

WISDOMTREE ISSUER PLC

ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

WisdomTree Issuer Plc
Annual Report
For the financial year ended 31 December 2017

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WisdomTree Issuer Plc

Directors and Other Information

Directors**

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

Investment Managers

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

(From 12 October 2017)
Irish Life Investment Managers Limited
Beresford Court
Beresford Place
Dublin 1
Ireland

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

Administrator, Registrar and Transfer Agent

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

Depositary

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

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

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

Registered Office

(Up to 3 July 2017)
2 Grand Canal Square
Dublin 2
Ireland
(From 3 July 2017)
25-28 North Wall Quay
Dublin 1

Manager

(Address change effective from 3 July 2017)
WisdomTree Management Limited
25-28 North Wall Quay
Dublin 1
Ireland

Company's Registered Number:
503861

Promoter

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

Secretary

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

Legal Advisers (as to Irish law)

(Up to 3 July 2017)
William Fry
2 Grand Canal Square
Dublin 2
Ireland

(From 3 July 2017)

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

Listing Sponsor

Davy
Davy House
49 Dawson Street
Dublin 2
Ireland

UK Facilities Agent and Marketing Agent

WisdomTree Europe Limited
3rd Floor
31-41 Worship Street
London EC2A 2DX
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

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

** All Directors are non-executive Directors.

WisdomTree Issuer Plc

Directors' Report For the financial year ended 31 December 2017

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year, ("year"), ended 31 December 2017 of WisdomTree Issuer Plc (the "Company").

Review of the development of the business

The Company is an umbrella fund with segregated liability between sub-funds and an open-ended investment company with variable capital incorporated in Ireland on 20 September 2011 with limited liability authorised and regulated by the Central Bank of Ireland ("Central Bank") under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015) (collectively the "UCITS Regulations").

As at 31 December 2017, the Company comprised 17 active sub-funds, (collectively the "Sub-Funds" or each individually a "Sub-Fund"), (31 December 2016: 16 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 ("DEM")	02 November 2016	USD

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

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

WisdomTree ISEQ 20[®] UCITS ETF

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

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

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")	8 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

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

WisdomTree Issuer Plc

Directors' Report (continued)

For the financial year ended 31 December 2017

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

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 (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (DGSE)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree ISEQ 20 UCITS ETF (ISEQ)	April 20, 2015	April 21, 2015	N/A	N/A	N/A
WisdomTree Germany Equity UCITS ETF – GBP Hedged (DXGP)	May 13, 2015	May 14, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – CHF Hedged Acc (DXGD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – USD Hedged (DXGE)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Germany Equity UCITS ETF – EUR Acc (DXGY)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – USD Hedged (DXJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Japan Equity UCITS ETF – GBP Hedged (DXJP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF – CHF Hedged Acc (DXJD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF – EUR Hedged Acc (DXJF)	November 4, 2015	N/A	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – JPY Acc (DXJZ)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF – USD Hedged Acc (DXJA)	May 20, 2015	March 15, 2017	N/A	N/A	N/A
WisdomTree Europe Equity UCITS ETF – USD Hedged (HEDJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Europe Equity UCITS ETF – USD Hedged Acc (HEDK)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree Europe Equity UCITS ETF – GBP Hedged (HEDP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF – CHF Hedged Acc (HEDD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF – EUR Acc (HEDF)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree UK Equity Income UCITS ETF (WUKD)	October 7, 2015	October 8, 2015	N/A	N/A	N/A
WisdomTree Emerging Asia Equity Income UCITS ETF (DEMA)	October 8, 2015	October 9, 2015	October 15, 2015	October 15, 2015	February 4, 2016

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Directors' Report (continued)

For the financial year ended 31 December 2017

Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity UCITS ETF – 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 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

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

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

Investment policies and objectives

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 Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Investment policies and objectives (continued)

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

EEL

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: EEL).

EEIA

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

WisdomTree Europe SmallCap Dividend UCITS ETF

DFE

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

DFEA

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

WisdomTree 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[®] UCITS ETF

ISEQ

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

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Investment policies and objectives (continued)

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).

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).

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Directors' Report (continued) For the financial year ended 31 December 2017

Investment policies and objectives (continued)

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).

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).

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Investment policies and objectives (continued)

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).

WisdomTree US Quality Dividend Growth UCITS ETF

DGRA

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

DGRW

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

WisdomTree 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 Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

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 19 to 37.

Directors

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

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

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

Going Concern

The Directors' report summarises the Company's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 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 2017 and their families had no interests in the share capital or debentures of the Company. At 31 December 2017, the subscriber shares are held by WisdomTree Europe Limited and WisdomTree Management Limited. Please refer to Note 8 for Directors' Remuneration and related party transactions with the Directors.

Directors Gregory Barton, Amit Muni and Peter Ziemba are all employees of WisdomTree Investments, Inc. which is the ultimate parent of the Manager. David Abner who is also a director of the Company is an employee of WisdomTree Europe Limited. Director Nicholas Bienkowski was up to date of his resignation an employee of WisdomTree Europe Limited (the UK Facilities Agent and Marketing Agent), as well as of its immediate parent WisdomTree Europe Holdings Limited. All Directors of the Company are also Directors of the Manager.

Political Donations

No political donations were made by the Company during the financial year ended 31 December 2017.

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.

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Distributions (continued)

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.

Adequate accounting records

The Directors comply with the Company's obligations to keep adequate accounting records by appointing competent persons to be responsible for them. The accounting records are kept by State Street Fund Services (Ireland) Limited, at 78 Sir John Rogerson's Quay, Dublin 2, Ireland.

Connected parties

Regulation 41 of the UCITS Regulations "Restrictions of transactions with connected persons" states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the unit-holders of the UCITS".

As required under UCITS Regulation 78.4, the Manager, as a responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 41(1) are applied to all transactions with a connected party; and all transactions with connected parties that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 41(1).

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

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

Employees

The Company had no employees during the financial year ended 31 December 2017 and 31 December 2016.

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.

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Publication of Financial Statements

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

Corporate Governance Statement

The Company is subject to corporate governance practices imposed by:

- (i) The Irish Companies Act 2014 which is available for inspection at the registered office of the Company and may also be obtained at www.irishstatutebook.ie.
- (ii) The Articles of Association of the Company which are available for inspection at the registered office of the Company and at the Companies Registration Office in Ireland.
- (iii) The European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015), which can be obtained from the Central Bank's website at www.centralbank.ie and are available for inspection at the registered office of the Company.

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

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

Internal Control and Risk Management Systems in Relation to Financial Reporting

The Board is responsible for establishing and maintaining adequate internal control and risk management systems of the Company in relation to the financial reporting process. Such systems are designed to manage rather than eliminate the risk of error or fraud in achieving the Company's financial reporting objectives and can only provide reasonable and not absolute assurance against material misstatement or loss and relies on the operating controls of the service providers.

The Board has procedures in place 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.

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

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.

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".

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Corporate Governance Statement (continued)

Board composition and activities (continued)

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.

Relevant audit information

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

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

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

Director's Compliance Statement

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

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

- (a) a compliance policy statement has been drawn up setting out the Company's policies (that, in the Directors' opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations';
- (b) appropriate arrangements or structures are in place that, in the Directors' opinion, are designed to secure material compliance with the Company's relevant obligations; and
- (c) a review has been conducted during the financial year ending 31 December 2017 of the arrangements or structures referred to in paragraph (b) above.

Statement of Directors' Responsibilities

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

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

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the Company for the financial year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with IFRS and ensure that they contain the additional information required by the Companies Act 2014; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the Company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

WisdomTree Issuer Plc

Directors' Report (continued) For the financial year ended 31 December 2017

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 auditors

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

On behalf of the Directors:

Denise Kinsella

Vincent Dodd

27 April 2018

WisdomTree Issuer Plc
Investment Manager's Report
Mellon Capital Management Corporation
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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 2017. 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 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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**	17.00	10.12	9.86	0.26	0.29	0.55	Outperformance primarily due to dividend tax withholding differences, partially offset by TER
WisdomTree US Equity Income UCITS ETF – DHS**	7.23	10.13	9.86	0.27	0.29	0.55	Outperformance primarily due to dividend tax withholding differences, partially offset by TER
WisdomTree US Equity Income UCITS ETF – DHS**	5.78	8.90	8.29	0.61	0.35	0.57	Outperformance primarily due to dividend tax withholding differences, partially offset by TER

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Mellon Capital Management Corporation
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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**	5.14	8.25	8.10	0.15	0.35	0.54	Outperformance primarily due to dividend tax withholding differences, partially offset by TER
WisdomTree US SmallCap Dividend UCITS ETF – DESE	29.78	7.90	7.78	0.12	0.38	0.50	Outperformance primarily due to dividend tax withholding differences, partially offset by TER
WisdomTree Europe Equity Income UCITS ETF – EEI	8.05	9.22	8.98	0.24	0.29	0.53	Outperformance primarily due to dividend tax withholding differences partially offset by TER and rebalance trading costs
WisdomTree Europe Equity Income UCITS ETF – EEIA	10.36	9.22	8.98	0.24	0.29	0.53	Outperformance primarily due to dividend tax withholding differences partially offset by TER and rebalance trading costs
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	5.27	16.56	16.72	(0.16)	0.38	0.22	Underperformance primarily due to TER and rebalance trading costs partially offset by dividend tax withholding differences

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Mellon Capital Management Corporation
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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	9.07	16.56	16.72	(0.16)	0.38	0.22	Underperformance primarily due to TER and rebalance trading costs partially offset by dividend tax withholding differences
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	22.46	25.30	25.62	(0.32)	0.46	0.14	Underperformance primarily due to TER and rebalance trading costs, Brazil CGT, offset by composition differences resulting from sampled portfolio
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR	1.50	25.30	25.62	(0.32)	0.46	0.14	Underperformance primarily due to TER and rebalance trading costs, Brazil CGT, offset by composition differences resulting from sampled portfolio
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	15.06	34.92	36.26	(1.34)	0.54	(0.80)	Underperformance primarily due to TER, rebalance trading costs, Brazil CGT, India CGT, dividend accrual differences and composition differences resulting from sampled portfolio

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Mellon Capital Management Corporation
For the financial year ended 31 December 2017

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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 UCITS ETF – ISEQ	(5.17)	10.38	11.27	(0.89)	0.49	(0.40)	Underperformance primarily due to TER, pricing differences and trading costs related to index changes
WisdomTree Germany Equity UCITS ETF – DXGY**	8.22	14.81	14.56	0.25	0.32	0.57	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Germany Equity UCITS ETF – DXGP**	8.35	15.16	15.01	0.15	0.35	0.50	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Germany Equity UCITS ETF – DXGE**	10.03	16.40	16.40	0.00	0.48	0.48	Performance in line with benchmark primarily due to dividend tax withholding differences offset by TER

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Investment Manager's Report (continued)
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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 – DXGD**	19.29	14.35	14.09	0.26	0.35	0.61	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Japan Equity UCITS ETF – DXJZ**	4.93	22.56	23.07	(0.51)	0.37	(0.14)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences
WisdomTree Japan Equity UCITS ETF – DXJ***	0.72	18.84	19.59	(0.75)	0.44	(0.31)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences
WisdomTree Japan Equity UCITS ETF – DXJA**	—	14.85	15.26	(0.41)	0.39	(0.02)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences
WisdomTree Japan Equity UCITS ETF – DXJF**	(0.46)	17.01	17.64	(0.63)	0.41	(0.22)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences
WisdomTree Japan Equity UCITS ETF – DXJD**	7.16	16.66	17.22	(0.56)	0.41	(0.15)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences

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Investment Manager's Report (continued)
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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**	(1.52)	17.56	18.20	(0.64)	0.41	(0.23)	Underperformance primarily due to TER, rebalance trading costs and dividend accrual differences
WisdomTree Europe Equity UCITS ETF – HEDF**	8.31	13.18	13.07	0.11	0.29	0.40	Outperformance primarily due to dividend tax withholding differences partially offset by TER and rebalance trading costs
WisdomTree Europe Equity UCITS ETF – HEDJ**	9.80	14.62	14.82	(0.20)	0.53	0.33	Underperformance primarily due to TER and rebalance trading costs partially offset by dividend tax withholding differences
WisdomTree Europe Equity UCITS ETF – HEDK**	7.53	14.60	14.82	(0.22)	0.53	0.31	Underperformance primarily due to TER and rebalance trading costs partially offset by dividend tax withholding differences
WisdomTree Europe Equity UCITS ETF – HEDP**	8.83	13.49	13.46	0.03	0.32	0.35	Outperformance primarily due to dividend tax withholding differences partially offset by TER and rebalance trading costs

WisdomTree Issuer Plc
Investment Manager's Report (continued)
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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 – HEDD**	15.96	12.88	12.64	0.24	0.32	0.56	Outperformance primarily due to dividend tax withholding differences partially offset by TER and rebalance trading costs
WisdomTree UK Equity Income UCITS ETF – WUKD	12.96	7.84	8.46	(0.62)	0.29	(0.33)	Underperformance primarily due to TER and rebalance trading costs
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	8.86	28.45	29.02	(0.57)	0.54	(0.03)	Underperformance primarily due to TER and dividend accrual differences partially offset by composition differences resulting from sampled portfolio
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA	6.73	26.48	26.54	(0.06)	0.33	0.27	Underperformance primarily due to TER partially offset by dividend tax withholding differences
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	7.20	26.48	26.54	(0.06)	0.33	0.27	Underperformance primarily due to TER partially offset by dividend tax withholding differences

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Investment Manager's Report (continued)
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Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ending 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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 Global Quality Dividend Growth UCITS ETF – GGRA	3.05	28.01	28.42	(0.41)	0.38	(0.03)	Underperformance primarily due to TER and rebalance trading costs
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	3.69	28.01	28.42	(0.41)	0.38	(0.03)	Underperformance primarily due to TER and rebalance trading costs
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA*	12.67	22.15	22.29	(0.14)	0.24	0.10	Underperformance primarily due to TER partially offset by dividend tax withholding differences
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW*	7.81	22.16	22.29	(0.13)	0.24	0.11	Underperformance primarily due to TER partially offset by dividend tax withholding differences
WisdomTree India Quality UCITS ETF – EPIQ****	—	19.84	23.35	(3.51)	0.61	(2.90)	Underperformance primarily due to India CGT, TER and rebalance trading costs
WisdomTree India Quality UCITS ETF – EPIE****	—	19.84	23.35	(3.51)	0.61	(2.90)	Underperformance primarily due to India CGT, TER and rebalance trading costs

* Fund return and benchmark return to 31/10/2017.

** Fund return and benchmark return to 30/11/2017.

*** Fund return and benchmark since inception to 31/11/2017.

**** Fund return and benchmark since inception to 31/12/2017.

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 2017.

WisdomTree Issuer Plc
Investment Manager's Report (continued)
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Tracking Error (continued)

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2017.

<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**	20-200	0.07%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSA**	20-200	0.07%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSG**	20-200	0.15%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSF**	20-200	0.18%	Within tolerance
WisdomTree US Small Cap Dividend UCITS ETF – DESE	20-200	0.13%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEI	20-200	0.13%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF – EEIA	20-200	0.13%	Within tolerance
WisdomTree Europe Small Cap Dividend UCITS ETF – DFE	20-200	0.17%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF – DFEA	20-200	0.17%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	20-200	0.33%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF – DEMR	20-200	0.33%	Within tolerance
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF – DGSE	20-200	0.38%	Within tolerance
WisdomTree ISEQ 20 UCITS ETF – ISEQ	20-200	0.30%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGY**	20-200	0.19%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGP**	20-200	0.21%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGE**	20-200	0.27%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGD**	20-200	0.20%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJZ**	20-200	0.12%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJ**	20-200	0.18%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJA**	20-200	0.19%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJF**	20-200	0.13%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJD**	20-200	0.16%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJP**	20-200	0.15%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDF**	20-200	0.12%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDJ**	20-200	0.18%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDK**	20-200	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDP**	20-200	0.33%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDD**	20-200	0.82%	Within tolerance
WisdomTree UK Equity Income UCITS ETF – WUKD	20-200	0.15%	Within tolerance
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	20-200	0.51%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRA	20-200	0.04%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	20-200	0.04%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRA	20-200	0.12%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	20-200	0.12%	Within tolerance

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Mellon Capital Management Corporation
For the financial year ended 31 December 2017

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 Eurozone Quality Dividend Growth UCITS – EGRA*	20-200	0.12%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS – EGRW*	20-200	0.12%	Within tolerance
WisdomTree India Quality UCITS ETF – EPIQ	20-200	1.43%	Launched in 2017. Primarily due to India CGT.
WisdomTree India Quality UCITS ETF – EPIE	20-200	1.43%	Launched in 2017. Primarily due to India CGT.

* To 1 November 2017 (date of transfer to Irish Life Investment Managers Limited)

** To 1 December 2017 (date of transfer to Irish Life Investment Managers Limited)

Performance

For the financial year ended 31 December 2017

The WisdomTree Europe SmallCap Dividend UCITS (Ticker Symbol: DFE) returned 16.56% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund’s position in the Italy contributed most positively to performance while its position in Ireland contributed least positively to performance.

The WisdomTree Europe Equity Income UCITS (Ticker Symbol: EEI) returned 9.22% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund’s position in the United Kingdom contributed most positively to performance. The Fund’s position in Ireland contributed least positively to performance.

The WisdomTree Emerging Markets Equity Income UCITS (Ticker Symbol: DEM) returned 25.30% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund benefited most from its investment in Taiwan, which had positive performance. The Fund’s position in Mexico contributed negatively to performance.

The WisdomTree Emerging Markets SmallCap Dividend UCITS (Ticker Symbol: DGSE) returned 34.92% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund benefited most from its position in China, which had positive performance. The Fund’s position in Singapore contributed negatively to performance.

The WisdomTree US SmallCap Dividend UCITS (Ticker Symbol: DESE) returned 7.90% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund benefited from its position in Industrials. The Fund’s position in Telecommunication Services contributed negatively to performance.

The WisdomTree ISEQ 20 UCITS (Ticker Symbol: ISEQ) returned 10.38% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund benefited from its position in Industrials. The Fund’s position in Information Technology contributed negatively to performance.

The WisdomTree UK Equity Income UCITS (Ticker Symbol: WUKD) returned 7.84% at net asset value (“NAV”) for the 12 month period ending December 31, 2017. The Fund benefited from its position in Financials. The Fund’s position in Utilities contributed negatively to performance.

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Mellon Capital Management Corporation
For the financial year ended 31 December 2017

Performance (continued)

The WisdomTree Emerging Asia Equity Income UCITS (Ticker Symbol: DEMA) returned 28.45% at net asset value ("NAV") for the 12 month period ending December 31, 2017. The Fund benefited from its position in Taiwan. The Fund's position in Singapore contributed negatively to performance.

The WisdomTree US Quality Dividend Growth UCITS (Ticker Symbol: DGRW) returned 26.48% at net asset value ("NAV") for the 12 month period ending December 31, 2017. The Fund benefited from its position in Industrials. The Fund's position in Utilities contributed negatively to performance.

The WisdomTree Global Quality Dividend Growth UCITS (Ticker Symbol: GGRW) returned 28.01% at net asset value ("NAV") for the 12 month period ending December 31, 2017. The Fund benefited from its position in United States. The Fund's position in Norway contributed negatively to performance.

January 1, 2017 through October 31, 2017

The WisdomTree Eurozone Quality Dividend Growth UCITS (Ticker Symbol: EGRA) returned 22.15% at net asset value ("NAV") from the time period of January 1, 2017 through October 31, 2017. The Fund benefited from its position in Germany. The Fund's position in Austria contributed negatively to performance.

January 1, 2017 through November 30, 2017

The WisdomTree US Equity Income UCITS (Ticker Symbol: DHS) returned 10.12% at net asset value ("NAV") from the time period of January 1, 2017 through November 30, 2017. The Fund benefited from its position in Consumer Staples. The Fund's position in Telecommunication Services contributed negatively to performance.

The WisdomTree German Equity UCITS (Ticker Symbol: DXGP) returned 15.16% at net asset value ("NAV") from the time period of January 1, 2017 through November 30, 2017. The Fund benefited from its position in Industrials. The Fund's position in Telecommunication Services contributed negatively to performance.

The WisdomTree Japan Equity UCITS (Ticker Symbol: DXJ) returned 18.84% at net asset value ("NAV") from the time period of January 1, 2017 through November 30, 2017. The Fund benefited from its position in Industrials. The Fund's position in Utilities contributed least positively to performance.

The WisdomTree Europe Equity UCITS (Ticker Symbol: HEDJ) returned 14.46% at net asset value ("NAV") from the time period of January 1, 2017 through November 30, 2017. The Fund benefited from its position in France. The Fund's position in Austria contributed negatively to performance.

Since inception

The WisdomTree India UCITS (Ticker Symbol: EPIQ) returned 19.84% at net asset value ("NAV") from inception through December 31, 2017. The Fund benefited from its position in Consumer Staples. The Fund's position in Health Care contributed negatively to performance.

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

January 2018

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

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 2017. 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 31/12/2016</i> %	<i>Fund return for the year ended 31/12/2017</i> %	<i>Benchmark return for the year ended 31/12/2017</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	17.00	0.92	0.93	(0.01)	(0.02)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSA	7.23	0.92	0.93	(0.01)	(0.02)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSG	5.78	0.79	0.79	(0.00)	(0.03)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree US Equity Income UCITS ETF – DHSF	5.14	0.69	0.69	(0.00)	(0.03)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</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 – DXGY	8.22	(0.33)	(0.33)	(0.00)	(0.03)	0.02	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Germany Equity UCITS ETF – DXGP	8.35	(0.25)	(0.24)	(0.02)	(0.03)	0.01	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Germany Equity UCITS ETF – DXGE	10.03	(0.16)	(0.11)	(0.06)	(0.04)	(0.02)	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER
WisdomTree Germany Equity UCITS ETF – DXGD	19.29	(0.41)	(0.39)	(0.02)	(0.03)	0.01	Outperformance primarily due to composition differences resulting from compliance restrictions and dividend tax withholding differences partially offset by TER

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF – DXJ	0.72	2.81	2.83	(0.02)	(0.04)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJZ	4.93	1.97	1.98	(0.01)	(0.03)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJF	(0.46)	2.57	2.58	(0.00)	(0.04)	0.03	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJD	7.16	2.50	2.51	(0.01)	(0.04)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJP	(1.52)	2.69	2.69	(0.01)	(0.04)	0.03	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Japan Equity UCITS ETF – DXJA*	—	2.81	2.83	(0.02)	(0.04)	0.02	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDF	8.31	(0.90)	(0.94)	0.03	(0.03)	0.06	Outperformance is driven by differences in tax treatment between the fund and the benchmark

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2016 %</i>	<i>Fund return for the year ended 31/12/2017 %</i>	<i>Benchmark return for the year ended 31/12/2017 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe Equity UCITS ETF – HEDJ	9.80	(0.76)	(0.72)	(0.03)	(0.05)	0.01	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDK	7.53	(0.76)	(0.72)	(0.04)	(0.05)	0.01	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDP	8.83	(0.83)	(0.85)	0.02	(0.03)	0.05	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Europe Equity UCITS ETF – HEDD	15.96	(0.99)	(1.00)	0.01	(0.03)	0.04	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRA	12.67	(1.52)	(1.49)	(0.03)	(0.05)	0.01	Outperformance is driven by differences in tax treatment between the fund and the benchmark
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	7.81	(1.52)	(1.49)	(0.03)	(0.05)	0.01	Outperformance is driven by differences in tax treatment between the fund and the benchmark

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

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 2017.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2017.

<i>Product Name</i>	<i>Anticipated TE (Annualized)</i>	<i>TE (annualized) Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF – DHS**	20-200	0.04%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSA**	20-200	0.04%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSG**	20-200	0.38%	Within tolerance
WisdomTree US Equity Income UCITS ETF – DHSF**	20-200	0.49%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGY**	20-200	0.18%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGP**	20-200	0.25%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGE**	20-200	0.56%	Within tolerance
WisdomTree Germany Equity UCITS ETF – DXGD**	20-200	0.26%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJ**	20-200	0.66%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJZ**	20-200	0.05%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJF**	20-200	0.15%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJD**	20-200	0.13%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJP**	20-200	0.28%	Within tolerance
WisdomTree Japan Equity UCITS ETF – DXJA**	20-200	0.66%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDF**	20-200	0.10%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDJ**	20-200	0.53%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDK**	20-200	0.53%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDP**	20-200	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF – HEDD**	20-200	0.19%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS – EGRA*	20-200	0.04%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS - EGRW*	20-200	0.04%	Within tolerance

* From 1 November 2017 (date of transfer from Mellon Capital Management Corporation).

** From 1 December 2017 (date of transfer from Mellon Capital Management Corporation).

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

Performance

For the financial year ended 31 December 2017

November 1, 2017 through December 31, 2017

The WisdomTree Eurozone Quality Dividend Growth UCITS (Ticker Symbol: EGRA) returned -1.52% at net asset value ("NAV") from the time period of November 1, 2017 through December 31, 2017. The Fund benefited from its position in Germany. The Fund's position in the Netherlands contributed negatively to performance.

December 1, 2017 through December 31, 2017

The WisdomTree US Equity Income UCITS (Ticker Symbol: DHS) returned 0.92% at net asset value ("NAV") from the time period of December 1, 2017 through December 31, 2017. The Fund benefited from its position in Telecommunication Services. The Fund's position in Utilities contributed negatively to performance.

The WisdomTree German Equity UCITS (Ticker Symbol: DXGP) returned -0.33% at net asset value ("NAV") from the time period of December 1, 2017 through December 31, 2017. The Fund benefited from its position in Consumer Discretionary equities. The Fund's position in Utilities contributed negatively to performance.

The WisdomTree Japan Equity UCITS (Ticker Symbol: DXJ) returned 1.97% at net asset value ("NAV") from the time period of December 1, 2017 through December 31, 2017. The Fund benefited from its position in Industrials. The Fund's position in Information Technology contributed negatively to performance.

The WisdomTree Europe Equity UCITS (Ticker Symbol: HEDJ) returned -0.90% at net asset value ("NAV") from the time period of December 1, 2017 through December 31, 2017. The Fund benefited from its position in Ireland. The Fund's position in Spain contributed negatively to performance.

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial period from 12 October 2017 to 31 December 2017

Performance (continued)

Since inception

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

January 2018

WisdomTree Issuer Plc
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2017

Reporting period: 1 January 2017 – 31 December 2017

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index. The investment management approach is to enter into swap(s) with a counterparty which provide exposure to the performance of the index. Such swaps will be unfunded total return swaps, which means that, under the terms of the swap, the fund will exchange with the swap counterparty one stream of cash flows, such as a theoretical US Treasury Bill return against another stream which provides the return of the index. For cash management purposes the investment manager invests all or substantially all cash in a diversified portfolio of US Treasury Bills. Among others, management fees (TER), swap fees and difference between the US Treasury Bill reference rate in the swap and the actual T-Bill portfolio return can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking. In addition, the exposure of the Sub-Fund to the underlying index can slightly deviate from 100 per cent., i.e. the index investment ratio, which can have an additional impact on the Sub-Funds' 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 2017 until 31 December 2017.

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 2017 until 31 December 2017.

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2017</i>	<i>Benchmark return for the year ended 31/12/2017</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>Tracking Error Annualised</i>	<i>Explanation of the tracking difference</i>	<i>Anticipated TE (Annualized)</i>	<i>Explanation of Divergence (if any)</i>
<i>Share Class</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>
WisdomTree Enhanced Commodity UCITS ETF – UA	5.39	6.32	(0.93)	0.35	(0.58)	0.089	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	20-200	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF – UD	5.39	6.32	(0.92)	0.35	(0.58)	0.090	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	20-200	Within tolerance

Performance

The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA/WCOG) net asset value ("NAV") returned 5.39 % for the period from 30 December 2016 until 29 December 2017. The Sub-Fund's exposure to Industrial Metals commodities was the main positive contributor to the Sub-Fund's performance.

Assenagon Asset Management S.A. Aerogolf Center
1B, Heienhaff
1736 Senningerberg
Luxembourg
December 2017

WisdomTree Issuer Plc

Depository Report For the financial year ended 31 December 2017

We have enquired into the conduct of WisdomTree Issuer Plc (the “Company”) for the financial year ended 31 December 2017, in our capacity as Depository to the Company.

This report including the opinion has been prepared for and solely for the shareholders in the Company as a body, in accordance with Regulation 34, (1), (3) and (4) in Part 5 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, (‘the UCITS Regulations’), and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown.

Responsibilities of the Depository

Our duties and responsibilities are outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the Company in each annual accounting period and report thereon to the shareholders.

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

Basis of Depository Opinion

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

Opinion

In our opinion, the Company has been managed during the financial year ended 31 December 2017, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Company by the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Memorandum and Articles of Association, the UCITS Regulations and the Central Bank UCITS Regulations.

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

Date: 27 April 2018

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc For the financial year ended 31 December 2017

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 2017, 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 2017 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 2015.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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.

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc (continued) For the financial year ended 31 December 2017

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

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p>Valuation of financial assets and financial liabilities at fair value through profit or loss</p> <p>We have considered valuation of financial assets at fair value through profit or loss (with a fair value of EUR 720,098,270 (2016: EUR 375,685,436) and financial liabilities at fair value through profit or loss (with a fair value of (EUR 678,676) (2016: (EUR 246,818) 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 gain / (loss) 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 2017 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 (with the exception of total returns swaps), by:</p> <ul style="list-style-type: none">• comparing values to quoted prices or vendor prices,• recalculating fair value using industry standard models or assessing the reasonableness of the assumptions and data inputs used by the Directors to value these financial assets and financial liabilities at fair value through profit or loss. <p>We have engaged with our valuation specialists to assess the reasonableness of the valuations of total return swaps.</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.

Materiality

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

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

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

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc (continued) For the financial year ended 31 December 2017

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

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% (2016: 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 of the Company that we would report to them all uncorrected audit differences in excess of 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.

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.

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc (continued) For the financial year ended 31 December 2017

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

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 is have 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 Company statement of financial position is 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.

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc (continued) For the financial year ended 31 December 2017

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 18, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are Companies Act 2014, the Undertaking for Collective Investment in Transferable Securities pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 and The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015).
- We understood how WisdomTree Issuer plc 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.
- 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.

WisdomTree Issuer Plc

Independent Auditor's Report to the members of Wisdom Tree Issuer Plc (continued) For the financial year ended 31 December 2017

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-](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)

[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 5 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.

Lisa Kealy
for and on behalf of Ernst & Young
Chartered Accountants and Statutory Audit Firm
Office: Dublin
Date: 27 April 2018

WisdomTree Issuer Plc
Statement of Comprehensive Income
For the financial year ended 31 December 2017

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

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

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

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

WisdomTree Issuer Plc

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

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF* USD	Company Total EUR
Income											
Dividend Income		5,429,593	2,553,927	287,401	665,325	—	101,632	144,251	46,307	86,310	17,025,030
Interest income		—	—	—	—	298,899	9	28	—	—	264,667
Net gain on investment activities	4	43,796,050	8,392,860	78,773	2,662,644	3,385,236	1,028,786	1,336,395	343,495	1,196,710	79,870,665
Total income		49,225,643	10,946,787	366,174	3,327,969	3,684,135	1,130,427	1,480,674	389,802	1,283,020	97,160,362
Expenses											
Management fees	6	(995,451)	(547,060)	(15,122)	(73,678)	(131,066)	(14,602)	(22,035)	(7,355)	(45,719)	(2,534,017)
Total operating expenses		(995,451)	(547,060)	(15,122)	(73,678)	(131,066)	(14,602)	(22,035)	(7,355)	(45,719)	(2,534,017)
Profit for the financial year		48,230,192	10,399,727	351,052	3,254,291	3,553,069	1,115,825	1,458,639	382,447	1,237,301	94,626,345
Finance Costs											
Distributions	10	(1,509,603)	(1,382,005)	(234,136)	(362,790)	—	(4,456)	(4,594)	(4,385)	—	(9,429,682)
Interest expense		(1,440)	(554)	—	(157)	(121)	—	—	—	(79)	(3,250)
Total finance costs		(1,511,043)	(1,382,559)	(234,136)	(362,947)	(121)	(4,456)	(4,594)	(4,385)	(79)	(9,432,932)
Profit before taxation		46,719,149	9,017,168	116,916	2,891,344	3,552,948	1,111,369	1,454,045	378,062	1,237,222	85,193,413
Taxation											
Capital Gains Tax	7	—	—	—	—	—	—	—	—	(144,144)	(126,089)
Withholding tax	7	(812,826)	(182,126)	(1,630)	(90,480)	(31)	(15,249)	(18,361)	(4,778)	(7)	(1,859,003)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		45,906,323	8,835,042	115,286	2,800,864	3,552,917	1,096,120	1,435,684	373,284	1,093,071	83,208,321

* Launched 28 February 2017

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

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

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

WisdomTree Issuer Plc

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2016

	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 th Equity UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
Income									
Dividend Income		1,254,529	368,055	1,434,182	1,744,698	1,680,028	201,092	428,120	629,049
Interest income		—	—	—	—	—	—	—	62
Net gain/(loss) on investment activities	4	3,079,025	2,695,450	1,744,485	919,991	3,980,332	317,984	(1,974,460)	1,655,229
Total income/(loss)		4,333,554	3,063,505	3,178,667	2,664,689	5,660,360	519,076	(1,546,340)	2,284,340
Expenses									
Management fees	6	(93,036)	(37,312)	(82,613)	(169,583)	(130,232)	(27,454)	(137,968)	(71,275)
Total operating expenses		(93,036)	(37,312)	(82,613)	(169,583)	(130,232)	(27,454)	(137,968)	(71,275)
Profit/(loss) for the financial year		4,240,518	3,026,193	3,096,054	2,495,106	5,530,128	491,622	(1,684,308)	2,213,065
Finance Costs									
Distributions	10	(715,072)	(236,893)	(1,054,306)	(1,257,720)	(513,338)	(67,050)	—	(433,545)
Interest expense		(274)	—	(301)	(741)	(727)	(180)	—	—
Total finance costs		(715,346)	(236,893)	(1,054,607)	(1,258,461)	(514,065)	(67,230)	—	(433,545)
Profit/(loss) before taxation		3,525,172	2,789,300	2,041,447	1,236,645	5,016,063	424,392	(1,684,308)	1,779,520
Taxation									
Capital Gains Tax	7	—	—	—	—	(28,459)	—	—	—
Withholding tax	7	(235,363)	(73,012)	(62,166)	(95,887)	(207,043)	(24,479)	(9,071)	(84,315)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		3,289,809	2,716,288	1,979,281	1,140,758	4,780,561	399,913	(1,693,379)	1,695,205

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 2016

	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	Company Total EUR
Income										
Dividend Income		964,869	4,126,654	153,900	369,487	—	27,414	25,388	4,627	12,732,945
Interest income		—	1,624	—	—	4,444	3	1	—	5,576
Net gain/(loss) on investment activities	4	(1,103,738)	1,977,903	246,218	283,747	44,320	132,250	51,527	144,949	13,527,702
Total income/(loss)		(138,869)	6,106,181	400,118	653,234	48,764	159,667	76,916	149,576	26,266,223
Expenses										
Management fees	6	(160,909)	(700,281)	(8,587)	(34,256)	(24,018)	(3,499)	(4,556)	(1,700)	(1,590,193)
Total operating expenses		(160,909)	(700,281)	(8,587)	(34,256)	(24,018)	(3,499)	(4,556)	(1,700)	(1,590,193)
Profit/(loss) for the financial year		(299,778)	5,405,900	391,531	618,978	24,746	156,168	72,360	147,876	24,676,030
Finance Costs										
Distributions	10	(621,521)	(3,011,909)	(100,576)	(70,943)	—	—	—	—	(7,705,605)
Interest expense		(436)	—	—	(44)	—	—	—	—	(2,547)
Total finance costs		(621,957)	(3,011,909)	(100,576)	(70,987)	—	—	—	—	(7,708,152)
Profit/(loss) before taxation		(921,735)	2,393,991	290,955	547,991	24,746	156,168	72,360	147,876	16,967,878
Taxation										
Capital Gains Tax	7	—	—	—	—	—	—	—	—	(25,783)
Withholding tax	7	(144,726)	(304,309)	(274)	(47,802)	—	(4,040)	(3,119)	(292)	(1,215,974)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(1,066,461)	2,089,682	290,681	500,189	24,746	152,128	69,241	147,584	15,726,121

* Launched 27 April 2016.

** Launched 3 June 2016.

*** Launched 29 June 2016.

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 2017

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree US SmallCap Dividend UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree ISEQ 20® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
Assets									
Financial assets at fair value through profit or loss									
– Transferable securities	3, 12	38,978,249	17,512,179	46,320,095	65,502,107	33,285,698	16,756,980	19,899,629	26,311,864
– Unrealised gain on open forward foreign currency exchange contracts		6,323	—	—	—	—	—	—	—
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—
Debtors:									
– Receivable from holders of redeemable participating shares		—	—	—	—	—	—	—	—
– Receivable for investments sold		—	—	—	—	—	—	—	—
– Dividends receivable		72,241	37,876	201,321	188,635	75,360	6,840	2,587	88,533
– Other receivables		—	—	—	—	—	—	—	—
Cash and cash equivalents	3	95,806	22,509	21,755	78,193	126,037	83,902	5,736	1,094
Total assets		39,152,619	17,572,564	46,543,171	65,768,935	33,487,095	16,847,722	19,907,952	26,401,491
Liabilities									
Financial liabilities at fair value through profit or loss									
– Unrealised loss on open forward foreign currency exchange contracts	3, 12	(5,131)	—	—	—	—	—	—	(142,327)
Creditors – amounts falling due within one year		—	—	(6,268)	—	—	—	—	—
– Payable for investments purchased		—	—	—	—	(15,598)	(11,186)	—	—
– Capital gains tax payable		(9,878)	(5,469)	(10,994)	(20,031)	(12,132)	(7,096)	(8,215)	(7,410)
– Management fees payable	6	(15,009)	(5,469)	(17,262)	(20,031)	(27,730)	(18,282)	(8,215)	(149,737)
Total liabilities		(39,137,610)	17,567,095	46,525,909	65,748,904	33,459,365	16,829,440	19,899,737	26,251,754
Net assets attributable to holders of redeemable participating shares									

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

WisdomTree Issuer Plc

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

	Note	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Emerging Asia Equity Income UCITS ETF USD	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree India Quality UCITS ETF*	Company Total EUR
Assets											
Financial assets at fair value through profit or loss											
– Transferable securities	3, 12	315,782,815	127,192,772	6,437,699	13,349,869	63,056,120	5,944,059	8,231,309	6,866,344	9,725,203	716,632,720
– Unrealised gain on open forward foreign currency exchange contracts		2,493,583	—	—	—	1,661,527	—	—	—	—	2,081,867
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—	—	1,383,683
Debtors:											
– Receivable from holders of redeemable participating shares		—	—	—	—	2,180,160	—	—	—	—	1,815,590
– Receivable for investments sold		—	—	—	—	15,846,612	—	2,650	—	34,839	13,227,932
– Dividends receivable		608,479	248,708	26,410	1,421	—	4,908	7,653	1,731	179	1,409,555
– Other receivables		402	3,024	—	—	—	—	—	—	—	2,853
– Cash and cash equivalents	3	2,954,448	120,617	17,083	17,463	1,327,906	5,583	5,890	12,108	12,559	4,112,885
Total assets		321,839,727	127,565,121	6,481,192	13,368,753	84,072,325	5,954,550	8,247,502	6,880,183	9,772,780	740,667,085
Liabilities											
Financial liabilities at fair value through profit or loss											
– Unrealised loss on open forward foreign currency exchange contracts	3, 12	(65,494)	(551,802)	—	—	—	—	—	—	—	(678,676)
Creditors – amounts falling due within one year											
– Payable for investments purchased		(2,534,594)	—	—	—	(15,926,782)	—	—	—	(34,839)	(15,409,512)
– Capital gains tax payable		—	—	—	—	—	—	—	—	(144,144)	(142,345)
– Management fees payable	6	(119,499)	(54,487)	(1,489)	(6,336)	(15,594)	(1,588)	(2,512)	(1,440)	(5,548)	(250,687)
Total liabilities		(2,719,587)	(606,289)	(1,489)	(6,336)	(15,942,376)	(1,588)	(2,512)	(1,440)	(184,531)	(16,481,220)
Net assets attributable to holders of redeemable participating shares		319,120,140	126,958,832	6,479,703	13,362,417	68,129,949	5,952,962	8,244,990	6,878,743	9,588,249	724,185,865

* Launched 28 February 2017

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

For and on behalf of the Board

Denise Kinsella

Vincent Dodd

27 April 2018

WisdomTree Issuer Plc

Statement of Financial Position (continued) As at 31 December 2016

	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® UCITS ETF EUR	WisdomTree Germany Equity UCITS ETF GBP
Assets									
Financial assets at fair value through profit or loss									
– Transferable securities	3,12	56,038,294	16,654,154	35,643,004	41,110,988	27,570,256	9,130,466	28,505,601	20,764,743
– Unrealised gain on open forward foreign currency exchange contracts		107	—	—	—	—	—	—	13,455
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—
Debtors:									
– Receivable from holders of redeemable participating shares		—	—	—	—	—	—	—	—
– Receivable for investments sold		—	—	6,822	—	—	1,242	—	—
– Dividends receivable		104,333	28,830	126,312	135,289	66,057	5,359	4,053	80,790
– Other receivables		—	—	—	—	—	—	22,369	—
Cash and cash equivalents	3	157,858	23,054	29,599	55,063	38,734	20,021	—	7,596
Total assets		<u>56,300,592</u>	<u>16,706,038</u>	<u>35,805,737</u>	<u>41,301,340</u>	<u>27,675,047</u>	<u>9,157,088</u>	<u>28,532,023</u>	<u>20,866,584</u>
Liabilities									
Financial liabilities at fair value through profit or loss	3,12								
– Unrealised loss on open forward foreign currency exchange contracts		(21,360)	—	—	—	—	—	—	(71,133)
Creditors – amounts falling due within one year									
– Payable for investments purchased		—	—	—	—	(28,459)	—	—	—
– Capital gains tax payable		—	—	—	—	(10,292)	(4,009)	(11,271)	(5,853)
– Management fees payable	6	(13,169)	(4,826)	(8,332)	(12,524)	—	—	(4,622)	—
Bank Overdraft		—	—	—	—	—	—	—	—
Total liabilities		<u>(34,529)</u>	<u>(4,826)</u>	<u>(8,332)</u>	<u>(12,524)</u>	<u>(38,751)</u>	<u>(4,009)</u>	<u>(15,893)</u>	<u>(76,986)</u>
Net assets attributable to holders of redeemable participating shares		<u>56,266,063</u>	<u>16,701,212</u>	<u>35,797,405</u>	<u>41,288,816</u>	<u>27,636,296</u>	<u>9,153,079</u>	<u>28,516,130</u>	<u>20,789,598</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 2016

	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	Company Total EUR
Assets										
Financial assets at fair value through profit or loss										
– Transferable securities	3,12	46,404,033	66,342,844	3,924,815	8,620,700	12,955,406	5,813,481	2,331,597	1,414,148	374,396,708
– Unrealised gain on open forward foreign currency exchange contracts		704,332	544,011	—	—	94,147	—	—	—	1,199,464
– Unrealised gain on total return swaps		—	—	—	—	—	—	—	—	89,264
Debtors:										
– Receivable from holders of redeemable participating shares		4,408,680	—	—	—	—	—	—	—	4,180,032
– Receivable for investments sold		8,481	5,698	19,927	—	252,369	—	—	—	284,068
– Dividends receivable		85,377	277,468	14,309	646	—	4,857	2,161	418	922,743
– Other receivables		—	—	—	—	—	—	—	—	22,369
– Other receivables		20,022	31,710	3,493	9,330	405,010	3,130	3,709	1,666	774,940
Cash and cash equivalents	3	51,630,925	67,201,731	3,962,544	8,630,676	13,706,932	5,821,468	2,337,467	1,416,232	381,869,588
Total assets										
Liabilities										
Financial liabilities at fair value through profit or loss										
– Unrealised loss on open forward foreign currency exchange contracts	3,12	(52,167)	(98,901)	—	—	—	—	—	—	(246,818)
Creditors – amounts falling due within one year										
– Payable for investments purchased		(4,499,001)	—	(19,927)	—	(256,287)	—	—	—	(4,532,009)
– Capital gains tax payable		—	—	—	—	—	—	—	—	(26,983)
– Management fees payable	6	(16,327)	(30,817)	(875)	(3,835)	(3,829)	(1,359)	(723)	(328)	(124,897)
Bank Overdraft		—	—	—	—	—	—	—	—	(4,622)
Total liabilities										
Net assets attributable to holders of redeemable participating shares	23	47,063,430	67,072,013	3,941,742	8,626,841	13,446,816	5,820,109	2,336,744	1,415,904	376,934,259

* Launched 27 April 2016.

** Launched 3 June 2016.

*** Launched 29 June 2016.

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 2017

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

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

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

WisdomTree Issuer Plc

Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2017

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

* Launched 28 February 2017.

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

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

WisdomTree Issuer Plc

Statement of Changes in Net Assets (continued) Attributable to Holders of Redeemable Participating Shares For the financial year ended 31 December 2016

	<i>WisdomTree US Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree US SmallCap Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree Europe Equity Income</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree Europe SmallCap Dividend</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree Emerging Markets Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree ISEQ 20[®]</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree Germany Equity UCITS ETF</i> <i>GBP</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year	13,697,884	7,119,292	22,826,738	38,759,511	14,251,504	1,617,249	31,437,004	19,355,023
Proceeds from redeemable participating shares issued	59,302,948	6,865,632	10,991,386	20,505,889	20,347,733	7,135,917	—	12,138,867
Proceeds from redeemable participating shares redeemed	(20,024,578)	—	—	(19,117,342)	(11,743,502)	—	(1,227,495)	(12,399,497)
Net increase/(decrease) from share transactions	39,278,370	6,865,632	10,991,386	1,388,547	8,604,231	7,135,917	(1,227,495)	(260,630)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	3,289,809	2,716,288	1,979,281	1,140,758	4,780,561	399,913	(1,693,379)	1,695,205
Foreign currency translation	—	—	—	—	—	—	—	—
Net assets attributable to holders of redeemable participating shares at the end of the year	56,266,063	16,701,212	35,797,405	41,288,816	27,636,296	9,153,079	28,516,130	20,789,598

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 2016

	Note	WisdomTree Japan Equity		WisdomTree Europe Equity		WisdomTree UK Equity		WisdomTree Emerging Asia Equity		WisdomTree Enhanced Commodity		WisdomTree US Quality		WisdomTree Global Quality		WisdomTree Eurozone Quality		Company Total EUR
		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** USD	UCITS ETF** USD	UCITS ETF** USD	UCITS ETF*** EUR	UCITS ETF** USD	UCITS ETF*** EUR		
Net assets attributable to holders of redeemable participating shares at the beginning of the year		36,191,909	127,217,161	2,891,408	2,003,171	—	—	—	—	—	—	—	—	—	—	—	—	309,250,073
Proceeds from redeemable participating shares issued	5	28,458,442	114,489,921	759,653	6,123,481	16,741,210	6,123,481	16,741,210	5,667,981	5,667,981	2,267,503	2,267,503	1,268,320	1,268,320	1,268,320	1,268,320	290,700,507	
Proceeds from redeemable participating shares redeemed	5	(16,520,460)	(176,724,751)	—	—	(3,319,140)	—	(3,319,140)	—	—	—	—	—	—	—	—	—	(242,278,710)
Net increase/(decrease) from share transactions		11,937,982	(62,234,830)	759,653	6,123,481	13,422,070	6,123,481	13,422,070	5,667,981	5,667,981	2,267,503	2,267,503	1,268,320	1,268,320	1,268,320	1,268,320	48,421,797	
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(1,066,461)	2,089,682	290,681	500,189	24,746	500,189	24,746	152,128	152,128	69,241	69,241	147,584	147,584	147,584	147,584	15,726,121	
Foreign currency translation	16	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,536,268
Net assets attributable to holders of redeemable participating shares at the end of the year		47,063,430	67,072,013	3,941,742	8,626,841	13,446,816	8,626,841	13,446,816	5,820,109	5,820,109	2,336,744	2,336,744	1,415,904	1,415,904	1,415,904	1,415,904	376,934,259	

* Launched 27 April 2016.

** Launched 3 June 2016.

*** Launched 29 June 2016.

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 2017

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

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

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

WisdomTree Issuer Plc

Statement of Cash Flows (continued)

For the financial year ended 31 December 2017

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

* Launched 28 February 2017.

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

WisdomTree Issuer Plc

Statement of Cash Flows (continued) For the financial year ended 31 December 2016

	<i>WisdomTree</i> <i>US Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>US SmallCap</i> <i>Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Europe Equity</i> <i>Income</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Europe SmallCap</i> <i>Dividend</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Emerging Markets</i> <i>Equity Income</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>Emerging Markets</i> <i>SmallCap Dividend</i> <i>UCITS ETF</i> <i>USD</i>	<i>WisdomTree</i> <i>ISEQ 20®</i> <i>UCITS ETF</i> <i>EUR</i>	<i>WisdomTree</i> <i>Germany Equity</i> <i>UCITS ETF</i> <i>GBP</i>
Operating activities								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	3,289,809	2,716,288	1,979,281	1,140,758	4,780,561	399,913	(1,693,379)	1,695,205
Adjustments for:								
Net (increase)/decrease in financial assets at fair value through profit or loss	(43,436,001)	(9,548,391)	(13,118,149)	(2,481,248)	(13,373,368)	(7,519,571)	2,937,246	(422,047)
Unrealised gain/(loss) on open forward foreign currency exchange contracts	21,253	—	—	—	—	—	—	(945,284)
Unrealised gain on total return swaps	—	—	—	—	—	—	—	—
Increase/(decrease) in debtors	(82,075)	(14,960)	(61,638)	(69,082)	(23,940)	(2,038)	(22,369)	(70,821)
Increase/(decrease) in creditors	10,065	2,507	2,940	166	33,119	3,269	(1,705)	134
Net cash provided by/(used in) operating activities	<u>(40,196,949)</u>	<u>(6,844,556)</u>	<u>(11,197,566)</u>	<u>(1,409,406)</u>	<u>(8,583,628)</u>	<u>(7,118,427)</u>	<u>1,219,793</u>	<u>257,187</u>
Financing activities								
Amounts received on issues of redeemable participating shares	59,302,948	6,865,632	10,991,386	20,505,889	20,347,733	7,135,917	—	12,138,867
Proceeds from redeemable participating shares redeemed	(20,024,578)	—	—	(19,117,342)	(11,743,502)	—	(1,227,495)	(12,399,497)
Net cash provided by/(used in) financing activities	<u>39,278,370</u>	<u>6,865,632</u>	<u>10,991,386</u>	<u>1,388,547</u>	<u>8,604,231</u>	<u>7,135,917</u>	<u>(1,227,495)</u>	<u>(260,630)</u>
Foreign currency translation	(918,579)	21,076	(206,180)	(20,859)	20,603	17,490	(7,702)	(3,443)
Net (decrease)/increase in cash and cash equivalents	<u>(1,076,437)</u>	<u>1,978</u>	<u>235,779</u>	<u>75,922</u>	<u>18,131</u>	<u>2,531</u>	<u>3,080</u>	<u>11,039</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of year	157,858	23,054	29,599	55,063	38,734	20,021	(4,622)	7,596
Cash and cash equivalents at end of year	<u>1,076,437</u>	<u>1,978</u>	<u>235,779</u>	<u>75,922</u>	<u>18,131</u>	<u>2,531</u>	<u>3,080</u>	<u>11,039</u>
Supplementary information on cash flow from operating activities:								
Interest received	1,172,366	353,049	1,372,429	1,675,527	1,656,166	210,643	405,751	558,208
Dividends received	(235,363)	(73,012)	(62,166)	(95,887)	(207,043)	(24,479)	(9,071)	(84,315)
Taxation paid								

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

WisdomTree Issuer Plc

Statement of Cash Flows (continued) For the financial year ended 31 December 2016

	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	Company Total EUR
Operating activities									
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(1,066,461)	2,089,682	290,681	500,189	24,746	152,128	69,241	147,584	15,726,121
Adjustments for:									
Net (increase)/decrease in financial assets at fair value through profit or loss	(5,095,484)	62,295,629	(1,040,948)	(6,620,885)	(12,951,488)	(5,813,481)	(2,331,597)	(1,414,148)	(56,074,620)
Unrealised gain/(loss) on open forward foreign currency exchange contracts	(1,356,231)	(2,178,974)	—	—	—	—	—	—	(4,332,646)
Unrealised gain on total return swaps	(4,413,868)	(252,634)	(7,305)	2,054	(94,147)	(4,857)	(2,161)	(418)	(85,294)
Increase/(decrease) in debtors	2,339	(20,403)	364	2,914	3,829	1,359	723	328	(4,592,094)
Increase/(decrease) in creditors	—	—	—	—	—	—	—	—	38,320
Net cash provided by/(used in) operating activities	<u>(11,929,705)</u>	<u>61,933,300</u>	<u>(757,208)</u>	<u>(6,115,728)</u>	<u>(13,017,060)</u>	<u>(5,664,851)</u>	<u>(2,263,794)</u>	<u>(1,266,654)</u>	<u>(49,320,213)</u>
Financing activities									
Amounts received on issues of redeemable participating shares	28,458,442	114,489,921	759,653	6,123,481	16,741,210	5,667,981	2,267,503	1,268,320	290,700,507
Proceeds from redeemable participating shares redeemed	(16,520,460)	(176,724,751)	—	—	(3,319,140)	—	—	—	(242,278,710)
Net cash provided by/(used in) financing activities	<u>11,937,982</u>	<u>(62,234,830)</u>	<u>759,653</u>	<u>6,123,481</u>	<u>13,422,070</u>	<u>5,667,981</u>	<u>2,267,503</u>	<u>1,268,320</u>	<u>48,421,797</u>
Foreign currency translation	—	—	—	—	—	—	—	—	6,761
Net (decrease)/increase in cash and cash equivalents	<u>8,277</u>	<u>(301,530)</u>	<u>2,445</u>	<u>7,753</u>	<u>405,010</u>	<u>3,130</u>	<u>3,709</u>	<u>1,666</u>	<u>(891,655)</u>
Reconciliation of cash movement during the year									
Cash and cash equivalents at beginning of year	11,745	333,240	1,048	1,577	—	—	—	—	1,661,973
Cash and cash equivalents at end of year	<u>20,022</u>	<u>31,710</u>	<u>3,493</u>	<u>9,330</u>	<u>405,010</u>	<u>3,130</u>	<u>3,709</u>	<u>1,666</u>	<u>770,318</u>
Supplementary information on cash flow from operating activities:									
Interest received	—	—	—	—	4,444	—	—	—	4,026
Dividends received	959,681	3,873,603	146,565	371,545	—	22,526	—	4,203	12,129,818
Taxation paid	(144,726)	(304,309)	(274)	(47,802)	—	(4,040)	(3,119)	(292)	(1,215,974)
* Launched 27 April 2016.									
** Launched 3 June 2016.									
*** Launched 29 June 2016.									

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

WisdomTree Issuer Plc

Notes to the Financial Statements For the financial year ended 31 December 2017

1. General Information

WisdomTree Issuer Plc (the “Company”) is an open-ended investment company with variable capital structured as an umbrella fund with segregated liability between sub-funds. The Company was incorporated on 20 September 2011 with limited liability in Ireland under registration number 503861. The Company was authorised and regulated by the Central Bank under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015) (collectively the “Regulations”), together with the listing rules of the Irish Stock Exchange (“ISE”).

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

At 31 December 2017, the Company comprised 17 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2016: 16 active sub-funds).

For Swiss investors, the prospectus, the articles, the document containing key information for investors (“KIID”), the annual and semi-annual report, and the list of all purchases and sales made during the period under consideration for the Company may be obtained free of charge from the Representative for Switzerland, Société Générale, Paris, Zurich Branch, Talacker 50, PO Box 1928, CH – 8021 Zurich, Switzerland. All Sub-Funds are listed on the Irish Stock Exchange.

2. Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (the “IASB”) and adopted by the European Union (the “EU”), and Irish statute comprising the Companies Act 2014 and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2015) (collectively the “Regulations”).

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

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2017

A number of amendments to IFRS became effective for periods beginning on or after 1 January 2017. None of these amendments have any impact on the Company’s financial position or performance.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2017 and not early adopted

IFRS 9, “Financial Instruments” (effective for annual periods beginning on or after 1 January 2018) requires all recognised financial assets that are currently within the scope of IAS 39 – Financial Instruments: Recognition and Measurement to be subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. All other debt investments and equity investments are measured at their fair values

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

2. Basis of Preparation (continued)

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2017 and not early adopted (continued)

at the end of subsequent accounting periods. This standard is not expected to have a significant impact on the Company's financial position or performance, as it is expected that the Company will continue to classify its financial assets and financial liabilities as being at fair value through profit or loss. The Company will adopt this standard when it becomes effective.

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

3. Accounting Policies

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

(a) *Classification*

The Fund classifies its investments in debt and equity securities, and derivatives, as financial assets or financial liabilities at fair value through profit or loss.

This category has two sub-categories: financial assets or financial liabilities held for trading; and those designated at fair value through profit or loss at inception.

(i) Financial assets and liabilities held for trading

A financial asset or financial liability is classified as held for trading if it is acquired or incurred principally for the purpose of selling or repurchasing in the near term or if on initial recognition is part of a portfolio of identifiable financial investments that are managed together and for which there is evidence of a recent actual pattern of short-term profit taking. Investments in transferable securities and total return swaps are categorised as held for trading. Derivatives are also categorised as held for trading. The Fund does not classify any derivatives as hedges in a hedging relationship.

(ii) Financial assets and liabilities designated at fair value through profit or loss at inception

Financial assets and financial liabilities designated at fair value through profit or loss at inception are financial instruments that are not classified as held for trading but are managed, and their performance is evaluated on a fair value basis in accordance with the Fund's documented investment strategy.

(b) *Recognition*

All regular purchases and sales of investments are recognised on the trade date – the date on which the Company commits to purchase or sell the investment. Financial assets 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 3.6). 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 recorded in the statement of financial position at fair value.

(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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

3. Accounting Policies (continued)

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

(e) *Derecognition*

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

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

(f) *Fair value estimation*

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

Listed Equities, Preferred Stock, Rights and Bonds

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

Un-listed Equity

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

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

Exchange Traded Funds

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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

3. Accounting Policies (continued)

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

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. Unrealised gains and losses on total return swaps are included in the unrealised gain/loss on open 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 2017.

3.2 *Foreign Currency*

(a) *Functional and presentation currency*

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

The combined financial statements of the Company are presented in Euro. For the purpose of producing the combined Statement of Financial Position of the Company, the Statements of Financial Position of the individual Sub-Funds which are presented in US Dollar and British Pound Sterling ("GBP") are translated into Euro using the exchange rate as at Statement of Financial Position date. For the purpose of producing the combined Statement of Comprehensive Income and the combined Statement of Changes in Net Assets 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 2017, this adjustment amounted to EUR 51,666,725 (31 December 2016: EUR 3,536,268).

(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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

3. Accounting Policies (continued)

3.2 *Foreign Currency (continued)*

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

3.3 *Interest income and expense*

Interest income and expense is recognised in the Statement of Comprehensive Income as it accrues, using the original effective interest rate of the instrument calculated at the acquisition or origination date. Interest income includes the amortisation of any discount or premium, transaction costs or other differences between the initial carrying amount of an interest-bearing instrument and its amount at maturity calculated on an effective interest rate basis.

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

3.4 *Dividend income*

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

3.5 *Expenses*

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

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 equities are included in "net gain/(loss) on investment activities" in the Statement of Comprehensive Income for each Sub-Fund. Separately identifiable transaction costs incurred by the Company during the 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

3. Accounting Policies (continued)

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.

3.11 Significant Accounting Estimates and Judgements

The preparation of financial statements in conformity with IFRS requires management to make certain accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. Actual results may differ from those estimates and assumptions. The Directors believe that the estimates used in preparing the financial statements are reasonable and prudent.

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

3.12 Going Concern

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

3.13 Offsetting financial instruments

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

3. Accounting Policies (continued)

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.

4. Net gain/(loss) on investment activities

Financial year ended 31 December 2017

Held for trading:

	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	2,782,248	969,854	890,226
Realised (losses) on foreign currency	261,207	—	(5,902)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	621,250	(252,631)	838,202
Movement in unrealised losses on derivatives	22,445	—	—
Movement in unrealised gains/(losses) on foreign currency	572	—	(2,520)
	<u>3,687,722</u>	<u>717,223</u>	<u>1,720,006</u>
(T) Includes transaction costs of	3,760	2,210	55,311

	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	3,218,260	1,746,345	1,288,083
Realised losses on foreign currency	(8,170)	2,070	(3,227)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	2,722,233	3,847,217	2,010,510
Movement in unrealised gains on foreign currency	(3,559)	1,181	1,297
	<u>5,928,764</u>	<u>5,596,813</u>	<u>3,296,663</u>
(T) Includes transaction costs of	85,661	39,096	25,740

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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

Financial year ended 31 December 2017 (continued)

Held for trading (continued):

	<i>WisdomTree ISEQ 20® UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	5,369,463	2,387,965	4,226,059
Realised gains/(losses) on foreign currency	2,504	(910,259)	(1,487,846)
Unrealised gains/(losses)			
Movement in unrealised gains/(losses) on investments	(3,336,381)	1,491,847	39,277,178
Movement in unrealised gains on derivatives	—	(84,649)	1,775,924
Movement in unrealised gains/(losses) on foreign currency	(23)	(1,683)	4,735
	<u>2,035,563</u>	<u>2,883,221</u>	<u>43,796,050</u>
(T) Includes transaction costs of	37,150	7,365	60,107
	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	8,432,771	136,651	1,195,494
Realised gains on foreign currency	(9,433,614)	(23)	844
Unrealised gains/(losses)			
Movement in unrealised gains/(losses) on investments	10,355,418	(57,819)	1,466,226
Movement in unrealised gains on derivatives	(996,912)	—	—
Movement in unrealised gains/(losses) on foreign currency	35,197	(36)	80
	<u>8,392,860</u>	<u>78,773</u>	<u>2,662,644</u>
(T) Includes transaction costs of	134,840	21,862	33,181
	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	1,839,407	330,788	327,841
Realised losses on foreign currency	—	—	226
Unrealised gains/(losses)			
Movement in unrealised gains on investments	(21,551)	697,998	1,008,236
Movement in unrealised gains on derivatives	1,567,380	—	—
Movement in unrealised losses on foreign currency	—	—	92
	<u>3,385,236</u>	<u>1,028,786</u>	<u>1,336,395</u>
(T) Includes transaction costs of	—	423	5,570

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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

Financial year ended 31 December 2017 (continued)

Held for trading (continued):

	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree India Quality UCITS ETF*</i> USD	<i>Total EUR</i>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	286,264	26,947	33,147,106
Realised losses on foreign currency	3	1,963	(10,483,134)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	57,228	1,167,610	55,176,470
Movement in unrealised gains on derivatives	—	—	1,999,925
Movement in unrealised losses on foreign currency	—	190	30,298
	<u>343,495</u>	<u>1,196,710</u>	<u>79,870,665</u>
(T) Includes transaction costs of	9,253	30,315	517,429

* Launched 28 February 2017.

Financial year ended 31 December 2016

Held for trading:

	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	1,628,313	837,517	(828,922)
Realised (losses) on foreign currency	(18,981)	—	(19,144)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	1,491,135	1,857,933	2,590,369
Movement in unrealised losses on derivatives	(21,253)	—	—
Movement in unrealised gains/(losses) on foreign currency	(189)	—	2,182
	<u>3,079,025</u>	<u>2,695,450</u>	<u>1,744,485</u>
(T) Includes transaction costs of	9,609	3,166	17,926
	<i>WisdomTree Europe Small Cap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets Small Cap Dividend UCITS ETF USD</i>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	(338,046)	96,678	194,033
Realised losses on foreign currency	(17,719)	(10,203)	(3,218)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	1,274,827	3,893,345	127,020
Movement in unrealised gains on foreign currency	929	512	149
	<u>919,991</u>	<u>3,980,332</u>	<u>317,984</u>
(T) Includes transaction costs of	26,930	77,135	20,303

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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

Financial year ended 31 December 2016 (continued)

Held for trading (continued):

	<i>WisdomTree ISEQ 20® UCITS ETF EUR</i>	<i>WisdomTree Germany Equity UCITS ETF GBP</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	2,200,924	1,053,338	(2,147,595)
Realised gains/(losses) on foreign currency	55	(3,705,544)	(3,368,219)
Unrealised gains/(losses)			
Movement in unrealised gains/(losses) on investments	(4,175,439)	3,356,477	3,056,122
Movement in unrealised gains on derivatives	—	945,284	1,356,231
Movement in unrealised gains/(losses) on foreign currency	—	5,674	(277)
	<u>(1,974,460)</u>	<u>1,655,229</u>	<u>(1,103,738)</u>
(T) Includes transaction costs of	2,119	9,198	11,545

	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	(6,207,078)	48,813	353,893
Realised gains on foreign currency	(2,291,882)	120	(3,141)
Unrealised gains/(losses)			
Movement in unrealised gains/(losses) on investments	8,310,929	197,271	(66,953)
Movement in unrealised gains on derivatives	2,178,974	—	—
Movement in unrealised gains/(losses) on foreign currency	(13,040)	14	(52)
	<u>1,977,903</u>	<u>246,218</u>	<u>283,747</u>
(T) Includes transaction costs of	163,218	7,568	19,909

	<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>
Realised gains/(losses)			
Realised gains/(losses) on investments ^(T)	(50,231)	37,042	3,262
Realised losses on foreign currency	—	—	(302)
Unrealised gains/(losses)			
Movement in unrealised gains on investments	404	95,208	48,590
Movement in unrealised gains on derivatives	94,147	—	—
Movement in unrealised losses on foreign currency	—	—	(23)
	<u>44,320</u>	<u>132,250</u>	<u>51,527</u>
(T) Includes transaction costs of	—	531	3,089

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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

Financial year ended 31 December 2016 (continued)

Held for trading (continued):

	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF***</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>
Realised gains/(losses)		
Realised gains/(losses) on investments ^(T)	211	(2,386,066)
Realised losses on foreign currency	—	(9,701,642)
Unrealised gains/(losses)		
Movement in unrealised gains on investments	144,738	21,199,149
Movement in unrealised gains on derivatives	—	4,417,940
Movement in unrealised losses on foreign currency	—	(1,679)
	<u>144,949</u>	<u>13,527,702</u>
(T) Includes transaction costs of	748	487,962

(T) Includes transaction costs of

* Launched 27 April 2016.

** Launched 3 June 2016.

*** Launched 29 June 2016.

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 2017 and 31 December 2016, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree Europe 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. 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017

WisdomTree US Equity Income UCITS ETF

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

WisdomTree US SmallCap Dividend UCITS ETF

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

WisdomTree Europe Equity Income UCITS ETF

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

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

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

WisdomTree Emerging Markets Equity Income UCITS ETF

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

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	—	498,591	498,591
Income Equalisation – Subscriptions	—	7,405	7,405
Proceeds from shares redeemed	(502,020)	—	(502,020)
Income Equalisation – Redemptions	(3,967)	—	(3,967)
	<u>(502,020)</u>	<u>506,000</u>	<u>(4,000)</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

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

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017 (continued)

WisdomTree ISEQ 20[®] UCITS ETF

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

EUR

Value of Share Transactions

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

WisdomTree Germany Equity UCITS ETF

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

Value of Share Transactions

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

WisdomTree Japan Equity UCITS ETF

	<i>DXJD</i> <i>CHF Hedged Acc</i>	<i>DXJZ</i> <i>JPY Acc</i>	<i>DXJF EUR</i> <i>Hedged Acc</i>	<i>DXJP</i> <i>GBP Hedged</i>	<i>DXJ</i> <i>USD Hedged</i>	<i>DXJA USD</i> <i>Hedged ACC**</i>	<i>Total</i>
Balance at beginning of financial year	151,250	301,000	151,000	150,010	2,400,000	—	3,153,260
Shares issued	300,000	1,350,000	750,000	600,000	12,600,000	331,837	15,931,837
Shares redeemed	(150,000)	(150,000)	(150,000)	—	(1,068,000)	—	(1,518,000)
Balance at end of financial year	<u>301,250</u>	<u>1,501,000</u>	<u>751,000</u>	<u>750,010</u>	<u>13,932,000</u>	<u>331,837</u>	<u>17,567,097</u>
	<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	5,457,663	24,922,545	12,941,945	7,892,815	194,204,909	—	251,426,760
Income Equalisation – Subscriptions	—	—	—	—	—	—	—
Proceeds from shares redeemed	(2,832,812)	(3,075,390)	(3,066,764)	—	(16,301,407)	—	(25,276,373)
Income Equalisation – Redemptions	—	—	—	—	—	—	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017 (continued)

WisdomTree Europe Equity UCITS ETF

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

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

WisdomTree UK Equity Income UCITS ETF

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

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

WisdomTree Emerging Asia Equity Income UCITS ETF

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

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017 (continued)

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG</i>	<i>WCOA Acc</i>	<i>Total</i>
Balance at beginning of financial year	150,000	1,150,000	1,300,000
Shares issued	750,000	4,725,000	5,475,000
Shares redeemed	(450,000)	(75,000)	(525,000)
Balance at end of financial year	<u>450,000</u>	<u>5,800,000</u>	<u>6,250,000</u>

USD *USD* *USD*

Value of Share Transactions

Proceeds from shares issued	7,778,143	48,852,446	56,630,589
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(4,704,295)	(796,078)	(5,500,373)
Income Equalisation – Redemptions	—	—	—

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRA USD Acc</i>	<i>DGRW USD</i>	<i>Total</i>
Balance at beginning of financial year	325,000	16,000	341,000
Shares issued	65,000	—	65,000
Shares redeemed	(130,000)	—	(130,000)
Balance at end of financial year	<u>260,000</u>	<u>16,000</u>	<u>276,000</u>

USD *USD* *USD*

Value of Share Transactions

Proceeds from shares issued	1,253,928	—	1,253,928
Income Equalisation – Subscriptions	26,449	—	26,449
Proceeds from shares redeemed	(2,219,958)	—	(2,219,958)
Income Equalisation – Redemptions	(23,686)	—	(23,686)

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRA USD Acc</i>	<i>GGRW USD</i>	<i>Total</i>
Balance at beginning of financial year	125,000	16,000	141,000
Shares issued	159,394	125,000	284,394
Shares redeemed	—	(35,000)	(35,000)
Balance at end of financial year	<u>284,394</u>	<u>106,000</u>	<u>390,394</u>

USD *USD* *USD*

Value of Share Transactions

Proceeds from shares issued	2,811,640	2,386,875	5,198,515
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	(725,953)	(725,953)
Income Equalisation – Redemptions	—	—	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2017 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

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

WisdomTree India Quality UCITS

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

* Launched 28 February 2017.

