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May 11, 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  
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**(Non-Consolidated Basis) Notice of Receipt of Dividends from a Consolidated Subsidiary  
and Recording of Provision for Loss on Guarantees**

DAICEL CORPORATION (The “Company”) determined to receive dividends resolved by its consolidated subsidiary on January 29, 2026, and received the dividends on February 10, 2026. In addition, on April 27, 2026, the Company resolved to record a provision for loss on guarantees related to its consolidated subsidiary. As this corresponds to an event requiring the submission of an Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 12 of the Cabinet Office Order on Disclosure of Corporate Affairs, the Company announces the details as follows.

1. Details of Dividends

- (1) Dividend amount: 10,950 million yen
- (2) Date of dividend receipt: February 10, 2026
- (3) Name of consolidated subsidiary: Daicel (China) Investment Co., Ltd.

2. Details of the Provision for Loss on Guarantees

- (1) Amount recorded: 24,322 million yen
- (2) Resolution date: April 27, 2026
- (3) Name of consolidated subsidiary: TOPAS Advanced Polymers GmbH
- (4) Description: The Company has recorded a provision for loss on guarantees in order to cover potential losses arising from guarantees, including debt guarantees, provided to the subsidiary, after considering the financial condition and other relevant factors of the guaranteed party. The amount stated above represents the provision for loss on guarantees recorded.

3. Effect on financial results

In the non-consolidated financial statements for the fiscal year ended March 31, 2026, the dividend income was recorded as non-operating income, and the amount recorded for the provision for loss on guarantees was recorded as an extraordinary loss. However, these items are recorded only in the non-consolidated financial statements and therefore have no impact on the consolidated financial results.

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