



Whistleblowing Policy and Whistleblower Protection
of
Amarin Corporations Public Company Limited
and Amarin Group

Effective from 1 January 2025 onwards.



Whistleblowing Policy and Whistleblower Protection

Amarin Corporations Public Company Limited and Amarin Group

1. Introduction

Amarin Corporations Public Company Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) place great importance on receiving whistleblowing reports or complaints. The Group encourages all employees and stakeholders, both internal and external, to raise concerns or report any conduct that is suspected to be in violation of the law, the Business Code of Conduct, infringement of rights, inaccurate financial reporting, or deficiencies in the internal control system directly to the Company’s Board of Directors. To facilitate this, the Company has established specific channels for whistleblowing and complaint reporting, along with defined procedures for investigation and measures to protect whistleblowers and those who cooperate in the fact-finding process, as detailed below.

2. Definitions

Group	refers to	Amarin Corporation Public Company Limited and its subsidiaries.
Company	refers to	Amarin Corporation Public Company Limited.
Subsidiaries	refer to	any entities that fall under one of the following criteria: (a) A company over which Amarin Corporation Public Company Limited (the “Company”) has control; (b) A company controlled by an entity as described in (a); (c) A company that is under the control of an entity as described in (b), continuing down the chain of control starting from the entity in (b).
Whistleblower / Complainant	refers to	any employee, executive, director of the Company, shareholder, stakeholder, or external person who reports or



discloses any wrongdoing or misconduct that has occurred within the Company.

Respondent	refers to	any director, executive, or employee of the Group who is the subject of a complaint or allegation.
Misconduct	refers to	any act that violates the law, the Company's regulations, corporate governance policies, business code of conduct, or anti-corruption policy, or any incident that may cause damage to the Company.

3. Whistleblowing or Complaint Reporting

The Company has provided channels through which stakeholders can report suspected misconduct, including violations of the law, corruption, breaches of corporate governance policies, and the Company's business code of conduct. This also includes any suspicious activities related to money laundering, accounting or financial irregularities, deficiencies in internal controls, and internal audits. Additionally, stakeholders may report any violations of rights, or submit opinions, suggestions, or other relevant complaints concerning the Company. Complaints or whistleblowing reports may be submitted through the following channels:

The Company has established whistleblowing channels to allow both internal personnel and external parties to report concerns or suspected misconduct to the designated whistleblower recipient.

Whistleblower Recipients

- Chairman of the Audit Committee
- Corporate Governance Committee
- Company Secretary

Whistleblowing Channels Complainants are encouraged to provide detailed information regarding the issue, concern, or recommendation related to corruption or misconduct, along with their name, address, and contact number. Reports may be submitted through any of the following channels:

- **Chairman of the Audit Committee**
 - Postal Mail : Chairman of the Audit Committee
Amarin Corporation Public Company Limited



378 Chaiyaphruek Road, Taling Chan Subdistrict,
Taling Chan District, Bangkok 10170

- Email: ac@amarin.co.th
- Phone: +66 (0) 2422 9999 ext. 4676 (during Company business hours)

- **Corporate Governance Committee**

- Postal Mail: Corporate Governance Committee
Amarin Corporation Public Company Limited
378 Chaiyaphruek Road, Taling Chan Subdistrict,
Taling Chan District, Bangkok 10170

- Email: id@amarin.co.th
- Phone: +66 (0) 2422 9999 ext. 4671 (during Company business hours)

- **Company Secretary**

- Postal Mail: Office of Legal and Compliance (Company Secretary)
Amarin Corporation Public Company Limited
378 Chaiyaphruek Road, Taling Chan Subdistrict,
Taling Chan District, Bangkok 10170

- Email: secretary@amarin.co.th
- Phone: +66 (0) 2422 9999 ext. 4100 (during Company business hours)

- **Company Website:** www.amarin.co.th (Whistleblowing Report /
<https://amarin.co.th/e-petition>)

In cases where the whistleblower does not wish to disclose their name, the report must include clear and sufficient factual details and supporting evidence indicating reasonable grounds to believe that a violation of law, Company regulations, or the Code of Conduct has occurred.