** Launched 8 March 2017.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016

WisdomTree US Equity Income UCITS ETF

	DHS	DHSA Acc*****	DHSG GBP Hedged Acc*****	DHSF EUR Hedged Acc*****	Total
Balance at beginning of financial year	845,000	—	—	—	845,000
Shares issued	2,080,000	16,000	65,000	65,000	2,226,000
Shares redeemed	—	—	—	—	—
Balance at end of financial year	<u>2,925,000</u>	<u>16,000</u>	<u>65,000</u>	<u>65,000</u>	<u>3,071,000</u>
	USD	USD	USD	USD	USD
Value of Share Transactions					
Proceeds from shares issued	56,742,387	255,342	1,031,023	1,059,553	59,088,305
Income Equalisation – Subscriptions	214,643	—	—	—	214,643
Proceeds from shares redeemed	(19,902,469)	—	—	—	(19,902,469)
Income Equalisation – Redemptions	(122,109)	—	—	—	(122,109)

WisdomTree US SmallCap Dividend UCITS ETF

	DESE
Balance at beginning of financial year	455,000
Shares issued	390,000
Shares redeemed	—
Balance at end of financial year	<u>845,000</u>
	USD
Value of Share Transactions	
Proceeds from shares issued	6,837,409
Income Equalisation – Subscriptions	28,223
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

WisdomTree Europe Equity Income UCITS ETF

	EEI	EEIA Acc*****	Total
Balance at beginning of financial year	1,870,000	—	1,870,000
Shares issued	935,000	21,000	956,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,805,000</u>	<u>21,000</u>	<u>2,826,000</u>
	EUR	EUR	EUR
Value of Share Transactions			
Proceeds from shares issued	10,695,137	252,780	10,947,917
Income Equalisation – Subscriptions	43,469	—	43,469
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

The movement in the number of redeemable participating shares during the financial year ended 31 December 2016 is as follows:

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	2,465,000	—	2,465,000
Shares issued	85,000	21,000	106,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,550,000</u>	<u>21,000</u>	<u>2,571,000</u>

	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
Proceeds from shares issued	20,137,968	253,655	20,391,623
Income Equalisation – Subscriptions	114,266	—	114,266
Proceeds from shares redeemed	(18,963,339)	—	(18,963,339)
Income Equalisation – Redemptions	<u>(154,003)</u>	<u>—</u>	<u>(154,003)</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEMR Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	1,250,000	—	1,250,000
Shares issued	750,000	16,000	766,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>2,000,000</u>	<u>16,000</u>	<u>2,016,000</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	20,082,510	252,960	20,335,470
Income Equalisation – Subscriptions	12,263	—	12,263
Proceeds from shares redeemed	(11,483,477)	—	(11,483,477)
Income Equalisation – Redemptions	<u>(260,025)</u>	<u>—</u>	<u>(260,025)</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	125,000
Shares issued	500,000
Shares redeemed	—
Balance at end of financial year	<u>625,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	7,077,067
Income Equalisation – Subscriptions	58,850
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016 (continued)

WisdomTree ISEQ 20[®] UCITS ETF

	<i>ISEQ</i>
Balance at beginning of financial year	2,300,000
Shares issued	(100,000)
Shares redeemed	—
Balance at end of financial year	<u>2,200,000</u>

EUR

Value of Share Transactions

Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Proceeds from shares redeemed	(1,218,855)
Income Equalisation – Redemptions	<u>(8,640)</u>

WisdomTree Germany Equity UCITS ETF

	<i>DXGD</i> <i>CHF Hedged Acc*</i>	<i>DXGY</i> <i>EUR Acc</i>	<i>DXGP</i> <i>GBP Hedged</i>	<i>DXGE</i> <i>USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	1,000	2,100,000	10	2,101,010
Shares issued	72,000	140,000	(350,000)	70,000	(68,000)
Shares redeemed	—	—	—	—	—
Balance at end of financial year	<u>72,000</u>	<u>141,000</u>	<u>1,750,000</u>	<u>70,010</u>	<u>2,033,010</u>

GBP *GBP* *GBP* *GBP* *GBP*

Value of Share Transactions

Proceeds from shares issued	823,867	2,148,767	8,352,554	813,679	12,138,867
Proceeds from shares redeemed	—	—	—	—	—
Redemptions	—	(701,860)	(11,697,637)	—	(12,399,497)
Income Equalisation – Redemptions	—	—	—	—	—

WisdomTree Japan Equity UCITS ETF

	<i>DXJD</i> <i>CHF Hedged Acc*</i>	<i>DXJZ</i> <i>JPY Acc</i>	<i>DXJF EUR</i> <i>Hedged Acc</i>	<i>DXJP</i> <i>GBP Hedged</i>	<i>DXJ</i> <i>USD Hedged</i>	<i>Total</i>
Balance at beginning of financial year	—	1,000	301,000	10	2,100,000	2,402,010
Shares issued	151,250	300,000	(150,000)	150,000	300,000	751,250
Shares redeemed	—	—	—	—	—	—
Balance at end of financial year	<u>151,250</u>	<u>301,000</u>	<u>151,000</u>	<u>150,010</u>	<u>2,400,000</u>	<u>3,153,260</u>

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

Value of Share Transactions

Proceeds from shares issued	2,165,161	11,385,555	—	1,990,266	12,917,460	28,458,442
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	—	(7,592,850)	(1,978,380)	—	(6,949,230)	(16,520,460)
Income Equalisation – Redemptions	—	—	—	—	—	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016 (continued)

WisdomTree Europe Equity UCITS ETF

	<i>HEDD</i> <i>CHF Hedged Acc*</i>	<i>HEDF</i> <i>EUR Acc</i>	<i>HEDP</i> <i>GBP Hedged</i>	<i>HEDJ</i> <i>USD Hedged</i>	<i>HEDK USD</i> <i>Hedged Acc*****</i>	<i>Total</i>
Balance at beginning of financial year	—	71,000	70,010	8,540,000	—	8,681,010
Shares issued	71,600	—	—	(4,550,000)	70,000	(4,408,400)
Shares redeemed	—	—	—	—	—	—
Balance at end of financial year	<u>71,600</u>	<u>71,000</u>	<u>70,010</u>	<u>3,990,000</u>	<u>70,000</u>	<u>4,272,610</u>
	<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	1,021,672	—	—	112,359,799	1,108,450	114,489,921
Income Equalisation – Subscriptions	—	—	—	—	—	—
Proceeds from shares redeemed	—	—	—	(176,724,751)	—	(176,724,751)
Income Equalisation – Redemptions	—	—	—	—	—	—

WisdomTree UK Equity Income UCITS ETF

	<i>WUKD</i>
Balance at beginning of financial year	560,000
Shares issued	140,000
Shares redeemed	—
Balance at end of financial year	<u>700,000</u>
	<i>GBP</i>
Value of Share Transactions	
Proceeds from shares issued	744,295
Income Equalisation – Subscriptions	15,358
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

WisdomTree Emerging Asia Equity Income UCITS ETF

	<i>DEMA</i>
Balance at beginning of financial year	225,000
Shares issued	675,000
Shares redeemed	—
Balance at end of financial year	<u>900,000</u>
	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	6,106,718
Income Equalisation – Subscriptions	16,763
Proceeds from shares redeemed	—
Income Equalisation – Redemptions	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016 (continued)

WisdomTree Enhanced Commodity UCITS ETF

	WCOG**	WCOA Acc**	Total
Balance at beginning of financial year	—	—	—
Shares issued	150,000	1,150,000	1,300,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>150,000</u>	<u>1,150,000</u>	<u>1,300,000</u>
	USD	USD	USD
Value of Share Transactions			
Proceeds from shares issued	1,768,595	14,972,615	16,741,210
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	(257,130)	(3,062,010)	(3,319,140)
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	DGRA USD Acc***	DGRW USD*****	Total
Balance at beginning of financial year	—	—	—
Shares issued	325,000	16,000	341,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>325,000</u>	<u>16,000</u>	<u>341,000</u>
	USD	USD	USD
Value of Share Transactions			
Proceeds from shares issued	5,374,675	254,865	5,629,540
Income Equalisation – Subscriptions	38,441	—	38,441
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	GGRA USD Acc***	GGRW USD*****	Total
Balance at beginning of financial year	—	—	—
Shares issued	125,000	16,000	141,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>125,000</u>	<u>16,000</u>	<u>141,000</u>
	USD	USD	USD
Value of Share Transactions			
Proceeds from shares issued	2,012,262	255,241	2,267,503
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

5. Share Capital (continued)

Redeemable participating shares (continued)

For the financial year ended 31 December 2016 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRA EUR Acc****</i>	<i>EGRW EUR*****</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	83,000	21,000	104,000
Shares redeemed	—	—	—
Balance at end of financial year	<u>83,000</u>	<u>21,000</u>	<u>104,000</u>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Value of Share Transactions			
Proceeds from shares issued	1,017,435	250,885	1,268,320
Income Equalisation – Subscriptions	—	—	—
Proceeds from shares redeemed	—	—	—
Income Equalisation – Redemptions	—	—	—

- * Launched 2 February 2016.
- ** Launched 27 April 2016.
- *** Launched 3 June 2016.
- **** Launched 29 June 2016.
- ***** Launched 1 November 2016.
- ***** Launched 2 November 2016.
- ***** Launched 3 November 2016.
- ***** Launched 7 November 2016.

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 (“TER”)

All of the fees and expenses payable in respect of a Sub-Fund are paid as one single fee. This is referred to as the “Total Expense Ratio” or “TER”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses from the amount received by it out of the TER, including but not limited to, fees of the Investment Managers, Depositary, Administrator, Company Secretary, UK Facilities Agent and Marketing Agent, tax, legal and other professional advisers of the Company, Central Bank of Ireland industry funding levy, statutory fees and Companies Registration Office filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs.

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

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</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 Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

6. Fees and Expenses (continued)

Management Fees (“TER”) (continued)

WisdomTree US SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
USD (“DESE”)	0.38%	0.38%

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
EUR (“EEI”)	0.29%	0.32%
EUR Acc (“EEIA”)	0.29%	0.32%

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</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>2017 TER %</i>	<i>2016 TER %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEM R”)	0.46%	0.46%

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
USD (“DGSE”)	0.54%	0.54%

WisdomTree ISEQ 20[®] UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
EUR (“ISEQ”)	0.49%	0.49%

WisdomTree Germany Equity UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
GBP Hedged (“DXGP”)	0.35%	0.35%
USD Hedged (“DXGE”)	0.48%	0.48%
CHF Hedged Acc (“DXGD”)	0.35%	0.35%
EUR Acc (“DXGY”)	0.32%	0.32%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2017 TER %</i>	<i>2016 TER %</i>
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%	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

6. Fees and Expenses (continued)

Management Fees (“TER”) (continued)

WisdomTree Europe Equity UCITS ETF

Share classes	2017 TER %	2016 TER %
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	2017 TER %	2016 TER %
GBP (“WUKD”)	0.29%	0.29%

WisdomTree Emerging Asia Equity Income UCITS ETF

Share classes	2017 TER %	2016 TER %
USD (“DEMA”)	0.54%	0.54%

WisdomTree Enhanced Commodity UCITS ETF

Share classes	2017 TER %	2016 TER %
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%

WisdomTree US Quality Dividend Growth UCITS ETF

Share classes	2017 TER %	2016 TER %
USD Acc (“DGRA”)	0.33%	0.33%
USD (“DGRW”)	0.33%	0.33%

WisdomTree Global Quality Dividend Growth UCITS ETF

Share classes	2017 TER %	2016 TER %
USD Acc (“GGRA”)	0.38%	0.38%
USD (“GGRW”)	0.38%	0.38%

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Share classes	2017 TER %	2016 TER %
EUR Acc (“EGRA”)	0.29%	0.29%
EUR (“EGRW”)	0.29%	0.29%

WisdomTree India Quality UCITS ETF*

Share classes	2017 TER %	2016 TER %
USD (“EPIQ”)	0.73%	—
USD Acc (“EPIE”)	0.73%	—

* Launched 28 February 2017

** Launched 8 March 2017

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

6. Fees and Expenses (continued)

Management Fees (“TER”) (continued)

The management fee for the financial year amounted to EUR 2,534,017 (31 December 2016: EUR 1,590,193). Fees outstanding at 31 December 2017 amounted to EUR 250,687 (31 December 2016: EUR 124,897).

Directors’ Fees

The Directors shall be entitled to a fee payable by the Manager, and remuneration for their services at a rate to be determined from time to time by the Directors. The fees of any one Director in any one financial year shall not exceed EUR 50,000 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 2016: EUR 45,000) gross of taxes. There were no fees outstanding at 31 December 2017 (31 December 2016: Nil). The Company’s Directors’ fees are payable by the Manager.

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

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

There were no gains by the Directors on the exercise of share options during the financial year. 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 Fund, or otherwise in connection with the Management of the 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 2016: 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:

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

6. Fees and Expenses (continued)

Auditors' Remuneration (continued)

	2017 EUR	2016 EUR
Statutory audit of Company financial statements	89,250	84,950
Other assurance services	—	—
Tax advisory services	35,275	—
Other non-audit services	—	—
	<u>124,525</u>	<u>84,950</u>

Audit fees are shown exclusive of VAT.

Transaction costs

Transaction costs are any fees and expenses incurred in buying and selling securities or other investments held by the Sub-Funds, e.g. brokerage costs and commissions and correspondence fees for transferring securities or investments or other interests, unless otherwise specified in the Supplements to the Prospectus.

Transaction costs on purchases and sales transactions during the financial year ended 31 December 2017 amounted to EUR 517,429 (31 December 2016: EUR 487,962). These are included in “net gain/(loss) on investment activities” in the Statement of Comprehensive Income and broken out per Sub-Fund on Note 4. Custody safekeeping and transaction charges are paid by the Manager.

7. Taxation

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

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

- a) A shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended, are held by the Company; or the Company has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations; and
- b) Certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.
- c) Any transaction (which might otherwise be a chargeable event) in relation to shares held in a recognised clearing system as designated by order of the Irish Revenue Commissioners (such as CREST) will not constitute a chargeable event. It is the current intention of the Directors that all the shares in the Company will be held in CREST or another recognised clearing system.

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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

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

With the exception of WisdomTree ISEQ 20[®] UCITS ETF and WisdomTree Enhanced Commodity UCITS ETF, WisdomTree Investments, Inc. has constructed the indices which are tracked by the Sub-Funds.

None of the Directors of the Company had holdings in any of the Sub-Funds at 31 December 2017 or 31 December 2016.

The Manager’s fees for the financial year amounted to EUR 2,534,017 (31 December 2016: EUR 1,590,193) of which EUR 250,687 (31 December 2016: 124,897) was outstanding at the financial year end.

Directors’ fees paid during the financial year are as disclosed in Note 6. The Directors of the Company who are also employees of WisdomTree Investments, Inc. and WisdomTree Europe Limited are not entitled to receive directors’ fees.

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

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

The subscriber shares are held by WisdomTree Europe 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 2017 or for the financial year then ended (31 December 2016: None).

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

10. Distributions

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

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

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

10. Distributions (continued)

		<i>Declared 22 June 2017 Payable 11 July 2017 Ex-date: 29 June 2017</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1299	USD 278,636
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1401	USD 127,491
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.3844	EUR 1,143,590
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.3606	EUR 1,042,134
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.1595	USD 313,418
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.1916	USD 143,700
WisdomTree Germany Equity UCITS ETF – DXGE	USD 0.3906	USD 27,346
WisdomTree Germany Equity UCITS ETF – DXGP	GBP 0.2347	GBP 476,441
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.0586	USD 659,250
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.0639	GBP 38,341
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.3733	USD 1,202,026
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.4732	GBP 66,253
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.1547	GBP 151,606
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.0904	USD 122,040
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0789	USD 1,262
WisdomTree Global Quality Dividend Growth UCITS ETF – GGRW	USD 0.2871	USD 4,594
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	EUR 0.2088	EUR 4,385
		<i>Declared 22 June 2017 Payable 4 October 2017 Ex-date: 28 September 2017</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1299	USD 253,304
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1227	USD 95,706
WisdomTree US Quality Dividend Growth UCITS ETF – DGRW	USD 0.0768	USD 1,229

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

10. Distributions (continued)

During the financial year ended 31 December 2016, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

		<i>Declared 30 December 2015 Payable 19 January 2016 Ex-date:</i>
	<i>Distribution per share</i>	<i>7 January 2016 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1375	USD 116,188
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1242	USD 56,511
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.0842	EUR 157,454
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0425	EUR 104,763
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.0877	USD 109,625
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.0301	USD 3,763
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1815	USD 381,150
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0045	USD 38,430

		<i>Declared 22 March 2016 Payable 12 April 2016 Ex-date:</i>
	<i>Distribution per share</i>	<i>31 March 2016 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1205	USD 140,985
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.0896	USD 46,592
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.086	EUR 197,370
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.0221	EUR 69,505
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.0363	USD 99,825
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.0368	USD 4,600
WisdomTree GermanyEquity UCITS ETF – DXGP	GBP 0.011	GBP 22,330
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.0537	USD 560,091
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.0653	GBP 4,572
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.0879	GBP 49,224
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.0313	USD 7,043

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

10. Distributions (continued)

		<i>Declared 23 June 2016 Payable 12 July 2016 Ex-date: Distribution 30 June 2016 per share Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1319	USD 205,764
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1254	USD 73,359
WisdomTree Europe Equity Income UCITS ETF – EEI	EUR 0.2939	EUR 699,482
WisdomTree Europe SmallCap Dividend UCITS ETF – DFE	EUR 0.3445	EUR 1,083,452
WisdomTree Emerging Markets Equity Income UCITS ETF – DEM	USD 0.1057	USD 303,888
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF – DGSE	USD 0.1565	USD 58,687
WisdomTree GermanyEquity UCITS ETF – DXGP	GBP 0.1895	GBP 411,215
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1085	USD 227,850
WisdomTree Japan Equity UCITS ETF – DXJP	GBP 0.0917	GBP 12,521
WisdomTree Europe Equity UCITS ETF – HEDJ	USD 0.2460	USD 2,393,580
WisdomTree Europe Equity UCITS ETF – HEDP	GBP 0.2391	GBP 15,236
WisdomTree UK Equity Income UCITS ETF – WUKD	GBP 0.0917	GBP 51,352
WisdomTree Emerging Asia Equity Income UCITS ETF – DEMA	USD 0.071	USD 63,900

		<i>Declared 22 September 2016 Payable 11 October 2016 Ex-date: Distribution 29 September 2016 per share Total Distribution</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1293	USD 252,135
WisdomTree US SmallCap Dividend UCITS ETF – DESE	USD 0.1033	USD 60,431

No distributions were made during the financial year ended 31 December 2016 by WisdomTree ISEQ 20[®] UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF or WisdomTree Eurozone Quality Dividend Growth UCITS ETF.

11. Financial Risks

Introduction

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

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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Risk management structure

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

Risk mitigation

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

Excessive risk concentration

Concentrations of risk arise when a number of financial instruments or contracts are entered into with the same counterparty, or where a number of counterparties are engaged in similar business activities, or activities in the same geographic region, or that have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, the Sub-Fund's policies and procedures include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

Market risks

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the Company's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

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

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

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

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

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

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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

The Fund's objective in managing market price risk is to deliver to returns which track a specified index. Management achieve this objective by fully replicating (buying each constituent of the specified index), partially replicating (buying a portfolio of investments to 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.

Fund	Estimated NAV	Estimated NAV
	Decrease/Increase	Decrease/Increase
	2017	2016
WisdomTree US Equity Income UCITS ETF	USD 3,897,825	USD 5,603,829
WisdomTree US SmallCap Dividend UCITS ETF	USD 1,751,218	USD 1,665,415
WisdomTree Europe Equity Income UCITS ETF	EUR 4,632,010	EUR 3,564,300
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 6,550,211	EUR 4,111,099
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 3,328,570	USD 2,757,026
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 1,675,698	USD 913,047
WisdomTree ISEQ 20 [®] UCITS ETF	EUR 1,989,963	EUR 2,850,560
WisdomTree Germany Equity UCITS ETF	GBP 2,631,186	GBP 2,076,474
WisdomTree Japan Equity UCITS ETF	USD 31,578,282	USD 4,640,403
WisdomTree Europe Equity UCITS ETF	USD 12,719,277	USD 6,634,284
WisdomTree UK Equity Income UCITS ETF	GBP 643,770	GBP 392,482
WisdomTree Emerging Asia Equity Income UCITS ETF	USD 1,334,987	USD 862,070
WisdomTree Enhanced Commodity UCITS ETF*	USD 6,595,044	USD 1,345,440
WisdomTree US Quality Dividend Growth UCITS ETF**	USD 594,406	USD 581,348
WisdomTree Global Quality Dividend Growth UCITS ETF**	USD 823,131	USD 233,160
WisdomTree Eurozone Quality Dividend Growth UCITS ETF***	EUR 686,634	EUR 141,415
WisdomTree India Quality UCITS ETF****	USD 972,520	—

* Launched 27 April 2016.

** Launched 3 June 2016.

*** Launched 29 June 2016.

**** Launched 28 February 2017

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk

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

The Sub-Funds may, but will not necessarily, invest in forward foreign currency exchange contracts to help reduce exposure to different currencies; however there is no guarantee that these contracts will successfully do so. Also, these contracts may reduce or eliminate some or all of the benefit that a Sub-Fund may experience from favourable currency fluctuations. At 31 December 2017, forward foreign currency exchange contracts were held on four of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF. At 31 December 2016, forward foreign currency exchange contracts were held on four of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF.

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree US Quality Dividend Growth UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20[®] UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF in EUR at 31 December 2017 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2017 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

31 December 2017

WisdomTree US Equity Income UCITS ETF

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2017 (continued)

WisdomTree Europe Equity Income UCITS ETF

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

WisdomTree Europe SmallCap Dividend UCITS ETF

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

WisdomTree Emerging Markets Equity Income UCITS ETF

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2017 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

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

WisdomTree Germany Equity UCITS ETF

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

WisdomTree Japan Equity UCITS ETF

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2017 (continued)

WisdomTree Europe Equity UCITS ETF

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

WisdomTree UK Equity Income UCITS ETF

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

WisdomTree Emerging Asia Equity Income UCITS ETF

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2017 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
AUD	512	166,046	—	166,558	16,656
CAD	434	169,141	—	169,575	16,958
CHF	6	564,224	—	564,230	56,423
DKK	341	201,663	—	202,004	20,200
EUR	798	997,374	—	998,172	99,817
GBP	2,471	781,159	—	783,630	78,363
HKD	257	111,721	—	111,978	11,198
ILS	32	18,076	—	18,108	1,811
JPY	821	673,479	—	674,300	67,430
NOK	8	45,054	—	45,062	4,506
NZD	191	12,803	—	12,994	1,299
SEK	34	235,091	—	235,125	23,513
SGD	134	25,015	—	25,149	2,515
	<u>6,039</u>	<u>4,000,846</u>	<u>—</u>	<u>4,006,885</u>	<u>400,689</u>

WisdomTree India Quality UCITS ETF*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
INR	11,350	9,725,203	—	9,736,553	973,655
	<u>11,350</u>	<u>9,725,203</u>	<u>—</u>	<u>9,736,553</u>	<u>973,655</u>

* Launched 28 February 2017.

31 December 2016

All of the financial assets and liabilities of WisdomTree US SmallCap Dividend UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF and WisdomTree US Quality Dividend Growth UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree ISEQ 20[®] UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF in EUR at 31 December 2016 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 2016 are set out in the tables below. The table below also summarises the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent. against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2016

WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
EUR	1,047,230	—	—	1,047,230	104,723
GBP	1,078,762	—	—	1,078,762	107,876
	<u>2,125,992</u>	<u>—</u>	<u>—</u>	<u>2,125,992</u>	<u>212,599</u>

WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	28	1,572,732	—	1,572,760	157,276
DKK	369	206,176	—	206,545	20,655
GBP	28,916	12,565,115	—	12,594,031	1,259,403
NOK	15,752	1,352,382	—	1,368,134	136,813
SEK	28	1,514,431	—	1,514,459	151,446
USD	1,215	—	—	1,215	122
	<u>46,308</u>	<u>17,210,836</u>	<u>—</u>	<u>17,257,144</u>	<u>1,725,715</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity
CHF	41	1,916,929	—	1,916,970	191,697
DKK	7,460	1,159,812	—	1,167,272	116,727
GBP	44,394	10,724,916	—	10,769,310	1,076,931
NOK	30,766	1,822,879	—	1,853,645	185,364
SEK	37	6,277,729	—	6,277,766	627,777
USD	52	—	—	52	5
	<u>82,750</u>	<u>21,902,265</u>	<u>—</u>	<u>21,985,015</u>	<u>2,198,501</u>

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2016 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
BRL	4,250	1,373,504	—	1,377,754	137,775
CLP	2	573,680	—	573,682	57,368
CNY	363	—	—	363	36
CZK	33	481,584	—	481,617	48,162
HKD	974	5,270,773	—	5,271,747	527,175
HUF	33	—	—	33	3
IDR	744	207,567	—	208,311	20,831
KRW	778	959,348	—	960,126	96,013
MXN	788	52,284	—	53,072	5,307
MYR	4,055	933,462	—	937,517	93,752
PHP	790	261,026	—	261,816	26,182
PLN	160	399,643	—	399,803	39,980
THB	27	1,723,388	—	1,723,415	172,342
TRY	27	940,850	—	940,877	94,088
TWD	134	6,863,719	—	6,863,853	686,385
ZAR	2,513	2,751,326	—	2,753,839	275,384
	<u>15,671</u>	<u>22,792,154</u>	<u>—</u>	<u>22,807,825</u>	<u>2,280,783</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
BRL	3,956	627,349	—	631,305	63,131
CLP	74	140,317	—	140,391	14,039
CNY	127	—	—	127	13
HKD	1,691	1,900,385	—	1,902,076	190,208
HUF	0	25,173	—	25,173	2,517
IDR	354	267,061	—	267,415	26,742
INR	4	35,498	—	35,502	3,550
KRW	724	777,377	—	778,101	77,810
MXN	217	137,876	—	138,093	13,809
MYR	2,167	477,120	—	479,287	47,929
PHP	340	128,701	—	129,041	12,904
PLN	103	138,955	—	139,058	13,906
THB	1,346	1,117,602	—	1,118,948	111,895
TRY	108	343,945	—	344,053	34,405
TWD	5	2,157,013	—	2,157,018	215,702
ZAR	3,437	856,095	—	859,532	85,953
	<u>14,653</u>	<u>9,130,467</u>	<u>—</u>	<u>9,145,120</u>	<u>914,513</u>

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2016 (continued)

WisdomTree Germany Equity UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity
CHF	910,613	—	—	910,613	91,061
EUR	87,724	20,764,742	(17,692,616)	3,159,850	315,985
USD	886,520	—	—	886,520	88,652
	<u>1,884,857</u>	<u>20,764,742</u>	<u>(17,692,616)</u>	<u>4,956,983</u>	<u>495,698</u>

WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
CHF	2,457,119	—	—	2,457,119	245,712
EUR	2,237,185	—	—	2,237,185	223,719
GBP	1,780,457	—	—	1,780,457	178,046
JPY	98,121	41,913,514	(35,074,015)	6,937,620	693,762
	<u>6,572,882</u>	<u>41,913,514</u>	<u>(35,074,015)</u>	<u>13,412,381</u>	<u>1,341,239</u>

WisdomTree Europe Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
CHF	986,618	—	—	986,618	98,662
EUR	305,513	66,342,844	(60,921,377)	5,726,980	572,698
GBP	852,310	—	—	852,310	85,231
	<u>2,144,441</u>	<u>66,342,844</u>	<u>(60,921,377)</u>	<u>7,565,908</u>	<u>756,591</u>

WisdomTree UK Equity Income UCITS ETF

Currency	Monetary assets GBP	Non-monetary assets GBP	Monetary liabilities GBP	Net financial assets GBP	Sensitivity
EUR	1,633	—	—	1,633	163
USD	132	—	—	132	13
	<u>1,765</u>	<u>—</u>	<u>—</u>	<u>1,765</u>	<u>176</u>

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2016 (continued)

WisdomTree Emerging Asia Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
HKD	1,430	2,660,965	—	2,662,395	266,240
IDR	434	127,911	—	128,345	12,835
KRW	448	581,388	—	581,836	58,184
MYR	2,578	660,440	—	663,018	66,302
PHP	467	185,626	—	186,093	18,609
THB	1,260	1,182,258	—	1,183,518	118,352
TWD	9	3,222,113	—	3,222,122	322,212
	<u>6,626</u>	<u>8,620,701</u>	<u>—</u>	<u>8,627,327</u>	<u>862,734</u>

WisdomTree Global Quality Dividend Growth UCITS ETF*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity
AUD	48	43,080	—	43,128	4,313
CAD	239	56,319	—	56,558	5,656
CHF	3	150,479	—	150,482	15,048
DKK	67	48,692	—	48,759	4,876
EUR	520	309,192	—	309,712	30,971
GBP	443	258,057	—	258,500	25,850
HKD	2	30,023	—	30,025	3,003
ILS	29	102	—	131	13
JPY	444	137,015	—	137,459	13,746
NOK	57	8,348	—	8,405	841
NZD	31	2,078	—	2,109	211
SEK	2	62,987	—	62,989	6,299
SGD	74	17,560	—	17,634	1,763
	<u>1,959</u>	<u>1,123,932</u>	<u>—</u>	<u>1,125,891</u>	<u>112,590</u>

* Launched 3 June 2016.

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 Fund's objective in managing interest rate risk is to minimize any exposure of the Fund to interest rate movements.

At 31 December 2017 and 31 December 2016, apart from the WisdomTree Enhanced Commodity Fund, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

The Sub-Fund manages this by swapping all gains/losses earned by WisdomTree Enhanced Commodity Fund 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 Fund's exposure to interest rate risk.

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 2017 and 31 December 2016:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2017

<i>Assets</i>	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Net Assets USD</i>
Financial assets at fair value through profit or loss					
Held for trading:					
Transferable securities	63,056,120	—	—	—	63,056,120
Unrealised gain on total return swaps	—	—	—	1,661,527	1,661,527
Receivable from holders of redeemable participating shares	—	—	—	2,180,160	2,180,160
Receivable for investments sold	—	—	—	15,846,612	15,846,612
Cash and cash equivalents	1,327,906	—	—	—	1,327,906
Total assets	64,384,026	—	—	19,688,299	84,072,325
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(15,926,782)	(15,926,782)
Management fees payable	—	—	—	(15,594)	(15,594)
Total liabilities	—	—	—	(15,942,376)	(15,942,376)

As at 31 December 2016

<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					
Held for trading:					
Transferable securities	12,955,406	—	—	—	12,955,406
Unrealised gain on total return swaps	—	—	—	94,147	94,147
Receivables	—	—	—	252,369	252,369
Cash and cash equivalents	405,010	—	—	—	405,010
Total assets	13,360,416	—	—	346,516	13,706,932
<i>Liabilities</i>					
Payables	—	—	—	(260,116)	(260,116)
Total liabilities	—	—	—	(260,116)	(260,116)

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

At 31 December 2017, had the base interest rates strengthened by 5% (31 December 2016: 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 USD3,219,201 (31 December 2016: increased by USD668,021). 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 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 2017 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2016: AA-), BNP Paribas is A (31 December 2016: A) and Credit Suisse International is A (31 December 2016: A).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2017 and at 31 December 2016 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 2017 and at 31 December 2016, 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 2017 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2017, the long-term rating of State Street Corporation is A (2016: 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.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Credit risk (continued)

Collateral received on TRS

WisdomTree Enhanced Commodity UCITS ETF

	<i>31 December 2017 USD</i>		<i>31 December 2016 USD</i>	
	<i>Nominal Value</i>	<i>Market Value</i>	<i>Nominal Value</i>	<i>Market Value</i>
Collateral	1,360,000	1,360,000	95,000	94,952

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 (2016: Government Bonds). 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 stock exchanges.

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

The Company can manage liquidity risk through redemption limits and redemptions in-kind, if necessary. If redemption requests received in respect of shares of a particular Sub-Fund on any dealing day total, in aggregate, more than 10 per cent. of all of the issued shares of that Sub-Fund on that dealing day, the Directors shall be entitled, at their absolute discretion, to refuse to redeem such number of shares of that Sub-Fund on that Dealing Day, in excess of 10 per cent. of the issued shares of the Sub-Fund, in respect of which redemption requests have been received, as the Directors shall determine. There were no such limits applied during the financial year.

Each Sub-Fund may allow the Authorised Participant which has been appointed to offer prices for the shares on any listing stock exchange to redeem shares in-kind on each Dealing Day, unless otherwise specified in the relevant supplement. In this context, "in-kind" means that, with the consent of the Authorised Participant, rather than delivering cash proceeds in respect of a redemption, the Company will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depository. The redemption will be subject to an appropriate provision for duties and charges.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Liquidity risk (continued)

The Company considers that as at 31 December 2017 and as at 31 December 2016 all of the assets of each Sub-Fund (as shown in the Statement of Financial Position) could be realised within one month of that date either through redemption or sale. At 31 December 2017 and 31 December 2016, 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 fell due within one month, except for Bank Overdraft balances which are payable on demand.

Capital Management

The capital of the Company is represented by the net assets attributable to holders of redeemable participating shares. The amount of net assets attributable to holders of redeemable participating shares can change significantly on a daily basis, as the Company is subject to daily subscriptions and redemptions at the discretion of the shareholders.

As a result, a redemption request may have a significant impact on the liquidity of the Company and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The Company's aim with respect to management of its capital is to safeguard its ability to continue as a going concern in order that each Sub-Fund may achieve its overall objective of long-term capital growth, and to maintain a strong capital base to support the development of each Sub-Fund's investment activities.

The Investment Managers monitor capital on the basis of the value of net assets attributable to holders of redeemable participating shares.

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 financial derivative instruments 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 Fund's financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. The tables are presented by Counterparty.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Equity Income UCITS ETF

31 December 2017

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank					
London	6,323	(5,131)	—	—	1,192
Total assets	6,323	(5,131)	—	—	1,192
Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank					
London	(5,131)	5,131	—	—	—
Total liabilities	(5,131)	5,131	—	—	—

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Germany Equity Income UCITS ETF

31 December 2017

Counterparty	Gross amounts of recognised liabilities GBP	Amounts available for offset GBP	Non-Cash Collateral received GBP	Cash Collateral ⁽¹⁾ GBP	Net amount ⁽²⁾ GBP
State Street Bank					
London	(142,327)	—	—	—	(142,327)
Total liabilities	(142,327)	—	—	—	(142,327)

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Japan Equity UCITS ETF

31 December 2017

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank					
London	2,493,583	(65,494)	—	—	2,428,089
Total assets	2,493,583	(65,494)	—	—	2,428,089

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

11. Financial Risks (continued)

Offsetting (continued)

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	(65,494)	65,494	—	—	—
Total liabilities	(65,494)	65,494	—	—	—

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Europe Equity UCITS ETF

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank					
London	(551,802)	—	—	—	(551,802)
Total liabilities	(551,802)	—	—	—	(551,802)

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Enhanced Commodity UCITS ETF

31 December 2017

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	1,661,527	—	—	(1,360,000)	301,527
Total assets	1,661,527	—	—	(1,360,000)	301,527

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

(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 2017

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Equity Income UCITS ETF

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank And Trust Company	107	(107)	—	—	—
Total assets	107	(107)	—	—	—

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Credit Suisse International	(11,626)	—	—	—	(11,626)
State Street Bank And Trust Company	(9,734)	107	—	—	(9,627)
Total liabilities	(21,360)	107	—	—	(21,253)

(1) WisdomTree US Equity Income UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Germany Equity UCITS ETF

31 December 2016

<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⁽¹⁾ GBP</i>	<i>Net amount⁽²⁾ GBP</i>
Credit Suisse International	6,613	(6,613)	—	—	—
State Street Bank And Trust Company	6,842	(6,842)	—	—	—
Total assets	13,455	(13,455)	—	—	—

(1) WisdomTree Germany Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

(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 2017

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Germany Equity UCITS ETF (continued)

31 December 2016

<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⁽¹⁾ GBP</i>	<i>Net amount⁽²⁾ GBP</i>
Credit Suisse International	(37,932)	6,613	—	—	(31,319)
State Street Bank And Trust Company	(33,201)	6,842	—	—	(26,359)
Total liabilities	(71,133)	13,455	—	—	(57,678)

(1) WisdomTree Germany Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Japan Equity UCITS ETF

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Credit Suisse International	318,420	(34,778)	—	—	283,642
State Street Bank And Trust Company	385,912	(17,389)	—	—	368,523
Total assets	704,332	(52,167)	—	—	652,165

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Credit Suisse International	(34,778)	34,778	—	—	—
State Street Bank And Trust Company	(17,389)	17,389	—	—	—
Total liabilities	(52,167)	52,167	—	—	—

(1) WisdomTree Japan Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

(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 2017

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Credit Suisse International	262,207	(59,541)	—	—	202,666
State Street Bank And Trust Company	281,804	(39,360)	—	—	242,444
Total assets	544,011	(98,901)	—	—	445,110

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Europe Equity UCITS ETF

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Credit Suisse International	(59,541)	59,541	—	—	—
State Street Bank And Trust Company	(39,360)	39,360	—	—	—
Total liabilities	(98,901)	98,901	—	—	—

(1) WisdomTree Europe Equity UCITS ETF holds no margin cash with the counterparty. Excess of margin cash held with the counterparty is not shown in this table for financial statement purposes.

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

WisdomTree Enhanced Commodity UCITS ETF

31 December 2016

<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⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	94,147	—	(94,147)	—	—
Total assets	94,147	—	(94,147)	—	—

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty. Excess of cash collateral held with the counterparty is not shown in this table for financial statement purposes.

(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 2017

12. Fair Value

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

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

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

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.
- c) Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- e) The Company uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the Company's own assumptions about how market participants would be expected to value the asset or liability. Unobservable inputs are developed based on the best information available in the circumstances, other than market data obtained from sources independent of the Company and might include the Company's own data.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (level 3), IFRS 13 requires disclosures on the transfers into and out of level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of level 3 positions.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

12. Fair Value (continued)

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, except for Hua Han Bio-Pharmaceutical Holdings equity which was transferred from level 1 to level 2 with the amount transferred of USD4,339. The transfer was due the fact that Hua Han Bio-Pharmaceutical Holdings was classed as a suspended security and therefore is not fair valued.

All of the Company’s financial assets measured at fair value through profit or loss at 31 December 2017 and 31 December 2016 were classified within level 1 as they are listed and actively trade securities, except as detailed in the tables below. Refer to the Schedule of Investments for further information on the fair value of investments. All financial assets and liabilities at fair value through profit or loss are held for trading.

The following tables analyse within the fair value hierarchy the Funds’ financial assets and liabilities measured at fair value for Funds which hold any investment classified within level 2 at 31 December 2017:

	<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>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	38,978,249	—	—	38,978,249
Unrealised gain on open forward foreign currency exchange contracts	—	6,323	—	6,323
Total	38,978,249	6,323	—	38,984,572
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(5,131)	—	(5,131)
Total	—	(5,131)	—	(5,131)

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

12. Fair Value (continued)

	<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>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	16,752,641	4,339	—	16,756,980
Total	16,752,641	4,339	—	16,756,980
	<i>Level 1</i> <i>GBP</i>	<i>Level 2</i> <i>GBP</i>	<i>Level 3</i> <i>GBP</i>	<i>Total</i> <i>Fair Value</i> <i>GBP</i>
WisdomTree Germany Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	26,311,864	—	—	26,311,864
Total	26,311,864	—	—	26,311,864
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(142,327)	—	(142,327)
Total	—	(142,327)	—	(142,327)
	<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>
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	315,782,815	—	—	315,782,815
Unrealised gain on open forward foreign currency exchange contracts	—	2,493,583	—	2,493,583
Total	315,782,815	2,493,583	—	318,276,398
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(65,494)	—	(65,494)
Total	—	(65,494)	—	(65,494)

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	127,192,772	—	—	127,192,772
Total	127,192,772	—	—	127,192,772
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(551,802)	—	(551,802)
Total	—	(551,802)	—	(551,802)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	63,056,120	—	—	63,056,120
Unrealised gain on total return swaps	—	1,661,527	—	1,661,527
Total	63,056,120	1,661,527	—	64,717,647

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 2016:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	56,038,294	—	—	56,038,294
Unrealised gain on open forward foreign currency exchange contracts	—	107	—	107
Total	56,038,294	107	—	56,038,401
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(21,360)	—	(21,360)
Total	—	(21,360)	—	(21,360)

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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>
WisdomTree Germany Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	20,764,743	—	—	20,764,743
Unrealised gain on open forward foreign currency exchange contracts	—	13,455	—	13,455
Total	20,764,743	13,455	—	20,778,198
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(71,133)	—	(71,133)
Total	—	(71,133)	—	(71,133)
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	46,404,033	—	—	46,404,033
Unrealised gain on open forward foreign currency exchange contracts	—	704,332	—	704,332
Total	46,404,033	704,332	—	47,108,365
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(52,167)	—	(52,167)
Total	—	(52,167)	—	(52,167)
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	66,342,844	—	—	66,342,844
Unrealised gain on open forward foreign currency exchange contracts	—	544,011	—	544,011
Total	66,342,844	544,011	—	66,886,855

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

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>
Liabilities				
Held for trading:				
Unrealised loss on open forward foreign currency exchange contracts	—	(98,901)	—	(98,901)
Total	—	(98,901)	—	(98,901)
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Held for trading:				
Transferable securities	12,955,406	—	—	12,955,406
Unrealised gain on total return swaps	—	94,147	—	94,147
Total	12,955,406	94,147	—	13,049,553

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 as well as those that can be allocated on a reasonable basis.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant Index of each Sub-Fund, and each Sub-Fund's performance is evaluated by reference to the relevant Index. The Sub-Funds have no assets classified as noncurrent assets. Each Sub-Fund's investments expose it to the performance of the relevant Index. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the schedule of investments for that Sub-Fund. The Board of directors are the chief operating decision makers but rely on the daily asset allocation decisions made by the Investment Managers for each Sub-Fund.

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

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

14. Efficient Portfolio Management (continued)

by the Sub-Funds for efficient portfolio management purposes may include the entry into securities lending transactions, repurchase and/or reverse repurchase agreements. All revenues arising from efficient portfolio management activities, net of direct and indirect operational costs will be retained by the Sub-Funds.

New techniques and instruments may be developed which may be suitable for use by the Company and the Company may employ such techniques and instruments. Where a Sub-Fund intends to use these instruments for direct investment purposes, details will be disclosed in the Sub-Funds' investment policy.

The Company did not enter into securities lending transactions, repurchase or reverse repurchase agreements during the financial year ended 31 December 2017 or 31 December 2016.

15. Total NAV per Share

	2017	2016	2015
<i>WisdomTree US Equity Income UCITS ETF</i>			
DHS			
Net assets USD	33,625,535	53,824,553	13,697,884
Fund shares outstanding	1,690,000	2,925,000	845,000
Net assets per share	19.90	18.40	16.21
DHSA*****			
Net assets USD	1,540,579	273,816	—
Fund shares outstanding	81,000	16,000	—
Net assets per share	19.02	17.11	—
DHSG*****			
Net assets GBP Hedged	1,959,090	892,498	—
Fund shares outstanding	130,000	65,000	—
Net assets per share	15.07	13.73	—
DHSF*****			
Net assets EUR Hedged	1,100,381	1,009,602	—
Fund shares outstanding	65,000	65,000	—
Net assets per share	16.93	15.53	—
<i>WisdomTree US SmallCap Dividend UCITS ETF</i>			
DESE			
Net assets USD	17,567,095	16,701,212	7,119,292
Fund shares outstanding	845,000	845,000	455,000
Net assets per share	20.79	19.76	15.65
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
EEI			
Net assets EUR	46,221,228	35,518,434	22,826,738
Fund shares outstanding	3,485,000	2,805,000	1,870,000
Net assets per share	13.26	12.66	12.21
EEIA*****			
Net assets EUR	304,681	278,971	—
Fund shares outstanding	21,000	21,000	—
Net assets per share	14.51	13.28	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

15. Total NAV per Share (continued)

	2017	2016	2015
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
DFE			
Net assets EUR	58,900,527	41,012,160	38,759,511
Fund shares outstanding	3,230,000	2,550,000	2,465,000
Net assets per share	18.24	16.08	15.72
DFEA*****			
Net assets EUR	6,848,377	276,656	—
Fund shares outstanding	446,000	21,000	—
Net assets per share	15.36	13.17	—
	2017	2016	2015
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
DEM			
Net assets USD	32,551,484	27,379,541	14,251,504
Fund shares outstanding	1,965,000	2,000,000	1,250,000
Net assets per share	16.57	13.69	11.40
DEMR*****			
Net assets USD	907,881	256,755	—
Fund shares outstanding	45,152	16,000	—
Net assets per share	20.11	16.05	—
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
DGSE			
Net assets USD	16,829,440	9,153,079	1,617,249
Fund shares outstanding	875,000	625,000	125,000
Net assets per share	19.23	14.64	12.94
<i>WisdomTree ISEQ 20® UCITS ETF</i>			
ISEQ			
Net assets EUR	19,899,737	28,516,130	31,437,004
Fund shares outstanding	1,400,000	2,200,000	2,300,000
Net assets per share	14.21	12.96	13.67
<i>WisdomTree Germany Equity UCITS ETF</i>			
DXGY			
Net assets EUR Acc	4,828,945	2,117,592	13,878
Fund shares outstanding	281,000	141,000	1,000
Net assets per share	17.18	15.02	13.88
DXGP			
Net assets GBP Hedged	19,914,995	17,051,565	19,344,693
Fund shares outstanding	1,820,000	1,750,000	2,100,000
Net assets per share	10.94	9.74	9.21

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

15. Total NAV per Share (continued)

	2017	2016	2015
<i>WisdomTree Germany Equity UCITS ETF (continued)</i>			
DXGE			
Net assets USD Hedged	1,340,730	1,179,007	153
Fund shares outstanding	70,010	70,010	10
Net assets per share	19.15	16.84	15.31
DXGD*			
Net assets CHF Hedged Acc	1,396,187	1,226,084	—
Fund shares outstanding	72,000	72,000	—
Net assets per share	19.39	17.03	—
<i>WisdomTree Japan Equity UCITS ETF</i>			
DXJZ			
Net assets JPY Acc	31,308,094	5,023,631	15,906
Fund shares outstanding	1,501,000	301,000	1,000
Net assets per share	20.86	16.69	15.91
DXJF			
Net assets EUR Hedged Acc	13,257,487	2,221,014	4,447,654
Fund shares outstanding	751,000	151,000	301,000
Net assets per share	17.65	14.71	14.78
DXJP			
Net assets GBP Hedged	8,964,424	1,508,522	102
Fund shares outstanding	750,010	150,010	10
Net assets per share	11.95	10.06	10.29
DXJ			
Net assets USD Hedged	247,105,540	35,269,523	31,344,360
Fund shares outstanding	13,932,000	2,400,000	2,100,000
Net assets per share	17.74	14.70	14.93
DXJD*			
Net assets CHF Hedged Acc	6,205,608	2,605,574	—
Fund shares outstanding	301,250	151,250	—
Net assets per share	20.60	17.23	—
DXJA*****			
Net assets USD Hedged Acc	6,292,299	—	—
Fund shares outstanding	331,837	—	—
Net assets per share	18.96	—	—
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDF			
Net assets EUR Acc	14,229,208	1,071,015	988,861
Fund shares outstanding	841,000	71,000	71,000
Net assets per share	16.92	15.08	13.93

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

15. Total NAV per Share (continued)

	2017	2016	2015
<i>WisdomTree Europe Equity UCITS ETF (continued)</i>			
HEDP			
Net assets GBP Hedged	3,185,406	741,176	696,500
Fund shares outstanding	280,010	70,010	70,010
Net assets per share	11.38	10.59	9.95
HEDK*****			
Net assets USD Hedged	40,669,090	1,191,925	—
Fund shares outstanding	2,100,000	70,000	—
Net assets per share	19.37	17.03	—
HEDJ			
Net assets USD Hedged	63,664,257	62,779,400	125,116,385
Fund shares outstanding	3,640,000	3,990,000	8,540,000
Net assets per share	17.49	15.73	14.65
HEDD*			
Net assets CHF Hedged Acc	1,198,627	1,072,455	—
Fund shares outstanding	71,600	71,600	—
Net assets per share	16.74	14.98	—
<i>WisdomTree UK Equity Income UCITS ETF</i>			
WUKD			
Net assets GBP	6,479,703	3,941,742	2,891,408
Fund shares outstanding	1,120,000	700,000	560,000
Net assets per share	5.79	5.63	5.16
<i>WisdomTree Emerging Asia Equity Income UCITS ETF</i>			
DEMA			
Net assets USD	13,362,417	8,626,841	2,003,171
Fund shares outstanding	1,125,000	900,000	225,000
Net assets per share	11.88	9.59	8.90
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG**			
Net assets USD	4,905,501	1,551,528	—
Fund shares outstanding	450,000	150,000	—
Net assets per share	10.90	10.34	—
WCOA**			
Net assets USD Acc	63,224,448	11,895,288	—
Fund shares outstanding	5,800,000	1,150,000	—
Net assets per share	10.90	10.34	—

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

15. Total NAV per Share (continued)

	2017	2016	2015
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRA***			
Net assets USD	5,612,497	5,546,891	—
Fund shares outstanding	260,000	325,000	—
Net assets per share	21.59	17.07	—
DGRW*****			
Net assets USD	340,465	273,218	—
Fund shares outstanding	16,000	16,000	—
Net assets per share	21.28	17.08	—
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRA***			
Net assets USD	6,034,703	2,072,079	—
Fund shares outstanding	284,394	125,000	—
Net assets per share	21.22	16.58	—
GGRW*****			
Net assets USD	2,210,287	264,665	—
Fund shares outstanding	106,000	16,000	—
Net assets per share	20.85	16.54	—
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRA****			
Net assets EUR	2,755,736	1,145,429	—
Fund shares outstanding	166,000	83,000	—
Net assets per share	16.60	13.80	—
EGRW*****			
Net assets EUR	4,123,007	270,475	—
Fund shares outstanding	270,000	21,000	—
Net assets per share	15.27	12.88	—
<i>WisdomTree India Quality UCITS ETF</i>			
EPIQ*****			
Net assets USD	3,595,676	—	—
Fund shares outstanding	187,500	—	—
Net assets per share	19.18	—	—
EPIE*****			
Net assets USD	5,992,573	—	—
Fund shares outstanding	312,500	—	—
Net assets per share	19.18	—	—

* Launched 2 February 2016.

** Launched 27 April 2016.

*** Launched 3 June 2016.

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

15. Total NAV per Share (continued)

****	Launched 29 June 2016.
*****	Launched 1 November 2016.
*****	Launched 2 November 2016.
*****	Launched 3 November 2016.
*****	Launched 7 November 2016.
*****	Launched 28 February 2017.
*****	Launched 8 March 2017.

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 Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree Emerging Asia Equity Income UCITS ETF and WisdomTree India Quality 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 2017</i>	<i>31 December 2016</i>
Australia Dollar	AUD	1.2785	1.3810
Brazilian Real	BRL	3.3171	3.2547
British Pound	GBP	0.7392	0.8093
Canada Dollar	CAD	1.2530	1.3411
Chilean Peso	CLP	614.9800	669.7850
Czech Koruna	CZK	21.2600	25.6180
Denmark Krone	DKK	6.2004	7.0496
Euro	EUR	0.8328	0.9481
Hong Kong Dollar	HKD	7.8173	7.7532
Hungarian Forint	HUF	258.3320	292.8325
Indian Rupee	INR	63.8275	67.8700
Indonesian Rupiah	IDR	13,567.5000	13,472.5000
Israel Shekel	ILS	3.4717	3.8487
Japanese Yen	JPY	112.6500	116.6350
Malaysian Ringgit	MYR	4.0470	4.4860
Mexican Peso	MXN	19.5655	20.6015
New Zealand Dollar	NZD	1.4061	1.4341
Norway Krone	NOK	8.1794	8.6077
Philippine Peso	PHP	49.9200	49.7125
Polish Zloty	PLN	3.4748	4.1743
Singapore Dollar	SGD	1.3364	1.4447
South African Rand	ZAR	12.3800	13.6750
South Korean Won	KRW	1,070.5500	1,207.8000
Sweden Krona	SEK	8.1875	9.0846
Switzerland Franc	CHF	0.9745	1.0164
Taiwan Dollar	TWD	29.7585	32.2290
Thai Baht	THB	32.5900	35.8105
Turkish Lira	TRY	3.7916	3.5176

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

16. Exchange Rates (continued)

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree ISEQ 20[®] UCITS ETF and WisdomTree Eurozone Quality Dividend Growth UCITS ETF are prepared in Euro (“EUR”).

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 2017</i>	<i>31 December 2016</i>
British Pound	GBP	0.8877	0.8536
Danish Krone	DKK	7.4454	7.4355
Norwegian Krone	NOK	9.8218	9.0790
Swedish Krona	SEK	9.8316	9.5820
Swiss Franc	CHF	1.1702	1.0720
US Dollar	USD	1.2008	1.0547

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 2017</i>	<i>31 December 2016</i>
Euro	EUR	1.1265	1.1715
Switzerland Franc	CHF	1.3183	1.2559
US Dollar	USD	1.3527	1.2356

In respect of the aggregation of the Sub-Funds’ financial statements the year end rates for USD to EUR of 1.2008 (31 December 2016: 1.0547) and GBP to EUR of 0.8877 (31 December 2016: 1.0863) were used in the preparation of the Statement of Financial Position and the average exchange rates for USD to EUR of 1.1299 (31 December 2016: 1.1038) and GBP to EUR of 0.8765 (31 December 2016: 0.8266) were used in the preparation of the Statement of Comprehensive Income and the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

17. Material Changes to the Prospectus

The Prospectus was updated to reflect the launch of hedge share classes on some of the Sub-Funds which are used to mitigate or hedge the exposure of the portfolio currency to the relevant exposure currency through the use of forward exchange contracts that so far as possible and practicable track the currency hedging methodology of an index which seeks to provide a currency hedged return. The Prospectus was also updated to reflect a change of address of its registered office and change of service providers. Refer to Directors and Other Information section for further details. 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 2017 (2016: None).

WisdomTree Issuer Plc

Notes to the Financial Statements (continued) For the financial year ended 31 December 2017

20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2017 (2016: None).

21. Commitments and contingencies

There are no other commitments or contingencies at the reporting date (2016: None).

22. Comparatives

The comparative figures used are as at 31 December 2016 and for the year then ended. There were no restatements of prior period amounts.

23. Reconciliation of Net Asset Value

Due to timing differences, trades dated 31 December 2017 were not included in the last traded net asset value per share for the WisdomTree Enhanced Commodity UCITS ETF Sub-Fund and adjustments have been made for these trades in the financial statements at 31 December 2017. Shares were issued at the year-end NAV therefore there was no impact to the net asset value per share for the Sub-Fund.

	<i>USD</i>
Net asset value per last traded valuation	65,949,789
T+1 Subscription	<u>2,180,160</u>
Net asset value per financial statements	<u>68,129,949</u>

Due to timing differences, trades dated 31 December 2016 were not included in the last traded net asset value per share for the WisdomTree Japan Equity UCITS ETF Sub-Fund and adjustments have been made for these trades in the financial statements at 31 December 2016. Shares were issued at the year-end NAV therefore there was no impact to the net asset value per share for the Sub-Fund.

	<i>USD</i>
Net asset value per last traded valuation	42,654,750
T+1 Subscription	<u>4,408,680</u>
Net asset value per financial statements	<u>47,063,430</u>

24. Significant Events During the Financial Year

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

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree India Quality UCITS ETF	28/02/2017

The Company launched the following sub-fund share classes during the period:

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Japan Equity UCITS ETF – DXJA USD Hedged Acc	08/03/2017
WisdomTree India Quality UCITS ETF – EPIQ USD	28/02/2017
WisdomTree India Quality UCITS ETF – EPIE USD	28/02/2017

Irish Life Investment Managers Limited were appointed as Investment Managers for the following funds: WisdomTree Eurozone Quality Dividend Growth UCITS ETF effective 1 November 2017 and for WisdomTree US Equity Income UCITS ETF, WisdomTree Germany Equity UCITS ETF, WisdomTree Japan Equity UCITS ETF and WisdomTree Europe Equity UCITS ETF on 1 December 2017.

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 2017

25. Significant Events After the Financial Year End

Subsequent to the year end the following capital subscriptions and redemptions occurred on the Sub-Funds:

	<i>Subscriptions</i>	<i>Redemptions</i>
WisdomTree US Equity Income UCITS ETF	USD 1,135,846	USD 2,465,155
WisdomTree US SmallCap Dividend UCITS ETF	USD 1,348,388	—
WisdomTree Europe Equity Income UCITS ETF	EUR 1,144,814	—
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 5,561,270	—
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 2,682,675	—
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 2,473,678	—
WisdomTree ISEQ 20® UCITS ETF	EUR 1,440,336	—
WisdomTree Germany Equity UCITS ETF	—	GBP 1,090,117
WisdomTree Japan Equity UCITS ETF	USD 9,327,570	USD 2,739,315
WisdomTree Europe Equity UCITS ETF	USD 2,639,357	USD 3,808,791
WisdomTree Enhanced Commodity UCITS ETF	USD 6,554,400	—
WisdomTree US Quality Dividend Growth UCITS ETF	USD 1,412,164	—
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 2,670,238	—
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 1,377,609	—

The following distributions, with an ex-date of 4 January 2018, 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 28 December 2017 Payable 16 January 2018 Ex-date: 4 January 2018</i>
WisdomTree US Equity Income UCITS ETF – DHS	USD 0.1450	USD 254,475
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 148,120
WisdomTree Japan Equity UCITS ETF – DXJ	USD 0.1560	USD 2,149,992
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 20,332
WisdomTree Eurozone Quality Dividend Growth UCITS ETF – EGRW	EUR 0.0106	EUR 2,862

Irish Life Investment Managers Limited were appointed as Investment Managers for all funds, except for WisdomTree Enhanced Commodity UCITS ETF, effective from 26 January 2018.

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 April 2018.

WisdomTree Issuer Plc

Schedule of Investments As at 31 December 2017

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.59%) (2016: 99.60%)		
	Equities (99.59%) (2016: 99.60%)		
	United States (99.59%) (2016: 99.60%)		
	Advertising (0.31%) (2016: 0.00%)		
2,020	Interpublic Group of Companies	40,723	0.10
1,100	Omnicom Group	80,113	0.21
		120,836	0.31
	Aerospace & Defense (0.87%) (2016: 1.77%)		
1,061	Lockheed Martin	340,634	0.87
	Agriculture (4.71%) (2016: 5.62%)		
10,284	Altria Group	734,381	1.87
2,518	Archer-Daniels-Midland	100,921	0.26
9,180	Philip Morris International	969,867	2.48
122	Universal	6,405	0.02
1,390	Vector Group	31,108	0.08
		1,842,682	4.71
	Auto Manufacturers (1.65%) (2016: 1.61%)		
27,110	Ford Motor	338,604	0.86
7,504	General Motors	307,589	0.79
		646,193	1.65
	Auto Parts & Equipment (0.00%) (2016: 0.02%)		
59	Miller Industries	1,522	0.00
	Banks (4.27%) (2016: 3.42%)		
36	American National Bankshares	1,379	0.00
64	Arrow Financial	2,173	0.01
3,053	BB&T	151,795	0.39
114	Blue Hills Bancorp	2,291	0.01
343	Boston Private Financial Holdings	5,299	0.01
60	Bridge Bancorp	2,100	0.01
195	Citizens & Northern	4,680	0.01
47	City Holding	3,171	0.01
89	Community Trust Bancorp	4,192	0.01
60	Financial Institutions	1,866	0.00
61	First Bancorp	1,661	0.00
607	First Hawaiian	17,712	0.05
1,610	FNB	22,250	0.06
128	Hanmi Financial	3,885	0.01
125	Heritage Commerce	1,915	0.00
561	Hope Bancorp	10,238	0.03
4,678	Huntington Bancshares	68,112	0.17
3,638	New York Community Bancorp	47,367	0.12
537	Old National Bancorp	9,371	0.02
796	PacWest Bancorp	40,118	0.10
68	Park National	7,072	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (4.27%) (2016: 3.42%) (continued)			
30	Penns Woods Bancorp	1,397	0.00
31	Peoples Financial Services	1,444	0.00
84	Sandy Spring Bancorp	3,278	0.01
98	Southside Bancshares	3,301	0.01
508	TrustCo Bank NY	4,674	0.01
227	Trustmark	7,232	0.02
1,224	Umpqua Holdings	25,459	0.07
595	United Bankshares	20,676	0.05
183	United Financial Bancorp	3,228	0.01
104	Univest of Pennsylvania	2,917	0.01
1,702	Valley National Bancorp	19,097	0.05
59	Washington Trust Bancorp	3,142	0.01
19,077	Wells Fargo & Co	1,157,402	2.96
165	WesBanco	6,707	0.02
60	West Bancorporation	1,509	0.00
		1,670,110	4.27
Beverages (4.17%) (2016: 3.85%)			
20,488	Coca-Cola	939,989	2.40
5,767	PepsiCo	691,579	1.77
		1,631,568	4.17
Chemicals (1.10%) (2016: 1.09%)			
1,042	CF Industries Holdings	44,327	0.11
5,346	Gilead Sciences	382,987	0.98
90	Innophos Holdings	4,206	0.01
		431,520	1.10
Coal (0.05%) (2016: 0.05%)			
918	Pattern Energy Group	19,728	0.05
Commercial Services (0.58%) (2016: 0.48%)			
174	Collectors Universe	4,983	0.01
126	Ennis	2,615	0.01
1,247	H&R Block	32,696	0.08
536	KAR Auction Services	27,073	0.07
320	Lsc Communications	4,848	0.01
1,073	Macquarie Infrastructure	68,887	0.18
234	Quad/Graphics	5,288	0.01
136	Resources Connection	2,101	0.01
859	RR Donnelley & Sons	7,989	0.02
1,165	Sabre	23,883	0.06
2,421	Western Union	46,023	0.12
		226,386	0.58

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (2.63%) (2016: 2.52%)		
6,450	HP	135,514	0.35
5,290	International Business Machines	811,592	2.07
1,060	Western Digital	84,302	0.21
		1,031,408	2.63
	Consumer Durables & Apparels (0.36%) (2016: 0.24%)		
1,539	Hanesbrands	32,181	0.08
1,447	VF	107,078	0.28
31	Weyco Group	921	0.00
		140,180	0.36
	Cosmetics & Personal Care (2.83%) (2016: 2.68%)		
3,078	Coty	61,221	0.16
11,391	Procter & Gamble	1,046,605	2.67
		1,107,826	2.83
	Distribution & Wholesale (0.08%) (2016: 0.06%)		
227	H&E Equipment Services	9,228	0.02
135	Watsco	22,955	0.06
		32,183	0.08
	Diversified Financial Services (0.41%) (2016: 0.59%)		
350	Arlington Asset Investment	4,123	0.01
432	Artisan Partners Asset Management	17,064	0.04
1,601	BGC Partners	24,191	0.06
470	Federated Investors	16,958	0.04
1,136	FNF Group	44,577	0.11
233	Gain Capital Holdings	2,330	0.01
371	Legg Mason	15,575	0.04
117	Moelis	5,674	0.02
743	Virtu Financial	13,597	0.04
563	Waddell & Reed Financial	12,577	0.03
61	Westwood Holdings Group	4,039	0.01
		160,705	0.41
	Electrical Components & Equipment (0.52%) (2016: 0.46%)		
2,732	Emerson Electric	190,393	0.49
245	General Cable	7,252	0.02
174	Powell Industries	4,985	0.01
		202,630	0.52
	Electronics (0.04%) (2016: 0.03%)		
629	AVX	10,882	0.03
36	NVE	3,096	0.01
		13,978	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.01%) (2016: 0.00%)		
172	Green Plains	2,898	0.01
	Entertainment (0.26%) (2016: 0.21%)		
424	AMC Entertainment Holdings	6,402	0.02
563	Cinemark Holdings	19,604	0.05
1,299	National CineMedia	8,911	0.02
729	Regal Entertainment Group	16,774	0.04
532	Six Flags Entertainment	35,415	0.09
179	Speedway Motorsports	3,378	0.01
803	TiVo	12,527	0.03
		103,011	0.26
	Environmental Control (0.05%) (2016: 0.05%)		
1,229	Covanta Holding	20,770	0.05
	Food (2.28%) (2016: 1.93%)		
539	B&G Foods	18,946	0.05
1,256	Campbell Soup	60,426	0.15
424	Dean Foods	4,901	0.01
1,250	Flowers Foods	24,137	0.06
2,913	General Mills	172,712	0.44
437	JM Smucker	54,293	0.14
1,638	Kellogg	111,351	0.29
5,668	Kraft Heinz	440,744	1.13
45	Village Super Market	1,032	0.00
113	Weis Markets	4,677	0.01
		893,219	2.28
	Forest Products & Paper (0.36%) (2016: 0.35%)		
394	Domtar	19,511	0.05
1,991	International Paper	115,359	0.29
179	Schweitzer-Mauduit International	8,119	0.02
		142,989	0.36
	Full Line Insurance (1.76%) (2016: 1.65%)		
92	American National Insurance	11,799	0.03
1,931	AmTrust Financial Services	19,445	0.05
60	Baldwin & Lyons	1,437	0.00
644	Cincinnati Financial	48,281	0.12
90	Donegal Group	1,557	0.00
89	EMC Insurance Group	2,553	0.01
164	Erie Indemnity	19,982	0.05
439	First American Financial	24,602	0.06
55	HCI Group	1,645	0.00
402	Mercury General	21,483	0.06
4,573	MetLife	231,211	0.59
1,469	Old Republic International	31,407	0.08
1,136	Principal Financial Group	80,156	0.21

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (1.76%) (2016: 1.65%) (continued)		
1,589	Prudential Financial	182,703	0.47
76	Safety Insurance Group	6,110	0.02
103	Stewart Information Services	4,357	0.01
		688,728	1.76
	Healthcare Products (0.05%) (2016: 0.01%)		
235	Meridian Bioscience	3,290	0.01
409	Patterson	14,777	0.04
		18,067	0.05
	Healthcare Services (0.01%) (2016: 0.02%)		
68	National HealthCare	4,144	0.01
	Home Builders (0.02%) (2016: 0.02%)		
268	MDC Holdings	8,544	0.02
	Home Furnishings (0.09%) (2016: 0.07%)		
211	Daktronics	1,927	0.00
710	Leggett & Platt	33,888	0.09
		35,815	0.09
	Hotels (0.14%) (2016: 0.00%)		
1,899	Park Hotels & Resorts	54,596	0.14
	Household Products (0.51%) (2016: 0.49%)		
1,659	Kimberly-Clark	200,175	0.51
	Internet (0.03%) (2016: 0.03%)		
268	Cogent Communications Holdings	12,140	0.03
	Iron & Steel (0.20%) (2016: 0.01%)		
1,166	Nucor	74,134	0.19
97	Schnitzer Steel Industries	3,250	0.01
		77,384	0.20
	Leisure Time (0.12%) (2016: 0.05%)		
215	DineEquity	10,907	0.03
701	Harley-Davidson	35,667	0.09
		46,574	0.12
	Lodging (0.85%) (2016: 0.93%)		
4,791	Las Vegas Sands	332,927	0.85
	Machinery – Diversified (0.28%) (2016: 0.25%)		
613	Cummins	108,280	0.28

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.00%) (2016: 0.66%)		
	Media (0.26%) (2016: 0.14%)		
666	Entercom Communications	7,193	0.02
954	Gannett	11,057	0.03
180	Meredith	11,889	0.03
595	New Media Investment Group	9,984	0.03
408	Tribune Media	17,328	0.04
1,408	Viacom A	43,380	0.11
		100,831	0.26
	Mining (0.04%) (2016: 0.03%)		
223	Compass Minerals International	16,112	0.04
	Miscellaneous Manufacturers (1.54%) (2016: 3.05%)		
90	American Railcar Industries	3,748	0.01
34,325	General Electric	598,971	1.53
		602,719	1.54
	Office & Business Equipment (0.01%) (2016: 0.02%)		
318	Steelcase	4,834	0.01
	Oil & Gas (10.91%) (2016: 10.38%)		
827	Archrock	8,683	0.02
10,072	Chevron	1,260,914	3.22
754	CVR Energy	28,079	0.07
136	Evolution Petroleum	932	0.00
23,176	Exxon Mobil	1,938,441	4.95
766	Helmerich & Payne	49,514	0.13
748	HollyFrontier	38,312	0.10
1,763	Marathon Petroleum	116,323	0.30
892	Murphy Oil	27,696	0.07
4,998	Occidental Petroleum	368,153	0.94
548	PBF Energy	19,427	0.05
2,064	Phillips 66	208,773	0.54
206	Spire	15,481	0.04
2,043	Valero Energy	187,772	0.48
		4,268,500	10.91
	Oil & Gas Services (0.31%) (2016: 0.25%)		
2,527	Targa Resources	122,357	0.31
	Other Consumer, Cyclical (0.22%) (2016: 0.05%)		
2,127	Newell Brands	65,724	0.17
332	Tupperware Brands	20,817	0.05
		86,541	0.22
	Other Industrial (0.02%) (2016: 0.06%)		
136	GATX	8,454	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Packaging & Containers (0.24%) (2016: 0.31%)			
106	Greif	7,351	0.02
151	Myers Industries	2,944	0.01
377	Sonoco Products	20,034	0.05
993	WestRock	62,768	0.16
		93,097	0.24
Pharmaceuticals (11.05%) (2016: 10.51%)			
6,900	AbbVie	667,299	1.71
1,444	Cardinal Health	88,474	0.23
3,868	Eli Lilly	326,691	0.83
9,448	Johnson & Johnson	1,320,074	3.37
13,747	Merck	773,544	1.98
453	Owens & Minor	8,553	0.02
31,452	Pfizer	1,139,191	2.91
		4,323,826	11.05
Pipelines (1.31%) (2016: 0.91%)			
9,167	Kinder Morgan	165,648	0.42
3,148	ONEOK	168,260	0.43
803	SemGroup	24,251	0.06
5,075	Williams	154,737	0.40
		512,896	1.31
Real Estate (0.09%) (2016: 0.00%)			
455	JBG Smith	15,802	0.04
144	Jernigan Capital	2,737	0.01
919	Kennedy-Wilson Holdings	15,945	0.04
		34,484	0.09
Real Estate Investment Trusts (13.80%) (2016: 12.43%)			
440	Acadia Realty Trust	12,038	0.03
145	Agree Realty	7,459	0.02
45	Alexander's	17,813	0.05
370	Alexandria Real Estate Equities	48,318	0.12
193	American Assets Trust	7,380	0.02
810	American Campus Communities	33,234	0.09
764	Apartment Investment & Management	33,394	0.09
2,051	Apple Hospitality REIT	40,220	0.10
237	Armada Hoffler Properties	3,681	0.01
106	Ashford Hospitality Prime	1,031	0.00
803	Ashford Hospitality Trust	5,404	0.01
630	AvalonBay Communities	112,398	0.29
267	Bluerock Residential Growth REIT	2,699	0.01
954	Brandywine Realty Trust	17,353	0.04
2,732	Brixmor Property Group	50,979	0.13
445	Camden Property Trust	40,967	0.10
361	CareTrust REIT	6,050	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (13.80%) (2016: 12.43%) (continued)			
237	CatchMark Timber Trust	3,112	0.01
3,004	CBL & Associates Properties	17,003	0.04
332	Cedar Realty Trust	2,019	0.01
295	Chatham Lodging Trust	6,714	0.02
483	Chesapeake Lodging Trust	13,084	0.03
223	CIM Commercial Trust	4,259	0.01
7,064	Colony NorthStar	80,600	0.21
634	Columbia Property Trust	14,550	0.04
106	Community Healthcare	2,979	0.01
1,496	CoreCivic	33,660	0.09
136	CorEnergy Infrastructure	5,195	0.01
162	CoreSite Realty	18,452	0.05
631	Corporate Office Properties Trust	18,425	0.05
2,152	Cousins Properties	19,906	0.05
2,276	Crown Castle International	252,659	0.65
1,177	CubeSmart	34,039	0.09
379	CyrusOne	22,562	0.06
5,352	DDR	47,954	0.12
1,175	DiamondRock Hospitality	13,266	0.03
972	Digital Realty Trust	110,711	0.28
1,552	Duke Realty	42,230	0.11
227	Easterly Government Properties	4,844	0.01
151	EastGroup Properties	13,345	0.03
497	Education Realty Trust	17,355	0.04
655	EPR Properties	42,876	0.11
1,620	Equity Residential	103,307	0.26
284	Essex Property Trust	68,549	0.18
665	Extra Space Storage	58,154	0.15
271	Farmland Partners	2,352	0.01
327	Federal Realty Investment Trust	43,429	0.11
409	First Industrial Realty Trust	12,871	0.03
379	Four Corners Property Trust	9,740	0.02
1,315	Franklin Street Properties	14,123	0.04
2,225	Gaming and Leisure Properties	82,325	0.21
1,391	Geo Group	32,828	0.08
238	Getty Realty	6,464	0.02
5,189	GGP	121,371	0.31
304	Gladstone Commercial	6,402	0.02
288	Global Medical	2,362	0.01
988	Global Net Lease	20,333	0.05
1,362	Government Properties Income Trust	25,252	0.06
1,323	Gramercy Property Trust	35,271	0.09
3,786	HCP	98,739	0.25
842	Healthcare Realty Trust	27,045	0.07
1,196	Healthcare Trust of America	35,928	0.09
299	Hersha Hospitality Trust	5,203	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (13.80%) (2016: 12.43%) (continued)			
619	Highwoods Properties	31,513	0.08
1,639	Hospitality Properties Trust	48,924	0.13
4,428	Host Hotels & Resorts	87,896	0.22
656	Hudson Pacific Properties	22,468	0.06
759	Independence Realty Trust	7,658	0.02
331	InfraREIT	6,150	0.02
1,226	Investors Real Estate Trust	6,964	0.02
2,368	Iron Mountain	89,345	0.23
3,806	Kimco Realty	69,079	0.18
709	Kite Realty Group Trust	13,896	0.04
562	Lamar Advertising	41,723	0.11
1,068	LaSalle Hotel Properties	29,979	0.08
2,537	Lexington Realty Trust	24,482	0.06
770	Liberty Property Trust	33,118	0.08
359	Life Storage	31,976	0.08
244	LTC Properties	10,626	0.03
925	Macerich	60,754	0.16
486	Mack-Cali Realty	10,478	0.03
357	MedEquities Realty Trust	4,006	0.01
3,759	Medical Properties Trust	51,799	0.13
560	Mid-America Apartment Communities	56,314	0.14
480	Monmouth Real Estate Investment	8,544	0.02
318	National Health Investors	23,971	0.06
1,003	National Retail Properties	43,259	0.11
216	National Storage Affiliates Trust	5,888	0.02
1,799	New Senior Investment Group	13,600	0.03
124	NexPoint Residential Trust	3,465	0.01
349	NorthStar Realty Europe	4,687	0.01
2,726	Omega Healthcare Investors	75,074	0.19
150	One Liberty Properties	3,888	0.01
1,243	Outfront Media	28,838	0.07
470	Pebblebrook Hotel Trust	17,470	0.04
803	Pennsylvania Real Estate Investment Trust	9,548	0.02
1,336	Physicians Realty Trust	24,035	0.06
803	Piedmont Office Realty Trust	15,747	0.04
197	Potlatch	9,830	0.03
184	Preferred Apartment Communities	3,726	0.01
2,057	Prologis	132,697	0.34
964	Public Storage	201,476	0.51
249	QTS Realty Trust	13,486	0.03
1,063	Ramco-Gershenson Properties Trust	15,658	0.04
591	Rayonier	18,693	0.05
1,884	Realty Income	107,426	0.27
779	Regency Centers	53,891	0.14
890	Retail Opportunity Investments	17,756	0.05
1,745	Retail Properties of America	23,453	0.06

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (13.80%) (2016: 12.43%) (continued)			
1,572	RLJ Lodging Trust	34,537	0.09
325	Ryman Hospitality Properties	22,432	0.06
2,449	Sabra Health Care REIT	45,968	0.12
89	Saul Centers	5,496	0.01
1,263	Select Income REIT	31,739	0.08
2,738	Senior Housing Properties Trust	52,433	0.13
2,071	Simon Property Group	355,674	0.91
434	SL Green Realty	43,804	0.11
5,673	Spirit Realty Capital	48,674	0.12
775	STAG Industrial	21,181	0.05
1,333	Store Capital	34,711	0.09
829	Summit Hotel Properties	12,626	0.03
348	Sun Communities	32,287	0.08
754	Tanger Factory Outlet Centers	19,989	0.05
373	Taubman Centers	24,405	0.06
298	Tier REIT	6,076	0.02
1,327	UDR	51,116	0.13
269	UMH Properties	4,008	0.01
2,909	Uniti Group	51,751	0.13
91	Universal Health Realty Income Trust	6,835	0.02
643	Urban Edge Properties	16,390	0.04
180	Urstadt Biddle Properties	3,913	0.01
2,547	Ventas	152,845	0.39
9,868	Vereit	76,872	0.20
864	Vornado Realty Trust	67,548	0.17
3,302	Washington Prime Group	23,510	0.06
383	Washington Real Estate Investment Trust	11,919	0.03
887	Weingarten Realty Investors	29,156	0.07
2,838	Welltower	180,979	0.46
3,961	Weyerhaeuser	139,665	0.36
359	Whitestone REIT	5,173	0.01
885	WP Carey	60,977	0.16
814	Xenia Hotels & Resorts	17,574	0.05
		5,401,782	13.80
Restaurants & Bars (0.18%) (2016: 1.31%)			
116	Cracker Barrel Old Country Store	18,431	0.05
529	Darden Restaurants	50,795	0.13
		69,226	0.18
Retail (2.16%) (2016: 4.17%)			
446	Abercrombie & Fitch	7,774	0.02
682	American Eagle Outfitters	12,822	0.03
1,183	Barnes & Noble	7,926	0.02
544	Bed Bath & Beyond	11,962	0.03
275	Brinker International	10,681	0.03

