This Supplement forms part of and should be read in conjunction with the general description of the ICAV contained in the current Prospectus dated 23 June 2025 together with the most recent annual report and audited financial statements and if published after such report, a copy of the latest half-yearly report and unaudited financial statements. If you are in any doubt about the contents of this Supplement, you should consult your stockbroker, bank manager, solicitor, accountant or other independent financial adviser.

WISDOMTREE US VALUE UCITS ETF

(a sub-fund of WisdomTree Issuer ICAV, an Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between its sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923)

SUPPLEMENT

This Supplement contains information relating to the WisdomTree US Value UCITS ETF. To the extent there is any inconsistency between this Supplement and the Prospectus, this Supplement shall prevail. Capitalised terms used and not defined herein shall have the meaning attributed to them in the Prospectus.

Application has been made to the London Stock Exchange for the Shares of the WisdomTree US Value UCITS ETF issued and available for issue to be admitted to trading on the Main Market of the London Stock Exchange.

The date of this Supplement No. 44 is 10 November 2025.

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ANNEX 14

1. WISDOMTREE US VALUE UCITS ETF

Fund: WisdomTree US Value UCITS ETF
Index: WisdomTree US Value UCITS Index (the "**Index**")

1.1 Investment Objective

The WisdomTree US Value UCITS ETF (the "**Fund**") seeks to track the price and yield performance, before fees and expenses, of the Index.

1.2 Investment Policy

In order to achieve this objective, the Fund will employ a "passive management" (or indexing) investment approach and will invest in a portfolio of equity securities that so far as possible and practicable consists of the component securities of the Index.

Where consistent with its investment policy, the Fund may from time to time invest in equity or equity-related securities listed or traded on a Regulated Market such as large, medium or small cap equities, common or preferred stocks, Depositary Receipts, government bonds and investment grade corporate bonds and open-ended collective investment schemes. The collective investment schemes may be UCITS or AIFs, open-ended and established in Ireland, other member states of the EEA, the United States, Jersey, Guernsey or the Isle of Man, provided that the requirements of the Central Bank are met. The Fund will invest at least 90% of its assets in equities or equity-equivalent securities. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Fund may invest in other sub-funds of the ICAV.

The Fund may enter into repurchase/reverse repurchase agreements and securities lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. A list of techniques and instruments which may be used by the Fund for efficient portfolio management purposes is set out in Appendix II of the Prospectus. The maximum proportion of the assets under management ("**AUM**") of the Fund that can be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 50%. The expected proportion of the AUM of the Fund that will be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 0%.

The Investment Manager conducts credit assessments of counterparties to a repurchase/reverse repurchase agreement or securities lending arrangement. Where a counterparty is subject to a credit rating by an agency registered and supervised by the ESMA that rating shall be taken into account in the credit assessment process and where the counterparty is downgraded by the credit rating agency to A-2 or below (or comparable rating), a new credit assessment of the counterparty is conducted by the Investment Manager without delay. Another criterion used when selecting counterparties includes country of origin. For example, the counterparty may be a body corporate located in an EEA member state.

The Fund may hold ancillary liquid assets from time to time, for example, as dividends are collected. In such circumstances the Fund may seek to implement an effective cash management policy. In pursuit of this policy the Fund may invest in collective investment schemes, transferable securities (for example, medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which, where relevant, will be of investment grade at the time of acquisition). The Fund may not invest more than 10% of its net assets in aggregate in collective investment schemes.

Therefore, while the Fund may from time to time invest in all constituents of the Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Index.

Where the Fund invests in instruments described above which are not constituents of the Index, it will do so where it is consistent with its investment objective and policy and where the risk, return and other characteristics of such securities resemble the risk, return and other characteristics of the Index as a whole and where the Investment Manager believes investment in such securities will aid the objective of tracking the return of the Index.

The Fund promotes environmental and social characteristics namely, the specific environmental characteristic of climate action and the social characteristics of good-health and well-being and peace, justice and strong institutions by seeking to track, before fees and expenses, the return performance of the Index, and qualifies as a financial product subject to Article 8(1) of SFDR. Information on how the Index is consistent with environmental and social characteristics is set out in "Index Description" below. Please also refer to "ESG Risk" and “ESG Data Risk” under "Risk Factors" below, the section entitled "Sustainability Disclosures" set out in the Prospectus and the further disclosures in relation to the application of SFDR set out in the Annex to this Supplement.

1.3 Share Classes

The Fund may have different classes of Shares as set out in Section 5. Share classes may be designated in the Base Currency or in currencies other than the Base Currency (the “**Share Class Currency**”). Furthermore, the Fund may also offer hedged share classes (“**Hedged Share Classes**”) which will hedge the Share classes’ exposure to the underlying portfolio currencies (the “**Portfolio Currency**” or “**Portfolio Currencies**”) to a currency designated at the Hedged Share Class level (the “**Exposure Currency**”). Although the Exposure Currency and Share Class Currency of some Share classes of the Fund are the same, the Exposure Currency of any new Share class established in the future may differ from its Share Class Currency. The Share Class Currency for each Share class and Exposure Currency for each Hedged Share Class are disclosed in Section 5 below under the heading “Available Share Classes”.