The Company does not support the disclosure of whistleblowing reports or complaints to the media or on social media platforms, as such actions fall outside the officially designated reporting channels.

4. Protection Measures for Whistleblowers and Complainants, and Confidentiality Safeguards

1. The Company will treat all information, including the name and personal details of whistleblowers, complainants, or accused persons, as strictly confidential. Such information will not be disclosed to any unrelated party unless required by law, and only through appropriate and fair procedures that take into consideration the safety and potential harm to the whistleblower, the information source, or other related individuals.



2. The Company will exercise prudent judgment to ensure adequate protection for whistleblowers, complainants, witnesses, and individuals who provide information in the course of an investigation.
3. The Company will not take any unfair action against whistleblowers, complainants, or individuals who cooperate in the fact-finding process. This includes, but is not limited to, changes in job position, job responsibilities, or work location, suspension, harassment, dismissal, or any other form of unfair treatment.

If any complaint is found to be made with malicious intent or intended to cause harm or reputational damage to others, the Company will take appropriate disciplinary and/or legal action.

Whistleblowers and complainants including employees of the Group, customers, contractors, or any other stakeholders will be protected and have their rights upheld in accordance with the law or as specified in the Company's protection procedures.

5. Procedures Upon Receiving a Whistleblowing Report or Complaint

5.1 Receipt, Fact Gathering, and Referral

1) Upon receiving a whistleblowing report or complaint, the designated recipient through any reporting channel shall forward the information to the Legal and Compliance Office for registration and statistical recordkeeping. The Legal and Compliance Office shall proceed as follows:

- **In cases where the whistleblower or complainant wishes to remain anonymous:**

The Director of the Legal and Compliance Office shall review the available evidence and, where appropriate, may consult with the Internal Audit Department. The Company reserves the right to exercise discretion regarding whether to accept the complaint for further investigation based on its significance and credibility. If the matter is deemed substantial and reasonable, the Company will proceed in accordance with the established investigation and resolution procedures.
- **In cases where the whistleblower or complainant discloses their identity:**

The Director of the Legal and Compliance Office will record the whistleblower's or complainant's full name, address, and telephone number to verify their identity using



the Company's official complaint intake form. Such cases may be addressed more efficiently, as the Company can request additional information from the complainant to facilitate fact-finding or obtain further evidence from relevant departments or individuals.

- 2) The Director of the Legal and Compliance Office shall determine the relevant parties to be involved in the fact-finding process and submit the matter to the Chief Executive Officer (CEO) for consideration and appointment of a fact-finding committee. Consultation with the Internal Audit Department may also be sought if necessary.

