

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name GLOBAL NET LEASE, INC.		2 Issuer's employer identification number (EIN) 45-2771978	
3 Name of contact for additional information CHRISTOPHER MASTERSON	4 Telephone No. of contact (212) 415-6500	5 Email address of contact CMasterson@globalnetlease.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 200 DRYDEN ROAD, SUITE 1100		7 City, town, or post office, state, and ZIP code of contact DRESHER, PA 19025	
8 Date of action SEE ATTACHED		9 Classification and description DISTRIBUTIONS ON COMMON STOCK	
10 CUSIP number 379378102 379378201	11 Serial number(s)	12 Ticker symbol GNL	13 Account number(s)

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 of 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 dates ▶ 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 2017.

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 ▶  Date ▶ 04/18/19
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
	V. EDWARD BOZEMAN	<u></u>	<u>4/18/19</u>	<input type="checkbox"/>	P00742238
	Firm's name ▶ DELOITTE TAX, LLP			Firm's EIN ▶ 86-1065772	
	Firm's address ▶ 191 PEACHTREE STREET NW, SUITE 200 ATLANTA, GA 30303			Phone no. 404-220-1500	

Global Net Lease, Inc.
 42-2771978
 Year Ended December 31, 2017

Supplemental Information for Forms 1099

Common Shares				
CUSIP Number	Record Date	Payment Date	Per Share Distribution	Nondividend Distributions
379378102	1/8/2017	1/15/2017	0.059200000	0.0109418
379378102	2/8/2017	2/15/2017	0.059200000	0.0109418
379378201	3/8/2017	3/15/2017	0.177500000	0.0328070
379378201	4/7/2017	4/13/2017	0.177500000	0.0328070
379378201	5/8/2017	5/15/2017	0.177500000	0.0328070
379378201	6/8/2017	6/15/2017	0.177500000	0.0328070
379378201	7/7/2017	7/14/2017	0.177500000	0.0328070
379378201	8/8/2017	8/15/2017	0.177500000	0.0328070
379378201	9/8/2017	9/15/2017	0.177500000	0.0328070
379378201	10/6/2017	10/16/2017	0.177500000	0.0328070
379378201	11/8/2017	11/15/2017	0.177500000	0.0328070
379378201	12/8/2017	12/15/2017	0.177500000	0.0328070
Percentage			100.0000%	18.4828%