Hedged Share Classes

Hedged Share Classes will seek to mitigate or hedge the exposure of each of the Portfolio Currencies to the relevant Exposure Currency through the use of forward exchange contracts (a contract between the Fund and a counterparty to buy or to sell a specific currency in the future at a certain exchange rate) or unfunded foreign-exchange (“**FX**”) swaps (in this context, a swap would be a contract between the Fund and a swap counterparty, under which the latter provides the required currency exposure(s) to the Fund in exchange for a fee).

The Hedged Share Class’ foreign currency exposures (“**Hedge Positions**”) are re-set at the end of each month. The Hedge Positions of the Hedged Share Class are proportionately adjusted for net subscription and redemptions during the month and may be adjusted during the month to account for price movements of the Fund’s Investments, corporate events affecting such Investments, or additions, deletions or any other changes to the Index constituents (and thereby to the Fund’s portfolio of Investments) to ensure compliance with the Prospectus. The Hedge Positions may also be adjusted during the month to avoid breaching the counterparty exposure limit.

Intra month, the notional amount of the Hedge Positions may not exactly offset the foreign currency exposure of a Hedged Share Class. Depending on whether the Index has appreciated or depreciated between each monthly Hedge Positions re-set, a Hedged Share Class’ foreign currency exposure may be under-hedged or over-hedged respectively.

Any gains resulting from a Hedged Share Class’ Hedge Positions shall be reinvested when the Hedge Positions are being re-set. In the event that the Hedge Positions provide exposure to the relevant Exposure Currency which is greater than the corresponding exposure to the Portfolio Currency prior to the month-end reset, the Hedged Share Class will have an exposure to the Exposure Currency in excess of the value of the corresponding Portfolio Currency-denominated investments. Conversely, in the event that the Hedge Position provides exposure to the relevant Exposure Currency which is less than the corresponding exposure to the Portfolio Currency prior to the month-end re-set, the Hedged Share class will have an exposure to the relevant Exposure Currency which is less than the value of its corresponding Portfolio Currency-denominated Investments. Any exposure difference will be re-set when the Hedge Positions are re- set. All hedging transactions will be clearly attributable to the specific Hedged Share Class and currency exposures of different classes will not be combined or offset.

1.4 Risk Management Process

In accordance with the requirements of the Central Bank, the Investment Manager, employs a risk management process to enable it to accurately calculate, monitor, measure and manage, the various risks associated with the use of Financial Derivative Instruments (“FDI”) by the Fund. The Investment Manager uses the “Commitment Approach” to measure the Fund’s incremental exposure and leverage generated

through the use of FDI. The Commitment Approach seeks to manage and measure the global exposure and potential loss due to the use of FDI by the Fund. Where FDI are used for currency hedging purposes the exposure of the FDI is calculated and then netted against the assets being hedged.

1.5 Leverage and Global Exposure

The Fund's global exposure will be calculated using the commitment approach. It is not the Investment Manager's intention to leverage the Fund. However, the Fund may be leveraged from time to time due to the use of FDI as part of the Fund's currency hedging. The Fund may therefore not be leveraged more than 100% of its Net Asset Value. That is, the total exposure associated with the Investments of the Fund, including investments in FDI, may amount to 200% of the Net Asset Value of the Fund.

2. WISDOMTREE US VALUE UCITS INDEX

2.1 Index Description

The Index is rule based and is comprised of mid and large-cap U.S. companies with value characteristics, the evaluation of which is described below.

Eligibility requirements for the Index require that a company must (i) conduct its primary business activities in the United States and (ii) meet liquidity criteria detailed further below, in accordance with the Index methodology. The eligible universe includes the top 800 companies by market capitalization, covering large-cap and mid-cap companies.

The Index excludes companies based on environmental, social and governance ("**ESG**") criteria. The ESG criteria seeks to exclude companies from the eligible investment universe that:

(i) violate, certain commonly accepted international norms and standards, such as the United Nations and OECD guidelines;
(ii) are involved in certain controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or "**NPT**")";
(iii) are significantly involved in the tobacco industry;
(iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation;
(v) are significantly involved in unconventional oil and gas exploration/production; and
(vi) do not meet such other ESG criteria such as significant involvement in small arms and non-compliance with global standards screening, as detailed in the Index methodology.

The implementation of the ESG criteria is limited to the securities that are covered by the Index Provider's ESG data provider.

The Index methodology may be updated from time to time to include additional ESG criteria. For further details on the ESG criteria applied by the Index, please refer to the Index methodology.

As of the semi-annual Index screening date, each company is ranked based on a total shareholder yield, which is defined as the sum of its trailing twelve months dividend yield and net buyback yield as described in the Index methodology (the "**Total Shareholder Yield**"). The top 30% of companies, based on their Total Shareholder Yield are selected for inclusion in the Index.

Additionally, each company from the eligible universe is assigned a Composite Risk Score ("**CRS**"), which is made up of the following two factors, each carrying an equal weighting:

- Quality Factor – determined by return on equity, return on assets, gross profits over assets and cash flows over assets; and

- Momentum Factor – determined by the stocks' risk adjusted total returns over historical periods (i.e., 6 and 12 months).

