Stock Code: 4763

Jinan Acetate Chemical Co., LTD.

2026 Annual Shareholders' Meeting Reference Materials

Time: June 26, 2026 (Friday) at 9:00 a.m.

How the meeting was held: Physical Shareholders Meeting

Place: No. B2 meeting room, 176, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City

(B2 Conference Room of Concord Securities Corp)

1. Announcement of total equity represented by shareholders attending the general meeting of shareholders
2. Meeting called to order
3. Speech given by the chairperson
4. Matters to Report
   (i) Business Report of 2025.
   (ii) Audit Committee's Review Report.
   (iii) The distribution of employees' and directors' remuneration of 2025.
5. Matters for Approval
   (i) Adoption of the 2025 Business Report and Consolidated Financial Statements.
   (ii) Adoption of the Proposal for Distribution of 2025 Profits.
6. Matters for Election
   (i) Re-election of Directors
7. Other Motions
   (i) To release the Board of Directors (including independent directors) non-competition restrictions.
8. Questions and Motions
9. Adjournment

Matters to Report

1. Business Report of 2025.

   Explanation: Business Report of 2025, please refer to Attachment 1 (this handbook pp 9~15).

2. Audit Committee’s Review Report.

   Explanation: Audit report issued by Audit Committee, please refer to Attachment 2 (this handbook pp 16).

3. The distribution of employees' and directors' remuneration of 2025.

   Explanation:

   i. According to the Articles of Incorporation, when the Company has any profit in any fiscal year, it shall allocate no less than 1% of the profit to be employees’ remuneration. The persons to whom the employees’ remuneration is allocated shall include the employees of its affiliate who have met the requirements provided. The Company shall also allocate no more than 3% of the aforementioned profit to be directors’ remuneration.

   ii. The directors’ remuneration and the employees’ remuneration allocated by the Company in 2025 were NT$2,000,000 and NT$61,419,000 respectively. Both were allocated in cash.

Matters for Approval

Case 1

Subject: Adoption of the 2025 Business Report and Consolidated Financial Statements.

Explanation:

1. The Company's business report and consolidated financial statements of 2025 have been prepared, and the financial statements have been audited and certified by CPAs. The financial statements and the business report have also been reviewed by audit committee and adopted by the board of directors through its resolution, and are hereby presented to the shareholders' meeting for recognition.
2. For the aforementioned statements and report, please refer to Attachments 1, 2, 3 (this handbook pp 9~26).

Case 2

Subject: Adoption of the Proposal for Distribution of 2025 Profits.

Explanation:

1. The Company's statement of earning distribution of 2025 is provided below.
2. It is proposed to distribute for the second half of 2025 a cash dividend of NT$3,016,897,344, that is, a new allotment per share. NT$3.05, rounded to the nearest integer, shall be allocated and that the total of any fractional amount less than NT$1 shall be listed as other incomes of the Company.
3. It is proposed that the chairman of the board of directors shall be authorized at the shareholders' meeting to adjust the distribution yield in case that the distribution yield needs to be amended due to outstanding shares influenced by any change of capital stock in the future.
4. It is proposed that the chairman of the board of directors shall be authorized at the shareholders' meeting to determine ex-dividend date, distribution date and other matters relevant to distribution of cash dividends for the second half of 2025.

Jinan Acetate Chemical Co., LTD.

Earning Distribution Statement

Year 2025

Unit: NT$

Item	Amount
Beginning balance of undistributed earnings	7,429,714,483
Add：Net profit this year	6,030,749,190
Earnings distributable	13,460,463,673
Allocated items:	
2025H2: Cash dividend (Per share NT$3.05)	（3,016,897,344）
Ending balance of undistributed earnings	10,443,566,329

Note 1: The number of the shares outstanding for the second half of 2025 upon the board meeting convened on March 13, 2026, i.e. 989,146,670 shares.

Note 2: In the earning distribution, the earnings distributable in 2025 were distributed first, and in case of any insufficiency, the distributable earnings accumulated from previous years are distributed by using the first in first out method based on the year when earnings have been generated.

Matters for Election

Case 1

Subject: Election of the Company's director is presented for discussion.

Explanation:

1. The directors of the company will expire on May 30, 2026, and it is planned to be re-elected at the shareholders' meeting this year.
2. According to Article 34.1 and 34.4 of the Company's Articles of Incorporation, the company is to have 5-9 directors with a term of 3 years at the annual shareholders' meeting's approval and directors may be eligible for re-election. Among the number of the directors in the preceding paragraph, there shall be at least three independent directors and at least two of the independent directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise.
3. 8 elected directors (including 4 independent directors) will be re-elected. The term of new directors is from June 26, 2026 to June 25, 2029, and the term of office is three years.
4. The nomination system for candidates for the election of the directors of the Company shall be selected by the shareholders on the list of candidates. For the list of candidates (including independent directors), please refer to Attachment 4. (this handbook pp 27~28)
5. For the "Rules for Election of Directors", please refer to Appendix 2. (this handbook pp 38)

Other Motions

Subject: To release the Board of Directors （including independent directors） non-competition restrictions.

