



## Whistleblowing Policy and Whistleblower Protection





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### Amarin Corporations Public Company Limited and Amarin Group

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#### 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.
Complaint	refers to	any complaint, allegation, report, or whistleblowing disclosure, including suspicions that an employee may have committed disciplinary misconduct, fraud, abuse of authority, or any improper act in violation of applicable laws, the Company's regulations, corporate governance policies, the Code of Business Conduct, the 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.

#### 3.1 Whistleblower Recipients

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

### 3.2 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 Chaiphruet Road, Taling Chan Subdistrict,  
Taling Chan District, Bangkok 10170
- Email: [ac@amarin.co.th](mailto: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 Chaiphruet Road, Taling Chan Subdistrict,  
Taling Chan District, Bangkok 10170
- Email: [id@amarin.co.th](mailto: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 Chaiphruet Road, Taling Chan Subdistrict,  
Taling Chan District, Bangkok 10170
- Email: [secretary@amarin.co.th](mailto:secretary@amarin.co.th)
- Phone: +66 (0) 2422 9999 ext. 4100 (during Company business hours)

- **Company Website:** [www.amarin.co.th](http://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.

### **3.3 Complaint Submission**

Complaints should be submitted using polite language. A complainant may choose to remain anonymous. Complaints should include sufficient details of the facts, circumstances, actions, or supporting evidence relating to the alleged incident to enable the responsible unit to understand the matter and proceed with fact-finding or investigation. Nevertheless, the Company encourages complainants to disclose their identity, as this will enhance the credibility of the complaint and facilitate further communication, including the provision of additional useful information and the notification of investigation results to the complainant. The Company will keep the complainant's information strictly confidential.

The Company will not accept complaints in the following cases:

- Matters that are unrelated to the Company or its group of companies.
- Matters that lack sufficient evidence, facts, or circumstances to enable further investigation.
- Matters that have already been accepted for consideration by the Company or are currently under investigation.
- Matters that have already been finally resolved by the Company and where no new material evidence is presented.

The Company will consider addressing complaints in the following cases:

- Fraud, abuse of authority, or misconduct in the performance of duties.
- Fraud, non-compliance with applicable laws, regulations, organizational rules, company policies, or disciplinary misconduct that does not constitute fraud or abuse of authority.

## **4. Protection of Whistleblowers and Complainants and Confidentiality**

The Company shall keep the information, names, and personal data of whistleblowers, complainants, and the persons subject to complaints strictly confidential and will not disclose such information to any unrelated parties, except where disclosure is required by law. In doing so, the Company shall take into consideration the safety and potential impact on the reporting person, the source of information, and any related persons who may be affected, through appropriate and fair procedures.



1. The Company shall exercise appropriate discretion to protect complainants, whistleblowers, witnesses, and any persons providing information in the process of fact-finding and investigation.
2. The Company shall not take any unfair action against whistleblowers, complainants, or persons cooperating in the investigation, including but not limited to changes in position, job responsibilities, workplace, suspension, intimidation, interference with work performance, termination of employment, or any other form of unfair treatment.

However, if it is found that a complaint has been made with malicious intent to defame or cause damage to another person's reputation, the Company shall take appropriate disciplinary and/or legal actions.

Whistleblowers or complainants, including employees within the Company and its group of companies, customers, contractors, or other stakeholders who submit complaints or whistleblowing reports, shall be protected and their rights safeguarded in accordance with applicable laws and the guidelines established by the Company.

## 5. Procedures Upon Receiving a Whistleblowing Report or Complaint

### 5.1 Receipt, Fact Collection, and Case Submission

When a whistleblowing report or complaint is received through any reporting channel, the receiving party shall forward the matter to the office of Legal and Compliance for registration and compilation of complaint statistics. If the complaint meets the criteria for matters that the Company will consider addressing, the following procedures shall apply:

- (a) The office of Legal and Compliance shall conduct a preliminary review of the information received and forward the matter to the Internal Audit Department for further consideration, as follows:

In cases where the whistleblower or complainant chooses to remain anonymous:

The Internal Audit Department shall review the available evidence and may seek opinions from the relevant audit personnel or related departments. The acceptance of the complaint for further investigation shall be subject to the Company's discretion, taking into account the significance and reasonableness of the matter. If the Company determines that the complaint is material and reasonable, the matter will be addressed in accordance with the procedures established by the Company.



