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SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

CURRENT REPORT UNDER SECTION 17
OF THE SECURITIES AND REGULATION CODE
AND SRC RULE 17.2 (c) THEREUNDER

1.	Date of Report:	03 November 2026
2.	SEC Identification Number:	39274
3.	BIR Tax Identification Number:	000-506-020-000
4.	Exact Name of Issuer as specified in its charter	**ACEN CORPORATION**
5.	Province, country or other jurisdiction of incorporation	Makati City, Philippines
6.	Industry Classification Code	(SEC Use Only)
7.	Address of principal office	35th Floor, Ayala Triangle Gardens Tower 2, Paseo de Roxas corner Makati Avenue, Makati City
	Postal Code	1226
8.	Issuer's telephone number, including area code	(632) 7730 6300
9.	Former name or former address, if changed since last report	Not Applicable

10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding
Common Shares	39,969,736,051
Series A Preferred Shares	8,341,500
Series B Preferred Shares	16,658,500

11. Indicate the item numbers reported herein — Other Matters. Please see attachment.

SIGNATURE

Pursuant to the requirements of the Securities and Regulation Code, the issuer has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Makati City, 03 November 2026.

ACEN CORPORATION
Issuer/Registrant

Docusigned by:
E8BD5A5897E9495...

ALAN T. ASCALON
Assistant Corporate Secretary

ACEN CORPORATION
ACEN

PSE Disclosure Form 6-1 - Declaration of Cash Dividends
References: SRC Rule 17 (SEC Form 17-C) and Sections 6 and 4.4 of the Revised Disclosure Rules

Subject of the Disclosure
Declaration of Cash Dividends on Outstanding Series A Preferred Shares (ACENA)
Background/Description of the Disclosure
Pursuant to the Board of Director's approval on 10 November 2025 of the 2026 dividend declaration and payment schedule for the Company's Preferred Shares and the authority delegated by the Board to Management to confirm the sufficiency of unrestricted retained earnings, please be informed that Management confirmed on 03 November 2026 that the Company has sufficient unrestricted retained earnings as at 30 September 2026 for the declaration of cash dividends on the Company's outstanding Series A Preferred Shares at the rate of 1/4 of 7.1330% per annum, equivalent to Php 17.83250 per share, payable on 01 December 2026.

Type of Securities

- ○ Common
- ◉ Preferred ACENA
- ○ Others -

Cash Dividend

Date of Approval by Board of Directors	Nov 10, 2025
Other Relevant Regulatory Agency, if applicable	N/A
Date of Approval by Relevant Regulatory Agency, if applicable	N/A
Type (Regular or	Regular

Special)	
Amount of Cash Dividend Per Share	Php 17.83250
Record Date	Nov 17, 2026
Payment Date	Dec 1, 2026

Source of Dividend Payment
The dividend payment is from the unrestricted retained earnings of the Company as at 30 September 2026.
Other Relevant Information
For stockholders with enrolled accounts, the dividends will be paid by electronic transfer. For stockholders without enrolled accounts, the dividend checks will be available for pick-up starting 01 December 2026, at the Stock Transfer Service, Inc., Unit 34-D Rufino Pacific Tower, 6784 Ayala Avenue, Makati City. Stockholders may contact Mr. Michael C. Capoy at (02) 8403-2410 or (02) 8403-2412. This disclosure is related to Disclosure Report No. C07852-2025 dated 10 November 2025. Please refer to the attached Company's SEC Form 17C Report and Tax Guidelines for Cash Dividend Distribution.

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ADVISORY TO STOCKHOLDERS
GUIDELINES ON CASH DIVIDEND DISTRIBUTION

I. Withholding Tax Rates

The cash dividends will be subject to the final withholding tax rates:

Taxpayer	Final Withholding Tax (FWT) Rate
A. Non-Resident Foreign Stockholder ("NFRS")	
Corporation	a. Twenty five percent (25%) b. If the Tax Sparing requirement [under Section 28(B)(5)(b), NIRC] is complied with [i.e., that the country of residence of the Non-Resident Foreign Corporation ("NRFC") allows a deemed paid tax credit of fifteen percent (15%) on taxes due from the NRFC]: Fifteen percent (15%) c. If claiming tax treaty benefits: tax treaty rate d. If availing of tax exemption under the NIRC or special law: 0%
Individual	a. Engaged in trade or business in the Philippines – Twenty percent (20%) b. Not engaged in trade or business in the Philippines – Twenty-five (25%) c. If claiming tax treaty benefits: tax treaty rate.
B. Resident Foreign Stockholder	
Corporation	0%
Individual	Ten percent (10%)
C. Domestic Investor	
Corporation	0%
Individual Citizen	Ten percent (10%)