Companies will not be eligible for inclusion in the Index if they meet any of the following criteria:

- Companies that fall in the bottom quintile of the CRS;
- Companies that fall within the top 5% by dividend yield but also fall within the bottom 50% of the CRS; or
- Companies that fall within the bottom 50% of their trailing twelve months reduction rate in shares outstanding.

The selected companies in the Index are weighted by their Total Shareholder Yield. Sector exposures are capped to avoid deviations exceeding 10% from the broader and market capitalization-weighted eligible universe.

The Index is rebalanced on a semi-annual basis.

Further details in relation to the Index are available at the following links: https://www.wisdomtree.com/investments/index/wtvalus and https://www.wisdomtree.eu/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf

2.2 Index Calculation Agent

In order to minimise any potential for conflicts caused by the fact that WisdomTree, Inc ("**WTI"**) and its affiliates act as Index Provider and promoter of the ICAV, WTI has retained an unaffiliated third party to calculate the Index (the "**Calculation Agent**"). The Calculation Agent, using the applicable rules-based methodology, will calculate, maintain and disseminate the Index on a daily basis. WTI will monitor the results produced by the Calculation Agent to help ensure that the Index is calculated in accordance with the applicable rules-based methodology. In addition, WTI has established policies and procedures designed to prevent non-public information about pending changes to the Index from being used or disseminated in an improper manner.

2.3 Portfolio Transparency

Information about the Investments of the Fund is made available on a daily basis. The Fund will disclose on www.wisdomtree.eu at the start of each Business Day the identities and quantities of the securities and other assets held by it. The portfolio holdings so disclosed will be based on information as of the close of business on the prior Business Day and/or trades that have been completed prior to the opening of business on that Business Day and that are expected to settle on that Business Day.

2.4 Anticipated Tracking Error

The Investment Manager aims to keep Tracking Error below or equal to 1.5% for each Share class. There is, however, no guarantee that this level of Tracking Error will be realised and neither the ICAV, the Manager nor the Investment Manager will be liable for any discrepancies between the Fund's anticipated level of Tracking Error and the actual level of Tracking Error (as subsequently observed). The annual report of the ICAV will provide an explanation of any divergence between anticipated and realised Tracking Error for the relevant period. The annual and half-yearly reports will state the Fund's Tracking Error at the end of the period under review.

3. RISK FACTORS

An investment in the Fund should not constitute a substantial proportion of an investment portfolio and may not be appropriate for all investors. Investors should consider the risk factors set out in the Prospectus together with the following risks:

Concentration Risk. A Fund may invest a relatively large percentage of its assets in issuers located in a single country, a small number of countries, or a particular geographic region. In these cases, the Fund's performance will be closely tied to the market, currency, economic, political, or regulatory conditions and developments in that country or region or those countries, and could be more volatile than the performance of more geographically-diversified funds. In addition, a Fund may concentrate its investments in companies

in a particular industry, market or economic sector. When a Fund concentrates its investments in a particular industry, market or economic sector, financial, economic, business, and other developments affecting issuers in that industry, market or sector will have a greater effect on the Fund than if it had not concentrated its assets in that industry, market or sector. Further, investors may buy or sell substantial amounts of the Shares in response to factors affecting or expected to affect a particular country, industry, market or sector in which the Fund concentrates its investments, resulting in abnormal inflows or outflows of cash into or out of the Fund. These abnormal inflows or outflows may cause the Fund's cash position or cash requirements to exceed normal levels, and consequently, adversely affect the management of the Fund and thereby, its performance.

Country Risk. The value of the Fund's assets may be subject to uncertainties such as changes in a country's government policies, taxation, restrictions on foreign investment, currency decisions, applicable laws and regulations, or any natural disasters or political upheaval, which may weaken a country's securities markets.

Currency Risk. Where the Index constituents are denominated in currencies other than the Base Currency or the Share Class Currency, Investments of the Fund will be acquired in currencies which are not in the Fund's Base Currency or the Share Class Currency. The Fund will therefore be subject to exchange rate risk and the cost of acquiring Investments may be adversely or favourably affected by fluctuations in the exchange rate of the different currencies.

If an investor's currency of reference is different from the Fund's Base Currency or the Share Class Currency, adverse movements in exchange rates between those currencies can result in a decrease in return and a loss of capital for such investor.

Hedging techniques in the form of currency forwards or swaps will be used to mitigate the exposure of a Currency Hedged Class to the Portfolio Currencies.

Equity Risk. The market prices of equity securities owned by the Fund may go up or down, sometimes rapidly or unpredictably. The value of a security may decline for a number of reasons that may directly relate to the issuer (investors should also refer to "Issuer-Specific Risk"). The values of equity securities also may decline due to general market conditions that are not specifically related to a particular company, such as real or perceived adverse economic conditions, changes in the general outlook for corporate earnings, changes in interest or currency rates, or adverse investor sentiment generally. The Fund may continue to accept new subscriptions and to make additional investments in equity securities even under general market conditions that the Investment Manager views as unfavourable for equity securities. Equity securities generally fall into four broad categories – large-cap, mid-cap, small-cap and micro-cap. If the Fund invests primarily in one category, there is a risk that due to current market conditions, the Fund may perform less well than a fund that is invested in another category or across several categories.

