

Stock Code: 3687

MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.

Handbook for the 2024 Annual Meeting of Shareholders

MEETING TIME: 09:00am, June 21, 2024 (Friday)

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

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MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.

A. Meeting Agenda

Time: 9:00 a.m. on Friday, June 21, 2024

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. 2023 Business Report
2. Audit Committee's Review Report on 2023 Financial Statements
3. Distribution of compensation to employees and directors for the year 2023
4. Distribution of 2023 Cash Dividends from Retained Earnings
5. Amendment to the "Corporate Governance Best Practice Principles"
6. Amendment to the "Rules of Procedures for Board of Directors Meetings"
7. Implementation of the first issuance of domestic secured convertible bonds in 2022

Proposed Resolutions

1. Adoption of the 2023 Business Report and Financial Statements
2. Adoption of the Proposal for Distribution of 2023 Profits

Discussion Items

1. Amendment to the "Rules of Procedure for Shareholders' Meetings"
2. Amendment to the "Articles of Incorporation"

Directors Election

To elect a new Director to fill the vacancy

Other Matters

To release the newly elected Director from non-competition restrictions

Questions and Motions**Adjournment**

B. Report Items

Report No. 1

2023 Business Report

Explanation:

The Business Report for the year 2023

Report No. 2

Audit Committee's Review Report on 2023 Financial Statements

Explanation:

The Audit Committees Review Report for the year 2023

Report No. 3

Distribution of compensation to employees and directors for the year 2023

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 per mill (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\$ 52,386,371. Propose allocate 2.002%, which is NT\$ 1,049,000, as the remuneration of employees. And 1.002%, which is NT\$ 525,000, 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 2023 on March 14, 2024.

Report No. 4

Distribution of 2023 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\$47,321,008 has been appropriated as cash dividends, which is equivalent to NT\$1.57424091 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 2023 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 2023 on March 14, 2024.

Report No. 5

Amendment to the “Corporate Governance Best Practice Principles”

Explanation:

In order to strengthen corporate governance and prevent insider trading, the company has amended partial articles of the “Corporate Governance Best Practice Principles”.

Report No. 6

Amendment to the “Rules of Procedures for Board of Directors Meetings”

Explanation:

According to 16 January 2023 Letter No.

Securities-TPEX-Supervision-1130050875 of the Taipei Exchange, the company has amended partial articles of the “Rules of Procedures for Board of Directors Meetings”.

Report No. 7

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.

C. Proposed Resolutions

1. **Proposed by the Board**

Proposal:

Adoption of the 2023 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.

Resolution:

2. **Proposed by the Board**

Proposal:

Adoption of the Proposal for Distribution of 2023 Profits

Explanation:

The Board has adopted a Proposal for Distribution of 2023 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
2023**

(Unit: NTD\$)

Items	Total
Beginning retained earnings	58,978,925
Add: net profit after tax	52,510,024
Add: remeasurements of defined benefit plans	68,874
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	111,557,823
Less: 10% legal reserve appropriated	(5,257,890)
Distributable retained earnings for current period	106,299,933
Distribution item:	
Cash dividends on Common Shares (NT\$1.57424091 per share)	(47,321,008)
Unappropriated retained earnings	58,978,925

Resolution:

D. Discussion Items

1.

Proposed by the Board

Proposal:

To approve the amendment to the “Rules of Procedure for Shareholders' Meetings”

Explanation: According to 23 March 2023 Letter No.

Securities-TPEX-Supervision-11200552442 of the Taipei Exchange, the company has amended partial articles of the “Rules of Procedure for Shareholders Meetings”.

Resolution:

2.

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.

Resolution:

E. Directors Election

1.

Proposed by the Board

Proposal:

To elect a new Director to fill the vacancy

Explanation:

1. After the resignation of Ms. Lin Hsueh Hui as Director, effective June 21, 2024, to elect a director to fill such vacancy at 2024 Annual Meeting of Shareholders.
2. The term of office of the director to be elected shall expire on the same date as the term of the existing directors (from June 21, 2024 to June 14, 2025).
3. Directors shall be elected by adopting candidates nomination system as specified in Article 13 of the Corporate Charter.
4. The list of candidates for director show as follows:
(If there are any differences between English version and Chinese version, please reference to the Chinese one.)

Title	shareholders account number / ID Number	Name	Education	Experience	Present Positions	Shareholding (Unit:Share)
Director	202 J12100****	LUO,SHIH-BO	Minghsin University of Science and Technology Department of Information Management	1. Senior system engineer of Tung-I Information Service Co., Ltd. 2. IT department's deputy section manager of Compal Communication Inc. (Now Named Compal Electronics, Inc.) 3. Senior manager of MacroWell OMG Digital Entertainment Co., Ltd.	1. President of MacroWell OMG Digital Entertainment Co., Ltd. 2. Representative of juristic person director of Green World FinTech Service Co., Ltd.	2,000

5. This election is handled in accordance with the Company's "Procedures for Election of Directors".
6. Please vote.

F. Other Matters

1.

Proposed by the Board

Proposal:

To release the newly elected Director from non-competition restrictions.
Please proceed to discuss.

Explanation:

1. According to Article 209 of the Company Act, a director who acts for himself or herself or on behalf of another person on an opportunity that is within the scope of the company's business, shall first secure approval at a meeting of the shareholders.
2. It is proposed to request at the 2024 shareholders' meeting to release the directors of the 9th Board of Directors from the non-competition restrictions imposed by Article 209 of the Company Act.
3. List of the positions currently held by the newly elected director in any their company as follows:

Title	Name	Same or similar lines of business of the Company
Director	LUO,SHIH-BO	Representative of juristic person director of Green World FinTech Service Co., Ltd.

Resolution:

G. Questions and Motions

H. Adjournment