,890	0.18
		52,018	1.06
<b>Electrical Components &amp; Equipment (1.66%) (2018: 2.62%)</b>			
1,094	Amara Raja Batteries	11,102	0.24
1,156	Finolex Cables	6,010	0.12
1,084	KEI Industries	6,959	0.14

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Electrical Components &amp; Equipment (1.66%) (2018: 2.62%) (continued)</b>			
2,311	Siemens	48,458	0.99
2,867	V-Guard Industries	8,539	0.17
		81,068	1.66
<b>Electronics (1.34%) (2018: 0.46%)</b>			
7,214	Havells India	65,406	1.34
<b>Engineering &amp; Construction (0.22%) (2018: 0.02%)</b>			
909	KNR Constructions	3,177	0.06
382	L&T Technology Services	7,859	0.16
		11,036	0.22
<b>Food (7.56%) (2018: 5.45%)</b>			
863	Avanti Feeds	7,061	0.14
3,029	Avenue Supermarts	78,011	1.59
3,414	Balrampur Chini Mills	8,772	0.18
1,657	Britannia Industries	70,289	1.44
1,967	KRBL	7,864	0.16
12,903	Marico	61,751	1.26
656	Nestle India	135,885	2.79
		369,633	7.56
<b>Forest Products &amp; Paper (0.02%) (2018: 0.00%)</b>			
264	International Paper	1,062	0.02
<b>Healthcare Services (0.47%) (2018: 0.37%)</b>			
535	Dr Lal PathLabs	11,198	0.23
2,588	Syngene International	11,607	0.24
		22,805	0.47
<b>Home Furnishings (1.31%) (2018: 1.35%)</b>			
11,233	Crompton Greaves Consumer Electricals	37,746	0.77
801	Whirlpool of India	26,635	0.54
		64,381	1.31
<b>Household Products (7.03%) (2018: 9.93%)</b>			
10,353	Godrej Consumer Products	99,290	2.03
9,075	Hindustan Unilever	244,490	5.00
		343,780	7.03
<b>Internet (0.16%) (2018: 0.00%)</b>			
995	Just Dial	7,965	0.16
<b>Iron &amp; Steel (0.00%) (2018: 0.06%)</b>			
<b>Leisure Time (3.94%) (2018: 4.17%)</b>			
1,920	Bajaj Auto	85,673	1.76
2,537	Hero MotoCorp	86,834	1.77
3,075	TVS Motor	20,181	0.41
		192,688	3.94

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Machinery — Diversified (0.35%) (2018: 0.48%)</b>		
1,839	Cummins India	14,192	0.29
1,435	Greaves Cotton	2,691	0.06
		16,883	0.35
	<b>Media (1.69%) (2018: 2.67%)</b>		
2,342	Sun TV Network	14,496	0.30
16,642	Zee Entertainment Enterprises	68,127	1.39
		82,623	1.69
	<b>Mining (0.35%) (2018: 0.47%)</b>		
5,881	Hindustan Zinc	17,274	0.35
	<b>Miscellaneous Manufacturers (1.79%) (2018: 1.76%)</b>		
3,451	Pidilite Industries	67,053	1.37
817	Supreme Industries	13,201	0.27
1,176	VIP Industries	7,112	0.15
		87,366	1.79
	<b>Oil &amp; Gas (3.95%) (2018: 3.35%)</b>		
19,230	Bharat Petroleum	132,428	2.71
16,394	Hindustan Petroleum	60,750	1.24
		193,178	3.95
	<b>Other Consumer, Cyclical (0.00%) (2018: 0.13%)</b>		
	<b>Other Finance (0.52%) (2018: 0.00%)</b>		
530	Bajaj Holdings & Investment	25,295	0.52
	<b>Other Industrial (0.55%) (2018: 0.67%)</b>		
472	AIA Engineering	10,908	0.22
987	Astral Poly Technik	16,273	0.33
		27,181	0.55
	<b>Pharmaceuticals (3.98%) (2018: 5.13%)</b>		
567	Ajanta Pharma	7,741	0.16
1,062	Alembic Pharmaceuticals	8,500	0.17
7,517	Aurobindo Pharma	48,112	0.98
6,411	Cadila Healthcare	22,841	0.47
2,233	Divi's Laboratories	57,744	1.18
3,249	Emami	14,106	0.29
453	GlaxoSmithKline Pharmaceuticals	10,220	0.21
729	Kaveri Seed	5,194	0.11
2,412	Natco Pharma	20,054	0.41
		194,512	3.98
	<b>Pipelines (1.29%) (2018: 1.02%)</b>		
16,827	Petronet LNG	63,168	1.29

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (3.85%) (2018: 2.48%)</b>		
1,931	Jubilant Foodworks	44,700	0.91
8,649	Titan	143,946	2.94
		188,646	3.85
	<b>Software (8.72%) (2018: 7.61%)</b>		
30,838	HCL Technologies	245,440	5.01
2,481	Hexaware Technologies	11,634	0.24
2,249	NIIT	2,954	0.06
637	Oracle Financial Services Software	24,449	0.50
1,074	Sonata Software	4,652	0.10
12,866	Tech Mahindra	137,406	2.81
		426,535	8.72
	<b>Storage &amp; Warehousing (0.15%) (2018: 0.00%)</b>		
2,634	Aegis Logistics	7,139	0.15
	<b>Telecommunications (1.77%) (2018: 0.23%)</b>		
23,482	Bharti Infratel	83,067	1.70
2,150	Sterlite Technologies	3,571	0.07
		86,638	1.77
	<b>Textile (0.06%) (2018: 0.22%)</b>		
156	LUX Industries	2,808	0.06
	<b>Utilities — Electric (0.31%) (2018: 0.00%)</b>		
2,277	Indian Energy Exchange	4,555	0.09
728	Mahanagar Gas	10,864	0.22
		15,419	0.31
	<b>Utilities — Electric &amp; Gas (0.97%) (2018: 0.61%)</b>		
3,723	Gujarat State Petronet	11,449	0.23
6,018	Indraprastha Gas	36,098	0.74
		47,547	0.97
	<b>Total Equities</b>	4,897,773	100.12
	<b>Total Transferable Securities (100.12%) (2018: 100.90%)</b>	4,897,987	100.12
	<b>Total Investments (100.12%) (2018: 100.90%)</b>	4,897,987	100.12
	<b>Other Net Liabilities ((0.12%) (2018: (0.90%))</b>	(5,899)	(0.12)
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	4,892,088	100.00

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## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

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#### WisdomTree India Quality UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.24
Other assets	3.76
	<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 risk.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (97.60%) (2018: 96.68%)</b>		
	<b>Corporate Bonds (97.60%) (2018: 96.68%)</b>		
	<b>Belgium (1.18%) (2018: 2.11%)</b>		
600,000	KBC Group 4.250%*/**	695,223	1.18
	<b>Denmark (1.94%) (2018: 2.31%)</b>		
300,000	Danske Bank 5.875%*/**	360,217	0.61
500,000	Danske Bank 6.125%*/**	514,216	0.87
250,000	Danske Bank 7.000%*/**	267,757	0.46
		1,142,190	1.94
	<b>France (15.76%) (2018: 15.15%)</b>		
650,000	BNP Paribas 5.125%*/**	664,724	1.13
620,000	BNP Paribas 6.625%*/**	670,908	1.14
200,000	BNP Paribas 6.750%*/**	213,473	0.36
200,000	BNP Paribas 7.000%*/**	232,513	0.40
350,000	BNP Paribas 7.375%*/**	404,122	0.69
420,000	BNP Paribas 7.625%*/**	444,051	0.75
400,000	Credit Agricole 6.500%*/**	484,779	0.82
500,000	Credit Agricole 6.875%*/**	551,905	0.94
460,000	Credit Agricole 7.875%*/**	524,878	0.89
750,000	Credit Agricole 8.125%*/**	910,208	1.55
320,000	Societe Generale 6.000%*/**	320,643	0.54
930,000	Societe Generale 6.750%*/**	1,027,077	1.75
840,000	Societe Generale 6.750%*/**	1,005,315	1.71
300,000	Societe Generale 7.375%*/**	318,674	0.54
840,000	Societe Generale 7.875%*/**	944,882	1.61
470,000	Societe Generale 8.000%*/**	553,244	0.94
		9,271,396	15.76
	<b>Germany (3.59%) (2018: 3.12%)</b>		
400,000	Commerzbank 7.000%*/**	420,956	0.72
200,000	Deutsche Bank 6.000%*/**	207,688	0.35
800,000	Deutsche Bank 6.250%*/**	717,506	1.22
800,000	Deutsche Bank 7.500%*/**	767,003	1.30
		2,113,153	3.59
	<b>Italy (6.81%) (2018: 6.23%)</b>		
440,000	Intesa Sanpaolo 6.250%*/**	535,573	0.91
200,000	Intesa Sanpaolo 7.000%*/**	237,183	0.40
670,000	Intesa Sanpaolo 7.750%*/**	910,919	1.55
230,000	UniCredit 5.375%*/**	259,217	0.44
550,000	UniCredit 6.625%*/**	667,511	1.13
300,000	UniCredit 8.000%*/**	327,938	0.56
980,000	UniCredit 8.000%*/**	1,071,265	1.82
		4,009,606	6.81

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (9.42%) (2018: 7.44%)</b>			
500,000	ABN AMRO Bank 4.750%*/**	606,968	1.03
200,000	ABN AMRO Bank 5.750%*/**	231,958	0.39
600,000	Cooperatieve Rabobank 4.625%*/**	740,369	1.26
250,000	Cooperatieve Rabobank 5.500%*/**	287,065	0.49
800,000	Cooperatieve Rabobank 5.500%*/**	918,608	1.56
200,000	Cooperatieve Rabobank 6.625%*/**	243,723	0.41
200,000	ING Groep 6.000%*/**	201,682	0.34
930,000	ING Groep 6.500%*/**	1,009,233	1.72
730,000	ING Groep 6.750%*/**	792,933	1.35
480,000	ING Groep 6.875%*/**	513,058	0.87
		<u>5,545,597</u>	<u>9.42</u>
<b>Norway (1.86%) (2018: 1.14%)</b>			
401,000	DNB Bank 5.750%*/**	402,850	0.68
650,000	DNB Bank 6.500%*/**	689,145	1.18
		<u>1,091,995</u>	<u>1.86</u>
<b>Spain (12.40%) (2018: 13.92%)</b>			
400,000	Banco Bilbao Vizcaya Argentaria 5.875%*/**	489,690	0.83
600,000	Banco Bilbao Vizcaya Argentaria 6.000%*/**	749,745	1.27
600,000	Banco Bilbao Vizcaya Argentaria 6.750%*/**	678,269	1.15
400,000	Banco Bilbao Vizcaya Argentaria 8.875%*/**	491,655	0.84
200,000	Banco de Sabadell 6.500%*/**	234,818	0.40
1,000,000	Banco Santander 4.750%*/**	1,159,037	1.98
400,000	Banco Santander 5.250%*/**	478,073	0.81
400,000	Banco Santander 5.481%*/**	453,185	0.77
400,000	Banco Santander 6.250%*/**	477,399	0.81
200,000	Banco Santander 6.750%*/**	247,231	0.42
600,000	Banco Santander 7.500%*/**	661,772	1.12
200,000	Bankia 6.000%*/**	236,844	0.40
200,000	CaixaBank 5.250%*/**	228,990	0.39
400,000	CaixaBank 5.250%*/**	457,980	0.78
200,000	CaixaBank 6.750%*/**	251,985	0.43
		<u>7,296,673</u>	<u>12.40</u>
<b>Sweden (2.74%) (2018: 2.24%)</b>			
600,000	Skandinaviska Enskilda Banken 5.125%*/**	600,777	1.02
400,000	Skandinaviska Enskilda Banken 5.750%*/**	403,605	0.69
400,000	Svenska Handelsbanken 5.250%*/**	407,145	0.69
200,000	Swedbank 5.500%*/**	201,016	0.34
		<u>1,612,543</u>	<u>2.74</u>
<b>Switzerland (14.22%) (2018: 14.78%)</b>			
150,000	Credit Suisse Group 6.250%*/**	163,459	0.28
250,000	Credit Suisse Group 6.250%*/**	272,431	0.46
200,000	Credit Suisse Group 6.375%*/**	216,238	0.37
1,000,000	Credit Suisse Group 7.125%*/**	1,076,567	1.83

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

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

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Switzerland (14.22%) (2018: 14.78%) (continued)</b>			
600,000	Credit Suisse Group 7.250%*/**	670,500	1.14
200,000	Credit Suisse Group 7.500%*/**	225,195	0.38
1,040,000	Credit Suisse Group 7.500%*/**	1,171,015	1.99
380,000	Credit Suisse Group 7.500%*/**	416,559	0.71
800,000	UBS Group 5.000%*/**	786,560	1.34
700,000	UBS Group 5.750%*/**	857,056	1.46
500,000	UBS Group 6.875%*/**	554,173	0.94
590,000	UBS Group 6.875%*/**	614,803	1.04
363,000	UBS Group 7.000%*/**	415,144	0.71
500,000	UBS Group 7.125%*/**	502,759	0.85
400,000	UBS Group 7.125%*/**	424,085	0.72
		8,366,544	14.22
<b>United Kingdom (27.68%) (2018: 28.24%)</b>			
410,000	Barclays 5.875%*/**	565,894	0.96
300,000	Barclays 6.375%*/**	428,647	0.73
200,000	Barclays 7.125%*/**	299,029	0.51
500,000	Barclays 7.250%*/**	721,768	1.23
770,000	Barclays 7.750%*/**	840,894	1.43
730,000	Barclays 7.875%*/**	787,026	1.34
775,000	Barclays 8.000%*/**	928,192	1.58
170,000	HSBC Holdings 4.750%*/**	214,931	0.37
200,000	HSBC Holdings 5.250%*/**	244,739	0.42
200,000	HSBC Holdings 5.625%*/**	200,217	0.34
200,000	HSBC Holdings 5.875%*/**	291,118	0.49
950,000	HSBC Holdings 6.000%*/**	1,016,901	1.73
500,000	HSBC Holdings 6.000%*/**	647,191	1.10
700,000	HSBC Holdings 6.375%*/**	753,663	1.28
580,000	HSBC Holdings 6.375%*/**	630,927	1.07
200,000	HSBC Holdings 6.875%*/**	209,883	0.36
250,000	Lloyds Banking Group 7.500%*/**	281,155	0.48
1,030,000	Lloyds Banking Group 7.500%*/**	1,143,301	1.93
611,000	Lloyds Banking Group 7.625%*/**	907,196	1.54
220,000	Lloyds Banking Group 7.875%*/**	367,585	0.62
520,000	Royal Bank of Scotland Group 7.500%*/**	533,650	0.91
800,000	Royal Bank of Scotland Group 8.000%*/**	921,465	1.57
785,000	Royal Bank of Scotland Group 8.625%*/**	845,838	1.44
400,000	Santander UK Group Holdings 7.375%*/**	576,798	0.98
630,000	Standard Chartered 6.500%*/**	632,457	1.07
432,000	Standard Chartered 7.500%*/**	465,638	0.79
750,000	Standard Chartered 7.750%*/**	829,341	1.41
		16,285,444	27.68
	<b>Total Corporate Bonds</b>	57,430,364	97.60
	<b>Total Transferable Securities (97.60%) (2018: 96.68%)</b>	57,430,364	97.60

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

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

#### Financial Derivative Instruments (0.13%) (2018: (0.02)%)

#### Open Forward Foreign Currency Exchange Contracts (0.13%) (2018: (0.02)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2020	EUR 3,662,841	USD 4,049,600	61,937	0.11
03/01/2020	GBP 788,224	USD 1,021,200	23,001	0.03
03/01/2020	EUR 381,308	USD 421,500	6,518	0.01
03/01/2020	GBP 394,780	EUR 462,700	3,605	0.01
03/01/2020	EUR 45,820	GBP 39,100	(365)	0.00
03/01/2020	USD 136,517	GBP 105,400	(3,112)	(0.01)
03/01/2020	EUR 433,962	GBP 370,400	(3,565)	(0.01)
03/01/2020	USD 576,167	EUR 521,300	(8,992)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			95,061	0.16
Unrealised loss on open forward foreign currency exchange contracts			(16,034)	(0.03)
<b>Net unrealised loss on open forward foreign currency exchange contracts</b>			<u>79,027</u>	<u>0.13</u>
<b>Total Financial Derivative Instruments</b>			<u>79,027</u>	<u>0.13</u>
<b>Total Investments (97.73%) (2018: 96.66%)</b>			57,509,391	97.73
<b>Other Net Assets (2.27%) (2018: 3.34%)</b>			1,334,997	2.27
<b>Net Assets (100.00%) (2018: 100.00%)</b>			<u><u>58,844,388</u></u>	<u><u>100.00</u></u>

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.33
Over the counter financial derivative instruments	0.16
Other assets	2.51
	<u><u>100.00</u></u>

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 2019

### 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 (98.83%) (2018: 99.00%)</b>		
	<b>Government Bonds (98.83%) (2018: 99.00%)</b>		
	<b>United States (98.83%) (2018: 99.00%)</b>		
80,000	United States Treasury Bill Zero Coupon 09/01/2020	79,978	10.20
82,000	United States Treasury Bill Zero Coupon 23/01/2020	81,930	10.45
100,000	United States Treasury Bill Zero Coupon 06/02/2020	99,856	12.74
70,000	United States Treasury Bill Zero Coupon 20/02/2020*	69,856	8.91
70,000	United States Treasury Bill Zero Coupon 05/03/2020	69,817	8.90
68,000	United States Treasury Bill Zero Coupon 19/03/2020	67,785	8.65
100,000	United States Treasury Bill Zero Coupon 02/04/2020	99,616	12.70
121,000	United States Treasury Bill Zero Coupon 16/04/2020	120,466	15.37
86,000	United States Treasury Bill Zero Coupon 30/04/2020	85,567	10.91
		<u>774,871</u>	<u>98.83</u>
	<b>Total Government Bonds</b>	<u>774,871</u>	<u>98.83</u>
	<b>Total Transferable Securities (98.83%) (2018: 99.00%)</b>	<u>774,871</u>	<u>98.83</u>
	<b>Financial Derivative Instruments ((0.79%) (2018: (1.65%))</b>		
	<b>Index Options Written ((0.79%) (2018: (1.65%))</b>		
<i>Notional Amount USD</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
(246)	Put at 3,220 of S&P500 Index Expiring January 2020	(6,212)	(0.79)
	<b>Total Index Options Written</b>	<u>(6,212)</u>	<u>(0.79)</u>
	<b>Total Financial Derivative Instruments</b>	<u>(6,212)</u>	<u>(0.79)</u>
	<b>Total Investments (98.04%) (2018: 97.35%)</b>	768,659	98.04
	<b>Other Net Assets (1.96%) (2018: 2.65%)</b>	15,360	1.96
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	<u>784,019</u>	<u>100.00</u>

<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing		97.98
Other assets		2.02
		<u>100.00</u>

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 14,100 and a market value of USD14,071 as collateral in respect of open index options written by the Fund as of 31 December 2019.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (98.82%) (2018: 98.47%)</b>		
	<b>Corporate Bonds (57.61%) (2018: 58.77%)</b>		
	<b>Austria (0.50%) (2018: 0.00%)</b>		
2,000	EVN 4.250% 13/04/2022	2,194	0.04
5,000	OeBB-Infrastruktur 3.875% 30/06/2025	6,118	0.11
20,000	OMV Zero Coupon 03/07/2025	19,817	0.35
		28,129	0.50
	<b>Belgium (1.86%) (2018: 0.00%)</b>		
100,000	Anheuser-Busch InBev 1.125% 01/07/2027	105,024	1.86
	<b>Denmark (1.97%) (2018: 3.55%)</b>		
110,000	Danske Bank 0.875% 22/05/2023	111,379	1.97
	<b>France (9.95%) (2018: 10.34%)</b>		
100,000	BNP Paribas 0.500% 15/07/2025	100,355	1.77
100,000	BPCE 0.875% 31/01/2024	102,262	1.81
10,000	Cie de Financement Foncier 4.000% 24/10/2025	12,358	0.22
100,000	Credit Agricole Home Loan SFH 1.250% 24/03/2031	110,458	1.95
50,000	Electricite de France 4.625% 11/09/2024	60,509	1.07
50,000	La Banque Postale Home Loan SFH 0.375% 24/01/2025	51,201	0.91
10,000	RCI Banque 0.750% 10/04/2023	10,065	0.18
10,000	RCI Banque 1.750% 10/04/2026	10,352	0.18
100,000	Sanofi 0.875% 21/03/2029	105,038	1.86
		562,598	9.95
	<b>Germany (11.77%) (2018: 8.48%)</b>		
10,000	Aareal Bank 0.375% 15/07/2025	10,267	0.18
10,000	Bayerische Landesbank 0.250% 14/01/2025	10,201	0.18
5,000	Bayerische Landesbank 0.750% 05/02/2029	5,279	0.09
2,000	Bayerische Landesbodenkreditanstalt 0.750% 28/05/2025	2,098	0.04
5,000	Berlin Hyp 0.010% 19/07/2027	4,997	0.09
5,000	Berlin Hyp 0.375% 29/05/2029	5,106	0.09
15,000	Commerzbank 0.625% 28/08/2024	15,204	0.27
15,000	Commerzbank 1.250% 09/01/2034	16,657	0.29
15,000	Continental 0.375% 27/06/2025	14,955	0.26
31,000	Daimler Zero Coupon 08/02/2024	30,613	0.54
15,000	Deutsche Bahn Finance 1.125% 18/12/2028	16,145	0.29
15,000	Deutsche Bank 0.010% 02/10/2029	14,684	0.26
60,000	Deutsche Bank 1.125% 30/08/2023	61,633	1.10
5,000	Deutsche Lufthansa 0.250% 06/09/2024	4,986	0.09
10,000	Deutsche Pfandbriefbank 2.375% 29/05/2028	11,890	0.21
10,000	Deutsche Post 1.625% 05/12/2028	10,992	0.19
20,000	Deutsche Telekom 0.500% 05/07/2027	19,972	0.35
10,000	Deutsche Telekom 1.375% 05/07/2034	10,122	0.18
5,000	DZ HYP 0.050% 29/06/2029	4,955	0.09
20,000	DZ HYP 0.875% 17/04/2034	21,211	0.37
20,000	E.ON 0.250% 24/10/2026	19,710	0.35

