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November 5, 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)
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Notice Regarding Differences between Consolidated Financial Forecast and Actual Results for Six-month Period ended September 30, 2026, and Revision to Consolidated Financial Forecast for Fiscal Year ending March 31, 2027

DAICEL CORPORATION (hereinafter referred to as "the Company") hereby announces the differences between the consolidated financial forecast announced on May 12, 2026 and the actual results for the six-month period ended September 30, 2026, as well as the revision to its full-year consolidated financial forecast for the fiscal year ending March 31, 2027, as follows.

1. Differences between consolidated financial forecast and actual results for six-month period ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(Unit: Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit per share (yen)
Previous forecast: (A) (Announced on May 12, 2026)	288,000	16,500	17,000	10,000	39.16
Actual result: (B)	311,993	28,525	28,200	18,452	72.23
Change: (B)−(A)	23,993	12,025	11,200	8,452	−
Rate of change (%)	8.3	72.9	65.9	84.5	−
(Ref.) Result for the same period of the previous fiscal year (Fiscal year ended March 31, 2026)	277,119	20,121	20,371	18,802	70.90

2. Revision of consolidated financial forecast for full fiscal year ending March 31, 2027
(from April 1, 2026 to March 31, 2027)

(Unit: Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit per share (yen)
Previous forecast: (A) (Announced on May 12, 2026)	595,000	42,500	43,000	32,000	125.30
Revised forecast: (B)	647,000	50,500	50,000	41,000	160.35
Change: (B)－(A)	52,000	8,000	7,000	9,000	－
Rate of change (%)	8.7	18.8	16.3	28.1	－
(Ref.) Result for the previous fiscal year (Fiscal year ended March 31, 2026)	579,629	42,069	45,130	10,180	38.75

3. Reasons for the differences between the consolidated financial forecasts and actual results and for the revision to the full-year consolidated financial forecast

During the six months ended September 30, 2026, net sales and all profit items from operating profit downward exceeded the initial forecasts, reflecting solid sales in the High Performance Polymers business, the passing on of higher raw material costs resulting from the situation in the Middle East to selling prices across businesses, and the weaker-than-expected yen.

Although the business environment is expected to remain uncertain from the third quarter onward due to factors such as high raw material prices, the Company has revised its full-year consolidated financial forecast for the fiscal year ending March 31, 2027, announced on May 12, 2026, as stated above, taking into account the operating results for the six months ended September 30, 2026, demand trends for each product, and the market outlook.

(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 ¥155/US dollar, (Asian spot) methanol price of US$550/ton, Dubai crude oil price of US$110/bbl and domestic naphtha price of ¥100,000/kl.

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