Geographic Investment Risk. To the extent the Fund invests a significant portion of its assets in the securities of companies of a single country or region, it is more likely to be impacted by events or conditions affecting that country or region. For example, political and economic conditions and changes in regulatory, tax, or economic policy in a country could significantly affect the market in that country and in surrounding or related countries and have a negative impact on the Fund's performance. As per the Fund's investment objective, the Fund may invest a large portion of its assets in companies incorporated in the US.

ESG Data Risk. ESG information received from third-party data providers may be incomplete, inaccurate, or unavailable. As a result, there is a risk that the Index Provider or other data providers (as applicable) may incorrectly assess the ESG rating of or the involvement of a company in certain activities, resulting in the incorrect inclusion or exclusion of a security in/from the Index and therefore the portfolio of the Fund.

ESG Risk. The Fund seeks to track the performance of the Index which excludes securities based on ESG criteria. Investors should therefore make a personal ethical assessment of the extent of ESG exclusion undertaken by the Index prior to investing in the Fund.

Due to the ESG exclusion being applied to the investment universe to determine eligibility for inclusion in the Index, the Index will comprise a narrower universe of securities. This narrower universe of securities will not necessarily perform as well as those securities that do not meet the ESG criteria and this may adversely affect the performance of the Fund. Furthermore, investor sentiment towards companies which are perceived as being ESG conscious or attitudes towards ESG concepts generally may change over time

which may affect the demand for ESG based investments such as the Fund and may also affect its performance.

Hedging Methodology Risk. While the hedging methodology used by the Hedged Share Classes is designed to minimise the impact of currency fluctuations on Hedged Share Class returns, it does not necessarily eliminate the Hedged Share Class' exposure to the Portfolio Currency. The return of the forward currency contracts may not perfectly offset the actual fluctuations between the Portfolio Currency and the Exposure Currency.

Investment Risk. There is no assurance that any appreciation in the value of Investments will occur, or that the investment objective of the Fund will be achieved.

Issuer-Specific Risk. Changes in the financial condition of an issuer or counterparty, changes in the specific economic or political conditions that affect a particular type of security or issuer, and changes in the general economic or political conditions can affect a security's or instrument's value. The value of securities of smaller, less well-known issuers can be more volatile than that of larger issuers. Issuer-specific events can have a negative impact on the value of the Fund.

Market Risk. The trading price of equity securities, fixed income securities, commodities and other instruments fluctuates in response to a variety of factors. These factors include events impacting the entire market or specific market segments, such as political, market and economic developments, as well as events that impact specific issuers. The Net Asset Value of the Fund, like security and commodity prices generally, will fluctuate within a wide range in response to these and other factors. Possible continuing market turbulence may have an adverse effect on the Fund's performance. As a result, an investor could lose the value of its investment over short or even long periods.

Mid and Large Capitalisation Investing Risk. The Fund may invest a relatively large percentage of its assets in the securities of mid and large capitalisation companies. The securities of mid-capitalisation companies may be subject to more unpredictable price changes than securities of larger companies or the market as a whole. The securities of large-capitalisation companies may be relatively mature compared to smaller companies and therefore subject to slower growth during times of economic expansion.

Sectorial Investment Risk. To the extent the Fund invests a significant portion of its assets in the securities of companies of a particular sector, it is more likely to be impacted by events or conditions affecting that sector. The Fund may invest a relatively large percentage of its assets in sectors, including the consumer discretionary sector, the industrial sector and the information technology sector, which sectors have tended to form a relatively large percentage of the Index. Further details of the specific risks relevant to these sectors are set out below.

- ***Consumer Discretionary Sector Risk.*** The Fund currently invests a significant portion of its assets in the consumer discretionary sector. This sector consists of, for example, automobile, media and retail companies. The consumer discretionary sector of the economy can be significantly affected by, among other things, economic growth, worldwide demand and consumers' disposable income levels and propensity to spend.

- ***Information Technology Sector Risk***. This sector can be significantly affected by, among other things, the supply and demand for specific products and services, the pace of technological development and government regulation. Challenges facing companies in the information technology sector include distressed cash flows due to the need to commit substantial capital to meet increasing competition, particularly in formulating new products and services using new technology, technological innovations that make existing products and services obsolete, and satisfying consumer demand.

- ***Financial Sector Risk***: This sector can be significantly affected by changes in interest rates, government regulation, the rate of corporate and consumer debt defaulted, price, competition, and the availability and cost of capital.

- ***Communication Services Sector Risk.*** The performance of companies in the communication services sector may be affected by (without limitation) the following factors: industry competition, increasing governmental regulation, the ability to keep pace with technological advancement and scrutiny by public bodies. Technological innovations may reduce the utility of products and

services of companies in the communication services sector and render them less competitive or obsolete over time. These companies may need to commit substantial capital investment to deal with increasing competition and to keep pace with technological enhancement in order to remain competitive.

