

SPDR® GOLD TRUST

2023 Grantor Trust Tax Reporting Statement

EIN: 816124035

CUSIP: 78463V 10 7

Ticker: GLD®

The following information is being provided to assist Shareholders of the SPDR® Gold Trust (the "Trust" or "GLD") with reporting of their U.S. federal taxable income and expenses for the period January 1, 2023 through December 31, 2023, pursuant to Treasury Regulations Section 1.671-5. Under this regulation, the SPDR® Gold Trust is considered a "non-mortgage widely held fixed investment trust."

TAXATION OF THE TRUST

The SPDR® Gold Trust is a grantor trust for U.S. federal income tax purposes. As a result, the Trust itself is not subject to U.S. federal income tax. Instead, the Trust's income and expenses "flow through" to the Shareholders for U.S. federal income tax purposes.

TAXATION OF US INDIVIDUAL SHAREHOLDERS

Shareholders generally will be treated, for U.S. federal income tax purposes, as if they directly owned a pro rata share of the underlying assets held in the Trust. Shareholders also will be treated for U.S. federal income tax purposes as if they directly received their respective pro rata shares of the Trust's income and proceeds, and directly incurred their pro rata share of the Trust's expenses. Most state and local income tax authorities follow U.S. federal income tax rules in this regard. However, Shareholders should contact their own tax advisors as to the state and local tax consequences of ownership of GLD shares.

The Trust holds only gold bullion and, accordingly, received no income during the year. Under current law, gains recognized by individuals from the sale of "collectibles," including gold bullion, held for more than one year are taxed at a maximum U.S. federal income tax rate of 28%, rather than the 20% rate applicable to most other long-term capital gains. For these purposes, gains recognized by an individual upon the sale of GLD shares held for more than one year, or attributable to the Trust's sale of any gold bullion which the Shareholder is treated (through its ownership of shares) as having held for more than one year generally will be taxed at a maximum U.S. federal income tax rate of 28%. The U.S. federal income tax rates for capital gains recognized upon the sale of assets held by an individual U.S. shareholder for one year or less are generally the same as those at which ordinary income is taxed.

The Trust paid expenses monthly, as shown in the attached 2023 Expense File. An example illustrating the computation of a Shareholder's share of expenses is provided. The calculation period is monthly. Although Trust expenses are not deductible for U.S. federal income tax purposes in 2023 Trust expenses are factors used to calculate each shareholders tax basis.

Because the Trust sold only a de minimis amount of gold for payment of Trust expenses during the year and made no distributions of sale proceeds to its Shareholders, under Treasury Regulations Section 1.671-5(c)(2)(iv)(B) neither the Trust nor brokers are required to report the gross proceeds of Trust sales to Shareholders on Form 1099B. Certain brokers may nevertheless elect to report these proceeds to their customers on a composite Form 1099B. For those Shareholders who have not received this information on Form 1099B, it is contained in the attached 2023 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 EXPENSE FILE

Date	Expenses Per Share
January	0.05672238
February	0.05948130
March	0.05356137
April	0.05933803
May	0.06041360
June	0.06303329
July	0.06051709
August	0.06225079
September	0.06123277
October	0.05991881
November	0.05981632
December	0.05978296
Total for year	0.71606871

How to Calculate the Shareholder's Investment Expenses

Identify in the table above the months (full and partial) in which the Shareholder held shares in the SPDR[®] Gold Trust (GLD). The amount in the column labeled "Expenses Per Share," represents the amount of investment expense paid per share for a full month. For any month in which the shares were not held on each day in such month, the expenses should be pro-rated based on the number of days held.

Please note that Trust Expenses are miscellaneous itemized deductions, which are not deductible for U.S. federal income tax purposes by individuals in 2023.

Example illustrating calculation of a Shareholder's 2023 SPDR[®] Gold Trust Investment Expenses

Assume that a Shareholder purchased 200 shares on June 15, 2023 and sold them on November 15, 2023. For the month of June, Shareholder's expenses are $\$0.06303329 \times (15/30) = \0.031516645 per share. For the months of July through October, the expenses per share are as shown. For the month of November Shareholder's expenses are $\$0.02990816$ per share ($0.05981632 \times (15/30)$). The total expenses for Shareholder are therefore $\$0.30534427$ per share, or $\$61.07$.

