

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

|  |                                   |   |                             |
|--|-----------------------------------|---|-----------------------------|
| <b>1</b> Issuer's name   |                                   | <b>2</b> Issuer's employer identification number (EIN)              |                             |
| SPDR Bloomberg Barclays International Corporate Bond ETF                                       |                                   | 27-2228681  |                             |
| <b>3</b> Name of contact for additional information  | <b>4</b> Telephone No. of contact | <b>5</b> Email address of contact                                   |                             |
| SSGA Funds Management, Inc.  | 1-866-787-2257                    | Fund_Inquiry@SSGA.com   |                             |
| <b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact |                                   | <b>7</b> City, town, or post office, state, and ZIP code of contact |                             |
| One Iron Street  |                                   | Boston, MA 02210-1641   |                             |
| <b>8</b> Date of action  |                                   | <b>9</b> Classification and description                             |                             |
| See Attachment   |                                   | Regulated Investment Company Shares - Non-Taxable Distribution      |                             |
| <b>10</b> CUSIP number   | <b>11</b> Serial number(s)        | <b>12</b> Ticker symbol   | <b>13</b> Account number(s) |
| 78464A151  | N/A                               | IBND  | N/A                         |

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ As summarized on the attached statement, the Issuer made distributions to shareholders that constitute, in all or in part, a non-taxable return of capital.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The non-taxable return of capital portion of the distributions reduce the shareholder's tax basis in the Issuer's shares as calculated by multiplying the number of shares held at the time of the corresponding distributions by the non-taxable return of capital portion. See Attachment

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The Issuer's current and accumulated earnings and profits were compared to distributions made during the taxable period ended December 31, 2019. The non-taxable return of capital represents the amount of distributions paid during the period ended December 31, 2019 in excess of the Issuer's current and accumulated earnings and profits under IRC § 316.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Pursuant to IRC § 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC § 316), is includable in gross income. Pursuant to IRC § 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted basis of the stock.

18 Can any resulting loss be recognized? ► No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The organizational action is reportable with respect to the taxable year ended December 31, 2019.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ► [Handwritten Signature] Date ► 1/13/2020 Print your name ► Darlene Anderson-Vasquez Title ► Deputy Treasurer

Table with 4 columns: Print/Type preparer's name, Preparer's signature, Date, Check [ ] if self-employed PTIN. Includes rows for Firm's name, Firm's address, and Firm's EIN, Phone no.

SPDR Bloomberg Barclays International Corporate Bond ETF

EIN: 27-2228681

Fiscal Year Ended December 31, 2019

Supplemental Attachment to Form 8937

| Security<br>Description<br>(Fund Name)                   | CUSIP     | Ticker<br>Symbol | Record<br>Date | Ex-Dividend<br>Date | Payable<br>Date | Total                     |                     |                              |
|--|-----------|------------------|----------------|---------------------|-----------------|---------------------------|---------------------|------------------------------|
|  |           |                  |                |                     |                 | Distribution<br>Per Share | Income<br>Dividends | Nondividend<br>Distributions |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 7/2/2019       | 7/1/2019            | 7/8/2019        | 0.018475                  | 0.014007            | 0.004468                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 8/2/2019       | 8/1/2019            | 8/7/2019        | 0.020020                  | 0.015179            | 0.004841                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 9/4/2019       | 9/3/2019            | 9/9/2019        | 0.019065                  | 0.014454            | 0.004611                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 10/2/2019      | 10/1/2019           | 10/7/2019       | 0.018816                  | 0.014266            | 0.004550                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 11/4/2019      | 11/1/2019           | 11/7/2019       | 0.017233                  | 0.013065            | 0.004168                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 12/3/2019      | 12/2/2019           | 12/6/2019       | 0.016630                  | 0.012608            | 0.004022                     |
| SPDR Bloomberg Barclays International Corporate Bond ETF | 78464A151 | IBND             | 12/23/2019     | 12/20/2019          | 12/27/2019      | 0.015610                  | 0.011835            | 0.003775                     |