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (2.16%) (2016: 4.17%) (continued)		
236	Buckle	5,605	0.01
583	Cato	9,281	0.02
679	Chico's FAS	5,989	0.02
352	DSW	7,536	0.02
125	Essendant	1,159	0.00
232	Finish Line	3,371	0.01
500	Foot Locker	23,440	0.06
1,171	GameStop	21,019	0.05
1,560	Gap	53,134	0.14
610	Genuine Parts	57,956	0.15
723	Guess?	12,204	0.03
258	HSN	10,410	0.03
1,088	Kohl's	59,002	0.15
1,737	L Brands	104,602	0.27
2,603	Macy's	65,570	0.17
786	Nordstrom	37,241	0.09
2,305	Office Depot	8,160	0.02
343	Penske Automotive Group	16,412	0.04
514	Pier 1 Imports	2,128	0.01
173	Tailored Brands	3,777	0.01
1,329	Tapestry	58,782	0.15
3,208	Target	209,322	0.53
361	Williams Sonoma	18,664	0.05
		845,929	2.16
	Savings & Loans (0.23%) (2016: 0.16%)		
179	Dime Community Bancshares	3,750	0.01
92	Flushing Financial	2,530	0.01
729	Northwest Bancshares	12,196	0.03
269	Oritani Financial	4,412	0.01
1,852	People's United Financial	34,633	0.09
227	Provident Financial Services	6,122	0.01
1,831	TFS Financial	27,355	0.07
		90,998	0.23
	Semiconductors (3.52%) (2016: 3.30%)		
1,400	Cypress Semiconductor	21,336	0.05
17,345	Intel	800,645	2.05
1,140	Maxim Integrated Products	59,599	0.15
7,641	QUALCOMM	489,177	1.25
283	Xperi	6,905	0.02
		1,377,662	3.52

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.50%) (2016: 0.49%)		
149	American Software	1,733	0.00
1,823	CA	60,670	0.16
1,926	Navient	25,654	0.07
1,562	Paychex	106,341	0.27
		194,398	0.50
	Technology Hardware & Equipment (0.18%) (2016: 0.15%)		
216	HNI	8,331	0.02
211	Knoll	4,861	0.01
1,908	Pitney Bowes	21,332	0.06
1,222	Xerox	35,621	0.09
		70,145	0.18
	Telecommunications (11.61%) (2016: 11.07%)		
48,097	AT&T	1,870,011	4.78
18,631	CenturyLink	310,765	0.79
22,462	Cisco Systems	860,295	2.20
1,300	Consolidated Communications Holdings	15,847	0.04
1,192	Frontier Communications	8,058	0.02
594	IDT	6,296	0.02
315	Spok Holdings	4,930	0.01
27,708	Verizon Communications	1,466,584	3.75
		4,542,786	11.61
	Toys, Games & Hobbies (0.00%) (2016: 0.18%)		
	Transportation (0.86%) (2016: 0.00%)		
174	Matson	5,192	0.01
2,786	United Parcel Service	331,952	0.85
		337,144	0.86
	Utilities – Electric (8.18%) (2016: 8.66%)		
4,302	AES	46,591	0.12
216	ALLETE	16,062	0.04
984	Alliant Energy	41,928	0.11
1,026	Ameren	60,524	0.15
2,316	American Electric Power	170,388	0.44
1,496	Avangrid	75,668	0.19
288	Avista	14,829	0.04
326	Black Hills	19,596	0.05
1,136	CMS Energy	53,733	0.14
1,406	Consolidated Edison	119,440	0.30
3,451	Dominion Resources	279,738	0.71
801	DTE Energy	87,677	0.22
4,133	Duke Energy	347,627	0.89
1,438	Edison International	90,939	0.23
1,115	Entergy	90,750	0.23

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities – Electric (8.18%) (2016: 8.66%) (continued)		
1,349	Eversource Energy	85,230	0.22
4,474	Exelon	176,320	0.45
3,026	FirstEnergy	92,656	0.24
1,158	Great Plains Energy	37,334	0.10
561	Hawaiian Electric Industries	20,280	0.05
992	MDU Resources Group	26,665	0.07
1,698	NextEra Energy	265,211	0.68
235	NorthWestern	14,029	0.04
331	NRG Yield	6,239	0.02
984	OGE Energy	32,383	0.08
167	Otter Tail	7,423	0.02
520	Pinnacle West Capital	44,294	0.11
358	Portland General Electric	16,318	0.04
4,602	PPL	142,432	0.36
2,447	Public Service Enterprise Group	126,020	0.32
1,114	SCANA	44,315	0.11
6,632	Southern	318,933	0.81
60	Unitil	2,737	0.01
1,390	WEC Energy Group	92,338	0.24
654	Westar Energy	34,531	0.09
2,085	Xcel Energy	100,309	0.26
		3,201,487	8.18
	Utilities – Electric & Gas (0.77%) (2016: 0.75%)		
2,471	CenterPoint Energy	70,078	0.18
318	National Fuel Gas	17,461	0.04
333	New Jersey Resources	13,387	0.03
1,317	NiSource	33,807	0.09
121	Northwest Natural Gas	7,218	0.02
1,032	Sempra Energy	110,342	0.28
349	South Jersey Industries	10,899	0.03
369	Vectren	23,992	0.06
169	WGL Holdings	14,507	0.04
		301,691	0.77
		38,978,249	99.59
	Total Equities	38,978,249	99.59
	Total Transferable Securities (99.59%) (2016: 99.60%)	38,978,249	99.59
	Financial Derivative Instruments (0.01%) (2016: (0.04)%)		
	Open Forward Foreign Currency Exchange Contracts (0.01%) (2016: (0.04)%)		

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree US Equity Income UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2018	EUR 1,078,866	USD 1,289,181	6,323	0.02
03/01/2018	GBP 1,914,314	USD 2,594,719	(5,131)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			6,323	0.02
Unrealised loss on open forward foreign currency exchange contracts			(5,131)	(0.01)
Net unrealised gain on open forward foreign currency exchange contracts			1,192	0.01
Total Financial Derivative Instruments			1,192	0.01
Total Investments (99.60%) (2016: 99.56%)			38,979,441	99.60
Other Net Assets (0.40%) (2016: 0.44%)			158,169	0.40
Net Assets (100.00%) (2016: 100%)			<u>39,137,610</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	99.55
Over the counter financial derivative instruments	0.02
Other assets	0.43
	<u>100.00</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 2017

WisdomTree US SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.69%) (2016: 99.72%)		
	Equities (99.69%) (2016: 99.72%)		
	United States (99.69%) (2016: 99.72%)		
	Aerospace & Defense (0.40%) (2016: 0.40%)		
314	AAR	12,337	0.07
157	Cubic	9,255	0.05
488	Kaman	28,714	0.17
90	National Presto Industries	8,951	0.05
395	Triumph Group	10,744	0.06
		70,001	0.40
	Agriculture (2.10%) (2016: 2.26%)		
90	Alico	2,655	0.02
701	Andersons	21,836	0.12
194	Limoneira	4,346	0.02
215	Turning Point Brands	4,543	0.03
1,286	Universal	67,515	0.38
11,972	Vector Group	267,933	1.53
		368,828	2.10
	Airlines (0.63%) (2016: 0.44%)		
384	Allegiant Trave	59,424	0.34
775	Hawaiian Holdings	30,884	0.17
400	SkyWest	21,240	0.12
		111,548	0.63
	Auto Manufacturers (0.22%) (2016: 0.11%)		
588	REV Group	19,127	0.11
861	Wabash National	18,684	0.11
		37,811	0.22
	Auto Parts & Equipment (1.07%) (2016: 1.35%)		
778	Cooper Tire & Rubber	27,502	0.16
733	Douglas Dynamics	27,707	0.16
413	Miller Industries	10,655	0.06
294	Spartan Motors	4,631	0.03
492	Standard Motor Products	22,096	0.12
64	Strattec Security	2,787	0.02
753	Superior Industries International	11,182	0.06
1,144	Tenneco	66,970	0.38
134	Titan International	1,726	0.01
409	Tower International	12,495	0.07
		187,751	1.07
	Banks (6.17%) (2016: 5.94%)		
37	1st Constitution Bancorp	683	0.00
164	1st Source	8,110	0.05
167	Access National	4,649	0.03

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (6.17%) (2016: 5.94%) (continued)		
73	ACNB	2,157	0.01
90	American National Bankshares	3,447	0.02
126	Ameris Bancorp	6,073	0.03
108	Ames National	3,008	0.02
145	Arrow Financial	4,923	0.03
198	BancFirst	10,128	0.06
606	BancorpSouth Bank	19,059	0.11
73	Bank of Commerce Holdings	840	0.01
44	Bank of Marin Bancorp	2,992	0.02
28	Bankwell Financial Group	962	0.01
230	Banner	12,678	0.07
159	Bar Harbor Bankshares	4,295	0.02
219	BCB Bancorp	3,175	0.02
301	Blue Hills Bancorp	6,050	0.03
925	Boston Private Financial Holdings	14,291	0.08
218	Bridge Bancorp	7,630	0.04
136	Bryn Mawr Bank	6,011	0.03
30	C&F Financial	1,740	0.01
125	Camden National	5,266	0.03
64	Capital City Bank Group	1,468	0.01
43	Carolina Financial	1,597	0.01
200	Cass Information Systems	11,642	0.07
209	CenterState Banks	5,378	0.03
292	Central Pacific Financial	8,710	0.05
64	Central Valley Community Bancorp	1,292	0.01
14	Century Bancorp	1,096	0.01
38	Chemung Financial	1,828	0.01
194	Citizens & Northern	4,656	0.03
161	City Holding	10,863	0.06
49	Civista Bancshares	1,078	0.01
164	CNB Financial	4,303	0.02
207	CoBiz Financial	4,138	0.02
63	Codorus Valley Bancorp	1,734	0.01
34	Commerce Union Bancshares	872	0.01
502	Community Bank System	26,982	0.15
19	Community Financial	728	0.00
194	Community Trust Bancorp	9,137	0.05
143	ConnectOne Bancorp	3,682	0.02
23	County Bancorp	684	0.00
1,003	CVB Financial	23,631	0.13
14	DNB Financial	472	0.00
82	Enterprise Bancorp	2,792	0.02
91	Enterprise Financial Services	4,109	0.02
40	Evans Bancorp	1,676	0.01
48	Farmers & Merchants Bancorp	1,958	0.01
32	Farmers Capital Bank	1,232	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (6.17%) (2016: 5.94%) (continued)		
170	Farmers National Banc	2,507	0.01
220	Fidelity Southern	4,796	0.03
153	Financial Institutions	4,758	0.03
135	First Bancorp	3,676	0.02
101	First Bancorp/Southern Pines NC	3,566	0.02
19	First Bancshares	650	0.00
31	First Bank	429	0.00
447	First Busey	13,383	0.08
74	First Business Financial Services	1,637	0.01
841	First Commonwealth Financial	12,043	0.07
39	First Community	881	0.01
148	First Community Bancshares	4,252	0.02
146	First Connecticut Bancorp	3,818	0.02
104	First Financial	4,716	0.03
619	First Financial Bancorp	16,311	0.09
426	First Financial Bankshares	19,191	0.11
66	First Guaranty Bancshares	1,650	0.01
19	First Internet Bancorp	725	0.00
315	First Interstate BancSystem	12,616	0.07
327	First Merchants	13,754	0.08
87	First Mid-Illinois Bancshares	3,353	0.02
655	First Midwest Bancorp	15,727	0.09
192	First of Long Island	5,472	0.03
41	FNB Bancorp	1,496	0.01
134	German American Bancorp	4,734	0.03
683	Glacier Bancorp	26,904	0.15
93	Great Southern Bancorp	4,803	0.03
462	Great Western Bancorp	18,388	0.11
198	Guaranty Bancorp	5,475	0.03
71	Guaranty Bancshares Inc	2,176	0.01
333	Hanmi Financial	10,107	0.06
31	Hawthorn Bancshares	643	0.00
109	Heartland Financial USA	5,848	0.03
412	Heritage Commerce	6,312	0.04
199	Heritage Financial	6,129	0.04
371	Hilltop Holdings	9,397	0.05
1,512	Hope Bancorp	27,594	0.16
191	Horizon Bancorp	5,310	0.03
170	Independent Bank	3,799	0.02
64	Independent Bank Group	4,326	0.02
198	Independent Bank/Rockland MA	13,830	0.08
444	International Bancshares	17,627	0.10
17	Investar Holding	410	0.00
262	Kearny Financial	3,786	0.02
378	Lakeland Bancorp	7,276	0.04
178	Lakeland Financial	8,631	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (6.17%) (2016: 5.94%) (continued)		
119	LCNB	2,434	0.01
296	LegacyTexas Financial Group	12,494	0.07
53	Live Oak Bancshares	1,264	0.01
267	Macatawa Bank	2,670	0.02
191	MainSource Financial Group	6,935	0.04
207	MBT Financial	2,194	0.01
143	Mercantile Bank	5,058	0.03
29	Middlefield Banc	1,398	0.01
189	Midland States Bancorp	6,139	0.04
26	MidSouth Bancorp	345	0.00
91	MidWestOne Financial Group	3,051	0.02
71	National Bankshares	3,227	0.02
430	NBT Bancorp	15,824	0.09
5	Northeast Bancorp	116	0.00
69	Northrim BanCorp	2,336	0.01
65	Norwood Financial	2,145	0.01
39	Ohio Valley Banc	1,576	0.01
50	Old Line Bancshares	1,472	0.01
1,568	Old National Bancorp	27,362	0.16
29	Old Point Financial	863	0.01
48	Old Second Bancorp	655	0.00
60	Orrstown Financial Services	1,515	0.01
210	Park National	21,840	0.12
67	Parke Bancorp	1,377	0.01
53	Peapack Gladstone Financial	1,856	0.01
75	Penns Woods Bancorp	3,493	0.02
81	People's Utah Bancorp	2,454	0.01
192	Peoples Bancorp	6,263	0.04
31	Peoples Bancorp of North Carolina	951	0.01
89	Peoples Financial Services	4,146	0.02
23	Plumas Bancorp	530	0.00
83	Preferred Bank	4,879	0.03
125	Premier Financial Bancorp	2,510	0.01
15	QCR Holdings	643	0.00
73	RBB Bancorp	1,998	0.01
356	Renasant	14,557	0.08
160	Republic Bancorp	6,083	0.03
307	S&T Bancorp	12,222	0.07
252	Sandy Spring Bancorp	9,833	0.06
100	ServisFirst Bancshares	4,150	0.02
63	Shore Bancshares	1,052	0.01
117	Sierra Bancorp	3,108	0.02
325	Simmons First National	18,557	0.11
175	South State	15,251	0.09
156	Southern National Bancorp of Virginia	2,501	0.01
376	Southside Bancshares	12,664	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (6.17%) (2016: 5.94%) (continued)		
282	State Bank Financial	8,415	0.05
195	Stock Yards Bancorp	7,351	0.04
79	Summit Financial Group	2,079	0.01
12	Sun Bancorp	292	0.00
20	Sussex Bancorp	538	0.00
136	Tompkins Financial	11,064	0.06
431	Towne Bank	13,253	0.08
150	Trico Bancshares	5,679	0.03
1,111	TrustCo Bank NY	10,221	0.06
757	Trustmark	24,118	0.14
32	Two River	580	0.00
399	Union Bankshares	14,432	0.08
45	Union Bankshares/Morrisville VT	2,383	0.01
410	United Community Banks	11,537	0.07
165	United Security Bancshares	1,815	0.01
49	Unity Bancorp	968	0.01
300	Univest of Pennsylvania	8,415	0.05
3,923	Valley National Bancorp	44,016	0.25
204	Washington Trust Bancorp	10,863	0.06
39	WashingtonFirst Bankshares	1,336	0.01
437	WesBanco	17,764	0.10
184	West Bancorporation	4,628	0.03
279	Westamerica Bancorporation	16,614	0.09
139	Western New England Bancorp	1,515	0.01
		1,084,684	6.17
	Beverages (0.07%) (2016: 0.06%)		
41	Coca-Cola Bottling Co Consolidated	8,826	0.05
46	MGP Ingredients	3,536	0.02
		12,362	0.07
	Building & Construction Materials (0.89%) (2016: 0.80%)		
490	AAON	17,983	0.10
422	Apogee Enterprises	19,298	0.11
330	Boise Cascade	13,167	0.07
760	Griffon	15,466	0.09
988	LSI Industries	6,797	0.04
339	Quanex Building Products	7,933	0.05
850	Simpson Manufacturing	48,799	0.28
692	Universal Forest Products	26,033	0.15
		155,476	0.89
	Chemicals (1.81%) (2016: 2.21%)		
841	A Schulman	31,327	0.18
944	Aceto	9,752	0.06
119	American Vanguard	2,338	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (1.81%) (2016: 2.21%) (continued)			
186	Balchem	14,992	0.08
609	Calgon Carbon	12,972	0.07
325	Hawkins	11,440	0.06
713	HB Fuller	38,409	0.22
1,069	Innophos Holdings	49,954	0.28
346	Innospec	24,428	0.14
43	KMG Chemicals	2,841	0.02
126	Minerals Technologies	8,675	0.05
139	Oil-Dri Corp of America	5,769	0.03
158	Quaker Chemical	23,825	0.14
975	Rayonier Advanced Materials	19,939	0.11
329	Stepan	25,981	0.15
5,861	Valhi	36,162	0.21
		318,804	1.81
Coal (0.30%) (2016: 1.12%)			
452	Arch Coal	42,108	0.24
999	Hallador Energy	6,084	0.04
107	NACCO Industries	4,029	0.02
		52,221	0.30
Commercial Services (4.26%) (2016: 5.00%)			
280	Aaron's	11,158	0.06
1,292	ABM Industries	48,734	0.28
182	B. Riley Financial	3,294	0.02
145	Barrett Business Services	9,351	0.05
704	BG Staffing	11,222	0.06
296	Capella Education	22,910	0.13
227	Carriage Services	5,836	0.03
569	Collectors Universe	16,296	0.09
160	CRA International	7,192	0.04
1,241	Emerald Expositions Events	25,242	0.14
1,317	Ennis	27,328	0.16
387	Forrester Research	17,105	0.10
52	Graham Holdings	29,034	0.17
693	Hackett Group	10,887	0.06
523	Heidrick & Struggles International	12,840	0.07
554	Insperty	31,772	0.18
830	Interface	20,875	0.12
472	Kelly Services	12,872	0.07
623	Kforce	15,731	0.09
695	Korn-Ferry International	28,759	0.16
863	Liberty Tax	9,493	0.06
2,748	LSC Communications	41,632	0.24
570	Matthews International	30,096	0.17
701	McGrath Rent	32,933	0.19

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (4.26%) (2016: 5.00%) (continued)			
272	Medifast	18,988	0.11
558	Monro Muffler Brake	31,778	0.18
320	National Research Class A	11,936	0.07
196	National Research Class B	11,147	0.06
524	Nutrisystem	27,562	0.16
2,534	Quad Graphics	57,269	0.33
1,185	Resources Connection	18,308	0.11
942	RPX	12,661	0.07
5,654	RR Donnelley & Sons	52,582	0.30
145	Strayer Education	12,989	0.07
186	Viad	10,304	0.06
		748,116	4.26
Computers (1.17%) (2016: 1.17%)			
1,986	Convergys	46,671	0.26
2,107	Diebold Nixdorf	34,449	0.20
489	MTS Systems	26,259	0.15
857	Science Applications International	65,621	0.37
736	TeleTech Holdings	29,624	0.17
242	Transact Technologies	3,207	0.02
		205,831	1.17
Consumer Durables & Apparels (0.46%) (2016: 0.43%)			
329	Oxford Industries	24,737	0.14
219	Rocky Brands	4,139	0.03
280	Superior Uniform Group	7,479	0.04
412	Weyco Group	12,245	0.07
997	Wolverine World Wide	31,784	0.18
		80,384	0.46
Cosmetics & Personal Care (0.19%) (2016: 0.16%)			
756	Inter Parfums	32,848	0.19
Distribution & Wholesale (0.73%) (2016: 0.50%)			
727	Core-Mark Holding	22,959	0.13
3,074	Essendant	28,496	0.16
1,346	H&E Equipment Services	54,715	0.31
671	Systemax	22,324	0.13
		128,494	0.73
Diversified Financial Services (1.73%) (2016: 2.37%)			
1,301	Arlington Asset Investment	15,326	0.09
1,198	Artisan Partners Asset Management	47,321	0.27
15	Associated Capital Group	511	0.00
391	BBX Capital	3,116	0.02
455	Cohen & Steers	21,517	0.12
78	Federal Agricultural Mortgage	6,103	0.03

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (1.73%) (2016: 2.37%) (continued)			
219	Financial Engines	6,636	0.04
579	Gain Capital Holdings	5,790	0.03
15	GAMCO Investors	445	0.00
135	Greenhill	2,632	0.02
148	Hamilton Lane	5,238	0.03
53	Hennessy Advisors	877	0.00
185	Houlihan Lokey	8,404	0.05
218	Investment Technology Group	4,196	0.02
2,456	Kennedy-Wilson Holdings	42,612	0.24
943	Ladenburg Thalmann Financial Services	2,980	0.02
147	Marlin Business Services	3,293	0.02
404	Moelis	19,594	0.11
138	Nelnet	7,560	0.04
82	Oppenheimer Holdings	2,198	0.01
93	Piper Jaffray	8,021	0.05
35	PJT Partners	1,596	0.01
65	Pzena Investment Management	693	0.00
130	Silvercrest Asset Management Group	2,086	0.01
1,980	Virtu Financial	36,234	0.21
43	Virtus Investment Partners	4,947	0.03
1,548	Waddell & Reed Financial	34,582	0.20
146	Westwood Holdings Group	9,667	0.06
		304,175	1.73
Electrical Components & Equipment (1.13%) (2016: 0.43%)			
45	Encore Wire	2,189	0.01
1,870	Energizer Holdings	89,723	0.51
545	EnerSys	37,948	0.22
1,548	General Cable	45,821	0.26
211	Graham	4,416	0.02
103	Insteel Industries	2,917	0.02
533	Powell Industries	15,271	0.09
		198,285	1.13
Electronics (1.81%) (2016: 1.70%)			
38	Allied Motion Technologies	1,257	0.01
5,626	AVX	97,330	0.55
423	Badger Meter	20,219	0.12
141	Bel Fuse	3,550	0.02
1,297	Brady	49,156	0.28
258	CTS	6,644	0.04
170	ESCO Technologies	10,243	0.06
28	Mesa Laboratories	3,480	0.02
401	Methode Electronics	16,080	0.09
309	NVE	26,574	0.15
541	Park Electrochemical	10,631	0.06

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (1.81%) (2016: 1.70%) (continued)		
2,147	Vishay Intertechnology	44,550	0.25
366	Watts Water Technologies	27,798	0.16
		317,512	1.81
	Energy – Alternate Sources (1.42%) (2016: 0.23%)		
933	FutureFuel	13,146	0.08
1,480	Green Plains	24,938	0.14
9,798	Pattern Energy Group	210,559	1.20
		248,643	1.42
	Engineering & Construction (0.94%) (2016: 0.83%)		
408	Argan	18,360	0.11
331	Comfort Systems USA	14,448	0.08
378	Exponent	26,876	0.15
405	Granite Construction	25,689	0.15
3,025	KBR	59,986	0.34
560	Primoris Services	15,226	0.09
83	VSE	4,020	0.02
		164,605	0.94
	Entertainment (2.08%) (2016: 1.65%)		
3,644	AMC Entertainment Holdings	55,024	0.31
330	International Speedway	13,150	0.08
11,353	National CineMedia	77,882	0.44
51	RCI Hospitality Holdings	1,427	0.01
1,108	Red Rock Resorts	37,384	0.21
6,570	Regal Entertainment Group	151,176	0.86
1,582	Speedway Motorsports	29,852	0.17
		365,895	2.08
	Environmental Control (1.53%) (2016: 1.92%)		
3,119	Advanced Emissions Solutions	30,130	0.17
11,206	Covanta Holding	189,381	1.08
589	Tetra Tech	28,360	0.16
399	US Ecology	20,349	0.12
		268,220	1.53
	Food (2.46%) (2016: 2.11%)		
4,699	B&G Foods	165,170	0.94
451	Bob Evans Farms	35,548	0.20
297	Calavo Growers	25,067	0.14
3,635	Dean Foods	42,021	0.24
372	Ingles Markets	12,871	0.08
288	J&J Snack Foods	43,727	0.25
86	John B Sanfilippo & Son	5,439	0.03
1,171	SpartanNash	31,242	0.18
490	Tootsie Roll Industries	17,836	0.10

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (2.46%) (2016: 2.11%) (continued)		
545	Village Super Market	12,497	0.07
972	Weis Markets	40,231	0.23
		431,649	2.46
	Forest Products & Paper (1.58%) (2016: 1.78%)		
70	Deltic Timber	6,408	0.04
2,748	Domtar	136,081	0.77
395	Neenah Paper	35,807	0.20
1,442	PH Glatfelter	30,916	0.18
1,519	Schweitzer-Mauduit International	68,902	0.39
		278,114	1.58
	Full Line Insurance (1.69%) (2016: 1.38%)		
291	American Equity Investment Life Holding	8,942	0.05
91	AMERISAFE	5,606	0.03
5,281	AmTrust Financial Services	53,180	0.30
220	Baldwin & Lyons	5,269	0.03
166	Crawford	1,597	0.01
369	Crawford – Class A	3,137	0.02
280	Donegal Group	4,844	0.03
258	EMC Insurance Group	7,402	0.04
160	Employers Holdings	7,104	0.04
241	FBL Financial Group	16,786	0.09
97	Federated National Holding	1,607	0.01
177	HCI Group	5,292	0.03
135	Heritage Insurance Holdings	2,433	0.01
395	Horace Mann Educators	17,419	0.10
39	Independence Holding	1,071	0.01
94	Infinity Property & Casualty	9,964	0.06
6	Investors Title	1,190	0.01
68	Kingstone	1,278	0.01
56	Kinsale Capital Group	2,520	0.01
1,010	Mercury General	53,974	0.31
331	National General Holdings	6,501	0.04
1	National Western Life Group	331	0.00
57	Navigators Group	2,776	0.01
251	RLI	15,226	0.09
241	Safety Insurance Group	19,376	0.11
235	State Auto Financial	6,843	0.04
282	Stewart Information Services	11,929	0.07
219	Tiptree	1,303	0.01
231	United Fire Group	10,529	0.06
238	United Insurance Holdings	4,105	0.02
296	Universal Insurance Holdings	8,096	0.04
		297,630	1.69

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hand & Machine Tools (0.15%) (2016: 0.14%)		
563	Franklin Electric	25,842	0.15
	Healthcare Products (0.67%) (2016: 0.73%)		
384	Abaxis	19,016	0.11
75	Analogic	6,281	0.04
18	Atrion	11,351	0.07
558	CONMED	28,441	0.16
123	Invacare	2,072	0.01
171	LeMaitre Vascular	5,445	0.03
628	Luminex	12,371	0.07
1,937	Meridian Bioscience	27,118	0.15
64	Utah Medical Products	5,210	0.03
		117,305	0.67
	Healthcare Services (0.36%) (2016: 0.87%)		
486	Ensign Group	10,789	0.06
581	National HealthCare	35,406	0.20
195	Psychemedics	4,009	0.02
183	US Physical Therapy	13,213	0.08
		63,417	0.36
	Home Builders (0.51%) (2016: 0.52%)		
368	KB Home	11,758	0.07
1,930	MDC Holdings	61,528	0.35
293	Winnebago Industries	16,291	0.09
		89,577	0.51
	Home Furnishings (0.40%) (2016: 0.64%)		
1,685	Daktronics	15,384	0.08
913	Ethan Allen Interiors	26,112	0.15
184	Flexsteel Industries	8,608	0.05
162	Hooker Furniture	6,877	0.04
753	Kimball International	14,058	0.08
		71,039	0.40
	Household Products (0.25%) (2016: 0.26%)		
340	CSS Industries	9,462	0.05
289	WD-40	34,102	0.20
		43,564	0.25
	Internet (1.48%) (2016: 0.68%)		
2,475	Cogent Communications Holdings	112,117	0.64
5,925	New Media Investment Group	99,422	0.56
1,613	NIC	26,776	0.15
639	PC-Tel	4,709	0.03
499	Reis	10,304	0.06
1,355	YuMe	6,477	0.04
		259,805	1.48

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.82%) (2016: 0.82%)		
838	Carpenter Technology	42,730	0.24
3,402	Commercial Metals	72,531	0.41
871	Schnitzer Steel Industries	29,178	0.17
		144,439	0.82
	Leisure Time (0.50%) (2016: 1.79%)		
2,234	Acushnet Holdings	47,093	0.27
338	Callaway Golf	4,708	0.03
310	Camping World Holdings	13,866	0.08
500	Escalade	6,150	0.03
73	Johnson Outdoors	4,533	0.03
839	Marine Products	10,689	0.06
		87,039	0.50
	Lodging (0.07%) (2016: 0.57%)		
436	Marcus	11,925	0.07
	Machinery – Diversified (1.34%) (2016: 1.25%)		
53	Alamo Group	5,982	0.03
404	Albany International	24,826	0.14
531	Altra Industrial Motion	26,762	0.15
902	Applied Industrial Technologies	61,426	0.35
1,219	Briggs & Stratton	30,926	0.18
127	Columbus McKinnon	5,078	0.03
533	Gorman-Rupp	16,635	0.10
81	Hurco	3,418	0.02
118	Kadant	11,847	0.07
178	Lindsay	15,700	0.09
374	NN	10,322	0.06
300	Tennant	21,795	0.12
		234,717	1.34
	Machinery, Construction & Mining (0.18%) (2016: 0.12%)		
214	Astec Industries	12,519	0.07
234	Hyster-Yale Materials Handling	19,927	0.11
		32,446	0.18
	Media (4.56%) (2016: 3.80%)		
236	Beasley Broadcast Group	3,162	0.02
5,829	Entercom Communications	62,953	0.36
2,133	Entravision Communications	15,251	0.08
8,048	Gannett	93,276	0.53
1,234	John Wiley & Sons	81,135	0.46
1,461	Meredith	96,499	0.55
1,871	New York Times	34,613	0.20
967	Nexstar Broadcasting Group	75,619	0.43
188	Saga Communications	7,605	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Media (4.56%) (2016: 3.80%) (continued)			
605	Scholastic	24,267	0.14
1,947	Sinclair Broadcast Group	73,694	0.42
5,644	Tegna	79,468	0.45
1,119	Time	20,646	0.12
7,003	TiVo	109,247	0.62
801	World Wrestling Entertainment	24,495	0.14
		801,930	4.56
Mining (1.26%) (2016: 1.12%)			
69	A-Mark Precious Metals	1,015	0.01
1,783	Compass Minerals International	128,822	0.73
258	Gold Resource	1,135	0.01
1,398	Hecla Mining	5,550	0.03
432	Kaiser Aluminum	46,159	0.26
218	Materion	10,595	0.06
50	United States Lime & Minerals	3,855	0.02
757	US Silica Holdings	24,648	0.14
		221,779	1.26
Miscellaneous Manufacturers (1.65%) (2016: 2.13%)			
119	Actuant	3,011	0.02
972	American Railcar Industries	40,474	0.23
473	AZZ	24,170	0.14
82	Chase	9,881	0.06
95	Core Molding Technologies	2,062	0.01
272	EnPro Industries	25,435	0.14
1,071	Federal Signal	21,516	0.12
1,449	Hillenbrand	64,770	0.37
1,076	Myers Industries	20,982	0.12
710	Raven Industries	24,388	0.14
115	Standex International	11,713	0.07
370	Sturm Ruger	20,665	0.12
109	Synalloy	1,461	0.01
971	Tredegar	18,643	0.10
		289,171	1.65
Office & Business Equipment (0.71%) (2016: 1.34%)			
1,599	Herman Miller	64,040	0.37
3,952	Steelcase	60,070	0.34
		124,110	0.71
Oil & Gas (1.96%) (2016: 3.50%)			
110	Adams Resources & Energy	4,785	0.03
6,550	CVR Energy	243,922	1.39
1,905	Delek US Holdings	66,561	0.38
1,828	Evolution Petroleum	12,522	0.07
143	Panhandle Oil and Gas	2,938	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (1.96%) (2016: 3.50%) (continued)		
624	SM Energy	13,778	0.08
		344,506	1.96
	Oil & Gas Services (0.28%) (2016: 0.55%)		
4,501	Archrock	47,261	0.27
102	Gulf Island Fabrication	1,369	0.01
		48,630	0.28
	Other Consumer, Cyclical (1.40%) (2016: 0.42%)		
2,143	Libbey	16,115	0.09
171	Lifetime Brands	2,822	0.02
1,504	Mobile Mini	51,888	0.30
2,787	Tupperware Brands	174,745	0.99
		245,570	1.40
	Other Industrial (1.91%) (2016: 1.50%)		
860	Advanced Drainage Systems	20,511	0.12
67	CIRCOR International	3,262	0.02
73	DMC Global	1,829	0.01
135	Eastern	3,530	0.02
1,321	GATX	82,113	0.47
195	Global Brass & Copper Holdings	6,455	0.03
664	Greenbrier	35,391	0.20
447	Haynes International	14,326	0.08
837	Mueller Industries	29,655	0.17
2,571	Mueller Water Products	32,215	0.18
49	Olympic Steel	1,053	0.01
176	Omega Flex	12,568	0.07
187	Park-Ohio Holdings	8,593	0.05
221	Sun Hydraulics	14,296	0.08
1,598	Worthington Industries	70,408	0.40
		336,205	1.91
	Packaging & Containers (1.14%) (2016: 0.78%)		
850	Greif – Class A	51,493	0.29
602	Greif – Class B	41,748	0.24
2,259	KapStone Paper and Packaging	51,257	0.29
61	Multi-Color	4,566	0.02
1,772	Silgan Holdings	52,079	0.30
		201,143	1.14
	Pharmaceuticals (0.55%) (2016: 0.57%)		
382	Natural Health Trends	5,803	0.03
4,299	Owens & Minor	81,165	0.46
307	Phibro Animal Health	10,284	0.06
		97,252	0.55

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pipelines (1.20%) (2016: 1.11%)		
6,997	SemGroup	211,309	1.20
	Real Estate (0.22%) (2016: 0.24%)		
185	Alexander & Baldwin	5,132	0.03
403	Community Healthcare	11,324	0.07
6	Consolidated-Tomoka Land	381	0.00
725	Farmland Partners	6,293	0.04
13	Griffin Industrial Realty	477	0.00
93	RE/MAX Holdings	4,511	0.03
96	RMR Group	5,693	0.03
235	Safety Income and Growth	4,136	0.02
		37,947	0.22
	Real Estate Investment Trusts (13.51%) (2016: 14.33%)		
1,294	Acadia Realty Trust	35,404	0.20
470	Agree Realty	24,177	0.14
87	Alexander's	34,439	0.20
510	American Assets Trust	19,502	0.11
867	Armada Hoffler Properties	13,465	0.08
857	Ashford Hospitality Prime	8,339	0.05
2,753	Ashford Hospitality Trust	18,528	0.11
1,001	Bluerock Residential Growth REIT	10,120	0.06
2,517	Brandywine Realty Trust	45,784	0.26
345	BRT Apartments	4,068	0.02
1,259	CareTrust REIT	21,101	0.12
713	CatchMark Timber Trust	9,362	0.05
8,072	CBL & Associates Properties	45,688	0.26
1,253	Cedar Realty Trust	7,618	0.04
1,057	Chatham Lodging Trust	24,057	0.14
1,372	Chesapeake Lodging Trust	37,167	0.21
557	CIM Commercial Trust	10,639	0.06
256	Clipper Realty	2,557	0.01
1,739	Columbia Property Trust	39,910	0.23
355	Condor Hospitality Trust	3,532	0.02
3,503	CoreCivic	78,817	0.45
394	CorEnergy Infrastructure	15,051	0.09
14,566	DDR	130,511	0.74
3,531	DiamondRock Hospitality	39,865	0.23
831	Easterly Government Properties	17,734	0.10
1,283	Education Realty Trust	44,802	0.25
1,062	Four Corners Property Trust	27,293	0.15
3,008	Franklin Street Properties	32,306	0.18
713	Getty Realty	19,365	0.11
764	Gladstone Commercial	16,090	0.09
191	Gladstone Land	2,565	0.01
770	Global Medical	6,314	0.04
2,661	Global Net Lease	54,763	0.31

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (13.51%) (2016: 14.33%) (continued)			
3,716	Government Properties Income Trust	68,895	0.39
1,053	Hersha Hospitality Trust	18,322	0.10
2,362	Independence Realty Trust	23,833	0.14
873	InfraREIT	16,220	0.09
2,367	Investors Real Estate Trust	13,445	0.08
383	Jernigan Capital	7,281	0.04
2,202	Kite Realty Group Trust	43,159	0.25
6,595	Lexington Realty Trust	63,642	0.36
789	LTC Properties	34,361	0.20
1,297	Mack-Cali Realty	27,963	0.16
930	MedEquities Realty Trust	10,435	0.06
1,154	Monmouth Real Estate Investment	20,541	0.12
754	National Storage Affiliates Trust	20,554	0.12
4,093	New Senior Investment Group	30,943	0.18
304	NexPoint Residential Trust	8,494	0.05
935	NorthStar Realty Europe	12,557	0.07
488	One Liberty Properties	12,649	0.07
1,115	Pebblebrook Hotel Trust	41,445	0.24
2,110	Pennsylvania Real Estate Investment Trust	25,088	0.14
3,589	Physicians Realty Trust	64,566	0.37
2,374	Piedmont Office Realty Trust	46,554	0.26
514	Potlatch	25,649	0.15
699	Preferred Apartment Communities	14,155	0.08
570	QTS Realty Trust	30,871	0.18
1,901	Ramco-Gershenson Properties Trust	28,002	0.16
1,693	Retail Opportunity Investments	33,775	0.19
4,663	Retail Properties of America	62,671	0.36
582	Rexford Industrial Realty	16,971	0.10
285	Saul Centers	17,599	0.10
2,871	Select Income REIT	72,148	0.41
279	Seritage Growth Properties	11,288	0.06
1,891	STAG Industrial	51,681	0.29
1,866	Summit Hotel Properties	28,419	0.16
2,020	Tanger Factory Outlet Centers	53,550	0.30
519	Terreno Realty	18,196	0.10
696	Tier REIT	14,191	0.08
664	UMH Properties	9,894	0.06
7,913	Uniti Group	140,772	0.80
197	Universal Health Realty Income Trust	14,797	0.08
1,577	Urban Edge Properties	40,198	0.23
556	Urstadt Biddle Properties	12,087	0.07
8,903	Washington Prime Group	63,389	0.36
1,172	Washington Real Estate Investment Trust	36,473	0.21
1,191	Whitestone REIT	17,162	0.10
2,185	Xenia Hotels & Resorts	47,174	0.27
		<u>2,372,992</u>	<u>13.51</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (11.41%) (2016: 8.29%)		
3,859	Abercrombie & Fitch	67,262	0.38
6,547	American Eagle Outfitters	123,084	0.70
8,510	Barnes & Noble	57,017	0.33
167	Bassett Furniture Industries	6,279	0.04
4,746	Bed Bath & Beyond	104,365	0.59
2,170	Big 5 Sporting Goods	16,492	0.09
908	Big Lots	50,984	0.29
301	BJ's Restaurants	10,956	0.06
1,737	Bloomin' Brands	37,068	0.21
2,400	Brinker International	93,216	0.53
2,743	Buckle	65,146	0.37
472	Caleres	15,803	0.09
2,481	Cato	39,498	0.23
1,400	Cheesecake Factory	67,452	0.38
5,824	Chico's FAS	51,368	0.29
255	Children's Place	37,064	0.21
205	Citi Trends	5,424	0.03
2,288	Dick's Sporting Goods	65,757	0.37
213	Dillard's	12,791	0.07
1,763	DineEquity	89,437	0.51
3,304	DSW	70,739	0.40
1,975	Finish Line	28,697	0.16
225	FirstCash	15,176	0.09
10,204	GameStop	183,162	1.04
327	Group 1 Automotive	23,207	0.13
5,711	Guess?	96,402	0.55
613	Haverty Furniture	13,884	0.08
2,288	HSN	92,321	0.53
565	Jack in the Box	55,432	0.32
913	La-Z-Boy	28,486	0.16
275	Lithia Motors	31,237	0.18
353	Movado Group	11,367	0.07
20,165	Office Depot	71,384	0.41
685	Papa John's International	38,435	0.22
499	PetMed Express	22,704	0.13
5,644	Pier 1 Imports	23,366	0.13
311	PriceSmart	26,777	0.15
660	Ruth's Hospitality Group	14,289	0.08
244	Shoe Carnival	6,527	0.04
1,190	Sonic	32,701	0.19
368	Sonic Automotive	6,790	0.04
2,279	Tailored Brands	49,751	0.28
1,382	Tile Shop Holdings	13,267	0.08
244	Wingstop	9,511	0.05
18	Winmark	2,329	0.01
737	World Fuel Services	20,739	0.12
		<u>2,005,143</u>	<u>11.41</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Savings & Loans (1.34%) (2016: 1.18%)		
494	Banc of California	10,201	0.06
388	Bank Mutual	4,132	0.02
130	BankFinancial	1,994	0.01
149	Bear State Financial	1,524	0.01
452	Beneficial Bancorp	7,435	0.04
394	Berkshire Hills Bancorp	14,420	0.08
726	Brookline Bancorp	11,398	0.07
1,355	Capitol Federal Financial	18,171	0.10
93	Charter Financial	1,631	0.01
154	Clifton Bancorp	2,633	0.02
395	Dime Community Bancshares	8,275	0.05
33	Eagle Bancorp Montana	691	0.00
101	ESSA Bancorp	1,583	0.01
76	First Defiance Financial	3,950	0.02
90	First Financial Northwest	1,396	0.01
313	Flushing Financial	8,608	0.05
11	FS Bancorp	600	0.00
39	Greene County Bancorp	1,271	0.01
5	Hingham Institution for Savings	1,035	0.01
42	Home Bancorp	1,815	0.01
158	Meridian Bancorp	3,255	0.02
21	Meta Financial Group	1,946	0.01
57	MutualFirst Financial	2,197	0.01
448	Northfield Bancorp	7,652	0.04
1,553	Northwest Bancshares	25,982	0.15
284	OceanFirst Financial	7,455	0.04
783	Oritani Financial	12,841	0.07
79	Provident Financial Holdings	1,454	0.01
781	Provident Financial Services	21,064	0.12
26	Prudential Bancorp	458	0.00
104	Riverview Bancorp	902	0.01
51	SI Financial Group	750	0.00
37	Southern Missouri Bancorp	1,391	0.01
90	Territorial Bancorp	2,778	0.02
50	Timberland Bancorp	1,328	0.01
287	United Community Financial	2,620	0.02
540	United Financial Bancorp	9,526	0.05
585	Washington Federal	20,036	0.11
302	Waterstone Financial	5,149	0.03
91	WSFS Financial	4,354	0.02
		235,901	1.34

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (0.87%) (2016: 0.59%)		
1,482	Brooks Automation	35,345	0.20
285	Cabot Microelectronics	26,813	0.16
404	Cohu	8,868	0.05
287	Power Integrations	21,109	0.12
2,457	Xperi	59,951	0.34
		152,086	0.87
	Software (0.95%) (2016: 0.99%)		
1,300	American Software	15,119	0.09
261	Computer Programs & Systems	7,843	0.04
762	CSG Systems International	33,391	0.19
158	Ebix	12,522	0.07
551	ManTech International	27,655	0.16
985	Monotype Imaging Holdings	23,738	0.14
834	Progress Software	35,503	0.20
157	QAD	6,099	0.03
317	Simulations Plus	5,104	0.03
		166,974	0.95
	Special Purpose Acquisition Company (0.02%) (2016: 0.02%)		
105	National Bank Holdings	3,405	0.02
	Technology Hardware & Equipment (1.71%) (2016: 1.09%)		
1,888	HNI	72,820	0.41
1,824	Knoll	42,025	0.24
16,623	Pitney Bowes	185,845	1.06
		300,690	1.71
	Telecommunications (2.78%) (2016: 3.49%)		
998	ADTRAN	19,311	0.11
259	ATN International	14,312	0.08
600	Comtech Telecommunications	13,272	0.07
11,334	Consolidated Communications Holdings	138,161	0.79
10,342	Frontier Communications	69,912	0.40
1,924	IDT	20,394	0.12
794	InterDigital	60,463	0.34
497	Plantronics	25,039	0.14
71	Preformed Line Products	5,045	0.03
475	Shenandoah Telecommunications	16,055	0.09
790	Spok Holdings	12,364	0.07
3,081	Telephone & Data Systems Inc	85,652	0.49
457	Tessco Technologies Inc	9,209	0.05
		489,189	2.78

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Textile (0.05%) (2016: 0.05%)		
176	Culp	5,896	0.03
18	UniFirst	2,968	0.02
		8,864	0.05
	Transportation (0.89%) (2016: 0.72%)		
278	ArcBest	9,939	0.06
437	Celadon Group	2,797	0.01
398	Forward Air	22,861	0.13
374	Heartland Express	8,729	0.05
342	Marten Transport	6,943	0.04
1,497	Matson	44,670	0.25
861	Schneider National	24,590	0.14
444	Universal Logistics Holdings	10,545	0.06
670	Werner Enterprises	25,895	0.15
		156,969	0.89
	Utilities – Electric (3.58%) (2016: 4.73%)		
2,170	Black Hills	130,439	0.74
1,178	El Paso Electric	65,202	0.37
1,997	Genie Energy	8,707	0.05
895	MGE Energy	56,475	0.32
2,050	NorthWestern	122,385	0.70
5,117	NRG Yield	96,711	0.55
2,771	NRG Yield Class – A	52,233	0.30
1,382	Otter Tail	61,430	0.35
891	Spark Energy	11,048	0.06
519	Unitil	23,677	0.14
		628,307	3.58
	Utilities – Electric & Gas (1.14%) (2016: 1.37%)		
330	Chesapeake Utilities	25,922	0.15
1,030	Northwest Natural Gas	61,439	0.35
204	RGC Resources	5,524	0.03
3,433	South Jersey Industries	107,213	0.61
		200,098	1.14
	Water (1.03%) (2016: 1.07%)		
851	American States Water	49,281	0.28
261	Artesian Resources	10,064	0.06
1,012	California Water Service Group	45,894	0.26
311	Connecticut Water Service	17,855	0.10
758	Global Water Resources	7,080	0.04
439	Middlesex Water	17,521	0.10
353	SJW Group	22,532	0.13
318	York Water	10,780	0.06
		181,007	1.03
		17,512,179	99.69

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree US SmallCap Dividend UCITS ETF (continued)

	<i>Fair Value USD</i>	<i>Fund %</i>
Total Equities	17,512,179	99.69
Total Transferable Securities (99.69%) (2016: 99.72%)	17,512,179	99.69
Total Investments (99.69%) (2016: 99.72%)	17,512,179	99.69
Other Net Assets (0.31%) (2016: 0.28%)	54,916	0.31
Net Assets (100.00%) (2016: 100.00%)	17,567,095	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.66
Other assets	0.34
	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 2017

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.56%) (2016: 99.57%)		
	Equities (99.39%) (2016: 99.42%)		
	Austria (0.25%) (2016: 0.46%)		
	Electronics (0.03%) (2016: 0.00%)		
454	Austria Technologie & Systemtechnik	10,687	0.03
	Engineering & Construction (0.02%) (2016: 0.00%)		
332	Porr	9,243	0.02
	Full Line Insurance (0.06%) (2016: 0.06%)		
3,189	UNIQA Insurance Group	28,127	0.06
	Miscellaneous Manufacturers (0.00%) (2016: 0.02%)		
	Oil & Gas (0.00%) (2016: 0.26%)		
	Transportation (0.08%) (2016: 0.08%)		
1,028	Oesterreichische Post	38,468	0.08
	Utilities – Electric (0.06%) (2016: 0.04%)		
1,661	EVN	27,739	0.06
		114,264	0.25
	Belgium (1.29%) (2016: 0.69%)		
	Banks (0.41%) (2016: 0.00%)		
2,673	KBC Group	190,077	0.41
	Electronics (0.01%) (2016: 0.00%)		
150	EVS Broadcast Equipment	4,383	0.01
	Full Line Insurance (0.14%) (2016: 0.14%)		
1,612	Ageas	65,632	0.14
	Hand & Machine Tools (0.00%) (2016: 0.06%)		
	Home Builders (0.00%) (2016: 0.02%)		
	Other Finance (0.07%) (2016: 0.00%)		
587	KBC Ancora	30,812	0.07
	Real Estate Investment Trusts (0.07%) (2016: 0.03%)		
161	Cofinimmo	17,670	0.04
157	Warehouses De Pauw	14,668	0.03
		32,338	0.07
	Telecommunications (0.28%) (2016: 0.28%)		
4,839	Proximus	132,347	0.28
	Transportation (0.31%) (2016: 0.24%)		
3,830	bpost	97,224	0.21
5,193	Euronav	39,903	0.08
1,190	Exmar	7,677	0.02
		144,804	0.31
		600,393	1.29

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Denmark (0.69%) (2016: 0.58%)		
	Agriculture (0.05%) (2016: 0.00%)		
1,519	Scandinavian Tobacco Group	24,482	0.05
	Banks (0.45%) (2016: 0.48%)		
5,615	Danske Bank	182,204	0.39
1,179	Spar Nord Bank	11,417	0.02
486	Sydbank	16,312	0.04
		209,933	0.45
	Building & Construction Materials (0.00%) (2016: 0.00%)		
276	Nordic Waterproofing Holding	1,979	0.00
	Full Line Insurance (0.17%) (2016: 0.08%)		
3,733	Tryg	77,814	0.17
	Retail (0.02%) (2016: 0.02%)		
718	Matas	7,570	0.02
		321,778	0.69
	Finland (3.31%) (2016: 3.15%)		
	Auto Parts & Equipment (0.14%) (2016: 0.13%)		
1,762	Nokian Renkaat	66,604	0.14
	Banks (0.01%) (2016: 0.00%)		
409	Aktia Bank	3,726	0.01
	Chemicals (0.08%) (2016: 0.08%)		
2,250	Kemira	25,875	0.06
593	Tikkurila	10,561	0.02
		36,436	0.08
	Commercial Services (0.00%) (2016: 0.03%)		
	Computers (0.06%) (2016: 0.05%)		
1,128	Tieto	29,305	0.06
	Environmental Control (0.02%) (2016: 0.02%)		
605	Lassila & Tikanoja	10,926	0.02
	Financial Services (0.01%) (2016: 0.00%)		
1,208	CapMan	2,138	0.01
	Food (0.11%) (2016: 0.12%)		
910	Kesko	41,177	0.09
1,864	Raisio	7,158	0.02
		48,335	0.11
	Forest Products & Paper (0.51%) (2016: 0.47%)		
6,067	Stora Enso	80,206	0.17
6,113	UPM-Kymmene	158,388	0.34
		238,594	0.51

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Full Line Insurance (0.44%) (2016: 0.44%)		
4,488	Sampo	205,550	0.44
	Machinery – Diversified (0.56%) (2016: 0.12%)		
4,796	Kone	214,765	0.46
1,576	Metso	44,869	0.10
		<u>259,634</u>	<u>0.56</u>
	Oil & Gas (0.34%) (2016: 0.00%)		
2,968	Neste	158,343	0.34
	Oil & Gas Services (0.00%) (2016: 0.23%)		
	Pharmaceuticals (0.01%) (2016: 0.10%)		
1,450	Oriola	4,060	0.01
	Real Estate (0.05%) (2016: 0.01%)		
8,425	Citycon	18,181	0.04
1,006	Technopolis	4,205	0.01
		<u>22,386</u>	<u>0.05</u>
	Retail (0.01%) (2016: 0.00%)		
847	Tokmanni Group	6,141	0.01
	Telecommunications (0.21%) (2016: 0.92%)		
1,630	DNA	25,510	0.05
2,242	Elisa	73,358	0.16
		<u>98,868</u>	<u>0.21</u>
	Utilities – Electric (0.75%) (2016: 0.58%)		
21,118	Fortum	348,447	0.75
		<u>1,539,493</u>	<u>3.31</u>
	France (17.56%) (2016: 18.84%)		
	Auto Manufacturers (0.62%) (2016: 0.00%)		
3,428	Renault	287,643	0.62
	Banks (2.62%) (2016: 3.30%)		
8,314	BNP Paribas	517,547	1.11
18,963	Credit Agricole	261,689	0.56
28,610	Natixis	188,712	0.41
5,843	Societe Generale	251,541	0.54
		<u>1,219,489</u>	<u>2.62</u>
	Commercial Services (0.00%) (2016: 0.12%)		
	Diversified Financial Services (0.17%) (2016: 0.13%)		
1,133	Amundi	80,046	0.17
	Engineering & Construction (0.53%) (2016: 0.46%)		
4,633	Bouygues	200,655	0.43
874	Gaztransport Et Technigaz	43,788	0.10
		<u>244,443</u>	<u>0.53</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.22%) (2016: 0.18%)		
2,026	Casino Guichard Perrachon	102,435	0.22
	Full Line Insurance (1.28%) (2016: 1.47%)		
18,640	AXA	461,060	0.99
4,482	CNP Assurances	86,301	0.19
1,405	SCOR	47,131	0.10
		594,492	1.28
	Household Products (0.00%) (2016: 0.18%)		
	Home Builders (0.02%) (2016: 0.00%)		
295	Kaufman & Broad	11,691	0.02
	Media (0.18%) (2016: 0.20%)		
1,908	Lagardere	51,001	0.11
1,524	Metropole Television	32,819	0.07
		83,820	0.18
	Oil & Gas (4.10%) (2016: 3.92%)		
41,400	Total	1,906,263	4.10
	Pharmaceuticals (2.13%) (2016: 2.41%)		
13,775	Sanofi	989,734	2.13
	Real Estate (0.04%) (2016: 0.04%)		
398	Nexity	19,749	0.04
	Real Estate Investment Trusts (0.73%) (2016: 0.64%)		
625	Fonciere Des Regions	59,050	0.13
612	ICADE	50,141	0.11
2,408	Klepierre	88,289	0.19
671	Unibail-Rodamco	140,910	0.30
		338,390	0.73
	Retail (0.04%) (2016: 0.06%)		
1,146	Rallye	16,995	0.04
	Technology Hardware & Equipment (0.02%) (2016: 0.07%)		
411	Neopost	9,864	0.02
	Telecommunications (1.14%) (2016: 2.97%)		
3,229	Eutelsat Communications	62,303	0.13
32,395	Orange	468,918	1.01
		531,221	1.14
	Utilities – Electric (3.17%) (2016: 2.26%)		
67,483	Electricite de France	703,173	1.51
53,836	Engie	771,739	1.66
		1,474,912	3.17

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Water (0.55%) (2016: 0.20%)		
7,025	Suez	103,022	0.22
7,222	Veolia Environnement	153,648	0.33
		256,670	0.55
		8,167,857	17.56
	Germany (10.38%) (2016: 10.48%)		
	Airlines (0.00%) (2016: 0.14%)		
	Auto Manufacturers (3.96%) (2016: 3.86%)		
7,748	Bayerische Motoren Werke	672,759	1.45
16,519	Daimler	1,169,545	2.51
		1,842,304	3.96
	Banks (0.04%) (2016: 0.06%)		
545	Aareal Bank	20,563	0.04
	Chemicals (2.32%) (2016: 2.48%)		
9,892	BASF	907,492	1.95
5,537	Evonik Industries	173,696	0.37
		1,081,188	2.32
	Full Line Insurance (2.11%) (2016: 2.14%)		
3,170	Allianz	607,055	1.30
913	Hannover Rueck	95,774	0.21
1,242	Muenchener Rueckversicherungs-Gesellschaft	224,492	0.48
1,635	Talanx	55,704	0.12
		983,025	2.11
	Leisure Time (0.32%) (2016: 0.20%)		
8,691	TUI	149,224	0.32
	Machinery, Construction & Mining (0.05%) (2016: 0.02%)		
373	Aurelius	21,246	0.05
	Media (0.23%) (2016: 0.19%)		
3,711	ProSiebenSat.1 Media	106,524	0.23
	Pharmaceuticals (0.00%) (2016: 0.12%)		
	Real Estate (0.02%) (2016: 0.00%)		
503	TLG Immobilien	11,139	0.02
	Real Estate Investment Trusts (0.03%) (2016: 0.03%)		
984	alstria office REIT	12,694	0.03
	Retail (0.14%) (2016: 0.16%)		
894	Hugo Boss	63,420	0.14
	Telecommunications (0.62%) (2016: 0.63%)		
2,148	Freenet	66,201	0.14
52,495	Telefonica Deutschland Holding	219,744	0.48
		285,945	0.62

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities – Electric (0.54%) (2016: 0.45%)		
7,703	Innogy	251,696	0.54
		<u>4,828,968</u>	<u>10.38</u>
	Ireland (0.03%) (2016: 0.00%)		
	Beverages (0.03%) (2016: 0.00%)		
4,155	C&C Group	11,842	0.03
	Italy (6.57%) (2016: 5.21%)		
	Banks (0.21%) (2016: 0.15%)		
730	Banca Generali	20,250	0.04
6,295	Banca Mediolanum	45,419	0.10
3,742	FinecoBank Banca Fineco	31,938	0.07
		<u>97,607</u>	<u>0.21</u>
	Commercial Services (0.54%) (2016: 0.43%)		
9,533	Atlantia	250,909	0.54
	Distribution & Wholesale (0.03%) (2016: 0.02%)		
653	MARR	14,053	0.03
	Diversified Financial Services (0.07%) (2016: 0.00%)		
2,010	Anima Holding	11,979	0.03
1,240	Azimut Holding	19,803	0.04
		<u>31,782</u>	<u>0.07</u>
	Energy – Alternate Sources (0.01%) (2016: 0.01%)		
2,289	Falck Renewables	4,967	0.01
	Engineering & Construction (0.08%) (2016: 0.02%)		
1,237	Astaldi	2,622	0.01
7,654	Enav	34,520	0.07
		<u>37,142</u>	<u>0.08</u>
	Financial Services (0.00%) (2016: 0.03%)		
	Full Line Insurance (0.82%) (2016: 0.08%)		
14,092	Assicurazioni Generali	214,198	0.46
12,927	Poste Italiane	81,117	0.17
1,051	Societa Cattolica di Assicurazioni	9,511	0.02
5,359	Unipol Gruppo Finanziario	20,954	0.05
27,612	UnipolSai	53,761	0.12
		<u>379,541</u>	<u>0.82</u>
	Holding Companies – Diversified Operations (0.00%) (2016: 0.02%)		
	Media (0.00%) (2016: 0.01%)		
	Oil & Gas (2.05%) (2016: 2.02%)		
65,227	Eni	900,133	1.94
1,845	ERG	28,413	0.06
12,141	Saras	24,330	0.05
		<u>952,876</u>	<u>2.05</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.01%) (2016: 0.01%)		
6,368	Immobiliare Grande Distribuzione	6,139	0.01
	Utilities – Electric (2.13%) (2016: 1.26%)		
2,820	ACEA	43,428	0.09
161,167	Enel	826,786	1.78
25,085	Terna Rete Elettrica Nazionale	121,512	0.26
		991,726	2.13
	Utilities – Electric & Gas (0.62%) (2016: 0.43%)		
3,614	Ascopiave	12,815	0.03
10,559	Italgas	53,746	0.11
54,527	Snam	222,470	0.48
		289,031	0.62
		3,055,773	6.57
	Netherlands (2.07%) (2016: 2.16%)		
	Banks (1.17%) (2016: 1.08%)		
5,431	ABN AMRO Group	146,094	0.31
26,123	ING Groep	400,335	0.86
		546,429	1.17
	Closed End Investment Company (0.01%) (2016: 0.02%)		
335	Flow Traders	6,700	0.01
	Commercial Services (0.23%) (2016: 0.05%)		
286	BinckBank	1,268	0.00
2,055	Randstad Holding	105,298	0.23
		106,566	0.23
	Engineering & Construction (0.10%) (2016: 0.16%)		
1,401	Boskalis Westminster	44,033	0.10
	Food (0.05%) (2016: 0.00%)		
304	Amsterdam Commodities	7,328	0.01
656	Corbion	17,712	0.04
		25,040	0.05
	Full Line Insurance (0.50%) (2016: 0.43%)		
19,439	Aegon	103,318	0.22
1,003	ASR Nederland	34,408	0.07
2,628	NN Group	94,924	0.21
		232,650	0.50
	Leisure Time (0.00%) (2016: 0.01%)		
	Retail (0.01%) (2016: 0.01%)		
302	Beter Bed Holding	3,999	0.01
	Semiconductors (0.00%) (2016: 0.40%)		
		965,417	2.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Norway (4.32%) (2016: 3.78%)		
	Banks (0.38%) (2016: 0.37%)		
10,313	DNB	159,707	0.34
986	SpareBank 1 Nord Norge	6,249	0.01
859	SpareBank 1 SMN	7,194	0.02
820	Sparebanken Vest	4,550	0.01
		<u>177,700</u>	<u>0.38</u>
	Chemicals (0.02%) (2016: 0.31%)		
1,100	Borregaard	9,128	0.02
	Engineering & Construction (0.03%) (2016: 0.04%)		
1,665	Veidekke	15,723	0.03
	Food (0.53%) (2016: 0.37%)		
2,402	Austevoll Seafood	16,691	0.04
2,207	Grieg Seafood	16,235	0.03
10,841	Marine Harvest	153,425	0.33
869	Norway Royal Salmon	11,900	0.03
1,924	Salmar	48,346	0.10
		<u>246,597</u>	<u>0.53</u>
	Full Line Insurance (0.14%) (2016: 0.11%)		
4,037	Gjensidige Forsikring	63,668	0.14
	Holding Companies – Diversified Operations (0.06%) (2016: 0.05%)		
648	Aker	26,588	0.06
	Internet (0.05%) (2016: 0.05%)		
1,942	Atea	22,837	0.05
	Oil & Gas (1.95%) (2016: 1.70%)		
50,975	Statoil	909,289	1.95
	Other Finance (0.01%) (2016: 0.01%)		
8,010	ABG Sundal Collier Holding	4,852	0.01
	Real Estate (0.03%) (2016: 0.02%)		
1,038	Entra	12,893	0.03
669	Selvaag Bolig	2,309	0.00
		<u>15,202</u>	<u>0.03</u>
	Retail (0.02%) (2016: 0.00%)		
2,820	Europris	9,590	0.02
	Telecommunications (1.03%) (2016: 0.70%)		
26,812	Telenor	480,182	1.03
	Transportation (0.07%) (2016: 0.05%)		
4,266	Ocean Yield	30,187	0.07
		<u>2,011,543</u>	<u>4.32</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Portugal (1.06%) (2016: 0.59%)		
	Commercial Services (0.03%) (2016: 0.03%)		
3,963	CTT-Correios de Portugal	13,898	0.03
	Engineering & Construction (0.03%) (2016: 0.00%)		
3,977	Mota-Engil SGPS	14,568	0.03
	Food (0.06%) (2016: 0.00%)		
26,068	Sonae SGPS	29,353	0.06
	Forest Products & Paper (0.16%) (2016: 0.14%)		
4,039	Altri SGPS	20,885	0.04
12,944	Navigator	55,038	0.12
		<u>75,923</u>	<u>0.16</u>
	Holding Companies – Diversified Operations (0.02%) (2016: 0.00%)		
8,891	Sonae Capital	7,886	0.02
	Media (0.07%) (2016: 0.00%)		
5,789	NOS SGPS	31,729	0.07
	Oil & Gas (0.29%) (2016: 0.00%)		
8,824	Galp Energia	135,228	0.29
	Utilities – Electric (0.40%) (2016: 0.42%)		
56,014	EDP – Energias de Portugal	161,601	0.35
9,869	REN – Redes Energeticas Nacionais	24,465	0.05
		<u>186,066</u>	<u>0.40</u>
		<u>494,651</u>	<u>1.06</u>
	Spain (8.56%) (2016: 9.75%)		
	Banks (1.74%) (2016: 2.91%)		
51,912	Banco Bilbao Vizcaya Argentaria	369,198	0.79
80,486	Banco Santander	440,983	0.95
		<u>810,181</u>	<u>1.74</u>
	Commercial Services (0.55%) (2016: 0.37%)		
13,775	Abertis Infraestructuras	255,526	0.55
	Diversified Financial Services (0.05%) (2016: 0.06%)		
779	Bolsas y Mercados Espanoles	20,682	0.05
	Energy – Alternate Sources (0.04%) (2016: 0.05%)		
1,862	Saeta Yield	18,266	0.04
	Engineering & Construction (0.60%) (2016: 0.57%)		
3,133	ACS Actividades de Construccion y Servicios	102,198	0.22
8,379	Ferrovial	158,573	0.34
716	Tecnicas Reunidas	18,945	0.04
		<u>279,716</u>	<u>0.60</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.06%) (2016: 0.00%)		
6,866	Distribuidora Internacional de Alimentacion	29,544	0.06
	Full Line Insurance (0.13%) (2016: 0.19%)		
21,569	Mapfre	57,762	0.13
	Iron & Steel (0.08%) (2016: 0.09%)		
3,077	Acerinox	36,663	0.08
	Machinery – Diversified (0.10%) (2016: 0.00%)		
5,246	Zardoya Otis	47,844	0.10
	Machinery, Construction & Mining (0.00%) (2016: 0.01%)		
	Media (0.16%) (2016: 0.10%)		
3,007	Atresmedia Corp de Medios de Comunicacion	26,161	0.06
4,877	Mediaset Espana Comunicacion	45,644	0.10
		71,805	0.16
	Oil & Gas (0.60%) (2016: 0.73%)		
19,039	Repsol	280,730	0.60
	Telecommunications (1.46%) (2016: 2.16%)		
83,486	Telefonica	678,324	1.46
	Transportation (0.06%) (2016: 0.00%)		
1,553	Cia de Distribucion Integral Logista Holdings	29,771	0.06
	Utilities – Electric (2.15%) (2016: 1.80%)		
19,834	Endesa	354,136	0.76
79,481	Iberdrola	513,447	1.10
7,147	Red Electrica	133,721	0.29
		1,001,304	2.15
	Utilities – Electric & Gas (0.78%) (2016: 0.71%)		
3,802	Enagas	90,754	0.20
14,118	Gas Natural	271,771	0.58
		362,525	0.78
		3,980,643	8.56
	Sweden (3.20%) (2016: 4.23%)		
	Auto Parts & Equipment (0.02%) (2016: 0.00%)		
456	Mekonomen	6,922	0.02
	Banks (1.70%) (2016: 2.51%)		
295	Nolato	16,173	0.03
614	Nordax Group	3,310	0.01
36,465	Nordea Bank	368,301	0.79
17,933	Skandinaviska Enskilda Banken	175,654	0.38
226	Svenska Handelsbanken	2,598	0.01
11,190	Swedbank	225,244	0.48
		791,280	1.70

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Commercial Services (0.02%) (2016: 0.01%)		
1,483	Coor Service Management Holding	9,427	0.02
	Computers (0.03%) (2016: 0.02%)		
1,816	Acando	5,153	0.01
1,036	HIQ International	6,560	0.02
		11,713	0.03
	Diversified Financial Services (0.02%) (2016: 0.01%)		
1,710	Resurs Holding	10,131	0.02
	Electronics (0.00%) (2016: 0.04%)		
	Engineering & Construction (0.22%) (2016: 0.27%)		
2,745	Peab	19,712	0.04
4,845	Skanska	83,776	0.18
		103,488	0.22
	Entertainment (0.03%) (2016: 0.03%)		
2,341	Betsson	14,406	0.03
	Food (0.09%) (2016: 0.00%)		
2,606	Axfood	41,907	0.09
	Forest Products & Paper (0.00%) (2016: 0.05%)		
	Home Furnishings (0.01%) (2016: 0.03%)		
1,834	Ratos	6,686	0.01
	Internet (0.00%) (2016: 0.01%)		
	Media (0.06%) (2016: 0.05%)		
821	Modern Times Group	28,793	0.06
	Mining (0.00%) (2016: 0.01%)		
	Other Consumer, Cyclical (0.00%) (2016: 0.02%)		
	Real Estate (0.04%) (2016: 0.00%)		
1,104	Hemfosa Fastigheter	12,341	0.03
1,233	Kungsleden	7,462	0.01
		19,803	0.04
	Retail (0.05%) (2016: 0.02%)		
1,501	Bilia	12,214	0.03
711	Byggmax Group	3,978	0.01
649	Clas Ohlson	7,426	0.01
		23,618	0.05
	Telecommunications (0.89%) (2016: 1.13%)		
8,830	Tele2	90,532	0.20
86,674	Telia	322,221	0.69
		412,753	0.89

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.02%) (2016: 0.02%)		
1,660	Nobina	9,117	0.02
		1,490,044	3.20
	Switzerland (4.19%) (2016: 4.39%)		
	Banks (1.40%) (2016: 1.68%)		
17,291	Credit Suisse Group	257,109	0.55
1,973	EFG International	17,367	0.04
23,654	UBS Group	362,639	0.78
301	Vontobel Holding	15,819	0.03
		652,934	1.40
	Commercial Services (0.04%) (2016: 0.29%)		
223	Cembra Money Bank	17,313	0.04
	Diversified Financial Services (0.03%) (2016: 0.03%)		
1,244	GAM Holding	16,744	0.03
	Full Line Insurance (1.44%) (2016: 1.63%)		
283	Baloise Holding	36,687	0.08
57	Helvetia Holding	26,718	0.06
3,171	Swiss Re	247,273	0.53
1,427	Zurich Insurance Group	361,695	0.77
		672,373	1.44
	Miscellaneous Manufacturers (0.00%) (2016: 0.07%)		
	Retail (0.11%) (2016: 0.09%)		
428	Mobilezone Holding	4,700	0.01
590	Sunrise Communications	44,873	0.10
		49,573	0.11
	Specialty Retailers (0.00%) (2016: 0.09%)		
	Telecommunications (0.76%) (2016: 0.60%)		
459	Ascom Holding	9,884	0.02
772	Swisscom	342,069	0.74
		351,953	0.76
	Transportation (0.41%) (2016: 0.00%)		
1,292	Kuehne + Nagel International	190,458	0.41
		1,951,348	4.19
	United Kingdom (35.91%) (2016: 35.11%)		
	Aerospace & Defense (0.00%) (2016: 0.75%)		
	Agriculture (1.03%) (2016: 3.15%)		
13,474	Imperial Brands	480,567	1.03
	Airlines (0.18%) (2016: 0.00%)		
4,990	EasyJet	82,298	0.18