II. Notice to Brokers and Custodian Banks

For shares lodged with the Philippine Depository and Trust Corporation ("PDTC"), whether the stockholders are individuals or non-individuals, resident or non-resident and whether claiming withholding tax exemption or not, the Brokers or Custodian Banks are required to:

(a) submit a notarized Broker Certification of beneficial owners reflecting, the gross and net dividends and taxes withheld, stating that it has applied the proper withholding tax rates on the dividends to be paid to their various clients, and that they hold ACEN free and harmless from any penalties and charges they may incur in connection with their reliance on the representations made by the Brokers, and warranting that they have been authorized by the respective beneficial owners to submit to the Company the notarized list of beneficial owners. The list shall be certified true and correct by the President and Head of Settlements (or authorized officer) of the broker or custodian bank, duly notarized, and submitted to the Company on or before ***5:00 pm (Philippine Time) of the date that is seven (7) calendar days before the Payment Date***. The brokers or custodian banks shall ensure that its list is consistent with the balances reflected in the PDTC alphabetical list of depository account holders and corresponding total shareholdings submitted by the PDTC to the Company. Attached as **Annex "A"** is the prescribed template of the Broker Certification.

(b) submit the original documents submitted by stockholders claiming tax exemption or preferential tax rates as provided under these Guidelines. The Company reserves the right to request for further documents to verify the information stated in the notarized list of beneficial owners of the broker or custodian bank.

(c) be responsible for ensuring that shares are reported and categorized accordingly with the PDTC so that the correct applicable tax rate may be applied automatically to the beneficial owner account on the dividend payment date.

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(d) inform their clients of the specific requirements stated in these, to ensure that the required documents may be prepared and/or obtained and submitted to the Company within the deadline indicated herein.

If the Broker or Custodian bank fails to submit the required documents within the deadline, the Company shall withhold and remit the taxes at the regular withholding tax rates.

Any personal information disclosed to the Company pursuant to these Guidelines will be used for the sole purpose of and within the period of processing the cash dividend payment and determining the appropriate final withholding tax to be remitted in compliance with Bureau of Internal Revenue ("BIR") Revenue Memorandum Circular ("RMC") No. 73-2014 dated 12 September 2014, will be stored by Company only within the period required pursuant to BIR rules and procedures.

III. Process for Claims of Tax Exemption or Preferential Tax Rate

1) Certificated Shares

Foreigner stockholders who hold certificated ACEN shares and who wish to avail of a tax exemption or a preferential tax rate, please submit to the Company the documents listed in Part IV of these Guidelines on or before ***5:00 pm (Philippine Time) of the date that is seven (7) calendar days before the Payment Date***.

2) PCD Nominee Shares

Foreign stockholders whose shares are under the PCD Nominee account, shall submit the documents listed in Part IV of these Guidelines to their respective Broker or Custodian Banks to enable the Brokers/Custodian banks to submit these documents to the Company on or before ***5:00 pm (Philippine Time) of the date that is seven (7) calendar days before the Payment Date***. The Brokers or Custodian Banks shall verify the documents submitted and to immediately liaise with PDTC to confirm the tax status of and the withholding tax applicable to the stockholders concerned. The said brokers or custodian banks shall transmit to the Company the original copies of the documents submitted by stockholders claiming tax exemption or preferential tax rates as provided in these Guidelines.

The Company will not entertain any request for adjustment of dividends or refund of miscalculated dividends after the date that is seven (7) calendar days before the Payment Date.

