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August 21, 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 Concerning Completion of Payment for the Disposal of Treasury Shares for the Employee Shareholding Association under a Restricted Stock Incentive Plan and Partial Forfeiture

Daicel Corporation (the "Company") hereby announces that payment for the disposal of treasury shares for the Employee Shareholding Association under a restricted stock incentive plan, which was resolved at the meeting of the Board of Directors held on July 10, 2026, was completed today as described below.
In addition, the initially planned number of shares to be disposed of and the total disposal amount have been changed due to partial forfeiture, and the details of such changes are also announced herein.
For further details, please refer to the "Notice Regarding Disposal of Treasury Stock as Restricted Stock Incentive for Daicel Employee Shareholding Associations" dated July 10, 2026.

1. Details of the Disposal of Treasury Shares (Changes are underlined.)

		After change	Before change
(1)	Disposal date	August 21, 2026	August 21, 2026
(2)	Class and number of shares to be disposed of	<u>179,812</u> shares of common stock of the Company	<u>183,326</u> shares of common stock of the Company
(3)	Disposal price	¥1,400.5 per share	¥1,400.5 per share
(4)	Total disposal amount	¥<u>251,826,706</u>	¥<u>256,748,063</u>
(5)	Method of allotment (planned allottee and number of shares)	By way of third-party allotment (Daicel Group Employee Shareholding Association: <u>179,812</u> shares)	By way of third-party allotment (Daicel Group Employee Shareholding Association: <u>183,326</u> shares)

2. Reason for the Change

The number of shares to be disposed of and the total disposal amount have changed because the number of members of the Employee Shareholding Association who agreed to participate in the restricted stock incentive plan has been finalized.

End