

QUESTIONS AND ANSWERS RELATING TO THE TENDER OFFER

To help you understand what is involved in the Tender Offer with respect to Ordinary Shares, this below includes some questions and answers. You should read the whole of the Circular and not rely solely on the summary information in this document. Part 4 (Details of the Tender Offer) of the Circular sets out the detailed terms and the conditions of the Tender Offer with respect to Ordinary Shares. A list of defined terms is set out in Part 7 (Definitions) of the Circular. In the event of any inconsistency between the contents of Part 1 (Letter from the Chair) of the Circular or the details below and the terms and the conditions set out in Part 4 (Details of the Tender Offer) of the Circular, the terms and the conditions set out in Part 4 of the Circular shall prevail.

1 Why am I receiving the Circular?

The Board announced on 17 November 2025 that the Company is proposing to return up to £600 million in aggregate to Shareholders by way of the Tender Offer. Qualifying Shareholders are being provided with an opportunity to tender their Ordinary Shares under the Tender Offer. Qualifying Euroclear Participants and Qualifying CDI Holders may also participate in the Tender Offer. The Circular sets out information on the details of the Tender Offer and the procedure for participating, should you wish and be entitled to do so.

2 What documents will Qualifying Shareholders receive?

Qualifying Registered Shareholders should receive a copy of the Circular, a Form of Proxy, a Tender Form and two corresponding business reply paid envelopes by post.

Qualifying Euroclear Participants and Qualifying CDI Holders will receive no documents through the post. Qualifying Euroclear Participants and Qualifying CDI Holders should receive notice of the Tender Offer through the means of the Euroclear System and CREST, respectively.

If you have not received any of the documents listed, please call the Shareholder Helpline operated by Computershare Investor Services (Ireland) Limited on +353 (01) 247 5698. The Shareholder Helpline is available from 9:00 a.m. to 5:00 p.m. Monday to Friday (except Irish public holidays). Please note that Computershare Investor Services (Ireland) Limited cannot provide any financial, legal or tax advice and calls to these numbers may be monitored or recorded for security and training purposes. Calls to the Shareholder Helpline are charged at the standard geographic rate and will vary by provider. Calls outside Ireland are charged at applicable international rates. Different charges may apply to calls made from mobile telephones.

A copy of the Circular (including the Notice of Extraordinary General Meeting) is also available on DCC's website www.dcc.ie/investors/tender-offer.

3 What happens if the amount of £600 million is not utilised in the Tender Offer?

If the full amount of £600 million is not utilised in the Tender Offer, the Board may consider alternative means of returning capital to Shareholders and/or alternative uses for the available funds.

4 Who is eligible to participate in the Tender Offer?

Qualifying Registered Shareholders are eligible to participate in the Tender Offer with respect to Ordinary Shares registered in their names on the Register on the Tender Offer Record Date. Qualifying Euroclear Participants and Qualifying CDI Holders are eligible to participate in the Tender Offer with respect to interests in Ordinary Shares held by them on the Tender Offer Record Date.

Shareholders resident outside Ireland, or who are nationals or citizens of jurisdictions other than Ireland, should read the additional information set out in paragraph 9 of Part 4 (Details of the Tender Offer) of the Circular. Shareholders who are resident in the United Kingdom should read the Notice for UK Shareholders on page 4 of the Circular. Shareholders who are resident in the United States should read the Notice for US Shareholders on pages 4 and 5 of the Circular. For legal reasons, we are unable to offer Shareholders in a Restricted Jurisdiction the ability to participate in the Tender Offer.

5 Do I have to tender my Ordinary Shares?

No. You are not obliged to tender any of your Ordinary Shares. If you choose not to tender any Ordinary Shares, you will not receive any proceeds under the Tender Offer. Your holding of Ordinary Shares will be unaffected, save for the fact that, assuming successful completion of the Tender Offer, including the acquisition of the tendered Ordinary Shares by the Company from Davy and the subsequent cancellation of those Ordinary Shares, you will end up owning a greater percentage of the issued ordinary share capital of DCC after the Tender Offer than you did before, as there will be fewer Ordinary Shares in issue.

6 Should I tender my Ordinary Shares?

You should make your own assessment as to whether or not you participate in the Tender Offer and are recommended to consult an appropriate independent adviser. The Board makes no recommendation to Qualifying Shareholders in relation to participation in the Tender Offer itself.

7 If I tender my Ordinary Shares, what price will I receive for each Ordinary Share that I sell?

A single price per Ordinary Share, known as the Strike Price, will be paid in respect of all Ordinary Shares purchased by Davy pursuant to the Tender Offer. The Strike Price will be set once tenders received have been reviewed. No Ordinary Share will be acquired at any price that exceeds the Maximum Price.