IV. Documentary Requirements for Claiming Tax Exemption or Preferential Tax Rate

1) NFRC claiming entitlement Under a Tax Treaty

a) certified copy of the Certificate of Entitlement to the Reduced Rate (COE) or a BIR ruling addressed to the NFRC confirming the application of the reduced rate of tax under the applicable Tax Treaty, the tenor of which allows the COE / ruling to be applied to subsequent or future dividend payments pursuant to BIR RMC 20-2022,

b) Signed and duly notarized or consularized/apostilled (if issued abroad) certification on beneficial ownership indicating, among others, the number of shares held by the claiming Stockholder in the form attached **as Annex "A"** of the Guidelines; and

c) Tax Residency Certificate (TRC) for the relevant period, duly issued by the tax authority of the foreign country in which the income recipient is a resident.

Failure to provide the required documents or submission of incomplete requirements will result in withholding taxes at the regular rates prescribed under the Tax Code, as amended, for NRFS, and not the treaty rate, without prejudice to NFRS' remedy of filing a claim for refund with the BIR in accordance with BIR RMO 14-2021.

2) NFRC Claiming the Tax Sparing Rate of 15% under Section 28(B)(5)(b) of the NIRC

a) certified copy of the COE or a BIR ruling addressed to the NFRC confirming the application of the tax sparing rate of 15%, the tenor of which allows the COE / ruling to be applied to subsequent or future dividend payments**;** and

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b) a signed original and duly notarized or consularized/apostilled (if issued abroad) certification on beneficial ownership indicating, among others, the number of shares held by the claiming Stockholder in the form attached as ***Annex "A"*** hereof.

If the document required under Part IV (2)(a) above is not available, the claiming stockholder may submit, in lieu thereof:

c) certified copy of the letter request for a BIR ruling confirming the application of the tax sparing rate of 15% (together with supporting documents), duly received by the Bureau of Internal Revenue – Law & Legislative Division; and

d) signed original and duly notarized or consularized/apostilled (if issued abroad) indemnity undertaking, in favor of ACEN CORPORATION with a certification that the execution thereof was duly authorized by the said stockholder *(substantially in the form attached as **Annex "B"** hereof)*.

3) Stockholders Claiming Tax Exemption in accordance with any provision of the NIRC or special law:

a) certified copy of a BIR ruling addressed to it confirming the exemption claimed; and

b) signed original and duly notarized or consularized/apostilled (if issued abroad) certification on beneficial ownership indicating, among others, the number of shares held by the claiming Stockholder in the form attached as ***Annex "A"*** hereof.

If the document required under Part C(3)(a) above is not available, the claiming stockholder may submit, in lieu thereof:

c) certified copy of the letter request for a BIR ruling confirming the exemption (together with the supporting documents filed), duly received by the Bureau of Internal Revenue – Law Division; and

d) signed original and duly notarized or consularized/apostilled (if issued abroad) indemnity undertaking, in favor of ACEN CORPORATION, with a certification that the execution thereof was duly authorized by the said stockholder *(substantially in the form attached as **Annex "C"** hereof)*.

V. Documents required by ACEN from STSI

1) For certificated accounts, forward the dividend register with proper tax tagging within three (3) banking days from dividend record date;
2) For PCD accounts, forward the credit request letter and withholding tax summary report together with the relevant details within five (5) banking days from dividend record date; and
3) Forward all Certifications and COE/BIR Rulings (if any) to ACEN within six (6) banking days from dividend record date.

VI. Other Information

1) For documents executed outside the Philippines, apostilles will be accepted in lieu of consularization, as long as the country of origin is a signatory to the Apostille Convention.
2) Only originally signed documents will be accepted. Electronically signed signatures will not be accepted.
3) Quick tax refund requests will not be accepted**.**

Please contact the following persons for further questions and clarifications:

Stock Transfer Services, Inc.	**ACEN CORPORATION**
stsi@stocktransfer.com.ph	investorrelations@acenrenewables.com

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Annex "A"

BROKER/ COMPANY'S LETTERHEAD

CERTIFICATION

I, [Name of Certifying Officer] of legal age, Filipino, with office address at **[ ]** being the **[ ]**of [BROKER'S NAME] , a corporation duly organized and existing under the laws of the Philippines, with office address at **[ ]** and Tax Identification Number [Broker's TIN**]**, under oath do hereby certify that:

The following is the list of beneficial owners of the _____ ACEN CORPORATION (the "Company") shares breakdown of the held by (Name of Broker) it its capacity as agent/custodian as of [Record Date], the record date of the dividends declared by ACEN's Board of directors, which are payable on [Payment Date].

