

## **Sprott ESG Gold ETF**

2022 Grantor Trust Tax Reporting Statement

EIN: 866647708

CUSIP: 85210H 10 9

Ticker: SESG

The following information is being provided to assist Shareholders of the Sprott ESG Gold ETF with reporting of their taxable income and expenses for the period July 19, 2022 (commencement of operations) through December 31, 2022, pursuant to Treasury Regulation Section 1.671-5. Under this regulation, the Sprott ESG Gold ETF is considered a "non-mortgage widely held fixed investment trust."

The example provided herein is based on a U.S. individual Shareholder who purchased its Sprott ESG Gold ETF shares for cash. **All Shareholders should contact their own tax advisors as to the tax consequences of the information reported in Sprott ESG Gold ETF Data below.**

### **TAXATION OF THE TRUST**

The Sprott ESG Gold ETF 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.

### **TAXATION OF U.S. 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 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 tax authorities follow U.S. 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 SESG shares.

The Trust holds only gold bullion and, accordingly, received no income during the year.

Because the Trust sold no gold for payment of Trust expenses during the year, there are no gross proceeds of Trust sales to report to Shareholders. Had the Trust sold gold to cover expenses, the information related to such sales would be shown in the 2022 Gross Proceeds File. Had there been any sales of gold to cover Trust expenses, the example provided at the end of the report would detail how a shareholder could use the information in the Gross Proceeds file, to determine their taxable information.

# Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|-----------|--------------------------|--|-----------------------|
| 1/1/2022  | 0.00000000               |  |                       |
| 1/2/2022  | 0.00000000               |  |                       |
| 1/3/2022  | 0.00000000               |  |                       |
| 1/4/2022  | 0.00000000               |  |                       |
| 1/5/2022  | 0.00000000               |  |                       |
| 1/6/2022  | 0.00000000               |  |                       |
| 1/7/2022  | 0.00000000               |  |                       |
| 1/8/2022  | 0.00000000               |  |                       |
| 1/9/2022  | 0.00000000               |  |                       |
| 1/10/2022 | 0.00000000               |  |                       |
| 1/11/2022 | 0.00000000               |  |                       |
| 1/12/2022 | 0.00000000               |  |                       |
| 1/13/2022 | 0.00000000               |  |                       |
| 1/14/2022 | 0.00000000               |  |                       |
| 1/15/2022 | 0.00000000               |  |                       |
| 1/16/2022 | 0.00000000               |  |                       |
| 1/17/2022 | 0.00000000               |  |                       |
| 1/18/2022 | 0.00000000               |  |                       |
| 1/19/2022 | 0.00000000               |  |                       |
| 1/20/2022 | 0.00000000               |  |                       |
| 1/21/2022 | 0.00000000               |  |                       |
| 1/22/2022 | 0.00000000               |  |                       |
| 1/23/2022 | 0.00000000               |  |                       |
| 1/24/2022 | 0.00000000               |  |                       |
| 1/25/2022 | 0.00000000               |  |                       |
| 1/26/2022 | 0.00000000               |  |                       |
| 1/27/2022 | 0.00000000               |  |                       |
| 1/28/2022 | 0.00000000               |  |                       |
| 1/29/2022 | 0.00000000               |  |                       |
| 1/30/2022 | 0.00000000               |  |                       |
| 1/31/2022 | 0.00000000               |  |                       |
| 2/1/2022  | 0.00000000               |  |                       |
| 2/2/2022  | 0.00000000               |  |                       |
| 2/3/2022  | 0.00000000               |  |                       |
| 2/4/2022  | 0.00000000               |  |                       |
| 2/5/2022  | 0.00000000               |  |                       |
| 2/6/2022  | 0.00000000               |  |                       |
| 2/7/2022  | 0.00000000               |  |                       |
| 2/8/2022  | 0.00000000               |  |                       |
| 2/9/2022  | 0.00000000               |  |                       |
| 2/10/2022 | 0.00000000               |  |                       |
| 2/11/2022 | 0.00000000               |  |                       |
| 2/12/2022 | 0.00000000               |  |                       |
| 2/13/2022 | 0.00000000               |  |                       |
| 2/14/2022 | 0.00000000               |  |                       |
| 2/15/2022 | 0.00000000               |  |                       |

# Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|-----------|--------------------------|--|-----------------------|
| 2/16/2022 | 0.00000000               |  |                       |
| 2/17/2022 | 0.00000000               |  |                       |
| 2/18/2022 | 0.00000000               |  |                       |
| 2/19/2022 | 0.00000000               |  |                       |
| 2/20/2022 | 0.00000000               |  |                       |
| 2/21/2022 | 0.00000000               |  |                       |
| 2/22/2022 | 0.00000000               |  |                       |
| 2/23/2022 | 0.00000000               |  |                       |
| 2/24/2022 | 0.00000000               |  |                       |
| 2/25/2022 | 0.00000000               |  |                       |
| 2/26/2022 | 0.00000000               |  |                       |
| 2/27/2022 | 0.00000000               |  |                       |
| 2/28/2022 | 0.00000000               |  |                       |
| 3/1/2022  | 0.00000000               |  |                       |
| 3/2/2022  | 0.00000000               |  |                       |
| 3/3/2022  | 0.00000000               |  |                       |
| 3/4/2022  | 0.00000000               |  |                       |
| 3/5/2022  | 0.00000000               |  |                       |
| 3/6/2022  | 0.00000000               |  |                       |
| 3/7/2022  | 0.00000000               |  |                       |
| 3/8/2022  | 0.00000000               |  |                       |
| 3/9/2022  | 0.00000000               |  |                       |
| 3/10/2022 | 0.00000000               |  |                       |
| 3/11/2022 | 0.00000000               |  |                       |
| 3/12/2022 | 0.00000000               |  |                       |
| 3/13/2022 | 0.00000000               |  |                       |
| 3/14/2022 | 0.00000000               |  |                       |
| 3/15/2022 | 0.00000000               |  |                       |
| 3/16/2022 | 0.00000000               |  |                       |
| 3/17/2022 | 0.00000000               |  |                       |
| 3/18/2022 | 0.00000000               |  |                       |
| 3/19/2022 | 0.00000000               |  |                       |
| 3/20/2022 | 0.00000000               |  |                       |
| 3/21/2022 | 0.00000000               |  |                       |
| 3/22/2022 | 0.00000000               |  |                       |
| 3/23/2022 | 0.00000000               |  |                       |
| 3/24/2022 | 0.00000000               |  |                       |
| 3/25/2022 | 0.00000000               |  |                       |
| 3/26/2022 | 0.00000000               |  |                       |
| 3/27/2022 | 0.00000000               |  |                       |
| 3/28/2022 | 0.00000000               |  |                       |
| 3/29/2022 | 0.00000000               |  |                       |
| 3/30/2022 | 0.00000000               |  |                       |
| 3/31/2022 | 0.00000000               |  |                       |
| 4/1/2022  | 0.00000000               |  |                       |
| 4/2/2022  | 0.00000000               |  |                       |

# Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|-----------|--------------------------|--|-----------------------|
| 4/3/2022  | 0.00000000               |  |                       |
| 4/4/2022  | 0.00000000               |  |                       |
| 4/5/2022  | 0.00000000               |  |                       |
| 4/6/2022  | 0.00000000               |  |                       |
| 4/7/2022  | 0.00000000               |  |                       |
| 4/8/2022  | 0.00000000               |  |                       |
| 4/9/2022  | 0.00000000               |  |                       |
| 4/10/2022 | 0.00000000               |  |                       |
| 4/11/2022 | 0.00000000               |  |                       |
| 4/12/2022 | 0.00000000               |  |                       |
| 4/13/2022 | 0.00000000               |  |                       |
| 4/14/2022 | 0.00000000               |  |                       |
| 4/15/2022 | 0.00000000               |  |                       |
| 4/16/2022 | 0.00000000               |  |                       |
| 4/17/2022 | 0.00000000               |  |                       |
| 4/18/2022 | 0.00000000               |  |                       |
| 4/19/2022 | 0.00000000               |  |                       |
| 4/20/2022 | 0.00000000               |  |                       |
| 4/21/2022 | 0.00000000               |  |                       |
| 4/22/2022 | 0.00000000               |  |                       |
| 4/23/2022 | 0.00000000               |  |                       |
| 4/24/2022 | 0.00000000               |  |                       |
| 4/25/2022 | 0.00000000               |  |                       |
| 4/26/2022 | 0.00000000               |  |                       |
| 4/27/2022 | 0.00000000               |  |                       |
| 4/28/2022 | 0.00000000               |  |                       |
| 4/29/2022 | 0.00000000               |  |                       |
| 4/30/2022 | 0.00000000               |  |                       |
| 5/1/2022  | 0.00000000               |  |                       |
| 5/2/2022  | 0.00000000               |  |                       |
| 5/3/2022  | 0.00000000               |  |                       |
| 5/4/2022  | 0.00000000               |  |                       |
| 5/5/2022  | 0.00000000               |  |                       |
| 5/6/2022  | 0.00000000               |  |                       |
| 5/7/2022  | 0.00000000               |  |                       |
| 5/8/2022  | 0.00000000               |  |                       |
| 5/9/2022  | 0.00000000               |  |                       |
| 5/10/2022 | 0.00000000               |  |                       |
| 5/11/2022 | 0.00000000               |  |                       |
| 5/12/2022 | 0.00000000               |  |                       |
| 5/13/2022 | 0.00000000               |  |                       |
| 5/14/2022 | 0.00000000               |  |                       |
| 5/15/2022 | 0.00000000               |  |                       |
| 5/16/2022 | 0.00000000               |  |                       |
| 5/17/2022 | 0.00000000               |  |                       |
| 5/18/2022 | 0.00000000               |  |                       |

# Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|-----------|--------------------------|--|-----------------------|
| 5/19/2022 | 0.00000000               |  |                       |
| 5/20/2022 | 0.00000000               |  |                       |
| 5/21/2022 | 0.00000000               |  |                       |
| 5/22/2022 | 0.00000000               |  |                       |
| 5/23/2022 | 0.00000000               |  |                       |
| 5/24/2022 | 0.00000000               |  |                       |
| 5/25/2022 | 0.00000000               |  |                       |
| 5/26/2022 | 0.00000000               |  |                       |
| 5/27/2022 | 0.00000000               |  |                       |
| 5/28/2022 | 0.00000000               |  |                       |
| 5/29/2022 | 0.00000000               |  |                       |
| 5/30/2022 | 0.00000000               |  |                       |
| 5/31/2022 | 0.00000000               |  |                       |
| 6/1/2022  | 0.00000000               |  |                       |
| 6/2/2022  | 0.00000000               |  |                       |
| 6/3/2022  | 0.00000000               |  |                       |
| 6/4/2022  | 0.00000000               |  |                       |
| 6/5/2022  | 0.00000000               |  |                       |
| 6/6/2022  | 0.00000000               |  |                       |
| 6/7/2022  | 0.00000000               |  |                       |
| 6/8/2022  | 0.00000000               |  |                       |
| 6/9/2022  | 0.00000000               |  |                       |
| 6/10/2022 | 0.00000000               |  |                       |
| 6/11/2022 | 0.00000000               |  |                       |
| 6/12/2022 | 0.00000000               |  |                       |
| 6/13/2022 | 0.00000000               |  |                       |
| 6/14/2022 | 0.00000000               |  |                       |
| 6/15/2022 | 0.00000000               |  |                       |
| 6/16/2022 | 0.00000000               |  |                       |
| 6/17/2022 | 0.00000000               |  |                       |
| 6/18/2022 | 0.00000000               |  |                       |
| 6/19/2022 | 0.00000000               |  |                       |
| 6/20/2022 | 0.00000000               |  |                       |
| 6/21/2022 | 0.00000000               |  |                       |
| 6/22/2022 | 0.00000000               |  |                       |
| 6/23/2022 | 0.00000000               |  |                       |
| 6/24/2022 | 0.00000000               |  |                       |
| 6/25/2022 | 0.00000000               |  |                       |
| 6/26/2022 | 0.00000000               |  |                       |
| 6/27/2022 | 0.00000000               |  |                       |
| 6/28/2022 | 0.00000000               |  |                       |
| 6/29/2022 | 0.00000000               |  |                       |
| 6/30/2022 | 0.00000000               |  |                       |
| 7/1/2022  | 0.00000000               |  |                       |
| 7/2/2022  | 0.00000000               |  |                       |
| 7/3/2022  | 0.00000000               |  |                       |

## Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|-----------|--------------------------|--|-----------------------|
| 7/4/2022  | 0.00000000               |  |                       |
| 7/5/2022  | 0.00000000               |  |                       |
| 7/6/2022  | 0.00000000               |  |                       |
| 7/7/2022  | 0.00000000               |  |                       |
| 7/8/2022  | 0.00000000               |  |                       |
| 7/9/2022  | 0.00000000               |  |                       |
| 7/10/2022 | 0.00000000               |  |                       |
| 7/11/2022 | 0.00000000               |  |                       |
| 7/12/2022 | 0.00000000               |  |                       |
| 7/13/2022 | 0.00000000               |  |                       |
| 7/14/2022 | 0.00000000               |  |                       |
| 7/15/2022 | 0.00000000               |  |                       |
| 7/16/2022 | 0.00000000               |  |                       |
| 7/17/2022 | 0.00000000               |  |                       |
| 7/18/2022 | 0.00000000               |  |                       |
| 7/19/2022 | 0.02000000               |  |                       |
| 7/20/2022 | 0.02000000               |  |                       |
| 7/21/2022 | 0.02000000               |  |                       |
| 7/22/2022 | 0.02000000               |  |                       |
| 7/23/2022 | 0.02000000               |  |                       |
| 7/24/2022 | 0.02000000               |  |                       |
| 7/25/2022 | 0.02000000               |  |                       |
| 7/26/2022 | 0.02000000               |  |                       |
| 7/27/2022 | 0.02000000               |  |                       |
| 7/28/2022 | 0.02000000               |  |                       |
| 7/29/2022 | 0.02000000               |  |                       |
| 7/30/2022 | 0.02000000               |  |                       |
| 7/31/2022 | 0.02000000               |  |                       |
| 8/1/2022  | 0.02000000               |  |                       |
| 8/2/2022  | 0.02000000               |  |                       |
| 8/3/2022  | 0.01999993               |  |                       |
| 8/4/2022  | 0.01999987               |  |                       |
| 8/5/2022  | 0.01999979               |  |                       |
| 8/6/2022  | 0.01999979               |  |                       |
| 8/7/2022  | 0.01999979               |  |                       |
| 8/8/2022  | 0.01999972               |  |                       |
| 8/9/2022  | 0.01999959               |  |                       |
| 8/10/2022 | 0.01999959               |  |                       |
| 8/11/2022 | 0.01999959               |  |                       |
| 8/12/2022 | 0.01999959               |  |                       |
| 8/13/2022 | 0.01999959               |  |                       |
| 8/14/2022 | 0.01999959               |  |                       |
| 8/15/2022 | 0.01999959               |  |                       |
| 8/16/2022 | 0.01999959               |  |                       |
| 8/17/2022 | 0.01999959               |  |                       |
| 8/18/2022 | 0.01999959               |  |                       |

## Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date      | Gold Ounces Per Share | Per Share Gold Ounces Sold To Cover Expenses | Proceeds Per Share |
|-----------|-----------------------|--|--------------------|
| 8/19/2022 | 0.01999959            |  |                    |
| 8/20/2022 | 0.01999959            |  |                    |
| 8/21/2022 | 0.01999959            |  |                    |
| 8/22/2022 | 0.01999959            |  |                    |
| 8/23/2022 | 0.01999959            |  |                    |
| 8/24/2022 | 0.01999959            |  |                    |
| 8/25/2022 | 0.01999959            |  |                    |
| 8/26/2022 | 0.01999959            |  |                    |
| 8/27/2022 | 0.01999959            |  |                    |
| 8/28/2022 | 0.01999959            |  |                    |
| 8/29/2022 | 0.01999959            |  |                    |
| 8/30/2022 | 0.01999959            |  |                    |
| 8/31/2022 | 0.01999959            |  |                    |
| 9/1/2022  | 0.01999959            |  |                    |
| 9/2/2022  | 0.01999959            |  |                    |
| 9/3/2022  | 0.01999959            |  |                    |
| 9/4/2022  | 0.01999959            |  |                    |
| 9/5/2022  | 0.01999959            |  |                    |
| 9/6/2022  | 0.01999959            |  |                    |
| 9/7/2022  | 0.01999959            |  |                    |
| 9/8/2022  | 0.01999959            |  |                    |
| 9/9/2022  | 0.01999959            |  |                    |
| 9/10/2022 | 0.01999959            |  |                    |
| 9/11/2022 | 0.01999959            |  |                    |
| 9/12/2022 | 0.01999959            |  |                    |
| 9/13/2022 | 0.01999959            |  |                    |
| 9/14/2022 | 0.01999959            |  |                    |
| 9/15/2022 | 0.01999959            |  |                    |
| 9/16/2022 | 0.01999959            |  |                    |
| 9/17/2022 | 0.01999959            |  |                    |
| 9/18/2022 | 0.01999959            |  |                    |
| 9/19/2022 | 0.01999959            |  |                    |
| 9/20/2022 | 0.01999959            |  |                    |
| 9/21/2022 | 0.01999959            |  |                    |
| 9/22/2022 | 0.01999959            |  |                    |
| 9/23/2022 | 0.01999959            |  |                    |
| 9/24/2022 | 0.01999959            |  |                    |
| 9/25/2022 | 0.01999959            |  |                    |
| 9/26/2022 | 0.01999959            |  |                    |
| 9/27/2022 | 0.01999959            |  |                    |
| 9/28/2022 | 0.01999959            |  |                    |
| 9/29/2022 | 0.01999959            |  |                    |
| 9/30/2022 | 0.01999959            |  |                    |
| 10/1/2022 | 0.01999959            |  |                    |
| 10/2/2022 | 0.01999959            |  |                    |
| 10/3/2022 | 0.01999959            |  |                    |

## Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date       | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|------------|--------------------------|--|-----------------------|
| 10/4/2022  | 0.01999959               |  |                       |
| 10/5/2022  | 0.01999959               |  |                       |
| 10/6/2022  | 0.01999959               |  |                       |
| 10/7/2022  | 0.01999959               |  |                       |
| 10/8/2022  | 0.01999959               |  |                       |
| 10/9/2022  | 0.01999959               |  |                       |
| 10/10/2022 | 0.01999959               |  |                       |
| 10/11/2022 | 0.01999959               |  |                       |
| 10/12/2022 | 0.01999959               |  |                       |
| 10/13/2022 | 0.01999959               |  |                       |
| 10/14/2022 | 0.01999959               |  |                       |
| 10/15/2022 | 0.01999959               |  |                       |
| 10/16/2022 | 0.01999959               |  |                       |
| 10/17/2022 | 0.01999959               |  |                       |
| 10/18/2022 | 0.01999959               |  |                       |
| 10/19/2022 | 0.01999959               |  |                       |
| 10/20/2022 | 0.01999959               |  |                       |
| 10/21/2022 | 0.01999959               |  |                       |
| 10/22/2022 | 0.01999959               |  |                       |
| 10/23/2022 | 0.01999959               |  |                       |
| 10/24/2022 | 0.01999959               |  |                       |
| 10/25/2022 | 0.01999959               |  |                       |
| 10/26/2022 | 0.01999959               |  |                       |
| 10/27/2022 | 0.01999959               |  |                       |
| 10/28/2022 | 0.01999959               |  |                       |
| 10/29/2022 | 0.01999959               |  |                       |
| 10/30/2022 | 0.01999959               |  |                       |
| 10/31/2022 | 0.01999959               |  |                       |
| 11/1/2022  | 0.01999959               |  |                       |
| 11/2/2022  | 0.01999959               |  |                       |
| 11/3/2022  | 0.01999959               |  |                       |
| 11/4/2022  | 0.01999959               |  |                       |
| 11/5/2022  | 0.01999959               |  |                       |
| 11/6/2022  | 0.01999959               |  |                       |
| 11/7/2022  | 0.01999959               |  |                       |
| 11/8/2022  | 0.01999959               |  |                       |
| 11/9/2022  | 0.01999959               |  |                       |
| 11/10/2022 | 0.01999959               |  |                       |
| 11/11/2022 | 0.01999959               |  |                       |
| 11/12/2022 | 0.01999959               |  |                       |
| 11/13/2022 | 0.01999959               |  |                       |
| 11/14/2022 | 0.01999959               |  |                       |
| 11/15/2022 | 0.01999959               |  |                       |
| 11/16/2022 | 0.01999959               |  |                       |
| 11/17/2022 | 0.01999959               |  |                       |
| 11/18/2022 | 0.01999959               |  |                       |

