



## **Guidelines on Anti-Corruption Policy: Prevention of Conflicts of Interest**

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



Media and Event Business



Publishing Business



Printing and Packaging Business



Broadcasting Business



AMARIN BOOK CENTER  
Omni-Channel Commerce



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

### **Guidelines on Anti-Corruption Policy: Prevention of Conflicts of Interest**

#### **1. Objective**

To establish criteria, conditions, and procedures for reporting the interests of directors, executives, and related persons in accordance with Section 89/14 of the Securities and Exchange Act B.E. 2535 (1992), as amended by the Securities and Exchange Act (No. 4) B.E. 2551 (2008), which requires directors and executives to report to the Company their interests or the interests of related persons that are connected with the management of the Company or its subsidiaries, as follows:

- (1) To enable the Company to have the necessary information to comply with the requirements regarding connected transactions, which may give rise to conflicts of interest and could lead to the transfer of benefits from the Company or its subsidiaries. Furthermore, directors and executives are required to perform their duties with care and honesty (fiduciary duties), making decisions without having direct or indirect interests in the matters being decided.
- (2) For the benefit of monitoring and supervising the interests of the Company's directors and executives, or those of related persons, that are connected with the management of the Company or its subsidiaries, by requiring the directors and executives to report such interests in accordance with the criteria and procedures prescribed by the Board of Directors.

#### **2. Persons Required to Report Their Interests to the Company**

The Securities and Exchange Act requires directors and executives of the Company to report their interests to the Company. "Executives" refers to the manager or the top four executives immediately below the President (Chief Executive Officer), all persons holding equivalent positions to the fourth-ranking executive, and includes all executives in accounting or finance (or equivalent positions), in accordance with the definition of "executive" as specified by the Capital Market Supervisory Board.

#### **3. Interests and Information Required to Be Disclosed in the Report**

Directors and executives are required to disclose their interests and those of their related persons when entering into any transactions with the Company or its group companies. In this context, "entering into a transaction" refers to entering into or agreeing to enter into any contract or agreement, whether directly or indirectly, that results in the acquisition or disposal of assets, the leasing or rental of assets, the provision or receipt of services, the provision or receipt of financial assistance, or the provision of professional services.

However, directors and executives may consider not reporting such interests if the transaction is not material to the decision-making process and the transaction value does not exceed 0.03% of the Company's net tangible assets or THB 20 million per year, whichever is lower. In the case of professional services provided by independent directors, disclosure may be exempted if the transaction value does not exceed THB 2 million per year.

In addition, directors and executives are required to disclose the names of their related persons so that the Company has sufficient information to comply with the requirements regarding connected transactions, which may give rise to conflicts of interest and could lead to the transfer of benefits from the Company or its group companies.

#### 4. Methods and Timeline for Reporting Interests

4.1 Directors and executives shall report their own interests or those of their related persons to the Company when such interests are connected with the management of the Company or its subsidiaries by completing

**Form 1: Directors' and Executives' Interest Disclosure Report (Form Col3)** as follows:

- (a) Initial Report: Submit and report to the Office of the SEC within thirty (30) days from (1) the closing date of the public offering of securities, or (2) the date of appointment as a director, executive, or auditor if appointed after the closing date mentioned in (1).
- (b) Upon New Appointment: Report within seven (7) business days from the date of appointment.
- (c) Report of Changes in Interests: Report without delay within three (3) business days from the date of the change, with an update of the information at least once a year.

4.2 Directors and executives shall submit their interest disclosure reports regarding their own interests or those of related persons to the Company Secretary immediately or within the specified period.

4.3 The Company Secretary shall proceed as follows:

- (a) Deliver a copy of the interest disclosure report in accordance with Section 89/14 to the Chairman of the Board of Directors and the Chairman of the Audit Committee within seven (7) business days from the date the Company receives the report.
- (b) Maintain the interest disclosure reports submitted by directors and executives.
- (c) Disclose the interests of directors and executives in the Company's Annual Report (Form 56-1 One Report).
- (d) At the end of each year, prepare the interest disclosure report in accordance with Section 89/14 and deliver it to directors and executives for confirmation of accuracy prior to disclosure in the Company's Annual Information Disclosure Form (Form 56-1 One Report).