Shares of the Fund May Trade at Prices Other Than NAV. As with all exchange traded funds, Shares may be bought and sold in the secondary market at market prices. Although it is expected that the market price of the Shares of the Fund will approximate the Fund's Net Asset Value, there may be times when the market price and the Net Asset Value vary significantly, including due to supply and demand of the Fund's Shares and/or during periods of market volatility. Thus, you may pay more (or less) than Net Asset Value intra-day when you buy Shares of the Fund in the secondary market, and you may receive more (or less) than Net Asset Value when you sell those Shares in the secondary market. If an investor purchases Shares at a time when the market price is at a premium to the Net Asset Value of the Shares or sells at a time when the market price is at a discount to the Net Asset Value of the Shares, an investor may sustain losses.

4. SHARE DEALING

Orders for Creation Units may be settled in cash, in-kind or in a combination of both, at the Manager's discretion. Investors are referred to the procedures for subscribing and redeeming Creation Units in the section entitled "Share Dealing" of the Prospectus.

Initial Offer Price	During the Initial Offer Period, the Shares Classes will be issued at the Initial Offer Price described in the table in section 5 "Available Share Classes" below.
Initial Offer Period	The Initial Offer Period for the Share Classes will commence at 9.00am (Irish time) on 11 November 2025 and conclude upon the earlier of: 5.00pm (Irish time) on 8 May 2026 or such earlier or later time as the Directors may decide and notify the Central Bank.
Base Currency	US Dollars
Business Day	A day on which commercial banks are generally open for business in London.
Creation Unit	10,000 Shares, unless determined otherwise by the Manager.
Dealing Day	Each Business Day (provided that any day on which 30% or more of the markets on which constituents in the Index are listed or traded are closed, such Business Day shall not be a Dealing Day). A list of the Fund's Dealing Days is available from the Administrator.
Dealing Deadline	On each Business Day prior to the relevant Dealing Day, the time as set out in the table below.
Publication Time	8.00 a.m. (Irish time) on each Dealing Day.
Valuation Point	10.15 p.m. (Irish time) on each Dealing Day.
Dividend Policy	Dividends will normally be declared in March, June, September and December of each year. Share classes with an accumulating policy shall not distribute dividends to Shareholders. Income and other profits will be accumulated and reinvested on behalf of Shareholders.
Subscriptions following the Initial Offer Period	Creation Units may be subscribed for on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. Applicants for Shares must also remit

the amount of cash and charges as set out in the Portfolio Composition File and pay Duties and Charges, if applicable.

The Manager, at its discretion, may charge a Subscription Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit subscribed for.

Settlement of subscriptions

Settlement of subscriptions must be received by the Administrator:

(a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day; provided that if such day is not a day on which foreign exchange markets are open for settlement of payments in the Base Currency (a "**Currency Day**"), settlement will be postponed to the immediately following Currency Day;

(b) in respect of in-kind subscriptions, by 3 p.m. (Irish time) on the first Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).

Subject to the composition of the portfolio on the relevant Dealing Day, the Manager may permit the Administrator to accept receipt of settlement of subscriptions:

(a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day; provided that if such day is not a Currency Day, settlement will be postponed to the immediately following Currency Day;

(b) in respect of in-kind subscriptions, by 3 p.m. (Irish time) on the second Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).

Redemptions

Creation Units may be redeemed on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. A redeeming Shareholder will have deducted from redemption proceeds an appropriate amount of Duties and Charges, if applicable.

Shares which are the subject of the redemption must be received by the Fund by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day.

The Manager, at its discretion, may charge a Redemption Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit redeemed.

Settlement of redemptions

Redemption proceeds will be typically transferred within two Business Days of the relevant Dealing Day and, in any event, within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline), provided that all required documentation has been furnished to the Administrator and the relevant Shareholder has delivered, in the relevant Securities Settlement System, the Shares to be redeemed.

Valuation methodology

Investments of the Fund which are listed or traded on one Regulated Market for which quotations are readily available shall

	be valued at the last traded price on such Regulated Market for such Investment. Where Investments are quoted, listed or normally dealt in on more than one Regulated Market, the market which in the opinion of the Administrator, constitutes the main market for the relevant Investment or which provides the fairest criteria for valuing the relevant Investment shall be used. A particular or specific asset may be valued using an alternative method of valuation if the Directors deem it necessary and the alternative method has been approved by the Depositary.
Compulsory redemption threshold	US$15 million.

