

**Notice of IRC § 338 Election Pursuant to
Treasury Regulations § 1.338-2(e)(4)**

On October 2, 2025, DoorDash, Inc., a U.S. resident corporation and taxpayer, acquired substantially all the outstanding shares of Deliveroo PLC. Following the posting of this notice, DoorDash, Inc. will make elections under Section 338(g) of the Internal Revenue Code of 1986, as amended (the “IRC”) with respect to the acquisition of Deliveroo PLC.

Pursuant to Treasury Regulations § 1.338-2(e)(4), if a target corporation subject to an election under IRC § 338, was a “controlled foreign corporation” (as defined in IRC § 957(a)) or a “passive foreign investment company” (as defined in IRC § 1297(a)) at any time during the portion of its taxable year that ends on its “acquisition date” (as defined in IRC § 338(h)(2)), the purchasing corporation generally must deliver written notice of the IRC § 338 election (and a copy of United States Internal Revenue Service Form 8023, including attachments and instructions) to each U.S. shareholder of the target corporation that (i) holds stock of the target corporation on the acquisition date or (ii) sold stock of the target corporation to the purchasing corporation (or a member of its affiliated group) within the “12 month acquisition period” (as defined in IRC § 338(h)(1)). The requirement to deliver written notice of the IRC § 338 election applies only where the IRC § 338 election for the target corporation affects the income, gain, loss, deduction, or credit of the U.S. shareholder of the target corporation pursuant to the United States federal income tax rules applicable to controlled foreign corporations (IRC §§ 951, 951A, and 1248) or passive foreign investment companies (IRC § 1293).

Name, Address, United States Employer Identification Number, and Country of Incorporation			
Purchasing Corporation	Address	United States Employer Identification Number	Country of Incorporation
DoorDash, Inc.	303 2nd Street, South Tower, 8th Floor, San Francisco, CA 94107	46-2852392	United States
Target Corporation(s)	Address	United States Employer Identification Number	Country of Incorporation
DELIVEROO PLC	The River Building, Level 1 Cannon Bridge House, 1 Cousin Lane London, UK, EC4R 3TE	N/A	England and Wales
See Appendix A for additional target corporations.			

THIS DOCUMENT SERVES AS NOTICE OF AN ELECTION UNDER IRC § 338 FOR THE ABOVE IDENTIFIED FOREIGN TARGET CORPORATIONS, THE STOCK OF WHICH YOU EITHER HELD OR SOLD UNDER THE CIRCUMSTANCES DESCRIBED IN TREASURY REGULATIONS § 1.338-2(e)(4). FOR POSSIBLE UNITED STATES FEDERAL INCOME TAX CONSEQUENCES UNDER IRC §§ 951, 951A, 1248, OR 1293 THAT MAY

APPLY TO YOU, SEE TREASURY REGULATIONS § 1.338-9(b). YOU MAY BE REQUIRED TO ATTACH THE INFORMATION ATTACHED TO THIS NOTICE TO CERTAIN RETURNS.

WHILE PURCHASING CORPORATION COULD NOT CONCLUSIVELY DETERMINE (BASED ON THE INFORMATION MADE AVAILABLE TO PURCHASING CORPORATION) WHETHER TARGET CORPORATIONS WERE CONTROLLED FOREIGN CORPORATIONS INDIRECTLY OWNED BY A U.S. PERSON OR PASSIVE FOREIGN INVESTMENT COMPANIES AT ANY TIME DURING THE PORTION OF THEIR TAXABLE YEAR THAT ENDS ON ITS ACQUISITION DATE, YOU SHOULD CONSULT WITH YOUR OWN UNITED STATES FEDERAL INCOME TAX ADVISOR REGARDING THE POSSIBLE TAX CONSEQUENCES TO YOU OF THE IRC § 338 ELECTION.

If you are required to attach the information included with this Notice, please see the additional documents included in this publication:

- Deliveroo PLC - 2025 Form 8023 and attachment
- Form 8023 [Instructions](#)

