

Stock Code: 3687

# **MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.**

## **Handbook for the 2023 Annual Meeting of Shareholders**

**MEETING TIME:** 09:00am, June 16, 2023 (Friday)

**PLACE:** Nankang Software Park International Conference Center  
(located at 2F., No.19-10, Building A, Sanchong Rd., Nangang  
Dist., Taipei City 115, Taiwan)

<b>Table of Contents</b>	
<b>A. Meeting Agenda.....</b>	<b>03</b>
<b>B. Report Items .....</b>	<b>04</b>
<b>C. Proposed Resolutions.....</b>	<b>07</b>
<b>D. Discussion Items .....</b>	<b>08</b>
<b>E. Questions and Motions.....</b>	<b>08</b>
<b>F. Adjournment .....</b>	<b>08</b>

# MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.

## A. Meeting Agenda

**Time:** 9:00 a.m. on Friday, June 16, 2023

**Place:** Nankang Software Park International Conference Center (located at 2F., No.19-10, Building A, Sanchong Rd., Nangang Dist., Taipei City 115, Taiwan)

**Method for holding the meeting:** physical

**Call the Meeting to Order**

**Remarks by the Chairman**

### **Report Items**

1. 2022 Business Report
2. Audit Committee's Review Report on 2022 Financial Statements
3. Distribution of compensation to employees and directors for the year 2022
4. Distribution of 2022 Cash Dividends from Retained Earnings
5. Amendment to the "Sustainable Development Best Practice Principles"
6. Implementation of the first issuance of domestic secured convertible bonds in 2022
7. Implementation of private placements of the subsidiary O'Pay Electronic Payment Co., Ltd.

### **Proposed Resolutions**

1. Adoption of the 2022 Business Report and Financial Statements
2. Adoption of the Proposal for Distribution of 2022 Profits

### **Discussion Items**

1. Amendment to the "Articles of Incorporation"

### **Questions and Motions**

### **Adjournment**

## **B. Report Items**

### **Report No. 1**

2022 Business Report

#### **Explanation:**

The Business Report for the year 2022

### **Report No. 2**

Audit Committee's Review Report on 2022 Financial Statements

#### **Explanation:**

The Audit Committees Review Report for the year 2022

### **Report No. 3**

Distribution of compensation to employees and directors for the year 2022.

#### **Explanation:**

- (1) In accordance with Article 19 of the "Articles of incorporation", if there is any profit in a fiscal year, the Company's pre-tax profits in such fiscal year, prior to deduction of compensation to employees and directors, shall be distributed to employees as compensation in an amount of between two percent(2%) to eight percent(8%) and to directors as compensation in an amount of not more than three percent(3%) of such profits. Notwithstanding the foregoing, in the event that the Company has accumulated losses, the Company shall first reserve an amount to offset such accumulated losses.
- (2) Profit before income tax is NT\$ 84,061,962. Propose allocate 2%, which is NT\$ 1,681,240, as the remuneration of employees. And 1%, which is NT\$ 840,620, as the remuneration of Directors. The aforesaid items will be paid in cash.
- (3) The Board of Directors and the Salary and Remuneration Committee approved the distribution of compensation to employees and directors for the year 2022 on March 16, 2023.

### **Report No. 4**

Distribution of 2022 Cash Dividends from Retained Earnings.

#### **Explanation:**

- (1) In accordance with Articles 19-1 of Articles of Incorporation, the company granted the authority to the Board to determine the bonus be distributed by cash with a resolution and report to the

shareholders' meeting.

- (2) Shareholder bonus totaling NT\$45,089,358 has been appropriated as cash dividends, which is equivalent to NT\$1.5 per share.  
The cash dividends are pro rata and rounded down to the nearest whole dollar with any amount less than NT\$1 being forfeited. Less than a dollar fractional totals are adjusted in order from large to small decimal points and shareholders numbers are ordered from first to last to meet the distribution of the cash dividend total.
- (3) After the resolutions adopted by the 2022 Annual General Meeting of Shareholders, it is proposed that the chairman of Directors be authorized by the General Shareholders' Meeting to deal with this matter with full authority.
- (4) The Board of Directors and the Audit Committee approved the distribution of cash dividends from retained earnings of 2022 on March 16, 2023.

#### **Report No. 5**

Amendment to the “ Sustainable Development Best Practice Principles”.

##### **Explanation:**

According to 28 December 2022 Letter No.

Securities-TPEX-Supervision-11100730371 of the Taipei Exchange, the company has amended partial articles of the “Sustainable Development Best Practice Principles”.

#### **Report No. 6**

Implementation of the first issuance of domestic secured convertible bonds in 2022.

##### **Explanation:**

In order to purchase office building and replenish operating capital, the company issued the first domestic secured convertible bonds NT 600,000,000. The Company obtained the effective registration letter No. 1110337038 issued by the Financial Supervisory Commission on April 12, 2022.

#### **Report No. 7**

Implementation of private placements of the subsidiary O'Pay Electronic Payment Co., Ltd.

##### **Explanation:**

The subsidiary O'Pay Electronic Payment Co., Ltd has been approved by the Annual General Shareholders' Meeting held on May 17, 2022 to authorize the Board of Directors, within the limit of 15,000,000 common shares, depending on the market conditions and the Company's capital

needs, to choose appropriate timing and one or more fund raising instruments to issue new common shares for cash in public offering and/or new common shares for cash in private placement in accordance with the applicable laws and regulations. In accordance with paragraph 7 of Article 43-6 of the Securities and Exchange Act, the private placement may be carried out within one year of the date of the resolution of the shareholders meeting, which will be expired on May 17, 2023. As approved by the Board of Directors on March 15, 2023, the Company will discontinue the process for the remaining period due to the impending expiration of the processing period without continuing plan.

## C. Proposed Resolutions

1.

**Proposed by the Board**

**Proposal:**

Adoption of the 2022 Business Report and Financial Statements

**Explanation:**

MacroWell OMG Digital Entertainment Co., Ltd.'s Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity, and statement of cash flows, were audited by independent auditors, Bassie Chang and Sean Chao of Deloitte & Touche. Also Business Report and Financial Statements have been approved by the Board and examined by the Audit Committee of MacroWell OMG Digital Entertainment Co., Ltd.'s Company.

**Resolution:**

2.

**Proposed by the Board**

**Proposal:**

Adoption of the Proposal for Distribution of 2022 Profits

**Explanation:**

The Board has adopted a Proposal for Distribution of 2022 Profits in accordance with the Articles of Incorporation. Please refer to the Profit Distribution Table as follows:

**MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.  
PROFIT DISTRIBUTION TABLE  
2022**

(Unit: NTD\$)

Items	Total
Beginning retained earnings	30,629,431
Add: net profit after tax	81,584,010
Add: remeasurements of defined benefit plans	14,714
Total amount of after-tax net income for the period and other items adjusted to the current year's undistributed earnings other than after-tax net income for the period	112,228,155
Less: 10% legal reserve appropriated	(8,159,872)
Distributable retained earnings for current period	104,068,283
Distribution item:	
Cash dividends on Common Shares (NT\$1.5 per share)	(45,089,358)
Unappropriated retained earnings	58,978,925

**Resolution:**

## **D. Discussion Items**

**1.**

**Proposed by the Board**

**Proposal:**

To approve the amendment to the “Articles of Incorporation”.

**Explanation:**

The Company's Articles of Incorporation is amended in accordance with the Company's business requirements and improvement of the Company's employee reward system. The Company plan to change employees' compensation ratio from 2%~8% to 2‰~8‰ of article 19.

**Resolution:**

## **E. Questions and Motions**

## **F. Adjournment**