

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
GLOBAL NET LEASE, INC.		45-2771978	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
CURTIS PARKER	(212) 415-3500	CPARKER@AR-GLOBAL.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
38 WASHINGTON SQUARE		NEWPORT, RI 02840	
8 Date of action		9 Classification and description	
SEE ATTACHED		DISTRIBUTIONS ON COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
379378201		GNL	

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 ▶ NONDIVIDEND CASH DISTRIBUTIONS WERE PAID TO COMMON SHAREHOLDERS. SEE ATTACHED SCHEDULE FOR ADDITIONAL DETAIL.

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 AMOUNT FOR THE NONDIVIDEND DISTRIBUTIONS ARE INCLUDED IN THE ATTACHED SCHEDULE. THE AMOUNT OF NONDIVIDEND DISTRIBUTIONS SHOULD REDUCE THE TAX BASIS OF EACH COMMON SHARE, BUT NOT BELOW ZERO.

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 date ▶ THE NONTAXABLE DISTRIBUTIONS WERE CALCULATED AS THE AMOUNT OF CASH DISTRIBUTIONS IN EXCESS OF GLOBAL NET LEASE, INC.'S EARNINGS AND PROFITS.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ THE NONDIVIDEND DISTRIBUTIONS ARE DETERMINED PURSUANT TO IRC SECTION 301(C).

18 Can any resulting loss be recognized? ▶ NO.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR IS 2022.

Sign Here 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.

Signature ▶ *Christopher Masterson* Date ▶ 2/16/23

Print your name ▶ CHRISTOPHER MASTERSON Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>V. EDWARD BOZEMAN</u>	<u><i>V. Edward Bozeman</i></u>	<u>02/16/2023</u>		<u>P00742238</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>			Firm's EIN ▶ <u>86-1065772</u>	
	Firm's address ▶ <u>191 PEACHTREE STREET NE, STE 2000, ATLANTA, GA 30303-1924</u>			Phone no. <u>404-220-1500</u>	

Global Net Lease, Inc.
42-2771978
Year Ended December 31, 2022

Supplemental Information for Forms 1099

Common Shares				
CUSIP Number	Record Date	Payment Date	Per Share Distribution	Nondividend Distributions
37937810201	1/13/2022	1/18/2022	0.400000	0.400000
37937810201	4/11/2022	4/18/2022	0.400000	0.400000
37937810201	7/11/2022	7/15/2022	0.400000	0.400000
37937810201	10/13/2022	10/17/2022	0.400000	0.400000
Percentage			100.000%	100.000%