The Strike Price will be:

- (i) the lowest price per Ordinary Share in the Price Range at which any valid tender is made which would enable the greatest number of Ordinary Shares (whether or not such number equals, exceeds or is less than 11,952,191 Ordinary Shares) to be purchased for a total cost equal to at least £600 million;
- (ii) if the aggregate value at the highest price of any valid tender of all Ordinary Shares validly tendered by Shareholders is less than £600 million, the highest price of any valid tender; or
- (iii) if no valid tenders are made other than Strike Price Tenders, the Minimum Price.

Once the Strike Price is set, the scaling-down arrangements set out in paragraphs 2.17 and 2.18 of Part 4 (Details of the Tender Offer) of the Circular will apply in circumstances where the aggregate value at the Strike Price of all validly tendered Ordinary Shares exceeds £600 million.

All Shareholders who tender Ordinary Shares at a price at or below the Strike Price (including as Strike Price Tenders) will receive the Strike Price for all successful tenders accepted subject, where applicable, to the scaling-down arrangements described in paragraphs 2.17 and 2.18 of Part 4 (Details of the Tender Offer) of the Circular.

Any Ordinary Shares that you tender above the Strike Price will not be acquired.

8 How many Ordinary Shares can I tender?

There is no limit on how many Ordinary Shares you can tender, save that any Qualifying Shareholder may not tender more than the total number of Ordinary Shares registered in the name of that Qualifying Shareholder at the Tender Offer Record Date. If you tender more Ordinary Shares than you hold at the Tender Offer Record Date, your tender will be deemed invalid and you will not be able to participate in the Tender Offer.

There can, however, be no certainty that any or all of the Ordinary Shares that you tender will be accepted for purchase in the Tender Offer. First, your tender may be at a price that exceeds the Strike Price, meaning that it will be rejected. Secondly, even if your tender is at the Strike Price there are circumstances in which the terms of the Tender Offer will scale down your tender and, in those circumstances, not all of the Ordinary Shares that you tender will be acquired. The scaling-down provisions of the Tender Offer are relatively complex and should be read in full. They are set out in detail in paragraphs 2.17 and 2.18 of Part 4 (Details of the Tender Offer) of the Circular.

9 What is my Guaranteed Entitlement?

The Guaranteed Entitlement is only relevant if the Tender Offer is over-subscribed and the Strike Price is determined to be the Minimum Price. Tenders in respect of up to approximately 12.3 per cent. of each holding of Ordinary Shares of every Qualifying Shareholder on the Tender Offer Record Date will be accepted in full at the Minimum Price and will not be scaled down, provided that such Ordinary Shares are validly tendered as Strike Price Tenders or at the Minimum Price. Shareholders do not otherwise have a guaranteed entitlement to have a proportion of their Ordinary Shares purchased pursuant to the Tender Offer.

10 What will I receive?

What you receive will depend on the action that you take. If you decide to participate in the Tender Offer and some or all of your Ordinary Shares are successfully tendered in the Tender Offer, you will sell the successfully tendered Ordinary Shares and will receive cash proceeds for them. If you decide to keep all your Ordinary Shares, you will not receive any money under the Tender Offer, but assuming successful completion of the Tender Offer and the associated acquisition and cancellation of tendered Ordinary Shares by the Company, you will end up owning a greater percentage of the issued ordinary share capital of the Company immediately after the Tender Offer than you did before.

11 Will I receive the Interim Dividend in respect of the Ordinary Shares that I tender?

Shareholders on the Register at 6:00 p.m. on 21 November 2025 will be entitled to receive the Interim Dividend in respect of the number of Ordinary Shares registered in their name at that time and date. The Interim Dividend will be paid on 12 December 2025.

You will not be eligible for any future dividends paid by the Company in respect of any Ordinary Shares that you successfully tender and are purchased under the Tender Offer.

12 What do I need to do now in connection with the EGM?

You are strongly encouraged to vote at the Extraordinary General Meeting to pass the Tender Offer Resolution, regardless of whether or not you intend to participate in the Tender Offer.

You may vote in favour of the Tender Offer Resolution and not tender any of your Ordinary Shares.

You may vote against or abstain from voting on the Tender Offer Resolution and still tender your Ordinary Shares (or some of them) provided that you tender by 1:00 p.m. on 17 December 2025 (or such earlier deadlines as may apply for Qualifying Euroclear Participants and Qualifying CDI Holders). However, if the Tender Offer Resolution is not passed, the Tender Offer will not proceed.

The action to be taken in order to vote at the EGM depends on whether you are:

- (i) a registered Shareholder; or
- (ii) a Euroclear Participant; or
- (iii) a CDI Holder.

