

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

**Handbook for the 2017 Annual Meeting of
Shareholders**

MEETING TIME: June 14, 2017

PLACE: Taipei Nangang Exhibition Center Rm. 609 (located at 6F.,
No.1, Jingmao 2nd Rd., Nangang Dist., Taipei City 115, Taiwan)

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MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.

Year 2017

Agenda of Annual Meeting of Shareholders

Time: 9:00 a.m. on Wednesday, June 14, 2017

Place: Taipei Nangang Exhibition Center Rm. 609 (located at 6F., No.1, Jingmao 2nd Rd., Nangang Dist., Taipei City 115, Taiwan)

Call the Meeting to Order

Chairperson Remarks

Report Items

1. To report the business of 2016
2. Supervisor's review report of 2016
3. Report on Accumulated Losses Reaching One-Half of Paid-in Capital

Proposals and Discussion Items

1. To accept 2016 Business Report and Financial Statements
2. To accept of the Proposal for 2016 Deficit Compensation
3. Amendment to the Company's Corporate Charter (Articles of Incorporation)
4. Amendment to the Operational procedures for Acquisition and Disposal of Assets

Questions and Motions

Adjournment

Report Items

Report No. 1

2016 Business Reports

Explanation:

The 2016 Business Report.

Report No. 2

Supervisor's Review Report on the 2016 Financial Statements.

Explanation:

The 2016 Supervisor's Review Report.

Report No. 3

Report on Accumulated Losses Reaching One-Half of Paid-in Capital

Explanation:

1. Additionally, the Company's non-compensated losses accumulated at the end 2016 is NT\$377,475,833, which has exceeded one half of its paid-in capital, hence it is required to make a report to this general meeting of shareholders in accordance with Article 211 of the Company Act.
2. After adoption of the proposal for 2016 deficit compensation, the Company has no situation as previous description of accumulated losses reaching one-half of paid-in capital in accordance with Article 211 of the Company Act.

Proposals and Discussion Items

1. Proposed by the Board

Proposal:

Adoption of the 2016 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, CHEN, BEI-CI and AU, YAO-JYUN of KPMG CPAs. Also Business Report and Financial Statements have been approved by the Board and examined by the supervisors of MacroWell OMG Digital Entertainment CO., LTD.'s Company.

Resolution:

2. Proposed by the Board

Proposal:

Adoption of the Proposal for 2016 Deficit Compensation

Explanation:

- (1) In accordance with the Company's Corporate Charter .Please refer to the 2016 Deficit Compensation Statement as follows:

MACROWELL OMG DIGITAL ENTERTAINMENT CO., LTD.

Deficit Compensation Statement

2016

(Unit: NTD\$)

Items	Total
Beginning undistributed earnings(losses)	(118,039,539)
Less: 2016 net loss	(259,436,294)
Deficit yet to be compensated	(377,475,833)
Add: Paid-in-capital from share premium account	377,475,833
Ending undistributed earnings	0

- (2) 2016 beginning undistributed earnings is NT\$118,039,539 after reducing 2016 net loss of NT\$259,436,294, the accumulated deficit yet to be compensated as of the year-end of 2016 was NT\$377,475,833 . The accumulated deficit of NT\$377,475,833 is compensated by the special reserve; therefore, the Ending undistributed earnings are NT\$0 and 2016 not to distribute dividend to shareholders.

Resolution:

3.

Proposed by the Board

Proposal:

Amendment to the Company Corporate Charter (Articles of Incorporation). Please proceed to discuss.

Explanation:

In order to the Company adopts the electronic voting and conduct the related regulations of Article 192-1 of the Company Act. The company hereby proposes to amend the Corporate Charter.

Resolution:

4.

Proposed by the Board

Proposal:

Amendment to the Operational Procedures for Acquisition and Disposal of Assets. Please proceed to discuss.

Explanation:

To meet the operational needs of the Company, and to be in compliance with the amendments of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” announced by the FSC in its announcement letter No. 10600012965 on Feb. 9, 2017, we propose to amend certain articles within the Company's "Procedures for Acquisitions or Disposal of Assets".

Resolution:

Questions and Motions

Adjournment