

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► 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 INVESTOR RELATIONS	4 Telephone No. of contact (332) 265-2020	5 Email address of contact INVESTORRELATIONS@GLOBALNETLEASE.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 38 WASHINGTON SQUARE		7 City, town, or post office, state, and ZIP code of contact NEWPORT, RI 02840	
8 Date of action SEE ATTACHED		9 Classification and description DISTRIBUTIONS ON COMMON STOCK	
10 CUSIP number 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 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 COMPANY DETERMINES ITS ANNUAL EARNINGS AND PROFITS UNDER IRC SECTION 312 (AS MODIFIED BY IRC SECTION 857(D) FOR A REAL ESTATE INVESTMENT TRUST) AND THE REGULATIONS THEREUNDER. THAT COMPUTATION SUPPORTS THE CALCULATION OF THE TAXABILITY AND RETURN OF CAPITAL PORTION OF THE CASH DISTRIBUTIONS ON COMMON STOCK ON THE DATES LISTED.

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.

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 J. Masterson

Date ► 01/30/2026

Print your name ► CHRISTOPHER MASTERSON

Title ► CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name <u>V. EDWARD BOZEMAN</u>	Preparer's signature <u>V. Edward Bozeman</u>	Date <u>1/26/2026</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00742238</u>
Firm's name ► <u>DELOITTE TAX LLP</u>			Firm's EIN ► <u>86-1065772</u>	
Firm's address ► <u>1230 PEACHTREE STREET NE, STE 3100, ATLANTA, GA 30309</u>			Phone no. <u>404-220-1500</u>	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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

Supplemental Information to Form 8937

Common Shares				
			Per Share	Nondividend
CUSIP Number	Record Date	Payment Date	Distribution	Distributions
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
Percentage			100.000%	100.000%