4.4 Directors, executives, and employees of the Group are required to disclose any transactions that may give rise to a conflict of interest for themselves and their related persons using **Form 2: Conflict of Interest Disclosure Form**, and submit it to the Internal Audit Department and the Legal and Compliance Office without delay.

## 5. Prevention of Conflicts of Interest

- 5.1 Avoid any actions that may create personal interests or conflicts of interest with the Group, whether arising from dealings with the Group's business partners or from using opportunities or information obtained through serving as a director, executive, or employee to seek personal benefits, conduct business in competition with the Group, or engage in other work outside of the Group that affects the performance of assigned duties.
- 5.2 In cases where directors, executives, employees, or related persons need to conduct transactions with the Group, the Company shall treat such transactions as if they are conducted with external parties, applying general commercial terms as would be applied with regular business partners.
- 5.3 The Company shall strictly comply with the laws and regulations of the SEC and the Stock Exchange of Thailand in considering and disclosing interests, connected transactions, or conflicts of interest. Directors, executives, and/or employees who have interests or are involved in such matters may attend meetings to provide information or clarification for consideration but shall refrain from expressing opinions and must temporarily leave the meeting during the approval process to ensure independent consideration. Connected transactions must be reviewed or considered by the Audit Committee, and if any Audit Committee member has an interest in the connected transaction, that member shall not participate in the consideration of the transaction. Additionally, the Company must disclose accurate and complete information on such transactions in compliance with the rules and regulations of the relevant regulatory authorities.
- 5.4 All business transactions must be conducted with honesty, integrity, reasonableness, and independence, in accordance with good ethical standards, and with consideration for the best interests of the Group.
- 5.5 Avoid accepting any external work or positions outside the Group, particularly those that compete with the Group's business or create conflicts of interest with the Group, whether on a temporary or permanent basis, unless specific permission has been granted by the supervisor.

## 6. Relevant Laws

### 6.1 Reporting of Interests

- (a) Securities and Exchange Act (No. 4), B.E. 2551 (2008)

**Section 89/14:** Requires directors and executives to report to the Company their own interests or those of related persons when such interests are related to the management of the Company or its subsidiaries, in accordance with the criteria, conditions, and procedures prescribed by the Capital Market Supervisory Board.

**Section 89/16:** Requires the Company Secretary to deliver a copy of the interest disclosure report under Section 89/14 to the Chairman of the Board and the Chairman of the Audit Committee within seven business days from the date the Company receives the report.

**Penalty under Section 281/3:** Directors or executives who fail to comply with Section 89/14 are subject to a fine not exceeding THB 500,000 and an additional fine not exceeding THB 3,000 per day until compliance is achieved.

**Penalty under Section 251/5:** A Company Secretary who fails to comply with the duties under Section 89/16 is subject to a fine not exceeding THB 100,000.

- (b) Public Limited Companies Act, B.E. 2535 (1992)

**Section 88(1):** Requires directors to inform the Company without delay of their direct or indirect interests in any contracts made by the Company during the fiscal year, specifying the nature of the contract, the contracting party, and the director's interest (if any).

**Penalty under Section 203:** Directors who fail to comply with Section 88, or who comply incompletely or inaccurately, are subject to a fine not exceeding THB 20,000.

- (c) Notification of the Capital Market Supervisory Board No. TorJor. 2/2552: This notification allows the Board of Directors to determine the details, criteria, conditions, and procedures for directors, executives, and related persons to report their interests in accordance with Section 89/14, tailored to the Company's context.

## 6.2 Connected Transactions

- (a) Securities and Exchange Act (No. 4), B.E. 2551 (2008)

**Section 89/12:** Directors, executives, or related persons may enter into transactions with the Company or its subsidiaries only if such transactions have been approved by the shareholders' meeting, unless the transactions fall under one of the following exemptions:

1. Transactions conducted on commercial terms similar to those agreed upon by reasonable persons under comparable circumstances, with bargaining power free from the influence of their status as directors, executives, or related persons, and approved by the Board of Directors or in accordance with the principles approved by the Board.
2. Loans granted under employee welfare regulations.
3. Transactions where the counterparty is:
  - A subsidiary in which the Company holds not less than 90% of the total issued shares, or
  - A subsidiary in which directors, executives, or related persons hold shares or interests exceeding the thresholds prescribed by the Capital Market Supervisory Board, whether directly or indirectly.
4. Transactions of types or values not exceeding the limits prescribed by the Capital Market Supervisory Board.