In cases where the whistleblower or complainant discloses his/her identity:

The Internal Audit Department shall record the name, address, and contact number of the whistleblower or complainant for identity verification purposes.

- (b) The Internal Audit Department shall complete the preliminary assessment of the complaint within three (3) working days from the date the complaint is received, based on the following criteria:
- The complaint clearly identifies the person or unit being accused.
  - The complaint identifies the person or unit that has suffered damage.
  - The complaint contains sufficient factual information to support the allegation.
  - The complaint relates to employee misconduct involving fraud, abuse of authority, or improper conduct that may cause significant damage to the Company.
- (c) Any complaint that meets the criteria set out in Clause 5.1 (b) shall proceed as follows:
- The Internal Audit Department shall report the progress of the investigation to the office of Legal and Compliance for reporting to the Executive Committee at its meeting.
  - If the Internal Audit Department determines that the complaint has merit and involves material issues, particularly actions that violate applicable laws, company regulations, corporate governance policies, or the Company's Code of Business Conduct, or that may significantly affect the reputation, image, or business operations of the Company and its group, the matter shall be reported immediately to the Audit Committee.
  - A committee known as the Disciplinary and Investigation Committee ("the Committee") shall be established with the authority to investigate and examine facts, collect evidence, and summon employees or relevant persons to provide statements. The Committee shall summarize its findings and submit its opinion to the Chairman of the Committee for approval.
  - The Internal Audit Department shall notify the Head of the Human Resources Department to convene a meeting of the Committee and coordinate with relevant units to summon the accused person(s) and/or related parties to provide statements before the Committee.

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

- (a) The Committee shall review, analyze, and screen the information received in order to assess the potential impacts, as well as determine the appropriate procedures and measures for handling each case. If the Company determines that the complaint has merit and involves

material issues, the consideration process shall be completed within twenty (20) working days from the date the matter is received from the Internal Audit Department.

In this regard, the Company shall complete the consideration and resolution of the complaint within thirty (30) working days from the day following the date on which the complaint is received.

- (b) If the Committee concludes that the person who is the subject of the whistleblowing report or complaint has committed corruption, violated applicable laws, breached the Company's corporate governance principles, the Group's Code of Business Conduct, or engaged in inappropriate conduct that may adversely affect the reputation and credibility of the Group, the Secretary of the Committee shall report the Committee's opinion to the Board of Directors, the Executive Committee, or the Human Resources Department, as applicable, for joint consideration and determination of appropriate disciplinary actions.

The reporting process shall be conducted in accordance with the following hierarchy:

- In the case where the accused person is a director, the matter shall be reported to the Board of Directors.
  - In the case where the accused person is an executive at the director level or higher, the matter shall be reported to the Executive Committee.
  - In the case where the accused person is an employee below the director level, the matter shall be reported to the Human Resources Department.
- (c) If the accused person is found to have committed corruption, violated disciplinary rules, or breached applicable laws, such actions shall be deemed a violation of the Company's Anti-Corruption Policy and shall be subject to disciplinary actions in accordance with the Company's regulations. In addition, if such actions constitute a violation of the law, the offender may also be subject to legal penalties. In this regard, the determination of disciplinary measures in accordance with the Company's regulations shall be final as decided by the Committee.

