ANNEX V

Periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Product name: WisdomTree Global Sustainable Equity UCITS ETF **Legal entity identifier:** 213800W6HY6H6WT7KP47

Sustainable investment objective

Did this financial product have a sustainable investment objective?	
☒ **Yes**	☐ **No**
X It made **sustainable investments with an environmental objective:** 40.79%	☐ It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
X in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☐ with a social objective
X It made **sustainable investments with a social objective:** 30.34%	☐ It promoted E/S characteristics, but **did not make any sustainable investments**

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent was the sustainable investment objective of this financial product met?

WisdomTree Global Sustainable Equity UCITS ETF (the **Fund**) has a sustainable investment objective of investing in businesses from developed markets that positively contribute to socialand/or environmental objectives. Companies are considered to positively contribute to social and/or environmental objectives where they derive a high proportion of revenues, as detailed in the Index methodology, from business activities that are aligned with the EU Taxonomy or are aimed at contributing towards one of the Sustainable Development Goals of the 2030 Agenda for Sustainable Development (SDGs) or have carbon emissions reduction target(s) approved by the Science Based Targets initiative (SBTi) or best-in-class gender or environmental and social risk management metrics.

Solactive WisdomTree Global Sustainable Equity UCITS Index (the **Index**) was designated as a reference benchmark for the purpose of attaining the sustainable investment objective.

How did the sustainability indicators perform?

Sustainability indicators measure how the sustainable objectives of the Fund are attained.

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

During the reporting period, the Fund used a variety of indicators to meausre the sustainable investment objective. The indicators and corresponding metrics are set out in detail below:

Indicator	Metric	Performance (as at 31 December 2024)
Exposure to business activities that aim to positively contribute to achieving the SDGs.	Percentage of a company's revenues associated with a positive contribution to the SDGs.	38.33%
Exposure to business activities aligned with the EU Taxonomy	Percentage of a company's revenues and/or capital expenditures aligned with the EU Taxonomy.	22.09% (Revenue); 7% (CapEx)
Exposure to companies having SBTi-approved carbon reduction targets	Percentage of companies that have SBTi-approved carbon reduction targets.	61.87%
Carbon Emission Trend Score	Percentage change in a company's operational emissions measured over a 3-year cycle.	-25.2%
Exposure to companies having positive gender equality practices	Average ratio of female to male board members, expressed as a percentage of all board members.	36.18%
Exposure to companies having best-in-class Environmental and Social Risk Profiles	Weighted-average, industry-adjusted ESG Score percentile within ESG data provider's covered universe	15

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

…and compared to previous periods?

The Fund launched on 11 June 2024. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

How did the sustainable investments not cause significant harm to any sustainable investment objective?

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria under article 2(17) of Regulation 2019/2088 (**SFDR**). The DNSH assessement was carried out as part of the screening and selection critiera implemented by the Index methdology described further below.

1. As part of the selection and weighing process applied by the Index, each company from the universe was assessed by the ESG data provider based on it's carbon footprint, greenhouse gas (**GHG**) intensity, non-renewable energy production, hazardous waste, and board gender diversity. As described in the Index methodology, companies that fell within the bottom 5% based on any of the above factors were excluded from the investment universe.

2. The Index excluded companies from the universe that had a low coprorate governance score based on the Fund's ESG data provider's Corporate Governance Research (CGR).

CGR evaluates the governance structures, practices and behaviour of companies. In addition, companies from developed markets having no female representation on the corporate board and companies having severe or high controversy ratings with a negative outlook were excluded from the investment universe.

3. In addition to the above, the Index excluded investment in companies significantly involved in the high GHG emitting sector of thermal coal activity, oil and gas exploration, production, refining, transportation and/or storage and unconventional oil and gas production as well as companies having signaficant involvement in tobacco, controversal weapons and small arms sectors in line with the Index methodology. In addition, the Index excluded companies that violated environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UNGCPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

How were the indicators for adverse impacts on sustainability factors taken into account?

The selection, screening and exclusionary critiera described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. Companies that do not meet thresholds linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe.

