

WISDOMTREE, INC.

Audit Committee Charter

(Last reviewed and approved – August 4, 2026)

This Charter sets forth the responsibilities and powers of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of WisdomTree, Inc. (the “Company”) as delegated by the Board. Whenever the Committee takes an action, it shall exercise its independent judgment on an informed basis that the action is in the best interests of the Company and its stockholders.

Purpose

The Committee is appointed by the Board to: (1) oversee the accounting and financial reporting processes of the Company and the audits of the Company’s financial statements; (2) monitor the integrity of the annual, quarterly and other financial statements of the Company; (3) take, or recommend that the Board take, appropriate action to oversee the qualifications, independence and performance of the Company’s independent auditor; (4) monitor the design and implementation of the Company’s internal audit function; (5) prepare the report required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Company’s annual proxy statement; (6) review and approve all related-party transactions; and (7) monitor the compliance by the Company with legal and regulatory requirements.

Committee Membership

The Committee shall consist of no fewer than three members of the Board, absent a temporary vacancy.

The members of the Committee shall: (1) be “independent” as defined under Section 303A.02 of the Listed Company Manual of The New York Stock Exchange, as amended from time to time; and (2) meet the criteria for independence set forth in Rule 10A-3(b)(1) promulgated under Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended from time to time (the “Exchange Act”), subject to the exemptions provided in Rule 10A-3(c) under the Exchange Act.

Each member of the Committee must be financially literate, as determined by the Board. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise. If a Committee member simultaneously serves on the audit committees of more than three public companies, the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and shall disclose such determination either on the Company’s website or in its annual proxy statement or, if the Company does not file an annual proxy statement, in its Form 10-K filed with the Commission. If this disclosure is

made on or through the Company's website, the Company shall disclose that fact in its annual proxy statement or Form 10-K, as applicable, and provide the website address.

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Governance Committee. Committee members may be replaced by the Board. Resignation or removal of the Committee member from the Board, for whatever reason, shall automatically constitute resignation or removal, as applicable, from the Committee. Vacancies occurring, for whatever reason, may be filled by the Board. There shall be a Chair of the Committee who also shall be appointed by the Board. The Chair of the Committee shall be a member of the Committee and, if present, shall preside at each meeting of the Committee. He or she shall advise and counsel with the executives of the Company, and shall perform such other duties as may from time to time be assigned to him or her by the Committee or the Board.

Meetings and Committee Action

The Committee shall meet as often as it determines, but not less frequently than quarterly. The Committee shall meet periodically with management, company personnel primarily responsible for the design and implementation of the internal audit function, and the independent auditor in separate executive sessions, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. Such meetings shall be in person or by conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other. Meetings of the Committee shall be called by the Chair of the Committee upon such notice as is provided for in the by-laws of the Company with respect to meetings of the Board. A majority of the members of the Committee shall constitute a quorum. Actions of the Committee may be taken in person at a meeting or in writing without a meeting. Actions taken at a meeting, to be valid, shall require the approval of a majority of the members present and voting. Actions taken in writing, to be valid, shall be signed by all members of the Committee. Written minutes of Audit Committee meetings shall be maintained. The Committee shall report its minutes from each meeting to the Board.

The Chair of the Committee shall establish such rules as may from time to time be necessary or appropriate for the conduct of the business of the Committee. At each meeting, the Chair shall appoint as secretary a person who may, but need not, be a member of the Committee. A certificate of the secretary of the Committee or minutes of a meeting of the Committee executed by the secretary setting forth the names of the members of the Committee present at the meeting or actions taken by the Committee at the meeting shall be sufficient evidence at all times as to the members of the Committee who were present, or such actions taken.

The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or advisers to, the Committee. Any director not a member of the Committee may, in the absence of a conflict of interest, be invited to attend any meeting of the Committee.

Committee Authority and Responsibilities

The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for determining the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee.

The Committee shall pre-approve all auditing services, internal control-related services and permitted non-audit services to be performed for the Company by its independent auditor, including the fees and terms thereof (subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Committee prior to the completion of the audit). The Committee shall review and discuss with the independent auditor any documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence. The Committee may form and delegate authority to subcommittees of the Committee consisting of one or more members of the Committee when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

The Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisers. The Committee is authorized to incur such ordinary administrative expenses as are necessary or appropriate in carrying out its duties, including, but not limited to, appropriate funding, as determined by the Committee, for payment of compensation to (1) the independent auditor for the purpose of rendering or issuing an audit report and (2) any advisers employed by the Committee.

The Committee shall make regular reports to the Board. The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval. The Committee annually shall review the Committee's own performance.

In addition to the matters set forth below or herein, the Committee may perform such other oversight functions outside of its stated purpose as may be requested by the Board from time to time.

The Committee shall:

Financial Statement and Disclosure Matters

1. Meet with the independent auditor prior to the audit to review the scope, planning and staffing of the audit.
2. Review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in management's discussion and analysis, obtain from the independent auditor assurance that the

audit was conducted in a manner consistent with Section 10A of the Exchange Act, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K. Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in management's discussion and analysis and the results of the independent auditor's review of the quarterly financial statements.