### 6.3 Reporting of Securities Holdings and Changes

(a) Securities and Exchange Act, B.E. 2535 (1992)

**Section 59:** Requires directors, managers, executives as specified by the SEC, and auditors of a securities-issuing company under Section 32 or 33 to prepare and disclose reports on their securities and futures contract holdings, as well as those of their spouses, cohabiting partners, and minor children, to the SEC in accordance with prescribed rules and procedures.

**Penalty under Section 275:** Failure to comply with Section 59 or its prescribed rules and procedures is subject to a fine not exceeding THB 500,000 and an additional fine not exceeding THB 10,000 per day until compliance is achieved.

(b) Public Limited Companies Act, B.E. 2535 (1992)

**Section 88(2):** Requires directors to inform the Company of their shareholding or debenture holding in the Company and its subsidiaries, specifying any increases or decreases during the fiscal year (if any).

**Penalty under Section 203:** Directors who fail to comply with Section 88, or who comply incompletely or inaccurately, are subject to a fine not exceeding THB 20,000.

(c) Notification of the SEC Office No. SorJor. 12/2552: Issued to set forth criteria for the preparation and disclosure of securities holding reports by directors, executives, and auditors of public companies with widely distributed securities, in line with Section 59 of the Securities and Exchange Act, B.E. 2535 (1992). This notification serves as a primary tool for monitoring the securities transactions of persons in positions that may have access to inside information and who may benefit from such information before it is publicly disclosed. However, certain transactions that clearly do not relate to the use of inside information are exempt from reporting under this notification, which replaces the prior notification No. SorJor. 14/2540 dated 12 May 1997.



## Conflict of Interest Report Form (Form Col3)

Date of Report:.....

☐ Initial Report upon Appointment
 ☐ Report of Changes
 ☐ Annual Report
**Part 1 Reporting Person**

Full Name	
Former Name (if any)	
National ID / Passport (for foreigners)	
Current Position in the Company	
Signature of Reporting Person	
Signature of Company Secretary	

**Part 2 Information about Related Individuals of the Reporting Person**

2.1 <u>Individuals Related</u> to the Reporting Person			
	Full Name	National ID / Passport Number	Date of Birth
1. Spouse			
Former Full Name of Spouse (if applicable)			
2. Children and Adopted Children Number: ..... person(s)	1		
	2		
	3		
	4		
	5		
	6		
3. Spouses of Children and Adopted Children Number: ..... person(s)	1		
	2		
	3		
	4		
	5		
	6		
4. Father			
Former Full Name (if any)			
5. Mother			
Former Full Name (if any)			



2.1 <u>Individuals Related</u> to the Reporting Person (continued)			
	Full Name	National ID / Passport Number	Date of Birth
6. Siblings  Number: ..... person(s)	1		
	2		
	3		
	4		
	5		
	6		

2.2 Legal Entities Related to the Reporting Person <sup>1</sup> (Only those having or expected to have transactions with the Company and/or its subsidiaries)			
Name of Legal Entity	Address / Telephone Number	Type of Business <sup>2</sup>	Nature of Relationship <sup>3</sup>

<sup>1</sup> A legal entity related as specified in item (3) of the definition of "related persons" under Section 89/1 of the Securities and Exchange Act B.E. 2535 (1992) refers to a legal entity in which the spouse or minor biological/adopted children of the reporting person have controlling power. The term "controlling power" means possessing any of the following characteristics: (1) Holding more than 50 percent of the total voting rights; (2) Having the authority to control the majority of voting rights in the shareholders' meeting; or (3) Having the authority to appoint or remove at least half of the board of directors.

<sup>2</sup> Types of business may include agriculture and food industry, consumer products, financial business, industrial products, property and construction, resources, services, technology, etc.