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Banks (4.05%) (2016: 3.85%)		
181,459	HSBC Holdings	1,567,704	3.37
412,459	Lloyds Banking Group	316,242	0.68
		<u>1,883,946</u>	<u>4.05</u>
	Beverages (0.10%) (2016: 0.03%)		
2,840	Britvic	26,075	0.06
10,945	Marston's	13,871	0.03
2,316	Stock Spirits Group	7,012	0.01
		<u>46,958</u>	<u>0.10</u>
	Building & Construction Materials (0.01%) (2016: 0.03%)		
2,620	Epwin Group	2,461	0.01
	Chemicals (0.08%) (2016: 0.04%)		
6,545	Elementis	21,242	0.04
2,870	Essentra	17,120	0.04
		<u>38,362</u>	<u>0.08</u>
	Commercial Services (0.28%) (2016: 0.29%)		
7,774	AA	14,888	0.03
12,434	Capita Group	56,156	0.12
1,216	De La Rue	8,788	0.02
4,104	Pagegroup	21,614	0.05
5,975	Redde	11,796	0.02
2,744	RPS Group	8,416	0.02
1,887	SThree	7,823	0.02
		<u>129,481</u>	<u>0.28</u>
	Distribution & Wholesale (0.01%) (2016: 0.00%)		
1,022	Headlam Group	6,735	0.01
	Diversified Financial Services (0.40%) (2016: 0.64%)		
4,955	Ashmore Group	22,613	0.05
1,941	Brewin Dolphin Holdings	8,528	0.02
860	Close Brothers Group	14,028	0.03
2,753	CMC Markets	4,652	0.01
3,957	Investec	23,849	0.05
4,055	Jupiter Fund Management	28,710	0.06
12,511	Man Group	29,147	0.06
3,594	NEX Group	24,556	0.05
902	Numis	3,404	0.01
1,038	PayPoint	10,676	0.02
1,012	Polar Capital Holdings	6,188	0.02
342	Schroders	9,663	0.02
		<u>186,014</u>	<u>0.40</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.00%) (2016: 0.06%)		
	Engineering & Construction (0.04%) (2016: 0.09%)		
1,650	Kier Group	20,224	0.04
	Entertainment (0.11%) (2016: 0.08%)		
12,494	William Hill	45,322	0.10
215	Zeal Network	4,607	0.01
		<u>49,929</u>	<u>0.11</u>
	Environmental Control (0.00%) (2016: 0.10%)		
	Food (0.42%) (2016: 0.27%)		
24,600	Booker Group	63,462	0.14
1,607	Dairy Crest Group	10,437	0.02
2,031	Devro	5,240	0.01
26,610	Sainsbury	72,365	0.15
5,665	Tate & Lyle	44,864	0.10
		<u>196,368</u>	<u>0.42</u>
	Full Line Insurance (1.29%) (2016: 1.05%)		
2,518	Admiral Group	56,789	0.12
28,479	Aviva	162,499	0.35
3,825	Beazley	23,032	0.05
1,262	Chesnara	5,534	0.01
9,151	Direct Line Insurance Group	39,349	0.09
3,250	esure Group	9,098	0.02
52,772	Legal & General Group	162,476	0.35
7,350	Saga	10,433	0.02
26,868	Standard Life	132,150	0.28
		<u>601,360</u>	<u>1.29</u>
	Holding Companies – Diversified Operations (0.00%) (2016: 0.02%)		
	Home Builders (1.19%) (2016: 0.55%)		
17,295	Barratt Developments	126,156	0.27
1,469	Bellway	58,964	0.13
2,588	Berkeley Group Holdings	122,363	0.26
2,050	Bovis Homes Group	27,066	0.06
3,699	Crest Nicholson Holdings	22,710	0.05
1,946	Galliford Try	28,192	0.06
5,505	Persimmon	169,800	0.36
		<u>555,251</u>	<u>1.19</u>
	Insurance Brokers (0.00%) (2016: 0.07%)		
	Lodging (0.02%) (2016: 0.00%)		
1,784	Hostelworld Group	7,697	0.02
	Media (0.69%) (2016: 0.71%)		
84,002	ITV	156,615	0.34
18,616	Pearson	154,352	0.33
5,852	Smiths News	7,384	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.69%) (2016: 0.71%) (continued)		
4,911	Trinity Mirror	4,398	0.01
		<u>322,749</u>	<u>0.69</u>
	Mining (2.70%) (2016: 3.41%)		
23,053	BHP Billiton	395,395	0.85
2,419	Central Asia Metals	8,339	0.02
34,509	Pan African Resources	5,151	0.01
17,995	Rio Tinto	799,126	1.72
5,482	Vedanta Resources	49,683	0.10
		<u>1,257,694</u>	<u>2.70</u>
	Miscellaneous Manufacturers (0.06%) (2016: 0.21%)		
3,456	Morgan Advanced Materials	13,132	0.03
6,371	Photo-Me International	13,206	0.03
		<u>26,338</u>	<u>0.06</u>
	Oil & Gas (11.01%) (2016: 9.13%)		
409,235	BP	2,409,750	5.18
96,918	Royal Dutch Shell	2,707,715	5.82
5,589	Soco International	7,020	0.01
		<u>5,124,485</u>	<u>11.01</u>
	Oil & Gas Services (0.07%) (2016: 0.08%)		
4,359	John Wood Group	31,919	0.07
	Other Finance (0.00%) (2016: 0.06%)		
	Other Industrial (0.00%) (2016: 0.04%)		
	Pharmaceuticals (4.36%) (2016: 4.89%)		
16,093	AstraZeneca	928,407	2.00
73,799	GlaxoSmithKline	1,099,494	2.36
		<u>2,027,901</u>	<u>4.36</u>
	Real Estate (0.00%) (2016: 0.02%)		
609	LSL Property Services	1,919	0.00
	Real Estate Investment Trusts (0.37%) (2016: 0.16%)		
7,616	British Land	59,329	0.13
5,035	Hammerson	31,026	0.07
11,427	Intu Properties	32,569	0.07
4,301	Land Securities Group	48,840	0.10
		<u>171,764</u>	<u>0.37</u>
	Restaurants & Bars (0.00%) (2016: 0.02%)		
	Retail (0.72%) (2016: 0.68%)		
8,246	Card Factory	27,413	0.06
28,863	Debenhams	11,299	0.03
2,959	DFS Furniture	6,534	0.01
2,416	Dunelm Group	18,848	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Retail (0.72%) (2016: 0.68%) (continued)			
4,337	Greene King	27,116	0.06
2,988	Halfords Group	11,775	0.03
26,523	Marks & Spencer Group	94,060	0.20
4,361	N Brown Group	13,299	0.03
1,768	Next	90,125	0.19
19,024	Pendragon	6,108	0.01
7,231	Pets at Home Group	14,370	0.03
3,178	Restaurant Group	10,776	0.02
2,547	Topps Tiles	2,295	0.01
		334,018	0.72
Software (0.03%) (2016: 0.00%)			
458	Fidessa Group	13,059	0.03
Telecommunications (4.11%) (2016: 2.21%)			
152,659	BT Group	467,260	1.00
7,166	Inmarsat	39,621	0.09
10,507	Kcom Group	10,742	0.02
27,619	TalkTalk Telecom Group	47,262	0.10
862	Telecom Plus	11,663	0.03
504,297	Vodafone Group	1,335,060	2.87
		1,911,608	4.11
Toys, Games & Hobbies (0.04%) (2016: 0.00%)			
693	Games Workshop Group	20,556	0.04
Transportation (0.25%) (2016: 0.15%)			
735	Go-Ahead Group	12,329	0.03
16,537	Royal Mail	84,299	0.18
10,451	Stagecoach Group	19,391	0.04
		116,019	0.25
Utilities – Electric (0.61%) (2016: 0.58%)			
18,923	SSE	281,391	0.61
Utilities – Electric & Gas (1.42%) (2016: 1.53%)			
103,605	Centrica	160,250	0.35
50,596	National Grid	498,793	1.07
		659,043	1.42
Water (0.26%) (2016: 0.16%)			
4,828	Pennon Group	42,587	0.09
8,422	United Utilities Group	78,700	0.17
		121,287	0.26
		16,709,401	35.91
	Total Equities	46,243,415	99.39

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity Income UCITS ETF (continued)

		<i>Fair Value</i> EUR	<i>Fund</i> %
	Preferred Stock (0.17%) (2016: 0.15%)		
	Italy (0.17%) (2016: 0.15%)		
	Banks (0.07%) (2016: 0.05%)		
11,706	Intesa Sanpaolo	31,138	0.07
	Telecommunications (0.10%) (2016: 0.10%)		
76,413	Telecom Italia	45,542	0.10
		<u>76,680</u>	<u>0.17</u>
	Total Preferred Stock	<u>76,680</u>	<u>0.17</u>
	Rights (0.00%) (2016: 0.00%)		
	Italy (0.00%) (2016: 0.00%)		
	Banks (0.00%) (2016: 0.00%)		
	Total Transferable Securities (99.56%) (2016: 99.57%)	<u>46,320,095</u>	<u>99.56</u>
	Total Investments (99.56%) (2016: 99.57%)	<u>46,320,095</u>	<u>99.56</u>
	Other Net Assets (0.44%) (2016: 0.43%)	<u>205,814</u>	<u>0.44</u>
	Net Assets (100.00%) (2016: 100.00%)	<u>46,525,909</u>	<u>100.00</u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.52
	Other assets		0.48
			<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 incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.62%) (2016: 99.56%)		
	Equities (99.62%) (2016: 99.55%)		
	Austria (0.99%) (2016: 1.64%)		
	Auto Parts & Equipment (0.08%) (2016: 0.00%)		
2,888	POLYTEC Holding	53,428	0.08
	Building & Construction Materials (0.00%) (2016: 0.25%)		
	Electrical components & equipment (0.04%) (2016: 0.13%)		
2,549	Zumtobel Group	25,541	0.04
	Electronics (0.32%) (2016: 0.12%)		
8,776	Austria Technologie & Systemtechnik	206,587	0.32
	Engineering & Construction (0.27%) (2016: 0.00%)		
6,391	Porr	177,925	0.27
	Food (0.05%) (2016: 0.00%)		
707	DO & CO	33,385	0.05
	Miscellaneous Manufacturers (0.00%) (2016: 0.42%)		
	Oil & Gas Services (0.00%) (2016: 0.11%)		
	Real Estate (0.23%) (2016: 0.17%)		
9,471	S IMMO	152,957	0.23
	Semiconductors (0.00%) (2016: 0.44%)		
		649,823	0.99
	Belgium (2.27%) (2016: 2.95%)		
	Chemicals (0.10%) (2016: 0.07%)		
8,119	Recticel	62,760	0.10
	Computers (0.00%) (2016: 0.23%)		
	Electronics (0.34%) (2016: 0.00%)		
1,577	Barco	140,747	0.21
2,825	EVS Broadcast Equipment	82,547	0.13
		223,294	0.34
	Food (0.09%) (2016: 0.00%)		
2,862	Greenyard	57,540	0.09
	Healthcare Products (0.03%) (2016: 0.44%)		
959	Ion Beam Applications	22,906	0.03
	Lodging (0.00%) (2016: 0.13%)		
	Real Estate Investment Trusts (0.53%) (2016: 0.52%)		
3,765	Warehouses De Pauw	351,764	0.53
	Telecommunications (0.23%) (2016: 0.00%)		
8,696	Orange Belgium	152,180	0.23
	Transportation (0.95%) (2016: 1.56%)		
72,636	Euronav	558,135	0.85
10,279	Exmar	66,310	0.10
		624,445	0.95
		1,494,889	2.27

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Denmark (2.36%) (2016: 2.81%)		
	Agriculture (0.50%) (2016: 0.00%)		
20,371	Scandinavian Tobacco Group	328,324	0.50
	Banks (0.64%) (2016: 0.51%)		
2,782	Ringkjøbing Landbobank	120,129	0.18
31,116	Spar Nord Bank	301,320	0.46
		<u>421,449</u>	<u>0.64</u>
	Building & Construction Materials (0.06%) (2016: 0.16%)		
5,178	Nordic Waterproofing Holding	37,130	0.06
	Computers (0.10%) (2016: 0.00%)		
3,003	NNIT	69,172	0.10
	Engineering & Construction (0.13%) (2016: 0.11%)		
3,211	Per Aarseleff Holding	84,314	0.13
	Full Line Insurance (0.44%) (2016: 0.33%)		
26,725	Alm Brand	290,745	0.44
	Healthcare Products (0.00%) (2016: 0.06%)		
	Holding Companies – Diversified Operations (0.00%) (2016: 0.50%)		
	Machinery – Diversified (0.00%) (2016: 0.32%)		
	Miscellaneous Manufacturers (0.00%) (2016: 0.18%)		
	Pharmaceuticals (0.00%) (2016: 0.05%)		
	Retail (0.22%) (2016: 0.28%)		
13,745	Matas	144,919	0.22
	Software (0.27%) (2016: 0.31%)		
3,755	SimCorp	178,182	0.27
		<u>1,554,235</u>	<u>2.36</u>
	Finland (4.99%) (2016: 6.99%)		
	Airlines (0.26%) (2016: 0.00%)		
13,126	Finnair	168,275	0.26
	Banks (0.15%) (2016: 0.00%)		
10,707	Aktia Bank	97,541	0.15
	Chemicals (0.81%) (2016: 1.02%)		
28,792	Kemira	331,108	0.50
11,253	Tikkurila	200,416	0.31
		<u>531,524</u>	<u>0.81</u>
	Commercial Services (0.39%) (2016: 0.80%)		
7,424	Cramo	146,698	0.22
14,082	Ramirent	109,981	0.17
		<u>256,679</u>	<u>0.39</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Computers (0.93%) (2016: 1.05%)		
14,758	F-Secure	57,409	0.09
21,330	Tieto	554,153	0.84
		<u>611,562</u>	<u>0.93</u>
	Engineering & Construction (0.32%) (2016: 0.30%)		
5,615	Lehto Group	71,086	0.11
21,919	YIT	139,624	0.21
		<u>210,710</u>	<u>0.32</u>
	Financial services (0.12%) (2016: 0.00%)		
44,997	CapMan	79,645	0.12
	Food (0.56%) (2016: 0.52%)		
7,969	HKScan	24,943	0.04
34,257	Raisio	131,547	0.20
12,541	Uponor	210,438	0.32
		<u>366,928</u>	<u>0.56</u>
	Forest Products & Paper (0.00%) (2016: 0.79%)		
	Hand & Machine Tools (0.00%) (2016: 0.91%)		
	Healthcare Products (0.00%) (2016: 0.06%)		
	Home Builders (0.00%) (2016: 0.41%)		
	Machinery – Diversified (0.00%) (2016: 0.65%)		
	Media (0.39%) (2016: 0.25%)		
23,727	Sanoma	257,912	0.39
	Mining (0.04%) (2016: 0.00%)		
33,408	Afarak Group	28,230	0.04
	Pharmaceuticals (0.12%) (2016: 0.00%)		
27,755	Oriola	77,714	0.12
	Real Estate (0.19%) (2016: 0.09%)		
30,454	Technopolis	127,298	0.19
	Retail (0.18%) (2016: 0.00%)		
16,285	Tokmanni Group	118,066	0.18
	Telecommunications (0.53%) (2016: 0.14%)		
22,330	DNA	349,464	0.53
		<u>3,281,548</u>	<u>4.99</u>
	France (4.13%) (2016: 4.71%)		
	Advertising (0.30%) (2016: 0.39%)		
6,426	IPSOS	197,278	0.30
	Auto Parts & Equipment (0.04%) (2016: 0.00%)		
797	MGI Coutier	26,867	0.04
	Building & Construction Materials (0.00%) (2016: 0.26%)		
	Chemicals (0.04%) (2016: 0.00%)		
1,506	Plastivaloire	28,162	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Commercial Services (0.44%) (2016: 0.00%)		
27,972	Europcar Groupe	286,713	0.44
	Computers (0.00%) (2016: 0.42%)		
	Consumer Durables & Apparels (0.12%) (2016: 0.11%)		
2,951	Chargeurs	74,690	0.12
30	Chargeurs (New Share)	750	0.00
		<u>75,440</u>	<u>0.12</u>
	Distribution & Wholesale (0.09%) (2016: 0.12%)		
2,100	Jacquet Metal Service	57,750	0.09
	Electrical components & equipment (0.13%) (2016: 0.00%)		
2,325	Mersen	86,816	0.13
	Engineering & Construction (0.77%) (2016: 1.06%)		
10,093	Gaztransport Et Technigaz	505,659	0.77
	Environmental Control (0.00%) (2016: 0.13%)		
	Full Line Insurance (0.22%) (2016: 0.00%)		
15,872	Coface	141,483	0.22
	Home Builders (0.35%) (2016: 0.00%)		
5,742	Kaufman & Broad	227,555	0.35
	Home Furnishings (0.14%) (2016: 0.00%)		
32,255	Technicolor	92,572	0.14
	Leisure Time (0.09%) (2016: 0.08%)		
3,120	Beneteau	62,228	0.09
	Machinery – Diversified (0.06%) (2016: 0.00%)		
2,559	Haulotte Group	41,277	0.06
	Machinery, Construction & Mining (0.16%) (2016: 0.00%)		
3,455	Manitou BF	105,377	0.16
	Miscellaneous Manufacturers (0.08%) (2016: 0.06%)		
5,031	Oeneo	51,568	0.08
	Oil & Gas Services (0.07%) (2016: 0.00%)		
6,690	Bourbon	46,830	0.07
	Retail (0.46%) (2016: 0.63%)		
20,586	Rallye	305,290	0.46
	Software (0.09%) (2016: 0.00%)		
2,238	Lectra	56,286	0.09
	Technology hardware & Equipment (0.31%) (2016: 1.33%)		
8,514	Neopost	204,336	0.31
	Utilities – Electric (0.17%) (2016: 0.12%)		
5,438	Albioma	114,416	0.17
		<u>2,713,903</u>	<u>4.13</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Germany (10.22%) (2016: 7.25%)		
	Agriculture (0.18%) (2016: 0.25%)		
3,730	BayWa	119,621	0.18
	Auto Parts & Equipment (1.04%) (2016: 0.99%)		
1,836	Bertrandt	186,629	0.28
10,694	ElringKlinger	199,711	0.30
1,740	Grammer	90,219	0.14
3,694	Norma Group	206,753	0.32
		683,312	1.04
	Building & Construction Materials (0.04%) (2016: 0.00%)		
1,536	CENTROTEC Sustainable	23,762	0.04
	Commercial Services (1.03%) (2016: 0.71%)		
12,073	Hamburger Hafen und Logistik	285,768	0.44
5,209	Sixt	388,122	0.59
		673,890	1.03
	Computers (0.09%) (2016: 0.08%)		
899	CANCOM SE	62,391	0.09
	Consumer Durables & Apparels (0.08%) (2016: 0.18%)		
5,505	Gerry Weber International	52,529	0.08
	Diversified Financial Services (0.66%) (2016: 0.15%)		
8,289	MLP	46,651	0.07
16,440	Wuestenrot & Wuerttembergische	384,038	0.59
		430,689	0.66
	Electrical Components & Equipment (0.30%) (2016: 0.43%)		
2,048	Leoni	127,775	0.19
1,993	SMA Solar Technology	71,738	0.11
		199,513	0.30
	Energy – Alternate Sources (0.40%) (2016: 0.29%)		
23,929	Capital Stage	154,629	0.24
7,716	CropEnergies	60,100	0.09
6,046	VERBIO Vereinigte BioEnergie	49,275	0.07
		264,004	0.40
	Engineering & Construction (0.48%) (2016: 0.00%)		
7,978	Bilfinger	315,650	0.48
	Entertainment (0.16%) (2016: 0.06%)		
702	bet-at-home.com	73,043	0.11
5,223	Borussia Dortmund GmbH & Co KGaA	31,996	0.05
		105,039	0.16
	Healthcare Services (0.24%) (2016: 0.00%)		
5,258	RHOEN-KLINIKUM	157,109	0.24

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Iron & Steel (0.23%) (2016: 0.19%)		
3,191	Salzgitter	151,876	0.23
	Machinery – Diversified (0.81%) (2016: 0.42%)		
6,315	Deutz	47,861	0.07
736	Koenig & Bauer	46,243	0.07
1,621	Pfeiffer Vacuum Technology	253,119	0.39
2,342	Washtec	184,316	0.28
		531,539	0.81
	Machinery, Construction & Mining (1.68%) (2016: 1.18%)		
13,871	Aurelius	790,092	1.20
10,423	Wacker Neuson	313,472	0.48
		1,103,564	1.68
	Miscellaneous Manufacturers (0.42%) (2016: 0.47%)		
3,053	Indus Holding	181,653	0.28
3,348	Jenoptik	92,221	0.14
		273,874	0.42
	Other Industrial (0.20%) (2016: 0.00%)		
12,657	Kloeckner & Co	130,240	0.20
	Real Estate (0.64%) (2016: 0.48%)		
18,960	TLG Immobilien	419,869	0.64
	Real Estate Investment Trusts (0.73%) (2016: 0.80%)		
37,331	alstria office REIT-AG	481,570	0.73
	Retail (0.32%) (2016: 0.15%)		
1,021	Cewe Stiftung & Co KGAA	89,899	0.14
6,479	Takkt	122,226	0.18
		212,125	0.32
	Semiconductors (0.06%) (2016: 0.08%)		
1,827	Elmos Semiconductor	42,167	0.06
	Software (0.15%) (2016: 0.20%)		
2,372	GFT Technologies	30,943	0.05
2,823	RIB Software	70,067	0.10
		101,010	0.15
	Transportation (0.28%) (2016: 0.14%)		
3,882	VTG	185,404	0.28
		6,720,747	10.22
	Ireland (1.54%) (2016: 1.78%)		
	Agriculture (0.22%) (2016: 0.30%)		
23,300	Origin Enterprises	147,722	0.22
	Beverages (0.35%) (2016: 0.45%)		
80,081	C&C Group	228,231	0.35

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.07%) (2016: 0.00%)		
21,481	IFG Group	45,540	0.07
	Food (0.40%) (2016: 0.55%)		
76,439	Greencore Group	197,798	0.30
26,492	Total Produce	67,820	0.10
		265,618	0.40
	Pharmaceuticals (0.28%) (2016: 0.31%)		
19,044	UDG Healthcare	181,285	0.28
	Transportation (0.22%) (2016: 0.17%)		
24,819	Irish Continental Group	142,957	0.22
		1,011,353	1.54
	Italy (11.61%) (2016: 11.49%)		
	Banks (0.28%) (2016: 1.10%)		
47,852	Banca Popolare di Sondrio SCARL	145,661	0.22
15,421	Banca Sistema	34,975	0.06
		180,636	0.28
	Beverages (0.04%) (2016: 0.00%)		
3,599	Massimo Zanetti Beverage Group	26,633	0.04
	Building & Construction Materials (0.41%) (2016: 0.11%)		
17,863	Cementir Holding	134,866	0.21
5,638	Italmobiliare	134,466	0.20
		269,332	0.41
	Commercial Services (1.10%) (2016: 0.65%)		
16,776	ASTM	406,483	0.62
29,939	Cerved Information Solutions	317,353	0.48
		723,836	1.10
	Consumer Durables & Apparels (0.67%) (2016: 1.06%)		
2,788	Brunello Cucinelli	75,304	0.11
10,241	Geox	29,617	0.05
5,462	Tod's	332,636	0.51
		437,557	0.67
	Distribution & Wholesale (0.45%) (2016: 0.31%)		
6,877	Esprinet	28,306	0.04
12,531	MARR	269,667	0.41
		297,973	0.45
	Diversified Financial Services (0.46%) (2016: 0.51%)		
7,376	Banca IFIS	300,719	0.46

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.25%) (2016: 0.19%)		
4,105	Datalogic	126,516	0.19
1,433	El.En.	37,301	0.06
		163,817	0.25
	Energy – Alternate Sources (0.22%) (2016: 0.12%)		
66,604	Falck Renewables	144,531	0.22
	Engineering & Construction (1.37%) (2016: 0.53%)		
20,403	Astaldi	43,254	0.07
8,440	Caltagirone	25,472	0.04
147,790	Enav	666,533	1.01
50,672	Salini Impregilo	163,063	0.25
		898,322	1.37
	Entertainment (0.30%) (2016: 0.07%)		
39,289	RAI Way	199,392	0.30
	Financial services (0.65%) (2016: 0.83%)		
71,632	Anima Holding	426,927	0.65
	Food (0.12%) (2016: 0.07%)		
4,879	La Doria	79,967	0.12
	Full Line Insurance (0.77%) (2016: 0.61%)		
46,763	Societa Cattolica di Assicurazioni SCRL	423,205	0.64
6,920	Vittoria Assicurazioni	82,487	0.13
		505,692	0.77
	Holding Companies – Diversified Operations (0.33%) (2016: 0.26%)		
141,182	CIR-Compagnie Industriali Riunite	164,477	0.25
93,490	Cofide	54,131	0.08
		218,608	0.33
	Internet (0.03%) (2016: 0.07%)		
8,311	ePrice	21,043	0.03
	Leisure Time (0.43%) (2016: 0.18%)		
78,268	IMMSI	55,375	0.08
58,393	Piaggio & C	134,304	0.21
11,084	Technogym	89,503	0.14
		279,182	0.43
	Machinery – Diversified (0.20%) (2016: 0.43%)		
1,662	Biesse	70,302	0.11
2,568	SAES Getters	61,247	0.09
		131,549	0.20
	Machinery, Construction & Mining (0.04%) (2016: 0.05%)		
1,828	Danieli & C Officine Meccaniche	25,336	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.06%) (2016: 0.10%)		
9,772	Cairo Communication	36,254	0.06
	Oil & Gas (1.58%) (2016: 2.60%)		
35,389	ERG	544,990	0.83
246,422	Saras	493,830	0.75
		1,038,820	1.58
	Oil & Gas Services (0.25%) (2016: 0.15%)		
38,341	Maire Tecnimont	165,556	0.25
	Other Consumer, Cyclical (0.04%) (2016: 0.00%)		
18,790	Emak	26,964	0.04
	Packaging & Containers (0.21%) (2016: 0.00%)		
17,322	Zignago Vetro	141,001	0.21
	Real Estate Investment Trusts (0.38%) (2016: 0.25%)		
261,456	Immobiliare Grande Distribuzione	252,044	0.38
	Retail (0.28%) (2016: 0.40%)		
33,107	OVS	183,909	0.28
	Telecommunications (0.46%) (2016: 0.00%)		
5,701	Ei Towers	305,003	0.46
	Utilities – Electric (0.00%) (2016: 0.65%)		
	Utilities – Electric & Gas (0.23%) (2016: 0.19%)		
43,308	Ascopiave	153,570	0.23
		7,634,173	11.61
	Netherlands (5.44%) (2016: 4.80%)		
	Agriculture (0.24%) (2016: 0.00%)		
15,309	ForFarmers	159,826	0.24
	Beverages (0.68%) (2016: 0.29%)		
10,487	Refosco Group	207,643	0.32
5,465	Rhi Magnesita	238,301	0.36
		445,944	0.68
	Chemicals (0.52%) (2016: 0.86%)		
12,613	Corbion	340,551	0.52
	Closed End Investment Company (0.41%) (2016: 0.75%)		
13,362	Flow Traders	267,240	0.41
	Commercial Services (0.71%) (2016: 0.80%)		
22,817	BinckBank	101,171	0.15
8,976	Brunel International	136,435	0.21
14,870	Intertrust	232,418	0.35
		470,024	0.71

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Delivery services (0.46%) (2016: 0.00%)		
74,765	PostNL	304,742	0.46
	Electrical components & equipment (0.48%) (2016: 0.51%)		
5,916	TKH Group	313,134	0.48
	Engineering & Construction (0.66%) (2016: 0.52%)		
13,986	Arcadis	266,503	0.40
30,101	Koninklijke BAM Groep	115,317	0.18
2,907	SIF Holding	50,611	0.08
		432,431	0.66
	Food (0.23%) (2016: 0.13%)		
3,866	Amsterdam Commodities	93,190	0.14
3,508	Koninklijke Wessanen	60,267	0.09
		153,457	0.23
	Leisure Time (0.13%) (2016: 0.11%)		
3,696	Accell Group	86,597	0.13
	Other Industrial (0.10%) (2016: 0.07%)		
1,585	AMG Advanced Metallurgical Group	66,435	0.10
	Retail (0.12%) (2016: 0.12%)		
5,725	Beter Bed Holding	75,799	0.12
	Semiconductors (0.70%) (2016: 0.64%)		
6,626	BE Semiconductor Industries	463,224	0.70
		3,579,404	5.44
	Norway (7.56%) (2016: 4.42%)		
	Aerospace & Defense (0.35%) (2016: 0.00%)		
14,902	Kongsberg Gruppen ASA	229,104	0.35
	Banks (1.47%) (2016: 0.68%)		
24,149	SpareBank 1 Nord Norge	153,056	0.23
33,192	SpareBank 1 SMN	277,958	0.42
48,048	SpareBank 1 SR-Bank ASA	425,603	0.65
20,019	Sparebanken Vest	111,084	0.17
		967,701	1.47
	Beverages (0.09%) (2016: 0.00%)		
12,995	Arcus ASA	61,523	0.09
	Chemicals (0.27%) (2016: 0.22%)		
21,375	Borregaard ASA	177,367	0.27
	Diversified Financial Services (0.03%) (2016: 0.00%)		
12,952	Treasure ASA	18,989	0.03
	Energy – Alternate Sources (0.08%) (2016: 0.07%)		
9,902	Scatec Solar ASA	50,408	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Engineering & Construction (0.35%) (2016: 0.36%)		
24,490	Veidekke ASA	231,267	0.35
	Environmental Control (0.37%) (2016: 0.26%)		
18,073	Tomra Systems ASA	241,973	0.37
	Food (1.23%) (2016: 0.99%)		
41,960	Austevoll Seafood ASA	291,574	0.44
42,486	Grieg Seafood ASA	312,532	0.48
15,067	Norway Royal Salmon ASA	206,328	0.31
		810,434	1.23
	Full Line Insurance (0.22%) (2016: 0.19%)		
15,906	Protector Forsikring ASA	145,752	0.22
	Holding Companies – Diversified Operations (0.07%) (2016: 0.00%)		
21,053	B2Holding ASA	44,799	0.07
	Home Furnishings (0.13%) (2016: 0.00%)		
7,056	Ekornes ASA	85,131	0.13
	Internet (0.63%) (2016: 0.00%)		
35,078	Atea ASA	412,503	0.63
	Oil & Gas Services (0.53%) (2016: 0.44%)		
17,607	TGS Nopec Geophysical ASA	348,133	0.53
	Other Finance (0.37%) (2016: 0.14%)		
246,153	ABG Sundal Collier Holding ASA	149,119	0.23
11,697	Skandiabanken ASA	96,465	0.14
		245,584	0.37
	Pharmaceuticals (0.00%) (2016: 0.05%)		
	Real Estate (0.69%) (2016: 0.41%)		
31,376	Entra ASA	389,734	0.59
19,203	Selvaag Bolig ASA	66,279	0.10
		456,013	0.69
	Retail (0.36%) (2016: 0.28%)		
54,800	Europris ASA	186,354	0.28
11,002	Kid ASA	49,847	0.08
		236,201	0.36
	Specialty retailers (0.26%) (2016: 0.33%)		
19,998	XXL ASA	173,068	0.26
	Transportation (0.06%) (2016: 0.00%)		
10,964	Odfjell	35,610	0.06
		4,971,560	7.56

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Portugal (3.51%) (2016: 2.42%)		
	Commercial Services (0.40%) (2016: 0.55%)		
75,076	CTT-Correios de Portugal	263,292	0.40
	Engineering & Construction (0.43%) (2016: 0.11%)		
76,565	Mota-Engil SGPS	280,458	0.43
	Food (0.86%) (2016: 0.00%)		
502,909	Sonae SGPS	566,275	0.86
	Forest Products & Paper (0.91%) (2016: 0.84%)		
56,727	Altri SGPS	293,336	0.45
11,131	Corticeira Amorim SGPS	114,649	0.17
10,824	Semapa-Sociedade de Investimento e Gestao	192,613	0.29
		600,598	0.91
	Industrial suppliers (0.16%) (2016: 0.10%)		
114,540	SONAE CAPITAL SGPS	101,597	0.16
	Telecommunications (0.00%) (2016: 0.23%)		
	Utilities – Electric (0.75%) (2016: 0.59%)		
198,481	REN – Redes Energeticas Nacionais SGPS	492,034	0.75
		2,304,254	3.51
	Spain (2.93%) (2016: 3.51%)		
	Commercial Services (0.16%) (2016: 0.19%)		
9,400	Applus Services	105,985	0.16
	Energy – Alternate Sources (0.80%) (2016: 0.93%)		
33,622	Ence Energia y Celulosa	184,921	0.28
35,012	Saeta Yield	343,468	0.52
		528,389	0.80
	Engineering & Construction (0.78%) (2016: 1.77%)		
30,041	Obrascon Huarte Lain	149,634	0.23
13,727	Tecnicas Reunidas	363,217	0.55
		512,851	0.78
	Environmental Control (0.18%) (2016: 0.05%)		
9,742	Fluidra	115,053	0.18
	Forest Products & Paper (0.30%) (2016: 0.13%)		
17,095	Papeles y Cartones de Europa	193,430	0.30
	Machinery, Construction & Mining (0.00%) (2016: 0.10%)		
	Pharmaceuticals (0.25%) (2016: 0.34%)		
52,913	Faes Farma	155,564	0.24
52,913	Faes Farma – Rights	5,450	0.01
		161,014	0.25
	Telecommunications (0.14%) (2016: 0.00%)		
13,830	Euskaltel	94,016	0.14

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.15%) (2016: 0.00%)		
2,916	Construcciones y Auxiliar de Ferrocarriles	99,669	0.15
	Utilities – Electric (0.17%) (2016: 0.00%)		
8,495	Elecnor	112,898	0.17
		1,923,305	2.93
	Sweden (12.07%) (2016: 15.08%)		
	Auto Parts & Equipment (0.20%) (2016: 0.39%)		
8,872	Mekonomen	134,683	0.20
	Banks (0.48%) (2016: 0.28%)		
3,514	Nolato	192,650	0.29
22,942	Nordax Group	123,676	0.19
		316,326	0.48
	Building & Construction Materials (0.32%) (2016: 0.37%)		
3,488	Alimak Group	45,411	0.07
9,369	Inwido	79,810	0.12
6,565	Lindab International	45,540	0.07
2,854	Systemair	36,359	0.06
		207,120	0.32
	Commercial Services (0.51%) (2016: 1.24%)		
24,322	Bravida Holding	135,692	0.21
24,141	Coor Service Management Holding	153,466	0.23
9,316	ITAB Shop Concept – B -	49,036	0.07
		338,194	0.51
	Computers (0.34%) (2016: 0.47%)		
27,179	Acando	77,129	0.12
14,933	HIQ International	94,550	0.14
3,356	KNOW IT	53,080	0.08
		224,759	0.34
	Consumer Durables & Apparels (0.06%) (2016: 0.08%)		
6,731	New Wave Group	37,312	0.06
	Distribution & Wholesale (0.26%) (2016: 0.17%)		
6,858	AddTech	125,210	0.19
4,417	Bufab Holding	47,735	0.07
		172,945	0.26
	Diversified Financial Services (0.85%) (2016: 0.74%)		
5,036	Avanza Bank Holding	176,258	0.27
64,351	Resurs Holding	381,267	0.58
		557,525	0.85

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.38%) (2016: 0.82%)		
10,814	Gunnebo	37,068	0.06
7,082	Lagercrantz Group	58,347	0.09
14,371	Mycronic	124,246	0.19
31,998	Pricer	27,664	0.04
		247,325	0.38
	Engineering & Construction (0.31%) (2016: 1.11%)		
10,998	AF	202,363	0.31
	Entertainment (0.74%) (2016: 0.73%)		
44,373	Betsson	273,056	0.41
2,198	Evolution Gaming Group	129,780	0.20
10,059	LeoVegas	85,688	0.13
		488,524	0.74
	Environmental Control (0.00%) (2016: 0.33%)		
	Food (0.25%) (2016: 0.28%)		
34,553	Cloetta	104,381	0.16
8,978	Scandi Standard	57,987	0.09
		162,368	0.25
	Forest Products & Paper (0.05%) (2016: 0.94%)		
47,460	Rottneros	34,515	0.05
	Hand & Machine Tools (0.06%) (2016: 0.12%)		
4,195	B&B Tools	36,695	0.06
	Health Care Services (0.26%) (2016: 0.18%)		
11,209	Attendo	100,272	0.16
15,048	Capio	67,346	0.10
		167,618	0.26
	Healthcare Products (0.10%) (2016: 0.00%)		
7,920	Biotage	67,668	0.10
	Home Builders (0.12%) (2016: 0.00%)		
6,822	Bonava	79,520	0.12
	Home Furnishings (0.73%) (2016: 1.32%)		
34,683	Nobia	244,824	0.37
65,123	Ratos	237,400	0.36
		482,224	0.73
	Internet (0.37%) (2016: 0.53%)		
19,086	Com Hem Holding	243,439	0.37
	Leisure Time (0.31%) (2016: 0.28%)		
10,915	Thule Group	205,276	0.31

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Lodging (0.37%) (2016: 0.00%)		
17,107	Rezidor Hotel Group	44,544	0.07
16,488	Scandic Hotels Group	197,473	0.30
		242,017	0.37
	Machinery – Diversified (0.14%) (2016: 0.15%)		
6,055	Concentric	92,997	0.14
	Media (0.79%) (2016: 0.93%)		
14,807	Modern Times Group MTG	519,293	0.79
	Mining (0.07%) (2016: 0.08%)		
3,614	Bulten	45,030	0.07
	Other Consumer, Cyclical (0.09%) (2016: 0.22%)		
4,760	Duni	58,704	0.09
	Other Industrial (0.17%) (2016: 0.21%)		
12,871	Granges	110,296	0.17
	Pharmaceuticals (0.21%) (2016: 0.11%)		
1,991	BioGaia	66,019	0.10
3,359	Recipharm	33,738	0.05
617	Vitrolife	39,098	0.06
		138,855	0.21
	Real Estate (1.79%) (2016: 1.47%)		
41,731	Hemfosa Fastigheter	466,481	0.71
46,447	Kungsleden	281,095	0.43
4,287	Magnolia Bostad	21,802	0.03
10,286	NP3 Fastigheter	54,404	0.08
8,345	Platzer Fastigheter Holding	44,137	0.07
9,394	Victoria Park	28,092	0.04
14,102	Wihlborgs Fastigheter	281,565	0.43
		1,177,576	1.79
	Retail (1.02%) (2016: 1.20%)		
28,424	Bilia	231,288	0.35
13,809	Byggmax Group	77,251	0.12
12,568	Clas Ohlson	143,812	0.22
15,207	Dustin Group	126,061	0.19
13,012	KappAhl	59,954	0.09
11,097	MQ Holding	30,137	0.05
		668,503	1.02
	Software (0.46%) (2016: 0.00%)		
38,192	NetEnt	219,482	0.33
8,839	Paradox Interactive	83,836	0.13
		303,318	0.46

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Textile (0.00%) (2016: 0.04%)		
	Transportation (0.26%) (2016: 0.29%)		
31,494	Nobina	172,981	0.26
		7,935,969	12.07
	Switzerland (4.34%) (2016: 4.20%)		
	Banks (1.20%) (2016: 0.98%)		
57,016	EFG International	501,859	0.76
3,201	Valiant Holding	288,319	0.44
		790,178	1.20
	Commercial Services (0.00%) (2016: 1.08%)		
	Cosmetics & Personal Care (0.52%) (2016: 0.00%)		
10,018	Oriflame Holding	344,716	0.52
	Diversified Financial Services (0.95%) (2016: 1.00%)		
46,359	GAM Holding	623,968	0.95
	Electrical components & equipment (0.25%) (2016: 0.00%)		
1,006	Daetwyler Holding	161,967	0.25
	Engineering & Construction (0.26%) (2016: 0.35%)		
3,003	Implenia	169,117	0.26
	Healthcare Products (0.17%) (2016: 0.21%)		
657	Tecan Group	113,806	0.17
	Machinery – Diversified (0.37%) (2016: 0.00%)		
1,685	Bobst Group	186,617	0.29
1,555	Zehnder Group	53,088	0.08
		239,705	0.37
	Specialty retailers (0.13%) (2016: 0.16%)		
7,972	Mobilezone Holding	87,542	0.13
	Telecommunications (0.49%) (2016: 0.42%)		
8,835	Ascom Holding	190,263	0.29
6,065	Kudelski	62,455	0.09
433	U-Blox	70,971	0.11
		323,689	0.49
		2,854,688	4.34
	United Arab Emirates (0.00%) (2016: 0.03%)		
	Commercial Services (0.00%) (2016: 0.03%)		
	United Kingdom (25.66%) (2016: 25.47%)		
	Advertising (0.09%) (2016: 0.11%)		
37,283	Huntsworth	34,126	0.05
6,267	M&C Saatchi	26,228	0.04
		60,354	0.09

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Aerospace & Defense (0.13%) (2016: 0.24%)		
5,538	Ultra Electronics Holdings	84,036	0.13
	Agriculture (0.11%) (2016: 0.10%)		
2,557	Genus	72,907	0.11
	Airlines (0.04%) (2016: 0.03%)		
3,845	Dart Group	29,476	0.04
	Banks (0.62%) (2016: 0.42%)		
3,141	Bank of Georgia Holdings	125,863	0.19
22,612	OneSavings Bank	105,103	0.16
4,534	TBC Bank Group	89,386	0.13
28,206	Virgin Money Holdings UK	90,305	0.14
		410,657	0.62
	Beverages (0.52%) (2016: 0.49%)		
9,023	A.G.BARR	67,748	0.10
1,528	Fevertree Drinks	39,195	0.06
123,433	Marston's	156,434	0.24
26,453	Stock Spirits Group	80,089	0.12
		343,466	0.52
	Building & Construction Materials (0.85%) (2016: 0.62%)		
29,758	Epwin Group	27,950	0.04
11,102	Eurocell	26,890	0.04
14,764	Forterra	49,606	0.08
44,686	Ibstock	134,157	0.20
11,535	James Halstead	58,476	0.09
20,844	Marshalls	106,818	0.16
17,656	Polypipe Group	78,208	0.12
19,040	Tyman	77,915	0.12
		560,020	0.85
	Chemicals (1.24%) (2016:1.11%)		
73,175	Elementis	237,494	0.36
33,228	Essentra	198,206	0.30
27,777	Synthomer	153,768	0.24
7,594	Victrex	225,680	0.34
		815,148	1.24
	Commercial Services (2.60%) (2016: 3.42%)		
89,164	AA	170,760	0.26
18,630	Ascential	80,865	0.12
83,041	BCA Marketplace	191,027	0.29
5,131	Clipper Logistics	25,433	0.04
39,673	Communisys	28,827	0.04
12,539	De La Rue	90,616	0.14
1,690	Dignity	34,650	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Commercial Services (2.60%) (2016: 3.42%) (continued)			
29,750	Equiniti Group	95,617	0.15
7,770	Gattaca	26,621	0.04
26,731	ITE Group	54,731	0.08
26,120	Johnson Service Group	42,372	0.06
8,900	Mears Group	41,107	0.06
14,412	Northgate	61,899	0.09
44,625	Pagegroup	235,021	0.36
67,148	Redde	132,568	0.20
27,452	RPS Group	84,196	0.13
10,704	RWS Holdings	55,620	0.09
16,820	Savills	188,158	0.29
16,684	SThree	69,166	0.11
		<u>1,709,254</u>	<u>2.60</u>
Computers (0.71%) (2016: 0.42%)			
11,610	Computacenter	150,802	0.23
9,857	FDM Group Holdings	103,659	0.16
10,544	Kainos Group	40,327	0.06
28,088	NCC Group	74,043	0.11
11,451	Softcat	67,080	0.10
7,902	Xaar	32,915	0.05
		<u>468,826</u>	<u>0.71</u>
Consumer Durables & Apparels (0.39%) (2016: 0.37%)			
47,611	Mitchells & Butlers	151,843	0.23
3,469	Ted Baker	105,945	0.16
		<u>257,788</u>	<u>0.39</u>
Cosmetics & Personal Care (0.20%) (2016: 0.00%)			
36,403	PZ Cussons	132,666	0.20
Distribution & Wholesale (0.51%) (2016: 0.54%)			
7,634	Diploma	107,242	0.16
10,439	Headlam Group	68,796	0.11
6,852	John Menzies	52,528	0.08
52,543	SIG	104,296	0.16
		<u>332,862</u>	<u>0.51</u>
Diversified Financial Services (0.85%) (2016: 1.14%)			
39,284	Brewin Dolphin Holdings	172,595	0.26
57,318	CMC Markets	96,857	0.15
20,337	Numis	76,750	0.12
11,690	PayPoint	120,235	0.18
11,264	Polar Capital Holdings	68,871	0.11
6,468	Urban & Civic	20,912	0.03
		<u>556,220</u>	<u>0.85</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.13%) (2016: 0.74%)		
6,143	Acal	25,622	0.04
2,481	Oxford Instruments	23,785	0.03
15,421	TT electronics	38,871	0.06
		88,278	0.13
	Engineering & Construction (0.84%) (2016: 1.18%)		
10,123	Costain Group	53,342	0.08
8,324	Keller Group	91,242	0.14
18,540	Kier Group	227,240	0.35
4,226	Morgan Sindall Group	67,984	0.10
3,999	Ricardo	39,937	0.06
21,598	Severfield	19,404	0.03
20,804	Watkin Jones	51,443	0.08
		550,592	0.84
	Entertainment (0.44%) (2016: 0.81%)		
26,107	Cineworld Group	176,757	0.27
23,032	Rank Group	62,661	0.09
2,456	Zeal Network	52,632	0.08
		292,050	0.44
	Environmental Control (0.15%) (2016: 0.14%)		
87,220	Shanks Group	101,499	0.15
	Food (0.75%) (2016: 0.63%)		
2,590	Cranswick	97,365	0.15
18,208	Dairy Crest Group	118,252	0.18
23,346	Devro	60,227	0.09
10,166	Greggs	160,219	0.24
5,836	Hilton Food Group	56,804	0.09
		492,867	0.75
	Full Line Insurance (1.13%) (2016: 0.88%)		
26,024	Chesnara	114,117	0.17
71,351	esure Group	199,744	0.30
72,280	Hastings Group Holdings	260,564	0.40
87,133	Just Retirement Group	167,262	0.26
		741,687	1.13
	Health Care Services (0.07%) (2016: 0.11%)		
16,072	Spire Healthcare Group	45,916	0.07
	Healthcare Products (0.10%) (2016: 0.10%)		
2,064	Clinigen Healthcare	23,949	0.04
3,245	Consort Medical	42,698	0.06
		66,647	0.10

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Holding Companies – Diversified Operations (0.00%) (2016: 0.24%)		
	Home Builders (1.61%) (2016: 1.05%)		
23,084	Bovis Homes Group	304,779	0.47
33,303	Countryside Properties	132,436	0.20
42,412	Crest Nicholson Holdings	260,395	0.40
21,918	Galliford Try	317,533	0.48
11,130	Henry Boot	39,997	0.06
		<u>1,055,140</u>	<u>1.61</u>
	Household Products (0.06%) (2016: 0.05%)		
13,912	McBride	36,125	0.06
	Internet (0.14%) (2016: 0.12%)		
24,018	Zoopla Property Group	89,451	0.14
	Iron & Steel (0.14%) (2016: 0.00%)		
27,761	Ferrexpo	91,664	0.14
	Leisure Time (0.09%) (2016: 0.03%)		
3,474	On the Beach Group	18,394	0.03
29,779	Thomas Cook Group	41,229	0.06
		<u>59,623</u>	<u>0.09</u>
	Lodging (0.37%) (2016: 0.00%)		
26,922	Elegant Hotels Group	27,447	0.04
20,237	Hostelworld Group	87,316	0.13
19,503	Millennium & Copthorne Hotels	128,530	0.20
		<u>243,293</u>	<u>0.37</u>
	Media (0.32%) (2016: 0.23%)		
6,266	Euromoney Institutional Investor	92,119	0.14
55,052	Smiths News	69,460	0.10
55,501	Trinity Mirror	49,707	0.08
		<u>211,286</u>	<u>0.32</u>
	Mining (1.12%) (2016: 1.42%)		
23,822	Central Asia Metals	82,120	0.13
12,020	Hochschild Mining	35,748	0.05
397,658	Pan African Resources	59,357	0.09
61,440	Vedanta Resources	556,832	0.85
		<u>734,057</u>	<u>1.12</u>
	Miscellaneous Manufacturers (1.14%) (2016: 1.22%)		
6,409	Fenner	28,862	0.04
5,159	Hill & Smith Holdings	77,820	0.12
39,046	Morgan Advanced Materials	148,368	0.23
72,804	Photo-Me International	150,911	0.23
40,842	Senior	119,948	0.18
28,903	Vesuvius	190,153	0.29
15,184	Volution Group	35,066	0.05
		<u>751,128</u>	<u>1.14</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (0.09%) (2016: 0.06%)		
47,136	Soco International	59,207	0.09
	Other Consumer, Cyclical (0.22%) (2016: 0.14%)		
19,731	Safestore Holdings	111,050	0.17
11,554	Wincanton	30,913	0.05
		141,963	0.22
	Other Finance (0.12%) (2016: 0.69%)		
24,665	John Laing Group	81,691	0.12
	Other Industrial (0.22%) (2016: 0.35%)		
14,102	Bodycote	145,043	0.22
	Pharmaceuticals (0.24%) (2016: 0.89%)		
6,828	Abcam	81,151	0.12
3,261	Dechra Pharmaceuticals	76,999	0.12
		158,150	0.24
	Real Estate (0.78%) (2016: 0.82%)		
22,835	Foxtons Group	21,094	0.03
11,164	Helical Bar	42,761	0.07
16,963	LSL Property Services	53,459	0.08
56,894	McCarthy & Stone	101,139	0.16
13,434	ST Modwen Properties	61,414	0.09
15,047	U & I Group	32,758	0.05
22,002	UNITE Group	199,528	0.30
		512,153	0.78
	Real Estate Investment Trusts (0.33%) (2016: 0.46%)		
19,281	Big Yellow Group	188,863	0.29
10,297	McKay Securities	27,840	0.04
		216,703	0.33
	Restaurants & Bars (0.37%) (2016: 0.35%)		
44,617	Domino's Pizza Group	173,759	0.26
4,918	J D Wetherspoon	69,642	0.11
		243,401	0.37
	Retail (2.64%) (2016: 1.63%)		
92,769	Card Factory	308,403	0.47
325,703	Debenhams	127,504	0.19
32,764	DFS Furniture	72,343	0.11
30,095	Dunelm Group	234,780	0.36
33,694	Halfords Group	132,776	0.20
40,648	Lookers	47,165	0.07
20,824	McColl's Retail Group	61,932	0.09
50,071	N Brown Group	152,694	0.23
217,595	Pendragon	69,862	0.11
82,705	Pets at Home Group	164,353	0.25

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (2.64%) (2016: 1.63%) (continued)		
36,151	Restaurant Group	122,584	0.19
8,395	SuperGroup	186,971	0.29
30,571	Topps Tiles	27,552	0.04
44,075	Vertu Motors	25,074	0.04
		1,733,993	2.64
	Semiconductors (0.00%) (2016: 0.15%)		
	Software (0.61%) (2016: 0.52%)		
4,943	AVEVA Group	153,969	0.23
5,650	EMIS Group	64,350	0.10
5,304	Fidessa Group	151,231	0.23
2,662	SDL	13,165	0.02
4,476	Servelec Group	15,984	0.03
		398,699	0.61
	Telecommunications (1.35%) (2016: 0.73%)		
4,516	Gamma Communications	32,814	0.05
117,753	Kcom Group	120,383	0.18
54,338	Spirent Communications	62,438	0.10
312,351	TalkTalk Telecom Group	534,500	0.81
10,323	Telecom Plus	139,668	0.21
		889,803	1.35
	Textile (0.13%) (2016: 0.06%)		
57,554	Coats Group	57,802	0.09
44,102	Low & Bonar	27,201	0.04
		85,003	0.13
	Toys, Games & Hobbies (0.27%) (2016: 0.00%)		
6,069	Games Workshop Group	180,017	0.27
	Transportation (0.78%) (2016: 0.45%)		
5,539	Braemar Shipping Services	16,910	0.03
2,630	Clarkson	84,766	0.13
8,393	Go-Ahead Group	140,785	0.21
2,800	James Fisher & Sons	49,365	0.08
118,005	Stagecoach Group	218,948	0.33
		510,774	0.78
	Utilities – Electric (0.05%) (2016: 0.21%)		
10,062	Drax Group	30,673	0.05
		16,872,256	25.66
	Total Equities	65,502,107	99.62
	Rights (0.00%) (2016: 0.01%)		
	Italy (0.00%) (2016: 0.00%)		
	Spain (0.00%) (2016: 0.01%)		

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

	<i>Fair Value EUR</i>	<i>Fund %</i>
Total Transferable Securities (99.62%) (2016: 99.56%)	65,502,107	99.62
Total Investments (99.62%) (2016: 99.56%)	65,502,107	99.62
Other Net Assets (0.38%) (2016: 0.44%)	246,797	0.38
Net Assets (100.00%) (2016: 100.00%)	65,748,904	100.00

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.59
Other assets	0.41
	<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 incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (96.04%) (2016: 99.97%)		
	Equities (96.04%) (2016: 99.97%)		
	Brazil (3.30%) (2016: 4.97%)		
	Advertising (0.24%) (2016: 0.31%)		
3,413	Multiplus	36,012	0.11
1,897	Smiles Fidelidade	43,406	0.13
		79,418	0.24
	Auto Parts & Equipment (0.07%) (2016: 0.09%)		
4,200	Tupy	23,108	0.07
	Banks (0.48%) (2016: 1.65%)		
8,347	Banco Santander Brasil	80,221	0.24
7,200	Itau Unibanco Holding	81,809	0.24
		162,030	0.48
	Building & Construction Materials (0.08%) (2016: 0.00%)		
1,800	Magnesita Refratarios	27,349	0.08
	Commercial Services (0.47%) (2016: 0.68%)		
3,600	EcoRodovias Infraestrutura e Logistica	13,349	0.04
8,800	Estacio Participacoes	87,069	0.26
5,900	Qualicorp	55,138	0.17
		155,556	0.47
	Consumer Durables & Apparels (0.09%) (2016: 0.12%)		
3,376	Grendene	28,955	0.09
	Diversified Financial Services (0.00%) (2016: 0.36%)		
	Full Line Insurance (0.45%) (2016: 0.70%)		
14,424	BB Seguridade Participacao	123,885	0.37
2,342	Porto Seguro	25,651	0.08
		149,536	0.45
	Healthcare Services (0.09%) (2016: 0.00%)		
3,500	Fleury	31,243	0.09
	Home Builders (0.11%) (2016: 0.00%)		
8,200	MRV Engenharia e Participacoes	37,179	0.11
	Oil & Gas (0.27%) (2016: 0.00%)		
7,100	Cosan Industria e Comercio	88,828	0.27
	Real Estate (0.00%) (2016: 0.09%)		
	Textile (0.14%) (2016: 0.06%)		
6,057	Cia Hering	46,782	0.14
	Utilities – Electric (0.81%) (2016: 0.91%)		
8,500	Aes Tiete Energia Unit	32,671	0.10
11,887	Engie Brasil Energia	127,252	0.38
17,455	Transmissora Alianca de Energia Eletrica	112,294	0.33
		272,217	0.81
		1,102,201	3.30

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chile (1.27%) (2016: 2.08%)		
	Banks (0.16%) (2016: 0.72%)		
702,899	Banco Santander Chile	55,079	0.16
	Diversified Financial Services (0.12%) (2016: 0.00%)		
85,089	Grupo Security	38,751	0.12
	Holding Companies – Diversified Operations (0.05%) (2016: 0.04%)		
944	Inversiones La Construccion	17,860	0.05
	Oil & Gas (0.13%) (2016: 0.00%)		
4,800	Empresas Lipigas	43,709	0.13
	Utilities – Electric (0.48%) (2016: 0.97%)		
533,391	Enel Chile	63,150	0.19
106,253	Enel Generacion Chile	96,213	0.29
		159,363	0.48
	Water (0.33%) (2016: 0.35%)		
103,259	Aguas Andinas	68,405	0.21
21,570	Inversiones Aguas Metropolitanas	40,963	0.12
		109,368	0.33
		424,130	1.27
	Czech Republic (1.02%) (2016: 1.74%)		
	Banks (0.37%) (2016: 0.33%)		
1,113	Komercni Banka	47,902	0.14
19,560	Moneta Money Bank	75,811	0.23
		123,713	0.37
	Telecommunications (0.12%) (2016: 0.27%)		
2,953	O2 Czech Republic	38,406	0.12
	Utilities – Electric (0.53%) (2016: 1.14%)		
7,654	CEZ	178,749	0.53
		340,868	1.02
	Hong Kong (6.91%) (2016: 2.96%)		
	Agriculture (0.07%) (2016: 0.18%)		
306,000	CP Pokphand	24,269	0.07
	Auto Parts & Equipment (0.00%) (2016: 0.21%)		
	Building & Construction Materials (0.36%) (2016: 0.00%)		
32,000	China Resources Cement Holdings	21,041	0.06
78,000	Xinyi Glass Holdings	101,575	0.30
		122,616	0.36
	Chemicals (0.08%) (2016: 0.10%)		
18,000	Huabao International Holdings	11,835	0.03
10,000	Kingboard Laminates Holdings	15,581	0.05
		27,416	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.05%) (2016: 0.08%)		
24,000	Yuexiu Transport Infrastructure	17,622	0.05
	Computers (0.36%) (2016: 0.49%)		
34,000	Ju Teng International Holdings	11,091	0.03
192,000	Lenovo Group	108,313	0.33
		<u>119,404</u>	<u>0.36</u>
	Consumer Durables & Apparels (0.05%) (2016: 0.00%)		
10,000	Stella International Holdings	15,095	0.05
	Electronics (0.04%) (2016: 0.05%)		
24,000	Wasion Group Holdings	11,728	0.04
	Home Furnishings (0.05%) (2016: 0.11%)		
36,000	Skyworth Digital Holdings	15,473	0.05
	Oil & Gas (1.60%) (2016: 0.00%)		
374,000	CNOOC	536,794	1.60
	Real Estate (0.25%) (2016: 0.56%)		
16,000	Shanghai Industrial Holdings	45,847	0.14
56,500	Sino-Ocean Group Holding	38,957	0.11
		<u>84,804</u>	<u>0.25</u>
	Telecommunications (3.20%) (2016: 0.06%)		
104,000	China Mobile	1,054,328	3.15
58,000	CITIC Telecom International Holdings	15,359	0.05
		<u>1,069,687</u>	<u>3.20</u>
	Transportation (0.07%) (2016: 0.16%)		
24,000	SITC International Holdings	23,701	0.07
	Utilities – Electric (0.50%) (2016: 0.96%)		
210,666	China Power International Development	55,245	0.17
60,000	China Resources Power Holdings	111,752	0.33
		<u>166,997</u>	<u>0.50</u>
	Water (0.23%) (2016: 0.00%)		
58,000	Guangdong Investment	77,607	0.23
		<u>2,313,213</u>	<u>6.91</u>
	Hungary (0.08%) (2016: 0.00%)		
	Telecommunications (0.08%) (2016: 0.97%)		
14,183	Magyar Telekom Telecommunications	25,145	0.08
	Indonesia (1.24%) (2016: 0.75%)		
	Agriculture (0.27%) (2016: 0.52%)		
12,400	Gudang Garam	76,589	0.23
148,700	Japfa Comfeed Indonesia	14,248	0.04
		<u>90,837</u>	<u>0.27</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.05%) (2016: 0.10%)		
91,100	Bank Pembangunan Daerah Jawa Barat Dan Banten	16,115	0.05
	Building & Construction Materials (0.33%) (2016: 0.00%)		
68,900	Indocement Tunggul Prakarsa	111,469	0.33
	Coal (0.11%) (2016: 0.13%)		
23,700	Indo Tambangraya Megah	36,159	0.11
	Retail (0.23%) (2016: 0.00%)		
102,100	Matahari Department Store	75,254	0.23
	Utilities – Electric & Gas (0.25%) (2016: 0.00%)		
655,700	Perusahaan Gas Negara Persero	84,575	0.25
		414,409	1.24
	Malaysia (2.83%) (2016: 3.38%)		
	Agriculture (0.20%) (2016: 0.23%)		
4,300	British American Tobacco Malaysia	42,500	0.13
10,100	HAP Seng Consolidated	23,834	0.07
		66,334	0.20
	Airlines (0.19%) (2016: 0.00%)		
76,500	AirAsia	63,325	0.19
	Auto Manufacturers (0.04%) (2016: 0.07%)		
23,000	BerMaz Motor	12,503	0.04
	Banks (0.88%) (2016: 0.94%)		
16,800	Alliance Bank Malaysia	16,937	0.05
24,900	AMMB Holdings	27,133	0.08
104,000	Malayan Banking	251,841	0.75
		295,911	0.88
	Beverages (0.05%) (2016: 0.08%)		
3,800	Heineken Malaysia	17,746	0.05
	Building & Construction Materials (0.01%) (2016: 0.00%)		
16,000	HeveaBoard Bhd	4,705	0.01
	Diversified Financial Services (0.11%) (2016: 0.00%)		
4,700	Bursa Malaysia	11,753	0.04
43,600	Matrix Concepts Holdings	23,594	0.07
		35,347	0.11
	Engineering & Construction (0.02%) (2016: 0.00%)		
4,700	Lingkar Trans Kota Holdings	6,446	0.02
	Entertainment (0.06%) (2016: 0.08%)		
35,628	Berjaya Sports Toto	19,720	0.06
	Holding Companies – Diversified Operations (0.22%) (2016: 0.29%)		
218,994	YTL	74,134	0.22

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.14%) (2016: 0.20%)		
70,600	Astro Malaysia Holdings	46,229	0.14
	Pipelines (0.11%) (2016: 0.00%)		
8,600	Petronas Gas Bhd	37,146	0.11
	Real Estate (0.18%) (2016: 0.18%)		
50,600	Mah Sing Group	18,129	0.05
30,940	SP Setia Group	30,581	0.09
22,409	UOA Development	13,234	0.04
		<u>61,944</u>	<u>0.18</u>
	Telecommunications (0.23%) (2016: 0.53%)		
60,400	DiGi.Com	76,116	0.23
	Transportation (0.22%) (2016: 0.46%)		
39,700	MISC	72,788	0.22
	Utilities – Electric (0.17%) (2016: 0.32%)		
112,360	Malakoff	27,208	0.08
94,554	YTL Power International	30,140	0.09
		<u>57,348</u>	<u>0.17</u>
		<u>947,742</u>	<u>2.83</u>
	Mexico (2.01%) (2016: 0.19%)		
	Auto Parts & Equipment (0.04%) (2016: 0.00%)		
3,400	Rassini SAB de CV	12,251	0.04
	Banks (1.03%) (2016: 0.00%)		
49,200	Grupo Financiero Banorte	271,152	0.81
51,400	Grupo Financiero Santander Mexico	75,476	0.22
		<u>346,628</u>	<u>1.03</u>
	Chemicals (0.07%) (2016: 0.00%)		
19,800	Alpek SAB de CV	23,731	0.07
	Engineering & Construction (0.49%) (2016: 0.00%)		
9,100	Grupo Aeroportuario del Centro Norte	47,287	0.14
11,300	Grupo Aeroportuario del Pacifico	116,717	0.35
		<u>164,004</u>	<u>0.49</u>
	Holding Companies – Diversified Operations (0.00%) (2016: 0.03%)		
	Household Products (0.16%) (2016: 0.97%)		
29,800	Kimberly-Clark de Mexico	52,775	0.16
	Real Estate Investment Trusts (0.22%) (2016: 0.16%)		
23,096	Concentradora Fibra Danhos de CV	36,133	0.11
24,257	Macquarie Mexico Real Estate Management	25,726	0.07
7,200	Prologis Property Mexico de CV	12,516	0.04
		<u>74,375</u>	<u>0.22</u>
		<u>673,764</u>	<u>2.01</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	People's Republic of China (14.06%) (2016: 16.10%)		
	Agriculture (0.00%) (2016: 0.03%)		
	Auto Manufacturers (0.38%) (2016: 0.00%)		
17,000	BAIC Motor	22,138	0.07
40,000	Dongfeng Motor Group	48,405	0.14
50,000	Great Wall Motor	57,245	0.17
		127,788	0.38
	Auto Parts & Equipment (0.09%) (2016: 0.07%)		
28,000	Weichai Power	30,660	0.09
	Banks (8.85%) (2016: 8.54%)		
411,000	Agricultural Bank of China	191,376	0.57
1,092,000	Bank of China	536,410	1.61
341,000	Bank of Communications	253,003	0.76
166,000	China Citic Bank	104,051	0.31
1,047,000	China Construction Bank	964,323	2.88
81,000	China Minsheng Banking	81,132	0.24
38,000	Chongqing Rural Commercial Bank	26,833	0.08
998,000	Industrial & Commercial Bank of China	803,016	2.40
		2,960,144	8.85
	Chemicals (0.29%) (2016: 0.00%)		
72,000	China Sanjiang Fine Chemicals	27,539	0.08
120,000	Sinopec Shanghai Petrochemical	68,310	0.21
		95,849	0.29
	Coal (0.02%) (2016: 0.00%)		
84,000	E-Commodities Holdings	8,382	0.02
	Commercial Services (0.20%) (2016: 0.23%)		
20,000	Jiangsu Expressway	30,445	0.09
18,000	Sichuan Expressway	6,563	0.02
26,000	Zhejiang Expressway	28,570	0.09
		65,578	0.20
	Diversified Financial Services (0.17%) (2016: 0.42%)		
23,000	Central China Securities	9,680	0.03
125,000	China Cinda Asset Management	45,732	0.14
		55,412	0.17
	Electrical Components & Equipment (0.00%) (2016: 0.13%)		
	Energy – Alternate Sources (0.20%) (2016: 0.13%)		
38,000	Beijing Jingneng Clean Energy	10,208	0.03
58,000	China Suntien Green Energy	15,358	0.04
110,000	Xinyi Solar Holdings	42,496	0.13
		68,062	0.20

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.11%) (2016: 0.00%)		
40,000	Dali Foods Group	36,330	0.11
	Forest Products & Paper (0.04%) (2016: 0.00%)		
7,000	Shandong Chenming Paper Holdings	12,608	0.04
	Full Line Insurance (0.00%) (2016: 0.25%)		
	Home Furnishings (0.19%) (2016: 0.04%)		
22,000	Red Star Macalline Group	35,629	0.11
112,000	Welling Holding	28,654	0.08
		64,283	0.19
	Iron & Steel (0.02%) (2016: 0.00%)		
24,000	Xingda International Holdings	8,504	0.02
	Machinery, Construction & Mining (0.04%) (2016: 0.20%)		
31,800	Zoomlion Heavy Industry Science and Technology	13,628	0.04
	Oil & Gas (1.79%) (2016: 0.08%)		
744,000	China Petroleum & Chemical	545,344	1.63
94,800	China Zhongwang Holdings	51,903	0.16
		597,247	1.79
	Packaging & Containers (0.10%) (2016: 0.05%)		
14,000	CPMC Holdings	11,086	0.03
30,000	Greatview Aseptic Packaging	21,874	0.07
		32,960	0.10
	Pharmaceuticals (0.06%) (2016: 0.31%)		
18,000	China Pioneer Pharma Holdings	5,549	0.02
4,000	YiChang HEC ChangJiang Pharmaceutical	13,995	0.04
		19,544	0.06
	Real Estate (0.87%) (2016: 1.49%)		
16,000	Agile Group Holdings	24,274	0.07
24,000	China SCE Property Holdings	10,346	0.03
13,600	China Vanke	54,280	0.16
38,000	CIFI Holdings Group	22,895	0.07
24,000	Guangzhou R&F Properties	54,096	0.16
37,000	KWG Property Holding	43,213	0.13
50,000	Logan Property Holdings	51,680	0.16
11,000	Times Property Holdings	10,821	0.03
39,000	Yuzhou Properties	20,804	0.06
		292,409	0.87
	Retail (0.14%) (2016: 0.57%)		
16,000	China Lilang	12,915	0.04
31,000	Xinhua Winshare Publishing and Media	24,626	0.07
26,000	XTEP International Holdings	10,144	0.03
		47,685	0.14

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.06%) (2016: 0.27%)		
62,000	FIH Mobile	18,876	0.06
	Transportation (0.04%) (2016: 0.00%)		
24,000	COSCO SHIPPING Energy Transportation	13,109	0.04
	Utilities – Electric (0.40%) (2016: 0.67%)		
82,000	Huadian Power International	29,790	0.09
168,000	Huaneng Power International	105,305	0.31
		135,095	0.40
		4,704,153	14.06
	Philippines (0.58%) (2016: 0.94%)		
	Telecommunications (0.38%) (2016: 0.82%)		
1,075	Globe Telecom	40,915	0.12
2,900	PLDT	85,978	0.26
		126,893	0.38
	Utilities – Electric (0.20%) (2016: 0.12%)		
10,270	Manila Electric	67,603	0.20
		194,496	0.58
	Poland (0.62%) (2016: 1.45%)		
	Banks (0.48%) (2016: 0.71%)		
904	Bank Handlowy w Warszawie	21,302	0.06
3,731	Bank Pekao	139,048	0.42
		160,350	0.48
	Chemicals (0.00%) (2016: 0.05%)		
	Computers (0.12%) (2016: 0.09%)		
3,048	Asseco Poland	38,578	0.12
	Diversified Financial Services (0.02%) (2016: 0.00%)		
582	Warsaw Stock Exchange	7,870	0.02
	Full Line Insurance (0.00%) (2016: 0.40%)		
	Telecommunications (0.00%) (2016: 0.11%)		
	Utilities – Electric (0.00%) (2016: 0.09%)		
		206,798	0.62
	Republic of South Korea (2.88%) (2016: 3.47%)		
	Beverages (0.00%) (2016: 0.10%)		
	Diversified Financial Services (0.00%) (2016: 0.20%)		
	Forest Products & Paper (0.02%) (2016: 0.00%)		
633	Hansol Paper	8,278	0.02
	Full Line Insurance (0.00%) (2016: 0.05%)		
	Holding Companies – Diversified Operations (0.00) (2016: 0.04%)		
	Home Furnishings (0.44%) (2016: 0.00%)		
1,603	Coway	146,292	0.44

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.06%) (2016: 0.00%)		
722	Grand Korea Leisure	19,727	0.06
	Miscellaneous Manufacturers (0.09%) (2016: 0.00%)		
302	Doosan	31,877	0.09
	Oil & Gas (0.52%) (2016: 0.00%)		
1,591	S-Oil	173,880	0.52
	Telecommunications (0.77%) (2016: 1.01%)		
1,027	SK Telecom	256,138	0.77
	Utilities – Electric (0.98%) (2016: 2.07%)		
9,212	Korea Electric Power	328,278	0.98
		964,470	2.88
	Russian Federation (13.14%) (2016: 17.29%)		
	Chemicals (0.19%) (2016: 0.76%)		
4,041	PhosAgro PJSC GDR	62,029	0.19
	Iron & Steel (1.13%) (2016: 2.58%)		
3,091	Magnitogorsk Iron & Steel Works PJSC GDR	30,106	0.09
5,792	Novolipetsk Steel GDR	147,812	0.44
13,034	Severstal PAO GDR	200,463	0.60
		378,381	1.13
	Mining (1.66%) (2016: 2.18%)		
29,703	MMC Norilsk Nickel PJSC ADR	556,634	1.66
	Oil & Gas (8.74%) (2016: 8.94%)		
287,650	Gazprom ADR	1,268,536	3.79
20,749	Lukoil PJSC ADR	1,187,258	3.55
9,493	Tatneft PJSC ADR	469,524	1.40
		2,925,318	8.74
	Other Industrial (0.06%) (2016: 0.00%)		
4,376	TMK OAO GDR	20,261	0.06
	Real Estate (0.00%) (2016: 0.12%)		
	Telecommunications (1.22%) (2016: 2.71%)		
6,730	MegaFon OAO GDR	62,253	0.19
30,418	Mobile Telesystems ADR	309,959	0.93
8,242	Sistema	34,369	0.10
		406,581	1.22
	Utilities – Electric (0.14%) (2016: 0.00%)		
39,798	RusHydro PJSC ADR	47,758	0.14
		4,396,962	13.14
	Singapore (0.06%) (2016: 0.00%)		
	Software (0.06%) (2016: 0.00%)		
19,000	IGG	20,513	0.06

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	South Africa (13.11%) (2016: 9.96%)		
	Agriculture (0.00%) (2016: 0.06%)		
	Auto Parts & Equipment (0.00%) (2016: 0.03%)		
	Banks (3.05%) (2016: 2.23%)		
11,650	Barclays Africa Group	171,259	0.51
63,824	FirstRand	346,701	1.04
5,422	Nedbank Group	112,163	0.33
24,796	Standard Bank Group	391,889	1.17
		1,022,012	3.05
	Coal (0.37%) (2016: 0.00%)		
9,392	Exxaro Resources	123,280	0.37
	Computers (0.00) (2016: 0.06%)		
	Diversified Financial Services (0.45%) (2016: 0.46%)		
4,574	Coronation Fund Managers	27,303	0.08
3,482	Investec	25,235	0.08
15,174	RMB Holdings	97,038	0.29
		149,576	0.45
	Food (0.29%) (2016: 0.29%)		
5,961	SPAR Group	97,904	0.29
	Full Line Insurance (0.75%) (2016: 0.35%)		
2,977	Liberty Holdings	29,922	0.09
27,125	Sanlam	190,620	0.57
1,330	Santam	28,688	0.09
		249,230	0.75
	Healthcare Services (0.51%) (2016: 0.00%)		
38,975	Life Healthcare Group Holdings	87,363	0.26
40,639	Netcare	82,558	0.25
		169,921	0.51
	Holding Companies – Diversified Operations (0.59%) (2016: 0.31%)		
11,289	AVI	100,817	0.30
4,560	Imperial Holdings	96,555	0.29
		197,372	0.59
	Iron & Steel (0.27%) (2016: 0.00%)		
2,920	Kumba Iron Ore	89,423	0.27
	Mining (0.39%) (2016: 0.20%)		
7,226	African Rainbow Minerals	78,354	0.23
1,842	Assore	53,564	0.16
		131,918	0.39
	Oil & Gas (1.31%) (2016: 1.04%)		
12,670	Sasol	438,210	1.31

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.28%) (2016: 0.20%)		
5,455	Hyprop Investments	51,686	0.15
3,454	Resilient REIT	42,173	0.13
		93,859	0.28
	Retail (1.73%) (2016: 0.68%)		
7,246	Foschini Group	115,497	0.35
6,500	Mr Price Group	128,567	0.38
16,701	Truworths International	127,443	0.38
39,496	Woolworths Holdings	208,359	0.62
		579,866	1.73
	Technology hardware & Equipment (0.12%) (2016: 0.10%)		
6,763	Reunert	39,387	0.12
	Telecommunications (3.00%) (2016: 3.95%)		
68,709	MTN Group	758,130	2.27
16,624	Telkom SOC	64,616	0.19
15,508	Vodacom Group	182,488	0.54
		1,005,234	3.00
		4,387,192	13.11
	Taiwan (25.71%) (2016: 24.84%)		
	Airlines (0.00%) (2016: 0.11%)		
	Agriculture (0.05%) (2016: 0.00%)		
14,000	Great Wall Enterprise	15,784	0.05
	Auto Manufacturers (0.17%) (2016: 0.60%)		
18,000	Sanyang Motor	12,944	0.04
5,000	Yulon Nissan Motor	44,777	0.13
		57,721	0.17
	Auto Parts & Equipment (0.42%) (2016: 0.08%)		
62,000	Cheng Shin Rubber Industry	109,380	0.33
10,440	Kenda Rubber Industrial	13,173	0.04
12,000	Nan Kang Rubber Tire	10,767	0.03
6,000	TYC Brother Industrial	6,694	0.02
		140,014	0.42
	Banks (0.09%) (2016: 0.00%)		
25,000	King's Town Bank	31,294	0.09
	Building & Construction Materials (0.48%) (2016: 0.39%)		
38,000	Asia Cement	36,010	0.11
91,000	Taiwan Cement	111,462	0.33
10,000	Taiwan Sakura	12,652	0.04
		160,124	0.48