Total Expenses per Share	\$ 0.30534427
Total Shares	200
Total Expense	<u>\$ 61.07</u>

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
1/1/2023	0.09306953		
1/2/2023	0.09306953		
1/3/2023	0.09306953		
1/4/2023	0.09306956		
1/5/2023	0.09306956		
1/6/2023	0.09306962		
1/7/2023	0.09306962		
1/8/2023	0.09306962		
1/9/2023	0.09306962		
1/10/2023	0.09306967		
1/11/2023	0.09306975		
1/12/2023	0.09303962	0.00003013	0.05672238
1/13/2023	0.09303962		
1/14/2023	0.09303962		
1/15/2023	0.09303962		
1/16/2023	0.09303962		
1/17/2023	0.09303967		
1/18/2023	0.09303964		
1/19/2023	0.09303961		
1/20/2023	0.09303951		
1/21/2023	0.09303951		
1/22/2023	0.09303951		
1/23/2023	0.09303951		
1/24/2023	0.09303950		
1/25/2023	0.09303944		
1/26/2023	0.09303944		
1/27/2023	0.09303947		
1/28/2023	0.09303947		
1/29/2023	0.09303947		
1/30/2023	0.09303952		
1/31/2023	0.09303952		
2/1/2023	0.09303947		
2/2/2023	0.09303940		
2/3/2023	0.09303940		
2/4/2023	0.09303940		
2/5/2023	0.09303940		
2/6/2023	0.09303950		
2/7/2023	0.09303938		
2/8/2023	0.09303936		
2/9/2023	0.09300771	0.00003165	0.05948130
2/10/2023	0.09300771		
2/11/2023	0.09300771		
2/12/2023	0.09300771		
2/13/2023	0.09300771		
2/14/2023	0.09300771		
2/15/2023	0.09300770		
2/16/2023	0.09300770		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
2/17/2023	0.09300773		
2/18/2023	0.09300773		
2/19/2023	0.09300773		
2/20/2023	0.09300773		
2/21/2023	0.09300773		
2/22/2023	0.09300775		
2/23/2023	0.09300779		
2/24/2023	0.09300779		
2/25/2023	0.09300779		
2/26/2023	0.09300779		
2/27/2023	0.09300778		
2/28/2023	0.09300786		
3/1/2023	0.09300794		
3/2/2023	0.09300794		
3/3/2023	0.09300796		
3/4/2023	0.09300796		
3/5/2023	0.09300796		
3/6/2023	0.09300796		
3/7/2023	0.09297885	0.00002932	0.05356137
3/8/2023	0.09297885		
3/9/2023	0.09297888		
3/10/2023	0.09297890		
3/11/2023	0.09297890		
3/12/2023	0.09297890		
3/13/2023	0.09297874		
3/14/2023	0.09297874		
3/15/2023	0.09297871		
3/16/2023	0.09297871		
3/17/2023	0.09297860		
3/18/2023	0.09297860		
3/19/2023	0.09297860		
3/20/2023	0.09297853		
3/21/2023	0.09297856		
3/22/2023	0.09297856		
3/23/2023	0.09297850		
3/24/2023	0.09297854		
3/25/2023	0.09297854		
3/26/2023	0.09297854		
3/27/2023	0.09297854		
3/28/2023	0.09297843		
3/29/2023	0.09297838		
3/30/2023	0.09297838		
3/31/2023	0.09297842		
4/1/2023	0.09297842		
4/2/2023	0.09297842		
4/3/2023	0.09297835		
4/4/2023	0.09297835		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
4/5/2023	0.09297832		
4/6/2023	0.09297832		
4/7/2023	0.09297832		
4/8/2023	0.09297832		
4/9/2023	0.09297832		
4/10/2023	0.09297822		
4/11/2023	0.09294859	0.00002963	0.05933803
4/12/2023	0.09294858		
4/13/2023	0.09294862		
4/14/2023	0.09294867		
4/15/2023	0.09294867		
4/16/2023	0.09294867		
4/17/2023	0.09294871		
4/18/2023	0.09294873		
4/19/2023	0.09294869		
4/20/2023	0.09294869		
4/21/2023	0.09294875		
4/22/2023	0.09294875		
4/23/2023	0.09294875		
4/24/2023	0.09294865		
4/25/2023	0.09294858		
4/26/2023	0.09294858		
4/27/2023	0.09294869		
4/28/2023	0.09294869		
4/29/2023	0.09294869		
4/30/2023	0.09294869		
5/1/2023	0.09294874		
5/2/2023	0.09294862		
5/3/2023	0.09294862		
5/4/2023	0.09294856		
5/5/2023	0.09294849		
5/6/2023	0.09294849		
5/7/2023	0.09294849		
5/8/2023	0.09294825		
5/9/2023	0.09294836		
5/10/2023	0.09294819		
5/11/2023	0.09294824		
5/12/2023	0.09291833	0.00002991	0.06041360
5/13/2023	0.09291833		
5/14/2023	0.09291833		
5/15/2023	0.09291839		
5/16/2023	0.09291837		
5/17/2023	0.09291834		
5/18/2023	0.09291834		
5/19/2023	0.09291821		
5/20/2023	0.09291821		
5/21/2023	0.09291821		