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Germany (11.77%) (2018: 8.48%) (continued)</b>			
5,000	EWE 5.250% 16/07/2021	5,410	0.10
5,000	Fresenius & Co 1.875% 15/02/2025	5,357	0.09
5,000	Fresenius & Co 2.875% 15/02/2029	5,791	0.10
100,000	HeidelbergCement 1.500% 07/02/2025	104,348	1.85
10,000	Hella & Co 0.500% 26/01/2027	9,838	0.17
10,000	Hochtief 0.500% 03/09/2027	9,852	0.17
104,000	Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	109,376	1.94
10,000	Landesbank Baden-Wuerttemberg 0.010% 18/09/2028	9,903	0.18
10,000	Landesbank Baden-Wuerttemberg 0.375% 14/01/2026	10,269	0.18
5,000	Landesbank Baden-Wuerttemberg 0.875% 15/09/2025	5,280	0.09
10,000	Landwirtschaftliche Rentenbank Zero Coupon 27/11/2029	9,884	0.17
5,000	Landwirtschaftliche Rentenbank 0.375% 14/02/2028	5,150	0.09
2,000	Landwirtschaftliche Rentenbank 0.500% 28/02/2029	2,080	0.04
5,000	Norddeutsche Landesbank-Girozentrale 0.625% 18/01/2027	5,211	0.09
5,000	Schaeffler 1.875% 26/03/2024	5,227	0.09
50,000	Volkswagen Financial Services 1.375% 16/10/2023	51,618	0.91
		666,271	11.77
<b>Ireland (0.09%) (2018: 0.00%)</b>			
5,000	Grenke Finance 1.625% 05/04/2024	5,238	0.09
<b>Italy (0.97%) (2018: 0.00%)</b>			
50,000	Autostrade per l'Italia 4.375% 16/09/2025	54,960	0.97
<b>Luxembourg (1.92%) (2018: 3.45%)</b>			
101,000	European Financial Stability Facility 0.950% 14/02/2028	108,626	1.92
<b>Mexico (0.20%) (2018: 0.00%)</b>			
10,000	Petroleos Mexicanos 5.500% 24/02/2025	11,426	0.20
<b>Netherlands (9.74%) (2018: 13.87%)</b>			
100,000	ABN AMRO Bank 1.375% 12/01/2037	113,869	2.01
100,000	Allianz Finance II 5.750% 08/07/2041*	108,501	1.92
15,000	BMW Finance 0.625% 06/10/2023	15,293	0.27
10,000	BMW Finance 1.500% 06/02/2029	10,750	0.19
30,000	BNG Bank 1.000% 12/01/2026	31,973	0.57
20,000	Deutsche Telekom International Finance 7.500% 24/01/2033	35,169	0.62
10,000	EnBW International Finance 2.500% 04/06/2026	11,431	0.20
15,000	Enel Finance International 5.250% 29/09/2023	17,876	0.32
100,000	ING Groep 0.750% 09/03/2022	101,615	1.80
25,000	innogy Finance 1.500% 31/07/2029	26,792	0.47
15,000	Siemens Financieringsmaatschappij Zero Coupon 05/09/2024	14,978	0.26
20,000	Volkswagen International Finance 2.500%*/**	20,563	0.36
15,000	Volkswagen International Finance 3.500%**	15,832	0.28
25,000	Vonovia Finance 1.500% 31/03/2025	26,430	0.47
		551,072	9.74

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.00%) (2018: 3.32%)</b>		
	<b>Spain (4.99%) (2018: 3.18%)</b>		
100,000	Banco de Sabadell 0.875% 05/03/2023	101,200	1.79
50,000	Bankia 4.125% 24/03/2036	75,583	1.34
100,000	Telefonica Emisiones 2.242% 27/05/2022	105,426	1.86
		282,209	4.99
	<b>Supranational (2.49%) (2018: 2.36%)</b>		
5,000	European Investment Bank 0.050% 13/10/2034	4,770	0.08
50,000	European Investment Bank 0.200% 15/07/2024	51,032	0.90
56,000	European Investment Bank 3.000% 14/10/2033	76,448	1.35
10,000	International Bank for Reconstruction & Development 0.250% 10/01/2050	8,848	0.16
		141,098	2.49
	<b>United Kingdom (5.82%) (2018: 10.22%)</b>		
100,000	Coca-Cola European Partners 1.875% 18/03/2030	110,195	1.95
100,000	Mondi Finance 1.625% 27/04/2026	105,053	1.86
100,000	Sky 2.500% 15/09/2026	113,826	2.01
		329,074	5.82
	<b>United States (5.34%) (2018: 0.00%)</b>		
100,000	Fiserv 1.625% 01/07/2030	104,663	1.85
100,000	MMS USA Investments 1.250% 13/06/2028	99,724	1.76
100,000	Prologis Euro Finance 0.250% 10/09/2027	97,871	1.73
		302,258	5.34
	<b>Total Corporate Bonds</b>	3,259,362	57.61
	<b>Government Bonds (41.21%) (2018: 39.70%)</b>		
	<b>Austria (1.24%) (2018: 0.68%)</b>		
5,000	Republic of Austria Government Bond 1.500% 20/02/2047	6,097	0.11
5,000	Republic of Austria Government Bond 1.500% 02/11/2086	6,247	0.11
5,000	Republic of Austria Government Bond 2.100% 20/09/2117	7,929	0.14
5,000	Republic of Austria Government Bond 2.400% 23/05/2034	6,458	0.11
7,000	Republic of Austria Government Bond 3.150% 20/06/2044	11,197	0.20
20,000	Republic of Austria Government Bond 4.150% 15/03/2037	32,503	0.57
		70,431	1.24
	<b>Belgium (0.00%) (1.36%)</b>		
	<b>Cyprus (0.20%) (2018: 0.00%)</b>		
9,000	Cyprus Government International Bond 2.750% 26/02/2034	11,071	0.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>Czech Republic (0.10%) (2018: 0.00%)</b>			
5,000	Czech Republic International 3.875% 24/05/2022	5,499	0.10
<b>Finland (0.23%) (2018: 0.37%)</b>			
5,000	Finland Government Bond 1.125% 15/04/2034	5,579	0.10
5,000	Finland Government Bond 2.625% 04/07/2042	7,347	0.13
		12,926	0.23
<b>France (4.39%) (2018: 0.33%)</b>			
2,000	Caisse d'Amortissement de la Dette Sociale 1.375% 25/11/2024	2,158	0.04
22,000	Caisse d'Amortissement de la Dette Sociale 2.375% 25/01/2024	24,410	0.43
2,000	Caisse d'Amortissement de la Dette Sociale 4.000% 15/12/2025	2,495	0.04
2,000	Caisse d'Amortissement de la Dette Sociale 4.125% 25/04/2023	2,300	0.04
15,000	French Republic Government Bond 1.250% 25/05/2034	16,808	0.30
5,000	French Republic Government Bond 1.250% 25/05/2036	5,582	0.10
14,000	French Republic Government Bond 1.500% 25/05/2031	16,064	0.28
10,000	French Republic Government Bond 1.500% 25/05/2050	11,532	0.20
10,000	French Republic Government Bond 2.000% 25/05/2048	12,864	0.23
10,000	French Republic Government Bond 2.500% 25/05/2030	12,448	0.22
15,000	French Republic Government Bond 3.250% 25/05/2045	23,515	0.42
15,000	French Republic Government Bond 4.000% 25/10/2038	24,232	0.43
12,000	French Republic Government Bond 4.000% 25/04/2055	22,899	0.40
5,000	French Republic Government Bond 4.000% 25/04/2060	9,957	0.18
25,000	French Republic Government Bond 4.500% 25/04/2041	44,166	0.78
5,000	French Republic Government Bond 4.750% 25/04/2035	8,225	0.15
5,000	French Republic Government Bond 5.750% 25/10/2032	8,465	0.15
		248,120	4.39
<b>Germany (2.56%) (2018: 6.77%)</b>			
5,000	Free and Hanseatic City of Hamburg 0.250% 20/01/2025	5,110	0.09
15,000	Gemeinsame Deutsche Bundeslaender 0.500% 05/02/2025	15,516	0.27
20,000	Land Berlin 0.250% 22/04/2025	20,437	0.36
5,000	State of Brandenburg 0.500% 21/11/2039	4,881	0.09
10,000	State of Hesse Zero Coupon 26/07/2024	10,100	0.18
30,000	State of Lower Saxony 0.750% 15/02/2028	31,756	0.56
15,000	State of North Rhine-Westphalia Germany 0.500% 25/11/2039	14,676	0.26
30,000	State of North Rhine-Westphalia Germany 0.950% 13/03/2028	32,269	0.57
10,000	State of Saxony-Anhalt 0.125% 21/06/2029	10,028	0.18
		144,773	2.56

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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>Ireland (0.91%) (2018: 0.45%)</b>			
5,000	Ireland Government Bond 1.300% 15/05/2033	5,585	0.10
10,000	Ireland Government Bond 1.500% 15/05/2050	11,462	0.20
13,000	Ireland Government Bond 1.700% 15/05/2037	15,408	0.27
15,000	Ireland Government Bond 2.000% 18/02/2045	19,147	0.34
		<u>51,602</u>	<u>0.91</u>
<b>Israel (0.19%) (2018: 0.00%)</b>			
10,000	Israel Government International Bond 1.500% 16/01/2029	10,932	0.19
<b>Italy (21.11%) (2018: 15.95%)</b>			
10,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/04/2021	10,030	0.18
11,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/11/2021	11,086	0.20
21,000	Italy Buoni Poliennali Del Tesoro 0.450% 01/06/2021	21,187	0.37
12,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	12,158	0.21
17,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	17,343	0.31
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	10,220	0.18
10,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	10,229	0.18
20,000	Italy Buoni Poliennali Del Tesoro 1.000% 15/07/2022	20,456	0.36
10,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	10,259	0.18
13,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	13,307	0.24
10,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	10,288	0.18
10,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	10,356	0.18
10,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	10,418	0.18
10,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	10,381	0.18
14,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	14,565	0.26
10,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	10,463	0.18
10,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	10,532	0.19
12,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	12,712	0.22
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	13,915	0.25
10,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	10,690	0.19
13,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	13,919	0.25
20,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	21,476	0.38
10,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	10,427	0.18
17,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	18,385	0.32
5,000	Italy Buoni Poliennali Del Tesoro 2.300% 15/10/2021	5,211	0.09
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	10,771	0.19
15,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	16,360	0.29
10,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	10,966	0.19
15,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	16,222	0.29
8,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	9,057	0.16
8,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	8,370	0.15
20,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	22,697	0.40
10,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	11,534	0.20
10,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	11,849	0.21
19,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	23,199	0.41

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (21.11%) (2018: 15.95%) (continued)</b>			
24,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	28,786	0.51
15,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	15,705	0.28
10,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/05/2021	10,523	0.19
21,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	22,284	0.39
14,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	16,041	0.28
25,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	32,441	0.57
35,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	45,137	0.80
10,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	11,395	0.20
27,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	31,478	0.56
14,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	17,091	0.30
30,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	32,420	0.57
28,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	32,427	0.57
10,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	12,925	0.23
10,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	14,491	0.26
10,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	11,081	0.20
30,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	36,606	0.65
25,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	35,218	0.62
50,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	72,848	1.29
20,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	29,165	0.52
22,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	29,898	0.53
10,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	11,436	0.20
30,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	34,520	0.61
21,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	31,018	0.55
30,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	44,082	0.78
10,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	14,048	0.25
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	14,169	0.25
20,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	26,584	0.47
20,000	Italy Certificati di Credito del Tesoro 0 Zero Coupon 29/06/2021	20,020	0.35
		<u>1,194,875</u>	<u>21.11</u>
<b>Lithuania (0.09%) (2018: 0.00%)</b>			
4,000	Lithuania Government International Bond 2.125% 22/10/2035	4,966	0.09
<b>Poland (0.37%) (2018: 0.34%)</b>			
10,000	Republic of Poland Government International Bond 0.500% 20/12/2021	10,133	0.18
10,000	Republic of Poland Government International Bond 1.000% 07/03/2029	10,762	0.19
		<u>20,895</u>	<u>0.37</u>
<b>Portugal (0.85%) (2018: 0.37%)</b>			
5,000	Portugal Obrigacoes do Tesouro 2.250% 18/04/2034	5,980	0.11
5,000	Portugal Obrigacoes do Tesouro 3.875% 15/02/2030	6,668	0.12

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (0.85%) (2018: 0.37%) (continued)</b>			
14,000	Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	20,849	0.37
9,000	Portugal Obrigacoes do Tesouro 4.100% 15/02/2045	14,254	0.25
		47,751	0.85
<b>Romania (0.77%) (2018: 0.36%)</b>			
10,000	Romanian Government International Bond 2.124% 16/07/2031	10,217	0.18
30,000	Romanian Government International Bond 2.875% 28/10/2024	33,548	0.59
		43,765	0.77
<b>Slovakia (0.19%) (2018: 0.00%)</b>			
5,000	Slovakia Government Bond 2.000% 17/10/2047	6,344	0.11
3,000	Slovakia Government Bond 2.250% 12/06/2068	4,307	0.08
		10,651	0.19
<b>Slovenia (0.30%) (2018: 0.00%)</b>			
10,000	Slovenia Government Bond 1.500% 25/03/2035	11,209	0.20
5,000	Slovenia Government Bond 1.750% 03/11/2040	5,826	0.10
		17,035	0.30
<b>Spain (7.71%) (2018: 12.72%)</b>			
5,000	Autonomous Community of Andalusia Spain 1.375% 30/04/2029	5,343	0.09
10,000	Autonomous Community of Madrid Spain 0.747% 30/04/2022	10,221	0.18
5,000	Autonomous Community of Madrid Spain 1.571% 30/04/2029	5,449	0.10
5,000	Basque Government 1.125% 30/04/2029	5,282	0.09
10,000	Comunidad Autonoma de las Islas Balears 1.549% 21/11/2028	10,841	0.19
2,000	Instituto de Credito Oficial 0.200% 31/01/2024	2,024	0.04
2,000	Instituto de Credito Oficial 0.250% 30/04/2022	2,026	0.04
2,000	Instituto de Credito Oficial 0.750% 31/10/2023	2,065	0.04
10,000	Spain Government Bond 1.400% 30/04/2028	10,881	0.19
7,000	Spain Government Bond 1.400% 30/07/2028	7,618	0.13
49,000	Spain Government Bond 1.850% 30/07/2035	56,081	0.99
17,000	Spain Government Bond 1.950% 30/07/2030	19,480	0.34
28,000	Spain Government Bond 2.350% 30/07/2033	33,881	0.60
22,000	Spain Government Bond 2.900% 31/10/2046	30,083	0.53
10,000	Spain Government Bond 3.450% 30/07/2066	15,901	0.28
17,000	Spain Government Bond 4.200% 31/01/2037	25,959	0.46
17,000	Spain Government Bond 4.700% 30/07/2041	28,834	0.51
19,000	Spain Government Bond 4.900% 30/07/2040	32,593	0.58
15,000	Spain Government Bond 5.150% 31/10/2028	21,217	0.38
10,000	Spain Government Bond 5.150% 31/10/2044	18,506	0.33
30,000	Spain Government Bond 5.750% 30/07/2032	48,631	0.86

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	<b>Spain (7.71%) (2018: 12.72%) (continued)</b>		
15,000	Spain Government Bond 5.900% 30/07/2026	20,646	0.36
15,000	Spain Government Bond 6.000% 31/01/2029	22,520	0.40
		436,082	7.71
	<b>Total Government Bonds</b>	2,331,374	41.21
	<b>Total Transferable Securities (98.82%) (2018: 98.47%)</b>	5,590,736	98.82
	<b>Total Investments (98.82%) (2018: 98.47%)</b>	5,590,736	98.82
	<b>Other Net Assets (1.18%) (2018: 1.53%)</b>	66,477	1.18
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	5,657,213	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			98.81
Other assets			1.19
			100.00

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (98.07%) (2018: 98.61%)</b>			
<b>Government Bonds (98.07%) (2018: 98.61%)</b>			
<b>Austria (4.46%) (2018: 2.39%)</b>			
8,000	Republic of Austria Government Bond 0.500% 20/02/2029	8,354	0.26
29,000	Republic of Austria Government Bond 0.750% 20/10/2026	30,889	0.94
8,000	Republic of Austria Government Bond 1.500% 20/02/2047	9,754	0.30
5,000	Republic of Austria Government Bond 1.500% 02/11/2086	6,247	0.19
3,000	Republic of Austria Government Bond 2.100% 20/09/2117	4,757	0.15
9,000	Republic of Austria Government Bond 3.150% 20/06/2044	14,396	0.44
7,000	Republic of Austria Government Bond 3.800% 26/01/2062	14,599	0.45
12,000	Republic of Austria Government Bond 4.150% 15/03/2037	19,502	0.60
25,000	Republic of Austria Government Bond 6.250% 15/07/2027	37,104	1.13
		145,602	4.46
<b>Belgium (12.13%) (2018: 7.94%)</b>			
22,000	Kingdom of Belgium Government Bond 0.800% 22/06/2025	23,290	0.71
10,000	Kingdom of Belgium Government Bond 0.800% 22/06/2025	10,586	0.32
30,000	Kingdom of Belgium Government Bond 0.800% 22/06/2027	31,988	0.98
27,000	Kingdom of Belgium Government Bond 0.800% 22/06/2028	28,834	0.88
25,000	Kingdom of Belgium Government Bond 0.900% 22/06/2029	26,923	0.82
44,000	Kingdom of Belgium Government Bond 1.000% 22/06/2026	47,379	1.45
8,000	Kingdom of Belgium Government Bond 1.000% 22/06/2031	8,706	0.27
7,000	Kingdom of Belgium Government Bond 1.250% 22/04/2033	7,852	0.24
5,000	Kingdom of Belgium Government Bond 1.450% 22/06/2037	5,731	0.17
13,000	Kingdom of Belgium Government Bond 1.600% 22/06/2047	15,404	0.47
10,000	Kingdom of Belgium Government Bond 1.900% 22/06/2038	12,264	0.37
5,000	Kingdom of Belgium Government Bond 2.150% 22/06/2066	6,893	0.21
8,000	Kingdom of Belgium Government Bond 3.750% 22/06/2045	13,472	0.41
10,000	Kingdom of Belgium Government Bond 4.000% 28/03/2032	14,539	0.44
10,000	Kingdom of Belgium Government Bond 4.250% 28/03/2041	17,017	0.52
22,000	Kingdom of Belgium Government Bond 4.500% 28/03/2026	28,507	0.87
24,000	Kingdom of Belgium Government Bond 5.000% 28/03/2035	40,099	1.22
40,000	Kingdom of Belgium Government Bond 5.500% 28/03/2028	58,383	1.78
		397,867	12.13
<b>Finland (1.66%) (2018: 1.08%)</b>			
20,000	Finland Government Bond 0.500% 15/04/2026	20,914	0.64
8,000	Finland Government Bond 1.125% 15/04/2034	8,927	0.27
4,000	Finland Government Bond 1.375% 15/04/2047	4,838	0.15
5,000	Finland Government Bond 2.625% 04/07/2042	7,347	0.22
10,000	Finland Government Bond 2.750% 04/07/2028	12,389	0.38
		54,415	1.66
<b>France (17.50%) (2018: 16.33%)</b>			
29,000	French Republic Government Bond 0.250% 25/11/2026	29,823	0.91
14,000	French Republic Government Bond 0.500% 25/05/2026	14,634	0.45
31,000	French Republic Government Bond 0.750% 25/05/2028	33,022	1.01

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
<b>France (17.50%) (2018: 16.33%) (continued)</b>			
7,000	French Republic Government Bond 0.750% 25/11/2028	7,451	0.23
31,000	French Republic Government Bond 1.000% 25/05/2027	33,553	1.02
12,000	French Republic Government Bond 1.250% 25/05/2034	13,446	0.41
15,000	French Republic Government Bond 1.250% 25/05/2036	16,746	0.51
18,000	French Republic Government Bond 1.500% 25/05/2031	20,653	0.63
15,000	French Republic Government Bond 1.500% 25/05/2050	17,299	0.53
15,000	French Republic Government Bond 1.750% 25/06/2039	18,181	0.56
10,000	French Republic Government Bond 1.750% 25/05/2066	12,500	0.38
23,000	French Republic Government Bond 2.000% 25/05/2048	29,588	0.90
22,000	French Republic Government Bond 2.500% 25/05/2030	27,385	0.84
30,000	French Republic Government Bond 2.750% 25/10/2027	36,710	1.12
17,000	French Republic Government Bond 3.250% 25/05/2045	26,650	0.81
20,000	French Republic Government Bond 4.000% 25/10/2038	32,309	0.99
16,000	French Republic Government Bond 4.000% 25/04/2055	30,532	0.93
10,000	French Republic Government Bond 4.000% 25/04/2060	19,914	0.61
25,000	French Republic Government Bond 4.500% 25/04/2041	44,168	1.35
21,000	French Republic Government Bond 4.750% 25/04/2035	34,543	1.05
21,000	French Republic Government Bond 5.500% 25/04/2029	31,721	0.97
25,000	French Republic Government Bond 5.750% 25/10/2032	42,324	1.29
		573,152	17.50
<b>Germany (0.00%) (2018: 11.76%)</b>			
<b>Ireland (2.63%) (2018: 1.14%)</b>			
23,000	Ireland Government Bond 1.000% 15/05/2026	24,639	0.75
8,000	Ireland Government Bond 1.100% 15/05/2029	8,736	0.27
9,000	Ireland Government Bond 1.300% 15/05/2033	10,052	0.31
6,000	Ireland Government Bond 1.350% 18/03/2031	6,722	0.21
11,000	Ireland Government Bond 1.700% 15/05/2037	13,038	0.40
10,000	Ireland Government Bond 2.000% 18/02/2045	12,765	0.39
8,000	Ireland Government Bond 2.400% 15/05/2030	9,814	0.30
		85,766	2.63
<b>Italy (38.27%) (2018: 32.36%)</b>			
20,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/04/2021	20,061	0.61
10,000	Italy Buoni Poliennali Del Tesoro 0.050% 15/01/2023	9,950	0.30
21,000	Italy Buoni Poliennali Del Tesoro 0.350% 01/11/2021	21,165	0.65
28,000	Italy Buoni Poliennali Del Tesoro 0.450% 01/06/2021	28,249	0.86
13,000	Italy Buoni Poliennali Del Tesoro 0.650% 15/10/2023	13,171	0.40
17,000	Italy Buoni Poliennali Del Tesoro 0.900% 01/08/2022	17,343	0.53
11,000	Italy Buoni Poliennali Del Tesoro 0.950% 01/03/2023	11,242	0.34
13,000	Italy Buoni Poliennali Del Tesoro 0.950% 15/03/2023	13,298	0.41
15,000	Italy Buoni Poliennali Del Tesoro 1.000% 15/07/2022	15,342	0.47
18,000	Italy Buoni Poliennali Del Tesoro 1.200% 01/04/2022	18,466	0.56
14,000	Italy Buoni Poliennali Del Tesoro 1.250% 01/12/2026	14,331	0.44
18,000	Italy Buoni Poliennali Del Tesoro 1.350% 15/04/2022	18,519	0.57
10,000	Italy Buoni Poliennali Del Tesoro 1.350% 01/04/2030	9,948	0.30