5. AVAILABLE SHARE CLASSES

Share Class Name	Index	ISIN	Share Class Currency	Exposure Currency	TER	Dividend Policy	Dealing Deadline for Cash (in Kind) Subscriptions /Redemptions, Irish time	Initial Offer Price (in Share Class Currency)
WisdomTree US Value UCITS ETF – USD	WisdomTree US Value UCITS Index	IE0003FAM7B8	US Dollar	n/a	up to 0.75% of the Net Asset Value	Distributing	4.30pm	25
WisdomTree US Value UCITS ETF – USD Acc	WisdomTree US Value UCITS Index	IE000F9AQNW6	US Dollar	n/a	0.20% of the Net Asset Value	Accumulating	4.30pm	25
WisdomTree US Value UCITS ETF – EUR Hedged	WisdomTree US Value UCITS Index	IE0001KMQE64	Euro	Euro	up to 0.75% of the Net Asset Value	Distributing	4.30pm	25
WisdomTree US Value UCITS ETF– EUR Hedged Acc	WisdomTree US Value UCITS Index	IE0002CXO6A7	Euro	Euro	up to 0.75% of the Net Asset Value	Accumulating	4.30pm	25

WisdomTree US Value UCITS ETF – GBP Hedged	WisdomTree US Value UCITS Index	IE000U4VB357	Sterling	Sterling	up to 0.75% of the Net Asset Value	Distributing	4.30pm	25
WisdomTree US Value UCITS ETF – GBP Hedged Acc	WisdomTree US Value UCITS Index	IE0002YT1O16	Sterling	Sterling	up to 0.75% of the Net Asset Value	Accumulating	4.30pm	25
WisdomTree US Value UCITS ETF – CHF Hedged	WisdomTree US Value UCITS Index	IE0001AZQLK5	Swiss Franc	Swiss Franc	up to 0.75% of the Net Asset Value	Distributing	4.30pm	25
WisdomTree US Value UCITS ETF – CHF Hedged Acc	WisdomTree US Value UCITS Index	IE000D7A90B0	Swiss Franc	Swiss Franc	up to 0.75% of the Net Asset Value	Accumulating	4.30pm	25

6. FEES

The Fund shall pay the following fees and expenses out of its assets:

A. a TER (as set out in the table above);

B. brokerage or other expenses of acquiring and disposing of Investments, as set out in further detail in the Prospectus; and

C. extraordinary expenses (i.e. those unforeseen expenses falling outside of the general expenses payable by the Manager out of its fees, such as expenses related to any litigation, exercise of voting rights and corporate actions).

Investors are referred to the section of the Prospectus entitled “Operational costs and expenses”.

Fees and expenses relating to establishment of the Fund will be borne by the Manager.

7. MISCELLANEOUS

Classification as an Equity Fund for German tax purposes

The Fund will be managed in such a way to ensure that it qualifies as an "Equity Fund", as such term is defined in the German Investment Tax Act 2018 (as amended), please see section headed "German Taxation" within the Prospectus.

8. DISCLAIMERS

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Neither the ICAV, the Manager, the Investment Manager, WTI nor their affiliates guarantee the accuracy or the completeness of the Index or any data, including any ESG data received from third-parties included therein and shall have no liability for any errors, omissions or interruptions therein. Such parties make no warranty, express or implied, to the owners of Shares of the Fund or to any other person or entity, as to the results to be obtained by the Fund from the use of the Index or any data included therein. Without limiting any of the foregoing, in no event shall such parties have any liability for any special, punitive, direct, indirect or consequential damages (including lost profits), even if notified of the possibility of such damages.

Index Provider website

The ICAV is required to provide details of WTI’s website to enable Shareholders to obtain further details of the Index (including its constituents). Neither the ICAV, the Manager nor the Investment Manager has any responsibility for the contents of such website and are not involved in any way in sponsoring, endorsing or otherwise involved in the establishment, maintenance or contents of the website.

ANNEX

Product name: WisdomTree US Value UCITS ETF
Legal entity identifier: 213800RQV4G8FSFDIK09

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.

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.

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

☐ **Yes**	☒ **No**
☐ It will make a minimum of **sustainable investments with an environmental objective:** ___%	☐ It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum 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
☐ 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
☐ It will make a minimum of **sustainable investments with a social objective:** ___%	☒ It promotes E/S characteristics, but **will not make any sustainable investments**

What environmental and/or social characteristics are promoted by this financial product? WisdomTree US Value UCITS ETF (the "**Fund**") promotes environmental and social characteristics, namely, the specific environmental characteristic of climate action by excluding companies significantly involved, as detailed in the Index methodology, in the high greenhouse gas emitting sector of thermal coal activity and unconventional oil and gas exploration/production and the social characteristics of good health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved, as detailed in the Index methodology, in the tobacco industry and small arms sectors, companies involved in certain controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or "**NPT**") as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology. The Fund also considers Principal Adverse Impacts ("**PAIs**") on sustainability factors as described below.

WisdomTree US Value UCITS Index (the "**Index**") has been designated as a reference benchmark to determine whether the Fund is aligned with the environmental and/or social characteristics that it promotes. Exclusion criteria are used in the Index's construction methodology, for the purpose of attaining the environmental and social characteristics promoted by the Fund as described above.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

- ***What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?***

The Index applies exclusionary ESG screening and Global Standards Screening ("**GSS**") criteria to verify companies' eligibility for inclusion in the Index. The GSS process assesses companies' impact on stakeholders and the extent to which a company causes, contributes or is linked to violations of international norms and standards as further described under the heading "*What is the policy to assess good governance practices of the investee companies*?" below. The sustainability indicators to measure the attainment of each of the environmental and social characteristics promoted by the Fund are based on exclusionary screening applied by the Index methodology. Certain PAI indicators are considered in selecting the sustainability indicators for the Fund. The sustainability indicators are as follows:

