

**SECOND AMENDED AND RESTATED CHARTER**  
**of the Audit Committee of Global Net Lease, Inc.**  
**Adopted Effective as of February 20, 2025**

This Second Amended and Restated Audit Committee Charter (this “Charter”) was adopted by the Board of Directors (the “Board”) of Global Net Lease, Inc., a Maryland corporation (the “Company”).

**I. Purpose of the Committee**

Among other things, the Audit Committee of the Board (the “Committee”) is responsible for oversight of the Company’s independent auditor and internal auditor, as applicable, who shall report directly to the Committee. The Committee shall assist the Board in undertaking and fulfilling its responsibilities in monitoring (i) the Company’s financial reporting process, (ii) the integrity of the financial statements of the Company, (iii) the Company’s compliance with legal and regulatory requirements, (iv) the independence and qualifications of the Company’s independent and internal auditors, as applicable, and (v) the performance of the Company’s independent and internal auditors, as applicable. The Committee shall report regularly to the Board. In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, and facilities of the Company. The Committee has the authority to engage independent counsel and other advisors as it determines is necessary to carry out its duties. The Company shall provide funding required by the Committee to discharge its responsibilities, including the payment of fees and expenses of the Company’s independent and internal auditors, as applicable, fees and expenses of other advisors and consultants retained by the Committee pursuant to this Charter and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

**II. Membership of the Committee**

The Committee shall consist of at least three directors, each of whom, in the judgment of the Board, meets the independence requirements of law, rules and regulations applicable to the Company, including the provisions of Section 10A of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) the rules and regulations of the Securities and Exchange Commission (the “SEC”) and the rules of the New York Stock Exchange for companies listed on the New York Stock Exchange (the “NYSE Rules”), each as in effect from time to time. Each member of the Committee shall be financially literate, as determined by the Board. The Company shall have at least one member of the Committee with the requisite accounting or financial management expertise to qualify as an “audit committee financial expert,” as defined in the rules and regulations of the SEC.

Committee members shall not serve on the audit committees of more than two additional public companies during the period of their respective service on the Committee, unless the Board determines that such simultaneous service on the audit committees of more than three public companies would not impair the ability of such member to effectively serve on the Committee, and the Company discloses such determination either on or through the Company’s website or in the Company’s annual proxy statement. A member of the Committee may not, other than in his or her capacity as a member of the Committee, the Board or any other committee established by the

Board, receive directly or indirectly any consulting, advisory or other compensatory fee from the Company.

The Board shall appoint a new member or members in the event a vacancy on the Committee reduces the number of members below three, or in the event the Board determines that the number of members on the Committee should be increased. Resignation or removal of a director from the Board, for whatever reason, shall automatically and without any further action constitute resignation or removal, as applicable, from the Committee.

### **III. Powers and Responsibilities of the Committee**

The powers and responsibilities of the Committee are set forth below. These are in addition to powers and responsibilities that the members of the Committee may have as directors of the Company or as members of other committees of the Board. The Company's management and independent auditor are responsible for the planning and conduct of the annual audit of the Company's financial statements and determining that the Company's financial statements are complete and accurate and prepared in accordance with United States Generally Accepted Accounting Principles ("GAAP"); such function is not the responsibility of the Committee.

The Committee shall, to the extent it deems necessary or appropriate:

#### **Relationship with the Company's Independent Auditor and Internal Auditors**

1. Retain and terminate the Company's independent auditor (subject in the judgment of the Committee to stockholder ratification), and determine the compensation of the independent auditor. The independent auditor shall report directly to the Committee. The Committee may consult with management in fulfilling these duties, but may not delegate these responsibilities to management.

2. The Committee shall pre-approve all auditing services and the terms thereof (which may include providing comfort letters in connection with securities offerings) and non-audit services (other than non-audit services prohibited under Section 10A(g) of the Exchange Act or the applicable rules of the SEC or the Public Company Accounting Oversight Board) to be provided to the Company by the independent auditors; provided, however, the pre-approval requirement is waived with respect to the provision of non-audit services for the Company if the "de minimus" provisions of Section 10A(i)(1)(B) of the Exchange Act are satisfied. This authority to preapprove non-audit services may be delegated to one or more members of the Committee, who shall present all decisions to pre-approve an activity to the full Committee at its first meeting following such decision.

3. Review a report by the independent auditor at least annually, describing the independent auditor's internal quality-control procedures, any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues.