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (4.90%) (2016: 3.97%)			
17,000	China General Plastics	18,509	0.05
3,000	China Steel Chemical	12,854	0.04
21,518	Eternal Materials	22,271	0.07
140,000	Formosa Chemicals & Fibre	484,568	1.45
136,000	Formosa Plastics	451,071	1.35
38,000	LCY Chemical	61,932	0.18
198,000	Nan Ya Plastics	518,312	1.55
9,000	Shiny Chemical Industrial	23,862	0.07
61,000	Taiwan Styrene Monomer	46,531	0.14
		1,639,910	4.90
Commercial Services (0.00%) (2016: 0.10%)			
Computers (3.12%) (2016: 2.52%)			
25,000	Asustek Computer	234,807	0.70
25,245	Chicony Electronics	63,625	0.19
116,000	Compal Electronics	83,028	0.25
6,000	Flytech Technology	16,513	0.05
22,000	Foxconn Technology	62,987	0.19
16,000	Getac Technology	23,765	0.07
20,000	Gigabyte Technology	36,292	0.11
6,000	IEI Integration	7,924	0.02
118,000	Inventec	94,175	0.28
84,640	Lite-On Technology	115,476	0.35
3,000	Posiflex Technology	13,761	0.04
12,000	Primax Electronics	31,856	0.10
41,000	Qisda	29,139	0.09
82,000	Quanta Computer	170,566	0.51
72,616	Wistron	58,442	0.17
		1,042,356	3.12
Consumer Durables & Apparels (0.68%) (2016: 0.45%)			
87,040	Far Eastern New Century	78,387	0.23
8,000	Feng TAY Enterprise	36,426	0.11
6,000	Makalot Industrial	25,203	0.08
60,000	Pou Chen	77,726	0.23
2,000	Quang Viet Enterprise	8,770	0.03
		226,512	0.68
Diversified Financial Services (2.96%) (2016: 1.85%)			
35,000	Capital Securities	13,643	0.04
212,000	China Development Financial Holding	72,309	0.22
275,000	CTBC Financial Holding	189,442	0.57
180,820	First Financial Holding	118,790	0.35
102,000	Fubon Financial Holding	173,779	0.52
92,000	Hua Nan Financial Holdings	51,784	0.15
225,793	Mega Financial Holding	182,480	0.54

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (2.96%) (2016: 1.85%) (continued)			
108,675	SinoPac Financial Holdings	35,314	0.10
141,000	Taishin Financial Holding	65,623	0.20
161,000	Taiwan Cooperative Financial Holding	89,810	0.27
		992,974	2.96
Electrical Components & Equipment (0.36%) (2016: 0.00%)			
16,000	AcBel Polytech	11,963	0.04
3,000	Kung Long Batteries Industrial	14,466	0.04
7,000	Sunonwealth Electric Machine Industry	12,326	0.04
106,000	Walsin Lihwa	62,691	0.19
9,000	Well Shin Technology	17,481	0.05
		118,927	0.36
Electronics (5.84%) (2016: 4.10%)			
249,000	AU Optronics	103,755	0.31
12,000	Chin-Poon Industrial	23,429	0.07
12,000	Darfon Electronics	11,956	0.04
4,800	Elite Advanced Laser	20,888	0.06
6,000	Elite Material	20,465	0.06
65,000	HannStar Display	21,711	0.07
372,000	Hon Hai Precision Industry	1,190,060	3.56
5,000	ITEQ	10,972	0.03
25,000	Micro-Star International	64,351	0.19
76,000	Pegatron	183,880	0.55
20,000	Radiant Opto-Electronics	47,516	0.14
5,000	Sinbon Electronics	14,500	0.04
22,000	Supreme Electronics	22,105	0.07
7,000	Systemex	13,949	0.04
7,000	Taiflex Scientific	14,067	0.04
11,000	Test Research	16,541	0.05
8,609	Topco Scientific	23,404	0.07
13,000	Tripod Technology	40,627	0.12
13,000	TXC	17,365	0.05
52,000	WPG Holdings	68,847	0.21
16,024	WT Microelectronics	24,339	0.07
		1,954,727	5.84
Engineering & Construction (0.10%) (2016: 0.11%)			
16,000	CTCI	24,276	0.07
8,000	L&K Engineering	9,140	0.03
		33,416	0.10
Environmental Control (0.05%) (2016: 0.07%)			
3,000	Cleanaway	17,642	0.05
Food (0.08%) (2016: 0.07%)			
21,441	Lien Hwa Industrial	26,370	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Forest Products & Paper (0.07%) (2016: 0.07%)		
16,507	Long Chen Paper	23,214	0.07
	Full Line Insurance (0.61%) (2016: 0.65%)		
113,000	Cathay Financial Holding	203,152	0.61
	Hand & Machine Tools (0.04%) (2016: 0.00%)		
4,000	Kinik	11,694	0.04
	Home Furnishings (0.04%) (2016: 0.00%)		
3,000	Zeng Hsing Industrial	13,055	0.04
	Iron & Steel (0.09%) (2016: 0.23%)		
16,000	Feng Hsin Steel	29,948	0.09
	Lodging (0.00%) (2016: 0.08%)		
	Machinery – Diversified (0.18%) (2016: 0.21%)		
11,000	Chung Hsin Electric & Machinery Manufacturing	8,225	0.03
6,000	Mirle Automation	9,698	0.03
15,000	Rechi Precision	14,441	0.04
6,000	Syncmold Enterprise	12,803	0.04
9,000	Yungtay Engineering	14,532	0.04
		59,699	0.18
	Mining (0.11%) (2016: 0.00%)		
29,000	Thye Ming Industrial	38,201	0.11
	Office & Business Equipment (0.03%) (2016: 0.04%)		
9,000	Taiwan FU Hsing Industrial	11,372	0.03
	Oil & Gas (0.78%) (2016: 1.93%)		
67,000	Formosa Petrochemical	260,043	0.78
	Other Industrial (0.04%)		
14,000	YC Inox	12,585	0.04
	Real Estate (0.23%) (2016: 0.29%)		
30,000	Highwealth Construction	42,643	0.13
6,000	Huaku Development	13,993	0.04
31,000	Kindom Construction	21,251	0.06
		77,887	0.23
	Retail (0.02%) (2016: 0.00%)		
4,000	Chicony Power Technology	8,334	0.02
	Semiconductors (2.02%) (2016: 3.07%)		
136,997	Advanced Semiconductor Engineering	175,628	0.52
17,000	Everlight Electronics	25,678	0.08
9,000	Greatek Electronics	15,757	0.05
5,000	Holtek Semiconductor	11,560	0.03
34,000	King Yuan Electronics	34,562	0.10
22,000	Novatek Microelectronics	83,909	0.25
16,861	OptoTech	12,125	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (2.02%) (2016: 3.07%) (continued)			
17,000	Powertech Technology	50,271	0.15
10,000	Realtek Semiconductor	36,628	0.11
44,000	Siliconware Precision Industries	74,372	0.22
9,000	Sitronix Technology	25,284	0.08
10,000	Transcend Information	27,790	0.08
215,000	United Microelectronics	102,593	0.31
		676,157	2.02
Telecommunications (2.11%) (2016: 3.17%)			
8,000	Alpha Networks	6,398	0.02
11,000	Arcadyan Technology	19,184	0.06
103,000	Chunghwa Telecom	366,887	1.10
40,000	Far EasTone Telecommunications	98,795	0.29
8,000	Sercomm	22,770	0.07
44,000	Taiwan Mobile	158,946	0.47
5,000	Wistron NeWeb	14,366	0.04
18,000	Zinwell	19,114	0.06
		706,460	2.11
Transportation (0.00%) (2016: 0.13%)			
Utilities – Electric (0.04%) (2016: 0.55%)			
14,000	Taiwan Cogeneration	12,585	0.04
		8,602,157	25.71
Thailand (5.07%) (2016: 6.24%)			
Banks (0.47%) (2016: 0.78%)			
10,900	Kiatnakin Bank	26,506	0.08
63,200	Krung Thai Bank	37,233	0.11
16,900	Siam Commercial Bank	77,785	0.23
8,500	Thanachart Capital	14,671	0.05
		156,195	0.47
Building & Construction Materials (0.08%) (2016: 0.19%)			
2,385	Siam City Cement	19,247	0.06
9,600	Tipco Asphalt	6,569	0.02
		25,816	0.08
Chemicals (0.68%) (2016: 0.65%)			
306,700	IRPC NVDR	66,347	0.20
55,700	PTT Global Chemical	145,275	0.43
21,400	Siamgas & Petrochemicals	15,956	0.05
		227,578	0.68
Coal (0.00%) (2016: 0.11%)			
Consumer Durables & Apparels (0.04%) (2016: 0.00%)			
28,700	MC Group	13,914	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (0.00%) (2016: 0.07%)		
	Electronics (0.00%) (2016: 0.09%)		
	Energy – Alternate Sources (0.04%) (2016: 0.06%)		
20,330	SPCG	13,661	0.04
	Food (0.05%) (2016: 0.12%)		
17,070	Thai Vegetable Oil	15,582	0.05
	Holding Companies – Diversified Operations (0.37%) (2016: 0.00%)		
8,400	Siam Cement – NVDR -	124,750	0.37
	Home Builders (0.21%) (2016: 0.19%)		
147,300	Land & Houses	47,458	0.14
232,600	Quality Houses NVDR	23,124	0.07
		70,582	0.21
	Iron & Steel (0.00%) (2016: 0.05%)		
	Media (0.00%) (2016: 0.10%)		
	Oil & Gas (2.07%) (2016: 0.55%)		
26,700	Bangchak Corporation NVDR	33,385	0.10
43,800	PTT Exploration & Production – NVDR -	134,397	0.40
25,100	PTT NVDR	338,877	1.01
111,464	Star Petroleum Refining	58,485	0.18
39,800	Thai Oil	126,398	0.38
		691,542	2.07
	Real Estate (0.26%) (2016: 0.15%)		
210,600	Bangkok Land	11,567	0.04
44,800	LPN Development	18,145	0.05
52,400	Pruksa Holding	37,785	0.11
306,900	Sansiri NVDR	20,529	0.06
		88,026	0.26
	Telecommunications (0.80%) (2016: 2.32%)		
26,800	Advanced Info Service	157,067	0.47
46,900	Intouch Holdings	80,949	0.24
99,400	Jasmine International NVDR	21,655	0.06
24,200	Thaicom	9,282	0.03
		268,953	0.80
	Transportation (0.00%) (2016: 0.35%)		
	Utilities – Electric (0.00%) (2016: 0.36%)		
	Water (0.00%) (2016: 0.10%)		
		1,696,599	5.07
	Turkey (2.15%) (2016: 3.40%)		
	Auto Manufacturers (0.09%) (2016: 0.23%)		
1,898	Ford Otomotiv Sanayi	30,160	0.09

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipments (0.00%) (2016: 0.10%)		
	Building & Construction Materials (0.11%) (2016: 0.22%)		
10,153	Cimsa Cimento Sanayi VE Ticaret	36,659	0.11
	Chemicals (0.30%) (2016: 0.38%)		
5,547	Aksa Akrilik Kimya Sanayii	18,799	0.06
31,953	Petkim Petrokimya Holding	65,480	0.19
11,817	Soda Sanayii	15,708	0.05
		<u>99,987</u>	<u>0.30</u>
	Engineering & Construction (0.22%) (2016: 0.52%)		
27,937	Enka Insaat ve Sanayi	44,430	0.13
4,755	TAV Havalimanlari Holding	28,167	0.09
		<u>72,597</u>	<u>0.22</u>
	Home Furnishings (0.00%) (2016: 0.05%)		
	Iron & Steel (0.41%) (2016: 0.52%)		
52,091	Eregli Demir ve Celik Fabrikalari	137,660	0.41
	Machinery – Diversified (0.00%) (2016: 0.12%)		
	Oil & Gas (0.47%) (2016: 0.82%)		
4,975	Tupras Turkiye Petrol Rafinerileri	159,421	0.47
	Retail (0.00%) (2016: 0.10%)		
	Telecommunications (0.53%) (2016: 0.34%)		
43,292	Turkcell Iletisim Hizmetleri	176,749	0.53
	Utilities – Electric (0.02%) (2016: 0.00%)		
3,436	Alarko Holding	6,579	0.02
		<u>719,812</u>	<u>2.15</u>
	Total Equities	<u>32,134,624</u>	<u>96.04</u>
	Total Transferable Securities (96.04%) (2016: 99.76%)	<u>32,134,624</u>	<u>96.04</u>
	Collective Investment Schemes (3.44%) (2016: 0.00%)		
	France (1.72%)		
28,797	Lyxor MSCI India UCITS ETF	576,156	1.72
	Luxembourg (1.72%)		
45,475	db x-trackers MSCI India TRN Index UCITS ETF	574,918	1.72
	Total Collective Investment Schemes	<u>1,151,074</u>	<u>3.44</u>
	Total Investments (99.48%) (2016: 99.76%)	<u>33,285,698</u>	<u>99.48</u>
	Other Net Assets (99.85%) (2016: 0.24%)	<u>173,667</u>	<u>0.52</u>
	Net Assets (100.00%) (2016: 100.00%)	<u><u>33,459,365</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets 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 or traded on a regulated market	99.40
Other assets	<u>0.60</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 incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.56%) (2016: 99.75%)		
	Equities (99.53%) (2016: 99.75%)		
	Brazil (4.39%) (2016: 6.85%)		
	Advertising (0.24%) (2016: 0.94%)		
3,870	Multiplus	40,834	0.24
	Agriculture (0.25%) (2016: 0.10%)		
5,298	SLC Agricola	42,597	0.25
	Auto Parts & Equipment (0.26%) (2016: 0.33%)		
851	Mahle-Metal Leve Industria e Comercio	6,124	0.04
6,777	Tupy	37,285	0.22
		<u>43,409</u>	<u>0.26</u>
	Building & Construction Materials (0.20%) (2016: 0.19%)		
2,213	Magnesita Refratarios	33,624	0.20
	Commercial Services (0.26%) (2016: 0.58%)		
8,386	EcoRodovias Infraestrutura e Logistica	31,096	0.18
2,308	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao	12,900	0.08
		<u>43,996</u>	<u>0.26</u>
	Consumer Durables & Apparels (0.23%) (2016: 0.0%)		
4,497	Grendene	38,570	0.23
	Diversified Financial Services (0.00%) (2016: 0.09%)		
	Food (0.13%) (2016: 0.08%)		
2,679	Minerva	8,601	0.05
2,354	Sao Martinho	13,697	0.08
		<u>22,298</u>	<u>0.13</u>
	Full Line Insurance (0.60%) (2016: 0.67%)		
8,789	Odontoprev	42,155	0.25
7,476	Sul America	42,055	0.25
4,889	Wiz Solucoes e Corretagem de Seguros	17,274	0.10
		<u>101,484</u>	<u>0.60</u>
	Healthcare Services (0.08%) (2016: 0.08%)		
1,281	Instituto Hermes Pardini	12,898	0.08
	Home Builders (0.38%) (2016: 0.28%)		
14,105	MRV Engenharia e Participacoes	63,953	0.38
	Leisure Time (0.11%) (2016: 0.15%)		
1,202	CVC Brasil Operadora e Agencia de Viagens	17,575	0.11
	Real Estate (0.33%) (2016: 0.43%)		
2,072	Cyrela Brazil Realty Empreendimentos e Participacoes	8,258	0.05
4,061	Ez Tec Empreendimentos e Participacoes	26,505	0.16
1,747	Iguatemi Empresa de Shopping Centers	20,745	0.12
		<u>55,508</u>	<u>0.33</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.14%) (2016: 0.11%)		
1,415	Arezzo Industria e Comercio	23,334	0.14
	Software (0.18%) (2016: 0.17%)		
1,281	Linx	8,272	0.05
2,474	TOTVS	22,293	0.13
		30,565	0.18
	Textile (0.43%) (2016: 0.17%)		
9,371	Cia Hering	72,378	0.43
	Utilities – Electric (0.40%) (2016: 1.97%)		
12,381	AES Tiete Energia	47,589	0.28
1,745	Alupar Investimento	9,706	0.06
1,631	Cia Paranaense de Energia	10,522	0.06
		67,817	0.40
	Water (0.17%) (2016: 0.09%)		
2,213	Cia de Saneamento de Minas Gerais	28,948	0.17
		739,788	4.39
	Chile (1.82%) (2016: 1.53%)		
	Beverages (0.14%) (2016: 0.15%)		
12,138	Vina Concha y Toro	22,986	0.14
	Building & Construction Materials (0.09%) (2016: 0.00%)		
7,821	Salfacorp	14,440	0.09
	Computers (0.05%) (2016: 0.14%)		
3,883	SONDA	7,728	0.05
	Consumer Durables & Apparels (0.00%) (2016: 0.09%)		
	Diversified Financial Services (0.20%) (2016: 0.00%)		
74,901	Grupo Security	34,111	0.20
	Engineering & Construction (0.03%) (2016: 0.00%)		
4,560	Besalco	5,394	0.03
	Holding Companies – Diversified Operations (0.31%) (2016: 0.19%)		
2,780	Inversiones La Construccion	52,596	0.31
	Iron & Steel (0.13%) (2016: 0.06%)		
1,641	CAP	20,973	0.13
	Oil & Gas (0.14%) (2016: 0.00%)		
2,566	Empresas Lipigas	23,366	0.14
	Real Estate (0.24%) (2016: 0.19%)		
13,127	Parque Arauco	40,702	0.24
	Retail (0.16%) (2016: 0.16%)		
1,867	Forus	8,409	0.05
17,728	Ripley	19,264	0.11
		27,673	0.16

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.09%) (2016: 0.00%)		
147,332	Sociedad Matriz	15,824	0.09
	Utilities – Electric (0.05%) (2016: 0.39%)		
3,786	Engie Energia Chile	8,139	0.05
	Water (0.19%) (2016: 0.16%)		
16,832	Inversiones Aguas Metropolitanas	31,965	0.19
		305,897	1.82
	Czech Republic (1.05%) (2016: 0.00%)		
	Banks (1.05%) (2016: 0.00%)		
45,477	Moneta Money Bank	176,261	1.05
	Hong Kong (3.53%) (2016: 4.65%)		
	Agriculture (0.18%) (2016: 0.00%)		
382,000	CP Pokphand	30,297	0.18
	Auto Manufacturers (0.06%) (2016: 0.13%)		
23,000	Dah Chong Hong Holdings	10,651	0.06
	Beverages (0.00%) (2016: 0.09%)		
	Building & Construction Materials (0.05%) (2016: 0.00%)		
19,000	China Singyes Solar Technologies Holdings	8,239	0.05
	Chemicals (0.16%) (2016: 0.79%)		
42,000	Huabao International Holdings	27,616	0.16
	Coal (0.18%) (2016: 0.15%)		
140,000	Shougang Fushan Resources Group	30,087	0.18
	Commercial Services (0.18%) (2016: 0.19%)		
42,000	Yuexiu Transport Infrastructure	30,839	0.18
	Computers (0.06%) (2016: 0.10%)		
32,000	Ju Teng International Holdings	10,438	0.06
	Cosmetics & Personal Care (0.06%) (2016: 0.08%)		
5,000	Vinda International Holdings	10,029	0.06
	Diversified Financial Services (0.18%) (2016: 0.23%)		
97,000	Guotai Junan International Holdings	30,401	0.18
	Electrical Components & Equipment (0.13%) (2016: 0.26%)		
13,000	China High Speed Transmission Equipment Group	22,450	0.13
	Electronics (0.09%) (2016: 0.13%)		
30,000	Wasion Group Holdings	14,660	0.09
	Energy – Alternate Sources (0.05%) (2016: 0.07%)		
200,000	Concord New Energy Group	8,827	0.05
	Environmental Control (0.09%) (2016: 0.09%)		
16,000	China Water Affairs Group	14,470	0.09

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Holding Companies – Diversified Operations (0.03%) (2016: 0.00%)		
56,000	CITIC Resources Holdings	5,516	0.03
	Home Furnishings (0.19%) (2016: 0.36%)		
74,000	Skyworth Digital Holdings	31,806	0.19
	Hotels (0.00%) (2016: 0.08%)		
	Leisure Time (0.08%) (2016: 0.00%)		
34,000	China Travel International Investment Hong Kong	12,657	0.08
	Miscellaneous Manufacturers (0.04%) (2016: 0.00%)		
58,000	China Aerospace International Holdings	6,974	0.04
	Oil & Gas Services (0.07%) (2016: 0.24%)		
18,000	Sinopec Kantons Holdings	11,628	0.07
	Pharmaceuticals (0.19%) (2016: 0.24%)		
6,000	Beijing Tong Ren Tang Chinese Medicine	8,151	0.05
64,000	Hua Han Bio-Pharmaceutical Holdings	4,339	0.02
32,000	SSY Group	19,690	0.12
		32,180	0.19
	Real Estate (0.76%) (2016: 0.69%)		
25,000	China Overseas Property Holdings	6,780	0.04
88,000	China South City Holdings	23,077	0.14
15,000	China Vast Industrial Urban Development	7,407	0.05
116,000	Joy City Property	18,697	0.11
28,000	LVGEM China Real Estate Investment	10,674	0.06
326,000	Yuexiu Property	60,885	0.36
		127,520	0.76
	Retail (0.06%) (2016: 0.11%)		
64,000	Pou Sheng International Holdings	9,251	0.06
	Telecommunications (0.18%) (2016: 0.13%)		
92,000	CITIC Telecom International Holdings	24,361	0.15
30,000	Comba Telecom Systems Holdings	5,757	0.03
		30,118	0.18
	Transportation (0.37%) (2016: 0.35%)		
55,000	SITC International Holdings	54,316	0.32
58,000	Tianjin Port Development Holdings	8,532	0.05
		62,848	0.37
	Utilities – Electric (0.09%) (2016: 0.00%)		
56,000	CGN Meiya Power Holdings	7,880	0.05
14,000	China Power Clean Energy Development	7,378	0.04
		15,258	0.09
		594,760	3.53

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hungary (0.26%) (2016: 0.27%)		
	Telecommunications (0.26%) (2016: 0.27%)		
24,450	Magyar Telekom Telecommunications	43,348	0.26
	India (3.89%) (2016: 0.39%)		
	Auto Parts & Equipment (0.17%) (2016: 0.00%)		
3,741	Apollo Tyres	15,723	0.09
213	Ceat	6,510	0.04
720	Sundram Fasteners	6,602	0.04
		28,835	0.17
	Banks (0.32%) (2016: 0.08%)		
2,290	Indian Bank	13,515	0.08
4,542	Karnataka Bank	10,792	0.06
6,709	Karur Vysya Bank	13,160	0.08
18,946	South Indian Bank	9,202	0.05
7,301	Vijaya Bank	7,818	0.05
		54,487	0.32
	Beverages (0.11%) (2016: 0.00%)		
3,796	Tata Global Beverages	18,817	0.11
	Chemicals (0.18%) (2016: 0.00%)		
1,205	Coromandel International	10,935	0.06
911	Finolex Industries	9,416	0.06
652	PI Industries	9,832	0.06
		30,183	0.18
	Commercial Services (0.31%) (2016: 0.00%)		
603	Care Ratings	12,587	0.08
524	CRISIL	15,389	0.09
7,275	Gujarat Pipavav Port	15,558	0.09
420	Info Edge India	9,151	0.05
		52,685	0.31
	Computers (0.50%) (2016: 0.00%)		
2,573	Mindtree	24,687	0.14
2,375	Mphasis	27,001	0.16
832	NIIT Technologies	8,408	0.05
874	Persistent Systems	9,832	0.06
5,396	Redington India	14,761	0.09
		84,689	0.50
	Consumer Durables & Apparels (0.06%) (2016: 0.00%)		
1,457	Arvind	10,290	0.06
	Cosmetics & Personal Care (0.09%) (2016: 0.00%)		
2,038	Bajaj	15,272	0.09

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (0.07%) (2016: 0.00%)		
2,349	JM Financial	5,785	0.04
380	Multi Commodity Exchange of India	5,427	0.03
		11,212	0.07
	Engineering & Construction (0.23%) (2016: 0.00%)		
4,508	Engineers India	14,076	0.08
6,727	IRB Infrastructure Developers	25,084	0.15
		39,160	0.23
	Food (0.04%) (2016: 0.00%)		
3,113	Balrampur Chini Mills	6,457	0.04
	Healthcare Services (0.09%) (2016: 0.00%)		
794	Apollo Hospitals Enterprise	14,987	0.09
	Holding Companies – Diversified Operations (0.04%) (2016: 0.00%)		
757	DCM Shriram	6,610	0.04
	Home Furnishings (0.10%) (2016: 0.00%)		
3,952	Crompton Greaves Consumer Electricals	17,058	0.10
	Household Products (0.05%) (2016: 0.00%)		
1,400	Jyothy Laboratories	8,383	0.05
	Machinery – Diversified (0.11%) (2016: 0.00%)		
4,276	Greaves Cotton	9,185	0.05
514	Thermax	9,855	0.06
		19,040	0.11
	Media (0.05%) (2016: 0.00%)		
2,955	Jagran Prakashan	8,234	0.05
	Miscellaneous Manufacturers (0.12%) (2016: 0.00%)		
4,342	Jain Irrigation Systems	8,554	0.05
589	Supreme Industries	11,946	0.07
		20,500	0.12
	Oil & Gas (0.09%) (2016: 0.00%)		
2,109	Chennai Petroleum	14,162	0.09
	Other Industrial (0.05%) (2016: 0.00%)		
369	AIA Engineering	8,963	0.05
	Pharmaceuticals (0.23%) (2016: 0.00%)		
445	Ajanta Pharma	10,398	0.06
781	Natco Pharma	11,768	0.07
430	Strides Shasun	5,544	0.04
701	Wockhardt	10,229	0.06
		37,939	0.23

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pipelines (0.04%) (2016: 0.00%)		
1,924	Gujarat State Petronet	6,858	0.04
	Software (0.20%) (2016: 0.09%)		
1,972	Hexaware Technologies	10,525	0.06
3,452	KPIT Technologies	9,775	0.06
2,858	Sonata Software	12,468	0.08
		<u>32,768</u>	<u>0.20</u>
	Transportation (0.14%) (2016: 0.00%)		
3,164	Gateway Distriparks	11,681	0.07
1,861	Great Eastern Shipping	11,644	0.07
		<u>23,325</u>	<u>0.14</u>
	Utilities – Electric (0.45%) (2016: 0.15%)		
904	CESC	14,843	0.09
4,745	JSW Energy	6,869	0.04
2,985	Reliance Infrastructure	25,902	0.15
38,377	SJVN	20,383	0.12
1,688	Torrent Power	7,491	0.05
		<u>75,488</u>	<u>0.45</u>
	Utilities – Electric & Gas (0.05%) (2016: 0.00%)		
455	Mahanagar Gas	7,802	0.05
		<u>654,204</u>	<u>3.89</u>
	Indonesia (2.73%) (2016: 2.93%)		
	Agriculture (0.24%) (2016: 0.32%)		
14,444	Astra Agro Lestari	14,000	0.08
178,800	Japfa Comfeed Indonesia	17,132	0.10
85,800	Perusahaan Perkebunan London Sumatra Indonesia	8,980	0.06
		<u>40,112</u>	<u>0.24</u>
	Banks (0.48%) (2016: 0.70%)		
184,800	Bank Pembangunan Daerah Jawa Barat Dan Banten	32,690	0.19
509,900	Bank Pembangunan Daerah Jawa Timur	26,683	0.16
81,800	Bank Tabungan Negara Persero	21,524	0.13
		<u>80,897</u>	<u>0.48</u>
	Coal (0.40%) (2016: 0.87%)		
33,400	Indo Tambangraya Megah	50,958	0.30
89,500	Tambang Batubara Bukit Asam Persero	16,228	0.10
		<u>67,186</u>	<u>0.40</u>
	Distribution & Wholesale (0.11%) (2016: 0.12%)		
40,300	AKR Corporindo	18,862	0.11

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.30%) (2016: 0.06%)		
56,600	Pembangunan Perumahan Persero	11,013	0.07
421,100	Waskita Beton Precast	12,663	0.07
111,300	Waskita Karya Persero	18,130	0.11
79,400	Wijaya Karya Persero	9,071	0.05
		<u>50,877</u>	<u>0.30</u>
	Forest Products & Paper (0.05%) (2016: 0.00%)		
22,000	Indah Kiat Pulp & Paper	8,756	0.05
	Home Builders (0.00%) (2016: 0.10%)		
	Media (0.11%) (2016: 0.18%)		
190,100	Media Nusantara Citra	18,005	0.11
	Real Estate (0.16%) (2016: 0.07%)		
71,600	Ciputra Development	6,254	0.03
224,300	Pakuwon Jati	11,324	0.07
804,000	Puradelta Lestari	10,133	0.06
		<u>27,711</u>	<u>0.16</u>
	Retail (0.74%) (2016: 0.24%)		
115,400	Ace Hardware Indonesia	9,824	0.06
141,500	Matahari Department Store	104,294	0.62
122,200	Ramayana Lestari Sentosa	10,808	0.06
		<u>124,926</u>	<u>0.74</u>
	Telecommunications (0.14%) (2016: 0.19%)		
48,600	Tower Bersama Infrastructure	23,015	0.14
	Transportation (0.00%) (2016: 0.07%)		
		<u>460,347</u>	<u>2.73</u>
	Malaysia (5.00%) (2016: 5.21%)		
	Agriculture (0.10%) (2016: 0.10%)		
11,800	Felda Global Ventures Holdings	4,928	0.03
4,500	Genting Plantations	11,675	0.07
		<u>16,603</u>	<u>0.10</u>
	Airlines (0.61%) (2016: 0.10%)		
125,100	AirAsia	103,554	0.61
	Auto Manufacturers (0.17%) (2016: 0.29%)		
41,700	BerMaz Motor	22,669	0.13
14,000	DRB-Hicom	6,330	0.04
		<u>28,999</u>	<u>0.17</u>
	Banks (0.11%) (2016: 0.32%)		
19,000	Alliance Financial Group	19,155	0.11
	Beverages (0.13%) (2016: 0.24%)		
3,200	Fraser & Neave Holdings	21,349	0.13

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Building & Construction Materials (0.04%) (2016: 0.11%)		
21,700	HeveaBoard	6,381	0.04
	Chemicals (0.08%) (2016: 0.20%)		
6,300	Scientex	13,481	0.08
	Computers (0.07%) (2016: 0.06%)		
7,700	Globetronics Technology	12,557	0.07
	Diversified Financial Services (0.29%) (2016: 0.21%)		
13,200	Bursa Malaysia	33,008	0.20
28,200	Matrix Concepts Holdings	15,260	0.09
		48,268	0.29
	Electronics (0.04%) (2016: 0.05%)		
21,500	Datasonic Group	6,163	0.04
	Engineering & Construction (0.24%) (2016: 0.23%)		
12,500	Lingkar Trans Kota Holdings	17,142	0.10
28,300	Malaysian Resources	7,832	0.04
8,000	Serba Dinamik Holdings	6,405	0.04
15,500	Sunway Construction Group	9,613	0.06
		40,992	0.24
	Entertainment (0.17%) (2016: 0.14%)		
52,800	Berjaya Sports Toto	29,225	0.17
	Full Line Insurance (0.04%) (2016: 0.00%)		
23,600	Tune Protect Group	6,123	0.04
	Healthcare Products (0.05%) (2016: 0.29%)		
4,500	Kossan Rubber Industries	9,018	0.05
	Healthcare Services (0.06%) (2016: 0.12%)		
44,800	KPJ Healthcare	10,738	0.06
	Holding Companies – Diversified Operations (0.14%) (2016: 0.13%)		
33,900	Magnum	14,575	0.09
2,700	Malaysian Pacific Industries	8,420	0.05
		22,995	0.14
	Internet (0.06%) (2016: 0.00%)		
18,500	My EG Services	10,194	0.06
	Iron & Steel (0.05%) (2016: 0.00%)		
9,800	Ann Joo Resources	9,347	0.05
	Mining (0.00%) (2016: 0.13%)		
	Miscellaneous Manufacturers (0.64%) (2016: 0.07%)		
10,500	Cahaya Mata Sarawak	10,119	0.06
9,600	Hartalega Holdings	25,334	0.15
21,700	SKP Resources	12,225	0.07
14,600	Supermax	7,215	0.04
19,300	Top Glove	38,104	0.23

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.64%) (2016: 0.07%) (continued)		
20,400	VS Industry	15,173	0.09
		108,170	0.64
	Oil & Gas (0.08%) (2016: 0.00%)		
18,200	Gas Malaysia	12,997	0.08
	Oil & Gas Services (0.22%) (2016: 0.16%)		
51,500	Dialog Group	31,941	0.19
25,400	Sapura Energy	4,456	0.03
		36,397	0.22
	Other Industrial (0.06%) (2016: 0.00%)		
11,300	George Kent Malaysia	9,801	0.06
	Real Estate (0.92%) (2016: 1.47%)		
76,500	IOI Properties Group	34,970	0.21
46,012	Mah Sing Group	16,486	0.10
66,413	SP Setia Group	65,642	0.39
56,826	Sunway	22,888	0.14
24,300	UOA Development	14,350	0.08
		154,336	0.92
	Retail (0.17%) (2016: 0.07%)		
18,600	7-Eleven Malaysia Holdings	7,078	0.04
6,500	Hai-O Enterprise	8,609	0.05
9,800	Padini Holdings	12,785	0.08
		28,472	0.17
	Semiconductors (0.25%) (2016: 0.18%)		
29,600	Inari Amertron	24,868	0.15
18,400	Unisem M	16,595	0.10
		41,463	0.25
	Transportation (0.09%) (2016: 0.07%)		
11,300	Pos Malaysia	14,659	0.09
	Utilities – Electric (0.12%) (2016: 0.31%)		
82,500	Malakoff	19,978	0.12
		841,415	5.00
	Mexico (2.24%) (2016: 1.51%)		
	Auto Parts & Equipment (0.07%) (2016: 0.10%)		
3,378	Rassini	12,172	0.07
	Banks (0.05%) (2016: 0.11%)		
1,649	Banregio Grupo Financiero	9,047	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (0.29%) (2016: 0.36%)		
21,863	Bolsa Mexicana de Valores	37,825	0.23
2,945	Unifin Financiera	10,029	0.06
		47,854	0.29
	Engineering & Construction (0.48%) (2016: 0.19%)		
15,677	Grupo Aeroportuario del Centro Norte	81,464	0.48
	Food (0.09%) (2016: 0.09%)		
6,240	Grupo Herdez	14,569	0.09
	Full Line Insurance (0.06%) (2016: 0.00%)		
5,241	Qualitas Controladora	9,777	0.06
	Holding Companies – Diversified Operations (0.11%) (2016: 0.26%)		
4,209	Grupo Financiero Interacciones	18,802	0.11
	Media (0.19%) (2016: 0.00%)		
7,803	Megacable Holdings	31,909	0.19
	Real Estate (0.23%) (2016: 0.13%)		
31,225	Corp Inmobiliaria Vesta	38,877	0.23
	Real Estate Investment Trusts (0.67%) (2016: 0.27%)		
67,919	Mexico Real Estate Management	72,031	0.43
23,410	Prologis Property Mexico	40,692	0.24
		112,723	0.67
		377,194	2.24
	People’s Republic of China (17.66%) (2016: 16.11%)		
	Advertising (0.02%) (2016: 0.00%)		
36,000	Wisdom Sports Group	3,638	0.02
	Agriculture (0.00%) (2016: 0.08%)		
	Airlines (0.27%) (2016: 0.14%)		
44,000	China Southern Airlines	45,422	0.27
	Auto Manufacturers (0.41%) (2016: 0.45%)		
48,000	BAIC Motor	62,508	0.37
18,000	Yadea Group Holdings	6,171	0.04
		68,679	0.41
	Auto Parts & Equipment (0.92%) (2016: 0.41%)		
17,200	Fuyao Glass Industry Group	72,498	0.43
75,000	Weichai Power	82,126	0.49
		154,624	0.92
	Banks (0.67%) (2016: 0.66%)		
31,000	Bank of Chongqing	24,666	0.15
125,000	Chongqing Rural Commercial Bank	88,266	0.52
		112,932	0.67

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.42%) (2016: 0.32%)			
36,000	BBMG	16,348	0.10
31,000	China Lesso Group Holdings	20,066	0.12
30,000	China National Building Material	26,825	0.16
10,000	China National Materials	7,471	0.04
		70,710	0.42
Chemicals (1.05%) (2016: 0.50%)			
40,000	China Sanjiang Fine Chemicals	15,299	0.09
47,000	Fufeng Group	30,663	0.18
230,000	Sinopec Shanghai Petrochemical	130,928	0.78
		176,890	1.05
Coal (0.43%) (2016: 0.00%)			
29,000	China Coal Energy	13,095	0.08
204,000	E-Commodities Holdings	20,355	0.12
34,000	Yanzhou Coal Mining	39,753	0.23
		73,203	0.43
Commercial Services (1.67%) (2016: 1.13%)			
18,000	Anhui Expressway	15,013	0.09
10,000	China Maple Leaf Educational Systems	11,718	0.07
30,000	Dalian Port PDA	5,411	0.03
14,000	Fu Shou Yuan International Group	11,945	0.07
8,500	HC International	6,230	0.04
54,000	Jiangsu Expressway	82,202	0.49
35,000	Qingdao Port International	23,461	0.14
26,000	Shenzhen Expressway	26,375	0.16
38,000	Sichuan Expressway	13,854	0.08
19,000	Virscend Education	12,152	0.07
66,000	Zhejiang Expressway	72,524	0.43
		280,885	1.67
Consumer Durables & Apparels (0.04%) (2016: 0.23%)			
21,000	Cosmo Lady China Holdings	7,602	0.04
Diversified Financial Services (0.76%) (2016: 0.40%)			
77,000	Central China Securities	32,406	0.19
15,600	China Merchants Securities	24,186	0.14
25,000	CSC Financial	22,130	0.13
17,200	Everbright Securities	21,453	0.13
20,000	Guolian Securities	9,671	0.06
20,000	Orient Securities	18,907	0.11
		128,753	0.76

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Schedule of Investments (continued)

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WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.41%) (2016: 0.48%)		
16,000	Chaowei Power Holdings	9,763	0.06
138,000	Jiangnan Group	9,356	0.06
26,000	Tianneng Power International	27,007	0.16
13,140	Xinjiang Goldwind Science & Technology	22,322	0.13
		68,448	0.41
	Energy – Alternate Sources (0.24%) (2016: 0.13%)		
82,000	Beijing Jingneng Clean Energy	22,028	0.13
69,000	China Suntien Green Energy	18,271	0.11
		40,299	0.24
	Engineering & Construction (0.69%) (2016: 0.47%)		
28,000	Beijing Capital International Airport	42,193	0.25
72,000	China Communications Services	48,262	0.29
85,000	Metallurgical of China	25,009	0.15
		115,464	0.69
	Environmental Control (0.06%) (2016: 0.09%)		
56,000	CT Environmental Group	10,387	0.06
	Forest Products & Paper (0.15%) (2016: 0.08%)		
14,000	Shandong Chenming Paper Holdings	25,216	0.15
	Full Line Insurance (0.28%) (2016: 0.21%)		
210,000	China Reinsurance Group	47,817	0.28
	Healthcare Products (0.16%) (2016: 0.12%)		
36,000	Shandong Weigao Group Medical Polymer	26,203	0.16
	Healthcare Services (0.03%) (2016: 0.00%)		
4,000	China Resources Phoenix Healthcare Holdings	5,045	0.03
	Holding Companies – Diversified Operations (0.16%) (2016: 0.00%)		
5,700	Legend Holdings	26,177	0.16
	Home Furnishings (0.65%) (2016: 0.39%)		
14,000	Hisense Kelon Electrical Holdings	16,530	0.10
50,000	Red Star Macalline Group	80,974	0.48
44,000	Welling Holding	11,257	0.07
		108,761	0.65
	Household Products (0.04%) (2016: 0.00%)		
13,000	Goodbaby International Holdings	7,134	0.04
	Internet (0.04%) (2016: 0.00%)		
9,000	Tian Ge Interactive Holdings	7,092	0.04
	Iron & Steel (0.18%) (2016: 0.12%)		
14,000	Angang Steel	12,805	0.08
48,000	Xingda International Holdings	17,008	0.10
		29,813	0.18

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.09%) (2016: 0.06%)		
44,000	Shanghai Jin Jiang International Hotels Group	15,310	0.09
	Machinery, Construction & Mining (0.27%) (2016: 0.16%)		
40,000	Lonking Holdings	17,551	0.10
64,800	Zoomlion Heavy Industry Science and Technology	27,769	0.17
		45,320	0.27
	Mining (0.62%) (2016: 0.38%)		
28,000	China Silver Group	8,561	0.05
19,000	Jiangxi Copper	30,138	0.18
8,500	Zhaojin Mining Industry	6,578	0.04
158,000	Zijin Mining Group	59,624	0.35
		104,901	0.62
	Miscellaneous Manufacturers (0.14%) (2016: 0.31%)		
30,000	China Railway Signal & Communication	23,486	0.14
	Oil & Gas Services (0.27%) (2016: 0.34%)		
16,000	China Oilfield Services	15,576	0.09
32,000	Sinopec Engineering Group	30,292	0.18
		45,868	0.27
	Packaging & Containers (0.27%) (2016: 0.25%)		
26,000	CPMC Holdings	20,588	0.12
33,000	Greatview Aseptic Packaging	24,062	0.15
		44,650	0.27
	Pharmaceuticals (0.84%) (2016: 1.07%)		
33,000	China Pioneer Pharma Holdings	10,173	0.06
16,000	China Shineway Pharmaceutical Group	14,921	0.09
12,000	Consun Pharmaceutical Group	10,868	0.07
4,000	Guangzhou Baiyunshan Pharmaceutical Holdings	11,794	0.07
32,000	Luye Pharma Group	25,257	0.15
4,500	Shanghai Fosun Pharmaceutical Group	28,869	0.17
12,000	Tong Ren Tang Technologies	17,346	0.10
6,200	YiChang HEC ChangJiang Pharmaceutical	21,692	0.13
		140,920	0.84
	Real Estate (2.95%) (2016: 4.10%)		
52,000	Beijing Capital Land	27,007	0.16
24,000	Beijing North Star	8,750	0.05
40,000	China Aoyuan Property Group	21,951	0.13
90,000	China SCE Property Holdings	38,799	0.23
9,000	Colour Life Services Group	5,987	0.04
78,000	Fantasia Holdings Group	10,676	0.06
48,000	Future Land Development Holdings	30,087	0.18
29,000	Greenland Hong Kong Holdings	11,537	0.07
12,000	Greentown Service Group	9,395	0.06

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (2.95%) (2016: 4.10%) (continued)		
72,800	Guangzhou R&F Properties	164,089	0.98
84,000	Powerlong Real Estate Holdings	40,725	0.24
135,000	Shui On Land	37,302	0.22
28,000	Times Property Holdings	27,544	0.16
118,000	Yuzhou Properties	62,945	0.37
		496,794	2.95
	Retail (1.05%) (2016: 1.24%)		
35,000	China Lilang	28,252	0.17
16,000	China Meidong Auto Holdings	4,994	0.03
13,000	China Yongda Automobiles Services Holdings	14,950	0.09
11,000	China ZhengTong Auto Services Holdings	11,130	0.07
7,000	Golden Eagle Retail Group	8,471	0.05
15,700	Shanghai Pharmaceuticals Holding	42,477	0.25
6,500	Xiabuxiabu Catering Management China Holdings	13,088	0.08
38,000	Xinhua Winshare Publishing and Media	30,187	0.18
57,500	XTEP International Holdings	22,434	0.13
		175,983	1.05
	Software (0.25%) (2016: 0.16%)		
14,000	TravelSky Technology	41,997	0.25
	Telecommunications (0.07%) (2016: 0.45%)		
2,500	Yangtze Optical Fibre and Cable Joint Stock	11,481	0.07
	Transportation (0.59%) (2016: 0.35%)		
72,000	COSCO SHIPPING Energy Transportation	39,328	0.23
32,000	Guangshen Railway	21,491	0.13
78,000	Sinotrans	38,215	0.23
		99,034	0.59
	Utilities – Electric (0.50%) (2016: 0.86%)		
88,000	Huadian Fuxin Energy	21,501	0.13
86,000	Huadian Power International	31,244	0.18
94,000	Huaneng Renewables	31,865	0.19
		84,610	0.50
		2,971,548	17.66
	Philippines (0.90%) (2016: 1.41%)		
	Airlines (0.07%) (2016: 0.11%)		
5,960	Cebu Air	11,939	0.07
	Food (0.10%) (2016: 0.15%)		
74,700	D&L Industries	16,550	0.10

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Holding Companies – Diversified Operations (0.00%) (2016: 0.07%)		
	Media (0.00%) (2016: 0.10%)		
	Mining (0.03%) (2016: 0.07%)		
44,100	Nickel Asia	5,592	0.03
	Oil & Gas (0.10%) (2016: 0.09%)		
13,930	Pilipinas Shell Petroleum	17,022	0.10
	Real Estate (0.24%) (2016: 0.41%)		
365,000	Filinvest Land	13,746	0.08
27,800	Robinsons Land	11,862	0.07
127,900	Vista Land & Lifescapes	15,347	0.09
		40,955	0.24
	Retail (0.07%) (2016: 0.19%)		
5,640	Robinsons Retail Holdings	10,869	0.07
	Utilities – Electric (0.20%) (2016: 0.22%)		
210,200	Energy Development	24,170	0.14
28,500	First Gen	9,705	0.06
		33,875	0.20
	Water (0.09%) (2016: 0.00%)		
25,500	Manila Water	14,328	0.09
		151,130	0.90
	Poland (0.90%) (2016: 1.52)		
	Chemicals (0.07%) (2016: 0.25%)		
596	Grupa Azoty	11,938	0.07
	Computers (0.39%) (2016: 0.29%)		
5,154	Asseco Poland	65,233	0.39
	Diversified Financial Services (0.10%) (2016: 0.12%)		
1,202	Warsaw Stock Exchange	16,255	0.10
	Food (0.07%) (2016: 0.15%)		
1,665	Eurocash	12,683	0.07
	Real Estate (0.08%) (2016: 0.00%)		
4,927	Globe Trade Centre	13,896	0.08
	Retail (0.00%) (2016: 0.10%)		
	Software (0.04%) (2016: 0.00%)		
540	LiveChat Software	6,201	0.04
	Utilities – Electric (0.15%) (2016: 0.27%)		
4,163	Enea	13,777	0.08
3,279	Energa	12,013	0.07
		25,790	0.15
		151,996	0.90

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (8.68%) (2016: 8.49%)		
	Advertising (0.24%) (2016: 0.22%)		
1,423	Cheil Worldwide	28,180	0.17
165	Innocean Worldwide	11,282	0.07
		39,462	0.24
	Aerospace & Defense (0.04%) (2016: 0.10%)		
120	LIG Nex1	6,703	0.04
	Airlines (0.03%) (2016: 0.05%)		
174	Jeju Air	5,746	0.03
	Auto Parts & Equipment (0.54%) (2016: 0.47%)		
195	Halla Holdings	11,421	0.07
319	Hyundai Wia	19,369	0.11
135	Mando	38,903	0.23
268	S & T Motiv	11,728	0.07
1,617	Sungwoo Hitech	9,848	0.06
		91,269	0.54
	Beverages (0.21%) (2016: 0.27%)		
1,205	Hite Jinro	27,127	0.16
417	Muhak	7,654	0.05
		34,781	0.21
	Building & Construction Materials (0.29%) (2016: 0.15%)		
1,592	Eugene	7,317	0.05
504	IS Dongseo	16,383	0.10
887	Ssangyong Cement Industrial	15,452	0.09
4,836	Tongyang	8,967	0.05
		48,119	0.29
	Chemicals (0.83%) (2016: 0.62%)		
172	Hansol Chemical	11,648	0.07
579	Huchems Fine Chemical	13,278	0.08
314	Kolon Industries	26,104	0.16
73	Korea Petrochemical Ind	17,968	0.11
254	Kumho Petrochemical	23,608	0.14
153	LG Hausys	13,877	0.08
206	LOTTE Fine Chemical	12,488	0.07
255	SKC Kolon PI	11,255	0.07
136	Soulbrain	8,575	0.05
		138,801	0.83
	Consumer Durables & Apparels (0.18%) (2016: 0.16%)		
354	Hansae	8,911	0.05
531	LF	15,525	0.09
221	Youngone	6,503	0.04
		30,939	0.18

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Schedule of Investments (continued)

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WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (0.05%) (2016: 0.00%)		
69	Cosmax	7,541	0.05
	Distribution & Wholesale (0.29%) (2016: 0.27%)		
450	LG International	11,412	0.07
1,232	Posco Daewoo	20,887	0.12
2,651	SK Networks	16,468	0.10
		48,767	0.29
	Diversified Financial Services (1.05%) (2016: 1.60%)		
1,642	Daishin Securities	22,087	0.13
4,931	DGB Financial Group	48,594	0.29
349	Green Cross Holdings	12,795	0.07
454	Hankook Tire Worldwide	8,015	0.05
1,785	JB Financial Group	10,121	0.06
163	KIWOOM Securities	13,338	0.08
1,084	Meritz Financial Group	15,239	0.09
11,030	Meritz Securities	47,137	0.28
		177,326	1.05
	Electrical Components & Equipment (0.30%) (2016: 0.13%)		
497	LS	33,658	0.20
288	LS Industrial Systems	17,513	0.10
		51,171	0.30
	Electronics (0.21%) (2016: 0.18%)		
1,302	Daeduck Electronics	11,992	0.07
382	Daeduck GDS	9,777	0.06
245	LEENO Industrial	13,159	0.08
		34,928	0.21
	Energy – Alternate Sources (0.07%) (2016: 0.00%)		
96	OCI	12,196	0.07
	Engineering & Construction (0.13%) (2016: 0.00%)		
398	KEPCO Plant Service & Engineering	15,094	0.09
752	Kumho Industrial	6,680	0.04
		21,774	0.13
	Entertainment (0.22%) (2016: 0.12%)		
101	CJ CGV	7,000	0.04
87	Loen Entertainment	9,143	0.05
1,039	Paradise	21,643	0.13
		37,786	0.22

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.23%) (2016: 0.35%)		
175	Binggrae	10,315	0.06
462	Daesang	11,889	0.07
51	NongShim	16,864	0.10
		39,068	0.23
	Forest Products & Paper (0.11%) (2016: 0.08%)		
921	Hansol Paper	12,044	0.07
1,662	Moorim P&P	7,041	0.04
		19,085	0.11
	Full Line Insurance (0.47%) (2016: 0.84%)		
3,558	Korean Reinsurance	36,559	0.22
1,692	Meritz Fire & Marine Insurance	37,142	0.22
839	Tongyang Life Insurance	5,956	0.03
		79,657	0.47
	Holding Companies – Diversified Operations (0.00%) (2016: 0.47%)		
	Home Furnishings (0.07%) (2016: 0.00%)		
75	Cuckoo Electronics	11,560	0.07
	Household Products (0.10%) (2016: 0.00%)		
635	Lock&Lock	16,163	0.10
	Internet (0.10%) (2016: 0.07%)		
139	DoubleUGames	6,712	0.04
1,203	iMarketKorea	10,125	0.06
		16,837	0.10
	Iron & Steel (0.13%) (2016: 0.17%)		
993	Dongkuk Steel Mill	10,203	0.06
437	Seah Besteel	11,858	0.07
		22,061	0.13
	Leisure Time (0.18%) (2016: 0.08%)		
210	Hana Tour Service	20,204	0.12
324	Modetour Network	9,231	0.06
		29,435	0.18
	Lodging (0.23%) (2016: 0.18%)		
1,386	Grand Korea Leisure	37,869	0.23
	Machinery – Diversified (0.30%) (2016: 0.37%)		
2,087	Doosan Heavy Industries & Construction	29,924	0.18
179	Hyundai Elevator	9,096	0.05
331	SFA Engineering	11,981	0.07
		51,001	0.30
	Media (0.06%) (2016: 0.09%)		
776	KT Skylife	9,749	0.06

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.07%) (2016: 0.11%)		
281	Poongsan	12,468	0.07
	Miscellaneous Manufacturers (0.29%) (2016: 0.29%)		
259	POSCO Chemtech	9,629	0.05
119	SK Materials	20,008	0.12
451	SKC	19,800	0.12
		<u>49,437</u>	<u>0.29</u>
	Other Industrial (0.05%) (2016: 0.00%)		
91	SeAH Steel	8,177	0.05
	Pharmaceuticals (0.46%) (2016: 0.39%)		
726	Bukwang Pharmaceutical	16,004	0.10
66	Chong Kun Dang Pharmaceutical	8,539	0.05
49	Green Cross	10,344	0.06
24	Medy-Tox	10,871	0.07
312	Samjin Pharmaceutical	10,448	0.06
100	Yuhan	20,457	0.12
		<u>76,663</u>	<u>0.46</u>
	Real Estate (0.13%) (2016: 0.07%)		
1,339	Korea Asset In Trust	9,243	0.05
4,362	Korea Real Estate Investment & Trust	12,753	0.08
		<u>21,996</u>	<u>0.13</u>
	Retail (0.54%) (2016: 0.28%)		
107	Caregen	8,566	0.05
52	CJ O Shopping	11,220	0.07
222	Hotel Shilla	17,606	0.10
171	Hyundai Department Store	16,692	0.10
97	Hyundai Home Shopping Network	10,918	0.06
239	It's Skin	10,136	0.06
58	Shinsegae	16,253	0.10
		<u>91,391</u>	<u>0.54</u>
	Semiconductors (0.13%) (2016: 0.17%)		
875	Hanmi Semiconductor	9,686	0.06
261	Silicon Works	12,897	0.07
		<u>22,583</u>	<u>0.13</u>
	Software (0.14%) (2016: 0.06%)		
126	Com2uSCorp	16,018	0.09
252	Douzone Bizon	7,839	0.05
		<u>23,857</u>	<u>0.14</u>
	Telecommunications (0.08%) (2016: 0.08%)		
1,444	Partron	12,733	0.08

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities – Electric & Gas (0.13%) (2016: 0.00%)		
142	SK Chemicals	11,168	0.06
129	SK Gas	11,351	0.07
		22,519	0.13
		1,461,618	8.68
	Russian Federation (0.09%) (2016: 0.00%)		
	Other Industrial (0.09%) (2016: 0.00%)		
3,198	TMK OAO	14,807	0.09
	Singapore (0.32%) (2016: 0.00%)		
	Software (0.32%) (2016: 0.00%)		
50,000	IGG	53,983	0.32
	South Africa (12.67%) (2016: 9.35%)		
	Agriculture (0.09%) (2016: 0.15%)		
717	Astral Foods	15,516	0.09
	Auto Parts & Equipment (0.09%) (2016: 0.08%)		
8,905	Metair Investments	15,465	0.09
	Beverages (0.34%) (2016: 0.00%)		
25,645	Capevin Holdings	18,726	0.11
3,351	Distell Group	38,396	0.23
		57,122	0.34
	Chemicals (0.13%) (2016: 0.11%)		
1,866	Omnia Holdings	22,291	0.13
	Commercial Services (0.10%) (2016: 0.15%)		
12,160	Advtech	16,551	0.10
	Computers (0.09%) (2016: 0.18%)		
2,690	EOH Holdings	14,654	0.09
	Diversified Financial Services (1.93%) (2016: 1.55%)		
56,168	Alexander Forbes Group Holdings	31,305	0.19
17,109	Coronation Fund Managers	102,129	0.61
894	Hosken Consolidated Investments	10,038	0.06
13,240	Investec	95,953	0.57
3,951	JSE	49,097	0.29
10,031	Peregrine Holdings	20,694	0.12
10,031	Sandown Capital	2,633	0.02
22,660	Zeder Investments	12,629	0.07
		324,478	1.93
	Engineering & Construction (0.30%) (2016: 0.21%)		
12,774	Murray & Roberts Holdings	12,495	0.07
7,950	Raubex Group	12,805	0.08
1,987	Wilson Bayly Holmes-Ovcon	24,948	0.15
		50,248	0.30

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.34%) (2016: 0.61%)		
3,063	Oceana Group	21,030	0.12
4,069	Pioneer Foods	45,055	0.27
4,055	Rhodes Food Group	7,337	0.04
7,532	SPAR Group	123,706	0.74
3,167	Tongaat Hulett	29,324	0.17
		226,452	1.34
	Forest Products & Paper (0.16%) (2016: 0.38%)		
41,537	KAP Industrial Holdings	26,674	0.16
	Full Line Insurance (0.98%) (2016: 0.36%)		
74,546	MMI Holdings	126,451	0.75
1,780	Santam	38,395	0.23
		164,846	0.98
	Holding Companies – Diversified Operations (1.27%) (2016: 0.89%)		
14,931	AVI	133,342	0.79
6,226	Barloworld	80,244	0.48
		213,586	1.27
	Lodging (0.41%) (2016: 0.50%)		
1,500	City Lodge Hotels	17,493	0.10
26,364	Tsogo Sun Holdings	51,876	0.31
		69,369	0.41
	Mining (0.51%) (2016: 0.63%)		
5,452	African Rainbow Minerals	59,118	0.35
14,189	Harmony Gold Mining	26,005	0.16
		85,123	0.51
	Miscellaneous Manufacturers (0.24%) (2016: 0.17%)		
4,998	Aeci	40,372	0.24
	Packaging & Containers (0.07%) (2016: 0.07%)		
5,977	Mpact	11,780	0.07
	Pharmaceuticals (0.07%) (2016: 0.00%)		
2,375	Adcock Ingram Holdings	11,194	0.07
	Real Estate Investment Trusts (0.95%) (2016: 0.51%)		
16,894	Hyprop Investments	160,070	0.95
	Retail (2.99%) (2016: 2.24%)		
11,370	Foschini Group	181,231	1.08
7,071	Lewis Group	15,101	0.09
2,913	Massmart Holdings	32,834	0.19
11,601	Pick n Pay Stores	65,183	0.39
27,321	Truworths International	208,483	1.24
		502,832	2.99

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Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Technology Hardware & Equipment (0.39%) (2016: 0.29%)		
11,304	Reunert	65,833	0.39
	Telecommunications (0.09%) (2016: 0.08%)		
12,938	Blue Label Telecoms	15,592	0.09
	Transportation (0.13%) (2016:0.00%)		
5,856	Trencor	22,705	0.13
		2,132,753	12.67
	Taiwan (24.86%) (2016: 23.37%)		
	Aerospace & Defense (0.15%) (2016: 0.18%)		
	Agriculture (0.15%) (2016: 0.10%)		
22,000	Great Wall Enterprise	24,803	0.15
	Airlines (0.07%) (2016: 0.52%)		
22,230	Eva Airways	11,840	0.07
	Auto Manufacturers (0.18%) (2016: 0.20%)		
28,000	Sanyang Motor	20,136	0.12
12,000	Yulon Motor	9,738	0.06
		29,874	0.18
	Auto Parts & Equipment (0.62%) (2016: 0.69%)		
1,200	Cub Elecparts	11,049	0.07
3,000	Depo Auto Parts Industrial	9,083	0.05
4,127	Hota Industrial Manufacturing	20,387	0.12
18,242	Kenda Rubber Industrial	23,018	0.14
14,000	Nan Kang Rubber Tire	12,561	0.07
10,000	Tong Yang Industry	19,356	0.12
8,000	TYC Brother Industrial	8,925	0.05
		104,379	0.62
	Banks (0.64%) (2016: 0.54%)		
97,969	Far Eastern International Bank	31,407	0.19
31,000	King's Town Bank	38,804	0.23
83,598	Taichung Commercial Bank	27,839	0.16
37,000	Taiwan Business Bank	10,432	0.06
		108,482	0.64
	Beverages (0.12%) (2016: 0.06%)		
3,000	Grape King Bio	20,969	0.12
	Building & Construction Materials (0.10%) (2016: 0.00%)		
10,000	Globe Union Industrial	7,426	0.04
8,000	Taiwan Sakura	10,122	0.06
		17,548	0.10

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Schedule of Investments (continued)

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WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (1.98%) (2016: 1.80%)		
14,360	China General Plastics	15,635	0.09
5,000	China Steel Chemical	21,422	0.13
14,139	China Synthetic Rubber	20,834	0.12
29,788	Eternal Materials	30,831	0.18
26,000	Formosan Union Chemical	15,858	0.10
29,000	Grand Pacific Petrochemical	30,648	0.18
30,000	LCY Chemical	48,894	0.29
12,950	Nantex Industry	10,226	0.06
3,000	Shiny Chemical Industrial	7,954	0.05
21,000	Sinon	11,926	0.07
30,000	Taiwan Fertilizer	38,661	0.23
42,000	Taiwan Styrene Monomer	32,038	0.19
15,000	TSRC	18,776	0.11
27,000	UPC Technology	17,057	0.10
23,460	USI	12,929	0.08
		333,689	1.98
	Commercial Services (0.16%) (2016: 0.15%)		
2,000	Formosa Laboratories	4,637	0.03
7,000	Taiwan Secom	21,547	0.13
		26,184	0.16
	Computers (3.59%) (2016: 3.19%)		
78,000	Acer	63,300	0.38
3,000	Adlink Technology	6,452	0.04
10,000	Asia Vital Components	10,888	0.07
6,000	Aten International	16,936	0.10
24,155	Chicony Electronics	60,878	0.36
12,000	Clevo	11,694	0.07
1,000	Ennoconn	15,122	0.09
5,049	Flytech Technology	13,896	0.08
21,000	Getac Technology	31,191	0.19
26,000	Gigabyte Technology	47,180	0.28
12,000	IEI Integration	15,848	0.09
146,000	Inventec	116,521	0.69
1,000	King Slide Works	13,458	0.08
3,074	Posiflex Technology	14,100	0.08
12,000	Primax Electronics	31,856	0.19
77,000	Qisda	54,725	0.33
98,514	Wistron	79,285	0.47
		603,330	3.59
	Consumer Durables & Apparels (0.23%) (2016: 0.49%)		
7,105	Makalot Industrial	29,844	0.18
2,000	Quang Viet Enterprise	8,771	0.05
		38,615	0.23

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Distribution & Wholesale (0.12%) (2016: 0.00%)			
3,000	Aurora Corp	8,700	0.05
21,000	Taiwan TEA	10,903	0.07
		19,603	0.12
Diversified Financial Services (0.34%) (2016: 0.15%)			
58,000	Capital Securities	22,609	0.13
41,000	China Bills Finance	21,217	0.13
6,000	Namchow Chemical Industrial	12,843	0.08
		56,669	0.34
Electrical Components & Equipment (0.69%) (2016: 0.59%)			
13,000	AcBel Polytech	9,720	0.06
3,000	Kung Long Batteries Industrial	14,466	0.08
6,000	Sunonwealth Electric Machine Industry	10,565	0.06
1,000	Voltronic Power Technology	17,306	0.10
93,000	Walsin Lihwa	55,003	0.33
5,000	Well Shin Technology	9,712	0.06
		116,772	0.69
Electronics (5.42%) (2016: 4.47%)			
2,000	Chang Wah Electromaterials	9,678	0.06
5,000	Chaun-Choung Technology	16,516	0.10
9,000	Cheng Uei Precision Industry	15,122	0.09
2,277	Chilisin Electronics	7,537	0.04
12,000	Chin-Poon Industrial	23,429	0.14
7,000	Chroma ATE	38,107	0.23
15,000	Compeq Manufacturing	19,356	0.11
2,000	CyberPower Systems	6,687	0.04
9,000	Darfon Electronics	8,967	0.05
3,000	DFI Inc	6,099	0.04
4,800	Elite Advanced Laser	20,888	0.12
8,000	Elite Material	27,286	0.16
5,452	FLEXium Interconnect	19,512	0.12
91,000	HannStar Display	30,396	0.18
7,000	ITEQ	15,360	0.09
8,000	Kinsus Interconnect Technology	14,571	0.09
7,000	Lite-On Semiconductor	10,162	0.06
1,000	Lotes	6,788	0.04
5,000	Lumax International	9,392	0.06
6,000	Marketch International	7,863	0.05
6,000	Merry Electronics	39,216	0.23
30,000	Micro-Star International	77,222	0.46
6,000	Pan Jit International	6,049	0.04
9,000	Pan-International Industrial	7,667	0.05
22,000	Radiant Opto-Electronics	52,267	0.31
5,000	SDI	14,433	0.09

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (5.42%) (2016: 4.47%) (continued)			
6,109	Sinbon Electronics	17,716	0.10
22,000	Supreme Electronics	22,105	0.13
28,750	Synnex Technology International	39,176	0.23
9,000	Systemx	17,934	0.11
7,000	Taiflex Scientific	14,066	0.08
12,000	Taiwan PCB Techvest	12,843	0.08
10,000	Taiwan Surface Mounting Technology	11,828	0.07
13,000	Test Research	19,549	0.12
2,000	Thinking Electronic Industrial	5,659	0.03
7,554	Topco Scientific	20,536	0.12
14,000	Tripod Technology	43,752	0.26
13,000	TXC	17,365	0.10
21,000	Unimicron Technology	11,503	0.07
63,000	WPG Holdings	83,411	0.50
20,517	WT Microelectronics	31,163	0.18
2,730	Yageo	32,384	0.19
		911,560	5.42
Engineering & Construction (0.32%) (2016: 0.28%)			
38,000	BES Engineering	10,471	0.06
24,000	CTCI	36,413	0.22
6,000	L&K Engineering	6,855	0.04
		53,739	0.32
Entertainment (0.00%) (2016: 0.12%)			
Environmental Control (0.23%) (2016: 0.24%)			
5,000	Cleanaway	29,403	0.18
1,000	Sunny Friend Environmental Technology	8,569	0.05
		37,972	0.23
Food (0.44%) (2016: 0.55%)			
7,000	Charoen Pokphand Enterprise	15,102	0.09
28,775	Lien Hwa Industrial	35,390	0.21
7,893	Standard Foods	19,627	0.11
1,000	Wowprime	4,503	0.03
		74,622	0.44
Forest Products & Paper (0.21%) (2016: 0.16%)			
24,000	Cheng Loong	13,146	0.08
15,804	Long Chen Paper	22,225	0.13
		35,371	0.21
Hand & Machine Tools (0.05%) (2016: 0.13%)			
3,000	Kinik	8,771	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.11%) (2016: 0.22%)		
7,000	Meiloon Industrial	6,210	0.03
3,000	Zeng Hsing Industrial	13,055	0.08
		19,265	0.11
	Internet (0.04%) (2016: 0.13%)		
1,000	momo.com	7,309	0.04
	Iron & Steel (0.36%) (2016: 0.45%)		
13,000	China Metal Products	12,406	0.07
9,000	Feng Hsin Steel	16,846	0.10
6,000	Sheng Yu Steel	5,797	0.03
30,000	Tung Ho Steel Enterprise	26,009	0.16
		61,058	0.36
	Leisure Time (0.39%) (2016: 0.24%)		
8,000	Giant Manufacturing	43,954	0.26
5,000	Merida Industry	21,002	0.13
		64,956	0.39
	Lodging (0.06%) (2016: 0.17%)		
2,000	Formosa International Hotels	10,350	0.06
	Machinery – Diversified (0.69%) (2016: 0.75%)		
15,000	Chung Hsin Electric & Machinery Manufacturing	11,215	0.07
6,140	Mirle Automation	9,924	0.06
16,000	Rechi Precision	15,404	0.09
8,000	Syncmold Enterprise	17,071	0.10
45,000	Teco Electric and Machinery	43,097	0.26
12,000	Yungtay Engineering	19,376	0.11
		116,087	0.69
	Mining (0.11%) (2016: 0.10%)		
8,000	Thye Ming Industrial	10,538	0.06
16,000	Ton Yi Industrial	7,501	0.05
		18,039	0.11
	Miscellaneous Manufacturers (0.15%) (2016: 0.10%)		
7,000	Altek	7,410	0.04
2,000	Asia Optical	6,459	0.04
1,040	Hiwin Technologies	11,253	0.07
		25,122	0.15
	Office & Business Equipment (0.10%) (2016: 0.09%)		
13,000	Taiwan FU Hsing Industrial	16,426	0.10

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Other Industrial (0.32%) (2016: 0.06%)			
8,000	Hsin Kuang Steel	7,527	0.05
2,000	Shin Zu Shing	5,041	0.03
17,104	TA Chen Stainless Pipe	12,300	0.07
17,000	YC Inox	15,281	0.09
34,000	Yieh Phui Enterprise	13,939	0.08
		54,088	0.32
Packaging & Containers (0.13%) (2016: 0.11%)			
11,153	Taiwan Hon Chuan Enterprise	21,550	0.13
Pharmaceuticals (0.06%) (2016: 0.00%)			
8,000	YungShin Global Holding	10,726	0.06
Real Estate (1.87%) (2016: 1.96%)			
31,000	Cathay Real Estate Development	17,136	0.10
13,100	Chong Hong Construction	33,720	0.20
23,000	Farglory Land Development	24,810	0.15
84,600	Highwealth Construction	120,254	0.72
13,000	Huaku Development	30,317	0.18
12,000	Huang Hsiang Construction	12,178	0.07
15,000	Hung Sheng Construction	12,904	0.08
19,000	Kindom Construction	13,025	0.08
47,000	Prince Housing & Development	19,032	0.11
14,000	Run Long Construction	20,229	0.12
8,000	Sinyi Realty	10,458	0.06
		314,063	1.87
Retail (0.35%) (2016: 0.15%)			
6,000	Chicony Power Technology	12,501	0.08
41,000	Far Eastern Department Stores	20,666	0.12
12,000	Mercuries & Associates	10,182	0.06
9,000	Ruentex Industries	15,303	0.09
		58,652	0.35
Semiconductors (2.95%) (2016: 2.77%)			
7,000	Elan Microelectronics	10,844	0.06
5,000	Elite Semiconductor Memory Technology	7,183	0.04
20,000	Everlight Electronics	30,210	0.18
5,200	Faraday Technology	10,117	0.06
1,100	Foxsemicon Integrated Technology	7,726	0.05
1,000	Global Unichip	8,569	0.05
13,000	Greatek Electronics	22,760	0.14
6,000	Holtek Semiconductor	13,872	0.08
38,000	King Yuan Electronics	38,628	0.23
27,000	Novatek Microelectronics	102,979	0.61
2,000	Nuvoton Technology	4,301	0.03
23,852	OptoTech	17,152	0.10
21,000	Powertech Technology	62,100	0.37

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (2.95%) (2016: 2.77%) (continued)		
13,000	Realtek Semiconductor	47,617	0.28
16,000	Sigurd Microelectronics	17,716	0.11
8,000	Sitronix Technology	22,474	0.13
6,000	Tong Hsing Electronic Industries	27,219	0.16
10,000	Transcend Information	27,790	0.16
5,750	Visual Photonics Epitaxy	17,989	0.11
		497,246	2.95
	Technology Hardware & Equipment (0.07%) (2016: 0.00%)		
31,000	Kinpo Electronics	10,990	0.07
	Telecommunications (0.97%) (2016: 0.75%)		
13,000	Accton Technology	46,306	0.27
10,000	Alpha Networks	7,998	0.05
9,000	Arcadyan Technology	15,696	0.09
13,000	CyberTAN Technology	7,929	0.05
17,000	D-Link	6,055	0.04
15,000	Gemtek Technology	12,728	0.08
8,000	Sercomm	22,770	0.13
2,000	Vivotek	6,499	0.04
8,321	Wistron NeWeb	23,907	0.14
12,000	Zinwell	12,743	0.08
		162,631	0.97
	Textile (0.26%) (2016: 0.07%)		
37,000	Shinkong Synthetic Fibers	12,496	0.07
24,000	Tainan Spinning	10,968	0.07
5,000	Taiwan Paiho	20,330	0.12
		43,794	0.26
	Transportation (0.14%) (2016: 0.57%)		
8,000	U-Ming Marine Transport	9,812	0.06
21,000	Wan Hai Lines	13,585	0.08
		23,397	0.14
	Utilities – Electric (0.07%) (2016: 0.00%)		
14,000	Taiwan Cogeneration	12,585	0.07
		4,183,126	24.86
	Thailand (6.81%) (2016: 12.21%)		
	Advertising (0.04%) (2016: 0.13%)		
31,900	VGI Global Media	6,411	0.04
	Auto Parts & Equipment (0.05%) (2016: 0.00%)		
13,300	Somboon Advance Technology	8,897	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.79%) (2016: 0.74%)		
33,400	Kiatnakin Bank	81,220	0.48
142,900	LH Financial Group	7,410	0.05
25,400	Thanachart Capital	43,840	0.26
		132,470	0.79
	Beverages (0.06%) (2016: 0.28%)		
4,100	Carabao Group	10,159	0.06
	Building & Construction Materials (0.36%) (2016: 0.63%)		
4,064	Siam City Cement	32,796	0.19
26,800	Tipco Asphalt	18,338	0.11
28,700	Vanachai Group	9,687	0.06
		60,821	0.36
	Chemicals (0.12%) (2016: 0.83%)		
12,900	Siamgas & Petrochemicals	9,618	0.06
23,180	Sri Trang Agro-Industry	10,029	0.06
		19,647	0.12
	Coal (0.25%) (2016: 0.33%)		
69,541	Banpu	41,609	0.25
	Commercial Services (0.15%) (2016: 0.10%)		
9,000	Bangkok Aviation Fuel Services	12,910	0.07
12,800	Forth Smart Service	6,913	0.04
6,500	JMT Network Services	6,183	0.04
		26,006	0.15
	Consumer Durables & Apparels (0.07%) (2016: 0.07%)		
25,500	MC Group	12,363	0.07
	Cosmetics & Personal Care (0.00%) (2016: 0.10%)		
	Diversified Financial Services (0.37%) (2016: 0.33%)		
105,500	KGI Securities Thailand	14,373	0.08
17,800	Tisco Financial Group	48,337	0.29
		62,710	0.37
	Electronics (0.34%) (2016: 0.38%)		
28,100	Hana Microelectronics	38,369	0.23
7,500	KCE Electronics	19,043	0.11
		57,412	0.34
	Energy – Alternate Sources (0.28%) (2016: 0.00%)		
20,500	BCPG	14,971	0.09
21,500	SPCG	14,448	0.09
67,200	TPI Polene Power	16,805	0.10
		46,224	0.28