This approach took account of the following PAI Indicators of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Carbon Footprint (**Table 2 PAI Indicator 2**)
2. GHG Intensity (**Table 1 PAI Indicator 3)**
3. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4)**
4. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)
5. Hazdardous Waste Ratio (**Table 1 PAI Indicator 9**)

IINDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 10**)
2. Board Gender Diversity (**Table 1 PAI Indicator 13)**
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the Fund's ESG data provider's GSS assessment. Companies that violated commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI Indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assesssed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and dataset received from the the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is at 31 December 2024.

Largest investments	Sector	% Assets	Country
Apple, Inc.	Consumer Electronics	5.159189224	United States
Tesla, Inc.	Automotive & Energy	5.005432655	United States
NVIDIA Corp.	Semiconductors & AI	4.556202329	United States
Microsoft Corp.	Software & Cloud Computing	3.861533906	United States
Cisco Systems, Inc.	Networking & Telecommunications	2.5419156	United States
International Business Machines Corp.	IT Services & Consulting	2.466137671	United States
Merck & Co., Inc.	Pharmaceuticals	2.380434304	United States
Johnson & Johnson	Pharmaceuticals & Healthcare	2.377877041	United States

Brookfield Corp.	Investment Management & Real Estate	2.334917891	Canada
Deere & Co.	Agricultural Equipment	2.328595273	United States
Schneider Electric SE	Electrical Equipment & Energy Solutions	2.162091106	France
Pfizer, Inc.	Pharmaceuticals	2.150848583	United States
Danaher Corp.	Life Sciences &	2.119637432	United States
Novartis AG	Pharmaceuticals	2.109238836	Switzerland
Analog Devices, Inc.	Semiconductors	2.08173387	United States

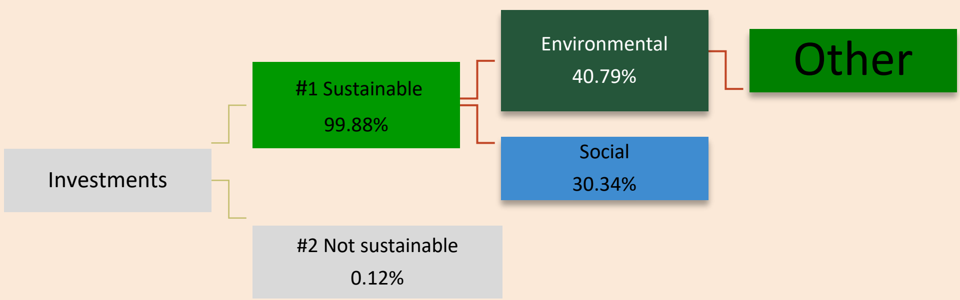
Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

What was the proportion of sustainability-related investments?

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.88 % of the Fund's assets aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

99.88% of the investments made by the Fund qualified as sustainable investments with an enviromental objective under article 2(17) of SFDR.



#1 Sustainable covers sustainable investments with environmental or social objectives.

#2 Not sustainable includes investments which do not qualify as sustainable investments. This figure relates to ancillary

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2024.

To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and sustainable investment objective of the Fund. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

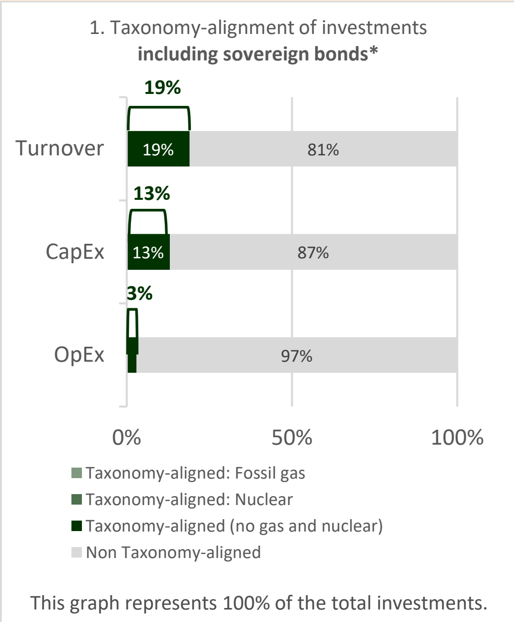
- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy[1]?**

