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May 22, 2026

To Whom It May Concern,

Company Name: DAICEL CORPORATION
Representative: Yasuhiro Sakaki, President and CEO
(Code: 4202, Prime Market of the Tokyo Stock Exchange)
Contact: Misa Goto, Head of Investor Relations, Corporate Planning & Strategy Office
(Phone: +81-3-6711-8120)

Notice of Revision to Dividend Forecast

DAICEL CORPORATION (The “Company”) hereby announces that it has revised its dividend forecast for the fiscal year ending March 2027, which was previously announced on May 12, 2026, as follows.

1.Details of the revision

	Dividend per share (Yen)		
	Interim	Year-end	Total
Previous Forecast (announced on May 12, 2026)	—	—	—
Revised Forecast	¥35.00	¥35.00	¥70.00
Results of the fiscal year ended March 31, 2026	¥30.00	¥30.00	¥60.00

2.Reason for the revision

As part of its basic policy on profit distribution, in order to clearly demonstrate its commitment to stable dividends, the Company introduced DOE (Dividend on Equity) as a new metric in addition to the shareholder return ratio, starting in fiscal year ended March 2025. The Company set a target of a DOE of 4% or higher for dividends, and a target of a shareholder return ratio of 40% or higher for each fiscal year, calculated as the sum of dividends and flexible share buybacks. In its new mid-term management strategy “Accelerate 2030” starting from the fiscal year ending March 2027, announced today, in order to realize stable and continuous progressive dividends, the Company has decided to raise the DOE target from the current 4% to 5% or higher. In addition, the Company has also decided to raise the shareholder return ratio target from the current 40% to 60% or higher to maintain and increase the total amount of returns.

Based on the above policy, regarding the dividend forecast for the current fiscal year, which had been left undecided until the announcement of the new mid-term management strategy, the Company

has set the annual dividend at 70 yen per share, an increase of 10 yen from the previous fiscal year (interim dividend of 35 yen per share and year-end dividend of 35 yen per share).

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