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SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
5/22/2023	0.09291819		
5/23/2023	0.09291825		
5/24/2023	0.09291825		
5/25/2023	0.09291825		
5/26/2023	0.09291825		
5/27/2023	0.09291825		
5/28/2023	0.09291825		
5/29/2023	0.09291825		
5/30/2023	0.09291831		
5/31/2023	0.09291831		
6/1/2023	0.09291836		
6/2/2023	0.09291836		
6/3/2023	0.09291836		
6/4/2023	0.09291836		
6/5/2023	0.09291830		
6/6/2023	0.09291836		
6/7/2023	0.09291851		
6/8/2023	0.09291851		
6/9/2023	0.09291863		
6/10/2023	0.09291863		
6/11/2023	0.09291863		
6/12/2023	0.09288636	0.00003228	0.06303329
6/13/2023	0.09288636		
6/14/2023	0.09288638		
6/15/2023	0.09288638		
6/16/2023	0.09288631		
6/17/2023	0.09288631		
6/18/2023	0.09288631		
6/19/2023	0.09288631		
6/20/2023	0.09288631		
6/21/2023	0.09288635		
6/22/2023	0.09288641		
6/23/2023	0.09288648		
6/24/2023	0.09288648		
6/25/2023	0.09288648		
6/26/2023	0.09288652		
6/27/2023	0.09288652		
6/28/2023	0.09288648		
6/29/2023	0.09288656		
6/30/2023	0.09288665		
7/1/2023	0.09288665		
7/2/2023	0.09288665		
7/3/2023	0.09288665		
7/4/2023	0.09288665		
7/5/2023	0.09288681		
7/6/2023	0.09288681		
7/7/2023	0.09288692		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
7/8/2023	0.09288692		
7/9/2023	0.09288692		
7/10/2023	0.09288692		
7/11/2023	0.09285563	0.00003129	0.06051709
7/12/2023	0.09285563		
7/13/2023	0.09285563		
7/14/2023	0.09285563		
7/15/2023	0.09285563		
7/16/2023	0.09285563		
7/17/2023	0.09285566		
7/18/2023	0.09285568		
7/19/2023	0.09285564		
7/20/2023	0.09285564		
7/21/2023	0.09285552		
7/22/2023	0.09285552		
7/23/2023	0.09285552		
7/24/2023	0.09285552		
7/25/2023	0.09285552		
7/26/2023	0.09285557		
7/27/2023	0.09285562		
7/28/2023	0.09285571		
7/29/2023	0.09285571		
7/30/2023	0.09285571		
7/31/2023	0.09285571		
8/1/2023	0.09285584		
8/2/2023	0.09285584		
8/3/2023	0.09285596		
8/4/2023	0.09285596		
8/5/2023	0.09285596		
8/6/2023	0.09285596		
8/7/2023	0.09285606		
8/8/2023	0.09285606		
8/9/2023	0.09282369	0.00003238	0.06225079
8/10/2023	0.09282369		
8/11/2023	0.09282374		
8/12/2023	0.09282374		
8/13/2023	0.09282374		
8/14/2023	0.09282380		
8/15/2023	0.09282382		
8/16/2023	0.09282382		
8/17/2023	0.09282396		
8/18/2023	0.09282390		
8/19/2023	0.09282390		
8/20/2023	0.09282390		
8/21/2023	0.09282393		
8/22/2023	0.09282404		
8/23/2023	0.09282404		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
8/24/2023	0.09282406		
8/25/2023	0.09282406		
8/26/2023	0.09282406		
8/27/2023	0.09282406		
8/28/2023	0.09282398		
8/29/2023	0.09282389		
8/30/2023	0.09282386		
8/31/2023	0.09282386		
9/1/2023	0.09282383		
9/2/2023	0.09282383		
9/3/2023	0.09282383		
9/4/2023	0.09282383		
9/5/2023	0.09282388		
9/6/2023	0.09282401		
9/7/2023	0.09282401		
9/8/2023	0.09282401		
9/9/2023	0.09282401		
9/10/2023	0.09282401		
9/11/2023	0.09279227	0.00003181	0.06123277
9/12/2023	0.09279227		
9/13/2023	0.09279232		
9/14/2023	0.09279236		
9/15/2023	0.09279235		
9/16/2023	0.09279235		
9/17/2023	0.09279235		
9/18/2023	0.09279235		
9/19/2023	0.09279238		
9/20/2023	0.09279239		
9/21/2023	0.09279238		
9/22/2023	0.09279241		
9/23/2023	0.09279241		
9/24/2023	0.09279241		
9/25/2023	0.09279244		
9/26/2023	0.09279255		
9/27/2023	0.09279253		
9/28/2023	0.09279253		
9/29/2023	0.09279253		
9/30/2023	0.09279253		
10/1/2023	0.09279253		
10/2/2023	0.09279247		
10/3/2023	0.09279254		
10/4/2023	0.09279271		
10/5/2023	0.09279279		
10/6/2023	0.09279286		
10/7/2023	0.09279286		
10/8/2023	0.09279286		
10/9/2023	0.09279306		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
10/10/2023	0.09276079	0.00003227	0.05991881
10/11/2023	0.09276078		
10/12/2023	0.09276078		
10/13/2023	0.09276078		
10/14/2023	0.09276078		
10/15/2023	0.09276078		
10/16/2023	0.09276091		
10/17/2023	0.09276095		
10/18/2023	0.09276106		
10/19/2023	0.09276106		
10/20/2023	0.09276072		
10/21/2023	0.09276072		
10/22/2023	0.09276072		
10/23/2023	0.09276080		
10/24/2023	0.09276080		
10/25/2023	0.09276075		
10/26/2023	0.09276075		
10/27/2023	0.09276075		
10/28/2023	0.09276075		
10/29/2023	0.09276075		
10/30/2023	0.09276083		
10/31/2023	0.09276083		
11/1/2023	0.09276075		
11/2/2023	0.09276075		
11/3/2023	0.09276069		
11/4/2023	0.09276069		
11/5/2023	0.09276069		
11/6/2023	0.09276051		
11/7/2023	0.09273000	0.00003051	0.05981632
11/8/2023	0.09273000		
11/9/2023	0.09273000		
11/10/2023	0.09272999		
11/11/2023	0.09272999		
11/12/2023	0.09272999		
11/13/2023	0.09272995		
11/14/2023	0.09272995		
11/15/2023	0.09272995		
11/16/2023	0.09272995		
11/17/2023	0.09272970		
11/18/2023	0.09272970		
11/19/2023	0.09272970		
11/20/2023	0.09272970		
11/21/2023	0.09272970		
11/22/2023	0.09272973		
11/23/2023	0.09272973		
11/24/2023	0.09272973		
11/25/2023	0.09272973		

