



**Guidelines on Anti-Corruption Policy:  
Receiving or Giving Gifts, Entertainment, Hospitality,  
or Other Benefits**

**Amarin Corporations Public Company Limited  
and Group of Companies**



Media and Event Business



Publishing Business



Printing and Packaging Business



Broadcasting Business



Omni-Channel Commerce

## INDEX

Guidelines on Anti-Corruption Policy: Receiving or Giving Gifts, Entertainment, Hospitality, or Other Benefits	1
Definition of Gifts, Souvenirs, or Any Other Benefits	2
Implementation Guidelines and Procedures	
1. Giving Gifts or Other Benefits	2
2. Business Entertainment	3
3. Receiving Gifts, Sponsorships, or Other Benefits	4
Review and Reporting	5
Advisory	5
Report Form for Receipt of Gifts, Assets, or Other Benefits	6

**Amarin Corporations Public Company Limited and Group of Companies**  
**Guidelines on Anti-Corruption Policy: Receiving or Giving Gifts, Entertainment,**  
**Hospitality, or Other Benefits**

Amarin Corporations Public Company Limited and its Group of Companies (collectively referred to as the “Amarin Group”) conduct business under the principles of good corporate governance and are committed to business ethics, transparency, and fairness to all stakeholders on an equal basis. The Group avoids any actions that may lead to discrimination or conflicts of interest. To ensure that the giving or receiving of gifts, entertainment, hospitality, or any other benefits is conducted transparently, without the expectation of any advantage or anything in return that could be considered corruption, and to uphold a consistent standard across the Group, the Company has established the following guidelines:

1. The Company strictly prohibits soliciting, giving, or accepting gifts of any kind from customers, business partners, or individuals conducting business with the Company, including those from government or private sector entities, in a manner that could be perceived as bribery or corruption. Exceptions may be made for customary and appropriate gift-giving or entertainment that is intended to maintain good relationships and does not involve an expectation of services, favors, or unethical advantages.
2. The Company prohibits the solicitation, offering, or acceptance of gifts, gratuities, or any other benefits that could influence decision-making or cause neglect in the performance of duties or noncompliance with regulations, the Business Code of Conduct, procedures, or applicable laws.
3. The Company does not endorse the offering of money, incentives, gifts, or any form of benefits to customers, partners, external agencies, or individuals for the purpose of securing business. Exceptions include customary business hospitality, commercial discounts, and Company promotional activities.
4. The giving or receiving of gifts and entertainment must conform to cultural customs, be appropriate to the occasion, and not violate Company regulations, the Business Code of Conduct, work procedures, or any applicable laws.

## Definition of Gifts, Souvenirs, or Any Other Benefits

**Gifts, Souvenirs, or Any Other Benefits** refer to money, assets, or valuables, including tangible items, goods, services, or any other benefits given or received as donations or tokens of appreciation, whether directly or indirectly, or offered through transactions at special prices. This also includes the payment of expenses for services such as travel, accommodation, etc., that the Company gives to or receives from external parties, such as vendors, service providers, bank or financial institution employees, government officials, state enterprise officers, officers of other government agencies or organizations, or the general public, on various occasions for the purpose of building goodwill or relationships within reasonable and customary values and in accordance with normal customs, traditions, or social etiquette, and relevant laws. Examples include New Year gifts, birthday gifts, gifts for new appointments, or retirement gifts.