4. Review a formal written statement by the independent auditor at least annually setting forth all relationships between the audit firm and the Company, including each non-audit service provided to the Company, which may relate to the independent auditor's independence.
5. Obtain from the independent auditor written affirmation of the independent auditor's compliance with applicable independence requirements.
6. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the independent auditor's independence, and discuss with the independent auditors the potential effects of any disclosed relationships or services on the objectivity and independence of the independent auditors, and based on such evaluation and discussion, take or recommend that the Board take appropriate action in response to the independent auditor's report to satisfy itself of the independent auditor's independence.
7. Review with the independent auditor, to the extent the independent auditor determines it is appropriate to call to the attention of the Committee, any communications between the Company's audit team and the independent auditor's national office regarding auditing or accounting issues presented by the engagement, including matters of audit quality and consistency.
8. Evaluate the lead audit partner of the independent auditor on the engagement, and ensure that the lead audit partner is rotated every five years.
9. Evaluate the performance, responsibilities, budget and staffing of the Company's internal audit function.
10. Review the appointment and replacement of the internal auditor, as applicable.

#### Audit Oversight

11. Review the overall audit plan (both external and internal) with the independent auditors, the internal auditors and the members of management who are responsible for preparing the Company's financial statements, including the scope, planning and staffing of the prospective annual audit (or other audit, review or attest services for the Company) and such other matters pertaining to the annual audit (or other audit, review or attest services for the Company) as the Committee may deem appropriate.
12. Review with the independent auditor the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board and the SEC.
13. Review with the independent auditor any problems or difficulties the auditor may have encountered and management's response and any management or internal control letter provided by the auditor and the Company's response to that letter. Such review should include:
  - a. Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information and any disagreement with management;

- b. Any accounting adjustments that were noted or proposed by the independent auditor but were “passed”;
  - c. Any changes required in the planned scope of the internal audits; and
  - d. The internal auditor’s scope of services, staffing and related fees, if applicable.
14. Resolve disagreements between management and the independent auditor regarding financial reporting.
15. Conduct a periodic review of any disagreements between the internal auditor and management.
16. Set clear hiring policies for employees or former employees of the independent auditor.
17. Review summaries of any formal audit reports issued by the internal auditor and any procedures for implementation of accepted recommendations made by the internal auditor.

#### Review of Periodic Statements and Disclosures

18. Meet to review and discuss with management and the independent auditor the annual and quarterly financial statements of the Company, including reviewing the Company’s specific disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and the results of the independent auditor’s reviews of financial statements, and review the financial statements for inclusion in the Company’s periodic filings with the SEC.
19. Based on the Committee’s review and discussions (1) with management of the audited financial statements, (2) with the independent auditors of the matters required to be discussed by AS 1301, and (3) with the independent auditors concerning the independent auditor’s independence, the Committee shall make a recommendation to the Board as to whether the Company’s audited financial statements should be included in the Company’s Annual Report on Form 10-K for the last fiscal year.
20. The Committee shall prepare the Committee report required by Item 407(d) of Regulation S-K of the Exchange Act (or any successor provision) to be included in the Company’s annual proxy statement.
21. Review analyses prepared by management, the internal auditor and the independent auditor of significant accounting and financial reporting issues and judgments made in connection with the preparation of the Company’s financial statements, including an analysis of any significant changes in the Company’s selection or application of accounting principles, all critical accounting policies and practices used, any off-balance sheet financial structures, and the effect of alternative GAAP methods on the Company’s financial statements, and of non-GAAP financial measures or information, including the use of “pro forma” or “adjusted” financial data included in financial reporting. The Committee may consider the ramifications of the use of any such

alternative disclosures and treatments on the financial statements, and the treatment preferred by the independent auditors.

22. Discuss with management the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

23. Review matters that have come to the attention of the Committee through reports of management, legal counsel and others, that relate to the status of compliance and anticipated future compliance with laws, regulations, internal policies and controls, and that may be expected to be material to the Company's financial statements.

24. Review with management and the independent auditor the potential effect of regulatory and accounting initiatives on the Company's financial statements.

25. Review with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies.

#### Review of Controls

26. Review and discuss with management, and the independent auditor and internal auditor (as applicable), the adequacy of internal controls and any special audit steps adopted in light of material control deficiencies that could significantly affect the Company's financial statements.

27. Review management's certification of disclosure controls and procedures and internal controls for financial reporting.

28. Review with the Company's internal auditor, as applicable, the adequacy of disclosures of related party transactions.

29. Review policies with respect to major risk assessment and risk management and review with management the steps taken to monitor and control such exposures.

#### Ongoing Policies

30. Review reports from management, the independent auditor and internal auditor (if applicable) that the Company is in compliance with applicable legal requirements and the Company's Code of Ethical Conduct. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics.

