

# **Supplement**

pursuant to Section 16 of the German Securities Prospectus Act (*Wertpapierprospektgesetz*)

dated 26 August 2013

to the **Tripartite Base Prospectuses**

listed below

of

**Goldman, Sachs & Co. Wertpapier GmbH**  
**Frankfurt am Main**

**(the "Issuer")**

unconditionally guaranteed by

**The Goldman Sachs Group, Inc.**  
**New York, United States of America**

**(the "Guarantor")**

**Affected Prospectuses:**

**The following prospectuses are subject of this supplement:**

- (i) the Tripartite Base Prospectus dated 24 May 2013, which comprises the summary dated 24 May 2013, the securities note dated 24 May 2013, as lastly supplemented by the supplement dated 10 June 2013, and the registration document of the Issuer with information about the Guarantor dated 5 March 2013, as lastly supplemented by the supplements dated 6 June 2013, 23 July 2013 and 23 August 2013 (the "Registration Document") (together the "Tripartite Base Prospectus dated 24 May 2013"), and**
  
- (ii) the Tripartite Base Prospectus dated 18 June 2013, which comprises the summary dated 18 June 2013, the securities note dated 18 June 2013 and the Registration Document (together the "Tripartite Base Prospectus dated 18 June 2013")**

**(each a "Tripartite Base Prospectus" and together the "Tripartite Base Prospectuses").**

## 1. General information on the supplement

This supplement to the Tripartite Base Prospectuses has been drawn up in connection with the publication on 8 August 2013 of the Quarterly Report on Form 10-Q for the fiscal quarter ended 30 June 2013 (the "**Report**"), which has been filed with the US Securities and Exchange Commission (the "**SEC**") by the Guarantor on 8 August 2013, and the related supplement No. 3 dated 23 August 2013 to the Registration Document. In connection with the Supplement also information relating to U.S. taxation is amended.

## 2. Supplement to the Tripartite Base Prospectuses

### a) Amendments to the Summary

The information contained in Section "A. Summary" of the Tripartite Base Prospectuses shall be supplemented as described in the following:

*1. The information contained in Element B.12 in subsection "2. Information relating to The Goldman Sachs Group, Inc. as Guarantor" in "Section B - Issuer and any guarantor" on page 14 of the Tripartite Base Prospectus dated 24 May 2013 and on page 14 of the Tripartite Base Prospectus dated 18 June 2013 shall be deleted and replaced by the following information:*

"The following table shows selected key historical financial information in relation to the Guarantor which is derived from the unaudited condensed consolidated financial statements as of 30 June 2013 and 2012 and for the six months ended 30 June 2013 and 2012 and from the audited consolidated financial statements as of 31 December 2012 and 2011 and for each of the two years in the period ended 31 December 2012 and 2011:

<b>Earnings information</b>				
	<b>Six months ended</b>		<b>As of and for the Year ended</b>	
	<b>30 June 2013</b>	<b>30 June 2012</b>	<b>31 December 2012</b>	<b>31 December 2011</b>
	<i>(in USD millions)</i>			
Total non-interest revenues	16,951	14,505	30,283	23,619
Net revenues, including net interest income	18,702	16,576	34,163	28,811
Pre-tax earnings	6,018	4,596	11,207	6,169
<b>Balance sheet information</b>				
	<b>30 June 2013</b>	<b>30 June 2012</b>	<b>31 December 2012</b>	<b>31 December 2011</b>
	<i>(in USD millions)</i>			
Total assets	938,456	948,638	938,555	923,225

Total liabilities	860,413	875,783	862,839	852,846
Total shareholders' equity	78,043	72,855	75,716	70,379

There has been no significant change in the financial or trading position of the Guarantor since the date of the last interim financial information (30 June 2013) which would impair its capability to fulfill its obligations under the Guarantee.

There has been no material adverse change in the prospects (trend information) of the Guarantor since the date of the last published audited financial statements (31 December 2012) which would impair its capability to fulfill its obligations under the Guarantee."

2. In the German translation of the summary (Deutsche Übersetzung der Zusammenfassung) the information contained in Element B.12 in subsection "2. Informationen bezüglich der The Goldman Sachs Group, Inc. als Garantin" in "Abschnitt B - Emittent und etwaige Garantiegeber" on pages 71 et seq. of the Tripartite Base Prospectus dated 24 May 2013 and on pages 75 et seq. of the Tripartite Base Prospectus dated 18 June 2013 shall be deleted and replaced by the following information:

"Die folgende Tabelle enthält ausgewählte Finanzinformationen bezüglich der Garantin, die den ungeprüften, verkürzten Konzernzwischenabschlüssen vom 30. Juni 2013 bzw. 30. Juni 2012 jeweils für die am 30. Juni 2013 bzw. 30. Juni 2012 geendeten sechs Monate sowie den geprüften Konzernabschlüssen vom 31. Dezember 2012 bzw. 31. Dezember 2011 jeweils für das am 31. Dezember 2012 bzw. 31. Dezember 2011 geendete Geschäftsjahr entnommen sind:

<b>Informationen zur Ertragslage</b>				
	<b>Für die sechs3 Monate endend am</b>		<b>Für das Geschäftsjahr endend im</b>	
	<b>30. Juni 2013</b>	<b>30. Juni 2012</b>	<b>31. Dezember 2012</b>	<b>31. Dezember 2011</b>
	<i>(in Mio. USD)</i>			
Gesamtumsatz (ohne Zinserträge)	16.951	14.505	30.283	23.619
Umsatz einschließlich Zinserträgen	18.702	16.576	34.163	28.811
Ergebnis vor Steuern	6.018	4.596	11.207	6.169

<b>Bilanzinformationen</b>				
	<b>30. Juni 2013</b>	<b>30. Juni 2012</b>	<b>31. Dezember 2012</b>	<b>31. Dezember 2011</b>
	<i>(in Mio. USD)</i>			

Summe der Aktiva	938.456	948.638	938.555	923.225
Summe der Verbindlichkeiten	860.413	875.783	862.839	852.846
Summe Eigenkapital	78.043	72.855	75.716	70.379

Seit dem Stichtag der letzten Zwischenfinanzinformationen (30. Juni 2013) sind keine wesentlichen Veränderungen in der Finanzlage oder Handelsposition der Garantin eingetreten, welche die Fähigkeit der Garantin zur Erfüllung ihrer Verbindlichkeiten aus der Garantie gefährden können.

Seit dem Stichtag des letzten geprüften Jahresabschlusses (31. Dezember 2012) sind keine wesentlichen Veränderungen in den Geschäftsaussichten (Trendinformationen) der Garantin eingetreten, welche die Fähigkeit der Garantin zur Erfüllung ihrer Verbindlichkeiten aus der Garantie gefährden können."

#### **b) Amendments to the Securities Note**

The information contained in Section "B. Securities Note" of the Tripartite Base Prospectuses shall be supplemented as described in the following:

*In the section "VII. Taxation" on page 409 in the Tripartite Base Prospectus dated 24 May 2013 and page 420 in the Tripartite Base Prospectus dated 18 June 2013 the last two paragraphs shall be deleted and replaced by the following information:*

#### **"United States Tax Considerations**

On 18 March 2010, the Hiring Incentives to Restore Employment Act (the "HIRE Act") was signed into law. Under certain circumstances, the HIRE Act could impose a withholding tax of as high as 30 per cent. on payments made with respect to the Securities. The withholding tax may be imposed at any point in a series of payments unless the payee complies with certain information reporting and related requirements. In the case of a foreign financial institution, no withholding generally will be imposed if it enters into an agreement with the U.S. government to collect and provide to the U.S. tax authorities substantial information regarding certain U.S. account holders of such institution (which would include certain account holders that are foreign entities with U.S. owners). Other payees, including individuals, may be required to provide proof that they are not U.S. persons or, in the case of non-financial foreign entities, certain certification or information relating to U.S. ownership of the entity. In some cases, the ultimate recipient of payments might be eligible for refunds or credits of any withheld taxes.

In general, this withholding tax will only apply to payments made on or after 1 January 2017, although certain Securities, including Securities that provide exposure to U.S. debt or equity securities, may be affected earlier. The withholding tax described above will generally not apply to Securities unless they are treated as giving rise to "foreign passthru payments" and are issued after the date that is six months after the U.S. Treasury Department issues final regulations defining "foreign passthru payments" provided that after this date, the terms of the Securities are not modified in a way that could cause the Securities to be treated as reissued for U.S. tax purposes. Certain securities that

provide exposure to debt or equity instruments of U.S. issuers may, however, be subject to this withholding tax on payments made after 31 December 2013 even if they are issued prior to the date when “foreign passthru payments” are defined. Prospective purchasers of Securities should consult their own tax advisers regarding the HIRE Act.

Recent U.S. Tax Development

On July 12, 2013, the U.S. Internal Revenue Service issued a notice to change the date from which the withholding tax under FATCA described in the prospectus shall apply from January 1, 2014 to July 1, 2014. As a result, Notes issued and outstanding as of June 30, 2014 generally should not be subject to this withholding tax, provided that after June 30, 2014, the terms of the notes are not modified in a way that would cause the notes to be treated as reissued for U.S. tax purposes.

The issuer assumes no responsibility for the withholding of taxes at the source. "

The Supplement and the documents comprising the Tripartite Base Prospectuses, i.e. the respective summary, the respective securities note and the Registration Document are available free of charge at the offices of Goldman Sachs International, Frankfurt Branch, Messe Turm, Friedrich-Ebert-Anlage 49, 60308 Frankfurt am Main and furthermore are available on the website of Goldman Sachs International at [www.gs.de](http://www.gs.de).

**Pursuant to article 16 para. 3 of the German Securities Prospectus Act, investors who have already agreed to purchase or subscribe for securities before this Supplement has been published shall have the right, exercisable within a time period of two working days (or such longer period as may be required by a relevant jurisdiction) after the publication of this Supplement, to withdraw their acceptances, provided that the new factor, mistake or inaccuracy arose before the final closing of the offer to the public and the delivery of the securities.**

**Addressee of a withdrawal is Goldman Sachs International, Frankfurt Branch, MesseTurm, Friedrich-Ebert-Anlage 49, 60308 Frankfurt am Main.**

Frankfurt am Main, 26 August 2013

Goldman Sachs International, Frankfurt Branch

signed by Lennart Wilhelm

Goldman, Sachs & Co. Wertpapier GmbH

signed by Lennart Wilhelm

signed by Gencer Alp