Indicator	Metric
Exposure to controversial weapons	Share of investments in companies that are involved in, or own significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines. cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the NPT.
Exposure to small arms	Share of investments in companies which derive a certain proportion of revenue from activities connected to small arms. Such activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture, or being involved in the distribution of small arms.
Exposure to companies involved in tobacco	Share of investments in companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive a certain proportion of revenue from tobacco distribution as detailed in the Index methodology.
Coal exposure	Share of investments in companies which derive a certain proportion of revenue from thermal coal extraction, revenue from thermal coal-based power generation, revenue from tailor-made products and services that support thermal coal extraction as detailed in the Index methodology.
Exposure to companies involved in unconventional oil and gas exploration/production	Share of investments in companies which derive a certain proportion of revenue from unconventional oil and gas exploration/production such as oil sands, Arctic oil and gas or shale energy as detailed in the Index methodology.
Violations of UNCG principles and OECD Guidelines	Share of investment in investee companies that violate commonly accepted international norms and standards, such as the United Nations Global Compact ("**UNGC**") Principles, the UN Guiding Principles on Business and Human Rights ("**UNGPs"**), the Organisation for Economic Co-operation and Development ("**OECD**") Guidelines for Multinational Enterprises and their underlying conventions.

Further information regarding the exclusionary screening criteria can be found in the methodology for the Index.

- ***What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment***

contribute to such objectives? The Fund does not make sustainable investments as defined in SFDR.

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.

How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective? The Fund does not make sustainable investments as defined in SFDR.

How have the indicators for adverse impacts on sustainability factors been taken into account? N/A

How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details: N/A

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 EU criteria.

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

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

Does this financial product consider principal adverse impacts on sustainability factors?

X

Yes. PAIs of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level (the "**PAI Indicators**"). The Fund considers the mandatory PAI Indicators as set out in Table 1 of Annex I of the SFDR Regulatory Technical Standards: PAI 1 GHG emissions; PAI 2 carbon footprint; PAI 3 GHG intensity of investee companies; PAI 4 exposure to companies active in the fossil fuel sector; PAI 5 share of non - renewable energy consumption and production; PAI 6 energy consumption intensity per high impact climate sector; PAI 7 activities negatively affecting biodiversity-sensitive areas; PAI 8 emissions to water; PAI 9 hazardous waste and radioactive waste ratio; PAI 10 violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises; PAI 11 lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises; PAI 12 unadjusted gender pay gap; PAI 13 board gender diversity; and PAI 14 exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons).

The Fund also considers 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). The Manager conducts controls on PAI indicators and monitors them using a risk-based approach PAI Indicator performance is assessed regularly for the Fund using a PAI dataset received from specialist third-party data providers. PAI thresholds are set for individual PAIs to enable the Manager conduct (i) regular review of PAI Indicators for the Fund as well as (ii) regular reviews of PAI performance against a selected broad market benchmark. If the Fund is flagged for poor performance based on the PAI

thresholds, the Manager may take action such as engagement and proxy voting to effect change or propose to exclude such security or securities from the eligible investable universe. Further information relating to PAIs will be made available in the annual report and audited financial statements of the ICAV

☐ No

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

What investment strategy does this financial product follow? The Fund follows a passive (or indexing) investment strategy and will invest in a portfolio of equity securities that so far as possible and practicable consists of the component securities of the Index. The Index is comprised of mid and large-cap global companies with value characteristics. Eligibility requirements for the Index are detailed in the Index methodology.

- ***What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?*** The Fund will seek to invest all, or substantially all, of its assets in the constituents of the Index. The Index excludes investee companies which do not satisfy ESG criteria as detailed above under the heading "*What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?*", thereby attaining the environmental and social characteristics promoted by the Fund.

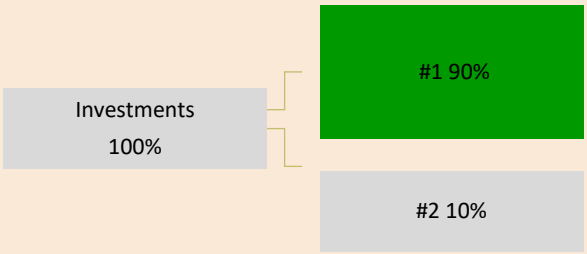
- ***What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?*** There is no committed minimum rate, rather an investment will always be excluded if it does not meet specific criteria, including ESG criteria, built into the composition methodology of the Index.

Good governance practices include sound management structures, employee relations, remuneration of staff and tax compliance.

- ***What is the policy to assess good governance practices of the investee companies?*** To be eligible for inclusion in the Index, a company must be listed on a U.S. stock exchange and therefore has to comply with securities listing rules including relevant corporate governance codes. Companies will be excluded if they do not meet the GSS assessment which includes an assessment for satisfying governance issues. The GSS assessment identifies companies that violate certain commonly accepted international norms and standards, such as UNGCP, UNGPs and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions list are also excluded. In addition to the governance screening, the Fund, through its Investment Manager, adopts an active ownership policy to develop good governance practices in investee companies.