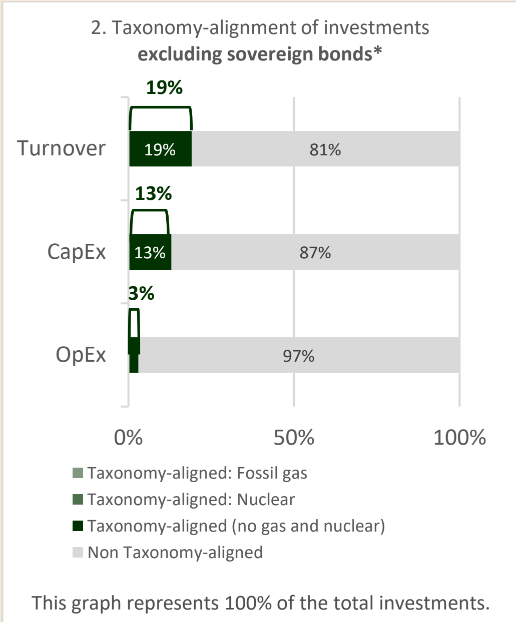
☐ Yes

☐ In fossil gas ☐ In nuclear energy

X No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.





**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

What was the share of investments made in transitional and enabling activities? During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the indidental share of investments made in enabling activites was 15.2% The share of investments made in transitional activities was 0%.

[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?

As the Fund launched on 11 June 2024, there is no previous reporting period for the Fund.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

40.79% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.

What was the share of socially sustainable investments?

30.34% of the Fund's investments were sustainable investments that contributed to a social objective.

What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 0.12% of the Funds investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or assets not covered by the Fund's ESG data provider . At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets

What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR and EU Taxonomy. Companies from developed markets were selected for investment based on their contribution to social/andor environemental objectives. Where companies met certain thresholds relating to unsustainable activities described above or did not meet specific environmental, social or governance criteria set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

How did this financial product perform compared to the reference sustainable benchmark?

The Index was constructed from the the broad based market cap-weighted parent index, the Solactive GBS Developed Markets Large & Mid Cap USD Index (the "**Parent Index**") and was designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index tracked the performance of global companies from developed markets that showcased a high proportion of revenues aligned with contributing towards the SDGs, a high proportion of revenues aligned with the EU Taxonomy, SBTi-approved carbon reduction targets, best-in-class gender equality metrics, and best-in-class environmental and social risk metrics. Further information on the methodology used for the calculation of the Index can be found here: https://solactive.com/downloads/Guideline_Solactive_WisdomTree_Sustainable_Equity_Index.pdf

How did the reference benchmark differ from a broad market index?

The Index was maintained and published by international index supplier Solactive AG and was developed to track the performance of companies from developed markets that derived a high proportion of revenues that contribute towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality metrics, environmental and/or social risk metrics.

The Index is constructed from the broad-based market cap-weighted Parent Index and has a methodology that includes the selection and screening process described above which takes ESG considerations into account. Companies that were non-compliant with commonly accepted international norms and standards, such as UNGCP, UNGPs, and OECD Guidelines for Multinational Enterprises, and their underlying conventions are excluded based on the GSS assessment. The Index methodology also excluded companies engaged in specific activities, such as involvement in controversial weapons, tobacco, thermal coal activities, oil and gas exploration/production, and small arms as well as companies having severe or high controversy ratings with a negative outlook or poor corporate governance scores as described in more detail in the Index methodology.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?

The Index tracked the performance of companies that derived a high proportion of revenues that contributed towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality metrics, environmental and/or social risk metrics. The Index also excluded companies based on specified ESG criteria further described above.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

How did this financial product perform compared with the broad market index?

The Index was developed in order to track the performance of companies from developed markets that positively contributed to social and/or environmental objectives as described above and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period world equities increased by 17.5%, the Index performed 12.8%.