Beneficial Owner	Nationality and residence	NO. OF SHARES OWNED	Gross Dividends	Withholding Tax	Withholding Tax Rate	Net Dividends
Total						

We hereby certify that the withholding tax rates set forth in the table above are applicable to the taxpayers indicated therein, and that we have applied the proper withholding tax rates on the dividends to be paid, and that we have the documents required to support the tax treatment pursuant to existing laws and regulations:

The Stockholder agrees to indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine BIR due to or on account of the dividends, on the basis of the Company's reliance upon the information found in this Certification.

[*name of custodian or broker*] agrees and acknowledges that it will be solely liable for, and will promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to the BIR with respect to the dividends payable to its clients, as indicated in this Certification. For this purpose, [*name of custodian or broker*] undertakes to pay to the Company, upon written notice, the amounts that the Company may be required to pay to the BIR for any shortfall in the amount of tax withheld and remitted. [*name of custodian or broker*] accepts the continuity of this indemnity undertaking, which shall survive the transfer of shares.

The undersigned represents and warrants that she/he/they has/have the power, authority, and legal capacity to execute and perform the obligations under this Certification on behalf of [*name of custodian or broker*] under the penalties of perjury.

IN WITNESS WHEREOF, this Certification has been signed this ____day of _____2026 in _____

By: _____

Authorized Signatory

(NOTARIAL ACKNOWLEDGMENT, MUST BE CONSULARIZED OR APOSTILLED IF ISSUED ABROAD)

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Annex "B"
Indemnity – tax sparing

(Date)

ACEN CORPORATION
35th Floor Ayala Triangle Gardens Tower 2
Paseo de Roxas corner Makati Avenue, Makati City

Attention: *Mr. Jonathan Paul Back*
Chief Finance Officer
Re: Indemnity Undertaking – Cash Dividends from ACEN

Gentlemen:

We write in connection with the cash dividends declared by ACEN CORPORATION (the "**Company**") to its shareholders on [Declaration Date] in the amount of Php[Dividend Amount] per share to stockholders of record as of [Record Date], payable on [Payment Date].

We certify that _____, [a citizen of _____ and residing in _____ / a corporation organized and existing under the laws of _____ and with principal place of business at _____] (the "**Stockholder**") is entitled to such cash dividends in the amount of _____ (Php____) (the "**Dividends**").

The Stockholder requests the Company to apply a withholding tax rate of fifteen percent (15%) on the Dividends pursuant to Section 28(B)(5)(b) of the National Internal Revenue Code, as amended (the "**Tax Sparing Provision**"), which reduces from 25% to 15% the withholding tax on dividends received by a nonresident foreign corporation on the condition that the country of residence of the Stockholder will allow the latter a *credit* for taxes deemed to have been paid in the Philippines (but actually waived or spared) equivalent to 10%, representing the difference between the regular income tax rate of 25% and the 15% tax sparing rate.

In this connection, the Stockholder hereby represents and warrants that:

(a) *[the country of residence of Stockholder],* in accordance with its laws now currently in force, fulfills the foregoing 'deemed paid tax credit' condition.

(b) it shall comply with Revenue Memorandum Circular No. 80-91 and other applicable rulings and issuances of the BIR requiring the submission by the Stockholder of documents showing the actual amount credited by the foreign government against the foreign income tax due from the Stockholder in respect of the Dividends. The required documents may only be provided by the Stockholder after the payment of the Dividends and the filing of its own income tax return in its country of residence. It is only upon presentation of those documents to the Bureau of Internal Revenue ("BIR") that its entitlement to the tax sparing rate may be determined.

The Stockholder acknowledges that the Company, as withholding agent, is primarily responsible for the remittance of the correct amount of withholding taxes due on the Dividends. Further, penalties are imposed upon the Company under Philippine law for failure to do so. In view thereof, the Stockholder undertakes:

(a) to indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends;

(b) in the event of an assessment issued by the BIR for the Company's failure to file or pay the correct amount of tax to the Philippine tax authorities on the basis of the Stockholder's representations stated herein, to be solely liable for, and promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to any authorities in the Philippines with respect to the Dividends. For this purpose, the Stockholder undertakes to pay to the Company whatever amounts may be required to pay for any shortfall in the amount of tax withheld and remitted. Furthermore, the Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability of the Stockholder arising from the receipt of the Dividends; and

(c) to submit to the Company proof of compliance with RMC 80-91 and other applicable rulings and issuances of the BIR, including copies of documents provided to the BIR in connection therewith.