## Implementation Guidelines and Procedures

### 1. Giving Gifts or Other Benefits

- 1.1 Giving gifts to business partners or external entities with whom the Company engages must be intended solely to maintain good business relationships. It must not influence any business decision-making by the recipient and should follow cultural norms. Such acts must not occur too frequently and must not be in expectation of services, compensation, or privileges that violate the Business Code of Conduct.
- 1.2 Gifts, tokens, assets, or other benefits must not be given to spouses, children, or associates of government officials, customers, business partners, or individuals with whom the Company interacts, as this may be considered indirect giving.
- 1.3 Gift-giving practices should be standardized across business partners and related entities to prevent discrimination or favoritism.
- 1.4 Traditional or customary gifts may be given only if they do not violate relevant laws or local customs. Gifts may be items that promote the Company's image but must not be in the form of cash or cash equivalents (in accordance with the Notification of the National Anti-Corruption Commission (NACC) on the Code of Ethics regarding the acceptance of property by government officials, B.E. 2543). Acceptable items include, but are not limited to:
  - 1.4.1 Calendars or diaries
  - 1.4.2 Products from companies within the Amarin Group
  - 1.4.3 Corporate promotional materials
  - 1.4.4 Royal Project goods, royal initiative products, community-based goods within the Company's operational areas, charitable or public benefit goods, or sustainability-supportive items.
- 1.5 Any department intending to provide gifts or other benefits must assess compliance with the Company's policy. If compliant, the department must ensure the quantity and value are appropriate. All expenses

must be reviewed and approved by authorized management. An official request must be submitted through the Company's internal system, detailing the gift type, recipient organization, quantity, price or value, and supporting documents such as price quotations and photos, for approval according to delegated authority limits.

- 1.6 The approver must verify the purpose of the requested gift or related expenses, ensuring it aligns with applicable laws, the Business Code of Conduct, and the Anti-Corruption Policy prior to granting approval.
- 1.7 The Accounting and Finance Department must verify all supporting payment documents.
- 1.8 The requesting unit must prepare a summary report and submit evidence of gift provision to the Accounting and Finance Department. This includes receipts, thank-you letters, and other relevant documentation for recordkeeping and future audits.
- 1.9 If any director, executive, or employee observes spending that may violate the Business Code of Conduct or the Anti-Corruption Policy, they must report it immediately to their supervisor or through the Company's established whistleblowing channels for further investigation.

## **2. Business Entertainment**

Business entertainment such as meals, recreational activities, or educational sessions related to business operations may be conducted if the expenses are reasonable and do not influence business decisions, interfere with the proper performance of duties, or create conflicts of interest.

- 2.1 Departments intending to organize business entertainment must assess whether the activity complies with the Company's policy. If so, a formal approval request must be submitted with clear details including: objectives, venue, and the recipient organization. Supporting documents such as quotations must be attached. The request must be submitted for approval by the authorized person according to the Company's Delegation of Authority Table.
- 2.2 Approvers must verify that the stated objectives are lawful and consistent with the Business Code of Conduct and the Company's Anti-Corruption Policy. The purpose, occasion, and appropriateness of the amount must be considered before granting approval.
- 2.3 The Accounting and Finance Department is responsible for reviewing supporting documents prior to payment.
- 2.4 The requesting department must prepare a summary report and submit evidence of the entertainment provided to the Accounting and Finance Department. Supporting documents such as receipts, thank-you letters, and other relevant materials must be included for recordkeeping and audit purposes. In the case of entertainment activities, the names and contact details of recipients and the purpose of the event should also be specified.
- 2.5 If any director, executive, or employee becomes aware of spending that may violate the Business Code of Conduct or the Anti-Corruption Policy, they must report it promptly to their supervisor or through the Company's official whistleblowing channels for investigation and verification.