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.15%) (2016: 0.24%)		
11,800	CH Karnchang	9,595	0.06
10,400	Sino-Thai Engineering & Construction	7,467	0.05
14,600	Unique Engineering & Construction	7,302	0.04
		24,364	0.15
	Entertainment (0.11%) (2016: 0.15%)		
21,300	Major Cineplex Group	18,954	0.11
	Food (0.30%) (2016: 0.91%)		
12,500	GFPT	5,408	0.03
50,000	Khon Kaen Sugar Industry	7,150	0.04
14,218	Taokaenoi Food & Marketing	9,118	0.06
31,900	Thai Vegetable Oil	29,120	0.17
		50,796	0.30
	Full Line Insurance (0.13%) (2016: 0.32%)		
9,300	Bangkok Life Assurance	10,059	0.06
8,508	Dhipaya Insurance	12,270	0.07
		22,329	0.13
	Healthcare Services (0.13%) (2016: 0.15%)		
18,400	Bangkok Chain Hospital	9,146	0.05
86,500	Chularat Hospital	5,574	0.03
97,700	Vibhavadi Medical Center	7,675	0.05
		22,395	0.13
	Home Builders (0.37%) (2016: 0.40%)		
46,700	AP Thailand	13,112	0.08
270,400	Quality Houses	26,882	0.16
179,100	WHA	21,982	0.13
		61,976	0.37
	Iron & Steel (0.04%) (2016: 0.11%)		
19,000	MCS Steel	6,763	0.04
	Lodging (0.10%) (2016: 0.12%)		
9,200	Central Plaza Hotel	16,444	0.10
	Media (0.04%) (2016: 0.25%)		
17,400	BEC World	6,994	0.04
	Mining (0.03%) (2016: 0.00%)		
17,600	Univentures	4,887	0.03
	Miscellaneous Manufacturers (0.05%) (2016: 0.09%)		
26,000	Eastern Polymer Group	9,015	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.45%) (2016: 0.78%)		
18,800	Bangchak Corporation	23,507	0.14
99,299	Star Petroleum Refining	52,102	0.31
		75,609	0.45
	Other Industrial (0.03%) (2016: 0.13%)		
34,180	STP & I	5,716	0.03
	Packaging & Containers (0.04%) (2016: 0.05%)		
14,900	Polyplex Thailand	5,989	0.04
	Pharmaceuticals (0.06%) (2016: 0.00%)		
6,800	Mega Lifesciences	9,181	0.06
	Real Estate (0.69%) (2016: 1.80%)		
16,200	Amata	12,924	0.08
53,200	Ananda Development	9,631	0.06
463,400	Bangkok Land	25,452	0.15
42,200	LPN Development	17,092	0.10
21,900	Prukha Holding	15,792	0.09
351,200	Sansiri	23,493	0.14
17,000	Supalai	12,363	0.07
		116,747	0.69
	Retail (0.37%) (2016: 0.34%)		
39,000	Beauty Community	24,891	0.15
7,900	PTG Energy	5,284	0.03
10,600	Robinson Department Store	23,744	0.14
16,800	Siam Global House	8,763	0.05
		62,682	0.37
	Telecommunications (0.26%) (2016: 1.28%)		
161,400	Jasmine International	35,162	0.21
21,800	Thaicom	8,362	0.05
		43,524	0.26
	Utilities – Electric (0.31%) (2016: 0.87%)		
10,100	Global Power Synergy	22,314	0.13
17,600	Ratchaburi Electricity Generating Holding	29,297	0.18
		51,611	0.31
	Water (0.27%) (2016: 0.30%)		
30,000	Eastern Water Resources Development and Management	11,415	0.07
87,000	TTW	33,636	0.20
		45,051	0.27
		1,145,756	6.81

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Turkey (1.73%) (2016: 3.67%)		
	Auto Manufacturers (0.05%) (2016: 0.14%)		
232	Otokar Otomotiv Ve Savunma Sanayi	7,575	0.05
	Auto Parts & Equipment (0.04%) (2016: 0.24%)		
70	EGE Endustri VE Ticaret	5,945	0.04
	Banks (0.04%) (2016: 0.10%)		
18,405	Albaraka Turk Katilim Bankasi	7,524	0.04
	Building & Construction Materials (0.20%) (2016: 0.38%)		
4,517	Akansa Cimento	12,962	0.08
5,550	Cimsa Cimento Sanayi VE Ticaret	20,039	0.12
		33,001	0.20
	Chemicals (0.32%) (2016: 0.67%)		
6,948	Aksa Akrilik Kimya Sanayii	23,547	0.14
3,032	Kordsa Global Endustriyel Iplik ve Kord Bezi Sanayi ve Ticaret	6,134	0.04
18,117	Soda Sanayii	24,082	0.14
		53,763	0.32
	Engineering & Construction (0.26%) (2016: 0.55%)		
7,485	TAV Havalimanlari Holding	44,338	0.26
	Food (0.10%) (2016: 0.10%)		
4,366	Tat Gida Sanayi	6,115	0.04
2,093	Ulker Biskuvi Sanayi	10,858	0.06
		16,973	0.10
	Holding Companies – Diversified Operations (0.24%) (2016: 0.08%)		
6,307	Tekfen Holding	28,278	0.17
1,816	Yazicilar Holding	11,351	0.07
		39,629	0.24
	Home Furnishings (0.00%) (2016: 0.15%)		
	Machinery – Diversified (0.11%) (2016: 0.31%)		
949	Turk Traktor ve Ziraat Makineleri	19,022	0.11
	Miscellaneous Manufacturers (0.08%) (2016: 0.16%)		
11,105	Trakya Cam Sanayii	13,531	0.08
	Other Consumer, Cyclical (0.14%) (2016: 0.40%)		
18,934	Turkiye Sise ve Cam Fabrikalari	23,470	0.14
	Other Industrial (0.03%) (2016: 0.00%)		
1,862	Borusan Mannesmann Boru Sanayi ve Ticaret	5,765	0.03
	Real Estate Investment Trusts (0.07%) (2016: 0.00%)		
34,039	Is Gayrimenkul Yatirim Ortakligi	12,210	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.00%) (2016: 0.30%)		
	Utilities – Electric (0.05%) (2016: 0.11%)		
4,432	Alarko Holding	8,485	0.05
		291,231	1.73
	Total Equities	16,751,162	99.53
	Warrants (0.03%) (2016: 0.00%)		
	Thailand (0.03%) (2016: 0.00%)		
	Real Estate (0.03%) (2016: 0.00%)		
	Supalai	5,818	0.03
	Total Warrants	5,818	0.03
	Total Transferable Securities (99.56%) (2016: 99.75%)	16,756,980	99.56
	Total Investments (99.56%) (2016: 99.75%)	16,756,980	99.56
	Other Net Assets (0.44%) (2016: 0.25%)	72,460	0.44
	Net Assets (100.00%) (2016: 100.00%)	16,829,440	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.43
Warrants	0.03
Other assets	0.54
	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 2017

WisdomTree ISEQ 20[®] UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (100.00%) (2016: 99.96%)		
	Equities (100.00%) (2016: 99.96%)		
	Ireland (96.51%) (2016: 99.35%)		
	Agriculture (0.92%) (2016: 0.98%)		
28,810	Origin Enterprises	182,655	0.92
	Airlines (10.19%) (2016: 19.04%)		
134,791	Ryanair Holdings	2,028,604	10.19
	Banks (12.78%) (2016: 8.41%)		
178,808	AIB Group	983,444	4.94
211,450	Bank of Ireland Group	1,500,238	7.54
26,197	Permanent TSB Group Holdings	58,943	0.30
		2,542,625	12.78
	Beverages (1.04%) (2016: 1.48%)		
72,541	C&C Group	206,742	1.04
	Building & Construction Materials (26.97%) (2016: 24.91%)		
137,156	CRH	4,108,508	20.65
34,561	Kingspan Group	1,258,193	6.32
		5,366,701	26.97
	Entertainment (9.81%) (2016: 10.63%)		
19,674	Paddy Power Betfair	1,951,661	9.81
	Food (20.68%) (2016: 18.24%)		
46,268	Glanbia	689,393	3.46
34,646	Kerry Group	3,239,401	16.28
73,252	Total Produce	187,525	0.94
		4,116,319	20.68
	Forest Products & Paper (7.11%) (2016: 6.38%)		
50,183	Smurfit Kappa Group	1,414,659	7.11
	Home Builders (1.64%) (2016: 0.00%)		
172,438	Cairn Homes	325,908	1.64
	Full Line Insurance (0.00%) (2016: 0.24%)		
	Lodging (1.32%) (2016: 1.10%)		
41,862	Dalata Hotel Group	263,940	1.32
	Real Estate Investment Trusts (2.99%) (2016: 2.95%)		
149,917	Green REIT	233,121	1.17
157,798	Hibernia REIT	240,484	1.21
80,845	Irish Residential Properties REIT	121,268	0.61
		594,873	2.99

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree ISEQ 20[®] UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (1.06%) (2016: 0.99%)		
36,678	Irish Continental Group	211,265	1.06
		19,205,952	96.51
	Switzerland (3.49%) (2016: 4.61%)		
	Food (3.49%) (2016: 4.61%)		
20,957	Aryzta	693,677	3.49
	Total Equities	19,899,629	100.00
	Total Transferable Securities (100.00%) (2016: 99.96%)	19,899,629	100.00
	Total Investments (100.00%) (2016: 99.96%)	19,899,629	100.00
	Other Net Assets (0.00%) (2016: 0.04%)	108	0.00
	Net Assets (100.00%) (2016: 100%)	19,899,737	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.96
Other assets	0.04
	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 2017

WisdomTree Germany Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (100.23%) (2016: 99.88%)		
	Equities (100.23%) (2016: 99.88%)		
	Germany (100.23%) (2016: 99.88%)		
	Advertising (0.45%) (2016: 0.00%)		
2,147	Stroeer Media	117,399	0.45
	Aerospace & Defense (0.59%) (2016: 0.74%)		
1,166	MTU Aero Engines	154,633	0.59
	Agriculture (0.07%) (2016: 0.08%)		
668	BayWa	19,016	0.07
	Airlines (1.36%) (2016: 0.99%)		
13,116	Deutsche Lufthansa	357,665	1.36
	Auto Manufacturers (13.81%) (2016: 11.71%)		
18,893	Bayerische Motoren Werke	1,456,210	5.55
25,885	Daimler	1,626,802	6.20
3,613	Volkswagen	541,049	2.06
		<u>3,624,061</u>	<u>13.81</u>
	Auto Parts & Equipment (3.85%) (2016: 3.91%)		
3,453	Continental	689,809	2.63
1,381	ElringKlinger	22,893	0.08
3,083	Hella	141,132	0.54
469	Norma Group	23,301	0.09
1,421	Rheinmetall	133,518	0.51
		<u>1,010,653</u>	<u>3.85</u>
	Banks (1.81%) (2016: 1.71%)		
4,649	Aareal Bank	155,704	0.59
22,742	Deutsche Bank	320,476	1.22
		<u>476,180</u>	<u>1.81</u>
	Building & Construction Materials (1.10%) (2016: 1.15%)		
3,618	HeidelbergCement	289,847	1.10
	Chemicals (14.01%) (2016: 15.87%)		
18,965	BASF	1,544,418	5.88
3,707	Brenntag	173,645	0.66
4,251	Covestro	324,634	1.24
15,321	Evonik Industries	426,633	1.62
2,515	Fuchs Petrolub	90,126	0.34
5,089	K & S	93,758	0.36
1,752	Lanxess	103,095	0.39
3,109	Linde	537,191	2.05
2,435	Symrise	154,806	0.59
1,597	Wacker Chemie	229,937	0.88
		<u>3,678,243</u>	<u>14.01</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Commercial Services (0.37%) (2016: 0.27%)		
1,557	Hamburger Hafen und Logistik	32,714	0.12
668	Sixt	44,182	0.17
253	Wirecard	20,902	0.08
		97,798	0.37
	Computers (0.48%) (2016: 0.05%)		
425	Bechtle	26,227	0.10
1,547	Diebold Nixdorf	100,246	0.38
		126,473	0.48
	Consumer Durables & Apparels (1.26%) (2016: 1.49%)		
2,223	Adidas	329,837	1.26
	Cosmetics & Personal Care (0.70%) (2016: 0.74%)		
2,120	Beiersdorf	184,235	0.70
	Diversified Financial Services (1.42%) (2016: 1.31%)		
4,345	Deutsche Boerse	373,352	1.42
	Electrical Components & Equipment (0.60%) (2016: 0.76%)		
264	Leoni	14,621	0.05
2,156	Osram Licht	143,403	0.55
		158,024	0.60
	Energy – Alternate Sources (0.03%) (2016: 0.00%)		
1,031	CropEnergies	7,128	0.03
	Engineering & Construction (0.73%) (2016: 0.79%)		
1,023	Bilfinger	35,929	0.14
1,183	Hochtief	154,997	0.59
		190,926	0.73
	Entertainment (0.03%) (2016: 0.00%)		
91	bet-at-home.com	8,405	0.03
	Food (0.84%) (2016: 1.84%)		
10,666	Ceconomy	119,343	0.46
6,224	Suedzucker	99,890	0.38
		219,233	0.84
	Full Line Insurance (12.81%) (2016: 13.29%)		
9,745	Allianz	1,656,548	6.31
4,792	Hannover Rueck	446,216	1.70
6,036	Muenchener Rueckversicherungs-Gesellschaft	968,458	3.69
9,658	Talanx	292,087	1.11
		3,363,309	12.81
	Hand & Machine Tools (0.32%) (2016: 0.47%)		
2,044	DMG Mori	83,499	0.32

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Healthcare Products (0.11%) (2016: 0.06%)		
621	Carl Zeiss Meditec	28,532	0.11
	Healthcare Services (1.89%) (2016: 2.25%)		
4,119	Fresenius	237,917	0.91
3,303	Fresenius Medical Care	257,370	0.98
		<u>495,287</u>	<u>1.89</u>
	Holding Companies – Diversified Operations (0.68%) (2016: 0.64%)		
5,062	GEA Group	179,781	0.68
	Household Products (1.14%) (2016: 1.31%)		
3,363	Henkel	298,525	1.14
	Iron & Steel (0.59%) (2016: 0.75%)		
1,625	Kloekner & Co	14,843	0.06
403	Salzgitter	17,026	0.06
5,703	ThyssenKrupp	122,586	0.47
		<u>154,455</u>	<u>0.59</u>
	Leisure Time (1.99%) (2016: 1.40%)		
3,668	CTS Eventim	126,414	0.48
26,034	TUI	396,793	1.51
		<u>523,207</u>	<u>1.99</u>
	Machinery – Diversified (2.89%) (2016: 2.57%)		
1,298	Duerr	122,767	0.47
2,033	KION Group	129,898	0.49
96	Koenig & Bauer	5,354	0.02
1,013	Krones	102,960	0.39
4,117	MAN	348,644	1.33
207	Pfeiffer Vacuum Technology	28,693	0.11
300	Washtec	20,958	0.08
		<u>759,274</u>	<u>2.89</u>
	Machinery, Construction & Mining (0.75%) (2016: 0.63%)		
3,163	Aurelius	159,927	0.61
1,347	Wacker Neuson	35,961	0.14
		<u>195,888</u>	<u>0.75</u>
	Media (1.93%) (2016: 0.86%)		
4,058	Axel Springer	234,610	0.89
10,713	ProSiebenSat.1 Media	272,974	1.04
		<u>507,584</u>	<u>1.93</u>
	Miscellaneous Manufacturers (5.17%) (2016: 6.54%)		
387	Indus Holding	20,440	0.08
446	Jenoptik	10,905	0.04
12,861	Siemens	1,326,011	5.05
		<u>1,357,356</u>	<u>5.17</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Other Industrial (0.42%) (2016: 0.63%)		
1,600	Aurubis	110,185	0.42
	Packaging & Containers (0.08%) (2016: 0.06%)		
342	Gerresheimer	20,984	0.08
	Pharmaceuticals (5.43%) (2016: 6.33%)		
13,476	Bayer	1,244,078	4.74
1,747	Merck	139,181	0.53
530	Stada Arzneimittel	41,510	0.16
		1,424,769	5.43
	Retail (1.50%) (2016: 1.86%)		
2,642	Fielmann	172,422	0.66
3,184	Hugo Boss	200,501	0.76
1,256	Takkt	21,033	0.08
		393,956	1.50
	Semiconductors (0.97%) (2016: 1.13%)		
12,540	Infineon Technologies	254,186	0.97
	Software (4.13%) (2016: 4.59%)		
270	CompuGroup Medical	13,115	0.05
270	Nemetschek	17,937	0.07
12,273	SAP	1,018,083	3.88
847	Software	35,232	0.13
		1,084,367	4.13
	Telecommunications (4.81%) (2016: 5.56%)		
96,107	Deutsche Telekom	1,262,186	4.81
	Transportation (4.34%) (2016: 3.37%)		
31,696	Deutsche Post	1,118,394	4.26
504	VTG	21,367	0.08
		1,139,761	4.34

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Germany Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Utilities – Electric (4.77%) (2016: 2.17%)		
46,545	E.ON	374,371	1.43
19,989	Innogy	579,776	2.21
12,891	Uniper	297,518	1.13
		<u>1,251,665</u>	<u>4.77</u>
Total Equities		<u>26,311,864</u>	<u>100.23</u>
Total Transferable Securities (100.23%) (2016: 99.88%)		<u>26,311,864</u>	<u>100.23</u>
Financial Derivative Instruments ((0.54%) (2016: (0.28)%)			
Open Forward Foreign Currency Exchange Contracts ((0.54%) (2016: (0.28)%)			

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) GBP</i>	<i>Fund %</i>
03/01/2018	CHF 1,408,266	EUR 1,203,610	(132)	0.00
03/01/2018	GBP 19,939,945	EUR 22,617,803	(137,280)	(0.52)
03/01/2018	USD 1,355,641	EUR 1,134,484	(4,915)	(0.02)
			<u>(142,327)</u>	<u>(0.54)</u>
Unrealised loss on open forward foreign currency exchange contracts			(142,327)	(0.54)
Net unrealised loss on open forward foreign currency exchange contracts			<u>(142,327)</u>	<u>(0.54)</u>
Total Financial Derivative Instruments			<u>(142,327)</u>	<u>(0.54)</u>
Total Investments (99.69%) (2016: 99.60%)			26,169,537	99.69
Other Net Assets (0.31%) (2016: 0.40)			82,217	0.31
Net Assets (100.00%) (2016: 100.00%)			<u>26,251,754</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	99.66
Other assets	0.34
	<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 incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (98.95%) (2016: 98.60%)		
	Equities (98.95%) (2016: 98.60%)		
	Japan (98.95%) (2016: 98.60%)		
	Advertising (0.28%) (2016: 0.30%)		
21,000	Dentsu	890,146	0.28
	Aerospace & Defense (0.16%) (2016: 0.32%)		
14,600	Kawasaki Heavy Industries	512,588	0.16
	Agriculture (3.08%) (2016: 2.78%)		
303,700	Japan Tobacco	9,789,034	3.07
1,100	Sakata Seed	38,180	0.01
		9,827,214	3.08
	Airlines (0.59%) (2016: 0.86%)		
48,000	Japan Airlines	1,878,242	0.59
	Auto Manufacturers (13.72%) (2016: 14.47%)		
55,500	Hino Motors	719,308	0.23
253,300	Honda Motor	8,683,929	2.72
94,800	Isuzu Motors	1,587,995	0.50
64,000	Mazda Motor	858,731	0.27
76,400	Mitsubishi Motors	552,060	0.17
897,300	Nissan Motor	8,949,104	2.80
7,900	Shinmaywa Industries	75,318	0.02
140,000	Subaru	4,452,907	1.40
18,700	Suzuki Motor	1,084,650	0.34
262,526	Toyota Motor	16,809,587	5.27
		43,773,589	13.72
	Auto Parts & Equipment (7.02%) (2016: 7.46%)		
9,000	Aisan Industry	105,699	0.03
30,900	Aisin Seiki	1,736,325	0.54
110,500	Bridgestone	5,138,029	1.61
500	Chuo Spring	16,511	0.01
7,200	Daikyonishikawa	116,581	0.04
97,300	Denso	5,841,455	1.83
6,100	Exedy	188,713	0.06
4,500	FCC	118,362	0.04
3,900	G-Tekt	80,216	0.02
1,700	H-One	26,651	0.01
2,500	Imasen Electric Industrial	29,627	0.01
41,500	JTEKT	713,218	0.22
4,400	Kasai Kogyo	72,572	0.02
9,200	Keihin	187,348	0.06
6,800	Koito Manufacturing	478,083	0.15
2,500	KYB	146,249	0.05
1,600	Mitsuba	24,060	0.01
2,500	Musashi Seimitsu Industry	79,894	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (7.02%) (2016: 7.46%) (continued)			
27,800	NGK Insulators	525,152	0.16
19,300	NGK Spark Plug	469,265	0.15
21,900	NHK Spring	241,065	0.08
5,000	Nifco	341,323	0.11
8,600	Nissin Kogyo	170,473	0.05
17,100	NOK	399,380	0.13
4,700	Pacific Industrial	73,055	0.02
2,200	Piolax	65,424	0.02
11,700	Press Kogyo	70,937	0.02
5,200	Sanoh Industrial	41,775	0.01
8,700	Stanley Electric	353,329	0.11
85,500	Sumitomo Electric Industries	1,445,872	0.45
9,500	Sumitomo Riko	101,704	0.03
34,200	Sumitomo Rubber Industries	636,336	0.20
900	Tachi-S	16,482	0.01
3,900	Taiho Kogyo	58,059	0.02
13,100	Tokai Rika	275,838	0.09
3,500	Topre	99,268	0.03
11,800	Toyo Tire & Rubber	243,856	0.08
11,600	Toyoda Gosei	295,226	0.09
19,600	Toyota Boshoku	410,443	0.13
2,400	TPR	79,574	0.02
6,700	TS Tech	275,672	0.09
3,800	Unipres	102,379	0.03
17,800	Yokohama Rubber	436,586	0.14
3,500	Yorozu	75,251	0.02
		22,403,317	7.02
Banks (9.46%) (2016: 11.82%)			
1,629,600	Mitsubishi UFJ Financial Group	11,954,740	3.75
4,464,800	Mizuho Financial Group	8,109,170	2.54
234,100	Sumitomo Mitsui Financial Group	10,116,279	3.17
		30,180,189	9.46
Beverages (0.90%) (2016: 0.78%)			
2,900	Kagome	107,737	0.03
68,900	Kirin Holdings	1,737,332	0.55
20,100	Suntory Beverage & Food	893,928	0.28
10,500	Takara Holdings	122,663	0.04
		2,861,660	0.90
Building & Construction Materials (1.87%) (2016: 1.91%)			
21,500	Asahi Glass	931,380	0.29
1,400	ASAHI YUKIZAI	26,061	0.01
4,400	Central Glass	93,586	0.03
16,100	Daikin Industries	1,905,846	0.60

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (1.87%) (2016: 1.91%) (continued)			
10,500	Fujitec	151,651	0.05
1,400	Krosaki Harima	58,846	0.02
33,100	LIXIL Group	896,183	0.28
3,900	Noritz	76,511	0.02
7,500	Okabe	71,638	0.02
2,200	Rinnai	199,201	0.06
22,400	Sanwa Holdings	308,609	0.10
2,200	Sinko Industries	42,496	0.01
10,200	Taiheiyo Cement	440,506	0.14
12,900	TOTO	761,518	0.24
		5,964,032	1.87
Chemicals (6.85%) (2016: 6.09%)			
10,300	ADEKA	181,496	0.06
8,000	Aica Kogyo	297,204	0.09
1,600	Arakawa Chemical Industries	32,923	0.01
139,700	Asahi Kasei	1,802,521	0.56
7,800	Chugoku Marine Paints	65,294	0.02
39,500	Daicel	449,525	0.14
1,700	Dainichiseika Color & Chemicals Manufacturing	85,113	0.03
11,100	Denka	444,887	0.14
11,400	DIC	431,105	0.14
3,300	Fujimi	69,515	0.02
1,500	Fuso Chemical	40,746	0.01
16,900	Hitachi Chemical	434,164	0.14
1,200	JCU	58,482	0.02
28,300	JSR	557,207	0.17
36,000	Kaneka	328,841	0.10
11,400	Kansai Paint	296,309	0.09
6,300	KH Neochem	161,345	0.05
4,812	Kumiai Chemical Industry	32,422	0.01
33,400	Kuraray	630,345	0.20
1,700	Kureha	123,444	0.04
9,600	Lintec	268,016	0.08
160,600	Mitsubishi Chemical Holdings	1,762,822	0.55
19,500	Mitsubishi Gas Chemical	559,987	0.18
23,400	Mitsui Chemicals	752,996	0.24
8,700	Nihon Nohyaku	51,513	0.02
8,400	Nihon Parkerizing	141,752	0.04
600	Nippon Carbon	27,004	0.01
15,500	Nippon Kayaku	230,058	0.07
14,200	Nippon Paint Holdings	449,383	0.14
4,300	Nippon Shokubai	290,484	0.09
16,000	Nippon Soda	106,809	0.03
10,000	Nissan Chemical Industries	399,023	0.13
13,400	Nitto Denko	1,190,715	0.37

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (6.85%) (2016: 6.09%) (continued)			
7,300	NOF	196,027	0.06
2,500	Osaka Soda	63,981	0.02
6,700	Riken Technos	37,054	0.01
4,800	Sakata INX	76,740	0.02
1,900	Sanyo Chemical Industries	99,512	0.03
3,000	Shikoku Chemicals	48,655	0.02
24,400	Shin-Etsu Chemical	2,480,071	0.78
8,900	Showa Denko KK	380,413	0.12
14,000	Sumitomo Bakelite	117,816	0.04
186,000	Sumitomo Chemical	1,337,417	0.42
800	Sumitomo Seika Chemicals	44,456	0.01
2,800	T Hasegawa	58,411	0.02
3,100	Taiyo Holdings	138,145	0.04
35,600	Taiyo Nippon Sanso	498,368	0.16
1,000	Tayca	29,339	0.01
25,100	Teijin	559,263	0.18
10,800	Tokai Carbon	133,742	0.04
3,200	Tokyo Ohka Kogyo	138,198	0.04
118,200	Toray Industries	1,114,847	0.35
33,400	Tosoh	757,245	0.24
41,000	Toyo Ink SC Holdings	242,761	0.08
10,900	Ube Industries	320,759	0.10
15,500	Zeon	224,416	0.07
		21,851,086	6.85
Commercial Services (0.72%) (2016: 0.52%)			
1,600	Nissin	45,024	0.02
3,700	Outsourcing	67,464	0.02
86,000	Recruit Holdings	2,137,594	0.67
1,100	Weathernews	32,468	0.01
		2,282,550	0.72
Computers (1.08%) (2016: 0.93%)			
1,100	Ferrotec Holdings	22,459	0.01
111,000	Fujitsu	790,943	0.25
5,500	MCJ	57,612	0.02
25,300	NEC	682,752	0.21
82,000	NTT Data	974,683	0.31
900	Roland DG	24,208	0.01
10,100	TDK	806,027	0.25
14,800	Wacom	80,142	0.02
		3,438,826	1.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.26%) (2016: 0.18%)			
11,100	Asics	176,969	0.06
6,100	Descente	105,430	0.03
1,800	Gunze	103,063	0.03
22,800	Onward Holdings	197,539	0.06
8,300	Wacoal Holdings	262,299	0.08
		845,300	0.26
Cosmetics & Personal Care (1.26%) (2016: 0.90%)			
32,600	Kao	2,204,877	0.69
2,500	Kose	390,368	0.12
8,400	Lion	159,201	0.05
3,200	Mandom	104,962	0.03
7,400	Pigeon	281,811	0.09
10,300	Shiseido	497,948	0.16
15,300	Unicharm	397,882	0.12
		4,037,049	1.26
Distribution & Wholesale (7.97%) (2016: 7.36%)			
3,000	Ai Holdings	72,517	0.02
3,100	Alconix	65,247	0.02
2,600	Hakuto	44,753	0.01
9,200	Inabata	139,572	0.04
268,300	ITOCHU	5,008,743	1.57
1,600	Japan Pulp & Paper	61,429	0.02
273,600	Marubeni	1,982,112	0.62
263,100	Mitsubishi	7,270,575	2.28
309,000	Mitsui	5,025,193	1.58
2,400	Morito	21,902	0.01
12,100	Nagase	218,262	0.07
2,000	Ryoden	32,401	0.01
1,600	Sanyo Trading	38,945	0.01
2,100	Satori Electric	22,967	0.01
178,200	Sojitz	547,334	0.17
203,600	Sumitomo	3,461,110	1.09
34,400	Toyota Tsusho	1,384,856	0.43
2,300	Vitec Holdings	36,526	0.01
		25,434,444	7.97
Diversified Financial Services (1.04%) (2016: 1.10%)			
8,600	GCA	86,191	0.03
8,800	J Trust	57,339	0.02
529,100	Nomura Holdings	3,123,874	0.98
15,700	Sparx Group	43,483	0.01
		3,310,887	1.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (1.12%) (2016: 1.06%)		
20,400	Brother Industries	503,436	0.16
29,400	Casio Computer	423,057	0.13
13,600	Fujikura	120,004	0.04
3,100	Furukawa Electric	153,005	0.05
37,000	GS Yuasa	184,261	0.06
6,600	Mabuchi Motor	357,976	0.11
10,000	Nidec	1,403,462	0.44
11,300	Nissin Electric	131,507	0.04
15,000	Sinfonia Technology	58,056	0.02
8,200	Tatsuta Electric Wire and Cable	65,294	0.02
11,600	Ushio	165,891	0.05
		3,565,949	1.12
	Electronics (3.13%) (2016: 4.38%)		
8,900	Alps Electric	254,399	0.08
10,700	Anritsu	121,010	0.04
1,700	Cosel	27,933	0.01
16,000	Dexerials	207,226	0.06
2,700	ESPEC	68,165	0.02
3,900	Fujitsu General	85,651	0.03
7,500	Hamamatsu Photonics KK	252,330	0.08
3,000	Hirose Electric	438,615	0.14
11,400	Hitachi High-Technologies	480,692	0.15
2,400	Horiba	144,661	0.05
25,200	Hoya	1,258,993	0.39
11,600	Ibiden	173,717	0.05
4,700	Idec	111,982	0.03
800	Iriso Electronics	47,794	0.01
8,700	Japan Aviation Electronics Industry	147,278	0.05
4,000	Jeol	22,690	0.01
3,600	Kaga Electronics	98,269	0.03
1,100	Keyence	616,352	0.19
2,200	Koa	45,465	0.01
6,500	Macnica Fuji Electronics Holdings	141,771	0.04
3,200	Marubun	32,895	0.01
4,100	Maxell Holdings	87,605	0.03
14,600	Minebea Mitsumi	306,257	0.10
14,500	Murata Manufacturing	1,946,205	0.61
10,100	Nippon Electric Glass	385,530	0.12
2,400	Nissha	69,880	0.02
14,600	Omron	870,945	0.27
1,000	Optex Group	52,819	0.02
7,300	Osaki Electric	52,814	0.02
800	Riken Keiki	18,443	0.01
4,800	Ryosan	184,501	0.06
2,100	Sanshin Electronics	35,848	0.01

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (3.13%) (2016: 4.38%) (continued)			
800	Sanyo Denki	57,381	0.02
2,500	SCREEN Holdings	204,616	0.06
1,400	Siix	60,089	0.02
7,000	SMK	39,521	0.01
2,700	Sodick	35,137	0.01
7,800	Star Micronics	134,743	0.04
1,700	Sumida	29,156	0.01
7,900	Taiyo Yuden	123,146	0.04
6,500	Tamura	48,988	0.02
3,400	Tokyo Seimitsu	134,612	0.04
1,400	UKC Holdings	30,883	0.01
16,500	Yokogawa Electric	316,085	0.10
		10,003,092	3.13
Engineering & Construction (0.99%) (2016: 0.75%)			
21,600	JGC	417,811	0.13
116,000	Kajima	1,116,236	0.35
1,200	Nippon Koei	37,284	0.01
77,900	Obayashi	943,237	0.30
26,700	Penta-Ocean Construction	199,094	0.06
4,100	Sumitomo Densetsu	87,350	0.03
4,100	Taikisha	138,668	0.04
10,700	Toshiba Plant Systems & Services	199,657	0.06
1,900	Tsukishima Kikai	25,418	0.01
		3,164,755	0.99
Environmental Control (0.12%) (2016: 0.11%)			
15,300	Hitachi Zosen	80,541	0.02
9,700	Kurita Water Industries	315,153	0.10
		395,694	0.12
Food (1.83%) (2016: 1.60%)			
33,100	Ajinomoto	623,214	0.19
1,100	Ariake Japan	93,937	0.03
6,600	Fuji Oil Holdings	193,049	0.06
9,600	Kikkoman	388,602	0.12
11,100	Nippon Suisan Kaisha	58,037	0.02
2,800	Nisshin Oillio Group	84,882	0.03
6,700	Nissin Foods Holdings	489,490	0.15
80,600	Seven & i Holdings	3,350,642	1.05
7,200	Toyo Suisan Kaisha	307,750	0.10
3,400	Yakult Honsha	256,547	0.08
		5,846,150	1.83

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Forest Products & Paper (0.18%) (2016: 0.16%)		
86,000	Oji Holdings	572,570	0.18
	Full Line Insurance (2.26%) (2016: 1.50%)		
124,400	Dai-ichi Life Holdings	2,566,406	0.80
102,100	Tokio Marine Holdings	4,659,530	1.46
		7,225,936	2.26
	Hand & Machine Tools (1.25%) (2016: 1.20%)		
5,300	Asahi Diamond Industrial	60,551	0.02
3,100	Disco	689,898	0.22
9,800	DMG Mori	202,786	0.06
65,000	Fuji Electric	489,880	0.15
16,100	Makita	676,729	0.21
21,000	Meidensha	86,871	0.03
900	Noritake	45,619	0.01
10,100	OSG	218,766	0.07
2,700	SMC	1,111,638	0.35
8,400	THK	315,419	0.10
1,000	Union Tool	36,751	0.01
3,400	Yamabiko	53,935	0.02
		3,988,843	1.25
	Health Care Services (0.09%) (2016: 0.10%)		
6,500	Miraca Holdings	278,407	0.09
	Healthcare Products (0.92%) (2016: 0.71%)		
3,600	Asahi Intecc	123,995	0.04
1,300	Mani	39,583	0.01
2,000	Nakanishi	104,394	0.03
5,700	Nihon Kohden	132,317	0.04
15,700	Nipro	233,026	0.07
11,300	Olympus	433,342	0.14
13,100	Shimadzu	297,933	0.09
8,400	Sysmex	661,412	0.21
17,200	Terumo	815,340	0.26
4,500	Topcon	97,350	0.03
		2,938,692	0.92
	Holding Companies – Diversified Operations (0.00%) (2016: 0.04%)		
	Home Builders (0.27%) (2016: 0.27%)		
42,600	Sekisui Chemical	855,403	0.27
	Home Furnishings (1.52%) (2016: 1.58%)		
6,200	Alpine Electronics	128,403	0.04
4,800	Canon Electronics	104,948	0.03
7,000	Clarion	26,037	0.01
2,800	Foster Electric	69,546	0.02
2,300	Hoshizaki	203,968	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Home Furnishings (1.52%) (2016: 1.58%) (continued)			
11,500	JVC Kenwood	39,507	0.01
195,856	Panasonic	2,867,861	0.90
28,800	Sony	1,299,515	0.41
2,500	Toa	31,469	0.01
7,200	Zojirushi	73,374	0.02
		4,844,628	1.52
Household Products (0.03%) (2016: 0.05%)			
2,100	Mitsubishi Pencil	46,008	0.01
1,100	Pilot	53,120	0.02
		99,128	0.03
Internet (0.43%) (2016: 0.33%)			
4,500	M3	158,389	0.05
26,100	Monex Group	74,141	0.02
22,500	Rakuten	206,225	0.07
16,200	Trend Micro	918,935	0.29
		1,357,690	0.43
Iron & Steel (1.44%) (2016: 1.59%)			
2,300	Aichi Steel	92,286	0.03
7,500	Daido Metal	74,234	0.02
3,100	Daido Steel	190,981	0.06
36,000	Hitachi Metals	517,071	0.16
4,700	Japan Steel Works	151,243	0.05
46,100	JFE Holdings	1,107,382	0.35
3,200	Kyoei Steel	61,103	0.02
1,300	Mitsubishi Steel Manufacturing	32,312	0.01
83,000	Nippon Steel & Sumitomo Metal	2,130,075	0.67
3,500	Sanyo Special Steel	89,698	0.03
2,900	Topy Industries	89,459	0.03
12,100	Toyo Kohan	52,417	0.01
		4,588,261	1.44
Leisure Time (0.71%) (2016: 0.70%)			
5,000	Dunlop Sports	72,937	0.02
900	GLOBERIDE	17,545	0.01
1,800	Mizuno	52,969	0.02
4,000	Shimano	562,805	0.18
13,300	Yamaha	491,150	0.15
32,700	Yamaha Motor	1,072,583	0.33
		2,269,989	0.71

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery – Diversified (3.98%) (2016: 4.11%)		
12,300	Aida Engineering	150,679	0.05
58,400	Amada Holdings	795,256	0.25
2,400	Anest Iwata	26,887	0.01
5,200	CKD	117,156	0.04
7,500	Daifuku	408,788	0.13
9,000	Daihen	85,326	0.03
1,500	Denyo	26,844	0.01
5,400	Eagle Industry	101,049	0.03
8,800	Ebara	335,517	0.10
17,100	FANUC	4,107,643	1.29
2,100	Harmonic Drive Systems	122,849	0.04
3,000	Hokuetsu Industries	34,035	0.01
700	Hosokawa Micron	50,271	0.01
1,500	Juki	24,794	0.01
95,600	Kubota	1,875,084	0.59
10,000	Makino Milling Machine	101,287	0.03
6,500	Max	93,129	0.03
44,600	Mitsubishi Heavy Industries	1,666,809	0.52
4,700	Mitsubishi Logisnext	41,639	0.01
6,200	Miura	166,764	0.05
8,900	Nabtesco	341,305	0.11
8,600	Nippon Thompson	68,785	0.02
600	Nissei Asb Machine	36,698	0.01
1,600	Obara Group	109,791	0.03
2,800	OKUMA	186,170	0.06
800	Organo	23,400	0.01
3,500	Rheon Automatic Machinery	61,021	0.02
1,000	Shibuya	41,456	0.01
1,600	Shima Seiki Manufacturing	101,127	0.03
12,700	Sumitomo Heavy Industries	537,763	0.17
19,000	Toshiba Machine	141,846	0.04
22,000	Tsubakimoto Chain	177,719	0.05
5,000	Tsugami	64,359	0.02
1,200	Tsurumi Manufacturing	22,178	0.01
9,900	Yaskawa Electric	436,338	0.14
1,100	Yushin Precision Equipment	31,394	0.01
		12,713,156	3.98
	Machinery, Construction & Mining (3.20%) (2016: 3.38%)		
437,000	Hitachi	3,405,613	1.07
4,200	Hitachi Construction Machinery	152,677	0.05
1,300	Kitagawa Iron Works	35,544	0.01
95,400	Komatsu	3,453,539	1.08
168,700	Mitsubishi Electric	2,802,681	0.88
4,200	Modec	108,495	0.03
11,600	Tadano	192,664	0.06

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (3.20%) (2016: 3.38%) (continued)		
3,200	Takeuchi Manufacturing	76,044	0.02
		<u>10,227,257</u>	<u>3.20</u>
	Mining (0.40%) (2016: 0.71%)		
3,000	Daiki Aluminium Industry	23,409	0.01
4,700	Furukawa	96,461	0.03
11,300	Mitsubishi Materials	402,246	0.12
4,300	Mitsui Mining & Smelting	251,549	0.08
11,300	Sumitomo Metal Mining	519,409	0.16
		<u>1,293,074</u>	<u>0.40</u>
	Miscellaneous Manufacturers (0.99%) (2016: 1.18%)		
7,400	Amano	193,589	0.06
6,200	Bando Chemical Industries	72,760	0.02
43,000	FUJIFILM Holdings	1,757,790	0.55
5,000	Glory	188,859	0.06
2,300	JSP	78,810	0.03
2,300	Kito	36,220	0.01
6,000	Mitsuboshi Belting	82,450	0.03
7,200	Nikkiso	78,679	0.02
16,100	Nikon	324,430	0.10
2,700	Nippon Valqua Industries	73,941	0.02
2,200	Nitta	84,758	0.03
5,000	Okamoto Industries	50,777	0.02
1,400	Shoei	64,128	0.02
3,600	Tamron	77,401	0.02
		<u>3,164,592</u>	<u>0.99</u>
	Oil & Gas (0.15%) (2016: 0.50%)		
11,600	Idemitsu Kosan	465,957	0.15
	Other Consumer, Cyclical (0.00%) (2016: 0.06%)		
	Other Industrial (0.99%) (2016: 0.89%)		
2,000	Daiichi Jitsugyo	60,453	0.02
4,900	Hanwa	226,622	0.07
8,600	Kitz	66,647	0.02
11,200	Maruichi Steel Tube	328,096	0.10
9,400	MISUMI Group	273,697	0.09
20,000	Nachi-Fujikoshi	134,221	0.04
5,000	Nippon Steel & Sumikin Bussan	303,595	0.10
71,300	NSK	1,122,825	0.35
47,300	NTN	234,716	0.07
3,900	Oiles	78,069	0.03
3,200	Ryobi	90,901	0.03
5,700	Tsubaki Nakashima	135,859	0.04
3,700	UACJ	96,729	0.03
		<u>3,152,430</u>	<u>0.99</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.02%) (2016: 0.02%)		
2,200	Fuji Seal International	71,966	0.02
	Pharmaceuticals (7.26%) (2016: 6.73%)		
257,200	Astellas Pharma	3,280,927	1.03
33,300	Chugai Pharmaceutical	1,705,646	0.53
96,200	Daiichi Sankyo	2,508,117	0.79
35,200	Eisai	2,004,822	0.63
6,900	Hisamitsu Pharmaceutical	418,349	0.13
35,100	Kyowa Hakko Kirin	678,943	0.21
55,700	Mitsubishi Tanabe Pharma	1,153,062	0.36
54,300	Otsuka Holdings	2,385,055	0.75
5,000	Rohto Pharmaceutical	133,600	0.04
33,700	Santen Pharmaceutical	529,806	0.17
4,200	Seikagaku	62,636	0.02
19,800	Shionogi	1,071,643	0.34
21,700	Sumitomo Dainippon Pharma	322,466	0.10
120,300	Takeda Pharmaceutical	6,835,688	2.14
4,100	ZERIA Pharmaceutical	78,470	0.02
		23,169,230	7.26
	Retail (1.01%) (2016: 1.02%)		
7,500	ABC-Mart	430,759	0.13
33,700	Citizen Watch	247,403	0.08
4,400	Fast Retailing	1,754,141	0.55
1,600	Honeys Holdings	16,774	0.01
3,100	Ministop	67,008	0.02
1,300	Ryohin Keikaku	405,060	0.13
1,100	Saizeriya	36,813	0.01
6,800	Seiko Holdings	197,994	0.06
14,800	VT Holdings	73,704	0.02
		3,229,656	1.01
	Semiconductors (1.49%) (2016: 1.19%)		
11,000	Advantest	204,181	0.06
1,800	Enplas	74,780	0.02
3,400	Lasertec	85,898	0.03
1,100	Megachips	33,005	0.01
1,100	NuFlare Technology	66,010	0.02
7,700	Rohm	853,049	0.27
1,200	Shindengen Electric Manufacturing	94,913	0.03
19,100	Shinko Electric Industries	154,970	0.05
7,000	Sumco	179,459	0.06
16,100	Tokyo Electron	2,915,579	0.91
1,100	Ulvac	69,330	0.02
100	V Technology	16,210	0.01
		4,747,384	1.49

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Shipping (0.04%) (2016: 0.05%)		
8,600	Mitsui Engineering & Shipbuilding	128,866	0.04
	Software (0.36%) (2016: 0.20%)		
5,800	Capcom	184,066	0.06
11,600	Koei Tecmo Holdings	234,471	0.07
6,600	Konami Holdings	363,249	0.11
7,800	Square Enix Holdings	371,132	0.12
		1,152,918	0.36
	Technology Hardware & Equipment (3.88%) (2016: 3.75%)		
242,600	Canon	9,045,007	2.83
79,700	Konica Minolta	766,931	0.24
127,200	Ricoh	1,182,232	0.37
5,900	Riso Kagaku	112,239	0.03
3,800	Sato Holdings	115,535	0.04
48,800	Seiko Epson	1,151,879	0.36
3,000	Toshiba TEC	18,908	0.01
		12,392,731	3.88
	Telecommunications (0.79%) (2016: 1.12%)		
25,772	Nisshinbo Holdings	349,346	0.11
11,700	Oki Electric Industry	164,205	0.05
25,200	SoftBank Group	1,995,420	0.63
		2,508,971	0.79
	Textile (0.13%) (2016: 0.12%)		
24,000	Kurabo Industries	77,976	0.03
2,600	Kyowa Leather Cloth	23,011	0.01
2,700	Nitto Boseki	77,896	0.02
5,500	Seiren	107,754	0.03
6,800	Toyobo	123,565	0.04
		410,202	0.13
	Toys, Games & Hobbies (1.24%) (2016: 0.12%)		
21,400	Bandai Namco Holdings	700,036	0.22
8,100	Nintendo	2,961,731	0.93
14,800	Sanrio	247,783	0.08
2,600	Tomy	35,359	0.01
		3,944,909	1.24
	Transportation (0.29%) (2016: 0.37%)		
1,500	AIT	18,176	0.01
7,000	Hitachi Transport System	182,503	0.06
11,500	Iino Kaiun Kaisha	64,825	0.02
5,000	Kintetsu World Express	103,684	0.03
7,900	Nippon Express	525,264	0.16
1,700	NS United Kaiun Kaisha	41,425	0.01
		935,877	0.29

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Japan Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Utilities – Electric (0.18%) (2016: 0.00%)			
21,800	Electric Power Development	587,333	0.18	
		<u>315,782,815</u>	<u>98.95</u>	
	Total Equities	<u>315,782,815</u>	<u>98.95</u>	
	Total Transferable Securities (98.95%) (2016: 98.60%)	<u>315,782,815</u>	<u>98.95</u>	
Open Forward Foreign Currency Exchange Contracts (0.75%) (2016: 1.38%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2018	CHF 6,020,695	JPY 686,843,320	81,531	0.03
05/01/2018	EUR 15,371,960	JPY 2,051,794,713	246,959	0.08
05/01/2018	GBP 8,633,738	JPY 1,307,082,361	76,989	0.02
05/01/2018	JPY 341,586,245	EUR 2,575,034	(60,190)	(0.02)
05/01/2018	USD 6,117,101	JPY 683,188,468	52,401	0.02
05/01/2018	USD 237,639,419	JPY 26,540,758,504	2,035,703	0.63
05/01/2018	USD 2,558,950	JPY 288,863,284	(5,304)	(0.00)
	Unrealised gain on open forward foreign currency exchange contracts		2,493,583	0.78
	Unrealised loss on open forward foreign currency exchange contracts		(65,494)	(0.02)
	Net unrealised gain on open forward foreign currency exchange contracts		<u>2,428,089</u>	<u>0.76</u>
	Total Financial Derivative Instruments		2,428,089	0.76
	Total Investments (99.71%) (2016: 99.98%)		318,210,904	99.71
	Other Net Assets (0.29%) (2016: 0.02%)		909,236	0.29
	Net Assets (100.00%) (2016: 100.00%)		<u>319,120,140</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	98.12
Over the counter financial derivative instruments	0.77
Other assets	1.11
	<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 incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.18%) (2016: 98.91%)		
	Equities (100.18%) (2016: 98.91%)		
	Austria (0.38%) (2016: 0.26%)		
	Chemicals (0.13%) (2016: 0.00%)		
1,335	Lenzing	169,685	0.13
	Machinery – Diversified (0.25%) (2016: 0.26%)		
5,617	ANDRITZ	317,583	0.25
		487,268	0.38
	Belgium (7.08%) (2016: 5.83%)		
	Beverages (5.69%) (2016: 4.49%)		
64,586	Anheuser-Busch InBev	7,222,686	5.69
	Chemicals (0.66%) (2016: 0.73%)		
5,989	Solvay	833,506	0.66
	Electrical Components & Equipment (0.08%) (2016: 0.08%)		
2,354	NV Bekaert	103,018	0.08
	Electronics (0.04%) (2016: 0.00%)		
500	Barco	53,586	0.04
	Healthcare Products (0.01%) (2016: 0.07%)		
451	Ion Beam Applications	12,935	0.01
	Pharmaceuticals (0.44%) (2016: 0.32%)		
7,031	UCB	558,746	0.44
	Semiconductors (0.16%) (2016: 0.14%)		
2,047	Melexis	207,385	0.16
		8,991,862	7.08
	Finland (3.77%) (2016: 4.80%)		
	Chemicals (0.16%) (2016: 0.15%)		
14,244	Kemira	196,698	0.16
	Hand & Machine Tools (0.14%) (2016: 0.15%)		
3,841	Konecranes	176,097	0.14
	Leisure Time (0.15%) (2016: 0.10%)		
6,851	Amer Sports	189,954	0.15
	Machinery – Diversified (1.64%) (2016: 1.51%)		
29,870	Kone	1,606,165	1.26
9,847	Metso	336,637	0.27
7,202	Valmet	142,176	0.11
		2,084,978	1.64
	Miscellaneous Manufacturers (0.23%) (2016: 0.44%)		
4,710	Wartsila	297,493	0.23

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Packaging & Containers (0.15%) (2016: 0.11%)		
4,407	Huhtamaki	185,217	0.15
	Telecommunications (1.22%) (2016: 2.26%)		
331,613	Nokia	1,550,595	1.22
	Transportation (0.08%) (2016: 0.08%)		
1,887	Cargotec	106,951	0.08
		4,787,983	3.77
	France (25.70%) (2016: 24.88%)		
	Advertising (0.65%) (2016: 0.73%)		
1,695	IPSOS	62,486	0.05
9,439	Publicis Groupe	642,091	0.50
876	Teleperformance	125,650	0.10
		830,227	0.65
	Aerospace & Defense (1.12%) (2016: 0.95%)		
12,103	Safran	1,248,554	0.98
6,049	Zodiac Aerospace	181,083	0.14
		1,429,637	1.12
	Auto Parts & Equipment (1.28%) (2016: 1.14%)		
7,488	Cie Generale des Etablissements Michelin	1,074,945	0.85
7,339	Valeo	548,765	0.43
		1,623,710	1.28
	Beverages (0.90%) (2016: 0.77%)		
6,212	Pernod-Ricard	984,264	0.77
1,170	Remy Cointreau	162,270	0.13
		1,146,534	0.90
	Building & Construction Materials (0.36%) (2016: 0.34%)		
2,926	Imerys	275,953	0.22
1,224	Tarkett	51,413	0.04
1,639	Vicat	129,482	0.10
		456,848	0.36
	Chemicals (1.75%) (2016: 1.57%)		
15,250	Air Liquide	1,923,697	1.51
2,460	Arkema	299,975	0.24
		2,223,672	1.75
	Commercial Services (0.59%) (2016: 0.54%)		
18,115	Bureau Veritas	495,740	0.39
8,582	Edenred	249,181	0.20
		744,921	0.59

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.15%) (2016: 0.08%)		
1,736	Ingenico Group	185,549	0.15
	Consumer Durables & Apparels (4.81%) (2016: 4.52%)		
3,870	Christian Dior	1,415,273	1.12
1,337	Hermes International	716,441	0.56
13,488	LVMH Moet Hennessy Louis Vuitton	3,974,595	3.13
		<u>6,106,309</u>	<u>4.81</u>
	Cosmetics & Personal Care (2.57%) (2016: 2.35%)		
14,667	L'Oreal	3,257,365	2.57
	Electrical Components & Equipment (2.25%) (2016: 2.22%)		
7,878	Legrand	607,231	0.48
26,394	Schneider Electric	2,245,831	1.77
		<u>2,853,062</u>	<u>2.25</u>
	Engineering & Construction (0.20%) (2016: 0.17%)		
4,218	Gaztransport Et Technigaz	253,755	0.20
	Food (2.16%) (2016: 2.23%)		
25,118	Danone	2,109,811	1.66
4,680	Sodexo	629,692	0.50
		<u>2,739,503</u>	<u>2.16</u>
	Full Line Insurance (0.44%) (2016: 0.43%)		
13,888	SCOR	559,420	0.44
	Health Care Services (0.07%) (2016: 0.06%)		
949	BioMerieux	85,114	0.07
	Healthcare Products (0.50%) (2016: 0.33%)		
4,193	Essilor International	578,768	0.45
845	Sartorius Stedim Biotech	61,175	0.05
		<u>639,943</u>	<u>0.50</u>
	Home Furnishings (0.14%) (2016: 0.14%)		
824	SEB	152,822	0.12
8,426	Technicolor	29,039	0.02
		<u>181,861</u>	<u>0.14</u>
	Household Products (0.20%) (2016: 0.40%)		
2,275	Societe BIC	250,399	0.20
	Oil & Gas Services (0.00%) (2016: 0.42%)		
	Pharmaceuticals (4.01%) (2016: 4.27%)		
59,004	Sanofi	5,090,717	4.01
	Retail (1.09%) (2016: 0.91%)		
2,941	Kering	1,387,901	1.09

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.21%) (2016: 0.16%)		
2,471	Dassault Systemes	262,862	0.21
	Technology hardware & Equipment (0.05%) (2016: 0.00%)		
2,165	Neopost	62,394	0.05
	Utilities – Electric & Gas (0.20%) (2016: 0.15%)		
3,597	Rubis	254,751	0.20
		<u>32,626,454</u>	<u>25.70</u>
	Germany (25.86%) (2016: 26.02%)		
	Aerospace & Defense (0.14%) (2016: 0.14%)		
997	MTU Aero Engines	178,861	0.14
	Auto Manufacturers (6.96%) (2016: 7.80%)		
31,636	Bayerische Motoren Werke	3,298,543	2.60
65,093	Daimler	5,533,989	4.36
		<u>8,832,532</u>	<u>6.96</u>
	Auto Parts & Equipment (1.19%) (2016: 0.98%)		
5,376	Continental	1,452,811	1.14
861	Norma Group	57,867	0.05
		<u>1,510,678</u>	<u>1.19</u>
	Building & Construction Materials (0.42%) (2016: 0.38%)		
4,896	HeidelbergCement	530,590	0.42
	Chemicals (6.15%) (2016: 2.96%)		
40,340	BASF	4,443,911	3.50
3,951	Brenntag	250,360	0.20
5,396	Covestro	557,433	0.44
22,345	Evonik Industries	841,716	0.66
3,085	K & S	76,886	0.06
1,143	Lanxess	90,984	0.07
4,663	Linde	1,089,910	0.86
2,220	Symrise	190,923	0.15
1,383	Wacker Chemie	269,367	0.21
		<u>7,811,490</u>	<u>6.15</u>
	Consumer Durables & Apparels (0.49%) (2016: 0.53%)		
3,132	Adidas	628,635	0.49
	Electrical Components & Equipment (0.13%) (2016: 0.13%)		
1,892	Osram Licht	170,235	0.13
	Engineering & Construction (0.18%) (2016: 0.21%)		
1,292	Hochtief	228,992	0.18
	Full Line Insurance (0.71%) (2016: 0.77%)		
7,178	Hannover Rueck	904,169	0.71
	Hand & Machine Tools (0.00%) (2016: 0.02%)		

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Health Care Services (0.70%) (2016: 0.77%)		
5,466	Fresenius	427,092	0.34
4,335	Fresenius Medical Care	456,936	0.36
		884,028	0.70
	Holding Companies – Diversified Operations (0.20%) (2016: 0.17%)		
5,333	GEA Group	256,219	0.20
	Household Products (0.45%) (2016: 0.51%)		
4,795	Henkel	575,784	0.45
	Machinery – Diversified (0.15%) (2016: 0.14%)		
910	Duerr	116,430	0.09
161	Koenig & Bauer	12,147	0.01
434	Krones	59,671	0.05
		188,248	0.15
	Miscellaneous Manufacturers (3.29%) (2016: 4.84%)		
29,978	Siemens	4,181,120	3.29
	Pharmaceuticals (2.50%) (2016: 3.13%)		
23,775	Bayer	2,969,099	2.34
1,845	Merck	198,839	0.16
		3,167,938	2.50
	Semiconductors (0.34%) (2016: 0.36%)		
15,514	Infineon Technologies	425,398	0.34
	Software (1.86%) (2016: 2.18%)		
20,247	SAP	2,272,013	1.79
1,520	Software	85,529	0.07
		2,357,542	1.86
		32,832,459	25.86
	Ireland (1.18%) (2016: 1.22%)		
	Building & Construction Materials (0.90%) (2016: 1.05%)		
31,585	CRH	1,136,112	0.90
	Food (0.28%) (2016: 0.17%)		
4,483	Glanbia	80,209	0.06
2,480	Kerry Group	278,442	0.22
		358,651	0.28
		1,494,763	1.18
	Italy (1.61%) (2016: 1.42%)		
	Beverages (0.10%) (2016: 0.00%)		
16,443	Davide Campari-Milano	127,255	0.10

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Consumer Durables & Apparels (0.13%) (2016: 0.08%)		
1,036	Brunello Cucinelli	33,601	0.03
4,284	Moncler	134,162	0.10
		167,763	0.13
	Engineering & Construction (0.05%) (2016: 0.03%)		
17,186	Salini Impregilo	66,410	0.05
	Food (0.06%) (2016: 0.06%)		
19,151	Parmalat	71,289	0.06
	Hand & Machine Tools (0.10%) (2016: 0.09%)		
1,533	Industria Macchine Automatiche	124,808	0.10
	Healthcare Products (0.08%) (2016: 0.06%)		
1,183	DiaSorin	105,120	0.08
	Machinery – Diversified (0.05%) (2016: 0.04%)		
1,841	Interpump Group	57,964	0.05
	Oil & Gas Services (0.05%) (2016: 0.00%)		
11,966	Maire Tecnimont	62,044	0.05
	Retail (0.99%) (2016: 0.99%)		
7,480	Autogrill	103,293	0.08
16,070	Luxottica Group	987,034	0.78
6,312	Salvatore Ferragamo	167,885	0.13
		1,258,212	0.99
	Transportation (0.00%) (2016: 0.07%)		
		2,040,865	1.61
	Netherlands (17.24%) (2016: 15.36%)		
	Aerospace & Defense (2.12%) (2016: 1.99%)		
26,992	Airbus Group	2,690,196	2.12
	Auto Manufacturers (0.24%) (2016: 0.00%)		
2,896	Ferrari	304,109	0.24
	Beverages (2.13%) (2016: 1.64%)		
17,185	Heineken	1,793,866	1.41
9,234	Heineken Holding	914,665	0.72
		2,708,531	2.13
	Chemicals (1.54%) (2016: 1.23%)		
10,594	Akzo Nobel	928,908	0.73
3,708	Corbion	120,219	0.10
9,426	Koninklijke	901,764	0.71
		1,950,891	1.54
	Computers (0.08%) (2016: 0.07%)		
1,746	Gemalto	103,782	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (3.90%) (2016: 3.38%)		
87,814	Unilever	4,951,267	3.90
	Electrical Components & Equipment (0.26%) (2016: 0.00%)		
9,011	Philips Lighting	331,105	0.26
	Electronics (1.35%) (2016: 1.54%)		
45,137	Koninklijke Philips	1,709,484	1.35
	Engineering & Construction (0.09%) (2016: 0.43%)		
4,778	Arcadis	109,327	0.09
	Food (1.27%) (2016: 0.99%)		
73,312	Koninklijke Ahold Delhaize	1,614,086	1.27
	Full Line Insurance (1.19%) (2016: 1.12%)		
236,208	Aegon	1,507,539	1.19
	Machinery – Diversified (0.30%) (2016: 0.00%)		
28,468	CNH Industrial	381,839	0.30
	Media (0.50%) (2016: 0.37%)		
12,148	Wolters Kluwer	634,257	0.50
	Oil & Gas Services (0.08%) (2016: 0.08%)		
6,125	SBM Offshore	107,896	0.08
	Other Finance (0.16%) (2016: 0.18%)		
3,329	EXOR	204,270	0.16
	Pipelines (0.21%) (2016: 0.21%)		
6,142	Koninklijke Vopak	269,715	0.21
	Semiconductors (1.82%) (2016: 2.13%)		
1,595	ASM International	107,964	0.08
8,489	ASML Holding	1,479,600	1.17
2,275	BE Semiconductor Industries	190,982	0.15
24,465	STMicroelectronics	534,672	0.42
		2,313,218	1.82
		21,891,512	17.24
	Portugal (0.80%) (2016: 0.61%)		
	Oil & Gas (0.80%) (2016: 0.61%)		
55,211	Galp Energia	1,016,007	0.80
	Spain (16.56%) (2016: 18.15%)		
	Banks (9.36%) (2016: 10.56%)		
633,800	Banco Bilbao Vizcaya Argentaria	5,412,710	4.26
984,097	Banco Santander	6,474,556	5.10
		11,887,266	9.36

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.17%) (2016: 0.15%)		
2,850	Applus Services	38,586	0.03
23,108	Prosegur Cia de Seguridad	181,750	0.14
		<u>220,336</u>	<u>0.17</u>
	Electrical Components & Equipment (0.04%) (2016: 0.04%)		
4,083	Siemens Gamesa Renewable Energy	56,040	0.04
	Electronics (0.85%) (2016: 0.00%)		
14,885	Amadeus IT Holding	1,074,401	0.85
	Engineering & Construction (0.76%) (2016: 0.87%)		
19,765	ACS Actividades de Construccion y Servicios	774,197	0.61
7,146	Obrascon Huarte Lain	42,742	0.04
4,512	Tecnicas Reunidas	143,360	0.11
		<u>960,299</u>	<u>0.76</u>
	Food (0.13%) (2016: 0.10%)		
2,502	Viscofan	165,272	0.13
	Full Line Insurance (0.69%) (2016: 0.92%)		
270,391	Mapfre	869,508	0.69
	Iron & Steel (0.21%) (2016: 0.25%)		
19,056	Acerinox	272,645	0.21
	Pharmaceuticals (0.25%) (2016: 0.20%)		
10,621	Grifols	311,509	0.25
	Telecommunications (4.02%) (2016: 5.06%)		
523,543	Telefonica	5,107,948	4.02
	Transportation (0.03%) (2016: 0.00%)		
924	Construcciones y Auxiliar de Ferrocarriles	37,924	0.03
	Utilities – Electric (0.05%) (2016: 0.00%)		
3,788	Elecnor	60,451	0.05
		<u>21,023,599</u>	<u>16.56</u>
	United Kingdom (0.00%) (2016: 0.36%)		
	Machinery – Diversified (0.00%) (2016: 0.36%)		
Total Equities		<u>127,192,772</u>	<u>100.18</u>
Total Transferable Securities (100.18%) (2016: 98.91%)		<u>127,192,772</u>	<u>100.18</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Europe Equity UCITS ETF (continued)

Financial Derivative Instruments((0.43%)(2016: 0.67%))

Open Forward Foreign Currency Exchange Contracts ((0.43%)(2016: 0.67%))

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2018	CHF 1,218,864	EUR 1,041,733	(155)	0.00
03/01/2018	GBP 3,215,020	EUR 3,646,784	(29,942)	(0.02)
03/01/2018	USD 41,466,831	EUR 34,702,019	(203,361)	(0.16)
03/01/2018	USD 64,912,656	EUR 54,322,942	(318,344)	(0.25)
Unrealised loss on open forward foreign currency exchange contracts			(551,802)	(0.43)
Net unrealised loss on open forward foreign currency exchange contracts			(551,802)	(0.43)
Total Financial Derivative Instruments			(551,802)	(0.43)
Total Investments (99.75%)(2016: 99.58%)			126,640,970	99.75
Other Net Assets (0.25%)(2016: 0.42%)			317,862	0.25
Net Assets (100.00%)(2016: 100.00%)			126,958,832	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing or traded on a regulated market	99.71
Other assets	0.29
	<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 2017

WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (99.35%) (2016: 99.57%)		
	Equities (99.35%) (2016: 99.57%)		
	United Kingdom (99.35%) (2016: 99.57%)		
	Aerospace & Defense (0.00%) (2016: 4.36%)		
	Agriculture (2.77%) (2016: 7.78%)		
5,660	Imperial Brands	179,196	2.77
	Airlines (1.36%) (2016: 0.00%)		
6,003	EasyJet	87,884	1.36
	Banks (2.99%) (2016: 3.85%)		
25,234	HSBC Holdings	193,520	2.99
	Beverages (0.34%) (2016: 0.23%)		
13,055	Marston's	14,687	0.23
2,763	Stock Spirits Group	7,425	0.11
		22,112	0.34
	Building & Construction Materials (0.04%) (2016: 0.00%)		
3,126	Epwin Group	2,606	0.04
	Chemicals (0.35%) (2016: 0.41%)		
7,781	Elementis	22,417	0.35
	Commercial Services (1.93%) (2016: 2.87%)		
9,278	AA	15,773	0.24
15,005	Capita Group	60,155	0.93
1,290	De La Rue	8,275	0.13
4,739	Pagegroup	22,155	0.34
7,125	Redde	12,486	0.19
1,772	SThree	6,521	0.10
		125,365	1.93
	Distribution & Wholesale (0.10%) (2016: 0.00%)		
1,107	Headlam Group	6,476	0.10
	Diversified Financial Services (5.04%) (2016: 9.30%)		
10,792	Ashmore Group	43,718	0.67
3,671	Brewin Dolphin Holdings	14,317	0.22
1,812	Close Brothers Group	26,238	0.41
5,611	CMC Markets	8,416	0.13
8,019	Investec	42,902	0.66
8,213	Jupiter Fund Management	51,619	0.80
25,035	Man Group	51,772	0.80
7,316	NEX Group	44,372	0.69
1,727	Numis	5,785	0.09
1,240	PayPoint	11,321	0.17
1,316	Polar Capital Holdings	7,143	0.11
752	Schroders	18,860	0.29
		326,463	5.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Electronics (0.00%) (2016: 0.52%)		
	Engineering & Construction (0.33%) (2016: 0.78%)		
1,964	Kier Group	21,368	0.33
	Entertainment (0.74%) (2016: 0.65%)		
14,836	William Hill	47,772	0.74
	Environmental Control (0.00%) (2016: 0.11%)		
	Food (3.22%) (2016: 2.48%)		
29,831	Booker Group	68,313	1.05
1,934	Dairy Crest Group	11,150	0.17
2,424	Devro	5,551	0.09
31,551	J Sainsbury	76,164	1.18
6,734	Tate & Lyle	47,340	0.73
		208,518	3.22
	Full Line Insurance (13.13%) (2016: 11.00%)		
5,099	Admiral Group	102,082	1.58
33,073	Aviva	167,515	2.59
7,527	Beazley	40,232	0.62
2,458	Chesnara	9,568	0.15
18,546	Direct Line Insurance Group	70,790	1.09
6,604	esure Group	16,411	0.25
68,134	Legal & General Group	186,210	2.87
15,403	Saga	19,408	0.30
54,641	Standard Life	238,562	3.68
		850,778	13.13
	Holding Companies – Diversified Operations (0.00%) (2016: 0.21%)		
	Home Builders (9.14%) (2016: 5.07%)		
20,858	Barratt Developments	135,056	2.09
1,788	Bellway	63,706	0.98
3,111	Berkeley Group Holdings	130,569	2.02
2,446	Bovis Homes Group	28,667	0.44
4,543	Crest Nicholson Holdings	24,759	0.38
2,320	Galliford Try	29,835	0.46
6,563	Persimmon	179,695	2.77
		592,287	9.14
	Lodging (0.13%) (2016: 0.00%)		
2,129	Hostelworld Group	8,154	0.13
	Media (5.26%) (2016: 5.44%)		
100,426	ITV	166,205	2.56
22,260	Pearson	163,834	2.53
5,635	Smiths News	6,311	0.10
5,884	Trinity Mirror	4,678	0.07
		341,028	5.26

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Mining (8.67%) (2016: 9.95%)		
16,658	BHP Billiton	253,618	3.91
2,416	Central Asia Metals	7,393	0.12
41,077	Pan African Resources	5,443	0.08
6,162	Rio Tinto	242,906	3.75
6,508	Vedanta Resources	52,357	0.81
		<u>561,717</u>	<u>8.67</u>
	Miscellaneous Manufacturers (0.43%) (2016: 0.70%)		
4,188	Morgan Advanced Materials	14,126	0.22
7,604	Photo-Me International	13,992	0.21
		<u>28,118</u>	<u>0.43</u>
	Oil & Gas (7.19%) (2016: 7.42%)		
43,093	BP	225,247	3.48
9,367	Royal Dutch Shell	234,971	3.63
5,001	Soco International	5,576	0.08
		<u>465,794</u>	<u>7.19</u>
	Oil & Gas Services (0.54%) (2016: 0.73%)		
5,337	John Wood Group	34,691	0.54
	Other Finance (0.00%) (2016: 0.49%)		
	Other Industrial (0.00%) (2015: 0.31%)		
	Pharmaceuticals (5.40%) (2016: 6.76%)		
3,770	AstraZeneca	193,062	2.98
11,878	GlaxoSmithKline	157,086	2.42
		<u>350,148</u>	<u>5.40</u>
	Real Estate (0.07%) (2016: 0.34%)		
1,562	LSL Property Services	4,370	0.07
	Real Estate Investment Trusts (4.84%) (2016: 0.96%)		
15,548	British Land	107,514	1.66
10,498	Hammerson	57,424	0.88
23,242	Intu Properties	58,802	0.91
8,944	Land Securities Group	90,156	1.39
		<u>313,896</u>	<u>4.84</u>
	Restaurants & Bars (0.00%) (2015: 0.18%)		
	Retail (5.48%) (2016: 5.66%)		
9,778	Card Factory	28,855	0.44
34,407	Debenhams	11,956	0.18
3,527	DFS Furniture	6,913	0.11
3,175	Dunelm Group	21,987	0.34
5,205	Greene King	28,888	0.45
3,499	Halfords Group	12,239	0.19
31,885	Marks & Spencer Group	100,374	1.55
5,278	N Brown Group	14,288	0.22

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Retail (5.48%) (2016: 5.66%) (continued)		
2,082	Next	94,210	1.45
22,702	Pendragon	6,470	0.10
8,629	Pets at Home Group	15,222	0.23
3,780	Restaurant Group	11,378	0.18
3,041	Topps Tiles	2,433	0.04
		355,213	5.48
	Software (0.21%) (2016: 0.00%)		
546	Fidessa Group	13,819	0.21
	Telecommunications (7.98%) (2016: 4.56%)		
68,416	BT Group	185,886	2.87
8,583	Inmarsat	42,125	0.65
12,491	Kcom Group	11,336	0.17
33,077	TalkTalk Telecom Group	50,244	0.77
1,113	Telecom Plus	13,367	0.21
91,202	Vodafone Group	214,325	3.31
		517,283	7.98
	Toys, Games & Hobbies (0.25%) (2016: 0.00%)		
628	Games Workshop Group	16,535	0.25
	Transportation (1.90%) (2016: 1.42%)		
874	Go-Ahead Group	13,014	0.20
19,762	Royal Mail	89,423	1.38
12,466	Stagecoach Group	20,531	0.32
		122,968	1.90
	Utilities – Electric (2.74%) (2016: 2.80%)		
13,459	SSE	177,659	2.74
	Utilities – Electric & Gas (4.81%) (2016: 5.88%)		
100,966	Centrica	138,626	2.14
19,769	National Grid	172,999	2.67
		311,625	4.81
	Water (1.97%) (2016: 1.46%)		
5,775	Pennon Group	45,218	0.70
9,970	United Utilities Group	82,701	1.27
		127,919	1.97
	Total Equities	6,437,699	99.35
	Total Transferable Securities (99.35%) (2016: 99.57%)	6,437,699	99.35
	Total Investments (99.35%) (2016: 66.57%)	6,437,699	99.35
	Other Net Assets (0.65%) (2016: 0.43%)	42,004	0.65
	Net Assets (100.00%) (2016: 100.00%)	6,479,703	100.00

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.33
Other assets	0.67
	<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 2017

WisdomTree Emerging Asia Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (93.22%) (2016: 99.93%)		
	Equities (93.22%) (2016: 99.93%)		
	Hong Kong (9.08%) (2016: 4.10%)		
	Agriculture (0.07%) (2016: 0.24%)		
126,000	CP Pokphand	9,993	0.07
	Auto Manufacturers (0.00%) (2016: 0.05%)		
	Auto Parts & Equipment (0.00%) (2016: 0.30%)		
	Banks (0.00%) (2016: 0.25%)		
	Building & Construction Materials (0.47%) (2016: 0.00%)		
20,000	China Resources Cement Holdings	13,150	0.10
38,000	Xinyi Glass Holdings	49,485	0.37
		62,635	0.47
	Chemicals (0.16%) (2016: 0.34%)		
12,000	Huabao International Holdings	7,890	0.06
9,000	Kingboard Laminates Holdings	14,023	0.10
		21,913	0.16
	Commercial Services (0.09%) (2016: 0.29%)		
16,000	Yuexiu Transport Infrastructure	11,748	0.09
	Computers (0.46%) (2016: 0.00%)		
110,000	Lenovo Group	62,055	0.46
	Consumer Durables & Apparels (0.08%) (2016: 0.00%)		
7,000	Stella International Holdings	10,566	0.08
	Diversified Financial Services (0.06%) (2016: 0.00%)		
24,000	Guotai Junan International Holdings	7,522	0.06
	Electronics (0.06%) (2016: 0.06%)		
16,000	Wasion Group Holdings	7,819	0.06
	Home Furnishings (0.06%) (2016: 0.15%)		
20,000	Skyworth Digital Holdings	8,596	0.06
	Oil & Gas (1.93%) (2016: 0.00%)		
179,629	CNOOC	257,818	1.93
	Real Estate (0.79%) (2016: 0.84%)		
5,000	Shanghai Industrial Holdings	14,327	0.11
42,000	Shenzhen Investment	17,408	0.13
14,000	Shimao Property Holdings	30,445	0.23
40,000	Sino-Ocean Group Holding	27,580	0.21
82,000	Yuexiu Property	15,315	0.11
		105,075	0.79
	Telecommunications (3.86%) (2016: 0.09%)		
50,000	China Mobile	506,888	3.80
31,000	CITIC Telecom International Holdings	8,209	0.06
		515,097	3.86