This indemnity undertaking shall survive any transfer of the shares subject to the Dividends.

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The Stockholder hereby further represents and warrants that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

(Name and signature of Stockholder and/or authorized representative)

Agreed and accepted on _____,

by:

ACEN CORPORATION

By:

_____

(NOTARIAL ACKNOWLEDGMENT, MUST BE CONSULARIZED OR APOSTILLED IF ISSUED ABROAD)

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Annex "C"
Indemnity – tax exemption

(Date)

ACEN CORPORATION
35th Floor Ayala Triangle Gardens Tower 2
Paseo de Roxas corner Makati Avenue, Makati City

Attention: *Mr. Jonathan Paul Back*
Chief Finance Officer
Re: Indemnity Undertaking – Cash Dividends from ACEN

Gentlemen:

We write in connection with the cash dividends declared by ACEN CORPORATION (the "**Company**") to its shareholders on [Declaration Date] in the amount of Php[Dividend Amount] per share to stockholders of record as of [Record Date], payable on [Payment Date].

We certify that _____, [a citizen of _____ and residing in _____ / a corporation organized and existing under the laws of _____ and with principal place of business at _____] (the "**Stockholder**") is entitled to such cash dividends in the amount of _____ (Php____) (the "**Dividends**").

The Stockholder hereby represents and warrants to the Company that it falls within any one (1) of the following categories of taxpayers whose income in the Philippines are exempt from tax in accordance with the provisions of the National Internal Revenue Code of 1997, as amended (the "**Tax Code**") or any other special law or charter creating it (***please check and fill in the spaces below, as applicable***):

□ An entity whose income from the Philippines is exempt from tax in accordance with Section 32 (B) (7) (a) of the Tax Code because it is:
  □ The Government of: _____
  □ A financing institution owned, controlled, or enjoying refinancing from the Government of: _____
  □ An international or regional financial institution established by the Government of: _____
  □ A Government-owned or Controlled-Corporation, Agency or Instrumentality whose income in the Philippines are not subject to tax in accordance with Section 27 (C) of the Tax Code, a special law, or charter creating it.
  □ An entity which enjoys tax exemption specifically in accordance with a special law, or charter creating it.

Other than its tax-exempt status as mentioned above, the Stockholder further represents and warrants that its exemption from Philippine tax includes income arising from activities conducted for profit, or activities which are not in its ordinary course of business such as income from investments in domestic corporations.

The Stockholder acknowledges that the Company, as withholding agent, is made primarily responsible for the remittance of the correct amount of withholding taxes on the Dividends. Further, penalties are imposed upon the Company under Philippine law for failure to do so. In view thereof, the Stockholder hereby undertakes to:

(a) Submit proof satisfactory to the Company of its exemption from withholding tax on the Dividends, such as, but not limited to, a certification or certified true copy of a charter or special law (authenticated, if issued abroad) from the applicable government agency, and such other official documentation (certified, notarized/authenticated, as applicable) confirming its exemption from Philippine tax;

(b) Indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends; and

(c) In the event of an assessment issued by the BIR for the Company's failure to file or pay the correct amount of tax to the Philippine tax authorities on the basis of the Stockholder's representations stated herein, the Stockholder will be solely liable for, and will promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to any authorities in the Philippines with respect to the Dividends. The Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability of the Stockholder arising from the receipt of the Dividends. Should the Company decide to settle all or part of the

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obligation with its own funds, the Stockholder undertakes to promptly reimburse the Company for costs expended in relation to the said assessment/s.

Based on the foregoing, the undersigned hereby requests the Company not to withhold taxes on the dividends to be distributed to the Stockholder.

This indemnity undertaking shall survive any transfer of the shares subject to the Dividends.

The Stockholder hereby further represents, warrants and certifies, that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

(Name and signature of Stockholder and/or authorized representative)

Agreed and accepted on _____,

by:

ACEN CORPORATION

By:

_____

(NOTARIAL ACKNOWLEDGMENT, MUST BE CONSULARIZED OR APOSTILLED IF ISSUED ABROAD)