Registered Shareholders

Please complete the Form of Proxy and return it to Computershare Investor Services (Ireland) Limited, 3100 Lake Drive, Citywest Business Campus, Dublin 24, D24 AK82, Ireland as soon as possible and, in any event, so as to be received by no later than 11:00 a.m. on 9 December 2025. Alternatively, you may appoint a proxy electronically by visiting www.eproxyappointment.com.

Euroclear Participants

Please send (i) electronic voting instructions to Euroclear Bank; or (ii) a proxy voting instruction to Euroclear Bank to appoint a third party (other than Euroclear Nominees or the chair of the EGM) to attend and vote at the EGM.

CDI Holders

Please (i) send electronic voting instructions to Euroclear Bank via Broadridge Financial Solutions Limited; or (ii) appoint a proxy via the Broadridge Global Proxy Voting service.

13 What do I need to do now in connection with the Tender Offer?

The action to be taken in connection with the Tender Offer depends on whether you are:

- (i) a Qualifying Registered Shareholder; or
- (ii) a Qualifying Euroclear Participant; or
- (iii) a Qualifying CDI Holder.

Qualifying Registered Shareholders

If you hold your Ordinary Shares in registered form and you wish to tender some or all of your Ordinary Shares, you should complete the Tender Form in accordance with the instructions printed on it and in Part 4 (Details of the Tender Offer) of the Circular and return it by post to Computershare Investor Services (Ireland) Limited, 3100 Lake Drive, Citywest Business Campus, Dublin 24, D24 AK82, Ireland to be received no later than 1:00 p.m. on 17 December 2025.

Qualifying Euroclear Participants

Euroclear Bank will notify Qualifying Euroclear Participants, via a “corporate actions notification”, of all of the details of the Tender Offer (as set out in the Circular), the Euroclear Bank and market deadlines and the need for compliance with the terms and conditions of the corporate actions notification. Please note that the Euroclear Bank deadlines for Qualifying Euroclear Participants to instruct it in relation to the Tender Offer will be earlier than the Company’s deadline for receiving tenders (i.e. the Closing Date).

Qualifying Euroclear Participants should be informed by the Admitted Institution through which they hold their interests in Ordinary Shares of the number of Ordinary Shares which they are entitled to tender in the Tender Offer. Any such tender will be conditional on the Tender Offer becoming unconditional. Qualifying Euroclear Participants should contact their Admitted Institution if they have received no information in relation to their entitlements. If a Qualifying Euroclear Participant wishes to tender Ordinary Shares under the Tender Offer, it must instruct its Admitted Institution with respect to such tender in accordance with the procedures of that Admitted Institution, which will be responsible for instructing Euroclear Bank accordingly.

Qualifying CDI Holders

Euroclear UK will issue a “corporate actions bulletin” detailing the deadlines to be met and procedures to be followed by Qualifying CDI Holders who wish to tender some or all of their CDIs pursuant to the Tender Offer. Qualifying CDI Holders who wish to tender some or all of their CDIs pursuant to the Tender Offer should refer to the “corporate actions bulletin” and the CREST International Manual for further information on the CREST procedures. If you are a CREST Sponsored Member you should consult your CREST Sponsor if you wish to tender any of your CDIs into the Tender Offer as only your CREST Sponsor will be able to take the necessary action to make the application in CREST.

14 If my Ordinary Shares are held by my stockbroker, bank or other agent, will that person tender my Ordinary Shares on my behalf?

Only if you provide instructions to your stockbroker, bank or other agent to do so. You should follow the directions provided by your stockbroker, bank or other agent regarding how to instruct your stockbroker, bank or other agent to tender your Ordinary Shares. Without your specific instructions, your Ordinary Shares may not be tendered for purchase under the Tender Offer.

15 Can I withdraw my tender?

A Qualifying Shareholder can only withdraw his/her/its tender in the event that the Company (i) extends the Closing Date beyond 1:00 p.m. on 17 December 2025, or (ii) makes a material change to the terms of the Tender Offer after the publication of the Circular, each of which will (if applicable) be notified to Shareholders by means of an announcement through a Regulatory Information Service. If the Company extends the Closing Date beyond 1:00 p.m. on 17 December 2025, tenders will become irrevocable and incapable of being withdrawn at the relevant time on the extended Closing Date. If the Company makes a material change to the terms of the Tender Offer after the publication of the Circular, tenders will become irrevocable and incapable of being withdrawn at 1:00 p.m. on 17 December 2025.

16 Will I be entitled to trade my Ordinary Shares during the Tender Offer Period?

16.1 If you do not tender any of your Ordinary Shares:

You will be free to trade your Ordinary Shares in the normal way during the Tender Offer Period.

