

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	
CHRISTOPHER MASTERSON	(212) 415-3500	CMASTERSON@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 dates ▶ THE NONTAXABLE DISTRIBUTIONS WERE CALCULATED AS THE AMOUNT OF CASH DISTRIBUTIONS OF GLOBAL NET LEASE, INC.'S EARNINGS AND PROFITS.

Part II Organizational Action (continued)

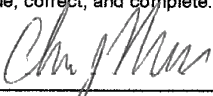
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ THE NONDIVIDEND DISTRIBUTIONS ARE DETERMINED PURSUANT TO IRC SECTION 301(C).

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 2021.

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 ▶ 02/18/2022

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		2/18/22		P00742238
Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Firm's address ▶ 191 PEACHTREE STREET NE, STE 2000, ATLANTA, GA 30303-1924	
Firm's address ▶ 191 PEACHTREE STREET NE, STE 2000, ATLANTA, GA 30303-1924			Phone no. 404-220-1500	

Global Net Lease, Inc.
42-2771978
Year Ended December 31, 2021

Supplemental Information for Forms 1099

Common Shares

CUSIP Number	Record Date	Payment Date	Per Share Distribution	Nondividend Distributions
379378102	1/11/2021	1/15/2021	0.4000000000	0.254289
379378102	4/12/2021	4/15/2021	0.4000000000	0.254289
379378102	7/12/2021	7/15/2021	0.4000000000	0.254289
379378102	10/12/2021	10/15/2021	0.4000000000	0.254289
Percentage			100.0000%	63.5723%