

Product name: WisdomTree US Quality Dividend Growth UCITS ETF
Legal entity identifier: 5493002VL3BV2NJ26843

Environmental and/or social characteristics

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.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons 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 considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.96% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

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.

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

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. 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	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons		The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.

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.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from 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 production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

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



Not applicable.

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

Not applicable.

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 assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. 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: 31 December 2023.

Largest investments	Sector	% Assets	Country
Microsoft Corp.	Software	7.70%	United States
Apple, Inc.	Computers	5.16%	United States
Johnson & Johnson	Pharmaceuticals	3.86%	United States
AbbVie, Inc.	Pharmaceuticals	3.73%	United States
Broadcom, Inc.	Semiconductors	3.69%	United States
Home Depot, Inc.	Retail	3.09%	United States
Procter & Gamble Co.	Cosmetics & Personal	3.01%	United States
Coca-Cola Co.	Beverages	2.76%	United States
PepsiCo, Inc.	Beverages	2.42%	United States
Cisco Systems, Inc.	Telecommunications	2.30%	United States
UnitedHealth Group, Inc.	Healthcare Services	2.23%	United States

Morgan Stanley	Banks	2.15%	United States
NVIDIA Corp.	Semiconductors	2.00%	United States
Texas Instruments, Inc.	Semiconductors	1.77%	United States

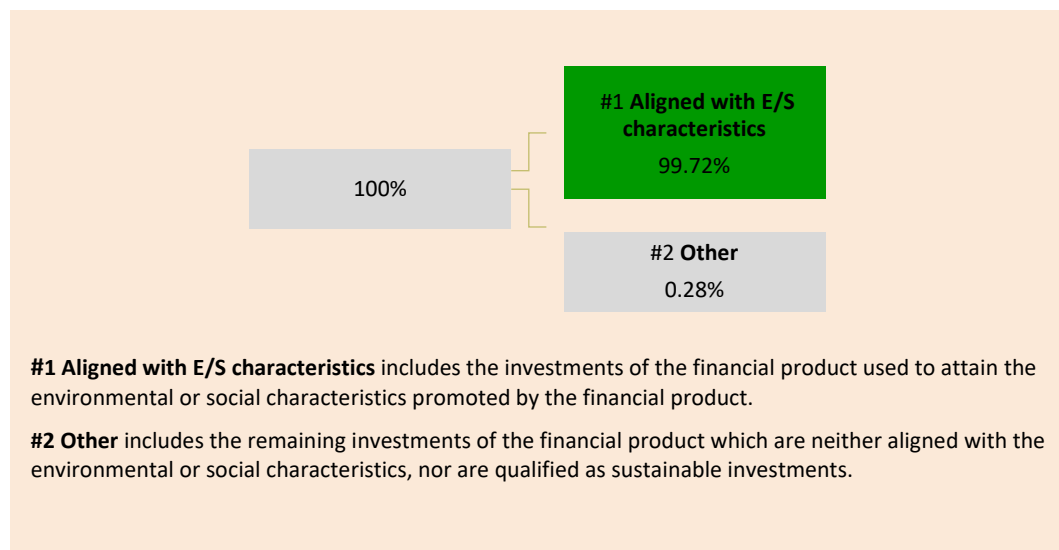
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?



- The Fund invested substantially all of its assets in the constituents of the Index. 99.72% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



- 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 2023.



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

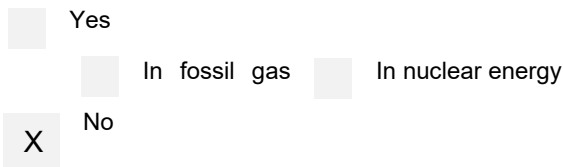
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment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

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) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

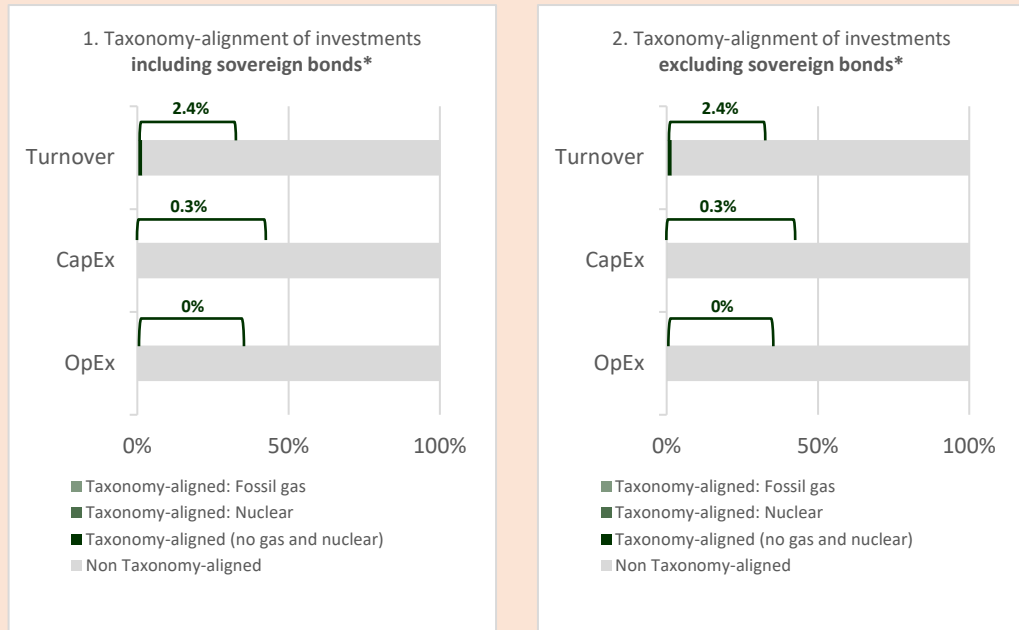
- Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

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.

Asset allocation describes the share of investments in specific assets.



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.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 2.3%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



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

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.28% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

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



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a composite risk score ("CRS") screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) pay regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. 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 excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and 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 environmental or social characteristics promoted?**

The Fund invested in dividend-paying US companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **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 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

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

As described above, the Index is fundamentally weighted and is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 18.6%.

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