



**AMARIN  
GROUP**

## Risk Management Policy





## Risk Management Policy

### Amarin Corporations Public Company Limited

-----

Amarin Corporations Public Company Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) believe that conducting business with systematic management under a comprehensive risk management framework covering all business activities, together with effective internal control and internal audit systems, constitutes a key element of sound management and good corporate governance. The Group has adopted the internationally recognized risk management framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO – ERM 2017) as a guideline for enterprise risk management. This framework is applied as a tool to enhance the effectiveness of risk identification, assessment, and management across the organization. Accordingly, the Group has established the Risk Management Policy as follows:

#### 1. Objectives

- 1) To enable the Group to identify, assess, and manage risks in a timely and appropriate manner in order to mitigate potential impacts, and to ensure that risk management results are reported to the Board of Directors and the Audit Committee through the Sustainability and Risk Management Committee within an appropriate timeframe. The Group shall also ensure that residual risks are managed within an acceptable level.
- 2) To establish a consistent framework for risk management processes across the Group and ensure that such framework is implemented throughout the organization.
- 3) To integrate risk management into strategic decision-making, business planning, and operational activities, including clearly defining responsibilities for risk management in order to reduce the likelihood and impact of potential risks and/or capture business opportunities that create sustainable value for the Group.
- 4) To ensure continuous communication and knowledge sharing on risk management with employees and to promote employee understanding, while fostering a risk-aware culture throughout the Group.

#### 2. Scope

This Risk Management Policy shall apply to all executives and employees of the Group.

#### 3. Risk Management Policy and Practices

- 1) The Group shall establish a risk management framework and processes aligned with internationally recognized standards and integrated with the organizational level through the

formulation of policies, objectives, strategies, and performance evaluation. The Group also emphasizes the continuous improvement of the effectiveness of risk management practices.

- 2) The Group shall adopt the Enterprise Risk Management framework in accordance with COSO ERM 2017 or other relevant international standards in managing risks and pursuing opportunities within an acceptable level of risk, in order to achieve the Group's operational and business objectives.
- 3) The Group shall identify risks that may impact the organization's strategies and objectives, including assessing the likelihood and potential impact of each risk factor, prioritizing key risks, implementing appropriate risk response measures, and continuously monitoring and reviewing organizational risks. Such risks may include, but are not limited to: Business Risk / Financial Risk / Operational Risk / External Factors Risk / Environmental, Social, and Governance Risk (ESG Risk).
- 4) Risk management shall be considered a key component of the Group's business operations. All business units are responsible for implementing the organization's strategies and managing risks within an acceptable level to ensure the achievement of business objectives, safeguard stakeholders' interests, and pursue opportunities to create sustainable value for the Group.
- 5) The Group shall ensure that appropriate resources and support are allocated to enable effective risk management practices, including the implementation of risk control measures to manage or mitigate risks within a reasonable and acceptable level.
- 6) All departments, executives, and employees of the Group are required to comply with the Risk Management Policy and promote a risk-aware culture throughout the organization. Risk management results shall also be reported to the Board of Directors.
- 7) The Risk Management Policy shall be reviewed at least once a year to ensure that the policy remains appropriate and consistent with the Group's current business operations and risk environment.

#### 4. Review of the Risk Management Policy

The Sustainability and Risk Management Committee shall review the Risk Management Policy on an annual basis or whenever there are significant changes that may affect the Group's risk management framework. Any proposed revisions shall be submitted to the Audit Committee for consideration and subsequently to the Board of Directors for approval, where applicable.

This Risk Management Policy was approved by the Board of Directors at the Board of Directors' Meeting No. 5/2025 held on 4 December 2025, and shall become effective from 1 January 2026 onwards.