

GRI Content Index 2024

Statement of use	Amarin Corporations Public Company Limited has reported in accordance with the GRI Standards for the period between January 1, 2024 - December 31, 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	56-1 One Report 2024 Page 40	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting	56-1 One Report 2024 Page 38-40				
	2-3 Reporting period, frequency and contact point	56-1 One Report 2024 Page 81				
	2-4 Restatements of information	there is no restatements of information in the reporting period.				
	2-5 External assurance	N/A				
	2-6 Activities, value chain and other business relationships	56-1 One Report 2024 Page 35 - 39				
	2-7 Employees	56-1 One Report 2024 Page 125 - 126				
	2-8 Workers who are not employees	56-1 One Report 2024 Page 125 - 126				
	2-9 Governance structure and composition	56-1 One Report 2024 Page 199				
	2-10 Nomination and selection of the highest governance body	56-1 One Report 2024 Page 213				
	2-11 Chair of the highest governance body	56-1 One Report 2024 Page 204				
	2-12 Role of the highest governance body in overseeing the management of impacts	56-1 One Report 2024 Page 206 - 208				
	2-13 Delegation of responsibility for managing impacts	56-1 One Report 2024 Page 206 - 208				
	2-14 Role of the highest governance body in sustainability reporting	56-1 One Report 2024 Page 206 - 208				
	2-15 Conflicts of interest	56-1 One Report 2024 Page 206 - 208				
	2-16 Communication of critical concerns	56-1 One Report 2024 Page 206 - 208				
	2-17 Collective knowledge of the highest governance body	56-1 One Report 2024 Page 203				
	2-18 Evaluation of the performance of the highest governance body	56-1 One Report 2024 Page 234 - 236				
	2-19 Remuneration policies	56-1 One Report 2024 Page 216				
	2-20 Process to determine remuneration	56-1 One Report 2024 Page 217 - 219				
	2-21 Annual total compensation ratio	56-1 One Report 2024 Page 219				
	2-22 Statement on sustainable development strategy	56-1 One Report 2024 Page 81				
	2-23 Policy commitments	https://amarin.co.th/en/sustainability-en				
	2-24 Embedding policy commitments	56-1 One Report 2024 Page 84 - 89				
	2-25 Processes to remediate negative impacts	56-1 One Report 2024 Page 90 - 94				
	2-26 Mechanisms for seeking advice and raising concerns	56-1 One Report 2024 Page 166				
	2-27 Compliance with laws and regulations	56-1 One Report 2024 Page 176 - 198				
	2-28 Membership associations	56-1 One Report 2024 Page 249				
	2-29 Approach to stakeholder engagement	56-1 One Report 2024 Page 91 - 94				
	2-30 Collective bargaining agreements	N/A				
Material topics						
<i>[Please note: The material topics included in the headings below are examples. They can be renamed and grouped according to the names the organization has given to its material topics. The list of material topics included in the content index is the same as the list of material topics reported under 3-2-a in GRI 3: Material Topics 2021. The disclosures included under the material topics are also examples. The disclosures can be removed (except for Disclosure 3-3) and other disclosures can be added according to the disclosures the organization has reported for each material topic.]</i>						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	56-1 One Report 2024 Page 94 - 95	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	56-1 One Report 2024 Page 95				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss		GRI 101: Biodiversity 2024 will supersede GRI 304: Biodiversity 2016 on 1 January 2026			
	101-2 Management of biodiversity impacts					
	101-3 Access and benefit-sharing					
	101-4 Identification of biodiversity impacts					
	101-5 Locations with biodiversity impacts					
	101-6 Direct drivers of biodiversity loss					
	101-7 Changes to the state of biodiversity					
	101-8 Ecosystem services					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		GRI 304: Biodiversity 2016 has been revised and will be superseded by GRI 101: Biodiversity 2024 with the effective date of 1 January 2026. Earlier adoption of GRI 101 is encouraged.			
	304-2 Significant impacts of activities, products and services on biodiversity					
	304-3 Habitats protected or restored					
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations					
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 35 - 42				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	56-1 One Report 2024 Page 88 - 89				
	201-2 Financial implications and other risks and opportunities due to climate change	N/A				
	201-3 Defined benefit plan obligations and other retirement plans	56-1 One Report 2024 Page 219 - 220				
	201-4 Financial assistance received from government	N/A				
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 35 - 42				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	56-1 One Report 2024 Page 127 - 128				
	202-2 Proportion of senior management hired from the local community	56-1 One Report 2024 Page 126				
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 66				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	56-1 One Report 2024 Page 67				
	203-2 Significant indirect economic impacts	56-1 One Report 2024 Page 67				
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 151				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	N/A				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
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Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 194 - 195				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	56-1 One Report 2024 Page 194 - 195				
	205-2 Communication and training about anti-corruption policies and procedures	56-1 One Report 2024 Page 248 - 250				
	205-3 Confirmed incidents of corruption and actions taken	56-1 One Report 2024 Page 250				
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 159				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	56-1 One Report 2024 Page 159 - 162				
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A				
GRI 207: Tax 2019	207-1 Approach to tax	N/A				
	207-2 Tax governance, control, and risk management	N/A				
	207-3 Stakeholder engagement and management of concerns related to tax	N/A				
	207-4 Country-by-country reporting	N/A				
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 57				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	N/A				
	301-2 Recycled input materials used	N/A				
	301-3 Reclaimed products and their packaging materials	N/A				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 98-100				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	56-1 One Report 2024 Page 100				
	302-2 Energy consumption outside of the organization	N/A				
	302-3 Energy intensity	56-1 One Report 2024 Page 101				
	302-4 Reduction of energy consumption	56-1 One Report 2024 Page 101				
	302-5 Reductions in energy requirements of products and services	56-1 One Report 2024 Page 101				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 102				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	56-1 One Report 2024 Page 102-103				
	303-2 Management of water discharge-related impacts	56-1 One Report 2024 Page 103				
	303-3 Water withdrawal	56-1 One Report 2024 Page 102				
	303-4 Water discharge	56-1 One Report 2024 Page 103				
	303-5 Water consumption	56-1 One Report 2024 Page 102				
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 17				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Performance 2024 Page 18				
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Performance 2024 Page 18				
	305-3 Other indirect (Scope 3) GHG emissions	N/A				
	305-4 GHG emissions intensity	N/A				
	305-5 Reduction of GHG emissions	56-1 One Report 2024 Page 107 - 108				
	305-6 Emissions of ozone-depleting substances (ODS)	N/A				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A				
Spills						
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A				
GRI 306: Effluents and Waste 2016	306-3 Significant spills	N/A				
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 103				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	56-1 One Report 2024 Page 103-107				
	306-2 Management of significant waste-related impacts	56-1 One Report 2024 Page 103-107				
	306-3 Waste generated	56-1 One Report 2024 Page 104				
	306-4 Waste diverted from disposal	56-1 One Report 2024 Page 104				
	306-5 Waste directed to disposal	56-1 One Report 2024 Page 104				
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 112				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	N/A				
	308-2 Negative environmental impacts in the supply chain and actions taken	N/A				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page120				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	56-1 One Report 2024 Page141				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	56-1 One Report 2024 Page131				
	401-3 Parental leave	N/A				
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 120-124				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	N/A				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 128 - 130				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	56-1 One Report 2024 Page 128 - 130				
	403-2 Hazard identification, risk assessment, and incident investigation	56-1 One Report 2024 Page 128 - 130				
	403-3 Occupational health services	56-1 One Report 2024 Page 128 - 130				
	403-4 Worker participation, consultation, and communication on occupational health and safety	56-1 One Report 2024 Page 128 - 130				
	403-5 Worker training on occupational health and safety	56-1 One Report 2024 Page 128-130				
	403-6 Promotion of worker health	56-1 One Report 2024 Page 128-130				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56-1 One Report 2024 Page 128-130				