3. Review and discuss with management and the independent auditor, as appropriate, significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including:
 - (a) any significant changes in the Company's selection or application of accounting principles;
 - (b) the Company's critical accounting policies and practices;
 - (c) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor;
 - (d) any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting; and
 - (e) any material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
4. Review and discuss with management and the independent auditor the Company's internal controls report and the independent auditor's attestation report prior to the filing of the Company's Form 10-K.
5. Review and approve the design and implementation of an internal audit function for the Company, including its purpose, organization, responsibilities, resources (including budget) and performance; and to discuss with the Company's independent auditors management's plans with respect to the responsibilities, resources and staffing of the internal audit function and its plans for the implementation of the internal audit function.
6. Discuss with management the Company's earnings press releases generally, including the use of "pro forma" or "adjusted" non-GAAP information, and any financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be general and include the types of information to be disclosed and the types of presentations to be made, and each earnings release or each instance in which

the Company provides earnings guidance need not be discussed in advance.

7. Discuss with management and the independent auditor the effect on the Company's financial statements of (a) regulatory and accounting initiatives and (b) off-balance sheet structures.
8. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
9. Discuss with management the Company's significant operational, regulatory and execution risk exposures and the steps management has taken to monitor and mitigate such exposures, and report significant matters to the Board, as appropriate.
10. Review with management the Company's cybersecurity program and management's processes for identifying, assessing and managing cybersecurity, data governance, privacy and technology risks, including risks arising from the use of artificial intelligence.
11. Discuss with the independent auditor the matters required to be discussed by PCAOB AS 1301 *Communications with Audit Committees* (as may be amended) relating to the conduct of the audit, including any problems or difficulties encountered in the course of the audit work; any restrictions on the scope of activities or access to requested information; any significant disagreements with management; and management's response to these problems, difficulties or disagreements; and resolve any disagreements between the Company's auditors and management.
12. Review disclosures made to the Committee by the Company's Chief Executive Officer, Chief Financial Officer and Chief Accounting Officer (or individuals performing similar functions) during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting.
13. Review management's use of non-GAAP measures and metrics (including sustainability or other non-financial measures and metrics), and in particular how these measures are used to evaluate performance, whether they are consistently prepared and presented and what the Company's disclosure controls and procedures relating to these are.

Oversight of the Company's Relationship with the Independent Auditor

14. (a) Request that the independent auditor provide the Committee with the written disclosures and the letter required by the Public Company Accounting Oversight Board ("PCAOB") Rule 3526 ("Rule 3526"), (b) require that the independent auditor submit to the Committee at least annually a formal written statement describing all

relationships between the independent auditor or any of its affiliates and the Company or persons in financial reporting oversight roles at the Company that might reasonably be thought to bear on the independence of the independent auditor, (c) discuss with the independent auditor the potential effects of any disclosed relationships or services on the objectivity and independence of the independent auditor, (d) require that the independent auditor provide to the Committee written affirmation that the independent auditor is, as of the date of the affirmation, independent in compliance with PCAOB Rule 3520 and (e) based on such disclosures, statement, discussion and affirmation, take or recommend that the Board take appropriate action in response to the independent auditor's report to satisfy itself of the independent auditor's independence. In addition, before approving the initial engagement of any independent auditor, the Committee shall receive, review and discuss with the audit firm all information required by, and otherwise take all actions necessary for compliance with the requirements of, Rule 3526. References to rules of the PCAOB shall be deemed to refer to such rules and to any substantially equivalent rules adopted to replace such rules, in each case as subsequently amended, modified or supplemented.

15. Review and evaluate the lead partner of the independent auditor team.
16. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditor; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board.
17. Consider, at the Committee's option, whether the provision of the services covered in Items 9(e)(2) and 9(e)(3) of Regulation 14A of the Exchange Act (or any successor provision) is compatible with maintaining the independent auditor's independence.
18. Verify the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
19. Set policies for the Company's hiring of current or former employees of the independent auditor.

20. Discuss with the independent auditor material issues on which the national office of the independent auditor was consulted by the Company's audit team.
21. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.
22. Engage in a dialogue with the independent auditor on the responsibilities of the auditor in relation to the audit, terms of the audit engagement, overview of the overall audit strategy and timing of the audit, and observations arising from the audit that are significant to the financial reporting process.
23. Engage in a dialogue with the independent auditor to understand the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditor's report.
24. Be available to the independent auditor during the year for consultation purposes.

Compliance Oversight Responsibilities

25. Obtain assurance from the independent auditor that Section 10A(b) of the Exchange Act has not been implicated.
26. Obtain reports from management and the independent auditor that the Company and its subsidiary/foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Conduct and Ethics. Review reports and disclosures of insider and affiliated party transactions. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics.
27. Establish procedures (which may be incorporated in the Company's Code of Business Conduct and Ethics, in effect at such time) for:
 - a. the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters or reports which raise material issues regarding the Company's financial statements or accounting policies; and
 - b. the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
28. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

29. Conduct an appropriate review of all related party transactions for potential conflict of interest situations on an ongoing basis. The approval of the Committee shall be required for all such transactions. The Committee may establish such policies and procedures as it deems appropriate to facilitate such review.
30. Discuss with the Company's Chief Legal Officer legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls.
31. Proactively engage with management and the independent auditor in the implementation of new accounting standards, including assessing whether sufficient time and resources have been devoted to develop sound accounting policies and whether appropriate controls and procedures have been established for the transition to the new standards.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.