Inquiries relating to this Notice may be directed to mark.jewett@doordash.com

Appendix A

	Target Corporation(s)	Address	United States Employer Identification Number	Country of Incorporation
1	DELIVEROO BELGIUM SARL	WeWork Botanic, Botanic Building, Boulevard Saint-Lazare 4, 1210, Saint-Josse-ten-Noode, Brussels, Belgium	N/A	Belgium
2	DELIVEROO CONSULTING AND TRADING LLC	Office No. G33, Piazza Lever, QQ05A, Qanat Quartier, Regus Al Jaidah, Business Centre No. 18 , Doha, Qatar	N/A	Qatar
3	DELIVEROO DMCC	Deliveroo DMCC Unit No: 123, DMCC Business Centre, Level No 1, Jewellery & Gemplex 3 Dubai, United Arab Emirates	N/A	United Arab Emirates
4	DELIVEROO EDITIONS DMCC	Unit C05, Swiss Tower, Plot No. JLT-PH2-Y3A, Jumeirah Lakes Towers, Dubai UAE	N/A	United Arab Emirates
5	DELIVEROO FRANCE SAS	36 rue Lafayette, 75009 Paris, France	N/A	France
6	DELIVEROO GERMANY GMBH	Am Zirkus 210117, Berlin, Germany	N/A	Germany
7	DELIVEROO HONG KONG LTD	Room 1901, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	N/A	Hong Kong
8	DELIVEROO HOP DMCC	Unit No: R-04 Gold Crest View, Plot No: JLT-PH2-V2A, Jumeirah Lakes Towers, Dubai, United Arab Emirates	N/A	United Arab Emirates
9	DELIVEROO HOP ITALY SRL	Deliveroo c/o Il Parallelo via Carlo Bo, 11 20143 Milano, Italy	N/A	Italy
10	DELIVEROO HOP LTD (FKA DELIVEROO SQ LTD)	The River Building, Level 1, Cannon Bridge House, 1 Cousin Lane, London, United Kingdom, EC4R 3TE	N/A	England and Wales
11	DELIVEROO HOP TRADING LLC	Plot Number 674/289 - Control Tower Retail - R#4, PO Box 24980, Dubai, United Arab Emirates	N/A	United Arab Emirates
12	DELIVEROO INTERNATIONAL LTD	The River Building-Level 1, Cannon Bridge House London, EC4R 3TE United Kingdom	N/A	England and Wales
13	DELIVEROO IRELAND LIMITED	2 Dublin Landings, North Dock, Dublin 1, Ireland	N/A	Ireland

14	DELIVEROO ITALY SRL	Via Carlo Bo 11 Milano, 20143 Italy	N/A	Italy
15	DELIVEROO LLC	Office No.G33, Plaza Level, QQ05A, Qanat Quartier, Regus Al Jaidah, Business Centre No. 18, Doha, Qatar	N/A	Qatar
16	DELIVEROO MANAGEMENT LIMITED (FKA DELIVEROO SPC LIMITED)	Dubai International Financial Centre, GD 4, 5TH Floor Dubai 506615 United Arab Emirates	N/A	United Arab Emirates
17	DELIVEROO NETHERLANDS BV	Raamplein 1, 1016 XK Amsterdam, Netherlands	N/A	Netherlands
18	DELIVEROO SINGAPORE PTE LTD	135 CECIL Street 10-01, MYP PLAZA SINGAPORE 69536	N/A	Singapore
19	DELIVEROO SP LTD	The River Building, Level 1 Cannon Bridge House, 1 Cousin Lane London, UK, EC4R 3TE	N/A	England and Wales
20	DELIVEROO SP. Z O.O. (FKA New Skies S.P. Z.O.O)	ul. ALEJE UJAZDOWSKIE, nr 41, WARSZAWA, 00-540, WARSZAWA, POLSKA, POLAND	N/A	Poland
21	EDITIONS SPC LIMITED	Unit 06, 07, Level 13, Currency House, Tower 2, Dubai International Financial Centre, Dubai, 506615, United Arab Emirates	N/A	United Arab Emirates
22	NEW SKIES GENERAL TRADING SPC	Qibla Block 9, Ahmed Al-Jaber Street, Plot 7A, Mezzanine 2 Floor, Office Number 11, Kuwait City, Kuwait	N/A	Kuwait
23	NEW SKIES SPV LIMITED	P.O. Box 35665, 34, Al Maqam Tower, Abu Dhabi Global Market Square, Al Maryah Island, Abu Dhabi, UAE	N/A	United Arab Emirates
24	ROOFOODS EDITIONS KITCHENS CENTER L.L.C (FKA ROOFOODS EDITIONS RESTAURANT L.L.C)	Shop 07, Majestic Tower, Business Bay, Dubai, UAE	N/A	United Arab Emirates
25	ROOFOODS FOOD DELIVERY LLC	API Trio Tower, 32F - Al Barsha 1, Dubai, United Arab Emirates	N/A	United Arab Emirates

26	Roofoods Gulf Wholesale and Retail Trade Company SPC (FKA Roofoods Consumer Products Delivery Gulf SPC)	Qiblah Block 9, Ahmed Al-Jaber Street, Zumeridah Tower, Mezzanine 2, Office Number 4, Kuwait City, Kuwait	N/A	Kuwait
27	ROOFOODS MANAGEMENT 1 LTD	The River Building-Level 1, Cannon Bridge House London, EC4R 3TE United Kingdom	N/A	England and Wales
28	ROOFOODS MANAGEMENT 2 LTD	2 Dublin Landings, North Dock, Dublin 1, Ireland	N/A	Ireland
29	ROOFOODS PRIVATE LIMITED	2nd Floor, SKYVIEW 10, The Skyview, Sy no 83/1 Raidurgam, Hitech City Main Rd Hyderabad, TELANGANA 500081 India	N/A	India
30	ROOFOODS RESTAURANT LLC	Unit 3201-3204, API Trio Towers, Commercial Tower, Sheikh Zyed Road/Al Barsha First, United Arab Emirates	N/A	United Arab Emirates
31	ROORESTAURANT LTD	The River Building - Level 1 Cannon Bridge House, 1 Cousin Lane London, EC4R 3TE, United Kingdom	N/A	England and Wales