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	403-8 Workers covered by an occupational health and safety management system	56-1 One Report 2024 Page 128 - 130				
	403-9 Work-related injuries	56-1 One Report 2024 Page 128 - 130				
	403-10 Work-related ill health	56-1 One Report 2024 Page 128 - 130				
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 120-124				
	404-1 Average hours of training per year per employee	56-1 One Report 2024 Page 137				
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	56-1 One Report 2024 Page 132-138				
	404-3 Percentage of employees receiving regular performance and career development reviews	N/A				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 120-124				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	56-1 One Report 2024 Page 125-126				
	405-2 Ratio of basic salary and remuneration of women to men	56-1 One Report 2024 Page 128				
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 21				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ESG Performance 2024 Page 22				
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A				
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 117 - 119				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	56-1 One Report 2024 Page 120				
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 117 - 119				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	56-1 One Report 2024 Page 120				
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	N/A				
Rights of Indigenous Peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 117 - 119				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	56-1 One Report 2024 Page 120				
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 152				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	56-1 One Report 2024 Page 152 - 155				
	413-2 Operations with significant actual and potential negative impacts on local communities	56-1 One Report 2024 Page 152 - 155				
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 115				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	N/A				
	414-2 Negative social impacts in the supply chain and actions taken	N/A				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A				
GRI 415: Public Policy 2016	415-1 Political contributions	N/A				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 35 - 36				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESG Performance 2024 Page 35 - 37				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESG Performance 2024 Page 37 - 39				
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Performance 2024 Page 35 - 36				
	417-1 Requirements for product and service information and labeling	ESG Performance 2024 Page 35 - 37				
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	ESG Performance 2024 Page 37 - 39				
	417-3 Incidents of non-compliance concerning marketing communications	ESG Performance 2024 Page 37 - 39				
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 Page 161				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	56-1 One Report 2024 Page 157				