

Non-GAAP Financial Measures for the Second Quarter 2019

The following is an index of non-GAAP measures disclosed in the Second Quarter 2019 Earnings Results, Earnings Results Presentation and Form 10-Q.

Description	Second Quarter 2019 Earnings Results Reference(s)	Second Quarter 2019 Earnings Results Presentation Reference(s)	Second Quarter 2019 Form 10-Q Reference(s)
Return on average tangible common shareholders' equity (ROTE)	- Financial Summary	- Results Snapshot - Financial Overview	- Results of Operations — Financial Overview
Tangible book value per common share (TBVPS)	- Financial Summary - Highlights - Consolidated Statements of Earnings	- Results Snapshot - Capital	- Balance Sheet and Funding Sources — Balance Sheet Analysis and Metrics
Average and ending tangible common shareholders' equity	- Footnotes	- Footnotes	- Results of Operations — Financial Overview - Balance Sheet and Funding Sources — Balance Sheet Analysis and Metrics
Reconciliation of average and ending shareholders' equity to tangible common shareholders' equity	- Footnotes	- Footnotes	- Results of Operations — Financial Overview - Balance Sheet and Funding Sources — Balance Sheet Analysis and Metrics
Balance sheet allocation	—	- Balance Sheet & Liquidity	- Balance Sheet and Funding Sources — Balance Sheet Allocation
Reconciliation of the balance sheet allocation to the firm's businesses to the firm's U.S. GAAP balance sheet	—	- Footnotes	- Balance Sheet and Funding Sources — Balance Sheet Allocation

The Second Quarter 2019 Earnings Results, Earnings Results Presentation and Form 10-Q are available on the Investor Relations section of our website at www.goldmansachs.com/investor-relations/financials.