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (38.27%) (2018: 32.36%) (continued)</b>			
16,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/09/2022	16,569	0.51
13,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/11/2024	13,544	0.41
11,000	Italy Buoni Poliennali Del Tesoro 1.450% 15/05/2025	11,419	0.35
17,000	Italy Buoni Poliennali Del Tesoro 1.500% 01/06/2025	17,686	0.54
14,000	Italy Buoni Poliennali Del Tesoro 1.600% 01/06/2026	14,649	0.45
13,000	Italy Buoni Poliennali Del Tesoro 1.650% 01/03/2032	13,150	0.40
15,000	Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	15,798	0.48
13,000	Italy Buoni Poliennali Del Tesoro 1.850% 15/05/2024	13,771	0.42
15,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/12/2025	16,056	0.49
13,000	Italy Buoni Poliennali Del Tesoro 2.000% 01/02/2028	13,897	0.42
15,000	Italy Buoni Poliennali Del Tesoro 2.050% 01/08/2027	16,060	0.49
10,000	Italy Buoni Poliennali Del Tesoro 2.100% 15/07/2026	10,738	0.33
21,000	Italy Buoni Poliennali Del Tesoro 2.150% 15/12/2021	21,898	0.67
14,000	Italy Buoni Poliennali Del Tesoro 2.200% 01/06/2027	15,141	0.46
16,000	Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	16,828	0.51
10,000	Italy Buoni Poliennali Del Tesoro 2.300% 15/10/2021	10,421	0.32
20,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/10/2023	21,542	0.66
10,000	Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2033	10,892	0.33
17,000	Italy Buoni Poliennali Del Tesoro 2.500% 01/12/2024	18,541	0.57
16,000	Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	17,546	0.54
14,000	Italy Buoni Poliennali Del Tesoro 2.700% 01/03/2047	15,140	0.46
10,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	11,321	0.35
6,000	Italy Buoni Poliennali Del Tesoro 2.800% 01/03/2067	6,277	0.19
11,000	Italy Buoni Poliennali Del Tesoro 2.950% 01/09/2038	12,483	0.38
15,000	Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	17,301	0.53
10,000	Italy Buoni Poliennali Del Tesoro 3.100% 01/03/2040	11,474	0.35
11,000	Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	13,034	0.40
12,000	Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	14,322	0.44
12,000	Italy Buoni Poliennali Del Tesoro 3.450% 01/03/2048	14,652	0.45
22,000	Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	26,387	0.81
18,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	18,845	0.58
29,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/05/2021	30,516	0.93
32,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/08/2021	33,956	1.04
17,000	Italy Buoni Poliennali Del Tesoro 3.750% 01/09/2024	19,479	0.59
8,000	Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	10,381	0.32
27,000	Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	34,820	1.05
16,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/05/2023	18,232	0.56
22,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2024	25,649	0.78
17,000	Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	20,754	0.63
29,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2021	31,339	0.96
23,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/08/2023	26,637	0.81
15,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2028	19,388	0.59
18,000	Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	26,085	0.80
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2022	23,270	0.71
21,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/03/2025	25,624	0.78
17,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	23,948	0.73

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (38.27%) (2018: 32.36%) (continued)</b>			
14,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	20,397	0.62
11,000	Italy Buoni Poliennali Del Tesoro 5.000% 01/09/2040	16,041	0.49
17,000	Italy Buoni Poliennali Del Tesoro 5.250% 01/11/2029	23,103	0.71
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/09/2022	20,584	0.63
18,000	Italy Buoni Poliennali Del Tesoro 5.500% 01/11/2022	20,712	0.63
13,000	Italy Buoni Poliennali Del Tesoro 5.750% 01/02/2033	19,202	0.59
16,000	Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	23,510	0.72
15,000	Italy Buoni Poliennali Del Tesoro 6.500% 01/11/2027	21,071	0.64
10,000	Italy Buoni Poliennali Del Tesoro 7.250% 01/11/2026	14,169	0.43
12,000	Italy Buoni Poliennali Del Tesoro 9.000% 01/11/2023	15,950	0.49
10,000	Italy Certificati di Credito del Tesoro Zero Coupon 29/06/2021	10,010	0.31
		<u>1,253,294</u>	<u>38.27</u>
<b>Luxembourg (0.19%) (2018: 0.20%)</b>			
6,000	Luxembourg Government Bond 0.625% 01/02/2027	6,335	0.19
<b>Netherlands (0.00%) (2018: 0.87%)</b>			
<b>Portugal (2.87%) (2018: 1.21%)</b>			
5,000	Portugal Obrigacoes do Tesouro 2.125% 17/10/2028	5,755	0.18
11,000	Portugal Obrigacoes do Tesouro 2.250% 18/04/2034	13,155	0.40
10,000	Portugal Obrigacoes do Tesouro 2.875% 15/10/2025	11,617	0.35
12,000	Portugal Obrigacoes do Tesouro 2.875% 21/07/2026	14,114	0.43
5,000	Portugal Obrigacoes do Tesouro 3.875% 15/02/2030	6,668	0.20
16,000	Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	23,828	0.73
4,000	Portugal Obrigacoes do Tesouro 4.100% 15/02/2045	6,335	0.19
10,000	Portugal Obrigacoes do Tesouro 4.125% 14/04/2027	12,784	0.39
		<u>94,256</u>	<u>2.87</u>
<b>Slovakia (0.80%) (2018: 0.25%)</b>			
11,000	Slovakia Government Bond 1.875% 09/03/2037	13,164	0.40
10,000	Slovakia Government Bond 3.625% 16/01/2029	13,176	0.40
		<u>26,340</u>	<u>0.80</u>
<b>Slovenia (0.55%) (2018: 0.17%)</b>			
5,000	Slovenia Government Bond 1.188% 14/03/2029	5,416	0.17
5,000	Slovenia Government Bond 1.250% 22/03/2027	5,431	0.17
6,000	Slovenia Government Bond 1.750% 03/11/2040	6,992	0.21
		<u>17,839</u>	<u>0.55</u>
<b>Spain (17.01%) (2018: 22.91%)</b>			
34,000	Spain Government Bond 1.300% 31/10/2026	36,630	1.12
23,000	Spain Government Bond 1.400% 30/04/2028	25,027	0.76
15,000	Spain Government Bond 1.400% 30/07/2028	16,325	0.50
25,000	Spain Government Bond 1.450% 31/10/2027	27,287	0.83
20,000	Spain Government Bond 1.450% 30/04/2029	21,866	0.67

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (17.01%) (2018: 22.91%) (continued)</b>		
28,000	Spain Government Bond 1.500% 30/04/2027	30,612	0.93
35,000	Spain Government Bond 1.600% 30/04/2025	38,001	1.16
30,000	Spain Government Bond 1.950% 30/04/2026	33,485	1.02
18,000	Spain Government Bond 1.950% 30/07/2030	20,626	0.63
5,000	Spain Government Bond 2.150% 31/10/2025	5,611	0.17
28,000	Spain Government Bond 2.150% 31/10/2025	31,424	0.96
11,000	Spain Government Bond 2.350% 30/07/2033	13,310	0.41
3,000	Spain Government Bond 2.700% 31/10/2048	3,990	0.12
3,000	Spain Government Bond 2.900% 31/10/2046	4,102	0.13
3,000	Spain Government Bond 3.450% 30/07/2066	4,770	0.15
11,000	Spain Government Bond 4.200% 31/01/2037	16,797	0.51
32,000	Spain Government Bond 4.650% 30/07/2025	40,229	1.23
11,000	Spain Government Bond 4.700% 30/07/2041	18,657	0.57
5,000	Spain Government Bond 4.900% 30/07/2040	8,577	0.26
31,000	Spain Government Bond 5.150% 31/10/2028	43,848	1.34
5,000	Spain Government Bond 5.150% 31/10/2044	9,253	0.28
18,000	Spain Government Bond 5.750% 30/07/2032	29,178	0.89
27,000	Spain Government Bond 5.900% 30/07/2026	37,163	1.13
27,000	Spain Government Bond 6.000% 31/01/2029	40,537	1.24
		557,305	17.01
	<b>Total Government Bonds</b>	3,212,171	98.07
	<b>Total Transferable Securities (98.07%) (2018: 98.61%)</b>	3,212,171	98.07
	<b>Total Investments (98.07%) (2018: 98.61%)</b>	3,212,171	98.07
	<b>Other Net Assets (1.93%) (2018: 1.39%)</b>	63,228	1.93
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	3,275,399	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		95.66
	Other assets		4.34
			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 2019

### 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 (99.61%) (2018: 98.94%)</b>		
	<b>Equities (99.61%) (2018: 98.94%)</b>		
	<b>Japan (99.61%) (2018: 98.94%)</b>		
	<b>Advertising (0.26%) (2018: 0.17%)</b>		
100	AOI TYO Holdings	662	0.03
200	Relia	2,554	0.13
100	Tow	865	0.04
100	UNITED	1,276	0.06
		5,357	0.26
	<b>Agriculture (0.37%) (2018: 0.34%)</b>		
100	Chubu Shiryo	1,489	0.07
500	Feed One	860	0.04
100	Hokuto	1,820	0.09
100	Sakata Seed	3,372	0.17
		7,541	0.37
	<b>Auto Manufacturers (0.37%) (2018: 0.21%)</b>		
100	Kyokuto Kaihatsu Kogyo	1,481	0.07
200	Nissan Shatai	1,923	0.10
300	Shinmaywa Industries	4,088	0.20
		7,492	0.37
	<b>Auto Parts &amp; Equipment (6.14%) (2018: 5.33%)</b>		
200	Aisan Industry	1,454	0.07
300	Daikyonishikawa	2,360	0.12
200	Exedy	4,573	0.23
100	FCC	2,187	0.11
200	Futaba Industrial	1,417	0.07
100	G-Tekt	1,606	0.08
100	H-One	779	0.04
100	Ichikoh Industries	698	0.03
100	Imasen Electric Industrial	898	0.04
200	Kasai Kogyo	1,583	0.08
200	Keihin	4,721	0.23
100	Mitsuba	686	0.03
200	Musashi Seimitsu Industry	2,773	0.14
600	NHK Spring	5,493	0.27
200	Nifco	5,521	0.27
200	Nissin Kogyo	4,086	0.20
100	Pacific Industrial	1,376	0.07
100	Piolax	1,951	0.10
300	Press Kogyo	1,206	0.06
200	Sanoh Industrial	2,332	0.12
200	Showa	4,181	0.21
100	Siix	1,401	0.07
200	Sumitomo Riko	1,822	0.09

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.14%) (2018: 5.33%) (continued)</b>			
1,100	Sumitomo Rubber Industries	13,533	0.66
100	Tachi-S	1,320	0.07
100	Taiho Kogyo	802	0.04
300	Tokai Rika	5,927	0.29
200	Topre	3,259	0.16
300	Toyo Tire	4,348	0.22
300	Toyoda Gosei	7,578	0.37
700	Toyota Boshoku	11,369	0.56
100	TPR	1,989	0.10
200	TS Tech	6,303	0.31
100	Unipres	1,419	0.07
500	Yokohama Rubber	9,804	0.49
100	Yorozu	1,352	0.07
		124,107	6.14
<b>Banks (6.70%) (2018: 6.26%)</b>			
200	77 Bank	3,372	0.17
600	Aozora Bank	15,961	0.79
50	Awa Bank	1,127	0.06
100	Bank of Kyoto	4,325	0.21
100	Bank of the Ryukyus	1,105	0.05
400	Chugoku Bank	4,104	0.20
150	Daishi Hokuetsu Financial Group	4,210	0.21
100	Ehime Bank	1,085	0.05
800	FIDEA Holdings	1,023	0.05
200	First Bank of Toyama	637	0.03
100	Fukui Bank	1,805	0.09
1,300	Gunma Bank	4,617	0.23
1,500	Hachijuni Bank	6,598	0.33
1,000	Hiroshima Bank	4,932	0.24
100	Hokkoku Bank	3,198	0.16
400	Hokuhoku Financial Group	4,240	0.21
500	Hyakugo Bank	1,601	0.08
100	Hyakujushi Bank	1,993	0.10
700	Iyo Bank	3,994	0.20
600	Jimoto Holdings	629	0.03
100	Juroku Bank	2,364	0.12
500	Keiyo Bank	2,912	0.14
200	Kiyo Bank	3,055	0.15
1,200	Kyushu Financial Group	5,212	0.26
100	Musashino Bank	1,735	0.09
100	Nanto Bank	2,561	0.13
600	Nishi-Nippon Financial Holdings	4,732	0.23
1,400	North Pacific Bank	3,156	0.16
100	Ogaki Kyoritsu Bank	2,196	0.11
100	San ju San Financial Group	1,595	0.08

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.70%) (2018: 6.26%) (continued)</b>			
500	San-In Godo Bank	3,083	0.15
1,700	Senshu Ikeda Holdings	3,254	0.16
4,100	Seven Bank	13,506	0.66
100	Shiga Bank	2,565	0.13
100	Shikoku Bank	961	0.05
600	Toho Bank	1,507	0.07
100	Tokyo Kiraboshi Financial Group	1,407	0.07
300	TOMONY Holdings	1,148	0.06
200	Towa Bank	1,605	0.08
100	Yamagata Bank	1,490	0.07
700	Yamaguchi Financial Group	4,792	0.24
		135,392	6.70
<b>Beverages (0.25%) (2018: 0.59%)</b>			
100	Sapporo Holdings	2,373	0.12
300	Takara Holdings	2,774	0.13
		5,147	0.25
<b>Building &amp; Construction Materials (2.03%) (2018: 2.06%)</b>			
100	Asia Pile Holdings	558	0.03
100	Bunka Shutter	887	0.04
100	Central Glass	2,467	0.12
300	CI Takiron	2,040	0.10
100	Cleanup	659	0.03
100	Daiken	1,829	0.09
100	Fujimi	2,843	0.14
200	Fujitec	3,274	0.16
230	Nichias	5,894	0.29
100	Nichiha	2,470	0.12
300	Nippon Sheet Glass	1,921	0.10
100	Nisshin Group Holdings	505	0.02
100	Noritz	1,345	0.07
100	Okabe	844	0.04
500	Sanwa Holdings	5,654	0.28
100	Sinko Industries	1,768	0.09
100	Sumitomo Osaka Cement	4,394	0.22
100	Takara Standard	1,815	0.09
		41,167	2.03
<b>Chemicals (8.60%) (2018: 7.37%)</b>			
300	ADEKA	4,571	0.23
100	Aica Kogyo	3,336	0.17
400	Air Water	5,889	0.29
200	Chugoku Marine Paints	1,923	0.10
100	Dai Nippon Toryo	1,083	0.05
1,000	Daicel	9,653	0.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (8.60%) (2018: 7.37%) (continued)</b>			
300	Denka	9,027	0.45
400	DIC	11,171	0.55
100	Fuso Chemical	2,977	0.15
100	Harima Chemicals Group	1,106	0.05
100	JCU	2,981	0.15
200	Kaneka	6,478	0.32
100	Kanto Denka Kogyo	943	0.05
100	KH Neochem	2,150	0.11
100	Koatsu Gas Kogyo	818	0.04
100	Konishi	1,426	0.07
200	Kumiai Chemical Industry	1,846	0.09
45	Kureha	2,725	0.13
200	Lintec	4,498	0.22
1,000	Mitsubishi Gas Chemical	15,405	0.76
100	Moriroku Holdings	2,196	0.11
300	Nagase & Co	4,500	0.22
100	Nihon Nohyaku	535	0.03
200	Nihon Parkerizing	2,164	0.11
100	Nihon Tokushu Toryo	1,389	0.07
400	Nippon Kayaku	4,987	0.25
100	Nippon Shokubai	6,248	0.31
100	Nippon Soda	2,728	0.13
153	NOF	5,139	0.25
100	Osaka Organic Chemical Industry	1,475	0.07
100	Osaka Soda	2,899	0.14
200	Riken Technos	990	0.05
100	Sakata INX	1,093	0.05
100	Sanyo Chemical Industries	4,987	0.25
100	Shikoku Chemicals	1,270	0.06
100	Sumitomo Bakelite	3,787	0.19
100	T Hasegawa	1,961	0.10
100	Taiyo Holdings	4,099	0.20
300	Toagosei	3,506	0.17
400	Tokai Carbon	4,030	0.20
100	Tokuyama	2,634	0.13
100	Tokyo Ohka Kogyo	3,938	0.19
200	Toyo Ink SC Holdings	4,908	0.24
400	Ube Industries	8,756	0.43
300	Zeon	3,771	0.19
		173,996	8.60
<b>Commercial Services (3.03%) (2018: 2.90%)</b>			
100	Aeon Delight	3,612	0.18
110	Altech	1,992	0.10
200	Benefit One	4,161	0.21
200	Benesse Holdings	5,289	0.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (3.03%) (2018: 2.90%) (continued)</b>			
100	Funai Soken Holdings	2,283	0.11
100	Future	1,670	0.08
100	Intage Holdings	859	0.04
100	JAC Recruitment	1,788	0.09
100	Kanamoto	2,596	0.13
100	Link And Motivation	585	0.03
100	Meiko Network Japan	951	0.05
100	NichiiGakkan	1,521	0.08
100	Nippon Air Conditioning Services	785	0.04
100	Nippon Kanzai	1,816	0.09
800	Nippon Parking Development	1,141	0.06
100	Nishio Rent All	2,866	0.14
200	Nomura	2,678	0.13
200	Outsourcing	2,131	0.11
300	Park24	7,368	0.36
300	Riso Kyoiku	1,066	0.05
100	Tanseisha	1,216	0.06
100	TechnoPro Holdings	7,039	0.34
100	Tokyo Individualized Educational Institute	655	0.03
300	Toppan Forms	3,384	0.17
100	World Holdings	1,782	0.09
		61,234	3.03
<b>Computers (1.80%) (2018: 1.97%)</b>			
100	Bell System24 Holdings	1,583	0.08
300	Broadleaf	1,841	0.09
200	DTS	4,686	0.23
100	Elecom	4,067	0.20
100	Ferrotec Holdings	850	0.04
100	Ines	1,259	0.06
100	Information Services International-Dentsu	3,984	0.20
100	Itfor	837	0.04
100	JBCC Holdings	1,728	0.09
300	MCJ	2,305	0.11
100	NEC Networks & System Integration	3,561	0.18
100	NET One Systems	2,574	0.13
100	NS Solutions	3,313	0.16
100	SRA Holdings	2,475	0.12
200	Wacom	819	0.04
100	Wellnet	685	0.03
		36,567	1.80
<b>Consumer Durables &amp; Apparels (0.98%) (2018: 1.15%)</b>			
400	Asics	6,684	0.33
100	Descente	1,902	0.09
100	Nagaileben	2,208	0.11

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Consumer Durables &amp; Apparels (0.98%) (2018: 1.15%) (continued)</b>			
600	Onward Holdings	3,600	0.18
200	Wacoal Holdings	5,405	0.27
		19,799	0.98
<b>Cosmetics &amp; Personal Care (0.44%) (2018: 0.84%)</b>			
100	Artnature	769	0.04
100	Mandom	2,761	0.14
100	Noevir Holdings	5,383	0.26
		8,913	0.44
<b>Distribution &amp; Wholesale (3.45%) (2018: 4.35%)</b>			
100	Advan	1,150	0.06
100	Ai Holdings	1,792	0.09
100	Alconix	1,324	0.07
100	Daiwabo Holdings	6,194	0.30
100	Doshisha	1,666	0.08
100	Elematec	1,063	0.05
100	FTGroup	1,314	0.07
100	Gecoss	1,020	0.05
100	Hakuto	1,253	0.06
100	Happinet	1,298	0.06
200	Inabata & Co	3,016	0.15
100	Innotech	1,036	0.05
500	Itochu Enex	4,247	0.20
100	Iwatani	3,418	0.17
100	Kamei	1,239	0.06
300	Kanematsu	4,066	0.20
100	Kanematsu Electronics	3,363	0.17
200	Kokusai Pulp & Paper	550	0.03
100	Kondotec	1,051	0.05
100	Mimasu Semiconductor Industry	2,023	0.10
100	Morito	720	0.04
100	Nippon Gas	3,225	0.16
100	Ryoden	1,528	0.08
200	Sala	1,176	0.06
200	San-Ai Oil	2,197	0.11
200	Sangetsu	3,802	0.19
100	Satori Electric	884	0.04
100	Tachibana Eletech	1,713	0.08
100	Trusco Nakayama	2,578	0.13
100	Wakita & Co	1,029	0.05
300	Yamazzen	3,023	0.15
100	Yondoshi Holdings	2,347	0.12
100	Yuasa Trading	3,391	0.17
		69,696	3.45

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (4.53%) (2018: 3.05%)</b>			
100	Aruhi	2,069	0.10
600	Credit Saison	10,496	0.52
500	Financial Products Group	4,845	0.24
100	Fuyo General Lease	6,782	0.34
200	GCA	1,846	0.09
500	GMO Financial Holdings	2,724	0.13
100	Ichinen Holdings	1,477	0.07
200	Ichiyoshi Securities	1,185	0.06
100	IwaiCosmo Holdings	1,202	0.06
200	J Trust	790	0.04
100	Jaccs	2,576	0.13
400	Japan Securities Finance	1,921	0.10
300	Kenedix	1,571	0.08
100	Kyokuto Securities	684	0.03
300	Marusan Securities	1,347	0.07
1,900	Matsui Securities	15,141	0.75
4,200	Mebuki Financial Group	10,821	0.54
100	Mizuho Leasing	3,152	0.16
500	Monex Group	1,233	0.06
100	NEC Capital Solutions	2,302	0.11
700	Okasan Securities Group	2,531	0.13
2,800	Orient	4,251	0.21
100	Ricoh Leasing	3,796	0.19
700	Sparx Group	1,617	0.08
300	Tochigi Bank	651	0.03
1,100	Tokai Tokyo Financial Holdings	3,310	0.16
100	Yamanashi Chuo Bank	1,077	0.05
		91,397	4.53
<b>Electrical Components &amp; Equipment (2.20%) (2018: 1.38%)</b>			
800	Casio Computer	16,129	0.80
600	Fujikura	2,496	0.12
200	Furukawa Electric	5,190	0.26
200	GS Yuasa	4,352	0.22
100	Kyosan Electric Manufacturing	576	0.03
200	Mabuchi Motor	7,637	0.37
100	Nippon Signal Company	1,344	0.07
200	Nissin Electric	2,496	0.12
100	Sinfonia Technology	1,271	0.06
100	Suncall	524	0.03
200	Tatsuta Electric Wire and Cable	1,115	0.06
100	Tokyo Rope Manufacturing	1,197	0.06
		44,327	2.20

