

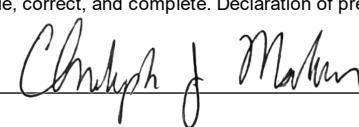
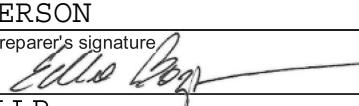


**Part II    Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► INTERNAL REVENUE CODE SECTION 316 DEFINES A "DIVIDEND" GENERALLY AS ANY DISTRIBUTION OF PROPERTY MADE BY A CORPORATION TO ITS SHAREHOLDERS OUT OF EARNINGS AND PROFITS (AS DEFINED BY INTERNAL REVENUE CODE SECTION 312, AND THE REGULATIONS THEREUNDER). PURSUANT TO INTERNAL REVENUE CODE SECTION 301(C) (2), THE PORTION OF THE CASH DISTRIBUTIONS ON COMMON STOCK WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED CASH BASIS OF THE STOCK. UNDER INTERNAL REVENUE CODE 301(C) (3), A DISTRIBUTION WHICH IS NOT A DIVIDEND, TO THE EXTENT THAT IT EXCEEDS THE SHAREHOLDER'S ADJUSTED TAX BASIS OF THE STOCK SHALL BE TREATED AS A GAIN FROM THE SALE OR EXCHANGE OF PROPERTY.

18 Can any resulting loss be recognized? ► \_\_\_\_\_

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THIS CASH DISTRIBUTION WILL BE REPORTED TO SHAREHOLDERS ON THEIR 2025 FEDERAL FORM 1099-DIV WITH RESPECT TO THEIR COMMON STOCK HOLDINGS IN THE COMPANY. THE AMOUNT OF NONTAXABLE DISTRIBUTIONS ON THE DATES MENTIONED EITHER (I) REDUCES THE SHAREHOLDER'S ADJUSTED TAX BASIS IN HIS/HER STOCK OR (II) TO THE EXTENT THAT IT EXCEEDS THE SHAREHOLDER'S ADJUSTED TAX BASIS IN HIS/HER STOCK ON THE DATE OF DISTRIBUTIONS, IT IS TREATED AS GAIN FROM THE SALE OR EXCHANGE OF PROPERTY IN 2025.

<b>Sign Here</b>	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 ► 	Date ► 01/30/2026	
Print your name ► CHRISTOPHER MASTERSON		Title ► CHIEF FINANCIAL OFFICER	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name V. EDWARD BOZEMAN	Preparer's signature 	Date 1/26/2026 Check <input type="checkbox"/> if self-employed PTIN P00742238
	Firm's name ► DELOITTE TAX LLP		Firm's EIN ► 86-1065772
	Firm's address ► 1230 PEACHTREE STREET NE, STE 3100, ATLANTA, GA 30309		Phone no. 404-220-1500

**Global Net Lease, Inc.**  
**42-2771978**  
**Year Ended December 31, 2025**

**Supplemental Information to Form 8937**

<b>Common Shares</b>				
<b>CUSIP Number</b>	<b>Record Date</b>	<b>Payment Date</b>	<b>Per Share</b>	<b>Nondividend</b>
				<b>Distributions</b>
379378201	1/13/2025	1/16/2025	0.275000	0.275000
379378201	4/11/2025	4/16/2025	0.190000	0.190000
379378201	7/11/2025	7/16/2025	0.190000	0.190000
379378201	10/13/2025	10/16/2025	0.190000	0.190000
<b>Percentage</b>			<b>100.000%</b>	<b>100.000%</b>