5.2 Fact-Finding, Investigation, and Disciplinary Actions Against Respondents

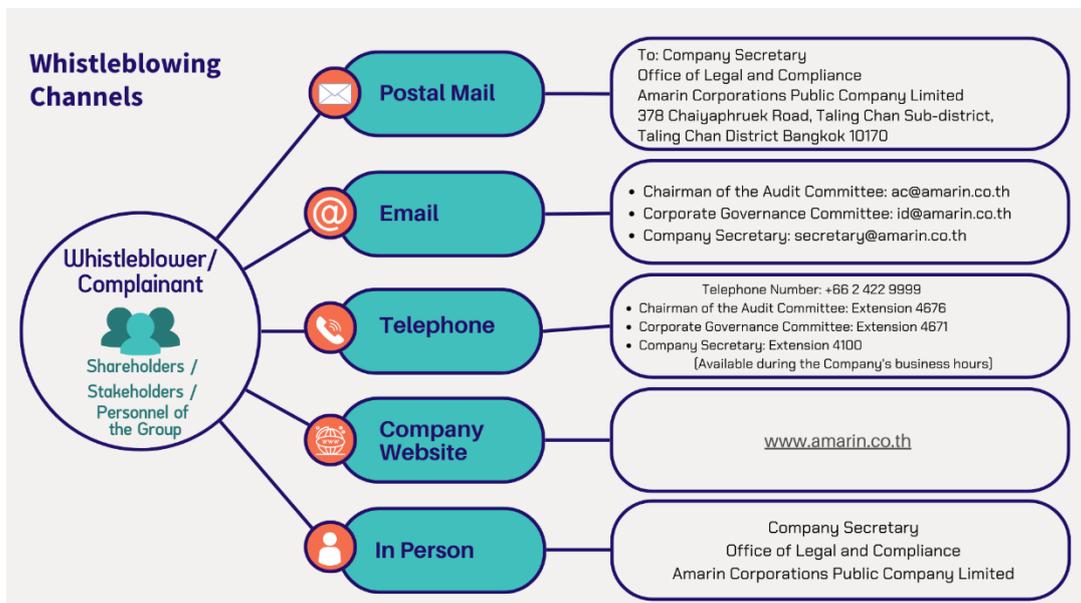
- 1) The Fact-Finding Committee shall conduct an investigation to assess the facts, analyze and filter the received information, and evaluate the impact, along with determining appropriate steps and actions for each case. If the Company concludes that the complaint is substantiated and significant, it will proceed to resolve the matter within 30 business days from the date following the receipt of the complaint.
- 2) If the Fact-Finding Committee concludes that the individual named in the report or complaint has committed an act of corruption, fraud, a violation of the law, or a breach of the Group's corporate governance principles or business ethics or has engaged in conduct deemed inappropriate and potentially damaging to the Group's reputation and credibility the committee shall report its findings and recommendations to the relevant authority for further disciplinary consideration, according to the following reporting hierarchy:
 - (a) If the respondent is a director, the matter shall be reported to the Board of Directors.
 - (b) If the respondent is an executive at the department director level or above, the matter shall be reported to the Executive Committee.
 - (c) If the respondent is an employee below the department director level, the matter shall be reported to the Human Resources Department.
- 3) If the respondent is found to have committed an act of corruption, fraud, disciplinary misconduct, or a violation of the law, such actions will be deemed a breach of the Company's Anti-Corruption Policy and shall be subject to disciplinary measures in accordance with the Company's regulations. In the case of legal violations, the individual may also be subject to legal prosecution. The decision of the relevant committee regarding disciplinary action shall be considered final.

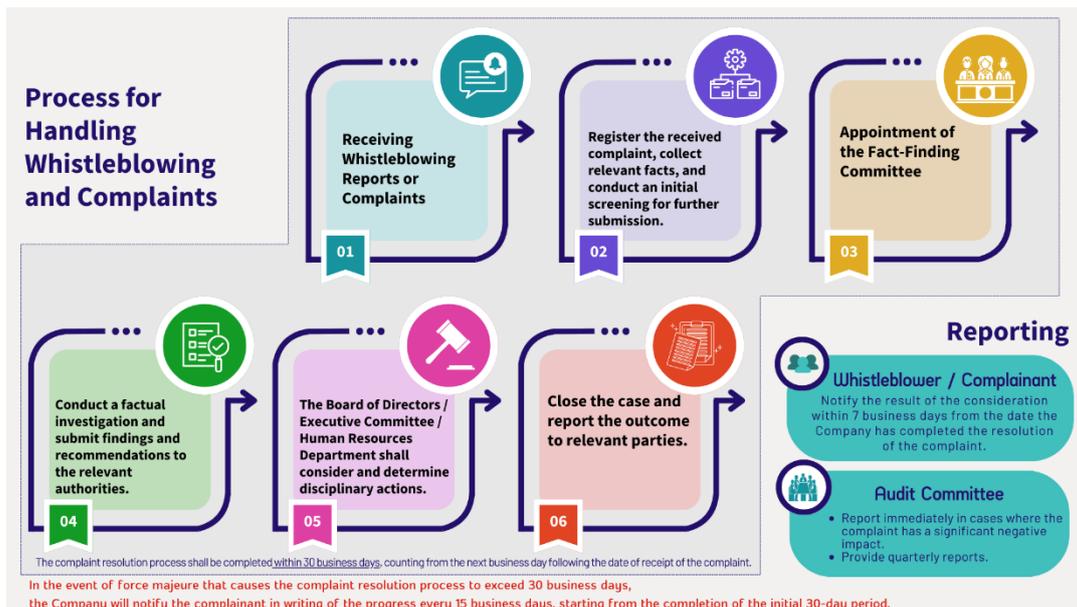
5.3 Summary and Reporting of Investigation Results