16.2 If you tender all of your Ordinary Shares:

Once you have submitted your tender, you will be unable to trade any of your Ordinary Shares (and/or interests therein) during the Tender Offer Period.

16.3 If you tender some but not all of your Ordinary Shares:

Once you have submitted your tender, you may trade in the normal way during the Tender Offer Period only those Ordinary Shares which have not been tendered pursuant to the Tender Offer.

17 When will I receive my cash?

Under the expected timeline of events as set out on page 8 of the Circular, it is anticipated that for Qualifying Registered Shareholders, a cheque will be dispatched to you for the proceeds of any sale no later than ten Business Days after the Closing Date. For Qualifying Euroclear Participants, it is anticipated that cash accounts will be credited with the relevant Tender Offer proceeds no later than ten Business Days after the Closing Date. For Qualifying CDI Holders, it is anticipated that CREST accounts will be credited with the relevant Tender Offer proceeds no later than ten Business Days after the Closing Date.

18 In which currency will I receive the cash if I successfully tender any Ordinary Shares?

As the Ordinary Shares are quoted in Pounds Sterling, the Tender Offer has been priced in Pounds Sterling and therefore you will receive the cash in Pounds Sterling for Ordinary Shares that you successfully tender.

19 Do I have to pay any costs and expenses?

Neither the Company nor Davy is imposing any fees on Shareholders in connection with the Tender Offer. If you own your Ordinary Shares through a nominee, stockbroker, bank or other agent and such agent tenders your Ordinary Shares (and/or interests therein) on your behalf, such agent may charge you a fee for doing so. You should consult with your nominee, stockbroker, bank, or other agent to determine whether any charges will apply.

20 What is the impact of the Tender Offer on employee share option schemes and share plans?

Share options and awards which remain outstanding at the Tender Offer Record Date do not entitle the holders of such options and awards to participate in the Tender Offer. The Tender Offer will not affect the legal rights of the holders of such options and awards.

21 What is the tax treatment for Shareholders?

For information on certain Irish, United Kingdom and United States taxation consequences of the Tender Offer please see Part 5 (Tax Aspects of the Tender Offer) of the Circular. The information is for guidance only and does not constitute tax advice. If you are in any doubt as to your tax position, or if you are subject to tax in a jurisdiction other than Ireland, the United Kingdom or the United States, you should consult an independent professional adviser.

22 What happens if I sell my Ordinary Shares after receiving the Circular?

If you sell or have sold or otherwise transferred all of your Ordinary Shares, please forward the Circular (but not any personalised Tender Form or Form of Proxy) at once to the purchaser or transferee or the agent through whom the sale or transfer was effected, for onward delivery to the purchaser or transferee (but not if such purchaser, transferee or agent is resident in a Restricted Jurisdiction). If you have sold part of your holding of Ordinary Shares, please retain these documents and contact the bank, stockbroker or other agent through whom the sale or transfer was effected as to the actions you should take.

23 What if I am resident outside Ireland?

Shareholders resident outside Ireland, or who are nationals or citizens of jurisdictions other than Ireland, should read the additional information set out in paragraph 9 of Part 4 (Details of the Tender Offer) of the Circular. For legal reasons, we are unable to offer Shareholders in a Restricted Jurisdiction the ability to participate in the Tender Offer. Shareholders in the United Kingdom should also read the information in paragraph 2 of Part 5 (Tax Aspects of the Tender Offer) of the Circular and the information contained in the section headed Notice for UK Shareholders on page 4 of the Circular. Shareholders in the United States should

also read the information in paragraph 3 of Part 5 (Tax Aspects of the Tender Offer) of the Circular and the information contained in the section headed Notice for US Shareholders on pages 4 and 5 of the Circular.

24 What if I have any more questions?

If you have read the Circular and still have questions, please contact the Shareholder Helpline operated by Computershare Investor Services (Ireland) Limited on +353 (01) 247 5698. Calls are charged at the standard geographic rate and will vary by provider. Calls outside Ireland will be charged at the applicable international rate. The Shareholder Helpline is open from 9:00 a.m. to 5:00 p.m. Monday to Friday, excluding Irish public holidays. Please note that Computershare Investor Services (Ireland) Limited cannot provide any financial, legal or tax advice and calls may be recorded and monitored for security and training purposes. Please also note that for legal reasons the Shareholder Helpline will not provide advice on the merits of the Tender Offer or the Tender Offer Resolution or give any legal, financial, investment or taxation advice. For legal, financial, investment or taxation advice, you should consult your own legal, financial, investment or taxation adviser.