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR[®] GOLD TRUST 2023 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
11/26/2023	0.09272973		
11/27/2023	0.09272973		
11/28/2023	0.09272979		
11/29/2023	0.09272985		
11/30/2023	0.09272992		
12/1/2023	0.09272984		
12/2/2023	0.09272984		
12/3/2023	0.09272984		
12/4/2023	0.09272975		
12/5/2023	0.09272976		
12/6/2023	0.09272976		
12/7/2023	0.09270027	0.00002949	0.05978296
12/8/2023	0.09270027		
12/9/2023	0.09270027		
12/10/2023	0.09270027		
12/11/2023	0.09270029		
12/12/2023	0.09270033		
12/13/2023	0.09270030		
12/14/2023	0.09270030		
12/15/2023	0.09270027		
12/16/2023	0.09270027		
12/17/2023	0.09270027		
12/18/2023	0.09270027		
12/19/2023	0.09270031		
12/20/2023	0.09270030		
12/21/2023	0.09270030		
12/22/2023	0.09270030		
12/23/2023	0.09270030		
12/24/2023	0.09270030		
12/25/2023	0.09270030		
12/26/2023	0.09270024		
12/27/2023	0.09270020		
12/28/2023	0.09270023		
12/29/2023	0.09270028		
12/30/2023	0.09270028		
12/31/2023	0.09270028		
Totals		0.00037067	0.71606871