# Sprott ESG Gold ETF 2022 Gross Proceeds File

| Date       | Gold Ounces<br>Per Share | Per Share Gold<br>Ounces Sold To<br>Cover Expenses | Proceeds Per<br>Share |
|------------|--------------------------|--|-----------------------|
| 11/19/2022 | 0.01999959               |  |                       |
| 11/20/2022 | 0.01999959               |  |                       |
| 11/21/2022 | 0.01999959               |  |                       |
| 11/22/2022 | 0.01999959               |  |                       |
| 11/23/2022 | 0.01999959               |  |                       |
| 11/24/2022 | 0.01999959               |  |                       |
| 11/25/2022 | 0.01999959               |  |                       |
| 11/26/2022 | 0.01999959               |  |                       |
| 11/27/2022 | 0.01999959               |  |                       |
| 11/28/2022 | 0.01999959               |  |                       |
| 11/29/2022 | 0.01999959               |  |                       |
| 11/30/2022 | 0.01999959               |  |                       |
| 12/1/2022  | 0.01999959               |  |                       |
| 12/2/2022  | 0.01999959               |  |                       |
| 12/3/2022  | 0.01999959               |  |                       |
| 12/4/2022  | 0.01999959               |  |                       |
| 12/5/2022  | 0.01999959               |  |                       |
| 12/6/2022  | 0.01999959               |  |                       |
| 12/7/2022  | 0.01999959               |  |                       |
| 12/8/2022  | 0.01999959               |  |                       |
| 12/9/2022  | 0.01999959               |  |                       |
| 12/10/2022 | 0.01999959               |  |                       |
| 12/11/2022 | 0.01999959               |  |                       |
| 12/12/2022 | 0.01999959               |  |                       |
| 12/13/2022 | 0.01999959               |  |                       |
| 12/14/2022 | 0.01999959               |  |                       |
| 12/15/2022 | 0.01999959               |  |                       |
| 12/16/2022 | 0.01999959               |  |                       |
| 12/17/2022 | 0.01999959               |  |                       |
| 12/18/2022 | 0.01999959               |  |                       |
| 12/19/2022 | 0.01999959               |  |                       |
| 12/20/2022 | 0.01999959               |  |                       |
| 12/21/2022 | 0.01999959               |  |                       |
| 12/22/2022 | 0.01999959               |  |                       |
| 12/23/2022 | 0.01999959               |  |                       |
| 12/24/2022 | 0.01999959               |  |                       |
| 12/25/2022 | 0.01999959               |  |                       |
| 12/26/2022 | 0.01999959               |  |                       |
| 12/27/2022 | 0.01999959               |  |                       |
| 12/28/2022 | 0.01999959               |  |                       |
| 12/29/2022 | 0.01999959               |  |                       |
| 12/30/2022 | 0.01999959               |  |                       |
| 12/31/2022 | 0.01999959               |  |                       |
|            | <b>Totals</b>            | <b>0.00000000</b>                                  | <b>0.00000000</b>     |

**Sprott ESG Gold ETF Data above shows gold ounces acquired per Sprott ESG Gold ETF (SESG) share purchased. Had the trust sold gold the file would also show gold sold (in ounces) and proceeds attributable to each Sprott ESG Gold ETF (SESG) Share. This information could then be used to calculate an investors gain or loss on the sale the of gold used to pay trust expenses.**

**The following example is for illustration purposes only. It is not intended to be construed as tax advice. Shareholders should contact a tax professional to determine the appropriate application of their information on their respective tax return.**

**Example: Shareholder XYZ purchases 1,000 SESG shares on 8/15/2022 at a price of \$35.53 per share for a total purchase price of \$35,530. Shareholder XYZ had no other purchases or sales of SESG shares during 2022.**

**Identify the shareholder’s pro rata ownership of gold (in ounces).**

Identify Shareholder XYZ’s purchase date of 8/15/2022. In the column labeled “Gold Ounces per Share,” in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.01999959 ounces per share) each SESG share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 8/15/2022 purchase is 19.99959 ounces (0.01999959 ozs per share multiplied by 1,000 shares purchased on 8/15/2022.) Note: This step should be completed for each date on which SESG shares were purchased.

**Calculate Shareholder’s Adjusted Gold held and Cost Basis**

|  |                     |
|--|---------------------|
| Gold ounces Purchased on 8/15/2022               | 19.99959 oz         |
| Less: Gold ounces sold during 2022               | <u>0.00000 oz</u>   |
| Adjusted Shareholder’s Gold ounces at 12/31/2022 | <u>19.99959 oz</u>  |
| <br>   |                     |
| Original Purchase Cost on 8/15/2022              | \$ 35,530.00        |
| Less: Cost of Gold Sold during 2022              | <u>0.00</u>         |
| Adjusted Shareholder’s basis at 12/31/2022       | <u>\$ 35,530.00</u> |

Shareholders with several purchases during 2022 should calculate adjusted basis separately for each purchased lot and then sum up the results to arrive at the total adjusted basis of their investment.