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To whom it may concern,

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(Code: 4202, Prime Market of the Tokyo Stock Exchange)
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Notice Regarding Revision to Consolidated Financial Forecast

In light of recent trends in the business performance, DAICEL CORPORATION (hereinafter referred to as “the Company”) has revised its consolidated financial forecast for the fiscal year ending March 31, 2026, announced on May 13, 2025. The details are as follows.

1. Revision of consolidated financial forecast for full fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Unit: Millions of yen)

	Net Sales	Operating Profit	Ordinary Profit	Profit attributable to owners of parent	Profit per share (yen)
Previous forecast: (A) (May 13, 2025)	600,000	54,000	56,000	54,000	203.67
Newly revised forecast: (B)	583,000	46,500	47,500	50,000	188.33
Change: (B) – (A)	-17,000	-7,500	-8,500	-4,000	—
Rate of change (%)	-2.8%	-13.9%	-15.2%	-7.4%	—
(Ref.) Actual result of fiscal year ended March 31, 2024	586,531	61,011	62,320	49,480	181.44

2. Reason for the revision

In the current interim consolidated fiscal period, although the yen was weaker than expected, net sales fell short of expectations due to a decline in sales volume of acetate tow caused by customer

inventory adjustments, as well as a decrease in sales volume of POM at Polyplastics. In the Safety business, productivity improvements at the U.S. site have been steadily progressing; however, due to temporary trouble at the carbon monoxide (raw material for acetic acid) plant and other factors, profit items such as operating profit, ordinary profit, and net income, also fell below expectations.

The outlook is expected to remain uncertain from the third quarter onward, due to factors such as product demand trends and market conditions. Based on the business results for the consolidated first half of the current fiscal year, the outlook for product demand and market conditions, as well as the impact of trouble at the carbon monoxide plant, the Company has revised its financial forecast for the full fiscal year ending March 31, 2026, announced on May 13, 2025, as described above.

(Note 1) The performance forecast and other forward-looking statements contained in this material have been prepared on the basis of information available at this point and certain assumptions which are judged to be rational, may be substantially different from the actual performance because of various factors that may arise from now on.

(Note 2) In these forecasts after the third quarter, we assume an exchange rate of ¥145/US dollar, (Asian spot) methanol price of US\$330/ton, Dubai crude oil price of US\$70/bbl and domestic naphtha price of ¥63,000/kl.

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