<sup>3</sup> Please specify the nature of the relationship, such as: Shareholder (please indicate shareholding percentage), Director or executive position holder, Authorized director binding the company.

**Part 3** Information on Directorship or Executive Positions in Other Legal Entities (Only those having or expected to have transactions with the Company and/or its subsidiaries) of the Reporting Person and Individuals Related to the Reporting Person

3.1 Reporting Person			
Name of Legal Entity	Address / Telephone Number	Type of Business <sup>5</sup>	Position / Date of Appointment <sup>6</sup>

3.2 Individuals Related to the Reporting Person <sup>7</sup>				
Name of Related Individual	Name of Legal Entity	Address / Telephone Number	Type of Business <sup>5</sup>	Position / Date of Appointment <sup>6</sup>

<sup>4</sup> "Executive" refers to the Chief Executive Officer (CEO) and the next four highest-ranking executives immediately following the CEO, including any individuals holding equivalent positions to the fourth-ranking executive. This also includes executives in accounting or finance functions at the level of department manager or equivalent and above.

<sup>5</sup> Types of business may include agriculture and food industry, consumer products, financial services, industrial products, real estate and construction, natural resources, services, technology, etc.

<sup>6</sup> If the exact appointment date cannot be specified, please indicate the number of years in the position or provide an approximate year of appointment.

<sup>7</sup> "Related individuals" refer to the spouse, father, mother, children (including adopted children), and the spouses of those children or adopted children.

**Part 4 Shareholding Information in Other Legal Entities by the Reporting Person and Related Individuals<sup>8</sup>**  
**Exceeding 10% of Total Voting Shares (Only Legal Entities Having or Expected to Have Transactions with the Company and/or Its Subsidiaries) – Details as per Attached Worksheet**

	Name of Legal Entity	Address / Telephone Number	Type of Business	% Shareholding (Carried forward from Worksheet)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
22				

<sup>8</sup> "Related Individuals" refer to persons as specified in Section 258 (1)–(7) of the Securities and Exchange Act B.E. 2535 (1992), including:

- (1) Spouse
- (2) Minor children
- (3) Ordinary partnerships in which such persons, including those under (1) or (2), are partners
- (4) Limited partnerships in which such persons, including those under (1) or (2), are general partners or limited partners holding, in total, more than 30% of the partnership interest
- (5) Limited companies or public limited companies in which such persons, including those under (1), (2), (3), or (4), collectively hold more than 30% of the total shares
- (6) Limited companies or public limited companies in which such persons, including those under (1), (2), (3), (4), or (5), collectively hold more than 30% of the total shares
- (7) Juristic persons under Sections 246 and 247 of the Securities and Exchange Act, where such persons have the authority to manage or act as the legal representative of the entity

### Worksheet for Calculating Shareholding in Other Legal Entities

Name of Legal Entity No.1 .....

Name of Legal Entity No.2 .....

Name of Legal Entity No.3 .....

Name of Legal Entity No.4 .....

Name of Legal Entity No.5 .....

	Shareholder	% Shareholding in Legal Entity				
		No. 1	No. 2	No. 3	No. 4	No. 5
(1)	Reporting Person					
(2)	Spouse					
(3)	Minor Children / Adopted Children					
(4)	Ordinary Partnership in which the reporting person, spouse, or minor children are partners					
(5)	Limited Partnership in which the reporting person, spouse, or minor children are general partners or limited partners holding, in total, more than 30% of the capital					
(6)	Limited Company or Public Limited Company in which the reporting person, spouse, or minor children, or the partnerships mentioned in (4) or (5), hold more than 30% of the shares in total					
(7)	Limited Company or Public Limited Company in which the reporting person, spouse, minor children, or the entities mentioned in (4), (5), or (6) collectively hold more than 30% of the shares					
(8)	Legal Entity in which the reporting person has the authority to manage or act on behalf of the entity as its representative					
Total Shareholding in Each Legal Entity (Including Items (1)–(8))						

Carried Forward to Part 4

### Worksheet for Calculating Shareholding in Other Legal Entities

(Continued)

Name of Legal Entity No....: .....