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (5.22%) (2018: 4.38%)</b>		
100	Anritsu	1,995	0.10
200	CMK	1,240	0.06
100	Cosel	1,086	0.05
400	Dexerials	4,060	0.20
100	ESPEC	2,070	0.10
200	Fujitsu General	4,525	0.22
100	Furuno Electric	1,244	0.06
100	Helios Techno Holding	424	0.02
100	Hochiki	1,620	0.08
100	Horiba	6,745	0.33
300	Ibiden	7,192	0.36
100	Idec	2,081	0.10
200	Inaba Denki Sangyo	5,116	0.25
200	Japan Aviation Electronics Industry	4,082	0.20
100	Kaga Electronics	2,321	0.11
100	Kanaden	1,259	0.06
100	Koa	1,258	0.06
200	Macnica Fuji Electronics Holdings	3,458	0.17
100	Marubun	591	0.03
100	Meiko Electronics	2,265	0.11
100	Nichiden	1,919	0.09
300	Nippon Electric Glass	6,738	0.33
100	Nissha	1,032	0.05
100	Nitto Kogyo	2,339	0.12
100	Nohmi Bosai	2,262	0.11
500	NOK	7,550	0.37
100	Optex Group	1,523	0.08
200	Osaki Electric	1,270	0.06
100	Sanshin Electronics	1,647	0.08
100	SCREEN Holdings	6,892	0.34
100	Sodick	896	0.04
100	Star Micronics	1,449	0.07
100	Sumida	1,185	0.06
100	Sun-Wa Technos	1,044	0.05
100	Taiyo Yuden	3,087	0.15
100	Takaoka Toko	1,103	0.05
100	Tamura	658	0.03
200	Tokyo Seimitsu	7,840	0.39
100	Yamaichi Electronics	1,575	0.08
		106,641	5.22
	<b>Engineering &amp; Construction (6.41%) (2018: 6.98%)</b>		
200	Chudenko	4,660	0.23
50	Fudo Tetra	793	0.04
500	Hazama Ando	4,380	0.22
100	Japan Airport Terminal	5,604	0.28

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (6.41%) (2018: 6.98%) (continued)</b>			
500	Kandenko	4,826	0.24
100	Kumagai Gumi	3,064	0.15
200	Kyowa Exeo	5,092	0.25
200	Kyudenko	5,954	0.29
300	Maeda	2,951	0.15
200	Maeda Road Construction	4,921	0.24
200	Meisei Industrial	1,796	0.09
100	Meitec	5,659	0.28
200	Mirait Holdings	3,038	0.15
200	Nippo	4,332	0.21
100	Nippon Densetsu Kogyo	2,081	0.10
200	Nishimatsu Construction	4,546	0.22
200	Nittoc Construction	1,577	0.08
200	Okumura	5,539	0.27
300	OSJB Holdings	748	0.04
800	Penta-Ocean Construction	4,984	0.25
200	PS Mitsubishi Construction	1,351	0.07
100	Raito Kogyo	1,458	0.07
100	Raiznext	1,223	0.06
200	Sanki Engineering	2,840	0.14
100	Shin Nippon Air Technologies	1,995	0.10
100	Shinnihon	869	0.04
80	SHO-BOND Holdings	3,342	0.17
100	Space	1,175	0.06
100	Sumitomo Densetsu	2,706	0.13
400	Sumitomo Mitsui Construction	2,337	0.12
100	Taihei Dengyo Kaisha	2,132	0.11
100	Taikisha	3,584	0.18
200	Takasago Thermal Engineering	3,607	0.18
100	Takuma	1,207	0.06
40	Tobishima	552	0.03
700	Toda	4,676	0.23
100	Tokyo Energy & Systems	845	0.04
300	Tokyu Construction	2,156	0.11
200	Toshiba Plant Systems & Services	4,892	0.24
100	Totetsu Kogyo	2,926	0.14
300	Toyo Construction	1,444	0.07
200	Yahagi Construction	1,526	0.08
100	Yokogawa Bridge Holdings	1,844	0.09
200	Yumeshin Holdings	1,632	0.08
100	Yurtec	636	0.03
		129,500	6.41
<b>Entertainment (0.54%) (2018: 1.23%)</b>			
79	Aeon Fantasy	2,125	0.11
100	Avex	1,159	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Entertainment (0.54%) (2018: 1.23%) (continued)</b>			
12	Toei	1,793	0.09
43	Toei Animation	2,216	0.11
100	Universal Entertainment	3,418	0.17
		10,711	0.54
<b>Environmental Control (0.77%) (2018: 0.90%)</b>			
200	Asahi Holdings	4,980	0.25
100	Daiseki	2,912	0.14
400	Hitachi Zosen	1,516	0.08
200	Kurita Water Industries	5,990	0.30
		15,398	0.77
<b>Food (3.69%) (2018: 4.98%)</b>			
100	Aeon Hokkaido	730	0.04
100	Arcs	2,123	0.11
27	Ariake Japan	2,020	0.10
100	Axial Retailing	3,506	0.17
100	Fuji Oil Holdings	2,702	0.13
100	Fujicco	1,796	0.09
100	Heiwado	1,905	0.09
100	Inageya	1,379	0.07
600	Itoham Yonekyu Holdings	3,892	0.19
200	Kagome	4,818	0.24
100	Kato Sangyo	3,322	0.16
100	Life	2,391	0.12
100	Maruha Nichiro	2,572	0.13
100	Megmilk Snow Brand	2,293	0.11
100	Mitsubishi Shokuhin	2,848	0.14
100	Mitsui Sugar	2,096	0.10
100	Morinaga & Co	4,822	0.24
100	Morinaga Milk Industry	4,095	0.20
100	Nippon Flour Mills	1,555	0.08
400	Nippon Suisan Kaisha	2,400	0.12
100	Nisshin Oillio Group	3,483	0.17
100	Okuwa	1,347	0.07
100	Prima Meat Packers	2,334	0.12
100	Rock Field	1,408	0.07
100	S Foods	2,623	0.13
100	San-A	4,477	0.22
100	Showa Sangyo	2,871	0.14
200	United Super Markets Holdings	1,769	0.09
100	Yokohama Reito	920	0.05
		74,497	3.69
<b>Forest Products &amp; Paper (0.77%) (2018: 1.19%)</b>			
100	Daio Paper	1,376	0.07
500	Hokuetsu	2,599	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan 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 (0.77%) (2018: 1.19%) (continued)</b>			
100	Nakabayashi	573	0.03
200	Nippon Paper Industries	3,401	0.17
500	Sumitomo Forestry	7,430	0.37
		15,379	0.77
<b>Hand &amp; Machine Tools (0.61%) (2018: 0.80%)</b>			
100	Asahi Diamond Industrial	594	0.03
300	DMG Mori	4,665	0.23
100	Meidensha	2,229	0.11
200	OSG	3,846	0.19
100	YAMABIKO	1,101	0.05
		12,435	0.61
<b>Healthcare Products (1.55%) (2018: 1.35%)</b>			
65	As One	6,107	0.30
100	Daiken Medical	613	0.03
100	Hogy Medical	3,294	0.16
100	Japan Lifeline	1,374	0.07
75	Mani	2,160	0.11
100	Nakanishi	1,916	0.09
100	Nihon Kohden	2,788	0.14
400	Nipro	4,840	0.24
100	Paramount Bed Holdings	4,205	0.21
200	Topcon	2,619	0.13
100	WIN-Partners	1,319	0.07
		31,235	1.55
<b>Healthcare Services (0.58%) (2018: 0.72%)</b>			
17	Ain Holdings	1,084	0.05
100	BML	2,894	0.14
100	EPS Holdings	1,283	0.06
200	Miraca Holdings	4,938	0.24
100	Solasto	1,181	0.06
100	Tsukui	545	0.03
		11,925	0.58
<b>Home Builders (2.06%) (2018: 0.51%)</b>			
100	First Juken	1,172	0.06
2,000	Haseko	27,072	1.34
100	Hinokiya Group	1,999	0.10
100	Ki-Star Real Estate	1,974	0.10
200	Nihon House Holdings	913	0.05
200	Open House	5,760	0.28
200	Space Value Holdings	988	0.05
100	Tama Home	1,517	0.08
		41,395	2.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Home Furnishings (0.73%) (2018: 0.77%)</b>			
200	Canon Electronics	3,868	0.19
100	France Bed Holdings	890	0.04
300	JVC Kenwood	756	0.04
200	Kokuyo	3,007	0.15
100	Maxell Holdings	1,359	0.07
100	Toa	1,060	0.05
200	Zojirushi	3,787	0.19
		14,727	0.73
<b>Household Products (0.07%) (2018: 0.16%)</b>			
100	Mitsubishi Pencil	1,507	0.07
<b>Internet (1.22%) (2018: 1.02%)</b>			
100	ARTERIA Networks	1,620	0.08
100	Asahi Net	581	0.03
100	ASKUL	3,037	0.15
200	Dip	5,954	0.29
100	en-japan	4,394	0.22
200	F@N Communications	887	0.04
200	GMO internet	3,819	0.19
100	Internet Initiative Japan	2,710	0.13
100	LIFULL	511	0.03
300	Morningstar Japan	1,132	0.06
		24,645	1.22
<b>Iron &amp; Steel (1.21%) (2018: 1.58%)</b>			
200	Daido Metal	1,404	0.07
100	Daido Steel	4,421	0.22
100	Godo Steel	2,597	0.13
200	Japan Steel Works	3,970	0.20
900	Kobe Steel	4,878	0.24
100	Kyoei Steel	1,968	0.10
20	Nippon Yakin Kogyo	430	0.02
100	Sanyo Special Steel	1,454	0.07
200	Tokyo Steel Manufacturing	1,454	0.07
100	Topy Industries	1,857	0.09
		24,433	1.21
<b>Leisure Time (0.94%) (2018: 1.43%)</b>			
117	Daiichikosho	6,169	0.31
300	Heiwa	6,311	0.31
100	HIS	2,885	0.14
100	Koshidaka Holdings	1,518	0.08
100	Round One	974	0.05
100	Tokyo Dome	999	0.05
		18,856	0.94

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Lodging (0.25%) (2018: 0.25%)</b>		
300	Resorttrust	5,121	0.25
	<b>Machinery – Diversified (3.41%) (2018: 2.34%)</b>		
200	Aida Engineering	1,809	0.09
100	Anest Iwata	975	0.05
100	CKD	1,691	0.08
100	Daihen	3,331	0.16
200	Eagle Industry	2,092	0.10
200	Ebara	6,119	0.30
43	Giken	1,994	0.10
100	Harmonic Drive Systems	4,849	0.24
100	Hokuetsu Industries	1,213	0.06
100	Juki	812	0.04
70	Makino Milling Machine	3,233	0.16
100	Max	2,019	0.10
100	Mitsubishi Logisnext	1,279	0.06
200	Nabtesco	6,009	0.30
100	Nikkiso	1,326	0.07
100	Nippon Thompson	478	0.02
100	Nissei Plastic Industrial	925	0.05
100	Nitto Kohki	2,160	0.11
100	OKUMA	5,337	0.26
100	Optorun	2,774	0.14
100	Pegasus Sewing Machine Manufacturing	465	0.02
400	THK	10,924	0.54
100	Toshiba Machine	2,724	0.13
100	Tsubakimoto Chain	3,556	0.18
100	Tsugami	1,030	0.05
		69,124	3.41
	<b>Machinery, Construction &amp; Mining (0.47%) (2018: 0.54%)</b>		
300	Aichi	2,059	0.10
100	Denyo	1,907	0.09
100	Modec	2,452	0.12
200	Tadano	1,842	0.09
100	Takeuchi Manufacturing	1,515	0.07
		9,775	0.47
	<b>Media (0.42%) (2018: 0.62%)</b>		
1,300	SKY Perfect JSAT Holdings	5,802	0.29
100	Wowow	2,544	0.13
		8,346	0.42
	<b>Mining (0.73%) (2018: 1.54%)</b>		
100	Daiki Aluminium Industry	704	0.03
100	Dowa Holdings	3,750	0.19

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Mining (0.73%) (2018: 1.54%) (continued)</b>			
100	Furukawa	1,331	0.07
100	Mitsui Mining & Smelting	2,691	0.13
900	Nippon Coke & Engineering	671	0.03
2,200	Nippon Light Metal Holdings	4,778	0.24
100	Toho Titanium	863	0.04
		14,788	0.73
<b>Miscellaneous Manufacturers (1.73%) (2018: 1.20%)</b>			
200	Amano	6,138	0.30
100	Bando Chemical Industries	853	0.04
100	Glory	3,046	0.15
100	JSP	1,804	0.09
100	Kito	1,585	0.08
100	Mitsuboshi Belting	1,940	0.10
100	Morita Holdings	1,678	0.08
100	Nippon Pillar Packing	1,398	0.07
100	Nitta	2,991	0.15
100	Ohara	1,350	0.07
100	Okamoto Industries	3,731	0.18
100	Sekisui Plastics	764	0.04
100	Tamron	2,318	0.11
200	Toyobo	3,066	0.15
100	Valqua	2,415	0.12
		35,077	1.73
<b>Office &amp; Business Equipment (0.12%) (2018: 0.18%)</b>			
100	Itoki	494	0.02
200	Okamura	2,050	0.10
		2,544	0.12
<b>Oil &amp; Gas (0.36%) (2018: 0.15%)</b>			
300	Cosmo Energy Holdings	6,943	0.34
200	Fuji Oil	449	0.02
		7,392	0.36
<b>Other Finance (0.19%) (2018: 0.00%)</b>			
600	Kansai Mirai Financial Group	3,898	0.19
<b>Other Industrial (1.75%) (2018: 2.08%)</b>			
100	Ahresty	515	0.03
100	Alinco	1,188	0.06
100	Hakudo	1,448	0.07
200	Hanwa	5,295	0.26
200	Kitz	1,424	0.07
43	Nachi-Fujikoshi	1,905	0.09
100	Nippon Steel Trading	4,868	0.24

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Other Industrial (1.75%) (2018: 2.08%) (continued)</b>			
1,900	NTN	6,032	0.30
100	Oiles	1,530	0.08
100	Onoken	1,308	0.06
100	Ryobi	1,798	0.09
100	Sato Shoji	951	0.05
100	Tocalo	1,034	0.05
100	Tsubaki Nakashima	1,471	0.07
200	UACJ	4,597	0.23
		35,364	1.75
<b>Packaging &amp; Containers (0.45%) (2018: 0.80%)</b>			
100	FP	5,972	0.30
400	Rengo	3,070	0.15
		9,042	0.45
<b>Pharmaceuticals (1.88%) (2018: 2.75%)</b>			
100	Eiken Chemical	1,864	0.09
100	Kaken Pharmaceutical	5,558	0.27
200	KYORIN Holdings	3,513	0.17
66	Mochida Pharmaceutical	2,678	0.13
100	Nichi-iko Pharmaceutical	1,252	0.06
100	Sawai Pharmaceutical	6,368	0.32
100	Seikagaku	1,136	0.06
100	Ship Healthcare Holdings	4,647	0.23
100	Toho Holdings	2,233	0.11
100	Torii Pharmaceutical	2,816	0.14
100	Tsumura & Co	2,954	0.15
100	Vital KSK Holdings	965	0.05
100	ZERIA Pharmaceutical	1,936	0.10
		37,920	1.88
<b>Pipelines (0.15%) (2018: 0.18%)</b>			
300	TOKAI Holdings	3,034	0.15
<b>Real Estate (3.34%) (2018: 2.30%)</b>			
200	Daibiru	2,416	0.12
200	Dear Life	1,078	0.05
300	ES-Con Japan	2,587	0.13
100	FJ Next	1,055	0.05
100	Fuji	650	0.03
100	Goldcrest	1,917	0.09
100	Grandy House	457	0.02
100	Heiwa Real Estate	2,761	0.14
200	Hoosiers Holdings	1,321	0.07
800	Ichigo	3,394	0.17
100	Japan Property Management Center	1,181	0.06

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Real Estate (3.34%) (2018: 2.30%) (continued)</b>			
200	Japan Wool Textile	2,078	0.10
100	Keihanshin Building	1,319	0.07
100	Meiwa Estate	587	0.03
100	Mugen Estate	731	0.04
100	NAC	934	0.05
100	Nippon Commercial Development	1,539	0.08
100	Pressance	1,231	0.06
200	Raysum	1,977	0.10
150	SAMTY	3,100	0.15
100	Sanei Architecture Planning	1,516	0.07
100	Shinoken Group	1,186	0.06
100	Starts	2,563	0.13
200	Sun Frontier Fudousan	2,409	0.12
600	Takara Leben	2,799	0.14
200	TOC	1,654	0.08
35	Token	2,374	0.12
600	Tokyo Tatemono	9,435	0.47
100	Tosei	1,373	0.07
200	Unizo Holdings	9,423	0.47
		67,045	3.34
<b>Retail (8.70%) (2018: 8.23%)</b>			
100	Adastria	2,290	0.11
100	Alpen	1,635	0.08
400	AOKI Holdings	4,163	0.21
200	Aoyama Trading	2,829	0.14
100	Arcland Sakamoto	1,150	0.06
200	Autobacs Seven	3,165	0.16
100	Baroque Japan	897	0.04
200	Belluna	1,310	0.06
400	Bic Camera	4,586	0.23
100	Cawachi	2,036	0.10
100	Chiyoda	1,481	0.07
1,200	Citizen Watch	6,592	0.33
100	Create Restaurants Holdings	1,724	0.09
100	Create SD Holdings	2,573	0.13
300	DCM Holdings	2,934	0.15
100	Doutor Nichires Holdings	1,993	0.10
300	EDION	3,349	0.17
100	Geo Holdings	1,240	0.06
40	Goldwin	2,952	0.15
400	H2O Retailing	4,516	0.22
110	Hiday Hidaka	2,044	0.10
100	Honeys Holdings	1,651	0.08
44	Ichibanya	2,332	0.12
400	IDOM	2,311	0.11

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (8.70%) (2018: 8.23%) (continued)</b>			
100	Izumi	3,621	0.18
700	J Front Retailing	9,855	0.49
100	Joshin Denki	2,397	0.12
200	Joyful Honda	2,569	0.13
200	Keiyo	1,055	0.05
100	Kohnan Shoji	2,359	0.12
100	KOMEDA Holdings	1,956	0.10
100	Komeri	2,160	0.11
100	Konaka	393	0.02
600	K's Holdings	7,901	0.39
200	LIXIL VIVA	3,603	0.18
100	Ministop	1,351	0.07
100	MrMax Holdings	452	0.02
100	Nishimatsuya Chain	863	0.04
100	Nojima	2,102	0.10
33	Ohsho Food Service	1,971	0.10
100	PAL GROUP Holdings	3,510	0.17
250	Parco	4,244	0.21
100	PC Depot	511	0.03
100	Plenus	1,803	0.09
100	Qol Holdings	1,408	0.07
100	Sac's Bar Holdings	845	0.04
100	Seiko Holdings	2,690	0.13
170	Seria	4,646	0.23
100	Shimachu	2,745	0.14
100	Shimamura	7,656	0.37
100	St Marc Holdings	2,144	0.11
100	Sugi Holdings	5,300	0.26
300	Sundrug	10,919	0.53
300	Takashimaya	3,390	0.17
100	United Arrows	2,843	0.14
100	Valor Holdings	1,965	0.10
500	VT Holdings	2,236	0.11
100	World	2,476	0.12
100	Xebio Holdings	1,215	0.06
100	Yellow Hat	1,802	0.09
100	Yoshinoya Holdings	2,670	0.13
100	Zensho Holdings	2,272	0.11
		175,651	8.70
<b>Semiconductors (1.30%) (2018: 0.61%)</b>			
100	Japan Material	1,681	0.08
200	Lasertec	10,232	0.51
100	Micronics Japan	1,130	0.06
100	Restar Holdings	1,868	0.09
100	Ryosan	2,600	0.13

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (1.30%) (2018: 0.61%) (continued)</b>		
400	Shinko Electric Industries	4,748	0.23
100	Ulvac	3,998	0.20
		26,257	1.30
	<b>Software (1.72%) (2018: 2.42%)</b>		
200	Capcom	5,576	0.28
100	Furyu	988	0.05
80	GungHo Online Entertainment	1,705	0.08
270	Koei Tecmo Holdings	7,088	0.35
200	Marvelous	1,340	0.07
400	Mixi	7,619	0.38
200	NSD	3,309	0.16
100	Systema	1,634	0.08
100	TDC Soft	994	0.05
100	Transcosmos	2,731	0.14
100	Zenrin	1,675	0.08
		34,659	1.72
	<b>Technology Hardware &amp; Equipment (0.46%) (2018: 0.31%)</b>		
100	Riso Kagaku	1,777	0.09
100	Sato Holdings	3,156	0.16
100	Toshiba TEC	4,159	0.21
		9,092	0.46
	<b>Telecommunications (0.98%) (2018: 0.98%)</b>		
100	CONEXIO	1,494	0.07
100	MTI	658	0.03
500	Nisshinbo Holdings	4,808	0.24
400	Oki Electric Industry	5,591	0.28
300	T-Gaia	7,327	0.36
		19,878	0.98
	<b>Textile (0.44%) (2018: 0.66%)</b>		
100	Komatsu Matere	753	0.04
100	Kurabo Industries	2,338	0.12
100	Nitto Boseki	4,279	0.21
100	Seiren	1,452	0.07
		8,822	0.44
	<b>Toys, Games &amp; Hobbies (0.23%) (2018: 0.45%)</b>		
100	Sanrio	1,977	0.10
200	Tomy	2,608	0.13
		4,585	0.23
	<b>Transportation (2.22%) (2018: 2.97%)</b>		
100	Fukuyama Transporting	3,672	0.18
200	Iino Kaiun Kaisha	685	0.03
100	Japan Transcity	507	0.03

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Japan SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Transportation (2.22%) (2018: 2.97%) (continued)</b>			
200	Kamigumi	4,415	0.22
100	Kintetsu World Express	1,756	0.09
100	Konoike Transport	1,527	0.08
200	Mie Kotsu Group Holdings	1,137	0.06
100	Mitsubishi Logistics	2,620	0.13
200	Mitsui OSK Lines	5,567	0.28
100	Nankai Electric Railway	2,729	0.14
100	Nikkon Holdings	2,527	0.13
200	Nippon Yusen	3,646	0.18
100	Nishi-Nippon Railroad	2,319	0.11
100	NS United Kaiun Kaisha	2,069	0.10
300	Seino Holdings	4,077	0.20
300	Senko Group Holdings	2,576	0.13
100	Sotetsu Holdings	2,728	0.13
		44,557	2.22
<b>Utilities – Electric (0.63%) (2018: 0.63%)</b>			
300	Hokkaido Electric Power	1,463	0.07
200	Okinawa Electric Power	3,769	0.19
600	Shikoku Electric Power	5,952	0.29
100	West Holdings	1,679	0.08
		12,863	0.63
<b>Utilities – Electric &amp; Gas (0.16%) (2018: 0.78%)</b>			
100	Saibu Gas	2,339	0.12
100	Shizuoka Gas	875	0.04
		3,214	0.16
		2,013,464	99.61
	<b>Total Equities</b>	2,013,464	99.61
	<b>Total Transferable Securities (99.61%) (2018: 98.94%)</b>	2,013,464	99.61
	<b>Total Investments (99.61%) (2018: 98.94%)</b>	2,013,464	99.61
	<b>Other Net Assets (0.39%) (2018: 1.06%)</b>	7,930	0.39
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	2,021,394	100.00
<i>Analysis of Total Assets</i>			<i>% 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 incorporation.