31. Establish procedures for the (i) receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, each as required by applicable laws, rules and regulations. Set guidelines for a "whistle-blowing" policy for the Company that would (i) establish procedures to facilitate the reporting of information by an employee who observes or

becomes aware of unlawful workplace conduct or conduct that may be harmful to the Company and (ii) provide protection to an employee who reports such information.

32. The Committee may review and approve the Company's decision to enter into all swap transactions, including, without limitation, non-cleared swaps that are exempt from the clearing and trade execution requirements established under applicable federal law, rules and regulations. The Committee may review and approve swap transactions submitted to it by management on (i) an individual transaction basis or (ii) a blanket basis, with respect to all non-cleared swaps that are exempt from the federal clearing and trade execution requirements, which approval must be reviewed at least annually. Further, the Committee shall, at least annually, review and approve the Company's current and proposed hedging policies and strategies related to its use of swaps to hedge or mitigate commercial risks.

#### Committee Activities

33. The Committee shall conduct an appropriate review of all related party transactions for potential conflict of interest situations on an ongoing basis, and the approval of the Committee shall be required for all such transactions. The Committee may establish such policies and procedures as it deems appropriate to facilitate such review.

34. Review the Company's cybersecurity and other information security risks, controls, and procedures, including those related to data privacy and network security, and any specific cybersecurity issues that could affect the adequacy of the Company's internal controls. The Committee shall meet no less frequently than annually with personnel from the Company's information technology group and senior management to discuss trends in cyber risks and the Company's strategy and standards to defend its IT networks, business systems and information against cyber-attacks, cyber intrusions, unauthorized disclosures of personally identifiable information or Company data, and similar disruptions (collectively, "Cybersecurity Incidents"). The Committee shall provide oversight of management's preparedness for and response to Cybersecurity Incidents and, in connection therewith, the Committee may retain consultants and advisors and take and approve other actions and expenditures as deemed reasonable and appropriate by the Committee. Management will update the Committee, as necessary and appropriate, regarding Cybersecurity Incidents and will provide periodic reports to Committee on the Company's cybersecurity risks. The Committee shall periodically report to the Board regarding its activities related to the Company's cybersecurity risk management program and, as appropriate, report to the Board regarding Cybersecurity Incidents.

35. Conduct an annual performance evaluation of the Committee.

36. The Committee shall review and reassess this Charter periodically and submit any recommended changes to the Board for its consideration.

37. Undertake such additional activities within the scope of its functions as the Committee may from time to time determine or as may otherwise be required by law, the Company's charter, its Bylaws or the Board.

#### **IV. Meetings of the Committee**

The Committee shall meet as often as it determines is necessary to fulfill its responsibilities, but not less frequently than quarterly. The Committee shall meet periodically and separately with management, the independent auditor and internal auditor. As permitted in Article IV, Section 4 of the Company's Bylaws, any participant in any Committee meeting or review referred to above may participate by telephone conference. The Committee is authorized to request that any officer or employee of the Company, the Company's outside legal counsel, the Company's independent auditors or any other professional retained by the Company to render advice to the Company attend a meeting of the Committee or meet with any members of or advisors to the Committee.

A majority of the members of the Committee shall constitute a quorum for purposes of holding a meeting and the Committee may act by a vote of a majority of the members present at such meeting. The Chair of the Committee, in consultation with the other committee members, may determine the frequency and length of the Committee meetings and may set meeting agendas consistent with this Charter. The Chair of the Committee (or in his or her absence, a member designated by the Committee's Chair) shall preside at each meeting of the Committee. In lieu of a meeting, the Committee may act by unanimous written consent in accordance with the company's Bylaws.

Minutes will be kept with regard to each meeting of the Committee, which will record all actions taken by the Committee. The minutes will be maintained with the books and records of the Company.

#### **V. Charter Amendment**

This Charter may be amended only by the affirmative vote of a majority of the members of the Board.

#### **VI. Miscellaneous**

In performing its oversight function, the Committee shall be entitled to rely upon advice and information that it receives in its discussions and communications with management, the independent auditors and such experts, advisors and professionals as may be consulted with by the Committee.

The Committee may form and delegate authority to subcommittees consisting of one or more of its members as the Committee deems appropriate to carry out its responsibilities and exercise its powers.

The Company shall indemnify each member of the Committee against any liability or expense actually or reasonably incurred by such person in respect thereof to the extent provided in the Company's Bylaws, the Company's charter, and elsewhere in the Company's organizational documents.