

Non-GAAP Financial Measures for the First Quarter 2019

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

Description	First Quarter 2019 Earnings Results Reference(s)	First Quarter 2019 Earnings Results Presentation Reference(s)	First Quarter 2019 10-Q Reference(s)
Return on average tangible common shareholders' equity (ROTE)	Page 1	Pages 2 and 10	Page 91
Tangible book value per common share (TBVPS)	Pages 1 and 8	Pages 2 and 18	Page 104
Average and ending tangible common shareholders' equity	Page 11	Page 21	Pages 91 and 104
Reconciliation of average and ending common shareholders' equity to tangible common shareholders' equity	Page 11	Page 21	Pages 91 and 104
Balance sheet allocation	—	Page 19	Page 101
Reconciliation of the balance sheet allocation to the firm's businesses to the firm's U.S. GAAP balance sheet	—	Page 22	Page 103

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