- 1) The Director of the Legal and Compliance Office shall report the status and outcomes of whistleblowing cases to the Audit Committee at its quarterly meetings.
- 2) If, upon investigation, the Company finds that the complaint is substantiated and significant particularly if it involves a violation of the law, Company rules or regulations, good corporate governance policies, the Company's Code of Business Conduct, or results in material damage to the Group's image, reputation, or business operations the Director of the Legal and Compliance Office shall immediately report the matter to the Audit Committee.
- 3) The Director of the Legal and Compliance Office shall contact the complainant to inform them of the outcome of the Company's investigation within seven (7) business days from the completion of all relevant actions.
- 4) In the event of force majeure or unforeseen circumstances that require more than 30 days to resolve the issue, the Company will provide progress updates in writing to the complainant every 15 business days starting from the end of the initial 30-day period.

All actions taken under the above procedures must include appropriate measures to stop violations or non-compliance with the Company's Code of Conduct and to mitigate any harm caused to affected parties. The Company shall also implement necessary safeguards to protect whistleblowers, complainants, and individuals cooperating in the investigation from any potential negative consequences.

Fraud/Corruption Complaint Handling Process Flowchart





6. Disciplinary Actions

6.1 Persons Committing Fraud and Corruption

In the event that the accused is found to have violated or intentionally failed to comply with the Anti-Corruption Policy, or has engaged in corrupt practices, such actions shall be considered a disciplinary offense under the Company's work regulations. Disciplinary measures shall be imposed fairly, taking into account the severity and nature of the offense, in accordance with the Company's disciplinary procedures without exception for any position or level. This applies equally to business representatives, intermediaries, distributors, service providers, or contractors of the Group who violate this Policy or provide false information when questioned by the Company's investigation committee regarding actions that may conflict with this Policy. Violations may result in contract termination.

In addition, legal penalties may apply if the act constitutes a violation of the law. Claiming ignorance of this Policy and/or applicable laws shall not be accepted as an excuse for non-compliance. At the same time, the Company will not demote, penalize, or take adverse action against any director, executive, or employee who refuses to engage in corrupt conduct, even if such refusal results in lost business opportunities for the Company.

6.2 Intentional Provision of False Information

If employee or personnel of the Group submits a complaint or provides information regarding a wrongdoing in good faith, the Company shall not impose any disciplinary action even if the



investigation finds no evidence of misconduct. However, if it is determined through investigation that the complaint was unfounded and made with malicious intent to cause damage to others, or if false information was deliberately provided, the Company shall consider disciplinary actions in accordance with internal work regulations and may also pursue legal proceedings.

7. **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.

8. **Related Policies**

The Corporate Governance Committee shall review the Whistleblowing and Whistleblower Protection Policy annually and propose it to the Board of Directors for approval.

This Whistleblowing and Whistleblower Protection Policy was approved by the Board of Directors at Meeting No. 7/2024, held on December 6, 2024, and shall be effective from January 1, 2025 onwards.