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.63%) (2018: 99.76%)</b>		
	<b>Equities (99.63%) (2018: 99.76%)</b>		
	<b>United States (99.63%) (2018: 99.76%)</b>		
	<b>Advertising (1.58%) (2018: 1.82%)</b>		
705	Interpublic Group of Companies	16,286	0.74
227	Omnicom Group	18,391	0.84
		34,677	1.58
	<b>Aerospace &amp; Defense (1.69%) (2018: 0.00%)</b>		
170	Arconic	5,231	0.24
25	Lockheed Martin	9,735	0.44
23	Northrop Grumman	7,911	0.36
40	Raytheon	8,790	0.41
73	Spirit AeroSystems Holdings	5,320	0.24
		36,987	1.69
	<b>Agriculture (0.00%) (2018: 0.98%)</b>		
	<b>Airlines (1.30%) (2018: 4.78%)</b>		
129	Delta Air Lines	7,544	0.34
341	JetBlue Airways	6,384	0.29
136	Southwest Airlines	7,341	0.33
85	United Airlines Holdings	7,488	0.34
		28,757	1.30
	<b>Auto Parts &amp; Equipment (0.73%) (2018: 1.00%)</b>		
135	Allison Transmission Holdings	6,523	0.30
69	WABCO Holdings	9,350	0.43
		15,873	0.73
	<b>Banks (3.19%) (2018: 0.00%)</b>		
149	Comerica	10,691	0.49
382	Fifth Third Bancorp	11,743	0.54
28	First Citizens BancShares	14,901	0.68
611	Regions Financial	10,485	0.48
92	Signature Bank	12,568	0.57
166	Western Alliance Bancorp	9,462	0.43
		69,850	3.19
	<b>Beverages (0.78%) (2018: 0.70%)</b>		
150	Coca-Cola	8,303	0.38
65	PepsiCo	8,884	0.40
		17,187	0.78

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Building &amp; Construction Materials (1.25%) (2018: 0.00%)</b>			
80	Armstrong World Industries	7,518	0.34
144	Masco	6,911	0.31
269	MDU Resources Group	7,992	0.36
80	Owens Corning	5,210	0.24
		27,631	1.25
<b>Chemicals (0.51%) (2018: 0.00%)</b>			
23	NewMarket	11,190	0.51
<b>Commercial Services (4.29%) (2018: 7.26%)</b>			
318	Booz Allen Hamilton Holding	22,619	1.04
79	Bright Horizons Family Solutions	11,873	0.54
31	Cintas	8,341	0.38
127	Euronet Worldwide	20,010	0.91
71	FleetCor Technologies	20,428	0.93
460	H&R Block	10,801	0.49
		94,072	4.29
<b>Computers (4.62%) (2018: 3.61%)</b>			
88	CACI International	21,999	1.00
327	Cognizant Technology Solutions	20,281	0.92
129	Fortinet	13,772	0.63
246	Leidos Holdings	24,080	1.11
284	MAXIMUS	21,127	0.96
		101,259	4.62
<b>Consumer Durables &amp; Apparels (0.27%) (2018: 0.00%)</b>			
394	Hanesbrands	5,851	0.27
<b>Cosmetics &amp; Personal Care (0.39%) (2018: 0.32%)</b>			
124	Colgate-Palmolive	8,536	0.39
<b>Distribution &amp; Wholesale (1.26%) (2018: 0.00%)</b>			
95	Copart	8,639	0.39
226	HD Supply Holdings	9,090	0.41
48	Pool	10,194	0.46
		27,923	1.26
<b>Diversified Financial Services (4.26%) (2018: 1.41%)</b>			
126	Cboe Global Markets	15,120	0.69
211	OneMain Holdings	8,894	0.41
355	Synchrony Financial	12,784	0.58
135	TD Ameritrade Holding	6,710	0.31
126	Visa	23,675	1.08
971	Western Union	26,002	1.19
		93,185	4.26

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Electrical Components &amp; Equipment (0.27%) (2018: 0.00%)</b>		
58	Generac Holdings	5,834	0.27
	<b>Electronics (1.50%) (2018: 1.35%)</b>		
345	Gentex	9,998	0.46
362	Jabil	14,961	0.68
34	Waters	7,944	0.36
		32,903	1.50
	<b>Engineering &amp; Construction (0.63%) (2018: 0.00%)</b>		
95	EMCOR Group	8,199	0.37
89	MasTec	5,710	0.26
		13,909	0.63
	<b>Entertainment (0.00%) (2018: 0.91%)</b>		
	<b>Environmental Control (1.20%) (2018: 1.39%)</b>		
68	Clean Harbors	5,831	0.27
115	Republic Services	10,307	0.47
88	Waste Management	10,028	0.46
		26,166	1.20
	<b>Food (4.79%) (2018: 3.65%)</b>		
129	Campbell Soup	6,375	0.29
397	Flowers Foods	8,631	0.39
155	General Mills	8,302	0.38
59	Hershey	8,672	0.40
68	JM Smucker	7,081	0.32
186	Kroger	5,392	0.25
87	Lamb Weston Holdings	7,485	0.34
161	Mondelez International	8,868	0.40
155	Performance Food Group	7,979	0.36
151	Pilgrim's Pride	4,940	0.23
70	Post Holdings	7,637	0.35
108	Sysco	9,238	0.42
69	Tyson Foods	6,282	0.29
192	US Foods Holding	8,043	0.37
		104,925	4.79
	<b>Full Line Insurance (7.58%) (2018: 12.58%)</b>		
140	Allstate	15,743	0.72
115	Assurant	15,074	0.69
345	Fidelity National Financial	15,646	0.71
265	First American Financial	15,455	0.70
122	Hanover Insurance Group	16,673	0.76
284	Hartford Financial Services Group	17,259	0.79
945	MGIC Investment	13,391	0.61
661	Old Republic International	14,787	0.67

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### 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 (7.58%) (2018: 12.58%) (continued)</b>			
181	Progressive	13,103	0.60
528	Radian Group	13,284	0.61
230	WR Berkley	15,892	0.72
		166,307	7.58
<b>Healthcare Products (2.68%) (2018: 1.68%)</b>			
32	Cooper	10,281	0.47
144	DENTSPLY SIRONA	8,149	0.37
155	Henry Schein	10,342	0.47
197	Hologic	10,285	0.47
24	Teleflex	9,035	0.41
71	West Pharmaceutical Services	10,673	0.49
		58,765	2.68
<b>Healthcare Services (4.30%) (2018: 7.5%)</b>			
25	Anthem	7,551	0.34
104	Centene	6,538	0.30
28	Chemed	12,299	0.56
95	DaVita	7,128	0.32
24	Humana	8,796	0.40
56	Laboratory Corp of America Holdings	9,474	0.43
42	Molina Healthcare	5,699	0.26
97	Quest Diagnostics	10,359	0.47
32	UnitedHealth Group	9,407	0.43
63	Universal Health Services	9,038	0.41
25	WellCare Health Plans	8,255	0.38
		94,544	4.30
<b>Home Builders (2.06%) (2018: 0.41%)</b>			
170	DR Horton	8,968	0.41
156	Lennar	8,703	0.40
2	NVR	7,617	0.35
258	PulteGroup	10,010	0.46
245	Toll Brothers	9,680	0.44
		44,978	2.06
<b>Home Furnishings (0.34%) (2018: 0.00%)</b>			
50	Whirlpool	7,377	0.34
<b>Hotels (0.00%) (2018: 0.10%)</b>			
<b>Household Products (0.71%) (2018: 0.83%)</b>			
51	Clorox	7,831	0.36
56	Kimberly-Clark	7,703	0.35
		15,534	0.71

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (2.02%) (2018: 1.45%)</b>		
293	eBay	10,580	0.48
50	IAC InterActiveCorp	12,456	0.57
112	Match Group	9,196	0.42
475	NortonLifeLock	12,122	0.55
		<u>44,354</u>	<u>2.02</u>
	<b>Iron &amp; Steel (0.64%) (2018: 0.00%)</b>		
72	Reliance Steel & Aluminum	8,622	0.39
164	Steel Dynamics	5,583	0.25
		<u>14,205</u>	<u>0.64</u>
	<b>Leisure Time (0.00%) (2018: 0.44%)</b>		
	<b>Lodging (0.33%) (2018: 0.00%)</b>		
530	Caesars Entertainment	7,208	0.33
	<b>Machinery — Diversified (0.34%) (2018: 0.00%)</b>		
42	Cummins	7,516	0.34
	<b>Machinery, Construction &amp; Mining (0.25%) (2018: 0.00%)</b>		
59	Oshkosh	5,584	0.25
	<b>Media (3.39%) (2018: 3.59%)</b>		
441	Altice USA	12,057	0.55
12	Cable One	17,862	0.81
35	Charter Communications	16,978	0.77
337	Discovery	11,033	0.50
2,329	Sirius XM Holdings	16,652	0.76
		<u>74,582</u>	<u>3.39</u>
	<b>Mining (0.79%) (2018: 0.00%)</b>		
210	Newmont Goldcorp	9,125	0.42
67	Royal Gold	8,191	0.37
		<u>17,316</u>	<u>0.79</u>
	<b>Miscellaneous Manufacturers (0.38%) (2018: 0.00%)</b>		
52	Carlisle	8,416	0.38
	<b>Oil &amp; Gas (4.13%) (2018: 5.31%)</b>		
859	Cabot Oil & Gas	14,955	0.68
174	Chevron	20,968	0.96
223	ConocoPhillips	14,502	0.66
252	Continental Resources	8,644	0.39
245	HollyFrontier	12,424	0.57
172	Phillips 66	19,163	0.87
		<u>90,656</u>	<u>4.13</u>
	<b>Other Consumer, Cyclical (0.37%) (2018: 0.00%)</b>		
76	Scotts Miracle-Gro	8,070	0.37

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Packaging &amp; Containers (0.36%) (2018: 2.73%)</b>		
196	Sealed Air	7,807	0.36
	<b>Pharmaceuticals (6.70%) (2018: 4.90%)</b>		
96	AbbVie	8,500	0.39
53	Alexion Pharmaceuticals	5,732	0.26
94	AmerisourceBergen	7,992	0.36
50	Amgen	12,054	0.55
76	Arrowhead Pharmaceuticals	4,821	0.22
20	Biogen	5,935	0.27
154	Bristol-Myers Squibb	9,885	0.45
109	CVS Health	8,098	0.37
89	Eli Lilly & Co	11,697	0.53
347	Exelixis	6,114	0.28
156	Gilead Sciences	10,137	0.46
70	Incyte	6,112	0.28
86	Ionis Pharmaceuticals	5,195	0.24
82	Johnson & Johnson	11,961	0.55
141	Merck & Co	12,824	0.58
47	Neurocrine Biosciences	5,052	0.23
20	Regeneron Pharmaceuticals	7,510	0.34
34	Vertex Pharmaceuticals	7,444	0.34
		147,063	6.70
	<b>Real Estate Investment Trusts (3.19%) (2018: 2.72%)</b>		
320	American Homes 4 Rent	8,387	0.38
220	Healthpeak Properties	7,583	0.35
340	Kimco Realty	7,041	0.32
73	Life Storage	7,904	0.36
139	National Retail Properties	7,453	0.34
149	Spirit Realty Capital	7,328	0.33
51	Sun Communities	7,655	0.35
338	VICI Properties	8,636	0.39
123	Vornado Realty Trust	8,180	0.37
		70,167	3.19
	<b>Restaurants &amp; Bars (0.00%) (2018: 1.09%)</b>		
	<b>Retail (4.59%) (2018: 7.45%)</b>		
165	AutoNation	8,024	0.37
10	AutoZone	11,913	0.54
41	Casey's General Stores	6,519	0.30
91	Darden Restaurants	9,920	0.45
67	McDonald's	13,240	0.60
25	O'Reilly Automotive	10,957	0.50
135	Starbucks	11,869	0.54
58	Target	7,436	0.34
98	Williams-Sonoma	7,197	0.33

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree US Multifactor UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Retail (4.59%) (2018: 7.45%) (continued)</b>		
135	Yum! Brands	13,599	0.62
		100,674	4.59
	<b>Semiconductors (3.02%) (2018: 0.00%)</b>		
534	Cypress Semiconductor	12,458	0.57
270	Intel	16,160	0.74
43	Lam Research	12,573	0.57
109	Qorvo	12,669	0.58
140	QUALCOMM	12,352	0.56
		66,212	3.02
	<b>Software (9.20%) (2018: 6.17%)</b>		
244	Akamai Technologies	21,077	0.96
400	Black Knight	25,792	1.18
258	Citrix Systems	28,612	1.30
91	Electronic Arts	9,783	0.45
39	Fair Isaac	14,613	0.67
218	j2 Global	20,429	0.93
940	Nuance Communications	16,760	0.76
415	Oracle	21,987	1.00
137	Synopsys	19,070	0.87
82	Take-Two Interactive Software	10,039	0.46
2,231	Zynga	13,654	0.62
		201,816	9.20
	<b>Technology Hardware &amp; Equipment (0.59%) (2018: 1.4%)</b>		
351	Xerox Holdings	12,941	0.59
	<b>Telecommunications (3.98%) (2018: 7.18%)</b>		
481	AT&T	18,797	0.86
211	GCI Liberty	14,949	0.68
114	Motorola Solutions	18,370	0.84
346	Verizon Communications	21,244	0.97
396	Zayo Group Holdings	13,721	0.63
		87,081	3.98
	<b>Transportation (0.30%) (2018: 0.00%)</b>		
83	CH Robinson Worldwide	6,491	0.30
	<b>Utilities — Electric (2.88%) (2018: 2.65%)</b>		
89	American Electric Power	8,411	0.38
132	Evergy	8,592	0.39
168	FirstEnergy	8,165	0.37
165	NRG Energy	6,559	0.30
92	Pinnacle West Capital	8,274	0.38
146	Portland General Electric	8,145	0.37

## WisdomTree Issuer Plc

### Schedule of Investments (continued) As at 31 December 2019

#### 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 (2.88%) (2018: 2.65%) (continued)</b>		
136	Southern	8,663	0.39
290	Vistra Energy	6,667	0.30
		63,476	2.88
	<b>Utilities — Electric &amp; Gas (0.00%) (2018: 0.40%)</b>		
		2,185,855	99.63
	<b>Total Equities</b>	2,185,855	99.63
	<b>Total Transferable Securities (99.63%) (2018: 99.76%)</b>	2,185,855	99.63
	<b>Total Investments (98.63%) (2018: 99.76%)</b>	2,185,855	99.63
	<b>Other Net Assets (0.37%) (2018: 0.24%)</b>	8,046	0.37
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	2,193,901	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.61
	Other assets		0.39
			100.00

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# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.78%) (2018: 100.01%)</b>		
	<b>Equities (99.78%) (2018: 100.01%)</b>		
	<b>Canada (2.77%) (2018: 3.87%)</b>		
	<b>Software (2.77%) (2018: 3.87%)</b>		
164,695	BlackBerry	1,057,342	2.77
	<b>France (3.26%) (2018: 3.96%)</b>		
	<b>Computers (3.26%) (2018: 3.96%)</b>		
14,931	Atos SE	1,245,606	3.26
	<b>Germany (2.75%) (2018: 2.46%)</b>		
	<b>Auto Parts &amp; Equipment (0.00%) (2018: 0.62%)</b>		
	<b>Semiconductors (2.75%) (2018: 1.84%)</b>		
46,055	Infineon Technologies	1,049,960	2.75
	<b>Ireland (0.63%) (2018: 0.57%)</b>		
	<b>Auto Parts &amp; Equipment (0.63%) (2018: 0.57%)</b>		
2,533	Aptiv	240,559	0.63
	<b>Israel (3.01%) (2018: 0.00%)</b>		
	<b>Telecommunications (3.01%) (2018: 0.00%)</b>		
7,404	Nice ADR	1,148,731	3.01
	<b>Japan (6.30%) (2018: 6.94%)</b>		
	<b>Auto Parts &amp; Equipment (0.61%) (2018: 0.97%)</b>		
5,132	Denso	234,511	0.61
	<b>Chemicals (0.00%) (2018: 1.68%)</b>		
	<b>Semiconductors (2.31%) (2018: 1.44%)</b>		
128,107	Renesas Electronics	884,106	2.31
	<b>Software (2.82%) (2018: 2.13%)</b>		
10,400	DeNA	167,950	0.44
24,960	PKSHA Technology	911,812	2.38
		1,079,762	2.82
	<b>Telecommunications (0.56%) (2018: 0.72%)</b>		
4,906	SoftBank Group	214,704	0.56
		2,413,083	6.30
	<b>Netherlands (5.78%) (2018: 3.47%)</b>		
	<b>Semiconductors (5.78%) (2018: 3.47%)</b>		
7,848	NXP Semiconductors	998,736	2.61
529	STMicroelectronics (France Listed)	14,233	0.04
44,487	STMicroelectronics (Italy Listed)	1,196,981	3.13
		2,209,950	5.78
	<b>People's Republic of China (2.11%) (2018: 0.57%)</b>		
	<b>Auto Manufacturers (0.78%) (2018: 0.00%)</b>		
73,748	NIO ADR	296,467	0.78

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Internet (1.33%) (2018: 0.57%)</b>		
1,201	Alibaba Group Holding ADR	254,732	0.66
2,017	Baidu ADR	254,949	0.67
		509,681	1.33
		806,148	2.11
	<b>Republic of South Korea (3.40%) (2018: 2.36%)</b>		
	<b>Semiconductors (3.40%) (2018: 2.36%)</b>		
5,836	Samsung Electronics	281,594	0.74
12,495	SK Hynix	1,016,715	2.66
		1,298,309	3.40
	<b>Taiwan (16.39%) (2018: 11.95%)</b>		
	<b>Semiconductors (16.39%) (2018: 11.95%)</b>		
444,000	Faraday Technology	833,879	2.18
909,000	Macronix International	1,128,025	2.95
66,700	MediaTek	986,805	2.58
351,000	Nanya Technology	976,529	2.55
24,729	Silicon Motion Technology ADR	1,254,008	3.28
98,600	Taiwan Semiconductor Manufacturing	1,088,721	2.85
		6,267,967	16.39
	<b>United Kingdom (3.93%) (2018: 2.17%)</b>		
	<b>Software (3.93%) (2018: 2.17%)</b>		
100,128	Blue Prism Group	1,502,864	3.93
	<b>United States (49.45%) (2018: 61.69%)</b>		
	<b>Auto Manufacturers (1.03%) (2018: 0.90%)</b>		
940	Tesla	393,230	1.03
	<b>Auto Parts &amp; Equipment (2.23%) (2018: 1.12%)</b>		
54,451	Veoneer	850,525	2.23
	<b>Commercial Services (2.68%) (2018: 0.00%)</b>		
23,427	CoreLogic	1,023,994	2.68
	<b>Computers (0.55%) (2018: 0.63%)</b>		
1,566	International Business Machines	209,907	0.55
	<b>Electrical Components &amp; Equipment (0.00%) (2018: 4.05%)</b>		
	<b>Internet (1.18%) (2018: 1.34%)</b>		
173	Alphabet	231,714	0.61
118	Amazon.com	218,045	0.57
		449,759	1.18
	<b>Semiconductors (13.80%) (2018: 17.05%)</b>		
4,450	Intel	266,333	0.70
9,238	Microchip Technology	967,403	2.53
17,636	Micron Technology	948,464	2.48

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Semiconductors (13.80%) (2018: 17.05%) (continued)</b>		
4,777	NVIDIA	1,124,028	2.93
10,290	QUALCOMM	907,887	2.38
10,860	Xilinx	1,061,782	2.78
		5,275,897	13.80
	<b>Software (24.89%) (2018: 30.33%)</b>		
2,379	Akamai Technologies	205,498	0.54
19,064	Appian	728,435	1.91
16,561	Cadence Design Systems	1,148,671	3.01
1,535	Microsoft	242,070	0.63
77,797	Nuance Communications	1,387,121	3.62
16,128	Pegasystems	1,284,595	3.36
15,965	PROS Holdings	956,623	2.50
4,323	ServiceNow	1,220,469	3.19
7,143	Splunk	1,069,807	2.80
7,992	Synopsys	1,112,486	2.91
1,617	Twilio	158,919	0.42
		9,514,694	24.89
	<b>Telecommunications (3.09%) (2018: 6.27%)</b>		
27,637	Ciena	1,179,824	3.09
		18,897,830	49.45
	<b>Total Equities</b>	38,138,349	99.78
	<b>Total Transferable Securities (99.78%) (2018: 100.01%)</b>	38,138,349	99.78
	<b>Total Investments (99.78%) (2018: 100.01%)</b>	38,138,349	99.78
	<b>Other Net Assets (0.22%) (2018: (0.01%))</b>	84,322	0.22
	<b>Net Assets (100.00%) (2018: 100.00%)</b>	38,222,671	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.75
	Other assets		0.25
			100.00

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# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.51%)</b>		
	<b>Government Bonds (99.51%)</b>		
	<b>United States (99.51%)</b>		
896,300	United States Treasury Floating Rate Note 1.526% 31/01/2020*	896,280	10.57
976,300	United States Treasury Floating Rate Note 1.559% 30/04/2020*	976,308	11.51
1,036,800	United States Treasury Floating Rate Note 1.569% 31/07/2020*	1,036,595	12.22
1,095,600	United States Treasury Floating Rate Note 1.571% 31/10/2020*	1,095,176	12.91
1,116,000	United States Treasury Floating Rate Note 1.641% 31/01/2021*	1,115,701	13.15
1,116,300	United States Treasury Floating Rate Note 1.665% 30/04/2021*	1,115,851	13.16
1,100,800	United States Treasury Floating Rate Note 1.746% 31/07/2021*	1,101,461	12.99
1,101,000	United States Treasury Floating Rate Note 1.826% 31/10/2021*	1,102,961	13.00
	<b>Total Government Bonds</b>	<u>8,440,333</u>	<u>99.51</u>
	<b>Total Transferable Securities (99.51%)</b>	<u>8,440,333</u>	<u>99.51</u>
	<b>Total Investments (99.51%)</b>	8,440,333	99.51
	<b>Other Net Assets (0.49%)</b>	41,543	0.49
	<b>Net Assets (100.00%)</b>	<u><u>8,481,876</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	95.88
Other assets	4.12
	<u><u>100.00</u></u>

\*These securities have variable coupon rate.