### 3. Receiving Gifts, Sponsorships, or Other Benefits

- 3.1 The Company maintains a strict policy prohibiting the acceptance of gifts, souvenirs, sponsorships, or other benefits from business partners or any external parties associated with the Company, except in cases where the gift is exchanged on a personal basis and does not influence decision-making or compromise the recipient's professional responsibilities.
- 3.2 Acceptance of offers related to business entertainment, seminars, training, site visits, or business tours, where expenses are covered by a business partner (e.g., meals, accommodation, transportation), is not allowed unless such participation is reviewed and approved by the Chief Executive Officer. Such offers must be deemed appropriate, beneficial to the Company, reasonably valued, aligned with customary business practices, and legally compliant. These offers must arise at the organizational level, not from individuals.
- 3.3 In cases where it is necessary to accept a gift or benefit from clients, partners, or external organizations due to business operations or work responsibilities, the acceptance must not involve bribery or unfair business inducement. Each department must designate a responsible person to manage such gifts according to the following:
- 3.3.1 Cash or cash equivalents must not be accepted.
  - 3.3.2 The gift must not be illegal.
  - 3.3.3 Consumable items may be distributed within the receiving department or shared with others at the discretion of the department head.
  - 3.3.4 Calendars, diaries, or similar promotional items may be accepted for personal use.
  - 3.3.5 Gifts received on behalf of the organization (e.g., during contract signing) are considered Company property and must be submitted to the Human Resources Department for centralized control and future allocation.
  - 3.3.6 If a gift exceeds THB 10,000 in value or is deemed excessive, the recipient must decline it. If declining is not possible, the recipient must report it to their immediate superior using the designated Company form (Appendix: Form 4), and the item must be delivered to Human Resources to be treated as Company property, possibly to be reused as a corporate gift, employee award, or donated.
  - 3.3.7 Gifts received through lucky draws may be accepted, provided they are not specifically targeted and are distributed publicly or generally.
  - 3.3.8 Items received as part of a sales promotion may be accepted if they are not intended as a bribe, are exchanged between organizations, and are transparent and verifiable with supporting documents.

3.3.9 Discounts from business partners, whether in cash or other valuable items, must be consistent with standard business practices, free from improper intent, and handled under the same principles applied to gifts and benefits.

3.4 If any director, executive, or employee witnesses an expense that may constitute a violation of the Business Code of Conduct or the Anti-Corruption Policy, they must report it immediately to their supervisor or via the Company's official whistleblowing channels for further investigation and verification.

### Review and Reporting

1. The proposing department is responsible for evaluating and reporting the results of the approved activity or project to their immediate supervisor each time.
2. The proposing department must also submit supporting evidence of project execution and/or relevant photographs to the Accounting and Finance Department, along with official receipts compliant with the Revenue Code, to be attached to the original approved request.
3. The Internal Audit Department is responsible for reviewing the giving or receiving of gifts, assets, or other benefits to ensure strict compliance with this policy. The results of such reviews must be reported to the Chief Executive Officer and the Audit Committee for further consideration.

### Advisory

In the event that a director, executive, employee, or stakeholder has questions or doubts regarding the Anti-Corruption Policy and related measures or is uncertain whether a particular act or activity may constitute bribery or corruption preliminary guidance can be obtained from:

- Senior Director, Office of Legal and Compliance / Ms. Prairie Punsoni

Tel: (02) 422-9999 ext. 4105

Email: prairie\_pu@amarin.co.th

Mailing Address:

Office of Legal and Compliance

Amarin Corporations Public Company Limited

378 Chaiyaphruek Road, Taling Chan Subdistrict,

Taling Chan District, Bangkok 10170

Employees may also consult directly with their immediate supervisors. For issues involving legal matters, they are encouraged to contact the Office of Legal and Compliance.



## Report Form for Receipt of Gifts, Assets, or Other Benefits

To ensure compliance with the Business Code of Conduct and the Anti-Corruption Policy, all executives and employees are required to report any receipt of money, gifts, assets, or other benefits. Reporting is required in the following cases:

1. In cases where gifts or tokens are received on behalf of the organization, such as during contract signings. Such gifts shall be considered Company property.
2. In cases where the value of the received item **exceeds THB 10,000** or is considered unusually excessive. The recipient must decline the item. If it cannot be declined, the item must be reported to the highest-level supervisor in the reporting line.

I, Name: ..... Position: ..... Department: .....

Hereby report the receipt of the following gift, asset, or benefit:

Date	Item Received	Quantity	Approximate Value	From Whom (Person/Company)

Attached are photos or copies of documents related to the gifts, assets, or benefits listed above for consideration.

### Remarks

The following types of gifts or souvenirs may be managed at the department level and do not require completion of this form:

1. Perishable items may be distributed within the department or shared with other departments at the discretion of the department head.
2. Calendars, diaries, or other promotional materials from companies may be received as personal gifts.
3. Items with a value not exceeding THB 10,000 or common small-value promotional items (bathings) may be recorded using existing documentation procedures.

Signed..... Signed..... Signed.....

Reporter

Supervisor

Human Resources Department

Date..... Date..... Date.....