See separate instructions.

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)		
Goldman Sachs ETF Trust - Goldman Sachs NAS	93-2800230		
3 Name of contact for additional information 4	Telephone No. of contact	5 Email address of contact	
Goldman Sachs Funds	1-800-621-2550	gs-fundshareholderservices@gs.com	
6 Number and street (or P.O. box if mail is not del	7 City, town, or post office, state, and ZIP code of contact		
Unit 7348 Tax Dept, 30 Hudson Street		Jersey Clty, NJ 07302	
8 Date of action	9 Classification and description		
10/31/2024 Regulated Investment Company Shares		- Common	
10 CUSIP number 11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
See attached statement N/A	See attached statement	N/A	
Part II Organizational Action Attach a	additional statements if needed. See ba	ck of form for additional questions.	
14 Describe the organizational action and, if appl	icable, the date of the action or the date aga	ainst which shareholders' ownership is measured for	
the action 🕨 The Goldman Sachs ETF Tr	rust - Goldman Sachs NASDAQ-100 Core	Premium Income ETF paid monthly income	
distributions to shareholders from February 2	024 to August 2024. 96% of the distribution	ons are a return of capital. See attached statement	
for more details.			

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis
The amount shown as a return of capital in the attached statement represents a reduction of the shareholders tax basis on shares held.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► At the close of the Fund's fiscal year end August 31, 2024, the Fund's earnings and profits were calculated under IRC Section 312 as modified by Section 852(c) for a Regulated Investment Company (RIC). Total earnings and profits were compared to the Fund's fiscal year distributions to shareholders. Distributions in excess of earnings and profits were recharacterized as a return of capital that reduces each shareholder's tax basis in applicable shares.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based 🕨

IRC Section 301(c)(2) - Basis reduction for distributions in excess of earnings and profits.

IRC Section 316(b)(4) - Special rule for allocation of distributions in excess of earnings and profits for a fiscal year RIC.

18 Can any resulting loss be recognized? No loss can be recognized by the shareholders for the nontaxable return of capital distributions received.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year \blacktriangleright The organizational action reportable with respect to tax year 2024. The information will also be provided on the shareholders' 2024 Form 1099-DIV, Box 3.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign Here Signature 🕨 Date > Print your name A signed copy is maintained by the issuer Title 🕨 Preparer's signature Date Print/Type preparer's name PTIN Check if Paid self-employed Preparer Firm's EIN ► Firm's name Use Only Phone no. Firm's address ►

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

GOLDMAN SACHS ETF TRUST - Goldman Sachs Nasdaq-100 Core Premium Income ETF Supplemental Attachment to Form 8937

Part II, Question 14

Common Shares	CUSIP: 38149W630		Ticker: GPIQ		
					Per Share
				Per Share Taxable	Nontaxable Return
Record Date	Ex-Date	Payable Date	Per share Distribution	Dividend	of Capital
2/5/2024	2/2/2024	2/8/2024	\$ 0.390860	\$ 0.015634	\$ 0.375226
3/5/2024	3/4/2024	3/8/2024	\$ 0.404470	\$ 0.016179	\$ 0.388291
4/3/2024	4/2/2024	4/8/2024	\$ 0.407010	\$ 0.016280	\$ 0.390730
5/3/2024	5/2/2024	5/8/2024	\$ 0.388230	\$ 0.015529	\$ 0.372701
6/4/2024	6/4/2024	6/10/2024	\$ 0.405890	\$ 0.016236	\$ 0.389654
7/2/2024	7/2/2024	7/9/2024	\$ 0.419660	\$ 0.016786	\$ 0.402874
8/2/2024	8/2/2024	8/8/2024	\$ 0.409640	\$ 0.016386	\$ 0.393254