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.10%) (2016: 0.21%)		
13,000	SITC International Holdings	12,838	0.10
	Utilities – Electric (0.57%) (2016: 1.28%)		
94,000	China Power International Development	24,651	0.18
28,000	China Resources Power Holdings	52,151	0.39
		<u>76,802</u>	<u>0.57</u>
	Water (0.32%) (2016: 0.00%)		
32,000	Guangdong Investment	42,818	0.32
		<u>1,213,295</u>	<u>9.08</u>
	Indonesia (2.05%) (2016: 1.48%)		
	Agriculture (0.47%) (2016: 0.98%)		
8,800	Gudang Garam	54,354	0.41
82,200	Japfa Comfeed Indonesia	7,876	0.06
		<u>62,230</u>	<u>0.47</u>
	Banks (0.10%) (2016: 0.26%)		
78,300	Bank Pembangunan Daerah Jawa Barat Dan Banten	13,851	0.10
	Building & Construction Materials (0.51%) (2016: 0.00%)		
41,800	Indocement Tunggal Prakarsa	67,625	0.51
	Coal (0.16%) (2016: 0.24%)		
14,300	Indo Tambangraya Megah	21,818	0.16
	Retail (0.34%) (2016: 0.00%)		
60,600	Matahari Department Store	44,665	0.34
	Utilities – Electric & Gas (0.47%) (2016: 0.00%)		
488,300	Perusahaan Gas Negara Persero	62,983	0.47
		<u>273,172</u>	<u>2.05</u>
	Malaysia (6.09%) (2016: 7.66%)		
	Agriculture (0.39%) (2016: 0.39%)		
3,000	British American Tobacco Malaysia	29,651	0.22
9,500	HAP Seng Consolidated	22,418	0.17
		<u>52,069</u>	<u>0.39</u>
	Airlines (0.33%) (2016: 0.00%)		
53,100	AirAsia	43,955	0.33
	Auto Manufacturers (0.09%) (2016: 0.00%)		
23,200	BerMaz Motor	12,612	0.09
	Banks (2.61%) (2016: 3.24%)		
18,900	Alliance Bank Malaysia	19,054	0.14
24,400	AMMB Holdings	26,589	0.20
125,000	Malayan Banking	302,693	2.27
		<u>348,336</u>	<u>2.61</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.11%) (2016: 0.09%)		
3,100	Heineken Malaysia	14,477	0.11
	Commercial Services (0.14%) (2016: 0.00%)		
20,800	Westports Holdings	19,017	0.14
	Computers (0.00%) (2016: 0.05%)		
	Diversified Financial Services (0.10%) (2016: 0.05%)		
5,500	Bursa Malaysia	13,753	0.10
	Engineering & Construction (0.00%) (2016: 0.05%)		
	Entertainment (0.10%) (2016: 0.17%)		
25,135	Berjaya Sports Toto	13,912	0.10
	Holding Companies – Diversified Operations (0.23%) (2016: 0.58%)		
90,724	YTL	30,712	0.23
	Media (0.25%) (2016: 0.21%)		
51,800	Astro Malaysia Holdings	33,919	0.25
	Miscellaneous Manufacturers (0.00%) (2016: 0.05%)		
	Pipelines (0.27%) (2016: 0.00%)		
8,200	Petronas Gas	35,418	0.27
	Real Estate (0.39%) (2016: 0.44%)		
33,000	Mah Sing Group	11,824	0.09
28,966	SP Setia Group	28,630	0.22
18,600	UOA Development	10,984	0.08
		51,438	0.39
	Retail (0.00%) (2016: 0.19%)		
	Semiconductors (0.00%) (2016: 0.06%)		
	Telecommunications (0.43%) (2016: 0.88%)		
45,500	DiGi.Com	57,339	0.43
	Transportation (0.42%) (2016: 0.84%)		
30,600	MISC	56,104	0.42
	Utilities – Electric (0.23%) (2016: 0.37%)		
46,700	Malakoff	11,308	0.08
62,464	YTL Power International	19,911	0.15
		31,219	0.23
		814,280	6.09
	People’s Republic of China (23.47%) (2016: 26.74%)		
	Auto Manufacturers (0.60%) (2016: 0.00%)		
11,500	BAIC Motor	14,976	0.11
26,000	Dongfeng Motor Group	31,463	0.24
29,000	Great Wall Motor	33,202	0.25
		79,641	0.60

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.15%) (2016: 0.12%)		
18,000	Weichai Power	19,710	0.15
	Banks (16.01%) (2016: 14.70%)		
378,000	Agricultural Bank of China	176,009	1.32
926,000	Bank of China	454,868	3.40
282,000	Bank of Communications	209,228	1.57
144,000	China CITIC Bank	90,261	0.67
554,000	China Construction Bank	510,253	3.82
27,000	China Everbright Bank	12,607	0.09
27,500	China Merchants Bank	109,405	0.82
70,000	China Minsheng Banking	70,114	0.52
30,000	Chongqing Rural Commercial Bank	21,184	0.16
604,000	Industrial & Commercial Bank of China	485,994	3.64
		2,139,923	16.01
	Chemicals (0.27%) (2016: 0.00%)		
12,000	China Sanjiang Fine Chemicals	4,590	0.03
56,000	Sinopec Shanghai Petrochemical	31,878	0.24
		36,468	0.27
	Coal (0.04%) (2016: 0.00%)		
48,000	E-Commodities Holdings	4,789	0.04
	Commercial Services (0.29%) (2016: 0.33%)		
14,000	Jiangsu Expressway	21,312	0.16
16,000	Zhejiang Expressway	17,581	0.13
		38,893	0.29
	Computers (0.00%) (2016: 0.60%)		
	Diversified Financial Services (0.32%) (2016: 0.81%)		
11,000	Central China Securities	4,629	0.03
104,000	China Cinda Asset Management	38,049	0.29
		42,678	0.32
	Electrical Components & Equipment (0.06%) (2016: 0.16%)		
8,000	Tianneng Power International	8,310	0.06
	Energy – Alternate Sources (0.17%) (2016: 0.16%)		
60,000	Xinyi Solar Holdings	23,179	0.17
	Food (0.17%) (2016: 0.00%)		
25,500	Dali Foods Group	23,160	0.17
	Forest Products & Paper (0.05%) (2016: 0.06%)		
3,500	Shandong Chenming Paper Holdings	6,304	0.05
	Full Line Insurance (0.00%) (2016: 0.49%)		

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.18%) (2016: 0.08%)		
3,000	Hisense Kelon Electrical Holdings	3,542	0.03
12,600	Red Star Macalline Group	20,406	0.15
		23,948	0.18
	Iron & Steel (0.04%) (2016: 0.00%)		
16,000	Xingda International Holdings	5,670	0.04
	Machinery, Construction & Mining (0.06%) (2016: 0.07%)		
18,600	Zoomlion Heavy Industry Science and Technology	7,971	0.06
	Miscellaneous Manufacturers (0.29%) (2016: 0.00%)		
36,000	CRRC	38,499	0.29
	Oil & Gas (1.99%) (2016: 3.48%)		
362,000	China Petroleum & Chemical	265,342	1.99
	Oil & Gas Services (0.00%) (2016: 0.09%)		
	Other Industrial (0.22%) (2016: 0.19%)		
53,200	China Zhongwang Holdings	29,127	0.22
	Packaging & Containers (0.07%) (2016: 0.06%)		
13,000	Greatview Aseptic Packaging	9,479	0.07
	Pharmaceuticals (0.00%) (2016: 0.29%)		
	Real Estate (1.72%) (2016: 3.01%)		
14,000	Agile Group Holdings	21,240	0.16
12,000	Beijing Capital Land	6,232	0.05
23,000	China SCE Property Holdings	9,915	0.08
11,500	China Vanke	45,898	0.34
34,000	CIFI Holdings Group	20,485	0.15
16,800	Guangzhou R&F Properties	37,867	0.28
24,500	KWG Property Holding	28,614	0.21
16,000	Logan Property Holdings	16,538	0.12
19,000	Powerlong Real Estate Holdings	9,212	0.07
42,500	Shui On Land	11,743	0.09
8,000	Times Property Holdings	7,870	0.06
28,000	Yuzhou Properties	14,936	0.11
		230,550	1.72
	Retail (0.15%) (2016: 0.75%)		
11,000	China Lilang	8,879	0.07
14,000	Xinhua Winshare Publishing and Media	11,122	0.08
		20,001	0.15
	Telecommunications (0.11%) (2016: 0.37%)		
47,000	FIH Mobile	14,309	0.11
	Transportation (0.08%) (2016: 0.00%)		
20,000	COSCO SHIPPING Energy Transportation	10,925	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities – Electric (0.43%) (2016: 0.92%)		
26,000	Huadian Power International	9,446	0.07
76,000	Huaneng Power International	47,638	0.36
		57,084	0.43
		3,135,960	23.47
	Philippines (0.96%) (2016: 2.15%)		
	Engineering & Construction (0.00%) (2016: 0.35%)		
	Telecommunications (0.58%) (2016: 1.57%)		
600	Globe Telecom	22,836	0.17
1,830	PLDT	54,255	0.41
		77,091	0.58
	Utilities – Electric (0.38%) (2016: 0.23%)		
7,850	Manila Electric	51,673	0.38
		128,764	0.96
	Republic of South Korea (8.05%) (2016: 6.74%)		
	Agriculture (1.60%) (2016: 0.00%)		
1,987	KT&G	214,374	1.60
	Auto Manufacturers (0.97%) (2016: 0.00%)		
4,142	Kia Motors	129,613	0.97
	Beverages (0.09%) (2016: 0.16%)		
557	Hite Jinro	12,539	0.09
	Diversified Financial Services (0.19%) (2016: 0.59%)		
605	Daishin Securities	8,138	0.06
4,156	Meritz Securities	17,761	0.13
		25,899	0.19
	Full Line Insurance (0.00%) (2016: 0.13%)		
	Home Furnishings (0.86%) (2016: 0.00%)		
1,261	Coway	115,081	0.86
	Iron & Steel (0.00%) (2016: 0.08%)		
	Lodging (0.09%) (2016: 0.00%)		
417	Grand Korea Leisure	11,394	0.09
	Miscellaneous Manufacturers (0.19%) (2016: 0.00%)		
239	Doosan	25,227	0.19
	Oil & Gas (0.82%) (2016: 0.00%)		
997	S-Oil	108,962	0.82
	Other Industrial (0.32%) (2016: 0.00%)		
333	Hyosung	43,392	0.32
	Pharmaceuticals (0.11%) (2016: 0.00%)		
679	Kyungdong Pharm	14,144	0.11

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.00%) (2016: 0.07%)		
	Telecommunications (1.25%) (2016: 1.85%)		
668	SK Telecom	166,602	1.25
	Utilities – Electric (1.56%) (2016: 3.86%)		
5,860	Korea Electric Power	208,826	1.56
		1,076,053	8.05
	Singapore (0.10%) (2016: 0.00%)		
	Software (0.10%) (2016: 0.00%)		
12,000	IGG	12,956	0.10
	Taiwan (33.40%) (2016: 37.35%)		
	Agriculture (0.07%) (2016: 0.00%)		
8,000	Great Wall Enterprise	9,019	0.07
	Airlines (0.00%) (2016: 0.17%)		
	Auto Manufacturers (0.09%) (2016: 0.14%)		
16,000	Sanyang Motor	11,506	0.09
	Auto Parts & Equipment (0.46%) (2016: 0.79%)		
24,000	Cheng Shin Rubber Industry	42,341	0.31
9,220	Kenda Rubber Industrial	11,634	0.09
4,000	Tong Yang Industry	7,742	0.06
		61,717	0.46
	Banks (0.25%) (2016: 0.13%)		
13,000	King's Town Bank	16,273	0.12
50,629	Taichung Commercial Bank	16,860	0.13
		33,133	0.25
	Beverages (0.05%) (2016: 0.00%)		
1,000	Grape King Bio	6,989	0.05
	Building & Construction Materials (0.49%) (2016: 0.57%)		
21,000	Asia Cement	19,900	0.15
37,000	Taiwan Cement	45,320	0.34
		65,220	0.49
	Chemicals (5.48%) (2016: 5.44%)		
7,000	China General Plastics	7,621	0.06
5,600	China Synthetic Rubber	8,252	0.06
10,608	Eternal Materials	10,979	0.08
61,000	Formosa Chemicals & Fibre	211,133	1.58
59,000	Formosa Plastics	195,685	1.46
15,000	Grand Pacific Petrochemical	15,853	0.12
11,000	LCY Chemical	17,928	0.13
85,000	Nan Ya Plastics	222,508	1.67
21,000	Sinon	11,926	0.09
13,000	Taiwan Fertilizer	16,753	0.13

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (5.48%) (2016: 5.44%) (continued)		
18,000	Taiwan Styrene Monomer	13,730	0.10
		732,368	5.48
	Commercial Services (0.00%) (2016: 0.06%)		
	Computers (3.45%) (2016: 3.48%)		
12,000	Asustek Computer	112,707	0.84
9,090	Chicony Electronics	22,909	0.17
55,000	Compal Electronics	39,367	0.30
3,000	Flytech Technology	8,256	0.06
10,000	Foxconn Technology	28,631	0.22
8,000	Getac Technology	11,882	0.09
10,000	Gigabyte Technology	18,146	0.14
49,000	Inventec	39,107	0.29
37,124	Lite-On Technology	50,649	0.38
4,000	Primax Electronics	10,619	0.08
23,000	Qisda	16,347	0.12
36,000	Quanta Computer	74,883	0.56
33,899	Wistron	27,282	0.20
		460,785	3.45
	Consumer Durables & Apparels (0.71%) (2016: 0.57%)		
34,000	Far Eastern New Century	30,620	0.23
4,000	Feng TAY Enterprise	18,213	0.14
3,000	Makalot Industrial	12,602	0.09
26,000	Pou Chen	33,681	0.25
		95,116	0.71
	Diversified Financial Services (6.09%) (2016: 4.04%)		
199,000	China Development Financial Holding	67,875	0.51
216,000	CTBC Financial Holding	148,798	1.11
147,540	First Financial Holding	96,927	0.73
76,000	Fubon Financial Holding	129,482	0.97
90,345	Hua Nan Financial Holdings	50,852	0.38
161,192	Mega Financial Holding	130,271	0.97
112,707	SinoPac Financial Holdings	36,624	0.27
101,000	Taishin Financial Holding	47,007	0.35
105,000	Taiwan Cooperative Financial Holding	58,571	0.44
103,000	Yuanta Financial Holding	47,765	0.36
		814,172	6.09
	Electrical Components & Equipment (0.33%) (2016: 0.00%)		
3,000	Kung Long Batteries Industrial	14,466	0.11
33,000	Walsin Lihwa	19,517	0.15
5,000	Well Shin Technology	9,712	0.07
		43,695	0.33

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (6.00%) (2016: 6.59%)		
107,000	AU Optronics	44,586	0.33
2,000	Chaun-Choung Technology	6,606	0.05
5,000	Chin-Poon Industrial	9,762	0.07
1,600	Elite Advanced Laser	6,963	0.05
3,000	Elite Material	10,232	0.08
32,000	HannStar Display	10,689	0.08
141,200	Hon Hai Precision Industry	451,711	3.38
3,000	Kinsus Interconnect Technology	5,464	0.04
2,000	Merry Electronics	13,072	0.10
10,000	Micro-Star International	25,740	0.19
33,000	Pegatron	79,843	0.60
8,000	Radiant Opto-Electronics	19,006	0.14
3,000	Sinbon Electronics	8,700	0.06
10,000	Supreme Electronics	10,048	0.08
6,000	Systemx	11,956	0.09
9,000	Taiwan PCB Techvest	9,633	0.07
3,304	Topco Scientific	8,982	0.07
5,000	Tripod Technology	15,626	0.12
7,000	TXC	9,350	0.07
23,000	WPG Holdings	30,452	0.23
8,507	WT Microelectronics	12,921	0.10
		801,342	6.00
	Engineering & Construction (0.11%) (2016: 0.14%)		
10,000	CTCI	15,172	0.11
	Environmental Control (0.13%) (2016: 0.06%)		
3,000	Cleanaway	17,642	0.13
	Food (0.11%) (2016: 0.17%)		
12,370	Lien Hwa Industrial	15,214	0.11
	Forest Products & Paper (0.06%) (2016: 0.11%)		
5,579	Long Chen Paper	7,846	0.06
	Full Line Insurance (1.14%) (2016: 1.37%)		
85,000	Cathay Financial Holding	152,813	1.14
	Hand & Machine Tools (0.00%) (2016: 0.07%)		
	Home Furnishings (0.10%) (2016: 0.12%)		
3,000	Zeng Hsing Industrial	13,055	0.10
	Iron & Steel (0.88%) (2016: 0.20%)		
5,000	China Metal Products	4,772	0.03
111,000	China Steel	92,318	0.69
7,000	Feng Hsin Steel	13,102	0.10
9,000	Tung Ho Steel Enterprise	7,803	0.06
		117,995	0.88

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.12%) (2016: 0.00%)		
3,000	Giant Manufacturing	16,483	0.12
	Machinery – Diversified (0.16%) (2016: 0.28%)		
5,000	Syncmold Enterprise	10,669	0.08
7,000	Yungtay Engineering	11,303	0.08
		21,972	0.16
	Office & Business Equipment (0.08%) (2016: 0.06%)		
8,000	Taiwan FU Hsing Industrial	10,108	0.08
	Oil & Gas (0.70%) (2016: 2.62%)		
24,000	Formosa Petrochemical	93,150	0.70
	Other Industrial (0.51%) (2016: 0.48%)		
5,000	Catcher Technology	55,110	0.41
15,000	YC Inox	13,484	0.10
		68,594	0.51
	Packaging & Containers (0.09%) (2016: 0.00%)		
6,000	Taiwan Hon Chuan Enterprise	11,593	0.09
	Real Estate (0.72%) (2016: 0.75%)		
5,000	Chong Hong Construction	12,870	0.09
10,000	Farglory Land Development	10,787	0.08
28,000	Highwealth Construction	39,800	0.30
5,000	Huaku Development	11,661	0.09
23,000	Prince Housing & Development	9,313	0.07
8,000	Run Long Construction	11,560	0.09
		95,991	0.72
	Retail (0.27%) (2016: 0.00%)		
3,000	Hotai Motor	35,687	0.27
	Semiconductors (2.26%) (2016: 4.20%)		
61,749	Advanced Semiconductor Engineering	79,161	0.59
8,000	Everlight Electronics	12,084	0.09
14,000	King Yuan Electronics	14,231	0.11
9,000	Novatek Microelectronics	34,326	0.26
11,439	OptoTech	8,226	0.06
8,000	Powertech Technology	23,657	0.18
5,000	Realtek Semiconductor	18,314	0.14
20,000	Siliconware Precision Industries	33,806	0.25
3,000	Sitronix Technology	8,428	0.06
3,000	Tong Hsing Electronic Industries	13,610	0.10
4,000	Transcend Information	11,116	0.08
95,000	United Microelectronics	45,332	0.34
		302,291	2.26

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Telecommunications (2.49%) (2016: 4.50%)			
4,000	Accton Technology	14,248	0.11
4,000	Arcadyan Technology	6,976	0.05
47,000	Chunghwa Telecom	167,414	1.25
18,000	Far EasTone Telecommunications	44,458	0.33
7,000	Gemtek Technology	5,940	0.05
4,000	Sercomm	11,385	0.09
20,000	Taiwan Mobile	72,248	0.54
3,242	Wistron NeWeb	9,315	0.07
		331,984	2.49
Transportation (0.00%) (2016: 0.24%)			
		4,462,652	33.40
Thailand (10.02%) (2016: 13.71%)			
Banks (1.95%) (2016: 2.57%)			
7,400	Bangkok Bank	45,867	0.34
14,300	Kiatnakin Bank	34,774	0.26
71,800	Krung Thai Bank	42,300	0.32
25,500	Siam Commercial Bank	117,367	0.88
11,900	Thanachart Capital	20,539	0.15
		260,847	1.95
Beverages (0.00%) (2016: 0.08%)			
Building & Construction Materials (0.17%) (2016: 0.32%)			
1,793	Siam City Cement	14,470	0.11
12,000	Tipco Asphalt	8,211	0.06
		22,681	0.17
Chemicals (0.92%) (2016: 1.22%)			
167,300	IRPC	36,191	0.27
33,100	PTT Global Chemical	86,330	0.65
		122,521	0.92
Coal (0.00%) (2016: 0.21%)			
Consumer Durables & Apparels (0.05%) (2016: 0.00%)			
12,900	MC Group	6,254	0.05
Diversified Financial Services (0.25%) (2016: 0.14%)			
95,500	KGI Securities Thailand	13,011	0.10
7,600	Tisco Financial Group	20,638	0.15
		33,649	0.25
Electronics (0.25%) (2016: 0.43%)			
7,600	Delta Electronics Thailand	17,082	0.13
12,100	Hana Microelectronics	16,522	0.12
		33,604	0.25

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.07%) (2016: 0.00%)		
10,900	Major Cineplex Group	9,699	0.07
	Food (0.12%) (2016: 0.19%)		
17,900	Thai Vegetable Oil	16,340	0.12
	Holding Companies – Diversified Operations (0.58%) (2016: 0.00%)		
5,200	Siam Cement	77,226	0.58
	Home Builders (0.39%) (2016: 0.63%)		
112,400	Land & Houses	36,214	0.27
164,800	Quality Houses	16,384	0.12
		52,598	0.39
	Iron & Steel (0.04%) (2016: 0.08%)		
14,100	MCS Steel	5,019	0.04
	Media (0.00%) (2016: 0.14%)		
	Oil & Gas (2.95%) (2016: 1.04%)		
8,500	Bangchak	10,628	0.08
27,500	PTT Exploration & Production	84,382	0.63
16,500	PTT	222,768	1.67
41,681	Star Petroleum Refining	21,870	0.16
17,000	Thai Oil	53,989	0.41
		393,637	2.95
	Other Industrial (0.00%) (2016: 0.09%)		
	Real Estate (0.25%) (2016: 0.72%)		
233,600	Bangkok Land	12,830	0.10
22,400	LPN Development	9,073	0.07
166,800	Sansiri	11,157	0.08
		33,060	0.25
	Telecommunications (1.40%) (2016: 4.33%)		
19,500	Advanced Info Service	114,284	0.85
33,700	Intouch Holdings	58,166	0.44
68,400	Jasmine International	14,901	0.11
		187,351	1.40
	Transportation (0.21%) (2016: 0.63%)		
111,200	BTS Group Holdings	28,320	0.21
	Utilities – Electric (0.29%) (2016: 0.72%)		
9,300	Glow Energy	23,186	0.18
9,000	Ratchaburi Electricity Generating Holding	14,981	0.11
		38,167	0.29

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Emerging Asia Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (0.13%) (2016: 0.17%)		
46,600	TTW	18,017	0.13
		<u>1,338,990</u>	<u>10.02</u>
	Total Equities	<u>12,456,122</u>	<u>93.22</u>
	Warrants (0.02%) (2016: 0.00%)		
	Real Estate (0.02%) (2016: 0.00%)		
4,825	Supalai	2,843	0.02
	Total Warrants	<u>2,843</u>	<u>0.02</u>
	Total Transferable Securities (93.24%) (2016: 99.93%)	<u>12,458,965</u>	<u>93.24</u>
	Investment Funds (6.67%) (2016: 0.00%)		
	France (3.36%) (2016: 0.00%)		
22,442	Lyxor MSCI India UCITS ETF	449,008	3.36
	Luxembourg (3.31%) (2016: 0.00%)		
34,598	db x-trackers MSCI India TRN Index UCITS ETF (Singapore listing)	434,551	3.25
581	db x-trackers MSCI India TRN Index UCITS ETF (UK listing)	7,345	0.06
	Total Investment Funds	<u>441,896</u>	<u>3.31</u>
	Total Investments (99.91%) (2016: 99.93%)	<u>13,349,869</u>	<u>99.91</u>
	Other Net Assets (0.09%) (2016: 0.07%)	<u>12,548</u>	<u>0.09</u>
	Net Assets (100.00%) (2016: 100.00%)	<u><u>13,362,417</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	93.17
Investment funds	6.67
Warrants	0.02
Other assets	0.14
	<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
	Transferable Securities (92.55%) (2016: 96.35%)					
	Bonds (92.55%) (2016: 96.35%)					
	United States (92.55%) (2016: 96.35%)					
3,990,000	United States Treasury Bill Zero Coupon 11/01/2018	3,988,830	5.85			
5,410,000	United States Treasury Bill Zero Coupon 25/01/2018	5,405,766	7.93			
5,250,000	United States Treasury Bill Zero Coupon 08/02/2018	5,243,275	7.70			
5,880,000	United States Treasury Bill Zero Coupon 22/02/2018	5,869,505	8.62			
4,930,000	United States Treasury Bill Zero Coupon 08/03/2018	4,918,528	7.22			
5,600,000	United States Treasury Bill Zero Coupon 22/03/2018	5,583,410	8.20			
4,950,000	United States Treasury Bill Zero Coupon 05/04/2018	4,932,305	7.24			
5,230,000	United States Treasury Bill Zero Coupon 19/04/2018	5,208,393	7.64			
5,940,000	United States Treasury Bill Zero Coupon 03/05/2018	5,912,199	8.68			
4,960,000	United States Treasury Bill Zero Coupon 17/05/2018	4,933,681	7.24			
5,950,000	United States Treasury Bill Zero Coupon 31/05/2018	5,914,353	8.68			
5,180,000	United States Treasury Bill Zero Coupon 14/06/2018	5,145,875	7.55			
	Total Bonds	63,056,120	92.55			
	Total Transferable Securities (92.55%) (2016: 96.35%)	63,056,120	92.55			
	Financial Derivative Instruments (2.44%) (2016: 0.70%)					
	Total Return Swaps (2.44%) (2016: 0.70%)					
<i>Notional Amount</i>	<i>Fund</i>	<i>Fund</i>	<i>Termination</i>	<i>Fair Value</i>	<i>Fund</i>	
<i>Ccy</i>	<i>USD</i>	<i>Pays</i>	<i>Receives</i>	<i>Date</i>	<i>USD</i>	<i>%</i>
USD	64,202,003	UST 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index	30/04/2018	1,661,527	2.44
		Total Return Swaps			1,661,527	2.44
		Total Financial Derivative Instruments			1,661,527	2.44
		Total Investments (94.99%) (2016: 97.05%)			64,717,647	94.99
		Other Net Assets (5.01%) (2016: 2.95%)			3,412,302	5.01
		Net Assets (100%) (100%)			68,129,949	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	75.00
Over the counter financial derivative instruments	1.98
Other assets	23.02
	100.00

The counterparty to total return swaps is BNP Paribas.

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WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.85%) (2016: 99.89%)		
	Equities (99.85%) (2016: 99.89%)		
	United States (99.85%) (2016: 99.89%)		
	Aerospace & Defense (6.01%) (2016: 6.52%)		
382	Boeing	112,656	1.89
6	Curtiss-Wright	731	0.01
161	General Dynamics	32,755	0.55
4	HEICO	316	0.01
235	Lockheed Martin	75,447	1.27
74	Northrop Grumman	22,711	0.38
159	Raytheon	29,868	0.50
52	Rockwell Collins	7,052	0.12
15	Spirit AeroSystems Holdings	1,309	0.02
587	United Technologies	74,884	1.26
		357,729	6.01
	Agriculture (2.73%) (2016: 4.91%)		
2,274	Altria Group	162,386	2.73
	Airlines (0.17%) (2016: 0.16%)		
152	Southwest Airlines	9,948	0.17
	Auto Manufacturers (1.14%) (2016: 0.00%)		
1,659	General Motors	68,002	1.14
	Auto Parts & Equipment (0.10%) (2016: 0.21%)		
4	Advance Auto Parts	399	0.01
31	Dana	992	0.02
133	Goodyear Tire & Rubber	4,297	0.07
		5,688	0.10
	Banks (5.45%) (2016: 0.12%)		
64	Bank of the Ozarks	3,101	0.05
76	Comerica	6,598	0.11
35	First Republic Bank	3,032	0.05
1,104	Morgan Stanley	57,927	0.98
4,181	Wells Fargo & Co	253,661	4.26
		324,319	5.45
	Beverages (3.17%) (2016: 3.47%)		
67	Brown-Forman A	4,505	0.08
85	Brown-Forman B	5,837	0.10
54	Constellation Brands	12,343	0.21
143	Dr Pepper Snapple Group	13,880	0.23
1,268	PepsiCo	152,058	2.55
		188,623	3.17

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.32%) (2016: 0.27%)			
5	Eagle Materials	567	0.01
55	Fortune Brands Home & Security	3,764	0.06
13	Lennox International	2,707	0.05
17	Martin Marietta Materials	3,758	0.06
33	Owens Corning	3,034	0.05
7	Valmont Industries	1,161	0.02
33	Vulcan Materials	4,236	0.07
		19,227	0.32
Chemicals (4.10%) (2016: 3.36%)			
165	Air Products & Chemicals	27,073	0.46
36	Albemarle	4,604	0.08
73	Celanese	7,817	0.13
103	Ecolab	13,821	0.23
34	FMC	3,218	0.05
1,182	Gilead Sciences	84,678	1.42
47	International Flavors & Fragrances	7,173	0.12
262	Monsanto	30,596	0.51
7	NewMarket	2,782	0.05
43	PolyOne	1,871	0.03
128	PPG Industries	14,953	0.25
193	Praxair	29,853	0.50
25	Sherwin-Williams	10,251	0.17
37	Westlake Chemical	3,942	0.07
24	WR Grace	1,683	0.03
		244,315	4.10
Commercial Services (1.48%) (2016: 1.57%)			
79	Aramark	3,376	0.06
223	Automatic Data Processing	26,133	0.44
58	Booz Allen Hamilton Holding	2,211	0.04
35	Cintas	5,454	0.09
26	Deluxe	1,998	0.03
50	Equifax	5,896	0.10
3	Global Payments	301	0.01
36	Healthcare Services Group	1,898	0.03
120	KAR Auction Services	6,061	0.10
14	Morningstar	1,357	0.02
72	Robert Half International	3,999	0.07
71	Rollins	3,304	0.05
80	S&P Global	13,552	0.23
90	Service International	3,359	0.05
30	Total System Services	2,373	0.04
370	Western Union	7,034	0.12
		88,306	1.48

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (6.26%) (2016: 5.71%)		
1,341	Apple	226,938	3.81
110	Cognizant Technology Solutions	7,812	0.13
46	CSRA	1,376	0.02
16	DST Systems	993	0.02
826	International Business Machines	126,725	2.13
69	Leidos Holdings	4,455	0.08
3	MAXIMUS	215	0.00
80	NetApp	4,426	0.07
		372,940	6.26
	Consumer Durables & Apparels (1.17%) (2016: 1.27%)		
22	Carter's	2,585	0.04
25	Columbia Sportswear	1,797	0.03
344	Hanesbrands	7,193	0.12
550	NIKE	34,402	0.58
321	VF	23,754	0.40
		69,731	1.17
	Cosmetics & Personal Care (0.56%) (2016: 0.59%)		
104	Becton Dickinson	22,262	0.37
88	Estee Lauders	11,197	0.19
		33,459	0.56
	Distribution & Wholesale (0.48%) (2016: 0.52%)		
221	Fastenal	12,086	0.20
14	Pool	1,815	0.03
29	Watsco	4,931	0.08
42	WW Grainger	9,923	0.17
		28,755	0.48
	Diversified Financial Services (4.03%) (2016: 4.24%)		
6	Affiliated Managers Group	1,232	0.02
11	Alliance Data Systems	2,788	0.05
399	American Express	39,625	0.67
100	BlackRock	51,371	0.86
31	CBOE Holdings	3,862	0.06
271	Charles Schwab	13,921	0.23
84	Eaton Vance	4,737	0.08
20	Evercore Partners	1,800	0.03
95	Federated Investors	3,428	0.06
319	Franklin Resources	13,822	0.23
76	Legg Mason	3,190	0.05
55	LPL Financial Holdings	3,143	0.05
8	MarketAxess Holdings	1,614	0.03
142	MasterCard	21,493	0.36
54	Raymond James Financial	4,822	0.08
41	SEI Investments	2,946	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (4.03%) (2016: 4.24%) (continued)			
175	T Rowe Price Group	18,363	0.31
289	TD Ameritrade Holding	14,777	0.25
290	Visa	33,066	0.56
		240,000	4.03
Electrical Components & Equipment (0.90%) (2016: 1.01%)			
3	Acuity Brands	528	0.01
38	AMETEK	2,754	0.05
605	Emerson Electric	42,163	0.71
40	FLIR Systems	1,865	0.03
42	Hubbell	5,684	0.09
4	Littelfuse	791	0.01
		53,785	0.90
Electronics (1.78%) (2016: 1.68%)			
88	Agilent Technologies	5,893	0.10
58	Amphenol	5,092	0.08
384	Corning	12,284	0.21
39	Fortive	2,822	0.05
173	Gentex	3,624	0.06
476	Honeywell International	72,999	1.23
42	Jabil	1,103	0.02
13	PerkinElmer	951	0.01
14	Woodward	1,072	0.02
		105,840	1.78
Engineering & Construction (0.05%) (2016: 0.01%)			
9	Emcor Group	736	0.01
31	Jacobs Engineering Group	2,045	0.04
		2,781	0.05
Entertainment (0.17%) (2016: 0.08%)			
119	Cinemark Holdings	4,144	0.07
13	Dolby Laboratories	806	0.01
24	Vail Resorts	5,099	0.09
		10,049	0.17
Environmental Control (0.44%) (2016: 0.00%)			
19	MSA Safety	1,473	0.03
283	Waste Management	24,423	0.41
		25,896	0.44
Food (2.92%) (2016: 3.81%)			
272	Campbell Soup	13,086	0.22
214	Flowers Foods	4,132	0.07
645	General Mills	38,242	0.64
113	Hershey	12,827	0.22

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (2.92%) (2016: 3.81%) (continued)		
336	Hormel Foods	12,227	0.21
16	Lancaster Colony	2,067	0.03
79	McCormick	8,051	0.13
996	Mondelez International	42,629	0.72
84	Pinnacle Foods	4,995	0.08
5	Sanderson Farms	694	0.01
388	Sysco	23,563	0.40
137	Tyson Foods	11,107	0.19
		173,620	2.92
	Full Line Insurance (0.77%) (2016: 0.97%)		
47	Brown & Brown	2,418	0.04
39	Erie Indemnity	4,752	0.08
295	Marsh & McLennan	24,010	0.41
235	Progressive	13,235	0.22
21	Selective Insurance Group	1,233	0.02
		45,648	0.77
	Hand & Machine Tools (0.37%) (2016: 0.28%)		
38	Lincoln Electric Holdings	3,480	0.06
34	Snap-on	5,926	0.10
75	Stanley Black & Decker	12,727	0.21
		22,133	0.37
	Healthcare Products (1.96%) (2016: 1.87%)		
1,089	Abbott Laboratories	62,149	1.04
178	Baxter International	11,506	0.19
12	Bio-Techne	1,555	0.03
3	Cantel Medical	309	0.01
41	DENTSPLY SIRONA	2,699	0.05
76	ResMed	6,436	0.11
135	Stryker	20,903	0.35
8	Teleflex	1,991	0.03
42	Thermo Fisher Scientific	7,975	0.13
14	West Pharmaceutical Services	1,381	0.02
		116,904	1.96
	Healthcare Services (2.48%) (2016: 1.98%)		
114	Aetna	20,564	0.34
102	Anthem	22,951	0.39
2	Chemed	486	0.01
3	Cigna	609	0.01
67	HealthSouth	3,311	0.06
29	Humana	7,194	0.12
419	UnitedHealth Group	92,373	1.55
		147,488	2.48

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Builders (0.25%) (2016: 0.24%)		
123	DR Horton	6,282	0.11
17	Lennar	1,075	0.02
105	PulteGroup	3,491	0.06
17	Thor Industries	2,562	0.04
31	Toll Brothers	1,489	0.02
		14,899	0.25
	Home Furnishings (0.11%) (2016: 0.18%)		
131	Leggett & Platt	6,253	0.11
	Household Products (0.48%) (2016: 0.66%)		
43	Avery Dennison	4,939	0.08
127	Church & Dwight	6,371	0.11
97	Clorox	14,428	0.24
27	Spectrum Brands Holdings	3,035	0.05
		28,773	0.48
	Internet (0.14%) (2016: 0.19%)		
42	CDW	2,918	0.05
45	Expedia	5,390	0.09
		8,308	0.14
	Leisure Time (0.30%) (2016: 0.35%)		
41	Brunswick	2,264	0.04
152	Harley-Davidson	7,734	0.13
13	LCI Industries	1,690	0.03
36	Polaris Industries	4,464	0.07
37	Texas Roadhouse	1,949	0.03
		18,101	0.30
	Lodging (0.17%) (2016: 0.14%)		
75	ILG	2,136	0.04
69	Wyndham Worldwide	7,995	0.13
		10,131	0.17
	Machinery – Diversified (1.02%) (2016: 1.18%)		
18	AGCO	1,286	0.02
23	BWX Technologies	1,391	0.02
7	Cognex	428	0.01
134	Cummins	23,670	0.40
63	Graco	2,849	0.05
28	IDEX	3,695	0.06
18	Nordson	2,635	0.04
73	Rockwell Automation	14,334	0.24
19	Roper Technologies	4,921	0.08
18	Wabtec	1,466	0.03
62	Xylem	4,228	0.07
		60,903	1.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery, Construction & Mining (0.28%) (2016: 0.25%)			
30	ITT	1,601	0.03
27	Oshkosh	2,454	0.04
60	Parker Hannifin	11,975	0.20
17	Terex	820	0.01
		16,850	0.28
Media (2.05%) (2016: 4.87%)			
145	CBS	8,555	0.14
14	FactSet Research Systems	2,699	0.05
45	Scripps Networks Interactive	3,842	0.06
371	Twenty-First Century Fox A	12,811	0.22
285	Twenty-First Century Fox B	9,724	0.16
787	Walt Disney	84,610	1.42
		122,241	2.05
Miscellaneous Manufacturers (2.58%) (2016: 2.86%)			
379	3M	89,205	1.50
43	AO Smith	2,635	0.04
30	AptarGroup	2,588	0.04
14	Barnes Group	886	0.01
26	Carlisle	2,955	0.05
31	Crane	2,766	0.05
63	Donaldson	3,084	0.05
98	Dover	9,897	0.17
25	Hexcel	1,546	0.03
207	Illinois Tool Works	34,538	0.58
4	John Bean Technologies	443	0.01
75	Trinity Industries	2,810	0.05
		153,353	2.58
Oil & Gas (6.75%) (2016: 0.10%)			
105	Andeavor	12,006	0.20
3,851	Exxon Mobil	322,098	5.41
391	Marathon Petroleum	25,798	0.43
3	Pioneer Natural Resources	518	0.01
452	Valero Energy	41,543	0.70
		401,963	6.75
Other Consumer, Cyclical (0.11%) (2016: 0.44%)			
41	Scotts Miracle-Gro	4,387	0.07
37	Toro	2,413	0.04
		6,800	0.11
Packaging & Containers (0.19%) (2016: 0.21%)			
199	Graphic Packaging Holding	3,075	0.05
66	Packaging of America	7,956	0.14
		11,031	0.19

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (10.51%) (2016: 14.74%)			
1,526	AbbVie	147,579	2.48
1,318	Bristol-Myers Squibb	80,767	1.36
320	Cardinal Health	19,606	0.33
854	Eli Lilly	72,129	1.21
2,072	Johnson & Johnson	289,500	4.86
60	McKesson	9,357	0.16
94	Zoetis	6,772	0.11
		625,710	10.51
Pipelines (0.00%) (2016: 0.40%)			
Real Estate (0.05%) (2016: 0.05%)			
7	Jones Lang LaSalle	1,043	0.02
64	Realogy Holdings	1,696	0.03
		2,739	0.05
Real Estate Investment Trusts (0.61%) (2016: 0.00%)			
256	American Tower	36,524	0.61
Restaurants & Bars (0.25%) (2016: 2.30%)			
23	Cracker Barrel Old Country Store	3,655	0.06
116	Darden Restaurants	11,138	0.19
		14,793	0.25
Retail (8.66%) (2016: 9.47%)			
208	Best Buy	14,242	0.24
10	Casey's General Stores	1,119	0.02
150	Costco Wholesale	27,918	0.47
896	CVS Health	64,960	1.09
100	Dollar General	9,301	0.16
349	Gap	11,887	0.20
133	Genuine Parts	12,636	0.21
730	Home Depot	138,357	2.32
514	Lowe's	47,771	0.80
30	MSC Industrial Direct	2,900	0.05
170	Nordstrom	8,055	0.14
37	Nu Skin Enterprises	2,524	0.04
3	PVH	412	0.01
102	Ross Stores	8,185	0.14
941	Starbucks	54,042	0.91
294	Tapestry	13,004	0.22
83	Tiffany	8,628	0.14
346	TJX	26,455	0.44
63	Tractor Supply	4,709	0.08
716	Walgreens Boots Alliance	51,996	0.87
145	Wendy's	2,381	0.04
77	Williams Sonoma	3,981	0.07
		515,463	8.66

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (5.80%) (2016: 5.22%)		
176	Analog Devices	15,669	0.26
194	Applied Materials	9,917	0.17
2,711	Intel	125,140	2.10
82	KLA Tencor	8,616	0.14
41	Lam Research	7,547	0.13
181	Maxim Integrated Products	9,463	0.16
89	Microchip Technology	7,821	0.13
10	MKS Instruments	945	0.02
8	Monolithic Power Systems	899	0.01
45	NVIDIA	8,707	0.15
1,206	QUALCOMM	77,208	1.30
54	Skyworks Solutions	5,127	0.09
575	Texas Instruments	60,053	1.01
118	Xilinx	7,956	0.13
		345,068	5.80
	Shipping (0.07%) (2016: 0.08%)		
18	Huntington Ingalls Industries	4,243	0.07
	Software (5.93%) (2016: 5.22%)		
85	Activision Blizzard	5,382	0.09
8	Blackbaud	756	0.01
44	Broadridge Financial Solutions	3,986	0.07
93	Fidelity National Information Services	8,750	0.15
58	Intuit	9,151	0.15
23	j2 Global	1,726	0.03
18	Jack Henry & Associates	2,105	0.03
2,699	Microsoft	230,872	3.88
35	MSCI	4,429	0.07
1,474	Oracle	69,691	1.17
236	Paychex	16,067	0.27
8	Pegasystems	377	0.01
		353,292	5.93
	Telecommunications (0.02%) (2016: 2.06%)		
9	LogMeIn	1,030	0.02
	Toys, Games & Hobbies (0.15%) (2016: 0.15%)		
100	Hasbro	9,089	0.15
	Transportation (3.94%) (2016: 3.81%)		
92	CH Robinson Worldwide	8,196	0.14
410	CSX	22,554	0.38
75	Expeditors International of Washington	4,852	0.08
72	FedEx	17,967	0.30
29	JB Hunt Transport Services	3,334	0.06
44	Kansas City Southern	4,630	0.08
30	Knight-Swift Transportation Holdings	1,312	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (3.94%) (2016: 3.81%) (continued)		
5	Landstar System	520	0.01
160	Norfolk Southern	23,184	0.39
7	Old Dominion Freight Line	921	0.02
38	Ryder System	3,198	0.05
523	Union Pacific	70,134	1.18
617	United Parcel Service	73,516	1.23
		234,318	3.94
	Utilities – Electric (0.01%) (2016: 0.00%)		
7	Ormat Technologies	448	0.01
	Utilities – Electric & Gas (0.41%) (2016: 0.00%)		
226	Sempra Energy	24,164	0.41
		5,944,059	99.85
	Total Equities	5,944,059	99.85
	Total Transferable Securities (99.85%) (2016: 99.89%)	5,944,059	99.85
	Total Investments (99.85%) (2016: 99.89%)	5,944,059	99.85
	Other Net Assets (0.15%) (2016: 0.11%)	8,903	0.15
	Net Assets (100.00%) (2016: 100.00%)	5,952,962	100.00
	<i>Analysis of Total Assets</i>		<i>% of Gross Assets</i>
	Transferable securities admitted to official stock exchange listing		99.82
	Other assets		0.18
			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 2017

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.83%) (2016: 99.78%)		
	Equities (99.83%) (2016: 99.78%)		
	Australia (2.01%) (2016: 1.84%)		
	Diversified Financial Services (0.21%) (2016: 0.21%)		
503	BT Investment Management	4,442	0.06
280	Magellan Financial Group	5,904	0.07
1,138	Platinum Asset Management	6,863	0.08
		<u>17,209</u>	<u>0.21</u>
	Entertainment (0.08%) (2016: 0.00%)		
376	Aristocrat Leisure	6,970	0.08
	Full Line Insurance (0.16%) (2016: 0.00%)		
4,990	Medi Bank Private	12,841	0.16
	Healthcare Products (0.07%) (2016: 0.07%)		
43	Cochlear	5,759	0.07
	Healthcare Services (0.13%) (2016: 0.11%)		
194	Ramsay Health Care	10,640	0.13
	Internet (0.12%) (2016: 0.09%)		
340	Carsales.com	3,853	0.05
399	SEEK	5,933	0.07
		<u>9,786</u>	<u>0.12</u>
	Iron & Steel (0.00%) (2016: 0.27%)		
	Leisure Time (0.06%) (2016: 0.00%)		
139	Flight Centre Travel Group	4,810	0.06
	Lodging (0.20%) (2016: 0.18%)		
1,637	Crown Resorts	16,670	0.20
	Mining (0.07%) (2016: 0.02%)		
1,619	Evolution Mining	3,355	0.04
573	Northern Star Resources	2,734	0.03
		<u>6,089</u>	<u>0.07</u>
	Packaging & Containers (0.27%) (2016: 0.00%)		
1,847	Amcor	22,276	0.27
	Pharmaceuticals (0.35%) (2016: 0.36%)		
264	CSL	29,177	0.35
	Real Estate (0.06%) (2016: 0.04%)		
83	REA Group	4,976	0.06
	Restaurants & Bars (0.04%) (2016: 0.03%)		
82	Domino's Pizza Enterprises	2,995	0.04
	Retail (0.19%) (2016: 0.19%)		
3,322	Harvey Norman Holdings	10,835	0.13
257	JB Hi-Fi	5,013	0.06
		<u>15,848</u>	<u>0.19</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.00%) (2016: 0.05%)	166,046	2.01
	Austria (0.02%) (2016: 0.02%)		
	Semiconductors (0.02%) (2016: 0.02%)		
20	Ams	1,815	0.02
	Belgium (0.11%) (2016: 0.06%)		
	Real Estate Investment Trusts (0.06%) (2016: 0.00%)		
45	Warehouses De Pauw	5,049	0.06
	Semiconductors (0.05%) (2016: 0.06%)		
36	Melexis	3,647	0.05
		8,696	0.11
	Canada (2.05%) (2016: 2.41%)		
	Airlines (0.03%) (2016: 0.00%)		
100	WestJet Airlines	2,104	0.03
	Auto Manufacturers (0.05%) (2016: 0.00%)		
100	New Flyer Industries	4,310	0.05
	Auto Parts & Equipment (0.23%) (2016: 0.27%)		
335	Magna International	19,047	0.23
	Building & Construction Materials (0.04%) (2016: 0.00%)		
100	Norbord	3,396	0.04
	Chemicals (0.00%) (2016: 0.43%)		
	Consumer Durables & Apparels (0.08%) (2016: 0.00%)		
200	Gildan Activewear	6,482	0.08
	Diversified Financial Services (0.18%) (2016: 0.68%)		
631	CI Financial	14,992	0.18
	Engineering & Construction (0.08%) (2016: 0.00%)		
146	SNC-Lavalin Group	6,648	0.08
	Food (0.21%) (2016: 0.30%)		
246	Metro	7,903	0.10
260	Saputo	9,375	0.11
		17,278	0.21
	Machinery – Diversified (0.05%) (2016: 0.00%)		
100	Toromont Industries	4,398	0.05
	Oil & Gas (0.23%) (2016: 0.00%)		
600	Imperial Oil	18,786	0.23
	Packaging & Containers (0.07%) (2016: 0.00%)		
129	CCL Industries	5,980	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.08%) (2016: 0.00%)		
117	Alimentation Couche-Tard	6,125	0.08
	Software (0.07%) (2016: 0.00%)		
170	Open Text Corp	6,066	0.07
	Transportation (0.65%) (2016: 0.73%)		
523	Canadian National Railway	43,265	0.53
56	Canadian Pacific Railway	10,264	0.12
		53,529	0.65
		169,141	2.05
	Denmark (2.45%) (2016: 2.08%)		
	Beverages (0.04%) (2016: 0.03%)		
58	Royal Unibrew	3,478	0.04
	Building & Construction Materials (0.02%) (2016: 0.00%)		
6	Rockwool International	1,702	0.02
	Chemicals (0.00%) (2016: 0.07%)		
	Food (0.14%) (2016: 0.05%)		
120	Chr Hansen Holding	11,264	0.14
	Healthcare Products (0.21%) (2016: 0.01%)		
221	Coloplast	17,590	0.21
	Pharmaceuticals (1.50%) (2016: 1.71%)		
2,284	Novo Nordisk	123,218	1.50
	Retail (0.41%) (2016: 0.15%)		
313	Pandora	34,100	0.41
	Software (0.03%) (2016: 0.02%)		
38	SimCorp	2,165	0.03
	Telecommunications (0.02%) (2016: 0.01%)		
51	GN Store Nord	1,649	0.02
	Transportation (0.08%) (2016: 0.03%)		
70	Dfds	3,740	0.05
35	DSV	2,758	0.03
		6,498	0.08
		201,664	2.45
	Finland (0.61%) (2016: 0.09%)		
	Auto Parts & Equipment (0.13%) (2016: 0.00%)		
240	Nokian Renkaat	10,894	0.13
	Computers (0.00%) (2016: 0.05%)		
	Forest Products & Paper (0.05%) (2016: 0.00%)		
451	Metsa Board	3,869	0.05
	Hand & Machine Tools (0.05%) (2016: 0.00%)		
85	Konecranes	3,897	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.00%) (2016: 0.04%)		
	Machinery – Diversified (0.04%) (2016: 0.00%)		
178	Valmet	3,514	0.04
	Miscellaneous Manufacturers (0.15%) (2016: 0.00%)		
196	Wartsila	12,380	0.15
	Packaging & Containers (0.05%) (2016: 0.00%)		
96	Huhtamaki	4,035	0.05
	Telecommunications (0.14%) (2016: 0.00%)		
308	Elisa	12,101	0.14
		50,690	0.61
	France (3.33%) (2016: 2.64%)		
	Advertising (0.00%) (2016: 0.05%)		
	Aerospace & Defense (0.27%) (2016: 0.29%)		
27	LISI	1,300	0.01
27	Teleperformance	3,873	0.05
160	Thales	17,268	0.21
		22,441	0.27
	Auto Parts & Equipment (0.33%) (2016: 0.22%)		
96	Faurecia	7,508	0.09
93	Plastic Omnium	4,232	0.05
211	Valeo	15,777	0.19
		27,517	0.33
	Building & Construction Materials (0.00%) (2016: 0.03%)		
	Computers (0.11%) (2016: 0.25%)		
21	Alten	1,756	0.02
131	Altran Technologies	2,185	0.03
50	Ingenico Group	5,344	0.06
		9,285	0.11
	Consumer Durables & Apparels (2.10%) (2016: 1.38%)		
106	Christian Dior	38,764	0.47
41	Hermes International	21,970	0.27
381	LVMH Moet Hennessy Louis Vuitton	112,272	1.36
		173,006	2.10
	Diversified Financial Services (0.10%) (2016: 0.00%)		
49	Eurazeo	4,530	0.06
100	Rothschild & Co	3,667	0.04
		8,197	0.10
	Healthcare Products (0.03%) (2016: 0.19%)		
33	Sartorius Stedim Biotech	2,389	0.03
	Healthcare Services (0.03%) (2016: 0.03%)		
27	BioMerieux	2,422	0.03

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.06%) (2016: 0.05%)		
25	SEB	4,637	0.06
	Household Products (0.11%) (2016: 0.00%)		
80	Societe BIC	8,805	0.11
	Internet (0.02%) (2016: 0.02%)		
6	Iliad	1,439	0.02
	Leisure Time (0.04%) (2016: 0.00%)		
20	Trigano	3,538	0.04
	Pharmaceuticals (0.04%) (2016: 0.06%)		
30	Ipsen	3,587	0.04
	Software (0.09%) (2016: 0.07%)		
66	Dassault Systemes	7,021	0.09
		274,284	3.33
	Germany (2.66%) (2016: 3.55%)		
	Advertising (0.00%) (2016: 0.02%)		
	Aerospace & Defense (0.07%) (2016: 0.00%)		
34	MTU Aero Engines	6,100	0.07
	Auto Parts & Equipment (0.65%) (2016: 0.48%)		
177	Continental	47,833	0.58
88	Hella	5,449	0.07
		53,282	0.65
	Chemicals (0.34%) (2016: 0.10%)		
174	Covestro	17,975	0.22
69	Fuchs Petrolub	3,345	0.04
78	Symrise	6,708	0.08
		28,028	0.34
	Commercial Services (0.00%) (2016: 0.02%)		
	Computers (0.06%) (2016: 0.02%)		
23	Bechtle	1,920	0.02
36	Diebold Nixdorf	3,156	0.04
		5,076	0.06
	Consumer Durables & Apparels (0.24%) (2016: 0.20%)		
97	Adidas	19,469	0.24
	Hand & Machine Tools (0.00%) (2016: 0.02%)		
	Healthcare Products (0.00%) (2016: 0.03%)		
	Healthcare Services (0.00%) (2016: 0.03%)		
	Household Products (0.25%) (2016: 0.26%)		
174	Henkel	20,894	0.25
	Internet (0.12%) (2016: 0.00%)		
137	United Internet	9,433	0.12

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.35%) (2016: 0.03%)		
125	CTS Eventim	5,827	0.07
1,128	TUI	23,257	0.28
		29,084	0.35
	Machinery – Diversified (0.05%) (2016: 0.05%)		
51	KION Group	4,408	0.05
	Machinery, Construction & Mining (0.09%) (2016: 0.00%)		
105	Aurelius	7,182	0.09
	Other Industrial (0.04%) (2016: 0.00%)		
38	Aurubis	3,540	0.04
	Packaging & Containers (0.00%) (2016: 0.01%)		
	Retail (0.21%) (2016: 0.09%)		
93	Fielmann	8,210	0.10
109	Hugo Boss	9,285	0.11
		17,495	0.21
	Semiconductors (0.17%) (2016: 0.17%)		
517	Infineon Technologies	14,176	0.17
	Software (0.02%) (2016: 1.06%)		
16	Nemetschek	1,438	0.02
	Telecommunications (0.00%) (2016: 0.14%)		
	Transportation (0.00%) (2016: 0.82%)		
		219,605	2.66
	Hong Kong (1.36%) (2016: 1.29%)		
	Beverages (0.06%) (2016: 0.00%)		
2,000	Vitasoy International Holdings	5,117	0.06
	Diversified Financial Services (0.00%) (2016: 0.40%)		
	Energy – Alternate Sources (0.09%) (2016: 0.00%)		
5,000	China Everbright International	7,138	0.09
	Hand & Machine Tools (0.06%) (2016: 0.08%)		
800	Techtronic Industries	5,214	0.06
	Iron & Steel (0.12%) (2016: 0.00%)		
4,500	Fosun International	9,970	0.12
	Lodging (0.18%) (2016: 0.29%)		
1,800	Galaxy Entertainment Group	14,437	0.18
	Pharmaceuticals (0.08%) (2016: 0.00%)		
4,000	China Traditional Chinese Medicine Holdings	2,129	0.03
2,000	CSPC Pharmaceutical Group	4,037	0.05
		6,166	0.08

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.61%) (2016: 0.00%)		
12,000	China Jinmao Holdings Group	5,281	0.06
14,000	China Overseas Land & Investment	45,041	0.55
		50,322	0.61
	Telecommunications (0.16%) (2016: 0.14%)		
23,000	PCCW	13,357	0.16
	Utilities – Electric (0.00%) (2016: 0.38%)		
		111,721	1.36
	Ireland (0.22%) (2016: 0.09%)		
	Building & Construction Materials (0.00%) (2016: 0.04%)		
	Food (0.00%) (2016: 0.05%)		
	Forest Products & Paper (0.15%) (2016: 0.00%)		
376	Smurfit Kappa Group	12,728	0.15
	Oil & Gas (0.07%) (2016: 0.00%)		
63	DCC	6,362	0.07
		19,090	0.22
	Israel (0.22%) (2016: 0.00%)		
	Food (0.01%) (2016: 0.00%)		
6	Frutarom Industries	564	0.01
	Telecommunications (0.21%) (2016: 0.00%)		
11,558	Bezeq The Israeli Telecommunication	17,512	0.21
		18,076	0.22
	Italy (0.52%) (2016: 0.70%)		
	Auto Parts & Equipment (0.04%) (2016: 0.03%)		
226	Brembo	3,439	0.04
	Banks (0.08%) (2016: 0.00%)		
201	Banca Generali	6,695	0.08
	Beverages (0.04%) (2016: 0.03%)		
386	Davide Campari-Milano	2,987	0.04
	Consumer Durables & Apparels (0.03%) (2016: 0.02%)		
88	Moncler	2,756	0.03
	Diversified Financial Services (0.03%) (2016: 0.00%)		
44	Banca IFIS	2,154	0.03
	Electrical Components & Equipment (0.00%) (2016: 0.06%)		
	Hand & Machine Tools (0.04%) (2016: 0.03%)		
39	Industria Macchine Automatiche	3,175	0.04
	Healthcare Products (0.03%) (2016: 0.02%)		
31	DiaSorin	2,755	0.03
	Home Furnishings (0.07%) (2016: 0.04%)		
200	De' Longhi	6,059	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.06%) (2016: 0.00%)		
1,989	Saras	4,786	0.06
	Pharmaceuticals (0.10%) (2016: 0.09%)		
175	Recordati	7,788	0.10
	Retail (0.00%) (2016: 0.38%)		
		42,594	0.52
	Japan (8.17%) (2016: 5.86%)		
	Airlines (0.10%) (2016: 0.00%)		
200	ANA Holdings	8,355	0.10
	Auto Manufacturers (1.06%) (2016: 1.09%)		
500	Hino Motors	6,480	0.08
800	Isuzu Motors	13,401	0.16
600	Mazda Motor	8,051	0.10
1,500	Subaru Corporation	47,710	0.58
200	Suzuki Motor	11,600	0.14
		87,242	1.06
	Auto Parts & Equipment (0.13%) (2016: 0.14%)		
300	NGK Insulators	5,667	0.07
200	NGK Spark Plug	4,863	0.06
		10,530	0.13
	Building & Construction Materials (0.29%) (2016: 0.56%)		
200	Daikin Industries	23,675	0.29
	Chemicals (0.46%) (2016: 0.12%)		
100	Kansai Paint	2,599	0.03
100	Nissan Chemical Industries	3,990	0.05
200	Shin-Etsu Chemical	20,328	0.25
300	Taiyo Nippon Sanso	4,200	0.05
300	Tosoh	6,802	0.08
		37,919	0.46
	Commercial Services (0.36%) (2016: 0.00%)		
200	Park24	4,788	0.06
100	Persol Holdings	2,507	0.03
900	Recruit Holdings	22,370	0.27
		29,665	0.36
	Computers (0.14%) (2016: 0.19%)		
100	Obic	7,350	0.09
100	SCSK	4,616	0.05
		11,966	0.14

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (0.36%) (2016: 0.09%)		
300	Kao	20,291	0.25
100	Pigeon	3,808	0.05
200	Unicharm	5,201	0.06
		29,300	0.36
	Distribution & Wholesale (0.52%) (2016: 0.00%)		
2,300	ITOCHU	42,937	0.52
	Diversified Financial Services (0.00%) (2016: 0.11%)		
	Electrical Components & Equipment (0.17%) (2016: 0.00%)		
100	Nidec	14,035	0.17
	Electronics (0.44%) (2016: 0.29%)		
200	Hoya	9,992	0.12
150	Murata Manufacturing	20,133	0.25
100	Omron	5,965	0.07
		36,090	0.44
	Engineering & Construction (0.06%) (2016: 0.00%)		
100	Kyudenko	4,838	0.06
	Entertainment (0.11%) (2016: 0.00%)		
100	Oriental Land	9,117	0.11
	Food (0.06%) (2016: 0.17%)		
100	Morinaga & Co Ltd	5,069	0.06
	Hand & Machine Tools (0.10%) (2016: 0.29%)		
100	Makita	4,203	0.05
100	THK	3,755	0.05
		7,958	0.10
	Healthcare Products (0.10%) (2016: 0.00%)		
100	Sysmex	7,874	0.10
	Home Builders (0.08%) (2016: 0.67%)		
400	Haseko	6,217	0.08
	Home Furnishings (0.30%) (2016: 0.00%)		
1,700	Panasonic	24,893	0.30
	Internet (0.63%) (2016: 0.77%)		
100	CyberAgent	3,906	0.05
200	Kakaku.com	3,382	0.04
100	M3	3,520	0.04
100	Mixi	4,492	0.06
200	Start Today	6,081	0.07
200	Trend Micro	11,345	0.14
4,200	Yahoo Japan	19,275	0.23
		52,001	0.63

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.05%) (2016: 0.12%)		
300	Hitachi Metals	4,309	0.05
	Leisure Time (0.12%) (2016: 0.00%)		
300	Yamaha Motor	9,840	0.12
	Machinery – Diversified (0.05%) (2016: 0.00%)		
100	Ebara	3,813	0.05
	Machinery, Construction & Mining (0.35%) (2016: 0.00%)		
800	Komatsu	28,960	0.35
	Other Industrial (0.03%) (2016: 0.00%)		
100	MISUMI Group	2,912	0.03
	Pharmaceuticals (0.47%) (2016: 0.39%)		
300	Chugai Pharmaceutical	15,366	0.19
100	Kaken Pharmaceutical	5,166	0.06
100	Nippon Shinyaku	7,466	0.09
200	Shionogi	10,825	0.13
		38,823	0.47
	Real Estate (0.00%) (2016: 0.15%)		
	Retail (0.38%) (2016: 0.14%)		
100	Nitori Holdings	14,261	0.17
100	Seria	6,036	0.07
100	Sundrug	4,652	0.06
300	USS	6,354	0.08
		31,303	0.38
	Semiconductors (0.44%) (2016: 0.00%)		
200	Tokyo Electron	36,218	0.44
	Software (0.18%) (2016: 0.10%)		
100	Koei Tecmo Holdings	2,022	0.02
100	Oracle Japan	8,291	0.10
100	Square Enix Holdings	4,758	0.06
		15,071	0.18
	Technology Hardware & Equipment (0.11%) (2016: 0.18%)		
400	Seiko Epson	9,442	0.11
	Toys, Games & Hobbies (0.52%) (2016: 0.00%)		
200	Bandai Namco Holdings	6,542	0.08
100	Nintendo	36,565	0.44
		43,107	0.52
	Telecommunications (0.00%) (2016: 0.29%)		
		673,479	8.17
	Netherlands (2.33%) (2016: 3.98%)		
	Aerospace & Defense (0.00%) (2016: 0.85%)		

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.07%) (2016: 0.00%)		
57	Ferrari	5,986	0.07
	Computers (0.00%) (2016: 0.03%)		
	Cosmetics & Personal Care (1.42%) (2016: 1.49%)		
2,069	Unilever	116,658	1.42
	Diversified Financial Services (0.00%) (2016: 0.07%)		
	Electrical Components & Equipment (0.03%) (2016: 0.00%)		
42	TKH Group	2,669	0.03
	Engineering & Construction (0.00%) (2016: 0.14%)		
	Food (0.00%) (2016: 0.14%)		
	Machinery – Diversified (0.00%) (2016: 0.05%)		
	Media (0.30%) (2016: 0.31%)		
1,075	Reed Elsevier	24,739	0.30
	Medical supplies (0.00%) (2016: 0.02%)		
	Pipelines (0.09%) (2016: 0.08%)		
162	Koninklijke Vopak	7,114	0.09
	Retail (0.00%) (2016: 0.25%)		
	Semiconductors (0.42%) (2016: 0.37%)		
39	ASM International	2,640	0.03
164	ASML Holding	28,584	0.35
44	BE Semiconductor Industries	3,694	0.04
		34,918	0.42
		192,084	2.33
	New Zealand (0.15%) (2016: 0.09%)		
	Healthcare Products (0.06%) (2016: 0.05%)		
472	Fisher & Paykel Healthcare	4,817	0.06
	Healthcare Services (0.03%) (2016: 0.04%)		
415	Ryman Healthcare	3,126	0.03
	Oil & Gas (0.06%) (2016: 0.00%)		
891	Z Energy	4,860	0.06
	Semiconductors (0.00%) (2016: 0.37%)		
		12,803	0.15
	Norway (0.55%) (2016: 0.36%)		
	Engineering & Construction (0.00%) (2016: 0.04%)		
	Environmental Control (0.03%) (2016: 0.00%)		
131	Tomra Systems ASA	2,106	0.03
	Food (0.44%) (2016: 0.32%)		
687	Leroy Seafood Group ASA	3,694	0.05
1,461	Marine Harvest ASA	24,828	0.30
258	Salmar ASA	7,785	0.09
		36,307	0.44

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.03%) (2016: 0.00%)		
75	Schibsted ASA	2,151	0.03
	Real Estate (0.05%) (2016: 0.00%)		
301	Entra ASA	4,490	0.05
		45,054	0.55
	Portugal (0.25%) (2016: 0.11%)		
	Food (0.25%) (2016: 0.11%)		
1,051	Jeronimo Martins SGPS	20,439	0.25
	Singapore (0.30%) (2016: 0.75%)		
	Agriculture (0.02%) (2016: 0.02%)		
1,400	First Resources	1,959	0.02
	Commercial Services (0.06%) (2016: 0.00%)		
2,100	SIA Engineering	4,918	0.06
	Diversified Financial Services (0.12%) (2016: 0.00%)		
1,700	Singapore Exchange	9,464	0.12
	Electronics (0.07%) (2016: 0.00%)		
400	Venture	6,127	0.07
	Engineering & Construction (0.00%) (2016: 0.31%)		
	Holding Companies – Diversified Operations (0.00%) (2016: 0.27%)		
	Packaging & Containers (0.00%) (2016: 0.07%)		
	Shipping (0.00%) (2016: 0.08%)		
	Real Estate (0.03%) (2016: 0.00%)		
2,100	Yanlord Land Group	2,546	0.03
		25,014	0.30
	Spain (1.90%) (2016: 2.01%)		
	Auto Parts & Equipment (0.04%) (2016: 0.02%)		
101	CIE Automotive	2,936	0.04
	Commercial Services (0.04%) (2016: 0.05%)		
446	Prosegur Cia de Seguridad	3,508	0.04
	Electronics (0.28%) (2016: 0.24%)		
326	Amadeus IT Holding	23,531	0.28
	Machinery – Diversified (0.00%) (2016: 0.10%)		
	Media (0.07%) (2016: 0.17%)		
536	Atresmedia Corp de Medios de Comunicacion	5,599	0.07
	Pharmaceuticals (0.09%) (2016: 0.10%)		
261	Grifols	7,655	0.09
	Textile (1.30%) (2016: 1.04%)		
3,073	Industria de Diseno Textile	107,178	1.30

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.08%) (2016: 0.00%)		
270	Cia de Distribucion Integral Logista Holdings	6,215	0.08
		<u>156,622</u>	<u>1.90</u>
	Sweden (2.85%) (2016: 2.70%)		
	Building & Construction Materials (0.30%) (2016: 0.22%)		
792	Assa Abloy	16,483	0.20
469	Investment Latour	5,780	0.07
256	Nibe Industrier	2,458	0.03
		<u>24,721</u>	<u>0.30</u>
	Commercial Services (0.05%) (2016: 0.14%)		
104	Intrum Justitia	3,853	0.05
	Engineering & Construction (0.09%) (2016: 0.00%)		
138	JM	3,150	0.04
497	Peab	4,286	0.05
		<u>7,436</u>	<u>0.09</u>
	Environmental Control (0.00%) (2016: 0.03%)		
	Food (0.13%) (2016: 0.10%)		
31	AAK	2,660	0.03
399	Axfood	7,704	0.10
		<u>10,364</u>	<u>0.13</u>
	Forest Products & Paper (0.06%) (2016: 0.06%)		
286	BillerudKorsnas	4,908	0.06
	Hand & Machine Tools (0.23%) (2016: 0.27%)		
1,096	Sandvik	19,236	0.23
	Healthcare Products (0.02%) (2016: 0.05%)		
54	Lifco	1,876	0.02
	Investment Companies (0.03%) (2016: 0.00%)		
28	L E Lundbergforetagen	2,096	0.03
	Machinery – Diversified (0.16%) (2016: 0.05%)		
175	Hexagon	8,783	0.10
492	Husqvarna	4,693	0.06
		<u>13,476</u>	<u>0.16</u>
	Machinery, Construction & Mining (0.82%) (2016: 0.69%)		
727	Atlas Copco A	31,451	0.38
408	Atlas Copco B	15,677	0.19
220	Boliden	7,540	0.09
585	SKF	13,018	0.16
		<u>67,686</u>	<u>0.82</u>

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.06%) (2016: 0.00%)		
111	Modern Times Group MTG	4,674	0.06
	Miscellaneous Manufacturers (0.09%) (2016: 0.10%)		
91	Indutrade	2,485	0.03
229	Trelleborg	5,314	0.06
		7,799	0.09
	Real Estate (0.08%) (2016: 0.05%)		
309	Hemfosa Fastigheter	4,148	0.05
296	Wallenstam	2,852	0.03
		7,000	0.08
	Retail (0.73%) (2016: 0.87%)		
2,900	Hennes & Mauritz	59,966	0.73
	Special Purpose Acquisition Company (0.00%) (2016: 0.07%)		
		235,091	2.85
	Switzerland (6.82%) (2016: 6.42%)		
	Building & Construction Materials (0.19%) (2016: 0.21%)		
36	Geberit	15,852	0.19
	Chemicals (0.54%) (2016: 0.55%)		
28	EMS-Chemie Holding	18,691	0.23
11	Givaudan	25,420	0.31
		44,111	0.54
	Commercial Services (0.35%) (2016: 0.35%)		
11	SGS	28,682	0.35
	Computers (0.06%) (2016: 0.00%)		
140	Logitech International	4,727	0.06
	Diversified Financial Services (0.30%) (2016: 0.18%)		
321	GAM Holding	5,188	0.07
28	Partners Group Holding	19,194	0.23
		24,382	0.30
	Hand & Machine Tools (0.19%) (2016: 0.19%)		
44	Schindler Holding	9,956	0.12
24	Schindler Holding (Participating)	5,524	0.07
		15,480	0.19
	Healthcare Products (0.12%) (2016: 0.15%)		
41	Sonova Holding	6,403	0.08
5	Straumann Holding	3,533	0.04
		9,936	0.12
	Machinery – Diversified (0.03%) (2016: 0.00%)		
7	Bucher Industries	2,845	0.03

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (4.01%) (2016: 4.65%)		
239	Roche Holding	60,381	0.73
1,070	Roche Holding Genusschein	270,657	3.28
		331,038	4.01
	Retail (0.64%) (2016: 0.11%)		
475	Cie Financiere Richemont	43,040	0.52
24	Swatch Group	9,787	0.12
		52,827	0.64
	Software (0.03%) (2016: 0.03%)		
19	Temenos Group	2,437	0.03
	Transportation (0.36%) (2016: 0.00%)		
170	Kuehne + Nagel International	30,092	0.36
		562,409	6.82
	United Kingdom (9.63%) (2016: 11.05%)		
	Agriculture (2.94%) (2016: 2.56%)		
3,570	British American Tobacco	242,335	2.94
	Airlines (0.18%) (2016: 0.21%)		
762	easyJet	15,091	0.18
	Beverages (1.62%) (2016: 1.34%)		
492	Coca-Cola European Partners	19,632	0.24
3,080	Diageo	113,536	1.38
		133,168	1.62
	Chemicals (0.12%) (2016: 0.18%)		
124	Croda International	7,421	0.09
80	Victrex	2,855	0.03
		10,276	0.12
	Commercial Services (0.62%) (2016: 0.60%)		
349	Ashtead Group	9,404	0.12
2,721	Hays	6,732	0.08
268	HomeServe	2,935	0.04
1,167	RELX	27,453	0.33
1,026	Rentokil Initial	4,414	0.05
		50,938	0.62
	Cosmetics & Personal Care (1.07%) (2016: 0.02%)		
1,585	Unilever	88,455	1.07
	Distribution & Wholesale (0.00%) (2016: 0.09%)		
	Diversified Financial Services (0.13%) (2016: 0.19%)		
432	Hargreaves Lansdown	10,531	0.13

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.07%) (2016: 0.13%)		
376	Electrocomponents	3,186	0.04
42	Renishaw	2,969	0.03
		6,155	0.07
	Entertainment (0.00%) (2016: 0.04%)		
	Food (0.62%) (2016: 1.59%)		
418	Associated British Foods	15,946	0.19
1,521	Compass Group	32,920	0.40
270	SSP Group	2,495	0.03
		51,361	0.62
	Full Line Insurance (0.06%) (2016: 0.12%)		
272	Jardine Lloyd Thompson Group	5,118	0.06
	Healthcare Products (0.00%) (2016: 0.18%)		
	Healthcare Services (0.06%) (2016: 0.04%)		
399	Al Noor Hospitals Group	3,506	0.04
39	NMC Health	1,522	0.02
		5,028	0.06
	Home Builders (0.34%) (2016: 0.73%)		
438	Countryside Properties	2,092	0.03
689	Persimmon	25,519	0.31
		27,611	0.34
	Home Furnishings (0.06%) (2016: 0.05%)		
773	Howden Joinery Group	4,881	0.06
	Household Products (0.88%) (2016: 0.87%)		
777	Reckitt Benckiser Group	72,725	0.88
	Insurance Brokers (0.18%) (2016: 0.00%)		
2,815	Direct Line Insurance Group	14,535	0.18
	Internet (0.11%) (2016: 0.08%)		
732	Moneysupermarket.com Group	3,527	0.04
61	Rightmove	3,714	0.05
333	Zoopla Property Group	1,489	0.02
		8,730	0.11
	Iron & Steel (0.03%) (2016: 0.00%)		
545	Ferrexpo	2,161	0.03
	Machinery – Diversified (0.04%) (2016: 0.04%)		
45	Spirax-Sarco Engineering	3,421	0.04
	Media (0.00%) (2016: 0.48%)		
	Mining (0.13%) (2016: 0.05%)		
556	Fresnillo	10,748	0.13