Name of Legal Entity No....: .....

Name of Legal Entity No....: .....

Name of Legal Entity No....: .....

Name of Legal Entity No....: .....

	Shareholder	% Shareholding in Legal Entity				
		No. ...	No. ...	No. ...	No. ...	No. ...
(1)	Reporting Person					
(2)	Spouse					
(3)	Minor Children / Adopted Children					
(4)	Ordinary Partnership in which the reporting person, spouse, or minor children are partners					
(5)	Limited Partnership in which the reporting person, spouse, or minor children are general partners or limited partners holding, in total, more than 30% of the capital					
(6)	Limited Company or Public Limited Company in which the reporting person, spouse, or minor children, or the partnerships mentioned in (4) or (5), hold more than 30% of the shares in total					
(7)	Limited Company or Public Limited Company in which the reporting person, spouse, minor children, or the entities mentioned in (4), (5), or (6) collectively hold more than 30% of the shares					
(8)	Legal Entity in which the reporting person has the authority to manage or act on behalf of the entity as its representative					
Total Shareholding in Each Legal Entity (Including Items (1)–(8))						

Carried Forward to Part 4

### Conflict of Interest Disclosure Form for Directors and Executives

To: Chairman of the Audit Committee

I, (Name)..... Position:.....

Department:..... Hereby submit this conflict of interest disclosure in accordance  
with the following reporting occasion:

☐ Initial Disclosure ☐ Annual Disclosure ☐ Interim Disclosure

I declare that:

- ☐ I have no transactions or interests that may conflict with the interests of the Amarin Group.
- ☐ I have transactions or interests that may conflict with the interests of the Amarin Group, with details as follows:
- ☐ Holding a position as a Director, Group Chief Executive Officer, Deputy Chief Executive Officer, President, Managing Director, Advisor, Editor-in-Chief, Director, Deputy Director, or Manager, or having a vested interest or being a significant shareholder in any business that is a contracting party with the Amarin Group, operates in competition with the Amarin Group, or acts as a bidder or service provider in the Group's procurement, contracting, or consulting activities.
  - ☐ Having a spouse, parent, sibling, child/adopted child, or the child's spouse holding a position as Group Chief Executive Officer, Managing Director, Deputy Managing Director, or Assistant Managing Director, or having a vested interest or being a significant shareholder in any business that is a contracting party with the Amarin Group, operates in competition with the Amarin Group, or acts as a bidder or service provider in the Group's procurement, contracting, or consulting activities. (Please attach supporting documents if available.)

Name: ..... Relationship: .....

Company: .....

I hereby certify that the information and any supporting documents provided in this disclosure are true and accurate in all respects.

Signature: .....

Date: .....

### Conflict of Interest Disclosure Form for Employees

I, .....Position: .....

Department/Division: .....Employee ID: .....

1. I hereby submit this conflict of interest disclosure in accordance with the following occasion:

☐ Annual self-certification for the year .....

☐ Upon commencement of employment

☐ Upon appointment to a new position or transfer

2. I have a relative or close relation (including spouse, parent, child, or adopted child) who is an executive, employee, or staff member within the Company:

☐ No

☐ Yes — as follows:

Name: ..... Position: .....

Department/Division: ..... Relationship: .....

3. I hereby confirm the status of any matters that may represent a conflict of interest with the Company, as follows:

☐ I have no transactions or interests that may create a conflict of interest with the Company.

☐ I have / may have transactions or interests that may represent a conflict of interest with the Company, where I or a related party may have a vested interest, be involved in operations, or engage in transactions with the Company, or perform assigned duties with potential conflict. Details are as follows:

.....

.....

Remedial actions taken (if any): .....

.....

I hereby certify that all information provided in this form is true and correct in every respect.

Submitted for your acknowledgment.

Signature: .....

Date: .....

#### Supervisor's Comments / Opinion

Acknowledgment and Required Actions for Individuals with a Conflict of Interest as follows:

☐ Abstain from voting on any agenda item related to the conflict of interest

☐ Recuse themselves from participation in the matter

☐ Others: .....

Signature: .....

(.....)

Position: .....

Date: .....