Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Battery Solutions UCITS ETF **Legal entity identifier:** 5493004C7HV76SE51G24

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.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
☐ **Yes**	☒ **No**
☐ It made **sustainable investments with an environmental objective:** ___%	X It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of 18% of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	X 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 made **sustainable investments with a social objective:** ___%	☐ 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 Battery Solutions UCITS ETF (the **Fund**) promoted the environmental characteristic of reduction in carbon emissions generated, primarily, by road transportation and power prodution, scaling up renewable energy delivery and energy transition. The Fund promoted these characteristicss by offering an investment case supporting the evolution of battery and energy storage solutions (**BESS**).

The Fund additionally promoted the specific enviromental characterstic 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 signficiantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which did 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 sustainablity factors as described below.

A reference benchmark, the WisdomTree Battery Solutions Index (the **Index**) was designed for the purpose of attaining this environmental characteristic promoted by the Fund. The Index reviewed companies' involvement in BESS based on revenue exposure to BESS and an intensity rating developed by third party BESS specialists, which determined companies' alignment to the reduction

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.

in carbon emissions as further described in the Index methodology. Only companies with greater than 20% revenue exposure to BESS were inlcuded in the Index

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

How did the sustainability indicators perform?

Sustainability indicators measure how the enviromental or social characteristics promoted by the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental characteristic of reduction in carbon emissions. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund's ESG data provider:

UN SDG 7: Affordable & Clean Energy; and
UN SDG 13: Climate Action.

During the reporting period, the weighted share of investments in the portfolio positively contributing to the above UN SDGs was 51.74% according to data provided by the Fund's ESG data provider.

Additionally, the Index applied enviormental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index using data provided by the Fund's ESG data provider.

Based on ESG data coverage by the Fund's ESG data provider, 96.97% of the portfolio of the Fund was aligned with the ESG and GSS screening critiera applied by the Index (the **Porfolio**). 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 not covered by the Fund's ESG data provider.

The following sustainability indicators measured the enviromental and social characteristics promoted by the Fund:

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	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	0.00%

	tailor-made products and services that support thermal coal extraction.	
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 UNCG 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.	
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	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was

	revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	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 UNCG 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.	

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

The sustainable portion of the Fund's investments were in companies primarily involved in BESS which are considered to contribute to the environmental objective of climate change mitigation as business activities of companies considered sustainable investments resulted in greenhouse gas reduction, including carbon, emission reductions in transport, stationary and off-grid energy storage and other industrial applications.

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

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.

The Fund assessed the economic activities carried out by the investee companies regarded as sustainable investments against the do no significant harm (**DNSH**) criteria as part of the technical screening criteria (**TSC**) established in accordance with the EU Taxonomy. The DNSH assessment was carried out to ensure that the economic activities of the Fund's sustainable investments did not significantly harm any of the six envirometnal objectives of the EU Taxonomy. This assessment was undertaken on the sustainable portion of the Fund's investments as part of the TSC by the Fund's ESG data provider.

In addition to the DNSH criteria, taxonomy-aligned activities must make a substantial contribution to one of the EU Taxonomy's six envriomental objectives and have minimum safeguards in place to comply with international norms and standards.

During the reporting period, third-party data was relied on for determining taxonomy-alignment. 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). This position may change over time once reported EU Taxonomy data becomes available.

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

The exclusionary critiera and GSS assessment described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm other enviromental or social objectives. In addition, in order to be taxonomy-aligned and considered as a sustainable investment for the Fund, a company must have minumum safeguards in place, as provided for in Article 18 of the EU Taxonomy, to comply with international norms and standards. This approach took account of the following indicators for PAIs (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation 2019/2088 (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4)**
2. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS 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. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

In addition, the GSS categorises issues that arise for companies which are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no significant harm caused by the Fund's sustainable investments include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reporting period which is: 31 December 2023.

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

As outlined above, companies are excluded from the Index that are non-compliant based the GSS assessment carried out by the Fund's ESG data provider. This assessment identifies companies that violate or are at risk of violating commonly accepted international norms and standards such as UNGC principles, which include Human Rights, Labour, Environment and Corruption considerations, UN Guiding Principles on Business and Human Rights (**UNGPs**) 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 are also excluded from the Index. In addition, in order to be taxonomy-aligned, a company must have minumum safeguards in place provided to comply with international norms and standards in accordance with Article 18 of the EU Taxonomy.

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 are 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.

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 data received from the Investment Manager and 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?

Largest investments	Sector	% Assets	Country
Bloom Energy Corp.	Machinery, Construction & Mining	4.34%	United States
Joby Aviation, Inc.	Aerospace & Defense	3.96%	United States
Archer Aviation, Inc.	Aerospace & Defense	3.82%	United States
E.ON SE	Utilities — Electric	3.41%	Germany
Bayerische Motoren Werke AG	Auto Manufacturers	3.37%	Germany
Livent Corp.	Chemicals	2.53%	United States
Siemens AG	Miscellaneous Manufacturers	2.35%	Germany
Wartsila OYJ Abp	Machinery — Diversified	2.34%	Finland
Mitsubishi Heavy Industries Ltd.	Machinery, Construction & Mining	2.21%	Japan
Ballard Power Systems, Inc.	Energy – Alternate Sources	2.02%	Canada
Alfen NV	Engineering & Construction	1.94%	Netherlands
Camel Group Co. Ltd.	Electrical Components & Equipment	1.83%	People's Republic of China
TDK Corp.	Electronics	1.74%	Japan
Qingdao TGOOD Electric Co. Ltd.	Electrical Components & Equipment	1.64%	People's Republic of China
Mineral Resources Ltd.	Iron & Steel	1.58%	Australia

Asset allocation describes the share of investments in specific assets.