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 2019

### WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	<b>Transferable Securities (99.91%)</b>		
	<b>Equities (99.91%)</b>		
	<b>Canada (2.30%)</b>		
	<b>Internet (2.30%)</b>		
446	Shopify	177,321	2.30
	<b>Israel (1.77%)</b>		
	<b>Internet (1.77%)</b>		
1,115	Wix.com	136,454	1.77
	<b>Netherlands (1.57%)</b>		
	<b>Software (1.57%)</b>		
1,876	Elastic	120,627	1.57
	<b>United Kingdom (1.75%)</b>		
	<b>Software (1.75%)</b>		
1,120	Atlassian	134,781	1.75
	<b>United States (94.09%)</b>		
	<b>Commercial Services (11.37%)</b>		
9,650	2U	231,503	3.01
1,874	Avalara	137,271	1.78
1,529	Paylocity Holding	184,734	2.40
1,512	PayPal Holdings	163,553	2.12
2,541	Square	158,965	2.06
		876,026	11.37
	<b>Computers (5.51%)</b>		
1,901	Qualys	158,486	2.06
7,272	Tenable Holdings	174,237	2.26
1,964	Zscaler	91,326	1.19
		424,049	5.51
	<b>Internet (14.37%)</b>		
2,767	Anaplan	144,991	1.88
3,807	Mimecast	165,148	2.15
1,247	Okta	143,866	1.87
1,369	Proofpoint	157,134	2.04
1,738	Q2 Holdings	140,917	1.83
1,150	RingCentral	193,970	2.51
2,095	Zendesk	160,540	2.09
		1,106,566	14.37
	<b>Software (57.25%)</b>		
557	Adobe	183,704	2.39
1,623	Appfolio	178,449	2.32
3,208	Blackline	165,404	2.15
11,984	Box	201,092	2.61
1,161	Coupa Software	169,796	2.21
3,570	DocuSign	264,572	3.43

# WisdomTree Issuer Plc

## Schedule of Investments (continued) As at 31 December 2019

### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
<b>Software (57.25%) (continued)</b>			
6,305	Domo	136,945	1.78
9,177	Dropbox	164,360	2.13
1,987	Everbridge	155,145	2.02
2,520	Five9	165,262	2.15
848	HubSpot	134,408	1.75
3,828	Instructure	184,548	2.40
1,938	j2 Global	181,610	2.36
2,789	New Relic	183,265	2.38
663	Paycom Software	175,536	2.28
10,197	Pluralsight	175,490	2.28
2,600	RealPage	139,750	1.82
1,112	salesforce.com	180,856	2.35
625	ServiceNow	176,450	2.29
3,256	Smartsheet	146,260	1.90
1,277	Twilio	125,504	1.63
993	Veeva Systems	139,675	1.81
834	Workday	137,151	1.78
3,205	Workiva	134,770	1.75
8,296	Yext	119,628	1.55
1,719	Zoom Video Communications	116,961	1.52
11,849	Zuora	169,796	2.21
		4,406,387	57.25
<b>Telecommunications (4.02%)</b>			
2,347	LogMeIn	201,231	2.61
4,635	PagerDuty	108,413	1.41
		309,644	4.02
		7,122,672	92.52
	<b>Total Equities</b>	7,691,855	99.91
	<b>Total Transferable Securities (99.91%)</b>	7,691,855	99.91
	<b>Total Investments (99.91%)</b>	7,691,855	99.91
	<b>Other Net Assets (0.09%)</b>	7,244	0.09
	<b>Net Assets (100.00%)</b>	7,699,099	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.87
Other assets			0.13
			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 2019

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>		
Pfizer	54,623	2,122,112
AbbVie	19,770	1,679,367
Verizon Communications	26,851	1,616,800
Cisco Systems	32,967	1,564,362
International Business Machines	9,751	1,331,354
AT&T	34,456	1,235,048
Bristol-Myers Squibb	17,839	1,084,107
Chevron	9,056	1,078,990
Broadcom	3,352	1,069,341
Exxon Mobil	13,891	996,011
Wells Fargo & Co	17,045	847,462
Gilead Sciences	12,387	821,782
Philip Morris International	10,043	819,353
Altria Group	16,103	780,361
Procter & Gamble	6,279	743,758
Coca-Cola	13,675	728,859
Duke Energy	7,488	680,799
Southern	9,291	571,236
PepsiCo	3,957	526,875
General Electric	49,870	482,785
3M	2,467	432,659
QUALCOMM	5,298	426,189
Walgreens Boots Alliance	7,095	414,298

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Procter & Gamble	16,887	2,108,396
General Electric	133,655	1,464,833
PepsiCo	10,420	1,434,016
Exxon Mobil	11,300	794,542
Lockheed Martin	1,933	746,606
AT&T	16,407	615,798
Target	4,568	579,118
Kraft Heinz	14,901	476,015
ONEOK	5,342	400,277
Prologis	4,335	380,431
Las Vegas Sands	5,577	373,565
Emerson Electric	4,484	340,342
United Parcel Service	2,889	338,858
Occidental Petroleum	8,107	317,398
Sempra Energy	1,946	290,309
Weyerhaeuser	9,505	285,299
Ford Motor	29,818	282,510
CenturyLink	20,536	269,881
Crown Castle International	1,886	264,031
SunTrust Banks	3,783	263,971
Xcel Energy	3,453	219,123

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Equitrans Midstream	16,411	201,209
Antero Midstream	27,586	191,181
Chemours	5,638	101,433
Kontoor Brands	1,920	78,263
Olin	4,360	75,824
Ryder System	1,343	72,190
BGC Partners	11,598	68,548
Avista	1,274	61,665
RLJ Lodging Trust	3,262	58,947
KAR Auction Services	2,669	58,668
Colony Capital	11,713	56,694
Mercury General	1,149	55,867
American Eagle Outfitters	3,788	55,345
Vector Group	5,083	55,260
Delek US Energy	1,582	54,677
Trinity Industries	2,412	54,369
TerraForm Power	3,490	54,247
Nu Skin Enterprises	1,247	50,880
Pattern Energy Group	1,968	48,829
Kosmos Energy	8,094	44,519

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### **WisdomTree US SmallCap Dividend UCITS ETF (continued)**

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
TerraForm Power	14,941	223,353
Vector Group	14,810	184,781
SemGroup	9,645	142,737
Pattern Energy Group	4,466	118,361
AVX	5,180	102,118
KBR	2,795	83,716
TEGNA	4,871	81,154
Outfront Media	3,012	79,843
Clearway Energy Class C	3,850	74,348
Cogent Communications Holdings	1,187	73,393
Spectrum Brands Holdings	1,198	73,308
TiVo	9,748	72,373
Pitney Bowes	17,188	71,842
Steven Madden	1,691	71,657
Energizer Holdings	1,423	71,135
Science Applications International	793	68,289
Compass Minerals International	1,137	64,979
Bed Bath & Beyond	4,156	64,870
LCI Industries	586	61,137
Simpson Manufacturing	751	58,958

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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 EUR</i>
<b>Purchases</b>		
Equinor	38,318	674,043
Bayer	11,681	662,269
BP	109,716	657,065
TOTAL	13,349	644,026
British American Tobacco	19,422	632,014
Royal Dutch Shell	20,293	560,695
Intesa Sanpaolo	228,758	442,779
BASF	5,798	366,814
HSBC Holdings	47,885	348,396
GlaxoSmithKline	18,199	343,103
Daimler	6,512	318,625
Sanofi	3,529	279,710
Imperial Brands	12,074	267,503
Eni	18,658	267,042
Fiat Chrysler Automobiles	19,965	246,309
Enel	37,595	240,859
E.ON	22,640	221,005
Deutsche Telekom	14,517	220,196
Rio Tinto	4,290	218,237
BAE Systems	37,935	212,554
Bayerische Motoren Werke	3,160	210,503
Vodafone Group	122,774	201,131
BNP Paribas	4,475	197,437

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
Roche Holding	7,911	1,959,676
Anheuser-Busch InBev	20,604	1,588,393
AstraZeneca	13,476	966,711
Iberdrola	86,761	729,854
BP	112,946	702,169
Royal Dutch Shell	25,045	692,274
TOTAL	12,637	637,791
Sanofi	6,638	508,666
GlaxoSmithKline	28,944	507,483
HSBC Holdings	65,062	473,486
British American Tobacco	12,428	431,275
Rio Tinto	8,055	414,739
Anglo American	17,081	410,696
Vodafone Group	260,862	401,737
Electricite de France	32,983	390,319
Deutsche Telekom	24,490	361,798
Daimler	6,430	333,581
Allianz	1,512	304,932
Nokia	78,124	295,617
Eni	19,201	291,198
Innogy	6,941	287,286

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
bpost	79,805	677,990
Elkem	252,882	614,366
Siltronic	9,345	565,484
Deutsche Pfandbriefbank	45,314	485,478
Aareal Bank	18,573	447,686
Jupiter Fund Management	75,726	352,015
Metsa Board	75,906	347,373
William Hill	170,259	288,407
Aurubis	6,607	278,498
Dixons Carphone	212,886	270,240
TP ICAP	75,448	259,450
Landis+Gyr Group	3,151	237,969
Outokumpu	80,408	237,433
FLSmidth & Co	6,222	235,456
Elior Group	19,035	230,705
Cargotec	6,886	227,811
Valiant Holding	2,339	225,036
Vistry Group	18,560	221,945
Unicaja Banco	279,415	219,043
TKH Group	4,005	213,008

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
Gaztransport Et Technigaz	11,053	909,624
Enav	135,410	664,339
alstria office REIT	39,582	540,738
SpareBank 1 SR-Bank	50,294	527,526
REN - Redes Energeticas Nacionais	210,578	518,206
Entra	37,647	506,077
Aurelius Equity Opportunities & Co	13,294	493,127
Inmarsat	84,937	489,376
BE Semiconductor Industries	19,653	435,646
Greene King	64,105	421,227
Tecnicas Reunidas	17,999	418,577
Ocean Yield	59,894	360,013
Peab	47,943	356,576
ASTM	13,665	345,738
Modern Times Group	11,756	337,566
Aggreko	37,834	333,989
JM	16,499	311,229
NCC	20,641	300,457
BCA Marketplace	114,198	298,388
Kemira	24,756	290,537

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Hon Hai Precision Industry	516,441	1,302,875
Gazprom ADR (UK Listed)	184,562	1,210,859
Tatneft ADR (US Listed)	9,129	633,095
China Construction Bank	650,407	543,273
MMC Norilsk Nickel ADR	23,857	534,248
China Mobile	55,569	521,191
LUKOIL ADR (UK Listed)	6,303	521,178
CNOOC	327,589	514,815
POSCO	2,605	494,619
Sberbank of Russia ADR (US Listed)	30,440	426,474
Sasol	20,843	397,638
China Petroleum & Chemical	547,099	394,194
Taiwan Cement	280,267	375,516
Industrial & Commercial Bank of China	516,491	375,411
Formosa Chemicals & Fibre	97,966	313,207
Nan Ya Plastics	124,920	301,114
Formosa Plastics	88,525	292,287
PetroChina	546,178	282,751
SK Innovation	2,045	282,072
Bank of China	617,297	263,276

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Sales</b>		
Uni-President Enterprises	299,992	712,215
Telekomunikasi Indonesia Persero	1,850,253	545,639
Chunghwa Telecom	135,943	497,760
Sasol	20,843	396,771
MMC Norilsk Nickel ADR	15,560	386,114
Bharat Petroleum	49,271	351,498
President Chain Store	35,442	340,824
Industrial Bank	102,300	267,602
Hotai Motor	16,736	256,240
Cathay Financial Holding	184,121	248,232
WH Group	239,167	228,980
CCR	50,756	220,101
China Yangtze Power	86,224	215,394
MTN Group	32,667	205,887
Pou Chen	133,000	177,908
Engie Brasil Energia	15,146	158,902
China Evergrande Group	53,000	149,113
AU Optronics	515,740	143,481
Polyus GDR	2,403	138,279
Innolux	593,000	134,684

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>Purchases</b>		
Indiabulls Housing Finance	90,056	293,960
Netcare	157,538	189,674
Transmissora Alianca de Energia Eletrica	28,444	189,536
Guangzhou R&F Properties	93,648	180,807
Sappi	67,437	175,226
Resilient REIT	38,488	173,215
Life Healthcare Group Holdings	99,951	163,139
Truworths International	34,198	156,724
YDUQS Participacoes	16,281	151,133
Hyprop Investments	32,877	147,880
Bukit Asam	866,213	143,965
Zhejiang Expressway	168,342	142,918
BNK Financial Group	23,266	141,402
Concentradora Fibra Danhos	94,042	141,357
Highwealth Construction	84,404	130,092
TA Chen Stainless Pipe	116,027	127,783
GS Engineering & Construction	4,321	119,969
Telkom	20,743	119,154
Foschini Group	9,670	118,765
Yes Bank	160,973	116,513

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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 USD</i>
<b>Sales</b>		
Accton Technology	44,000	264,780
Realtek Semiconductor	34,000	256,159
China Aoyuan Group	189,441	245,898
Radiant Opto-Electronics	60,000	232,674
Yuexiu Property	1,017,000	223,748
Qualicorp Consultoria e Corretora de Seguros	28,519	220,678
Sappi	67,437	181,253
Tisco Financial Group NVDR	55,400	181,157
Transmissora Alianca de Energia Eletrica	25,015	172,988
Powerlong Real Estate Holdings	263,000	172,322
Times China Holdings	88,000	158,306
Ez Tec Empreendimentos e Participacoes	15,581	154,442
China Lesso Group Holdings	156,000	151,553
Sul America	12,535	151,274
Chicony Electronics	47,430	135,236
EDP - Energias do Brasil SA	27,363	127,290
ITEQ	25,399	120,279
Jasmine International NVDR	569,375	119,655
MRV Engenharia e Participacoes	25,903	114,898
Cia de Saneamento de Minas Gerais	7,124	113,975

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Ryanair Holdings	146,432	1,759,675
Kerry Group	9,837	985,126
CRH	30,841	834,237
Kingspan Group	8,148	338,234
Flutter Entertainment	4,312	328,677
Smurfit Kappa Group	11,633	304,202
Bank of Ireland Group	48,382	242,210
Glanbia	13,196	189,714
AIB Group	41,557	150,074
Greencoat Renewables	93,081	111,289
Aryzta (UK Listed)	117,281	101,838
Applegreen	14,850	82,906
C&C Group	22,536	82,239
Origin Enterprises	15,508	78,397
Total Produce	49,222	70,016
Irish Residential Properties REIT	36,068	56,389
Dalata Hotel Group	9,269	50,412
Green REIT	30,597	48,831
Hibernia REIT	35,232	47,550
Cairn Homes	32,042	40,230

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	52,484	1,584,038
Kerry Group	10,269	1,069,516
Ryanair Holdings	41,885	522,295
Flutter Entertainment	5,599	436,993
Kingspan Group	9,130	421,673
C&C Group	90,901	358,212
Smurfit Kappa Group	11,123	319,381
Bank of Ireland Group	52,528	271,068
Glanbia	12,992	176,041
AIB Group	37,808	135,074
Aryzta (UK Listed)	100,728	91,887
Cairn Homes	63,814	88,807
Total Produce	59,968	88,679
Origin Enterprises	15,259	72,718
Glenveagh Properties	62,827	53,119
Dalata Hotel Group	9,419	51,928
Hibernia REIT	36,824	50,330
Irish Continental Group	10,193	49,550
Green REIT	25,198	39,315
Aryzta (Ireland Listed)	33,429	38,860

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Germany Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
<b>Purchases</b>		
Bayer	8,507	467,861
Daimler	10,119	444,104
BASF	7,657	431,329
Siemens	3,496	320,481
Allianz	1,660	295,759
Deutsche Telekom	16,858	222,606
Siemens Healthineers	6,224	210,289
Bayerische Motoren Werke	2,890	174,717
SAP	1,860	172,090
Continental	1,218	137,513
Muenchener Rueckversicherungs-Gesellschaft	690	129,100
Volkswagen	912	121,691
Deutsche Post	4,570	111,178
Fresenius & Co	2,147	89,440
TUI	10,285	84,201
DWS Group & Co	3,095	83,235
Adidas	358	78,038
Innogy	2,104	76,404
E.ON	9,176	76,373
Hannover Rueck	615	75,361
Commerzbank	14,332	75,251
Fresenius Medical Care & Co	1,238	72,186
Covestro	1,792	69,115
Deutsche Boerse	550	60,622
Hochtief	604	59,347
Evonik Industries	2,798	59,023

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	3,477	650,289
Daimler	12,428	543,126
Bayer	9,122	520,771
Siemens	5,458	516,760
BASF	8,936	499,995
Deutsche Telekom	36,755	478,104
SAP	3,855	393,148
Bayerische Motoren Werke	6,033	365,030
Innogy	9,268	350,705
Muenchener Rueckversicherungs-Gesellschaft	1,742	349,433
Deutsche Post	9,235	244,046
Hannover Rueck	1,483	187,899
Volkswagen	1,330	186,312
Adidas	707	166,236
Deutsche Boerse	1,075	120,403
E.ON	13,520	111,533
Talanx	3,269	109,873
METRO	8,064	108,875
MAN	1,704	106,254
Continental	947	104,462
Axel Springer	1,797	94,783
Siemens Healthineers	2,759	92,871
Evonik Industries	4,110	92,325
Fresenius & Co	2,164	89,480

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	98,277	5,991,118
Mitsubishi UFJ Financial Group	1,025,099	5,184,315
FANUC	27,010	4,889,125
Takeda Pharmaceutical	120,431	4,566,349
Nissan Motor	597,511	4,559,391
Japan Tobacco	184,553	4,484,811
Sumitomo Mitsui Financial Group	101,486	3,590,992
Honda Motor	119,560	3,235,578
Canon	113,779	3,202,139
Mitsubishi	109,028	2,998,382
Mizuho Financial Group	1,902,537	2,961,996
Tokyo Electron	15,914	2,347,528
Komatsu	95,553	2,270,533
Tokio Marine Holdings	42,380	2,093,858
Sompo Holdings	52,992	2,046,781
ITOCHU	106,974	1,980,914
Bridgestone	49,445	1,950,414
Nintendo	6,136	1,895,011
Panasonic	194,561	1,671,039
Subaru	62,674	1,595,195
Inpex	171,136	1,585,319

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	134,847	8,472,853
Sumitomo Mitsui Financial Group	152,363	5,284,702
Mitsubishi UFJ Financial Group	1,063,652	5,189,091
Japan Tobacco	226,297	5,055,037
Canon	169,442	4,726,106
Mitsubishi	150,722	3,934,548
Mizuho Financial Group	2,658,014	3,920,822
Nissan Motor	580,279	3,911,527
Takeda Pharmaceutical	99,371	3,557,752
Tokio Marine Holdings	67,793	3,484,853
Bridgestone	88,846	3,414,849
Honda Motor	134,039	3,346,552
FANUC	18,707	3,254,365
ITOCHE	153,849	2,970,600
Daiichi Sankyo	52,831	2,852,788
Tokyo Electron	14,790	2,467,736
Nintendo	7,047	2,461,474
Mitsubishi Electric	175,541	2,230,620
Nomura Holdings	623,559	2,221,779
SoftBank Group	30,904	2,153,060
Subaru	82,907	2,107,842
Denso	47,704	2,025,437

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	606,790	2,667,365
Fiat Chrysler Automobiles	188,959	2,638,948
Bayer	37,449	2,425,874
BASF	25,616	1,832,198
Daimler	28,143	1,564,602
Banco Bilbao Vizcaya Argentaria	270,999	1,492,661
Anheuser-Busch InBev	17,196	1,490,999
Sanofi	14,363	1,273,517
Siemens	10,106	1,163,760
Kering	1,999	1,150,407
ASML Holding	5,274	1,126,693
Siemens Healthineers	24,846	1,063,840
LVMH Moet Hennessy Louis Vuitton	2,423	968,285
Bayerische Motoren Werke	11,383	861,774
Nokia	148,336	783,811
Continental	5,355	776,093
Unilever (voting rights)	12,221	731,011
L'Oreal	2,562	694,583
Airbus	4,470	605,304
Aegon	115,255	549,423
STMicroelectronics	30,532	533,665
Unilever	8,578	489,760
Umicore	15,208	481,860
SAP	3,911	477,273
Galp Energia	30,576	471,696
Pirelli & C	76,182	470,943
Schneider Electric	5,275	451,558
Danone	5,353	440,615

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Telefonica	700,533	5,795,643
Sanofi	42,680	3,740,726
Anheuser-Busch InBev	42,324	3,665,361
Banco Santander	638,422	2,894,970
Nokia	641,674	2,634,675
Unilever	40,445	2,395,064
LVMH Moet Hennessy Louis Vuitton	5,824	2,290,108
Christian Dior	4,363	2,203,998
L'Oreal	7,397	2,050,512
Daimler	28,686	1,601,450
Airbus	11,339	1,535,146
Siemens	12,685	1,386,907
Banco Bilbao Vizcaya Argentaria	231,795	1,303,068
Danone	15,451	1,258,490
BASF	17,377	1,255,584
SAP	9,293	1,125,940
Air Liquide	8,114	1,085,976
Bayerische Motoren Werke	13,564	1,040,762
Kone	18,332	1,012,647
Bayer	14,856	1,011,954
Schneider Electric	11,942	1,000,451
Akzo Nobel	10,332	947,440
Heineken	8,589	916,924
Unilever (voting rights)	13,887	820,834
Koninklijke Ahold Delhaize	30,516	767,037
EssilorLuxottica	6,090	750,418
Safran	5,203	740,569
Koninklijke Philips	17,321	731,853