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.04%) (2016: 0.08%)		
240	Hikma Pharmaceuticals	3,681	0.04
	Real Estate (0.04%) (2016: 0.00%)		
306	UNITE Group	3,332	0.04
	Real Estate Investment Trusts (0.05%) (2016: 0.20%)		
105	Derwent London	4,429	0.05
	Restaurants & Bars (0.03%) (2016: 0.03%)		
587	Domino's Pizza Group	2,745	0.03
	Retail (0.05%) (2016: 0.55%)		
124	WH Smith	3,937	0.05
	Software (0.16%) (2016: 0.20%)		
51	AVEVA Group	1,907	0.02
1,031	Sage Group	11,130	0.14
		13,037	0.16
		794,429	9.63
	United States (51.32%) (2016: 51.73%)		
	Advertising (0.00%) (2016: 0.20%)		
	Aerospace & Defense (1.47%) (2016: 2.64%)		
134	General Dynamics	27,262	0.33
203	Lockheed Martin	65,173	0.79
69	Northrop Grumman	21,177	0.26
45	Rockwell Collins	6,103	0.07
22	Spirit AeroSystems Holdings	1,920	0.02
		121,635	1.47
	Agriculture (2.02%) (2016: 2.49%)		
2,273	Altria Group	162,315	1.97
71	Lamb Weston Holdings	4,008	0.05
		166,323	2.02
	Airlines (0.45%) (2016: 0.29%)		
55	Alaska Air Group	4,043	0.05
9	Allegiant Trave	1,393	0.02
401	Delta Air Lines	22,456	0.27
145	Southwest Airlines	9,490	0.11
		37,382	0.45
	Auto Manufacturers (0.97%) (2016: 1.27%)		
1,551	General Motors	63,575	0.77
234	PACCAR	16,633	0.20
		80,208	0.97

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.16%) (2016: 0.15%)			
6	Advance Auto Parts	598	0.01
85	Allison Transmission Holdings	3,661	0.04
96	Goodyear Tire & Rubber	3,102	0.04
24	Lear	4,240	0.05
25	Tenneco	1,463	0.02
		13,064	0.16
Banks (0.06%) (2016: 0.00%)			
84	BankUnited	3,420	0.04
74	Home BancShares Inc	1,721	0.02
		5,141	0.06
Beverages (2.20%) (2016: 1.65%)			
76	Brown-Forman A	5,110	0.06
82	Brown-Forman B	5,631	0.07
48	Constellation Brands A	10,971	0.13
143	Dr Pepper Snapple Group	13,880	0.17
1,216	PepsiCo	145,823	1.77
		181,415	2.20
Building & Construction Materials (0.13%) (2016: 0.10%)			
53	Fortune Brands Home & Security	3,627	0.04
15	Lennox International	3,124	0.04
17	Martin Marietta Materials	3,758	0.05
		10,509	0.13
Chemicals (1.55%) (2016: 2.10%)			
160	Air Products & Chemicals	26,253	0.32
33	Albemarle	4,220	0.05
68	Celanese	7,282	0.09
98	Ecolab	13,150	0.16
43	International Flavors & Fragrances	6,562	0.08
239	Monsanto	27,910	0.34
192	Praxair	29,699	0.36
26	Sherwin-Williams	10,661	0.13
25	WR Grace	1,753	0.02
		127,490	1.55
Commercial Services (0.97%) (2016: 0.97%)			
278	Automatic Data Processing	32,579	0.39
85	Booz Allen Hamilton Holding	3,241	0.04
31	Cintas	4,831	0.06
28	Deluxe	2,151	0.03
50	Equifax	5,896	0.07
36	Healthcare Services Group	1,898	0.02
33	ManpowerGroup	4,162	0.05
80	Robert Half International	4,443	0.05

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.97%) (2016: 0.97%) (continued)			
87	Rollins	4,048	0.05
81	S&P Global	13,721	0.17
43	Total System Services	3,401	0.04
		80,371	0.97
Computers (4.54%) (2016: 3.85%)			
2,103	Apple	355,891	4.32
75	Cognizant Technology Solutions	5,326	0.06
69	CSRA	2,064	0.03
28	DST Systems	1,738	0.02
15	MAXIMUS	1,074	0.01
156	NetApp	8,630	0.10
		374,723	4.54
Consumer Durables & Apparels (0.86%) (2016: 0.51%)			
25	Carter's	2,937	0.04
28	Columbia Sportswear	2,013	0.02
276	Hanesbrands	5,771	0.07
574	NIKE	35,904	0.44
328	VF	24,272	0.29
		70,897	0.86
Cosmetics & Personal Care (0.13%) (2016: 0.26%)			
85	Estee Lauders	10,815	0.13
Distribution & Wholesale (0.40%) (2016: 0.32%)			
252	Fastenal	13,782	0.17
18	Pool	2,334	0.03
27	Watsco	4,591	0.05
53	WW Grainger	12,521	0.15
		33,228	0.40
Diversified Financial Services (2.17%) (2016: 1.51%)			
16	Alliance Data Systems	4,056	0.05
390	American Express	38,731	0.47
100	Ameriprise Financial	16,947	0.20
33	CBOE Holdings	4,112	0.05
83	Eaton Vance	4,680	0.06
25	Evercore Partners	2,250	0.03
52	LPL Financial Holdings	2,971	0.03
8	MarketAxess Holdings	1,614	0.02
194	MasterCard	29,364	0.36
48	SEI Investments	3,449	0.04
182	T Rowe Price Group	19,097	0.23
245	TD Ameritrade Holding	12,527	0.15
345	Visa	39,337	0.48
		179,135	2.17

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.65%) (2016: 0.56%)			
44	AMETEK	3,189	0.04
595	Emerson Electric	41,466	0.50
44	Fortive	3,183	0.04
42	Hubbell	5,684	0.07
		53,522	0.65
Electronics (0.93%) (2016: 0.78%)			
75	Amphenol	6,585	0.08
176	Gentex	3,687	0.05
432	Honeywell International	66,252	0.80
		76,524	0.93
Engineering & Construction (0.00%) (2016: 0.03%)			
Entertainment (0.11%) (2016: 0.03%)			
120	Cinemark Holdings	4,179	0.05
22	Vail Resorts	4,674	0.06
		8,853	0.11
Environmental Control (0.33%) (2016: 0.02%)			
26	MSA Safety	2,016	0.02
295	Waste Management	25,458	0.31
		27,474	0.33
Food (1.26%) (2016: 1.66%)			
675	General Mills	40,021	0.49
106	Hershey	12,032	0.15
334	Hormel Foods	12,154	0.15
38	Ingredion	5,312	0.06
19	Lancaster Colony	2,455	0.03
69	McCormick	7,032	0.08
404	Sysco	24,535	0.30
		103,541	1.26
Forest Products & Paper (0.00%) (2016: 0.27%)			
Full Line Insurance (0.50%) (2016: 0.43%)			
40	Erie Indemnity	4,874	0.06
269	Marsh & McLennan	21,894	0.27
250	Progressive	14,080	0.17
		40,848	0.50
Hand & Machine Tools (0.25%) (2016: 0.04%)			
33	Lincoln Electric Holdings	3,022	0.04
34	Snap-on	5,926	0.07
71	Stanley Black & Decker	12,048	0.14
		20,996	0.25

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (0.50%) (2016: 0.74%)			
159	Baxter International	10,278	0.12
79	ResMed	6,690	0.08
134	Stryker	20,749	0.25
9	Teleflex	2,239	0.03
13	West Pharmaceutical Services	1,283	0.02
		41,239	0.50
Healthcare Services (1.20%) (2016: 0.94%)			
28	Humana	6,946	0.09
416	UnitedHealth Group	91,711	1.11
		98,657	1.20
Home Builders (0.16%) (2016: 0.09%)			
113	DR Horton	5,771	0.07
138	PulteGroup	4,588	0.06
18	Thor Industries	2,713	0.03
		13,072	0.16
Home Furnishings (0.00%) (2016: 0.09%)			
Household Products (0.88%) (2016: 0.77%)			
125	Church & Dwight	6,271	0.07
99	Clorox	14,726	0.18
353	Kimberly-Clark	42,593	0.52
55	Whirlpool	9,275	0.11
		72,865	0.88
Internet (0.09%) (2016: 0.04%)			
49	CDW	3,405	0.04
33	Expedia	3,952	0.05
		7,357	0.09
Iron & Steel (0.21%) (2016: 0.00%)			
269	Nucor	17,103	0.21
Leisure Time (0.24%) (2016: 0.20%)			
34	Brunswick	1,877	0.02
169	Harley-Davidson	8,599	0.10
14	LCI Industries	1,820	0.02
44	Polaris Industries	5,456	0.07
43	Texas Roadhouse	2,265	0.03
		20,017	0.24
Lodging (0.13%) (2016: 0.18%)			
86	ILG	2,449	0.03
69	Wyndham Worldwide	7,995	0.10
		10,444	0.13

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery – Diversified (0.63%) (2016: 0.64%)			
31	BWX Technologies	1,875	0.02
124	Cummins	21,903	0.27
66	Graco	2,985	0.04
28	IDEX	3,695	0.04
18	Nordson	2,635	0.03
66	Rockwell Automation	12,959	0.16
17	Wabtec	1,384	0.02
63	Xylem	4,297	0.05
		51,733	0.63
Machinery, Construction & Mining (0.19%) (2016: 0.16%)			
34	ITT	1,815	0.02
22	Oshkosh	2,000	0.02
61	Parker Hannifin	12,174	0.15
		15,989	0.19
Media (0.46%) (2016: 2.42%)			
22	CBS	1,305	0.02
16	FactSet Research Systems	3,084	0.04
40	John Wiley & Sons	2,630	0.03
41	Scripps Networks Interactive	3,501	0.04
441	Twenty First Century Fox A	15,228	0.18
355	Twenty First Century Fox B	12,113	0.15
		37,861	0.46
Mining (0.00%) (2016: 0.03%)			
Miscellaneous Manufacturers (1.82%) (2016: 1.41%)			
391	3M	92,030	1.12
45	AO Smith	2,758	0.03
32	AptarGroup	2,761	0.03
30	Carlisle	3,409	0.04
33	Crane	2,944	0.04
68	Donaldson	3,329	0.04
92	Dover	9,291	0.11
28	Hexcel	1,732	0.02
191	Illinois Tool Works	31,868	0.39
		150,122	1.82
Oil & Gas (0.99%) (2016: 0.53%)			
85	Andeavor	9,719	0.12
424	Marathon Petroleum	27,975	0.34
480	Valero Energy	44,117	0.53
		81,811	0.99

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Other Consumer, Cyclical (0.14%) (2016: 0.17%)		
39	Scotts Miracle-Gro	4,173	0.05
43	Toro	2,805	0.04
69	Tupperware Brands	4,326	0.05
		11,304	0.14
	Other Industrial (0.03%) (2016: 0.00%)		
35	GATX	2,176	0.03
	Packaging & Containers (0.19%) (2016: 0.12%)		
215	Graphic Packaging Holding	3,322	0.04
65	Packaging of America	7,835	0.10
90	Sealed Air	4,437	0.05
		15,594	0.19
	Pharmaceuticals (3.45%) (2016: 4.12%)		
1,386	AbbVie	134,040	1.63
1,215	Bristol-Myers Squibb	74,455	0.90
811	Eli Lilly	68,497	0.83
99	Zoetis	7,132	0.09
		284,124	3.45
	Real Estate (0.05%) (2016: 0.03%)		
30	Jones Lang LaSalle	4,468	0.05
	Real Estate Investment Trusts (0.60%) (2016: 0.00%)		
238	American Tower	33,956	0.41
195	Vornado Realty Trust	15,245	0.19
		49,201	0.60
	Restaurants & Bars (0.21%) (2016: 0.97%)		
40	Cracker Barrel Old Country Store	6,356	0.08
115	Darden Restaurants	11,042	0.13
		17,398	0.21
	Retail (4.74%) (2016: 4.38%)		
217	American Eagle Outfitters	4,080	0.05
224	Best Buy	15,337	0.19
28	Big Lots	1,572	0.02
13	Casey's General Stores	1,455	0.02
24	Children's Place	3,488	0.04
162	Costco Wholesale	30,152	0.37
106	Dollar General	9,859	0.12
148	Foot Locker	6,938	0.08
243	GameStop	4,362	0.05
420	Gap	14,305	0.17
767	Home Depot	145,370	1.76
64	HSN	2,582	0.03
489	Lowe's	45,448	0.55

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (4.74%) (2016: 4.38%) (continued)			
35	MSC Industrial Direct	3,383	0.04
43	Nu Skin Enterprises	2,934	0.04
117	Ross Stores	9,389	0.11
797	Starbucks	45,772	0.56
79	Tiffany	8,212	0.10
314	TJX	24,009	0.29
71	Tractor Supply	5,307	0.07
153	Wendy's	2,512	0.03
84	Williams Sonoma	4,343	0.05
		390,809	4.74
Semiconductors (3.33%) (2016: 4.05%)			
255	Applied Materials	13,036	0.16
103	KLA Tencor	10,822	0.13
50	Lam Research	9,203	0.11
239	Maxim Integrated Products	12,495	0.15
109	Microchip Technology	9,579	0.12
15	MKS Instruments	1,418	0.02
51	NVIDIA	9,868	0.12
1,898	QUALCOMM	121,510	1.47
70	Skyworks Solutions	6,646	0.08
670	Texas Instruments	69,975	0.85
145	Xilinx	9,776	0.12
		274,328	3.33
Shipping (0.04%) (2016: 0.03%)			
15	Huntington Ingalls Industries	3,535	0.04
Software (6.23%) (2016: 5.32%)			
115	Activision Blizzard	7,282	0.09
62	Broadridge Financial Solutions	5,616	0.07
41	CDK Global	2,922	0.03
77	Intuit	12,149	0.15
29	j2 Global	2,176	0.03
29	Jack Henry & Associates	3,392	0.04
4,272	Microsoft	365,427	4.43
31	MSCI	3,923	0.05
1,875	Oracle	88,650	1.07
325	Paychex	22,126	0.27
		513,663	6.23
Technology Hardware & Equipment (0.00%) (2016: 0.04%)			
Telecommunications (0.02%) (2016: 0.02%)			
21	InterDigital	1,599	0.02
Textile (0.16%) (2016: 0.00%)			
299	Tapestry	13,225	0.16

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Toys, Games & Hobbies (0.10%) (2016: 0.07%)		
88	Hasbro	7,998	0.10
	Transportation (2.42%) (2016: 1.99%)		
104	CH Robinson Worldwide	9,265	0.11
410	CSX	22,554	0.27
78	Expeditors International of Washington	5,046	0.06
66	FedEx	16,470	0.20
34	JB Hunt Transport Services	3,909	0.05
542	Union Pacific	72,683	0.89
577	United Parcel Service	68,750	0.84
		198,677	2.42
		4,230,463	51.32
	Total Equities	8,231,309	99.83
	Total Transferable Securities (99.83%) (2016: 99.78%)	8,231,309	99.83
	Total Investments (99.83%) (2016: 99.78%)	8,231,309	99.83
	Other Net Assets (0.17%) (2016: 0.22%)	13,681	0.17
	Net Assets (100.00%) (2016: 100.00%)	8,244,990	100.00
			<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>			
Transferable securities admitted to an official stock exchange listing			99.80
Other assets			0.20
			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 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.82%) (2016: 99.88%)		
	Equities (99.82%) (2016: 99.88%)		
	Austria (0.87%) (2016: 0.00%)		
	Chemicals (0.87%) (2016: 0.00%)		
564	Lenzing	59,699	0.87
	Belgium (0.96%) (2016: 1.59%)		
	Computers (0.00%) (2016: 0.22%)		
	Healthcare Products (0.05%) (2016: 0.44%)		
151	Ion Beam Applications	3,607	0.05
	Real Estate Investment Trusts (0.00%) (2016: 0.46%)		
	Semiconductors (0.91%) (2016: 0.47%)		
739	Melexis	62,349	0.91
		65,956	0.96
	Finland (5.09%) (2016: 7.41%)		
	Auto Parts & Equipment (0.87%) (2016: 0.00%)		
1,584	Nokian Renkaat	59,875	0.87
	Food (0.00%) (2016: 0.18%)		
	Forest Products & Paper (0.00%) (2016: 0.88%)		
	Hand & Machine Tools (0.76%) (2016: 0.00%)		
1,363	Konecranes	52,039	0.76
	Leisure Time (0.00%) (2016: 0.27%)		
	Machinery – Diversified (0.59%) (2016: 3.34%)		
2,481	Valmet	40,788	0.59
	Miscellaneous Manufacturers (1.64%) (2016: 0.00%)		
1,454	Uponor	24,398	0.36
1,676	Wartsila	88,158	1.28
		112,556	1.64
	Packaging & Containers (0.78%) (2016: 0.78%)		
7,467	Metsa Board	53,352	0.78
	Pharmaceuticals (0.00%) (2016: 1.96%)		
	Transportation (0.45%) (2016: 0.00%)		
663	Cargotec	31,293	0.45
		349,903	5.09
	France (20.10%) (2016: 21.18%)		
	Aerospace & Defense (3.16%) (2016: 2.30%)		
396	LISI	15,880	0.23
2,240	Thales	201,331	2.93
		217,211	3.16
	Auto Parts & Equipment (4.46%) (2016: 1.52%)		
1,317	Cie Generale des Etablissements Michelin	157,447	2.29
695	Faurecia	45,265	0.66
37	MGI Coutier	1,247	0.02

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Auto Parts & Equipment (4.46%) (2016: 1.52%) (continued)		
596	Plastic Omnium	22,586	0.33
1,287	Valeo	80,142	1.16
		306,687	4.46
	Building & Construction Materials (0.00%) (2016: 0.14%)		
	Computers (0.65%) (2016: 0.98%)		
375	Teleperformance	44,794	0.65
	Consumer Durables & Apparels (4.31%) (2016: 5.98%)		
239	Hermes International	106,654	1.55
775	LVMH Moet Hennessy Louis Vuitton	190,185	2.76
		296,839	4.31
	Diversified Financial Services (0.00%) (2016: 1.44%)		
	Engineering & Construction (0.41%) (2016: 0.96%)		
2,020	Altran Technologies	28,058	0.41
	Healthcare Products (3.97%) (2016: 2.95%)		
2,155	Essilor International	247,717	3.60
424	Sartorius Stedim Biotech	25,563	0.37
		273,280	3.97
	Healthcare Services (0.51%) (2016: 0.57%)		
473	BioMerieux	35,328	0.51
	Home Furnishings (0.33%) (2016: 0.38%)		
146	SEB	22,549	0.33
	Household Products (1.29%) (2016: 0.00%)		
967	Societe BIC	88,635	1.29
	Internet (0.25%) (2016: 0.26%)		
86	Iliad	17,178	0.25
	Pharmaceuticals (0.67%) (2016: 1.03%)		
461	Ipsen	45,902	0.67
	Software (0.00%) (2016: 1.28%)		
	Utilities – Electric (0.09%) (2016: 0.00%)		
167	Direct Energie	6,595	0.09
	Utilities – Electric & Gas (0.00%) (2016: 1.39%)		
		1,383,056	20.10
	Germany (25.27%) (2016: 25.79%)		
	Advertising (0.00%) (2016: 0.11%)		
	Aerospace & Defense (1.02%) (2016: 0.43%)		
471	MTU Aero Engines	70,367	1.02
	Auto Parts & Equipment (3.15%) (2016: 2.44%)		
821	Continental	184,766	2.69
440	ElringKlinger	8,217	0.12
461	Hella	23,774	0.34
		216,757	3.15

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Chemicals (6.06%) (2016: 3.08%)		
3,078	Covestro	264,800	3.85
608	Fuchs Petrolub	24,545	0.36
1,778	K & S	36,903	0.54
1,263	Symrise	90,456	1.31
		<u>416,704</u>	<u>6.06</u>
	Commercial Services (0.32%) (2016: 0.12%)		
239	Wirecard	22,244	0.32
	Computers (0.80%) (2016: 0.21%)		
406	Bechtle	28,225	0.41
369	Diebold Nixdorf	26,937	0.39
		<u>55,162</u>	<u>0.80</u>
	Consumer Durables & Apparels (1.47%) (2016: 1.26%)		
603	Adidas	100,791	1.47
	Electrical Components & Equipment (0.00%) (2016: 0.36%)		
	Entertainment (0.04%) (2016: 0.00%)		
28	bet-at-home.com	2,913	0.04
	Hand & Machine Tools (0.00%) (2016: 0.06%)		
	Healthcare Products (0.00%) (2016: 0.26%)		
	Healthcare Services (0.00%) (2016: 0.43%)		
	Holding Companies – Diversified Operations (0.00%) (2016: 0.49%)		
	Household Products (2.16%) (2016: 2.30%)		
1,487	Henkel	148,700	2.16
	Internet (2.05%) (2016: 0.94%)		
2,458	United Internet	140,942	2.05
	Leisure Time (2.07%) (2016: 0.14%)		
580	CTS Eventim	22,519	0.33
6,967	TUI	119,623	1.74
		<u>142,142</u>	<u>2.07</u>
	Machinery – Diversified (1.51%) (2016: 0.29%)		
758	KION Group	54,561	0.79
76	Koenig & Bauer	4,775	0.07
167	Pfeiffer Vacuum Technology	26,077	0.38
234	Washtec	18,416	0.27
		<u>103,829</u>	<u>1.51</u>
	Media (0.00%) (2016: 1.01%)		
	Other Industrial (0.62%) (2016: 0.00%)		
549	Aurubis	42,591	0.62
	Packaging & Containers (0.00%) (2016: 0.22%)		
	Retail (0.56%) (2016: 0.39%)		
527	Fielmann	38,745	0.56

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Semiconductors (2.95%) (2016: 1.98%)		
8,887	Infineon Technologies	202,935	2.95
	Software (0.49%) (2016: 5.39%)		
260	CompuGroup Medical	14,227	0.21
260	Nemetschek	19,459	0.28
		33,686	0.49
	Transportation (0.00%) (2016: 3.34%)		
		1,738,508	25.27
	Ireland (2.08%) (2016: 1.92%)		
	Building & Construction Materials (0.00%) (2016: 0.24%)		
	Entertainment (0.00%) (2016: 0.32%)		
	Food (1.84%) (2016: 1.27%)		
1,856	Glanbia	27,654	0.40
1,059	Kerry Group	99,017	1.44
		126,671	1.84
	Transportation (0.24%) (2016: 0.09%)		
2,893	Irish Continental Group	16,664	0.24
		143,335	2.08
	Italy (6.75%) (2016: 7.18%)		
	Auto Parts & Equipment (0.00%) (2016: 0.25%)		
	Banks (0.00%) (2016: 1.21%)		
	Consumer Durables & Apparels (0.28%) (2016: 0.22%)		
136	Brunello Cucinelli	3,674	0.05
603	Moncler	15,726	0.23
		19,400	0.28
	Diversified Financial Services (1.50%) (2016: 0.00%)		
10,238	Anima Holding	61,019	0.88
1,042	Banca IFIS	42,482	0.62
		103,501	1.50
	Electrical Components & Equipment (0.00%) (2016: 0.53%)		
	Electronics (0.26%) (2016: 0.19%)		
575	Datalogic	17,722	0.26
	Engineering & Construction (0.00%) (2016: 0.10%)		
	Entertainment (0.19%) (2016: 0.00%)		
2,507	RAI Way	12,723	0.19
	Financial Services (0.00%) (2016: 0.93%)		
	Hand & Machine Tools (0.55%) (2016: 0.29%)		
554	Industria Macchine Automatiche	37,561	0.55
	Healthcare Products (0.55%) (2016: 0.44%)		
515	DiaSorin	38,110	0.55

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Home Furnishings (0.42%) (2016: 0.27%)		
1,141	De' Longhi	28,787	0.42
	Leisure Time (0.06%) (2016: 0.00%)		
533	Technogym	4,304	0.06
	Machinery – Diversified (0.35%) (2016: 0.00%)		
200	Biesse	8,460	0.12
596	Interpump Group	15,627	0.23
		24,087	0.35
	Oil & Gas Services (0.28%) (2016: 0.00%)		
4,418	Maire Tecnimont	19,077	0.28
	Pharmaceuticals (2.01%) (2016: 0.00%)		
1,009	Amplifon	12,955	0.19
3,379	Recordati	125,226	1.82
		138,181	2.01
	Retail (0.30%) (2016: 2.54%)		
933	Salvatore Ferragamo	20,666	0.30
	Transportation (0.00%) (2016: 0.21%)		
		464,119	6.75
	Netherlands (22.88%) (2016: 19.45%)		
	Aerospace & Defense (5.57%) (2016: 4.68%)		
4,616	Airbus	383,128	5.57
	Auto Manufacturers (0.54%) (2016: 0.00%)		
424	Ferrari	37,079	0.54
	Closed End Investment Company (0.55%) (2016: 0.67%)		
1,888	Flow Traders	37,760	0.55
	Computers (0.00%) (2016: 0.43%)		
	Cosmetics & Personal Care (4.73%) (2016: 4.67%)		
6,924	Unilever	325,117	4.73
	Electrical Components & Equipment (0.54%) (2016: 0.27%)		
694	TKH Group	36,733	0.54
	Engineering & Construction (0.00%) (2016: 1.11%)		
	Food (0.82%) (2016: 0.00%)		
1,781	Corbion	48,087	0.70
500	Wessanen	8,590	0.12
		56,677	0.82
	Machinery – Diversified (0.00%) (2016: 0.29%)		
	Medical Supplies (0.00%) (2016: 0.27%)		
	Miscellaneous Manufacturers (0.76%) (2016: 0.00%)		
1,238	Aalberts Industries	52,485	0.76

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pipelines (1.47%) (2016: 1.46%)		
2,768	Koninklijke Vopak	101,226	1.47
	Retail (0.29%) (2016: 0.00%)		
939	GrandVision	19,996	0.29
	Semiconductors (7.61%) (2016: 5.60%)		
657	ASM International	37,035	0.54
2,904	ASML Holding	421,516	6.13
928	BE Semiconductor Industries	64,876	0.94
		523,427	7.61
		1,573,628	22.88
	Portugal (3.58%) (2016: 2.38%)		
	Commercial Services (0.00%) (2016: 0.29%)		
	Food (3.39%) (2016: 2.09%)		
14,383	Jeronimo Martins	232,933	3.39
	Forest Products & Paper (0.19%) (2016: 0.00%)		
1,271	Corticeira Amorim	13,091	0.19
		246,024	3.58
	Spain (12.24%) (2016: 12.98%)		
	Auto Parts & Equipment (0.23%) (2016: 0.17%)		
645	CIE Automotive	15,615	0.23
	Commercial Services (0.76%) (2016: 0.38%)		
8,021	Prosegur Cia de Seguridad	52,537	0.76
	Electrical Components & Equipment (0.00%) (2016: 0.13%)		
	Electronics (0.00%) (2016: 3.43%)		
	Engineering & Construction (0.74%) (2016: 0.00%)		
1,932	Tecnicas Reunidas	51,121	0.74
	Machinery – Diversified (0.00%) (2016:0.51%)		
	Media (0.35%) (2016: 1.12%)		
2,771	Atresmedia Corp de Medios de Comunicacion	24,108	0.35
	Pharmaceuticals (1.83%) (2016: 1.89%)		
1,840	Almirall	15,364	0.22
4,524	Grifols	110,499	1.61
		125,863	1.83
	Retail (2.20%) (2016: 0.00%)		
5,198	Industria de Diseno Textil	150,976	2.20
	Software (5.67%) (2016: 0.00%)		
6,488	Amadeus IT Group	389,994	5.67
	Telecommunications (0.46%) (2016: 0.00%)		
874	Cellnex Telecom	18,660	0.27
1,948	Euskaltel	13,242	0.19
		31,902	0.46

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Textile (0.00%) (2016: 3.70%)		
	Transportation (0.00%) (2016: 1.65%)		
		842,116	12.24
	Total Equities	6,866,344	99.82
	Total Transferable Securities (99.82%) (2016: 99.88%)	6,866,344	99.82
	Total Investments (99.82%) (2016: 99.88%)	6,866,344	99.82
	Other Net Assets (0.18%) (2016: 0.12%)	12,399	0.18
	Net Assets (100.00%) (2016: 100.00%)	<u>6,878,743</u>	<u>100.00</u>
			<i>% of Gross Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.80
	Other assets		0.20
			<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 2017

WisdomTree India Quality UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (101.43%)		
	Equities (101.43%)		
	India (101.43%)		
	Agriculture (4.52%)		
105,118	ITC	433,548	4.52
	Airlines (0.32%)		
1,653	InterGlobe Aviation	31,220	0.32
	Auto Manufacturers (8.62%)		
587	Eicher Motors	279,034	2.91
3,592	Maruti Suzuki India	547,547	5.71
		826,581	8.62
	Auto Parts & Equipment (3.31%)		
3,568	Balkrishna Industries	66,754	0.70
825	Ceat	25,216	0.26
772	Endurance Technologies	16,489	0.17
1,326	Gabriel India	4,138	0.04
542	Gulf Oil Lubricants India	8,385	0.09
204	Igarashi Motors India	2,745	0.03
4,430	Jamna Auto Industries	5,625	0.06
925	Minda Industries	18,643	0.20
27,136	Motherson Sumi Systems	161,237	1.68
1,470	Suprajit Engineering	7,685	0.08
		316,917	3.31
	Beverages (0.21%)		
740	Bombay Burmah Trading	19,739	0.21
	Building & Construction Materials (0.63%)		
2,440	Century Plyboards India	12,969	0.13
1,378	Greenply Industries	7,289	0.08
2,863	Kajaria Ceramics	32,713	0.34
954	Ramco Industries	4,342	0.05
466	Srikalahasthi Pipes	2,924	0.03
		60,237	0.63
	Chemicals (7.22%)		
922	Aarti Industries	16,379	0.17
718	Advanced Enzyme Technologies	3,121	0.03
12,791	Asian Paints	232,163	2.42
324	Atul	13,887	0.15
10,303	Berger Paints India	44,189	0.46
10,718	Castrol India	32,442	0.34
538	Dhanuka Agritech	6,180	0.06
1,369	Finolex Industries	14,150	0.15
1,194	GHCL	5,947	0.06
303	I G Petrochemicals	3,529	0.04

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (7.22%) (continued)			
5,320	Kansai Nerolac Paints	47,914	0.50
1,833	NOCIL	5,219	0.05
2,478	PI Industries	37,368	0.39
2,198	Rallis India	9,127	0.10
1,010	Sharda Cropchem	7,119	0.07
967	Supreme Petrochem	5,789	0.06
16,624	UPL	198,647	2.07
596	Vinati Organics	9,318	0.10
		692,488	7.22
Coal (2.28%)			
53,149	Coal India	218,958	2.28
Commercial Services (3.41%)			
41,540	Adani Ports & Special Economic Zone	264,004	2.75
1,093	BLS International Services	4,512	0.05
977	Care Ratings	20,394	0.21
1,044	CRISIL	30,661	0.32
392	Quess	7,088	0.08
		326,659	3.41
Computers (14.34%)			
32,382	Infosys	528,670	5.51
688	Larsen & Toubro Infotech	12,060	0.13
5,368	Mindtree	51,504	0.54
1,812	Persistent Systems	20,383	0.21
11,594	Tata Consultancy Services	490,662	5.12
640	Tata Elxsi	9,798	0.10
53,200	Wipro	261,926	2.73
		1,375,003	14.34
Consumer Durables & Apparels (0.42%)			
1,382	Bata India	16,181	0.17
735	Kitex Garments	3,526	0.04
785	KPR Mill	9,868	0.10
284	LUX Industries	6,745	0.07
553	Rupa & Co	4,200	0.04
		40,520	0.42
Cosmetics & Personal Care (2.10%)			
2,227	Bajaj	16,688	0.17
2,865	Colgate-Palmolive India	49,375	0.51
24,782	Dabur India	135,777	1.42
		201,840	2.10

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (3.70%)			
1,129	Bajaj Holdings & Investment	50,719	0.53
3,963	GRUH Finance	31,249	0.33
12,959	Indiabulls Housing Finance	242,948	2.53
7,253	Indiabulls Ventures	30,164	0.31
		355,080	3.70
Electrical Components & Equipment (2.41%)			
1,824	Amara Raja Batteries	24,010	0.25
1,603	Finolex Cables	17,769	0.19
10,897	Havells India	96,025	1.00
3,930	Siemens	76,229	0.80
4,367	V-Guard Industries	16,681	0.17
		230,714	2.41
Energy – Alternate Sources (0.04%)			
1,512	Inox Wind	3,418	0.04
Engineering & Construction (0.14%)			
18,785	Himachal Futuristic Communications	8,432	0.09
324	L&T Technology Services	5,219	0.05
		13,651	0.14
Food (3.42%)			
483	Avanti Feeds	19,176	0.20
2,220	Avenue Supermarts	41,089	0.43
1,294	Britannia Industries	95,472	0.99
538	Heritage Foods	6,977	0.07
3,324	KRBL	31,260	0.33
2,751	Kwality	4,851	0.05
1,047	Nestle India	129,111	1.35
		327,936	3.42
Full Line Insurance (0.36%)			
5,762	ICICI Prudential Life Insurance	34,629	0.36
Health Care Services (0.23%)			
692	Dr Lal PathLabs	9,555	0.10
940	Syngene International	7,973	0.08
415	Thyrocare Technologies	4,545	0.05
		22,073	0.23
Home Furnishings (0.56%)			
733	Symphony	20,060	0.21
1,337	Whirlpool of India	33,362	0.35
		53,422	0.56

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Household Products (8.25%)		
11,581	Godrej Consumer Products	181,342	1.89
23,732	Hindustan Unilever	508,587	5.31
19,960	Marico	100,852	1.05
		790,781	8.25
	Internet (0.10%)		
1,127	Just Dial	9,220	0.10
	Iron & Steel (0.07%)		
483	Kalyani Steels	3,030	0.03
241	Tata Metaliks	3,338	0.04
		6,368	0.07
	Leisure Time (5.09%)		
3,066	Bajaj Auto	160,132	1.67
4,521	Hero MotoCorp	268,108	2.80
4,950	TVS Motor	59,770	0.62
		488,010	5.09
	Machinery – Diversified (0.51%)		
3,036	Cummins India	42,900	0.45
2,855	Greaves Cotton	6,132	0.06
		49,032	0.51
	Media (3.23%)		
2,174	DB	11,896	0.12
3,946	Jagran Prakashan	10,995	0.12
483	Music Broadcast	2,898	0.03
3,292	Sun TV Network	51,068	0.53
654	TV Today Network	4,416	0.05
25,051	Zee Entertainment Enterprises	228,345	2.38
		309,618	3.23
	Mining (0.57%)		
11,266	Hindustan Zinc	54,514	0.57
	Miscellaneous Manufacturers (1.49%)		
5,564	Pidilite Industries	78,647	0.82
1,006	Solar Industries India	18,601	0.20
1,808	Supreme Industries	36,668	0.38
1,567	VIP Industries	8,626	0.09
		142,542	1.49
	Oil & Gas (5.24%)		
36,765	Bharat Petroleum	298,198	3.11
1,664	Chennai Petroleum	11,174	0.12
29,472	Hindustan Petroleum	193,286	2.01
		502,658	5.24

WisdomTree Issuer Plc

Schedule of Investments (continued)

As at 31 December 2017

WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Other Consumer, Cyclical (0.15%)		
3,285	Aegis Logistics	14,761	0.15
	Other Industrial (0.46%)		
1,615	AIA Engineering	39,228	0.41
1,204	Skipper	5,099	0.05
		44,327	0.46
	Pharmaceuticals (6.76%)		
963	Ajanta Pharma	22,502	0.23
2,138	Alembic Pharmaceuticals	17,773	0.18
548	Alkem Laboratories	18,905	0.20
12,105	Aurobindo Pharma	130,471	1.36
1,214	Bliss Gvs Pharma	4,032	0.04
11,199	Cadila Healthcare	76,061	0.79
853	Caplin Point Laboratories	8,439	0.09
3,600	Divi's Laboratories	61,949	0.65
2,402	Emami	50,059	0.52
2,636	Granules India	5,677	0.06
1,314	Kaveri Seed	11,274	0.12
10,251	Lupin	142,151	1.48
3,876	Natco Pharma	58,400	0.61
1,840	Torrent Pharmaceuticals	40,894	0.43
		648,587	6.76
	Retail (1.95%)		
13,884	Titan	186,668	1.95
	Software (8.54%)		
384	8K Miles Software Services	5,463	0.06
26,156	HCL Technologies	364,920	3.80
3,935	Hexaware Technologies	21,001	0.22
7,498	KPIT Technologies	21,233	0.22
907	Oracle Financial Services Software	58,234	0.61
1,550	Sonata Software	6,762	0.07
1,541	TAKE Solutions	3,891	0.04
21,334	Tech Mahindra	168,476	1.76
25,540	Vakrangee	168,160	1.76
		818,140	8.54
	Textile (0.19%)		
2,182	Indo Count Industries	4,237	0.04
12,465	Welspun India	13,944	0.15
		18,181	0.19
	Transportation (0.07%)		
1,002	VRL Logistics	6,776	0.07

WisdomTree Issuer Plc

Schedule of Investments (continued) As at 31 December 2017

WisdomTree India Quality UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities – Electric & Gas (0.52%)		
7,110	Indraprastha Gas	37,406	0.39
757	Mahanagar Gas	12,981	0.13
		50,387	0.52
	Total Equities	9,725,203	101.43
	Total Transferable Securities (101.43%)	9,725,203	101.43
	Total Investments (101.43%)	9,725,203	101.43
	Other Net Liabilities ((1.43)%)	(136,954)	(1.43)
	Net Assets (100.00%)	9,588,249	100.00
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.51
	Other assets		0.49
			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 2017

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>
Purchases		
Exxon Mobil	8,179	675,569
AT&T	16,046	617,584
Gilead Sciences	5,522	417,298
Verizon Communications	7,869	387,385
United Parcel Service	2,878	339,604
Johnson & Johnson	2,395	309,613
International Business Machines	1,882	295,193
Merck	4,721	281,049
Chevron	2,384	263,836
Philip Morris International	2,210	248,071
Wells Fargo & Co	4,399	245,394
CenturyLink	13,554	238,672
Pfizer	6,697	227,010
Procter & Gamble	2,517	223,170
Coca-Cola	4,906	217,116
General Electric	7,345	203,078
Altria Group	2,816	200,096
Wal-Mart Stores	2,562	196,839
Cisco Systems	5,482	182,914
Kinder Morgan	9,469	169,779
Intel	4,408	166,704
Kraft Heinz	1,946	163,825
QUALCOMM	2,671	159,894
BB&T	3,154	156,218
AbbVie	2,115	151,743
PepsiCo	1,300	146,186
Simon Property Group	840	140,671

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Wal-Mart Stores	21,148	1,903,136
Johnson & Johnson	9,242	1,228,190
AT&T	30,729	1,180,842
Exxon Mobil	14,442	1,167,913
Boeing	4,113	1,071,351
McDonald's	6,262	1,035,554
Philip Morris International	8,100	927,922
Verizon Communications	18,691	890,788
Procter & Gamble	9,026	807,990
Pfizer	23,500	794,274
Chevron	7,150	780,446
AbbVie	9,460	762,020
Reynolds American	10,941	718,641
Wells Fargo & Co	13,385	715,359
General Electric	26,982	691,907
Coca-Cola	14,611	660,163
Cisco Systems	19,479	647,015
Intel	15,990	606,804
Caterpillar	4,464	591,843
Merck	8,824	560,366
Altria Group	7,677	539,245
International Business Machines	3,334	507,556
PepsiCo	4,277	492,701
DowDuPont	6,065	424,572

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Tupperware Brands	2,787	179,915
B&G Foods	4,699	160,019
Regal Entertainment Group	6,570	149,815
Uniti Group	7,913	138,654
Black Hills	2,170	130,254
DDR	14,566	129,107
American Eagle Outfitters	6,547	114,145
Consolidated Communications Holdings	8,064	109,699
Bed Bath & Beyond	4,746	107,375
SemGroup	3,616	105,605
Tivo	7,003	100,169
Energizer Holdings	1,870	89,679
Frontier Communications	10,342	83,589
John Wiley & Sons	1,234	80,278
Telephone & Data Systems	3,081	79,966
Pitney Bowes	6,686	78,057
Tegna	5,644	76,891
GameStop	3,525	70,246
Worthington Industries	1,598	67,356
Science Applications International	857	66,537
Sales		
Kronos Worldwide	9,630	236,213
PBF Energy	7,018	220,626
CVR Energy	5,972	186,376
Avista	3,573	181,464
ILG	5,851	162,851
PNM Resources	3,636	157,676
Sabra Health Care REIT	6,503	130,766
Northstar Realty Finance	7,874	127,005
BGC Partners	8,031	120,826
Delek US Holdings	3,854	118,396
GEO Group	4,377	106,548
Time	5,992	105,966
CEB	1,340	105,523
MSA Safety	1,249	98,025
LCI	756	94,882
Dana	2,942	89,757
Comtech Telecommunications	3,734	83,922
Marriott Vacations Worldwide	621	80,340
Vector Group	3,632	78,556
Dolby Laboratories	1,149	69,649

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Royal Dutch Shell	41,566	1,032,718
BP	126,815	686,525
Total	13,304	611,365
Vodafone Group	213,693	542,868
BT Group	155,851	514,559
Enel	81,321	403,813
HSBC Holdings	44,534	363,368
Lloyds Banking Group	420,955	328,796
Eni	23,470	327,904
Daimler	4,513	301,722
Electricite de France	30,530	292,932
Renault	3,499	290,974
Innogy	7,859	286,136
GlaxoSmithKline	16,818	283,133
Engie	20,094	281,880
Statoil	16,666	266,363
Sanofi	3,153	256,607
AstraZeneca	4,448	251,839
Imperial Brands	5,861	230,394
Endesa	10,772	228,100
Kone	4,891	225,966
Telia	52,643	208,895
BASF	2,273	203,567
Bayerische Motoren Werke	2,348	197,346
Telefonica	20,948	197,053
National Grid	17,783	196,203
Kuehne + Nagel International	1,317	191,312
KBC Group	2,726	186,417
Rio Tinto	4,652	180,598

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
British American Tobacco	15,956	1,001,083
Vivendi	41,254	846,696
Nokia	66,989	382,817
HSBC Holdings	42,377	333,682
Telefonaktiebolaget LM Ericsson	41,913	260,547
Rio Tinto	7,224	252,405
BAE Systems	32,663	250,732
Telefonica	25,324	241,977
E.ON	26,534	234,373
CaixaBank	54,335	221,317
STMicroelectronics	13,210	178,032
Royal Dutch Shell	7,042	172,914
Banco Santander	29,510	172,057
UBS Group	10,094	146,940
ING Groep	9,627	145,105
BHP Billiton	10,403	138,689
OMV	2,943	135,587
Svenska Handelsbanken	10,784	134,521
Credit Agricole	8,922	123,324
Nordea Bank	10,110	114,828
Adecco Group	1,574	107,455
Yara International	3,245	106,924
Total	2,059	93,461
Banco Bilbao Vizcaya Argentaria	12,579	91,624

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
TalkTalk Telecom Group	316,518	671,005
Enav	149,734	562,473
Sonae SGPS	509,528	480,573
Atea ASA	35,514	414,388
Aurelius	7,982	409,950
Resurs Holding	65,135	371,153
Oriflame Holding	10,142	361,339
Europcar Groupe	28,305	346,482
Wuestenrot & Wuerttembergische	16,635	331,024
DNA	22,590	323,005
REN - Redes Energeticas Nacionais SGPS	111,288	310,570
PostNL	74,412	308,047
Scandinavian Tobacco Group A	20,605	304,290
Ei Towers	5,767	301,233
NetEnt	38,625	288,715
Saras	140,258	284,586
Bilfinger	8,068	283,869
SpareBank 1 SR-Bank ASA	36,657	283,287
Stagecoach Group	119,342	276,490
Intertrust	15,033	264,571

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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 EUR</i>
Sales		
Saras	337,081	702,462
Cembra Money Bank	7,824	656,517
Neopost	15,511	624,540
Peab	50,326	553,275
Konecranes	13,460	497,857
Holmen	12,433	487,065
Ams	8,238	480,815
Iren	210,494	459,612
Loomis	11,576	409,649
Valmet	23,259	400,202
Metsa Board	58,098	394,715
Electrocomponents	55,541	379,064
Schouw & Co	3,529	342,460
Melrose Industries	117,598	334,017
Indivior	74,462	300,995
Banco BPM	97,634	263,011
Alten	3,176	253,111
Euronav	38,058	248,085
Ion Beam Applications	4,586	237,641
FLSmidth & Co	4,148	226,300
BE Semiconductor Industries	4,800	222,927
TP ICAP	41,531	221,828
Leoni	4,269	203,410
Sacyr	79,273	200,891
HomeServe	22,125	197,706
Sweco	8,723	196,898

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
China Mobile	104,000	1,058,437
China Petroleum & Chemical	744,000	547,124
db x-trackers MSCI India TRN Index UCITS ETF	45,475	541,505
Lyxor MSCI India UCITS ETF	28,797	538,336
Tatneft PJSC ADR	9,493	418,957
PTT	25,100	310,499
Grupo Financiero Banorte	49,200	310,337
Hon Hai Precision Industry	71,000	261,980
S-Oil	1,591	185,677
Turkcell Iletisim Hizmetleri	43,292	165,661
Woolworths Holdings	39,496	165,622
Formosa Chemicals & Fibre	48,000	149,180
Sanlam	27,125	142,391
Coway	1,603	136,607
Bank of China	261,000	134,398
Siam Cement	8,400	124,695
Industrial & Commercial Bank of China	160,000	123,720
Standard Bank Group	9,436	114,490
PTT Exploration & Production	43,800	113,982
Grupo Aeroportuario del Pacifico	11,300	108,643

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Advanced Info Service	73,400	422,676
Formosa Petrochemical	97,000	334,906
MediaTek	31,000	316,282
CNOOC	242,000	308,554
Novolipetsk Steel PJSC	12,985	295,983
Banco do Brasil	24,126	283,217
Korea Electric Power	7,589	275,096
MegaFon PJSC	24,192	270,193
CEZ	12,492	259,242
China Evergrande Group	201,000	249,430
Country Garden Holdings	157,000	248,517
Tupras Turkiye Petrol Rafinerileri	6,759	235,494
Nanya Technology	81,373	234,454
Vodacom Group	19,151	215,727
Severstal PJSC	13,647	213,124
Banco Santander Brasil	21,200	199,167
CCR	34,260	197,284
Powszechny Zaklad Ubezpieczen	15,118	193,974
Chunghwa Telecom	56,000	188,834
Enel Americas	834,177	181,432
Mobile TeleSystems PJSC	16,861	174,429
MMC Norilsk Nickel PJSC	8,723	161,675
PhosAgro PJSC	10,441	144,893
China Merchants Bank	36,500	138,320
Sunac China Holdings	32,000	136,491
Banco de Chile	886,261	136,194

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Moneta Money Bank	45,477	157,446
Sinopec Shanghai Petrochemical	188,000	115,219
MMI Holdings	74,546	105,466
Matahari Department Store	141,500	105,171
Truworths International	16,593	92,559
Hyprop Investments	11,420	90,779
AirAsia	107,800	86,659
Foschini Group	6,864	70,785
IGG	50,000	68,091
SPAR Group	5,145	66,234
AVI	9,154	64,797
Weichai Power	55,000	62,911
Zijin Mining Group	174,000	62,427
Grupo Aeroportuario del Centro Norte	11,633	60,417
Synthos	44,780	60,253
Cia Hering	6,087	55,084
Zhejiang Expressway	42,000	52,496
Macquarie Mexico Real Estate Management	44,273	52,403
Jiangsu Expressway	34,000	51,117
Highwealth Construction	33,000	50,984
Sales		
Sunac China Holdings	74,000	373,629
Transmissora Alianca de Energia Eletrica	20,877	141,638
CIFI Holdings Group	230,000	128,500
KWG Property Holding	114,000	117,217
Smiles	3,390	98,141
Sihuan Pharmaceutical Holdings Group	268,000	95,536
Kingboard Laminates Holdings	53,500	85,484
IRPC	431,700	81,898
NH Investment & Securities	5,832	73,575
Total Access Communication	53,400	63,328
Guangzhou Automobile Group	24,000	61,894
Qualicorp	5,462	60,417
China Airlines	149,000	55,268
Adaro Energy	389,300	52,639
EDP - Energias do Brasil	11,170	52,357
Mondi	2,093	52,121
Engie Energia Chile	23,711	49,674
BYD Electronic International	15,500	47,511
China International Marine Containers Group	23,700	45,065
TAV Havalimanlari Holding	8,665	43,713

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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[®] UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
Allied Irish Banks	212,888	1,057,821
CRH	31,657	964,931
Cairn Homes	172,438	330,993
Kerry Group	2,575	202,198
Paddy Power Betfair	2,143	198,783
Ryanair Holdings	10,925	175,777
Bank of Ireland	495,335	112,830
Smurfit Kappa Group	4,067	103,092
Kingspan Group	3,174	101,919
Glanbia	4,983	89,309
Aryzta AG	2,680	77,294
Datalex	17,412	61,596
Green REIT	23,954	35,301
Bank of Ireland Group	3,981	27,521
Hibernia REIT	18,592	25,444
Dalata Hotel Group	4,999	24,036
Irish Continental Group	4,381	23,278
C&C Group	7,156	21,475
Total Produce	8,588	20,739
Origin Enterprises	1,332	9,119
Sales		
Ryanair Holdings	250,475	4,120,245
CRH	68,984	2,221,704
Kerry Group	22,566	1,707,180
Paddy Power Betfair	12,333	1,182,072
Smurfit Kappa Group	37,332	942,195
Bank of Ireland	2,669,943	663,175
Kingspan Group	21,100	646,145
Glanbia	25,529	419,158
Aryzta	13,037	389,643
Bank of Ireland Group	43,502	297,045
Green REIT	133,876	189,402
Dalata Hotel Group	34,612	166,430
C&C Group	44,481	156,273
Hibernia REIT	120,023	155,851
Irish Continental Group	30,490	152,904
Allied Irish Banks	26,437	137,560
Origin Enterprises	17,842	117,404
Irish Residential Properties REIT	61,465	78,572
FBD Holdings	9,809	78,230
Total Produce	37,338	76,267

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Bayerische Motoren Werke	14,907	1,093,683
Allianz	5,913	872,198
Innogy	24,620	781,246
Siemens	7,347	774,093
Daimler	12,721	746,695
Volkswagen	4,824	586,825
Bayer	6,147	575,703
BASF	7,330	567,880
Deutsche Telekom	40,127	554,202
Deutsche Post	14,928	445,988
Muenchener Rueckversicherungs-Gesellschaft	2,752	433,640
ProSiebenSat.1 Media	13,457	428,528
SAP	4,852	384,482
Deutsche Bank	28,687	379,201
Continental	1,849	320,172
Uniper	15,699	247,633
Hannover Rueck	2,542	232,414
Talanx	6,132	173,809
E.ON	25,020	170,112
Linde	1,184	166,085
MAN	1,973	164,380
Evonik Industries	5,998	157,481
TUI	12,117	145,880

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Allianz	5,615	850,511
Siemens	7,967	843,215
Bayerische Motoren Werke	8,964	665,499
Bayer	6,188	634,006
Daimler	10,113	594,680
BASF	6,467	501,569
SAP	5,528	460,828
E.ON	57,222	445,795
Muenchener Rueckversicherungs-Gesellschaft	2,396	380,760
Deutsche Telekom	26,824	374,401
Deutsche Post	9,488	304,837
Continental	1,586	276,673
Commerzbank	39,142	237,379
Deutsche Lufthansa	13,441	233,850
Linde	1,475	224,827
Volkswagen	1,621	206,434
Hannover Rueck	2,089	191,644
K+S	8,678	174,774
adidas	1,123	174,662
Infineon Technologies	9,675	172,902
METRO	10,769	171,185
HUGO BOSS	2,828	164,144
Talanx	5,517	158,775
Hella GmbH & CO	4,232	158,515
Evonik Industries	5,924	156,080
Innogy	4,631	155,741
Deutsche Boerse	1,658	136,848
MTU Aero Engines	1,143	130,535

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Toyota Motor	253,600	14,712,481
Mitsubishi UFJ Financial Group	1,773,200	11,543,745
Japan Tobacco	298,700	10,185,426
Sumitomo Mitsui Financial Group	242,300	9,416,927
Nissan Motor	871,200	8,636,081
Mizuho Financial Group	4,377,000	7,962,543
Canon	245,300	7,681,957
Honda Motor	243,500	7,339,861
Takeda Pharmaceutical	119,600	5,757,129
Mitsubishi	259,100	5,732,593
Subaru	135,400	5,080,024
Mitsui	324,200	4,755,229
Denso	100,200	4,675,580
Bridgestone	109,200	4,465,416
Tokio Marine Holdings	97,900	4,142,585
FANUC	21,100	4,082,339
ITOCHU	254,200	3,789,417
Astellas Pharma	251,400	3,283,592
Nintendo	9,600	3,253,598
Seven & i Holdings	80,300	3,198,485
Nomura Holdings	505,700	3,073,587

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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)

Sales

Mitsubishi UFJ Financial Group	501,600	3,276,659
Sumitomo Mitsui Financial Group	56,200	2,174,551
Toyota Motor	32,800	1,922,463
Canon	50,400	1,705,624
FANUC	8,500	1,667,209
Mizuho Financial Group	756,800	1,364,888
Kyocera	22,500	1,304,264
Mitsui	81,100	1,167,067
Japan Tobacco	34,500	1,158,651
Takeda Pharmaceutical	22,400	1,117,715
Nissan Motor	105,400	1,047,884
Denso	22,700	1,033,639
Panasonic	73,900	963,165
Tokyo Electron	7,200	931,528
Honda Motor	30,400	926,922
Shin-Etsu Chemical	10,500	924,498
SoftBank Group	11,000	879,731
Sumitomo Metal Mining	66,200	862,090
Bridgestone	20,000	831,303
Komatsu	32,200	824,932
Sumitomo	54,200	727,631
TonenGeneral Sekiyu KK	56,668	662,926

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Anheuser-Busch InBev	61,744	7,211,617
Banco Santander	966,540	6,364,775
Telefonica	479,101	5,212,746
Sanofi	52,765	5,150,925
Banco Bilbao Vizcaya Argentaria	588,943	4,842,361
Siemens	32,317	4,551,972
BASF	45,331	4,404,194
Daimler	57,437	4,378,008
Unilever	77,700	4,277,922
LVMH Moet Hennessy Louis Vuitton	13,195	3,369,213
Bayer	23,755	3,047,748
L'Oreal	13,273	2,787,048
Bayerische Motoren Werke	28,841	2,777,234
Nokia	376,005	2,270,226
Airbus	25,963	2,157,372
SAP	20,434	2,132,525
Schneider Electric	23,173	1,835,955
Danone	23,194	1,749,959
Koninklijke Philips	44,002	1,601,650
Air Liquide	12,822	1,581,147
Heineken	15,918	1,531,195
Koninklijke Ahold Delhaize	69,677	1,404,538
Kone	27,959	1,400,943
Christian Dior	4,147	1,170,691

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Banco Santander	773,712	5,054,016
Siemens	28,677	4,031,110
Telefonica	320,637	3,524,485
Banco Bilbao Vizcaya Argentaria	407,258	3,370,641
Anheuser-Busch InBev	25,559	2,987,822
Sanofi	29,118	2,827,789
Daimler	35,021	2,612,782
LVMH Moet Hennessy Louis Vuitton	9,992	2,554,450
Unilever	44,905	2,497,841
Bayer	18,819	2,470,565
Nokia	357,065	2,236,956
Bayerische Motoren Werke	19,052	1,817,662
SAP	16,458	1,733,372
Airbus	19,089	1,584,872
STMicroelectronics	96,543	1,522,734
L'Oreal	7,232	1,515,259
Koninklijke Philips	33,680	1,202,772
Schneider Electric	13,987	1,082,868
Christian Dior	3,605	1,027,203
Kering	3,039	1,015,518
Danone	12,369	923,398
Air Liquide	6,877	843,966
Heineken	8,309	808,424
Linde	4,133	788,482

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
BT Group	70,000	206,720
Rio Tinto	3,421	113,383
BHP Billiton	8,362	106,187
Land Securities	9,624	102,598
Imperial Brands	2,892	102,520
Centrica	50,735	101,785
British Land	15,814	100,127
Capita	15,255	99,310
HSBC Holdings	14,098	98,283
SSE	6,792	98,256
Vodafone Group	43,711	95,617
ITV	50,384	94,726
BP	19,653	91,297
Royal Dutch Shell	4,136	90,357
AstraZeneca	1,800	87,884
GlaxoSmithKline	5,250	84,304
easyJet	6,101	82,751
Aviva	15,509	82,226
Legal & General Group	30,034	79,317
National Grid	7,813	78,199
Direct Line Insurance Group	18,830	70,940
Pearson	10,498	70,543
Persimmon	2,839	68,189
BAE Systems	10,092	66,185
Standard Life	16,324	64,974
Hammerson	10,657	64,006
Barratt Developments	10,309	60,692
Booker Group	30,274	57,136
Bellway	1,788	54,728
Next	1,217	52,637
Pennon Group	5,775	52,151
Admiral Group	2,369	49,188
Marks & Spencer Group	13,513	47,594
Royal Mail	10,874	46,555
Old Mutual	23,065	46,154
Berkeley Group Holdings	1,314	43,804
United Utilities Group	4,239	41,146

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
BAE Systems	32,786	220,115
Old Mutual	75,284	151,971
Rio Tinto	2,861	87,529
G4S	26,434	84,451
HSBC Holdings	11,972	82,354
Tullett Prebon	12,681	58,034
BHP Billiton	4,883	57,257
Next	1,195	48,803
AstraZeneca	862	44,972
Amec Foster Wheeler	8,765	42,081
Electrocomponents	6,070	36,173
Melrose Industries	14,172	35,204
Aviva	6,281	33,375
Beazley	6,631	31,671
Standard Life	7,545	29,266
BP	5,912	27,669
Cobham	23,088	27,491
Indivior	6,876	23,876
Bodycote	2,750	20,905
Vesuvius	3,761	20,818
Pagegroup	4,052	18,962
Royal Dutch Shell	844	18,331
GlaxoSmithKline	1,090	17,979
Legal & General Group	6,970	17,954
Admiral Group	865	17,715
Fenner	5,320	16,339

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
China Mobile	60,000	610,636
Lyxor MSCI India UCITS ETF	29,010	542,411
db x-trackers MSCI India TRN Index UCITS ETF (UK listing)	45,494	541,805
China Petroleum & Chemical	432,000	317,685
Bank of China	586,000	294,707
PTT	19,700	243,699
China Construction Bank	289,000	234,545
KT&G	2,373	229,933
Hon Hai Precision Industry	75,000	224,133
Industrial & Commercial Bank of China	315,000	201,781
Korea Electric Power	5,237	190,391
CNOOC	138,629	158,331
Advanced Info Service	31,500	153,645
Kia Motors	4,948	146,240
S-Oil	1,191	139,115
Coway	1,506	128,340
Formosa Petrochemical	38,000	127,775
Chunghwa Telecom	37,000	123,592
Malayan Banking	61,300	123,096
Agricultural Bank of China	258,000	118,898

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Advanced Info Service	66,100	381,138
Korea Electric Power	8,502	306,826
Formosa Petrochemical	79,000	274,215
CNOOC	199,000	258,468
China Evergrande Group	186,000	232,873
Country Garden Holdings	144,000	230,006
Hon Hai Precision Industry	67,000	227,803
MediaTek	21,000	213,124
Industrial & Commercial Bank of China	258,000	201,792
Chunghwa Telecom	57,000	193,127
SK Telecom	681	160,633
Nanya Technology	52,527	151,346
CIMB Group Holdings	93,100	134,646
Sunac China Holdings	26,000	128,212
Lyxor MSCI India UCITS ETF	6,568	125,671
db x-trackers MSCI India TRN Index UCITS ETF (UK listing)	10,315	125,145
Intouch Holdings	67,600	117,333
PLDT	3,355	107,828
China Construction Bank	121,000	105,634
Bank of China	203,000	98,349
China Mobile	10,000	98,268
Malayan Banking	43,200	95,874
Taiwan Mobile	27,000	95,436
Gudang Garam	19,400	91,878

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
United States Treasury Bill Zero Coupon 25/01/2018	6,410,000	6,391,273
United States Treasury Bill Zero Coupon 08/02/2018	6,350,000	6,326,108
United States Treasury Bill Zero Coupon 31/05/2018	5,950,000	5,912,530
United States Treasury Bill Zero Coupon 03/05/2018	5,940,000	5,904,706
United States Treasury Bill Zero Coupon 22/02/2018	5,880,000	5,855,331
United States Treasury Bill Zero Coupon 19/10/2017	5,690,000	5,678,766
United States Treasury Bill Zero Coupon 12/10/2017	5,600,000	5,588,918
United States Treasury Bill Zero Coupon 28/09/2017	5,580,000	5,569,943
United States Treasury Bill Zero Coupon 22/03/2018	5,600,000	5,569,814
United States Treasury Bill Zero Coupon 05/10/2017	5,570,000	5,559,942
United States Treasury Bill Zero Coupon 21/09/2017	5,280,000	5,270,819
United States Treasury Bill Zero Coupon 07/09/2017	5,220,000	5,211,723
United States Treasury Bill Zero Coupon 19/04/2018	5,230,000	5,200,049
United States Treasury Bill Zero Coupon 14/09/2017	5,200,000	5,190,991
United States Treasury Bill Zero Coupon 14/06/2018	5,180,000	5,144,752
United States Treasury Bill Zero Coupon 11/01/2018	4,990,000	4,977,473
United States Treasury Bill Zero Coupon 17/05/2018	4,960,000	4,928,374
United States Treasury Bill Zero Coupon 05/04/2018	4,950,000	4,922,766
United States Treasury Bill Zero Coupon 08/03/2018	4,930,000	4,904,821
United States Treasury Bill Zero Coupon 28/12/2017	4,540,000	4,532,224
United States Treasury Bill Zero Coupon 30/11/2017	4,410,000	4,402,599
United States Treasury Bill Zero Coupon 14/12/2017	4,400,000	4,392,945
United States Treasury Bill Zero Coupon 16/11/2017	4,390,000	4,382,557
United States Treasury Bill Zero Coupon 26/10/2017	4,370,000	4,361,281
United States Treasury Bill Zero Coupon 02/11/2017	4,230,000	4,223,076
United States Treasury Bill Zero Coupon 31/08/2017	4,230,000	4,222,946
United States Treasury Bill Zero Coupon 10/08/2017	4,150,000	4,143,344
United States Treasury Bill Zero Coupon 24/08/2017	4,100,000	4,092,986
United States Treasury Bill Zero Coupon 17/08/2017	4,100,000	4,092,656
United States Treasury Bill Zero Coupon 03/08/2017	3,500,000	3,494,335
United States Treasury Bill Zero Coupon 25/05/2017	3,240,000	3,235,714
United States Treasury Bill Zero Coupon 27/04/2017	3,100,000	3,097,031
United States Treasury Bill Zero Coupon 18/05/2017	3,000,000	2,996,294
United States Treasury Bill Zero Coupon 11/05/2017	2,990,000	2,986,756
United States Treasury Bill Zero Coupon 27/07/2017	2,990,000	2,985,533
United States Treasury Bill Zero Coupon 20/07/2017	2,990,000	2,985,418
United States Treasury Bill Zero Coupon 06/07/2017	2,930,000	2,925,819
United States Treasury Bill Zero Coupon 15/06/2017	2,880,000	2,876,180
United States Treasury Bill Zero Coupon 04/05/2017	2,850,000	2,847,416
United States Treasury Bill Zero Coupon 13/07/2017	2,660,000	2,656,026
United States Treasury Bill Zero Coupon 08/06/2017	2,630,000	2,626,454

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases (continued)		
United States Treasury Bill Zero Coupon 01/06/2017	2,250,000	2,247,004
United States Treasury Bill Zero Coupon 30/03/2017	2,080,000	2,078,142
United States Treasury Bill Zero Coupon 23/03/2017	2,040,000	2,038,339
United States Treasury Bill Zero Coupon 29/06/2017	2,030,000	2,027,426
Sales		
United States Treasury Bill Zero Coupon 08/02/2018	1,100,000	1,097,749
United States Treasury Bill Zero Coupon 14/12/2017	1,000,000	999,852
United States Treasury Bill Zero Coupon 28/12/2017	1,000,000	999,378
United States Treasury Bill Zero Coupon 11/01/2018	1,000,000	998,953
United States Treasury Bill Zero Coupon 25/01/2018	1,000,000	998,449

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Exxon Mobil	3,851	319,758
Wells Fargo	4,181	250,338
Johnson & Johnson	684	92,068
Gilead Sciences	1,182	89,329
General Motors	1,659	67,945
Apple	405	63,890
Morgan Stanley	1,104	58,631
Microsoft	745	55,916
International Business Machines	374	55,837
AbbVie	595	50,336
PepsiCo	370	42,354
Altria Group	636	40,317
Valero Energy	452	39,865
Boeing	150	37,021
American Tower	256	36,547
McDonald's	227	35,422
Home Depot	222	34,668
Amgen	183	33,784
QUALCOMM	559	33,294
Cisco Systems	920	29,846
Oracle	608	29,337
CVS Health	365	28,519
Intel	762	28,515

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Johnson & Johnson	1,560	192,006
McDonald's	1,207	189,558
Cisco Systems	4,897	174,682
Amgen	973	164,924
Comcast	2,991	135,380
AbbVie	1,642	126,354
Reynolds American	1,828	112,727
Apple	811	102,375
Boeing	422	90,208
Microsoft	1,259	79,168
Altria Group	1,092	74,265
PepsiCo	688	73,292
Home Depot	451	65,012
3M	321	63,384
Time Warner	608	56,083
Eli Lilly	702	55,025
EI du Pont de Nemours	684	54,926
UnitedHealth Group	277	48,440
International Business Machines	280	47,387
Deere	340	46,608
Bristol-Myers Squibb	765	45,619
Intel	1207	43,945
Honeywell International	341	43,008
Yum! Brands	542	41,435
Abbott Laboratories	917	40,801
Lockheed Martin	150	40,231
Union Pacific	366	40,189
United Technologies	339	38,356
Walt Disney	347	37,278

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Apple	1,397	196,378
Microsoft	2,768	189,821
Roche Holding	693	168,310
British American Tobacco	2,134	128,237
Altria Group	1,726	112,962
PepsiCo	913	101,236
Home Depot	596	91,316
Novo Nordisk	2,102	88,614
Industria de Diseno Textil	2,362	85,261
QUALCOMM	1,545	85,148
Unilever	1,542	77,561
Diageo	2,223	66,550
AbbVie	921	65,656
Oracle	1,394	64,447
Intel	1,768	63,208
LVMH Moet Hennessy Louis Vuitton	258	58,258
Boeing	288	57,507
Hennes & Mauritz	2,171	57,234
UnitedHealth Group	295	55,329
3M	274	54,075

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Boeing	444	117,545
Intel	2,740	110,769
SAP	775	86,965
McDonald's	512	85,142
Airbus Group	851	80,952
Deutsche Post	1,628	73,327
Amgen	377	68,973
Gilead Sciences	735	59,686
United Technologies	481	58,165
Honda Motor	1,900	57,409
Comcast	1,428	53,145
Novo Nordisk	925	46,672
Walt Disney	463	46,020
Ford Motor	3,425	41,433
Hong Kong Exchanges and Clearing	1,200	33,822
CVS Health	433	33,118
Sky	2,635	32,625
Daiwa House Industry	900	32,263
Power Assets Holdings	3,500	30,374
Murata Manufacturing	200	29,951
Agrium	275	29,621
Walgreens Boots Alliance	435	29,604
IGM Financial	830	29,360
Time Warner	286	29,122
Daito Trust Construction	150	27,229

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
ASML Holding	3,419	459,687
Airbus	5,293	420,232
Amadeus IT Group	7,212	400,222
Unilever	8,017	398,447
Essilor International	2,375	267,922
LVMH Moet Hennessy Louis Vuitton	1,126	263,300
Jeronimo Martins	15,676	262,119
Covestro	3,349	242,715
Thales	2,416	224,666
Industria de Diseno Textil	6,600	221,135
Infineon Technologies	9,977	209,694
Continental	933	193,864
Henkel	1,694	178,239
Cie Generale des Etablissements Michelin	1,317	160,365
SAP	1,592	150,931
United Internet	2,684	141,739
Grifols	5,232	128,537
Recordati	3,379	127,208
Hermes International	288	126,918
Adidas	680	122,862
Koninklijke Vopak	3,058	118,688
TUI	6,967	102,817
Kerry Group	1,176	99,715
Societe BIC	967	96,140
Wartsila	1,676	93,741
Symrise	1,399	92,592
Valeo	1,501	92,425

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
SAP	2,553	242,278
LVMH Moet Hennessy Louis Vuitton	678	154,945
ASML Holding	1,259	149,453
Unilever	2,782	141,514
Kone	2,942	133,785
Deutsche Post	4,018	129,370
Airbus	1,732	127,239
Industria de Diseno Textil	3,017	108,823
Orion	1,739	99,636
Amadeus IT Group	1,849	97,401
International Consolidated Airlines Group	12,086	81,685
Luxottica Group	1,496	80,164
Rubis	671	70,115
Eurazeo	1,023	66,216
Essilor International	562	66,114
Henkel	536	59,679
Jeronimo Martins	3,303	59,475
Continental	286	56,738
Infineon Technologies	2,786	56,578
Dassault Systemes	667	55,319
Ipsen	451	54,174
Banca Generali	1,993	53,366
Hermes International	114	50,870
Grifols	1,811	44,648
Thales	452	44,229
Covestro	691	43,521
ProSiebenSat.1 Media	1,029	38,573
Boskalis Westminster	1,297	38,486
Valeo	535	33,632
Adidas	196	33,572

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Purchases		
Infosys	45,056	676,305
ITC	156,716	669,143
Hindustan Unilever	44,082	660,370
Tata Consultancy Services	17,286	658,292
HCL Technologies	42,796	565,114
Sun Pharmaceutical Industries	51,088	510,437
Maruti Suzuki India	3,592	456,387
Bharat Petroleum	45,834	451,365
Coal India	100,608	439,790
Hero MotoCorp	7,523	400,426
Eicher Motors	934	386,611
Indiabulls Housing Finance	24,350	379,856
Asian Paints	22,376	379,448
Wipro	55,188	376,753
Zee Entertainment Enterprises	44,009	355,726
Lupin	16,528	343,122
Adani Ports & Special Economic Zone	62,655	329,796
Tech Mahindra	36,617	260,095
Dr Reddy's Laboratories	6,359	257,120
Bajaj Auto	5,417	240,887
Godrej Consumer Products	10,338	238,325
Aurobindo Pharma	20,991	220,249
UPL	16,624	216,514
Hindustan Petroleum	29,472	207,233
Titan	24,778	188,659
Nestle India	1,824	183,732
Dabur India	40,612	178,617
Motherson Sumi Systems	29,298	162,289
Marico	34,500	158,953
Rural Electrification Corp	54,733	149,642

WisdomTree Issuer Plc

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2017

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>
Sales		
Sun Pharmaceutical Industries	51,088	436,170
Hindustan Unilever	20,350	344,459
ITC	51,598	238,450
Dr Reddy's Laboratories	6,359	228,444
Tata Consultancy Services	5,692	224,626
HCL Technologies	16,757	222,391
Bharat Petroleum	19,497	196,693
Indiabulls Housing Finance	11,391	194,185
Coal India	47,459	191,885
Infosys	12,674	186,534
Wipro	25,232	169,914
Hero MotoCorp	3,002	167,588
Asian Paints	9,585	166,432
Rural Electrification Corp	54,733	154,376
Zee Entertainment Enterprises	18,958	150,767
Eicher Motors	347	148,919
NMDC	64,662	126,981
Lupin	6,277	116,636
Adani Ports & Special Economic Zone	21,115	110,503
Bharat Financial	7,854	104,068
Bajaj Auto	2,351	102,643
Tech Mahindra	15,283	99,695
Titan	10,894	85,716
Godrej Consumer Products	3,114	83,269
Nestle India	777	80,484
Aurobindo Pharma	8,886	79,324
Marico	14,540	70,646
Dabur India	15,830	67,130

WisdomTree Issuer Plc

Appendix I – Remuneration Policy (Unaudited)

WisdomTree Issuer plc (the “Company”) is subject to remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risktaking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the Company and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”), and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The directors of the Company who are also employees of WisdomTree Investments, Inc and companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as directors of the Company. The other directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 85 of the Financial Statements. The Designated Persons were paid €69,925 for the year ended 31 December 2017. Payments to Designated Persons were paid by WisdomTree Management Limited. None of the directors or designated persons are currently in receipt of variable remuneration in respect of their services as directors/designated persons of the Company. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via www.wisdomtree.eu. The Remuneration Policy summary will be made available for inspection and a paper copy may be obtained, free of charge, at the registered office of the Company, upon request.

WisdomTree Issuer Plc

Appendix II – Securities Financing Transactions (Unaudited)

Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the Company's annual and semi-annual reports published after 13 January 2017 detailing the Company's use of securities financing transactions.

Under Regulation (EU) 2015/2365 on transparency of securities financing transactions (SFTs) and of reuse, and amending Regulation (EU) No 648/2012, Article 13 requires UCITS investment companies to provide the following information on the use made of SFTs.

Total Return Swaps (“TRS”)

WisdomTree Enhanced Commodity UCITS ETF

1. Below is the market value of assets engaged in securities financing transactions at 31 December 2017

Currency	USD 1,661,527
% of Net Assets	2.44%

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 2017*

3.1. Counterparty Name	BNP Paribas
Value of outstanding transactions	USD 1,661,527
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 1,661,527
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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 1,360,000
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WisdomTree Issuer Plc

Appendix II – Securities Financing Transactions (Unaudited) (continued)

9. Ten largest Collateral Issuers*

Volume of collateral received

Nominal Value USD 1,360,000

* The above is a complete list of Collateral Issuers.

10. Re-investment of Collateral received

Cash Collateral was not re-invested and was not permitted to be reinvested during the year.

11. Safe-keeping of Collateral received

Detailed in the table below are the number and names of the depositaries who are responsible for the safe-keeping of the collateral received in relation to each of the TRS held on the Sub-Fund.

Number of Depositaries	1
Depositary	State Street Custodial Services (Ireland) Limited
Cash Collateral	Nominal Value USD 1,360,000
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.