Explanation:

1. According to Article of 47.4 of the Articles of Incorporation, “a director shall explain to shareholders at the shareholders’ meeting the important matters within the scope of corporate business that s/he has done for him/herself or others, and shall obtain the permission of shareholders.”
2. If a director of the Company invests or engages in any business in the scope of the Company’s business items and serves as a director of another company, the director shall legally obtain the consent of shareholders at the shareholders’ meeting. If a newly elected director of the Company is in the aforementioned situation, it is agreed that the director and his/her representative shall be released from the obligations under the covenant not to compete.
3. Other jobs of the independent director are listed in the following table.

Category of Candidates	Independent Director Candidate	Also Works As
Director	Wang, Ko-Chang	Bright Pearl Enterprises Ltd. - Director Jinan Hezhen Industry & Trade Co., Ltd. - President
	Hsu, Cheng-Tsai	Formosan Rubber Group Inc. -President Frg Development Inc., - President Formosan Construction Co., - President Rui-Fu International Co., Ltd. - President Chen His Investment Co., Ltd.- Supervisor
	Meng, Ching-Li	Browave Corporation - Independent Director
	Ericson Fensterseifer	Managing director of Casa 1 Assessoria Empresarial Ltda. Head of Leaf Tobacco and Commercial Departments of Brasfumo Ind. Brasileira de fumos S.A.
Independent Directors	Lin, Yu-Yi	Nutritec-Enjoy Corporation CFO
	Cheng, Shih-I	Axiom Partners Inc. Managing Director
	Wu, Yung-Heng	None.
	Li, Kuang-Chi	None.

List of candidates for Directors(including independent directors)

Category of Candidates	Name	Main Education	Main Experience	Position	Current Shareholding (share)
Director	Bright Pearl Enterprises Ltd. Representative: Wang, Ko-Chang	Fiber Tech., National Taiwan University of Science and Technology	Jinan Julong Fiber Co., Ltd.- Assistant Vice President Jinan Juda Fiber Ltd.- General Manager Taiwan Business Association of Jinan City- President National Association of Taiwan Enterprises- Vice president	Bright Pearl Enterprises Ltd.-Director Jinan Hezhen Industry & Trade Co., Ltd.-President Jinan Acetate Chemical Co., Ltd. -President Acetek Material Ltd.-President Acetek Momentun Co., Ltd. -President Acetate (Shandong) Environmental Fiber Co., Ltd. -President	280,394,860
Director	MACRIFER TRADING SOCIEDAD ANONIMA Representative: Ericson Fensterseifer	Bachelor of International Relations, University of UNISC	Brasfumo Ind. Brasileira de Fumos S.A.- Commercial Director Brasfumo Ind. Brasileira de Fumos S.A.- Sales Manager Dimond Italy S.R.L.-Factory Manager Mattes & Fensterseifer-General Manager	Casa 1 Assessoria Empresarial Ltda.-Managing Director Head of Leaf Tobacco and Commercial Departments of Brasfumo Ind. Brasileira de fumos S.A. Jinan Acetate Chemical Co., Ltd. -Director	99,035,400
Director	Amacron Trading Ltd., Representative: Hsu, Cheng-Tsai	University of San Francisco	SinoPac Financial Holding Co., Ltd. -Director	Formosan Rubber Group Inc.-President Frg Development Inc.,- President Formosan Construction Co., - President Rui-Fu International Co., Ltd.- President Chen His Investment Co., Ltd.- Supervisor Jinan Acetate Chemical Co., Ltd. -Director	29,143,330

Director	Meng, Ching-Li	Master of Business Administration, National Taipei University	Taiwan Depository & Clearing Corp.-General Manager Reliance Securities Co., Ltd.- President	Browave Co., Ltd. -Independent Director Jinan Acetate Chemical Co., Ltd. -Director	—
Independent Director	Lin, Yu-Yi	Master's Degree in Accounting, Soochow University	Audit Manager, Deloitte & Touche (Taiwan) Chief Financial Officer, Global Tek Fabrication Co., Ltd. Chief Financial Officer, Asia New Energy Co., Ltd. Financial Director, Nutritec-Enjoy Corporation	Nutritec-Enjoy Corporation CFO	—
Independent Director	Cheng, Shih-I	Ph.D. in Economics, Nankai University	Analyst, Research Department, Tai-Ching Securities Senior Analyst, Qun-Tong Venture Capital Co., Ltd. Assistant Vice President, Technology Advisory Investment Department, Industrial Bank of Taiwan Investment Manager, O-Bank Co., Ltd.	Axiom Partners Inc. Managing Director	—
Independent Director	Wu, Yung-Heng	World College of Journalism	Editor, Taiwan Shin Sheng Daily News Editor, Central Daily News Deputy Director of Editorial Department, China Times	None.	170
Independent Director	Li, Kuang-Chi	Chinese Culture University	Yulon Motor Co., Ltd.-Administrator Tungnan Institute of Technology-Teacher Chien Kuo High School -Teacher	None.	—