PAST PERFORMANCE NOT NECESSARILY INDICATIVE OF FUTURE RESULTS

SPDR® Gold Trust Gross Proceeds file shows gold ounces acquired per SPDR® Gold Trust (GLD) share purchased, gold sold (in ounces), and proceeds per SPDR® Gold Trust (GLD) Share. You can use this information to calculate your gain or loss on sale of gold to pay trust expenses.

Please note that Trust expenses are miscellaneous itemized deductions, which are not deductible by individuals in 2023.

Example: Shareholder XYZ purchases 200 GLD shares on 1/23/2023 at a price of \$178.11 per share for a total purchase price of \$35,622. Shareholder XYZ had no other purchases or sales of GLD shares during 2023 and held the shares for the remainder of 2023.

Step 1: Identify the shareholder’s pro rata ownership of gold (in ounces).

Identify Shareholder XYZ’s purchase date of 1/23/2023. In the column labeled “Gold Ounces per Share” in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.09303951 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/23/2023 purchase is 18.607902 ounces (0.09303951 ozs per share multiplied by 200 shares purchased on 1/23/2023.) Note: This step should be completed for each date on which GLD shares were purchased.

Step 2: Calculate the gold (in ounces) sold from Shareholder XYZ’s account during 2023 to pay expenses

The gold ounces sold per share during 2023 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/23/2023 through the day before sale date.

During 2023 the amount of gold sold after the 1/23/2023 purchase date is .00034054 oz per share (total ounces sold during the year, 0.00037067, less ounces sold prior to purchase, 0.00003013) for a total of 0.06811 oz (based on the purchase of 200 shares).

Step 3: Calculate cost of gold sold from Shareholder’s account

Total Gold ozs sold (Step 2)	0.06811 oz		
	-----	X	\$ 35,622
Gold ozs acquired (Step1)	18.60790 oz		
Cost of Gold sold			\$ 130.39

Step 4: Calculate Shareholder's gain or loss on gold sales for each lot purchased

Identify all proceeds per share received by the Trust after Shareholder XYZ's 1/23/2023 purchase date. During 2023, monthly sales for the period 1/24/2023 through 12/31/2023 generated proceeds per share of \$0.65934633 (total proceeds of sales of gold for the year, 0.71606871, less proceeds of sale made prior to purchase, 0.05672238). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.65934633 per share X 200 shares	\$ 131.87
Less: Total cost of gold sold (Step 3)	<u>130.39</u>
Total Reportable Gain	<u>\$1.48</u>

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/23/2023 purchase date. During 2023, the expenses were paid monthly and for the period of 1/24/2023 through 12/31/2023 amounted to \$0.65934633 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.65934633
Total Shares	200
Total Expense (1040 Sch A)	\$ 131.87

See also the example included in the 2023 Expense File.

Step 6: Calculate Shareholder's Adjusted Gold held and Cost Basis

Gold ounces Purchased on 1/23/2023 (Step 1)	18.60790 oz
Less: Gold ounces sold during 2023 (Step 2)	<u>0.06811 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2023	<u>18.53979 oz</u>
Original Purchase Cost on 1/23/2023	\$ 35,622.00
Less: Cost of Gold Sold during 2023 (Step 3)	<u>130.39</u>
Adjusted Shareholder's basis at 12/31/2023	<u>\$ 35,491.61</u>

Shareholder's adjusted gold ounces and adjusted cost calculated in Step 5 are his/her adjusted ounces of gold and adjusted basis for the 1/23/2023 purchase at the end of 12/31/2023.

Shareholders with several purchases should calculate gain, loss and adjusted basis separately for each purchased lot and then sum up the results of each lot to arrive at the net reportable gain or loss and the total investment expenses. Shareholders who purchased their shares prior to 2023, and made no other purchases, should calculate their adjusted cost basis, using the gross proceeds information for the relevant years, by following the same steps as in the example above. The adjusted cost basis at 12/31/2022 should be used as the beginning cost for 2023 instead of the original purchase cost. Shareholders with an additional purchase in 2023 will have two cost lots to account for in 2023. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.