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
BAE Systems	57,876	292,882
Vodafone Group	139,022	194,687
Persimmon	8,893	185,296
Imperial Brands	8,536	178,941
British American Tobacco	5,701	170,738
Centrica	193,222	169,625
GlaxoSmithKline	10,237	167,984
BHP Group	8,996	164,308
SSE	14,030	162,888
National Grid	19,123	162,145
Rio Tinto	3,573	158,277
BT Group	76,798	153,631
BP	29,046	153,500
Royal Dutch Shell	6,255	149,196
Aviva	35,172	143,137
Evraz	23,683	134,433
Legal & General Group	50,589	134,021
HSBC Holdings	20,762	130,401
Lloyds Banking Group	224,708	129,969
Standard Life Aberdeen	44,907	125,382
Barratt Developments	19,915	122,833
Phoenix Group Holdings	15,648	108,195
J Sainsbury	51,624	102,403
Anglo American	4,838	100,175
easyJet	10,344	98,172
Kingfisher	46,020	96,332
ITV	80,661	95,428
AstraZeneca	1,539	94,873
St James's Place	8,789	94,433
DS Smith	24,046	84,606
Royal Mail	39,069	83,802
John Wood Group	19,132	81,169
Admiral Group	3,694	78,691
Land Securities Group	8,889	76,776
United Utilities Group	8,634	69,786
Babcock International Group	13,212	64,814

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Anglo American	13,769	296,036
AstraZeneca	4,380	279,061
BHP Group	3,789	73,403
Rio Tinto	1,438	66,480
Greene King	7,793	61,844
Tate & Lyle	7,947	59,191
Ashmore Group	9,907	48,565
National Grid	5,689	47,803
Inmarsat	8,552	46,355
Evrax	7,119	44,000
GlaxoSmithKline	2,722	42,958
Barratt Developments	7,052	39,153
Dunelm Group	3,824	37,436
BT Group	16,388	33,691
Man Group	22,410	33,603
BCA Marketplace	13,955	32,956
United Utilities Group	3,941	31,444
Aggreko	3,938	31,324
Royal Dutch Shell	1,167	29,858
BP	5,166	28,184
Marks & Spencer Group	12,058	26,254
TalkTalk Telecom Group	23,595	26,060
Games Workshop Group	505	24,209
Admiral Group	1,111	23,576
Intu Properties REIT	19,814	23,151
Legal & General Group	8,757	22,977
Severn Trent	1,091	22,555
Telecom Plus	1,487	21,938
Pets at Home Group	11,726	21,587

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Hon Hai Precision Industry	181,739	460,047
Posco	1,025	194,908
KB Financial Group	4,387	160,353
Taiwan Cement	98,161	131,716
Hana Financial Group	4,352	130,324
CNOOC	79,369	121,103
China Steel	146,305	111,369
SK Innovation	802	110,940
Oil & Natural Gas	50,053	101,234
China Construction Bank	117,303	94,462
Industrial & Commercial Bank of China	135,084	94,432
China Mobile	10,585	89,921
Formosa Chemicals & Fibre	29,781	87,088
PetroChina	166,985	86,350
Yageo	7,976	83,709
Nan Ya Plastics	35,364	82,968
Formosa Plastics	25,253	79,952
Samsung Fire & Marine Insurance	414	78,019
Yuanta Financial Holding	126,574	77,972
PTT Exploration & Production NVDR	18,535	71,818
Bank of China	171,055	69,524
Woori Financial Group	6,429	66,297
Far Eastern New Century	65,093	62,321

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Telekomunikasi Indonesia Persero	838,636	243,467
Uni-President Enterprises	101,000	242,071
KT&G	1,928	166,746
Industrial & Commercial Bank of China	221,968	159,755
China Construction Bank	177,737	143,114
Cathay Financial Holding	103,780	139,566
Industrial Bank	40,100	105,967
President Chain Store	11,000	105,834
Advanced Info Service NVDR	14,300	105,210
China Mobile	11,159	98,847
China Evergrande Group	32,931	91,795
Bharat Petroleum	13,057	87,624
Bank of China	204,626	83,697
Hotai Motor	5,509	82,015
WH Group	84,223	79,513
China Petroleum & Chemical	117,397	75,086
Indian Oil	33,195	69,535
Taiwan Cooperative Financial Holding	91,284	61,012
China Development Financial Holding	193,000	59,006
Pou Chen	45,000	58,830

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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 14/05/2020	36,630,000	36,363,278
United States Treasury Bill Zero Coupon 29/11/2019	34,290,000	34,089,342
United States Treasury Bill Zero Coupon 05/03/2020	32,410,000	32,211,275
United States Treasury Bill Zero Coupon 28/05/2020	32,390,000	32,138,243
United States Treasury Bill Zero Coupon 16/04/2020	29,600,000	29,408,658
United States Treasury Bill Zero Coupon 12/12/2019	29,530,000	29,252,259
United States Treasury Bill Zero Coupon 31/10/2019	28,240,000	27,940,315
United States Treasury Bill Zero Coupon 26/12/2019	27,990,000	27,701,438
United States Treasury Bill Zero Coupon 11/07/2019	27,770,000	27,458,766
United States Treasury Bill Zero Coupon 08/08/2019	27,300,000	26,992,261
United States Treasury Bill Zero Coupon 05/09/2019	26,980,000	26,678,434
United States Treasury Bill Zero Coupon 02/04/2020	26,400,000	26,234,531
United States Treasury Bill Zero Coupon 26/03/2020	26,100,000	25,917,034
United States Treasury Bill Zero Coupon 06/02/2020	25,550,000	25,462,608
United States Treasury Bill Zero Coupon 20/02/2020	25,420,000	25,183,917
United States Treasury Bill Zero Coupon 19/09/2019	25,000,000	24,724,624
United States Treasury Bill Zero Coupon 22/08/2019	24,320,000	24,046,360
United States Treasury Bill Zero Coupon 13/06/2019	24,140,000	23,885,243
United States Treasury Bill Zero Coupon 25/07/2019	23,580,000	23,317,531
United States Treasury Bill Zero Coupon 23/01/2020	22,700,000	22,500,351
United States Treasury Bill Zero Coupon 27/06/2019	22,580,000	22,327,510
United States Treasury Bill Zero Coupon 19/03/2020	21,730,000	21,539,690
United States Treasury Bill Zero Coupon 03/10/2019	20,490,000	20,277,637
United States Treasury Bill Zero Coupon 14/11/2019	19,390,000	19,194,703
United States Treasury Bill Zero Coupon 11/06/2020	18,890,000	18,749,834
United States Treasury Bill Zero Coupon 17/10/2019	15,150,000	14,998,979
United States Treasury Bill Zero Coupon 09/01/2020	10,170,000	10,074,480

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 12/12/2019	29,530,000	29,498,041
United States Treasury Bill Zero Coupon 26/12/2019	27,990,000	27,979,830
United States Treasury Bill Zero Coupon 11/07/2019	27,770,000	27,749,939
United States Treasury Bill Zero Coupon 07/03/2019	27,380,000	27,356,859
United States Treasury Bill Zero Coupon 05/09/2019	26,980,000	26,971,724
United States Treasury Bill Zero Coupon 04/04/2019	26,730,000	26,706,733
United States Treasury Bill Zero Coupon 07/02/2019	26,320,000	26,298,710
United States Treasury Bill Zero Coupon 21/03/2019	26,190,000	26,167,606
United States Treasury Bill Zero Coupon 18/04/2019	24,600,000	24,579,075
United States Treasury Bill Zero Coupon 24/01/2019	24,470,000	24,448,234
United States Treasury Bill Zero Coupon 21/02/2019	24,400,000	24,378,915
United States Treasury Bill Zero Coupon 13/06/2019	24,140,000	24,126,418
United States Treasury Bill Zero Coupon 10/01/2019	23,910,000	23,901,279
United States Treasury Bill Zero Coupon 30/05/2019	22,880,000	22,860,786
United States Treasury Bill Zero Coupon 27/06/2019	22,580,000	22,576,292
United States Treasury Bill Zero Coupon 03/10/2019	20,490,000	20,484,531
United States Treasury Bill Zero Coupon 25/07/2019	17,390,000	17,384,270
United States Treasury Bill Zero Coupon 02/05/2019	15,340,000	15,328,825
United States Treasury Bill Zero Coupon 16/05/2019	7,560,000	7,552,462
United States Treasury Bill Zero Coupon 20/06/2019	6,080,000	6,074,999

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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	44,782	2,699,739
Apple	10,576	2,325,877
Microsoft	16,423	2,185,102
Merck & Co	23,566	2,158,282
Exxon Mobil	26,483	1,897,117
Procter & Gamble	15,259	1,763,763
Altria Group	34,891	1,711,905
Wells Fargo & Co	31,710	1,568,203
PepsiCo	10,094	1,344,289
Amgen	4,926	1,197,373
Bristol-Myers Squibb	19,078	1,103,195
Gilead Sciences	16,412	1,097,197
Home Depot	4,905	1,087,772
UnitedHealth Group	4,000	1,053,142
AbbVie	13,656	1,038,137
Comcast	23,451	1,033,776
International Business Machines	7,489	1,015,472
3M	5,581	973,596
Intel	18,032	930,762
NextEra Energy	3,487	846,372
Boeing	2,237	821,019
Ford Motor	85,639	811,898
Oracle	14,742	790,211
QUALCOMM	8,225	730,828
Union Pacific	4,083	692,908
United Parcel Service	6,007	692,008
Eli Lilly & Co	5,711	682,754

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Exxon Mobil	37,034	2,590,276
Apple	8,858	2,475,217
Wells Fargo & Co	44,138	2,354,099
Microsoft	12,679	1,987,363
AbbVie	19,027	1,698,820
Home Depot	6,869	1,517,165
International Business Machines	10,523	1,424,966
Verizon Communications	22,759	1,410,862
Procter & Gamble	8,184	1,025,223
Boeing	3,090	1,013,660
Walt Disney	6,793	987,621
Altria Group	17,170	877,729
Merck & Co	9,047	828,466
PepsiCo	5,312	731,996
CVS Health	9,175	683,916
Abbott Laboratories	7,139	618,671
Starbucks	6,986	616,065
Intel	10,370	607,454
Bristol-Myers Squibb	9,023	571,005
UnitedHealth Group	1,942	568,196
Comcast	11,977	527,470
Phillips 66	4,288	485,976

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Apple	7,999	2,109,757
Microsoft	13,659	2,041,825
British American Tobacco	40,449	1,586,054
Roche Holding Non-Voting	4,782	1,451,237
Altria Group	22,256	1,092,338
Softbank	74,000	1,009,430
PepsiCo	7,165	972,843
Intel	15,455	883,471
LVMH Moet Hennessy Louis Vuitton	1,797	792,737
Home Depot	3,466	757,295
Amgen	3,309	740,476
L'Oreal	2,563	720,108
UnitedHealth Group	2,563	705,423
Industria de Diseno Textil	19,642	619,541
SAP	4,594	613,904
Unilever	10,100	595,108
Oracle	10,290	568,579
Novo Nordisk	9,983	553,069
3M	3,090	524,439
Comcast	11,702	516,149

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
AbbVie	3,656	279,504
Broadcom	742	212,728
Ford Motor	19,719	183,167
AIA Group	18,000	172,745
Microsoft	1,193	165,927
Starbucks	1,885	162,147
Tokyo Electron	800	158,810
Roche Holding Non-Voting	502	147,194
Las Vegas Sands	2,477	142,311
Kimberly-Clark	759	104,137
LVMH Moet Hennessy Louis Vuitton	193	80,625
Linde	356	69,693
Novo Nordisk	1,326	69,392
Intel	1,340	69,171
Valero Energy	744	67,740
Diageo	1,660	66,821
Murata Manufacturing	1,050	64,076
Atlas Copco Class A	1,963	63,600
Komatsu	2,600	59,606
Comcast	1,305	59,462

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
SAP	9,733	1,137,447
Siemens Healthineers	27,367	1,029,286
Kering	1,647	839,450
Kone	12,632	650,095
Amadeus IT Group	9,314	645,746
Deutsche Wohnen	10,950	366,723
Industria de Diseno Textil	13,793	355,958
ASML Holding	1,682	315,348
Airbus	2,508	300,562
Hochtief	2,811	299,986
Safran	2,114	265,921
STMicroelectronics	17,149	257,584
Wolters Kluwer	3,675	237,993
Kesko	4,528	227,098
LVMH Moet Hennessy Louis Vuitton	607	213,777
Stora Enso	21,429	213,763
Dassault Systemes	1,525	210,188
Koninklijke	1,901	194,940
Unilever	3,528	187,769
Neste	6,293	186,123
bpost	21,691	179,323
Kerry Group	1,660	175,911
Jeronimo Martins	11,890	171,516
Gaztransport Et Technigaz	1,954	168,575
Metso	4,824	166,191
Euronext	2,424	163,602
Infineon Technologies	8,895	154,254
Siltronic	2,385	144,932
Valeo	5,232	142,726
Henkel	1,654	137,942
Adidas	543	134,160

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Safran	7,359	941,328
Jeronimo Martins	56,848	797,267
Airbus	6,478	762,708
Koninklijke	5,033	517,469
Unilever	9,999	515,173
Continental	3,030	399,388
Smurfit Kappa Group	14,929	390,312
Koninklijke Vopak	8,218	338,072
BE Semiconductor Industries	15,934	337,934
ASML Holding	1,798	324,579
Thales	3,070	319,206
1&1 Drillisch	9,733	283,588
LVMH Moet Hennessy Louis Vuitton	729	241,261
Aurelius Equity Opportunities & Co	6,145	232,346
Eurazeo	3,569	225,673
Henkel & Co	2,775	225,028
Zardoya Otis	32,326	221,914
Adidas	844	201,817
Hermes International	325	193,912
United Internet	6,563	193,860
Lenzing	1,843	169,725
Neste	2,795	167,743
Grifols	6,807	165,921
Industria de Diseno Textil	6,339	165,562
Wartsila	12,107	161,011
Teleperformance	853	145,296
Rubis	2,913	145,053
TUI	16,899	143,503
Symrise	1,689	140,864
KION Group	2,589	138,637
Melexis	2,305	131,692

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Bharti Infratel	23,482	85,791
Info Edge India	1,816	53,246
Maruti Suzuki India	463	43,099
Jubilant Foodworks	1,931	38,021
ITC	9,762	33,879
Mphasis	2,467	33,748
Avenue Supermarts	1,203	30,789
Oracle Financial Services Software	637	30,569
HDFC Asset Management	741	29,375
HCL Technologies	1,658	24,643
Asian Paints	925	22,075
Astral Poly Technik	987	16,947
Gujarat State Petronet	3,723	11,555
Eicher Motors	46	11,510
Relaxo Footwears	1,585	10,962
Aurobindo Pharma	1,194	10,295
Vinati Organics	322	10,270
InterGlobe Aviation	408	10,135
Tech Mahindra	1,009	10,099
Adani Ports & Special Economic Zone	1,734	10,050
Bajaj Auto	236	9,770
Just Dial	995	9,532
GlaxoSmithKline Pharmaceuticals	453	8,838
Dabur India	1,378	8,468
Zee Entertainment Enterprises	2,027	8,301
KEI Industries	1,084	7,688

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Hindustan Unilever	6,261	160,467
Infosys	14,263	154,322
UPL	16,852	150,779
Tata Consultancy Services	4,435	128,167
ITC	21,863	93,131
United Spirits	10,631	91,658
Indiabulls Housing Finance	11,488	83,151
HCL Technologies	5,053	75,833
Maruti Suzuki India	781	74,809
Motherson Sumi Systems	34,642	59,526
Asian Paints	2,757	59,304
Tech Mahindra	4,478	50,111
Titan	3,051	49,441
Bharat Petroleum	7,843	44,316
Godrej Consumer Products	4,289	42,845
Coal India	12,446	42,710
GlaxoSmithKline Consumer Healthcare	356	41,153
Adani Ports & Special Economic Zone	7,361	39,373
Nestle India	248	38,649
Torrent Pharmaceuticals	1,481	37,004
Oracle Financial Services Software	752	36,727
Eicher Motors	118	36,584
Hero MotoCorp	925	34,553
Zee Entertainment Enterprises	5,396	32,881
Dabur India	5,235	32,184
Havells India	2,432	26,727
Alkem Laboratories	997	26,628
Britannia Industries	592	26,573
Aurobindo Pharma	2,338	26,451
Bajaj Auto	607	25,999

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Banco Santander 4.750% */**	1,000,000	1,044,956
UBS Group 5.000% */**	1,090,000	987,486
HSBC Holdings 6.000% */**	950,000	968,938
Banco Bilbao Vizcaya Argentaria 6.000% */**	800,000	936,222
Credit Agricole 8.125% */**	750,000	887,285
Credit Suisse Group 7.500% */**	800,000	883,316
Societe Generale 6.750% */**	830,000	821,857
Barclays 7.875% */**	730,000	779,748
Barclays 7.750% */**	770,000	773,720
ING Groep 6.750% */**	730,000	756,460
UniCredit 8.000% */**	750,000	746,967
ING Groep 6.500% */**	700,000	746,732
Cooperatieve Rabobank 4.625% */**	600,000	729,286
HSBC Holdings 6.375% */**	700,000	729,125
DNB Bank 6.500% */**	650,000	687,563
Lloyds Banking Group 7.500% */**	610,000	663,710
BNP Paribas 6.625% */**	620,000	643,260
Standard Chartered 6.500% */**	630,000	637,263
Banco Santander 7.500% */**	600,000	625,400
Intesa Sanpaolo 7.750% */**	470,000	611,999
Barclays 8.000% */**	500,000	600,758
Skandinaviska Enskilda Banken 5.125% */**	600,000	596,250
Societe Generale 6.750% */**	500,000	590,788
Deutsche Bank 7.500% */**	600,000	569,937
Santander UK Group Holdings 7.375% */**	400,000	547,430
Lloyds Banking Group 7.625% */**	400,000	529,900
Cooperatieve Rabobank 5.500% */**	450,000	517,346
Credit Agricole 6.875% */**	500,000	515,500
Banco Bilbao Vizcaya Argentaria 8.875% */**	400,000	502,323
Royal Bank of Scotland Group 8.625% */**	450,000	481,750
Societe Generale 7.875% */**	420,000	463,050
Banco Bilbao Vizcaya Argentaria 5.875% */**	400,000	462,790
Banco Santander 5.250% */**	400,000	461,959
BNP Paribas 5.125% */**	470,000	458,838
KBC Group 4.250% */**	400,000	448,571
Credit Suisse Group 7.250% */**	400,000	431,250
Royal Bank of Scotland Group 8.000% */**	400,000	426,897
UBS Group 7.125% */**	400,000	421,000
Commerzbank 7.000% */**	400,000	414,750
Credit Suisse Group 7.500% */**	380,000	411,920
Barclays 6.375% */**	300,000	373,053
UBS Group 5.750% */**	300,000	362,833
Danske Bank 5.875% */**	300,000	353,377
ABN AMRO Bank 4.750% */**	300,000	345,583
UBS Group 6.875% */**	300,000	313,050

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
Lloyds Banking Group 7.500% */**	540,000	562,950
Credit Agricole 8.125% */**	450,000	525,038
Societe Generale 6.750% */**	500,000	480,955
Banco Santander 5.250% */**	400,000	460,877
HSBC Holdings 6.000% */**	440,000	451,471
Barclays 7.875% */**	318,000	423,431
Credit Suisse Group 6.250% */**	380,000	401,912
HSBC Holdings 6.000% */**	300,000	377,564
Cooperatieve Rabobank 5.500% */**	300,000	349,947
Intesa Sanpaolo 6.250% */**	300,000	349,549
UniCredit 8.000% */**	350,000	345,937
Standard Chartered 7.750% */**	280,000	301,700
Nationwide Building Society 6.875% */**	227,000	297,943
Lloyds Banking Group 7.625% */**	200,000	277,449
UBS Group 5.000% */**	290,000	269,492
BNP Paribas 7.375% */**	233,000	260,138
Banco Bilbao Vizcaya Argentaria 6.000% */**	200,000	236,939
ABN AMRO Bank 4.750% */**	200,000	233,002
Barclays 7.875% */**	220,000	229,350
Banco Bilbao Vizcaya Argentaria 6.750% */**	200,000	229,194
KBC Group 4.250% */**	200,000	222,623
Royal Bank of Scotland Group 8.625% */**	200,000	215,419
UBS Group 7.000% */**	200,000	202,750
UBS Group 7.125% */**	200,000	202,250
Credit Suisse Group 7.125% */**	200,000	197,750
Banco Santander 6.375% */**	200,000	197,200
Danske Bank 5.750% */**	120,000	137,222
Societe Generale 6.750% */**	100,000	114,397
Banco Santander 5.481% */**	100,000	107,584
Deutsche Bank 6.000% */**	100,000	105,899

\* These securities have variable coupon rate.

\*\* These securities are perpetual bonds.

