

Adopted by the Audit Committee: March 30, 2011

## WISDOMTREE INVESTMENTS, INC.

### Complaint Procedures for Accounting and Auditing Matters

It is possible that an employee may have a concern about the accounting, internal accounting controls or auditing matters relating to WisdomTree Investments, Inc. or its subsidiaries (collectively, the “Company”). Where the concern falls within the scope of matters covered by this procedure statement, the employee is encouraged to follow the reporting procedures set forth below. These procedures have been established by the Audit Committee of the Board of Directors of the Company for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters (collectively, “Complaints”).

#### Scope of Matters

These procedures relate to issues within or related to the following areas, as they relate to the Company:

- 1) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement;
- 2) fraud or deliberate error in the recording and maintaining of financial records;
- 3) deficiencies in or noncompliance with internal accounting controls;
- 4) misrepresentation or false statement regarding a matter contained in financial records, financial reports or audit reports; or
- 5) deviation from full and fair reporting of financial condition.

#### Procedure

Complaints may be submitted to the Company as follows:

- The complaining party may send a written statement of the particulars of the concern to Peter M. Ziemba, Esq., Chief Legal Officer, sent by mail to the principal executive office of the Company or sent via e-mail to the following e-mail address: AcctConcerns-WTI@wisdomtree.com; or
- The complaining party may send a written statement to the Chairman of the Audit Committee sent by mail to the principal executive office of the Company or sent via e-mail to the following address: auditcommittee@wisdomtree.com.

Your statement need not be signed. The Company will accept anonymous statements on a confidential basis. Each expression of concern should provide as much specific information as possible, including names, dates, places and events that took place, the employee’s perception of

why the incident may be an issue of concern and what action the employee recommends to be taken.

### **Treatment of Statements of Concern**

Upon receipt, all Complaints will be recorded in a Company log that will track their receipt, investigation and resolution. Each statement will be evaluated by the appropriate persons at the Company to determine if it relates to accounting functions or financial statements. Complaints about non-accounting matters will be referred to the appropriate persons. All Complaints will be investigated by the Audit Committee. Each review will be conducted in a confidential manner to the fullest extent possible, consistent with the need to conduct an adequate review. The Audit Committee will review the Company log each fiscal quarter. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based on the good faith reporting of his or her concerns regarding the accounting, internal accounting controls or auditing matters or financial statements of the Company.