### 5.3 Conclusion and Reporting of Results

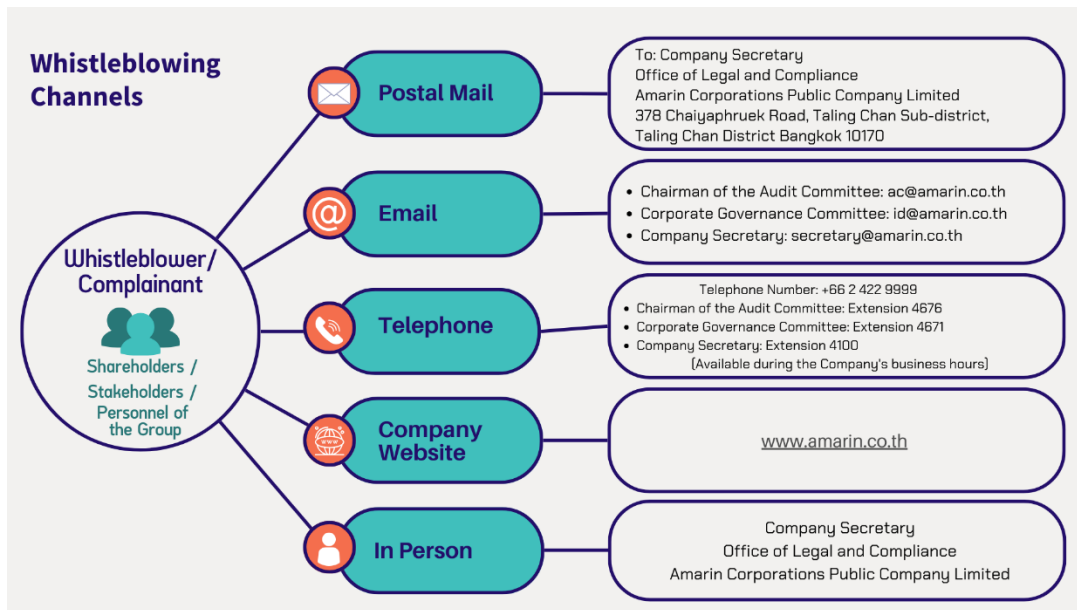
- (a) Once the determination of disciplinary actions has been finalized, the Secretary of the Committee shall notify the Legal and Compliance Department of the outcome so that the Company may inform the complainant of the result of the complaint handling process within

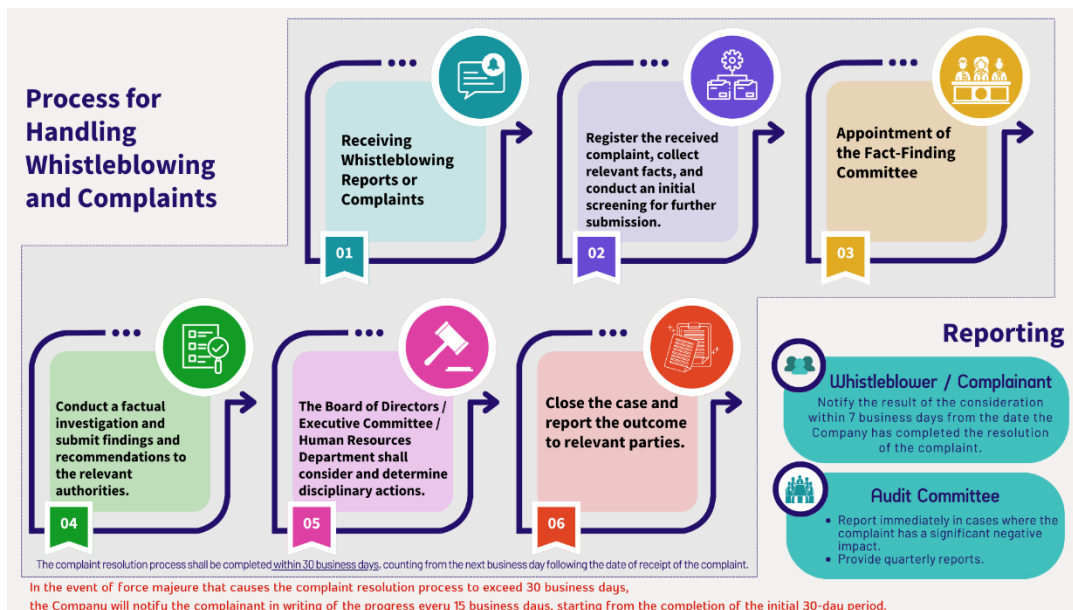
seven (7) working days from the date the relevant actions have been completed (if applicable). The information shall also be recorded in the Company's system and retained for a period of not less than ten (10) years. In addition, a report shall be submitted to the Executive Committee, the Audit Committee, and the Board of Directors on a quarterly basis.

- (b) In the event of force majeure or unavoidable circumstances that cause the complaint resolution process to exceed thirty (30) working days, the Company shall provide written updates to the complainant every fifteen (15) working days after the expiration of the initial 30-day period.

In implementing the above procedures, the Company shall establish appropriate measures to prevent or cease violations or non-compliance with the Code of Business Conduct, and to mitigate damages suffered by affected parties. Such measures shall take into account the overall impact and damages incurred, and shall include necessary protections for whistleblowers, complainants, and persons cooperating in the fact-finding process who may be affected.

**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 Chaiphruet 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. 5/2025, held on 4 December, 2025, and shall be effective from 1 January 2026 onwards.