What was the proportion of sustainability-related investments?

18% of Investments made by the Fund were sustainable investments based on alignment with the EU Taxonomy.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.48% of the Fund's assets aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund's investment's ("#2Other") consisted of ancillary liquid assets (cash and cash equivalents) as assets for for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.

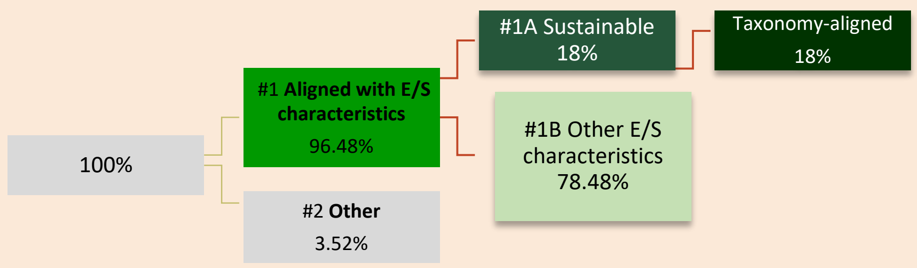
18% of the investments made by the Fund qualified as sustainable investments with an enviromental objective and were aligned with EU Taxonomy.

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.

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

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



#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. This figure relates to ancillary liquid assets (cash and cash equivalents) held by the Fund as at 31 December 2023 for which ESG data was not available. These investments are not aligned with the ESG characteristics promoted by the Fund, as at present there are no minimum environmental or social safeguards in relation to these investments.

The category #1 Aligned with E/S characteristics covers:
- The sub-category #1A Sustainable covers environmentally and socially sustainable investments.
- The sub-category #1B Other E/S characteristics covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments.

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 reporting period, the Fund committed 10% it's assets to EU Taxonomy aligned investments. However, as at 31 December 2023, the EU Taxonomy alignment figure for the Fund was 18% as reported below.

The figures below are provided by the Fund's ESG data provider for the reporting period. 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 Taxonomy[1]?

☐ Yes

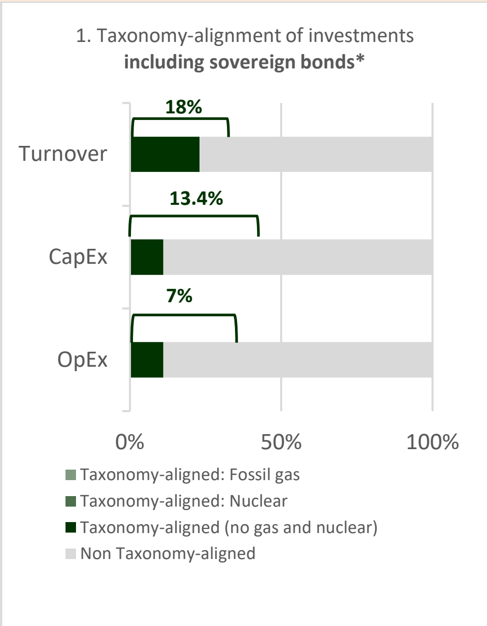
☐ In fossil gas ☐ In nuclear energy

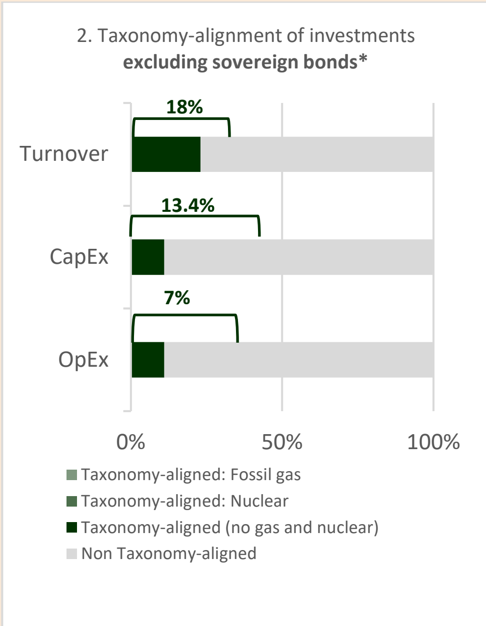
☒ No

[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.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

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?

The share of investments made in enabling activites was 17.4%. The share of investments made in transitional activities was 0%. The remaining 0.6% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reporting period s?

During the previous reporting period the Fund committed 10% NAV to EU Taxonomy aligned investments. The table below shows the comparison of EU Taxonomy aligned investments as at 31 December 2023 compared to the previous reporting period ending 31 December 2022 (the "**Previous Reporting Period**"). Similar to the Previous Reporting Period, the majority of investments were made in enabling activities.

EU Taxonomy alignment of investments	**Previous Reporting Period (31 December 2022)**	**Current Reporting Period (31 December 2023)**
Turnover	23%	18%
CapEx	11%	13.4%
OpEx	11%	7%

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

There were no sustainable investments made by the Fund not aligned with EU Taxonomy.

What was the share of socially sustainable investments?

0%

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, 3.52% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objective 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 reporting period ?

During the reporting 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 outlined in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying wheher companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS dentifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the 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 the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in BESS. 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 was developed by WisdomTree in collaboration with third party specialists in BESS to identify companies operating across the battery value chain. A scoring process helps identify parts of the value chain that deserve a higher weight and then individual companies are also scored on the basis of their exposure to the battery theme.

The Index is also 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 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 Index tracked the performance of companies primarily involved in BESS. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

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

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

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 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 was developed in order to track the performance of publically traded companies primarily involved in BESS and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period ending 31 December 2022, world equities increased by 22%, the Index performed -5.1%.