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Bill Zero Coupon 16/05/2019	10,200,000	10,125,923
United States Treasury Bill Zero Coupon 30/05/2019	8,780,000	8,715,651
United States Treasury Bill Zero Coupon 02/05/2019	7,990,000	7,931,317
United States Treasury Bill Zero Coupon 11/07/2019	5,430,000	5,389,642
United States Treasury Bill Zero Coupon 08/08/2019	4,890,000	4,854,020
United States Treasury Bill Zero Coupon 25/07/2019	4,630,000	4,596,352
United States Treasury Bill Zero Coupon 27/06/2019	4,390,000	4,357,848
United States Treasury Bill Zero Coupon 21/02/2019	4,010,000	4,002,901
United States Treasury Bill Zero Coupon 13/06/2019	3,280,000	3,255,885
United States Treasury Bill Zero Coupon 18/04/2019	1,500,000	1,489,986
United States Treasury Bill Zero Coupon 04/04/2019	230,000	228,711
United States Treasury Bill Zero Coupon 14/11/2019	130,000	129,186
United States Treasury Bill Zero Coupon 29/11/2019	130,000	129,098
United States Treasury Bill Zero Coupon 16/04/2020	121,000	120,366
United States Treasury Bill Zero Coupon 17/10/2019	120,000	119,449
United States Treasury Bill Zero Coupon 31/10/2019	120,000	119,247
United States Treasury Bill Zero Coupon 12/12/2019	120,000	119,204
United States Treasury Bill Zero Coupon 03/10/2019	120,000	119,078
United States Treasury Bill Zero Coupon 21/11/2019	100,000	99,594
United States Treasury Bill Zero Coupon 06/02/2020	100,000	99,592

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree CBOE S&P 500 PutWrite UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
<b>Sales</b>		
United States Treasury Bill Zero Coupon 21/03/2019	12,030,000	12,000,759
United States Treasury Bill Zero Coupon 16/05/2019	10,200,000	10,168,864
United States Treasury Bill Zero Coupon 30/05/2019	8,780,000	8,753,036
United States Treasury Bill Zero Coupon 02/05/2019	7,990,000	7,978,828
United States Treasury Bill Zero Coupon 18/04/2019	5,490,000	5,468,540
United States Treasury Bill Zero Coupon 11/07/2019	5,310,000	5,284,922
United States Treasury Bill Zero Coupon 04/04/2019	4,850,000	4,836,044
United States Treasury Bill Zero Coupon 08/08/2019	4,750,000	4,718,765
United States Treasury Bill Zero Coupon 25/07/2019	4,510,000	4,484,558
United States Treasury Bill Zero Coupon 27/06/2019	4,390,000	4,373,581
United States Treasury Bill Zero Coupon 13/06/2019	3,280,000	3,270,798
United States Treasury Bill Zero Coupon 07/03/2019	2,000,000	1,997,022
United States Treasury Bill Zero Coupon 21/02/2019	920,000	919,821
United States Treasury Bill Zero Coupon 07/02/2019	250,000	249,675
United States Treasury Bill Zero Coupon 24/01/2019	240,000	239,909
United States Treasury Bill Zero Coupon 31/10/2019	120,000	119,673
United States Treasury Bill Zero Coupon 21/11/2019	100,000	99,619
United States Treasury Bill Zero Coupon 26/12/2019	86,000	85,975
United States Treasury Bill Zero Coupon 03/10/2019	20,000	19,975

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Anheuser-Busch InBev 1.125% 01/07/2027	100,000	107,980
Fiserv 1.625% 01/07/2030	100,000	107,643
Telefonica Emisiones 2.242% 27/05/2022	100,000	106,205
Caisse Francaise de Financement Local 0.500% 16/01/2025	100,000	104,623
MMS USA Investments 1.250% 13/06/2028	100,000	104,069
Sanofi 1.000% 21/03/2026	100,000	102,663
ING Groep 0.750% 09/03/2022	100,000	101,913
BNP Paribas 0.500% 15/07/2025*	100,000	101,750
Sanofi 0.875% 21/03/2029	100,000	100,768
Prologis Euro Finance 0.250% 10/09/2027	100,000	99,244
Bankia 4.125% 24/03/2036	50,000	78,500
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2039	50,000	67,458
Deutsche Bank 1.125% 30/08/2023	60,000	61,955
Autostrade per l'Italia 4.375% 16/09/2025	50,000	58,638
Spain Government Bond 1.850% 30/07/2035	49,000	57,350
CNP Assurances 6.000% 14/09/2040*	50,000	52,967
Optus Finance 3.500% 15/09/2020	50,000	52,028
European Investment Bank 0.200% 15/07/2024	50,000	51,686
French Republic Government Bond 4.000% 25/10/2038	30,000	49,049
Daimler 2.000% 27/02/2031	45,000	48,978
Spain Government Bond 5.900% 30/07/2026	35,000	48,792
Italy Buoni Poliennali Del Tesoro 3.850% 01/09/2049	35,000	46,646
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	30,000	43,649
French Republic Government Bond 4.500% 25/04/2041	25,000	43,518
French Republic Government Bond 4.000% 25/04/2060	22,000	43,307
Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	35,000	42,435

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
ING Bank 3.625% 25/02/2026*	100,000	105,656
Galp Gas Natural Distribuicao 1.375% 19/09/2023	100,000	105,325
Caisse Francaise de Financement Local 0.500% 16/01/2025	100,000	104,860
Sanofi 1.000% 21/03/2026	100,000	104,468
CNP Assurances 6.000% 14/09/2040*	50,000	52,744
Optus Finance 3.500% 15/09/2020	50,000	51,666
Daimler 2.000% 27/02/2031	45,000	50,991
Spain Government Bond 5.900% 30/07/2026	34,000	47,735
Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	30,000	46,932
Spain Government Bond 4.650% 30/07/2025	36,000	45,911
French Republic Government Bond 4.000% 25/04/2060	17,000	35,371
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	20,000	34,517
Italy Certificati di Credito del Tesoro Zero Coupon 27/11/2020	30,000	30,032
Bundesrepublik Deutschland Bundesanleihe 2.500% 04/07/2044	20,000	28,965
Bundesrepublik Deutschland Bundesanleihe 6.250% 04/01/2030	16,000	27,649
French Republic Government Bond 4.000% 25/10/2038	15,000	24,975
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	15,000	24,323
Spain Government Bond 1.950% 30/04/2026	19,000	20,864
Spain Government Bond 5.150% 31/10/2028	15,000	20,834
Spain Government Bond 1.450% 31/10/2027	19,000	20,698
Spain Government Bond 4.700% 30/07/2041	14,000	20,462
French Republic Government Bond 1.750% 25/05/2066	15,000	19,567
Kingdom of Belgium Government Bond 4.250% 28/03/2041	10,000	18,001
Spain Government Bond 3.800% 30/04/2024	15,000	17,721
Kingdom of Belgium Government Bond 5.000% 28/03/2035	10,000	17,664

\* These securities have variable coupon rate.

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Purchases</b>		
Kingdom of Belgium Government Bond 5.000% 28/03/2035	30,000	47,469
Kingdom of Belgium Government Bond 4.250% 28/03/2041	23,000	35,973
Kingdom of Belgium Government Bond 0.900% 22/06/2029	25,000	26,734
Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	20,000	24,822
Portugal Obrigacoes do Tesouro 4.100% 15/04/2037	16,000	24,452
Kingdom of Belgium Government Bond 3.750% 22/06/2045	15,000	22,609
Italy Buoni Poliennali Del Tesoro 4.750% 01/09/2044	14,000	20,598
Spain Government Bond 1.450% 30/04/2029	20,000	20,186
Republic of Austria Government Bond 4.150% 15/03/2037	12,000	19,919
Spain Government Bond 1.400% 30/07/2028	19,000	19,708
Italy Buoni Poliennali Del Tesoro 3.500% 01/03/2030	16,000	18,898
Kingdom of Belgium Government Bond 1.600% 22/06/2047	18,000	18,638
Kingdom of Belgium Government Bond 1.000% 22/06/2031	18,000	18,483
French Republic Government Bond 1.750% 25/06/2039	15,000	18,239
Italy Buoni Poliennali Del Tesoro 2.500% 15/11/2025	16,000	17,134
Kingdom of Belgium Government Bond 3.000% 22/06/2034	13,000	16,864
French Republic Government Bond 1.500% 25/05/2050	15,000	16,384
Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	15,000	16,265
Republic of Austria Government Bond 3.800% 26/01/2062	7,000	16,235
French Republic Government Bond 1.250% 25/05/2036	15,000	16,181
French Republic Government Bond 4.000% 25/04/2055	8,000	16,061
Kingdom of Belgium Government Bond 4.500% 28/03/2026	12,000	15,776
Italy Buoni Poliennali Del Tesoro 1.750% 01/07/2024	15,000	15,717
Italy Buoni Poliennali Del Tesoro 2.250% 01/09/2036	16,000	15,714
Italy Buoni Poliennali Del Tesoro 1.000% 15/07/2022	15,000	15,090
Italy Buoni Poliennali Del Tesoro 0.200% 15/10/2020	15,000	15,041
Republic of Austria Government Bond 3.150% 20/06/2044	9,000	14,940
Italy Buoni Poliennali Del Tesoro 5.000% 01/08/2034	11,000	14,532
French Republic Government Bond 2.000% 25/05/2048	12,000	14,369
Italy Buoni Poliennali Del Tesoro 3.350% 01/03/2035	12,000	13,960
French Republic Government Bond 1.250% 25/05/2034	12,000	13,886
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	10,000	13,872
Kingdom of Belgium Government Bond 4.000% 28/03/2032	10,000	13,822
Slovakia Government Bond 3.625% 16/01/2029	10,000	13,697
French Republic Government Bond 4.500% 25/04/2041	8,000	13,696
Portugal Obrigacoes do Tesouro 2.250% 18/04/2034	11,000	13,449
Ireland Government Bond 1.700% 15/05/2037	11,000	13,339
French Republic Government Bond 4.000% 25/10/2038	8,000	12,600

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree EUR Government Bond Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
<b>Sales</b>		
Bundesrepublik Deutschland Bundesanleihe 5.500% 04/01/2031	33,000	54,256
Bundesrepublik Deutschland Bundesanleihe 4.250% 04/07/2039	30,000	52,195
Spain Government Bond 2.750% 31/10/2024	42,000	47,872
Spain Government Bond 3.800% 30/04/2024	36,000	42,609
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2040	20,000	37,826
Spain Government Bond 4.800% 31/01/2024	30,000	36,587
Bundesrepublik Deutschland Bundesanleihe 4.000% 04/01/2037	19,000	32,331
Kingdom of Belgium Government Bond 2.600% 22/06/2024	27,000	31,153
Italy Buoni Poliennali Del Tesoro 0.350% 15/06/2020	30,000	30,113
Spain Government Bond 2.900% 31/10/2046	23,000	27,854
Bundesrepublik Deutschland Bundesanleihe 6.250% 04/01/2030	16,000	27,529
French Republic Government Bond 5.500% 25/04/2029	17,000	26,996
Spain Government Bond 4.700% 30/07/2041	17,000	26,714
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2034	15,000	26,054
Spain Government Bond 5.150% 31/10/2044	14,000	24,768
Kingdom of Belgium Government Bond 4.250% 28/03/2041	13,000	22,927
Bundesrepublik Deutschland Bundesanleihe 4.750% 04/07/2028	15,000	21,950
Netherlands Government Bond 0.500% 15/07/2026	20,000	21,543
French Republic Government Bond 0.500% 25/05/2026	20,000	21,252
Italy Buoni Poliennali Del Tesoro 4.500% 01/02/2020	20,000	20,791
Italy Buoni Poliennali Del Tesoro 4.250% 01/03/2020	20,000	20,769
Bundesrepublik Deutschland Bundesanleihe 0.250% 15/02/2027	20,000	20,747
Spain Government Bond 4.900% 30/07/2040	12,000	19,837
Spain Government Bond 3.450% 30/07/2066	15,000	19,813
Bundesrepublik Deutschland Bundesanleihe 3.250% 04/07/2042	10,000	18,582
Kingdom of Belgium Government Bond 3.000% 22/06/2034	13,000	18,200
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/08/2027	17,000	18,073
Kingdom of Belgium Government Bond 0.500% 22/10/2024	17,000	17,806
Bundesrepublik Deutschland Bundesanleihe 2.500% 04/07/2044	10,000	17,206
Bundesrepublik Deutschland Bundesanleihe 2.500% 15/08/2046	10,000	16,316
Spain Government Bond 4.200% 31/01/2037	11,000	16,152
Kingdom of Belgium Government Bond 2.150% 22/06/2066	13,000	15,745
French Republic Government Bond 0.250% 25/11/2026	15,000	15,730
Italy Buoni Poliennali Del Tesoro 4.000% 01/09/2020	15,000	15,581
Spain Government Bond 1.400% 30/07/2028	14,000	15,529
French Republic Government Bond 2.750% 25/10/2027	12,000	15,125
Italy Buoni Poliennali Del Tesoro 0.200% 15/10/2020	15,000	15,064
Kingdom of Belgium Government Bond 2.250% 22/06/2057	9,000	13,647
French Republic Government Bond 1.000% 25/05/2027	12,000	13,297
Portugal Obrigacoes do Tesouro 5.650% 15/02/2024	10,000	12,626
Italy Buoni Poliennali Del Tesoro 3.750% 01/03/2021	12,000	12,587
Kingdom of Belgium Government Bond 3.750% 22/06/2045	7,000	12,217

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Japan SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Haseko	2,000	20,502
Aozora Bank	600	14,357
Mitsubishi Gas Chemical	1,000	13,241
Sumitomo Rubber Industries	1,100	12,676
Seven Bank	4,100	10,660
Mebuki Financial Group	4,200	10,608
Casio Computer	800	10,095
THK	400	9,546
Daicel	1,000	9,183
Sundrug	300	7,908
J Front Retailing	700	7,884
Shimamura	100	7,243
Credit Saison	600	6,964
Park24	300	6,844
Air Water	400	6,726
Matsui Securities	600	5,655
Nabtesco	200	5,480
Fuyo General Lease	100	5,432
Sugi Holdings	100	4,782
Seria	170	4,706

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Sankyo	400	14,837
Mitsubishi Materials	400	11,234
Canon Marketing Japan	500	10,724
Skylark Holdings	500	8,974
Maruichi Steel Tube	300	8,072
COMSYS Holdings	300	7,490
Toho Gas	200	7,483
Azbil	300	7,186
Nihon Unisys	200	6,898
Kewpie	300	6,735
kabu.com Securities	1,300	6,675
Hitachi Transport System	200	6,286
Ohsho Food Service	100	6,195
Mochida Pharmaceutical	120	6,076
DeNA	300	5,913
Nippon Paper Industries	300	5,295
Fancl	200	5,281
Sankyu	100	5,107
Kaken Pharmaceutical	100	4,997
Kobe Bussan	100	4,874
Ito En	100	4,828
Toei Animation	100	4,661
Ezaki Glico	100	4,545
Sanrio	200	4,512
Yaoko	100	4,508
Earth	100	4,406

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## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree US Multifactor UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
Visa	245	43,914
Citrix Systems	308	30,522
Phillips 66	282	29,788
First Citizens BancShares	62	29,520
Chevron	209	25,604
Oracle	446	25,114
GCI Liberty	382	24,999
Black Knight	400	24,300
Hartford Financial Services Group	440	23,482
CACI International	121	23,473
Fidelity National Information Services	187	23,215
Broadridge Financial Solutions	171	22,175
FleetCor Technologies	76	21,481
Johnson & Johnson	152	21,155
Cognizant Technology Solutions	333	21,013
j2 Global	218	20,454
First Horizon National	1,295	20,179
Akamai Technologies	247	20,112
Versum Materials	393	20,083
Cabot Oil & Gas	859	19,974

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Aflac	492	25,012
Fidelity National Information Services	187	24,473
Hill-Rom Holdings	215	22,792
Erie Indemnity	111	22,682
CDK Global	465	21,991
Visa	119	21,094
MarketAxess Holdings	61	20,741
Versum Materials	393	20,619
Broadridge Financial Solutions	171	20,471
First Horizon National	1,295	19,934
American Financial Group	187	18,856
L3Harris Technologies	89	18,200
Total System Services	136	18,122
McKesson	127	17,680
Comcast	378	17,504
Cinemark Holdings	496	17,326
T-Mobile US	219	17,243
Nexstar Media Group	149	15,918
First Citizens BancShares	34	15,583
EQT	1,082	15,388

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

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>		
Blue Prism Group	98,711	1,510,610
Xilinx	12,468	1,356,143
Nuance Communications	81,563	1,345,552
Ciena	30,928	1,246,913
ServiceNow	4,785	1,243,109
Atos SE	14,975	1,241,998
Cadence Design Systems	18,683	1,219,921
BlackBerry	165,825	1,217,645
Synopsys	9,621	1,184,849
Pegasystems	16,128	1,167,535
PROS Holdings	20,878	1,165,338
PKSHA Technology	24,630	1,135,022
Nice ADR	8,005	1,114,696
CoreLogic	25,597	1,070,699
Appian	26,314	997,963
Silicon Motion Technology ADR	24,359	963,893
Veoneer	54,015	950,344
Taiwan Semiconductor Manufacturing	110,100	950,340
Infineon Technologies	45,201	914,197
Splunk	6,973	902,050
QUALCOMM	12,303	889,232
NVIDIA	4,709	850,207
STMicroelectronics (Italy Listed)	43,430	841,664
Microchip Technology	8,985	832,781
SK Hynix	12,203	812,609
Macronix International	920,000	811,443
NXP Semiconductors	7,614	783,463
Nanya Technology	342,000	762,958
MediaTek	71,700	756,802
Micron Technology	17,221	752,122
Faraday Technology	441,000	747,278
Renesas Electronics	125,600	725,820
Illumina	2,256	717,247
FLIR Systems	13,913	713,160
CEVA	17,081	454,844

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Sales</b>		
FLIR Systems	14,769	781,974
Illumina	2,256	698,579
CEVA	17,796	562,080
Appian	8,790	383,538
PROS Holdings	4,913	301,231
Xilinx	2,298	285,325
Synopsys	2,155	264,643
Cadence Design Systems	3,264	200,528
Ciena	4,991	196,884
ServiceNow	737	178,475
QUALCOMM	2,330	178,075
Autodesk	881	135,204
Taiwan Semiconductor Manufacturing	14,500	122,886
Nuance Communications	7,066	117,896
Continental	840	109,772
CoreLogic	2,170	99,364
MediaTek	8,000	94,905
Asahi Kasei	8,700	93,760
Nice ADR	601	89,738
Cerence	6,282	85,885
United Microelectronics	210,000	78,969
Worldline	1,358	78,861
Aquantia	9,497	75,781
Veritone	11,507	72,029
BlackBerry	6,133	57,769

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

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

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
United States Treasury Floating Rate Note 1.641% 31/01/2021*	1,568,700	1,566,860
United States Treasury Floating Rate Note 1.571% 31/10/2020*	1,550,500	1,548,155
United States Treasury Floating Rate Note 1.665% 30/04/2021*	1,539,700	1,538,089
United States Treasury Floating Rate Note 1.569% 31/07/2020*	1,468,000	1,466,607
United States Treasury Floating Rate Note 1.559% 30/04/2020*	1,380,200	1,379,359
United States Treasury Floating Rate Note 1.746% 31/07/2021*	1,360,100	1,359,724
United States Treasury Floating Rate Note 1.526% 31/01/2020*	1,269,400	1,268,877
United States Treasury Floating Rate Note 1.826% 31/10/2021*	1,140,000	1,141,329
United States Treasury Floating Rate Note 2.205% 31/10/2019*	1,009,100	1,009,075
United States Treasury Floating Rate Note 2.217% 31/07/2019*	290,900	290,940
<b>Sales</b>		
United States Treasury Floating Rate Note 1.571% 31/10/2020*	454,900	454,341
United States Treasury Floating Rate Note 1.641% 31/01/2021*	452,700	452,241
United States Treasury Floating Rate Note 1.569% 31/07/2020*	431,200	430,871
United States Treasury Floating Rate Note 1.665% 30/04/2021*	423,400	422,918
United States Treasury Floating Rate Note 1.559% 30/04/2020*	403,900	403,691
United States Treasury Floating Rate Note 1.526% 31/01/2020*	373,100	372,972
United States Treasury Floating Rate Note 1.746% 31/07/2021*	259,300	259,332
United States Treasury Floating Rate Note 2.205% 31/10/2019*	193,400	193,382
United States Treasury Floating Rate Note 1.826% 31/10/2021*	39,000	39,079
United States Treasury Floating Rate Note 2.217% 31/07/2019*	31,600	31,601
United States Treasury Floating Rate Note 2.485% 30/04/2019*	10,000	10,000

\* These securities have variable coupon rate.

# WisdomTree Issuer Plc

## Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

### WisdomTree Cloud Computing UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
DocuSign	3,570	228,683
Carbonite	10,719	210,348
2U	9,650	204,993
Box	11,984	201,483
RingCentral	1,152	184,891
Tenable Holdings	7,272	182,534
Instructure	3,828	182,259
j2 Global	1,938	180,629
New Relic	2,789	178,696
salesforce.com	1,116	177,234
Zuora	11,849	175,717
LogMeIn	2,347	175,217
Paylocity Holding	1,534	172,858
Dropbox	9,177	170,636
Appfolio	1,623	170,453
Pluralsight	10,197	168,738
ServiceNow	630	168,672
Adobe	559	166,951
Coupa Software	1,161	166,292
Paycom Software	663	165,077
Blackline	3,208	164,950
Everbridge	1,993	164,380
Square	2,541	162,922
Five9	2,520	162,459
Mimecast	3,819	162,326
Proofpoint	1,369	162,238
PayPal Holdings	1,512	159,632
Zendesk	2,102	159,561
Qualys	1,901	158,631
Shopify	447	157,299
Okta	1,247	150,688
RealPage	2,600	148,974
Veeva Systems	993	147,952
Avalara	1,881	142,880
Elastic	1,876	142,858
Smartsheet	3,256	142,324
Wix.com	1,115	141,776
Anaplan	2,767	141,398
Q2 Holdings	1,738	140,727
Workday	834	140,530
Atlassian	1,125	138,944
Workiva	3,205	137,830

## WisdomTree Issuer Plc

### Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2019

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

#### WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
<b>Purchases</b>		
HubSpot	852	137,123
Twilio	1,283	136,713
Yext	8,296	133,239
Zoom Video Communications	1,727	129,318
PagerDuty	4,635	128,804
Domo	6,318	127,496
Zscaler	1,964	103,528
<b>Sales</b>		
Carbonite	10,719	246,308
Carbon Black	1,756	45,618
ServiceNow	5	1,286
salesforce.com	4	654
Atlassian	5	607
Twilio	6	588
Adobe	2	573
HubSpot	4	568
Paylocity Holding	5	548
Zoom Video Communications	8	542
Mimecast	12	522
Zendesk	7	515
Everbridge	6	508
Avalara	7	502
Shopify	1	383
RingCentral	2	310
Domo	13	210

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# WisdomTree Issuer Plc

## Appendix I – Remuneration Policy (Unaudited)

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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 or companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the Company. Independent non-executive Directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 110 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 EUR 50,308 during the financial year, in relation to services provided by the Designated Person. Payments to Carne Global Financial Services Limited were made by WisdomTree Management Limited. On 5 December 2019, the Company terminated the engagement with Carne Global Financial Services Limited as its Designated Person. The Designated Person functions were assigned to WisdomTree employees, who are remunerated by WisdomTree Ireland Ltd, WisdomTree Europe Ltd and WisdomTree UK Ltd, and are not in receipt of fixed or variable remuneration in respect of their Designated Person functions. The independent non-executive directors of the Manager received aggregate fees of EUR 55,000 gross of taxes in fixed remuneration and did not receive any variable remuneration in respect of their services as directors of the Manager. The directors of the Manager who are also employees of WisdomTree do not receive any fixed or variable remuneration in respect of their services as directors of the Manager. None of the Directors or Designated Persons are in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the 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.

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# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited)

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### Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the 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 2019

Currency	USD 15,196,402
% of Net Assets	4.73

#### 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 2019\*

3.1. Counterparty Name	BNP Paribas
Value of outstanding transactions	USD 15,196,402
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 15,196,402
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#### 6. Type and Quality of Collateral

Collateral Type	Cash
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#### 7. Currency of Collateral

USD

#### 8. Maturity tenor of the Collateral

Less than 1 month	Nominal Value USD 17,010,000
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# WisdomTree Issuer Plc

## Appendix II – Securities Financing Transactions (Unaudited) (continued)

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### 9. Ten largest Collateral Issuers\*

Volume of collateral received Nominal Value USD 17,010,000

\* 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 Custodian Services (Ireland) Limited
Cash Collateral	Nominal Value USD 17,010,000
Stock Collateral	Nil

### 12. Safe-keeping of Collateral pledged

No collateral was pledged during the year.

### 13. Returns and costs of the TRS

Direct and indirect operational costs are embedded in the cost of the investment of the TRS and are therefore not separately identifiable.

