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July 10, 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 Regarding the Establishment of a Joint Venture (Consolidated Subsidiary) in Taiwan

DAICEL CORPORATION (the "Company") hereby announces that, at the meeting of its Board of Directors held on July 10, 2026, it resolved to establish a joint venture company with Formosa Plastics Corporation ("FPC") through joint investment, as described below. The joint venture company is expected to become a consolidated subsidiary of the Company.

1. Background and Purpose of the Establishment of the Joint Venture Company

In anticipation of the continued expansion of global semiconductor demand and increasing semiconductor-related investment in Taiwan, the Company has decided to enter into a joint venture agreement with FPC for the establishment of a new company, with the aim of creating a new business platform that leverages the strengths of both companies. Through the joint venture agreement, the Company seeks to combine the technological capabilities, sales expertise, human resources, and business networks of both companies to enhance services and quality for customers, expand business domains, and accelerate growth. Going forward, the joint venture company will serve as a strategic base that brings together the strengths of Japan and Taiwan, with the aim of contributing to the development of the semiconductor industry and regional economic growth.

2. Outline of the Joint Venture Company

(1)	Name	Formosa Daicel Advanced Chemicals Co., Ltd. (tentative)
(2)	Location	Kaohsiung City, Republic of China
(3)	Title and Name of Representative	Chairman・Wen-Bee Kuo
(4)	Business	Manufacture and sale of chemical products
(5)	Capital Stock	800 million New Taiwan Dollars
(6)	Date of Establishment	October 2026 (planned)
(7)	Accounting Period	December
(8)	Major Shareholder and Ratio of Shareholding	Daicel Corporation: 50% Formosa Plastics Corporation: 50%

3. Outline of the Joint Venture Partner

(1)	Name	Formosa Plastics Corporation	
(2)	Location	NO.100, SHUIGUAN RD., RENWU DIST., KAOHSIUNG CITY, TAIWAN, R.O.C.	
(3)	Title and Name of Representative	Chairman・Wen-Bee Kuo	
(4)	Business	Manufacture and sale of plastics, fibers, and chemical raw materials	
(5)	Capital Stock	63,657 million New Taiwan Dollars	
(6)	Date of Establishment	November 5, 1954	
(7)	Major Shareholders and Shareholding Ratios	Chang Gung Medical Foundation 9.44%, others	
(8)	Relationship between the Listed Company and the Subject Company	Capital Relationship	Not applicable
		Personnel Relationship	Not applicable
		Business Relationship	Not applicable
		Status as Related Parties	Not applicable

4. Timetable

(1)	Date of Resolution at the Meeting of the Board of Directors	July 10, 2026
(2)	Date of Conclusion of the Agreement	August 2026 (planned)
(3)	Date of Establishment of Joint Venture	October 2026 (planned)
(4)	Date of Commencement of Business	January 2029 (planned)

Note: The timetable may be subject to change depending on the receipt of clearance from domestic and foreign competition law authorities and other legally required permits and licenses from relevant authorities.

5. Future Outlook

This matter is subject to the internal approvals of both the Company and the counterparty, such as approval by the Board of Directors. As of the date hereof, the counterparty's internal approval process has not yet been completed. Accordingly, the details of this matter may be subject to change depending on the progress of the counterparty's internal approval procedures and other relevant factors. The

Company expects that the impact of this matter on its consolidated financial results for the fiscal year ending March 31, 2027 will be immaterial. However, the Company believes that it will contribute to the improvement of its business performance and corporate value over the medium-to-the-long term. Should any matters requiring disclosure arise in the future, the Company will promptly make the necessary announcement.

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