

**Goldman Sachs Nasdaq-100 Premium Income ETF (CUSIP#38149W630)
Goldman Sachs S&P 500 Premium Income ETF (CUSIP#38149W622)**

Notification of Source of Distributions

Pursuant to Rule 19a-1 under the Investment Company Act of 1940

The Goldman Sachs Nasdaq-100 Premium Income ETF (GPIQ) and the Goldman Sachs S&P 500 Premium Income ETF (GPIX) (collectively the “Funds”) declared a dividend of \$0.48326 per share and \$0.38314 per share, payable on May 7, 2026, to shareholders of record on May 1, 2026.

The Funds’ monthly distributions normally consist of net investment income and short-term capital gains. These are generally considered ordinary income for federal tax purposes. Because the Fund seeks to provide monthly distributions at a relatively stable rate, shareholders may receive distributions in excess of taxable income which constitute a return of capital for tax purposes.

As noted in the table provided below, the Funds made distributions during the fiscal year for which a portion is estimated to be in excess of the Funds’ taxable income. As of April 30, 2026, the estimated sources of these distributions were as follows:

<u>Funds</u>	<u>Ordinary Income</u>	<u>Return of Capital</u>
Goldman Sachs Nasdaq-100 Premium Income ETF	2.1%	97.9%
Goldman Sachs S&P 500 Premium Income ETF	7.6%	92.4%

The ultimate composition of these distributions may vary from the estimates provided above due to a variety of factors including future income and expenses and realized gains and losses from the purchase and sale of securities and other investments.

Please note that this information is being provided to satisfy certain notice requirements under the Investment Company Act of 1940. Tax reporting information for shareholders of the Funds will not be available until January 2027. **As a result, shareholders should not use the information provided in this notice for tax reporting purposes.**

Goldman Sachs does not provide legal, tax or accounting advice to its clients. All investors are strongly urged to consult with their legal, tax, or accounting advisors regarding any potential transactions or investments. There is no assurance that the tax status or treatment of a proposed transaction or investment will continue in the future. Tax treatment or status may be changed by law or government action in the future or on a retroactive basis.