Asset allocation describes the share of investments in specific assets.

What is the asset allocation planned for this financial product? The Fund will invest all, or substantially all, of its assets in the constituents of the Index. The GSS process and ESG exclusion criteria factored into the Index construction means that companies who do not satisfy certain environmental and social criteria are excluded from the Index with the result that the investments held by the Fund are aligned with minimum environmental and social characteristics. As a result, at least 90% of the Fund's assets are aligned with the environmental and social characteristics promoted by the Fund (#Aligned with E/S characteristics). Up to 10% of the investments of the Fund are not aligned with these characteristics (#2 Other).



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

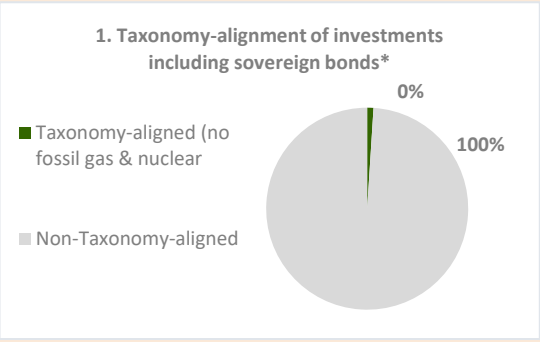
How does the use of derivatives attain the environmental or social characteristics promoted by the financial product? The Fund does not use derivatives to attain its environmental or social characteristics.

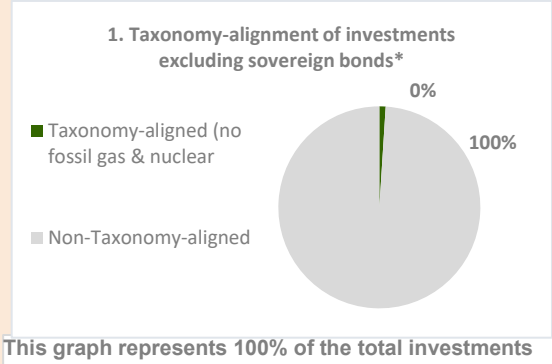
To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy? 0%. The Fund does not commit to a minimum extent of EU Taxonomy alignment for its investments because of the narrow scope for EU Taxonomy alignment. Some investments may be aligned with the EU Taxonomy.

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy[1]?

	Yes
	In fossil gas
	In nuclear energy
X	No

The two graphs below show in green the minimum percentage of investments that are 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.*





This graph represents 100% of the total investments

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

[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.

What is the minimum share of investments in transitional and enabling activities? 0%

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

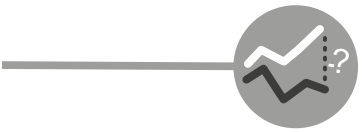
What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy? 0%. The Fund does not make sustainable investments as defined in SFDR.

What is the minimum share of socially sustainable investments? 0%

What investments are included under "#2 Other", what is their purpose and are there any minimum environmental or social safeguards? The Fund invests in mid and large-cap US companies with value characteristics, which are eligible for inclusion in the Index. The Index's ESG criteria screen provides minimum environmental and social safeguards. The Fund may also hold ancillary liquid assets (i.e. cash and cash equivalents) to manage liquidity while collecting dividends or processing investor transactions in line with its obligations under the UCITS Regulations. The Fund's asset allocation permits up to 10% of its holdings not to be aligned with its promoted environmental and/or social characteristics, which covers these transitional or ancillary positions. There may be no minimum environmental or social safeguards in relation to these ancillary liquid assets beyond those established by the Index methodology.

The Fund may also hold securities which no longer meet the environmental and/or social criteria described above but will not be removed from the Index until the next Index rebalance. During the period in which a security no longer meets the ESG exclusion criteria but remains in the Index, no additional environmental or social safeguards are imposed beyond those established by the Index methodology.

Investments may also fall under #2 Other if insufficient ESG-related data is available to the Fund. A security which does not have ESG-related data may be included in the Index where that security is added to the Index at a scheduled rebalancing, but ESG-related data for that issuer is not yet available due to limitations in the ESG data provider's universe or a previously covered security loses ESG coverage due to changes in the ESG data provider's methodology or issuer reporting practices.

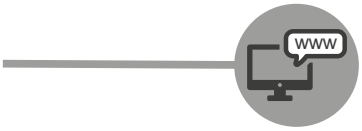


Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes? Yes.

How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product? The Index is deisgned to track the performance of mid and large-cap global companies with value characteristics in line with the Index methodology. In order to continuously align the Index with the environmental and social characteristics promoted by the Fund, the Index also excludes companies engaged in specific activities, such as involvement in certain controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the NPT and significant involvement in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

- ***How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?*** The Fund's investment strategy is to passively track the Index.
- ***How does the designated index differ from a relevant broad market index?*** The Index is a proprietary WisdomTree index and is aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in certain controversial weapons, tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.
- ***Where can the methodology used for the calculation of the designated index be found?*** https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf



Where can I find more product specific information online?

More product-specific information can be found on the website: https://www.wisdomtree.eu/en-ie/products?esg=SFDR%20Article%208