ESG/Sustainability Report 2026 for the calendar year 2025

Our VISION

...to stop heart disease from being a leading cause of death

Company: Amarin Corporation plc / Amarin Pharmaceuticals
Company Number: 2353920
Country: Registered in the United Kingdom, Tax Residency in Ireland

Operational via Amarin Pharma, Inc. (USA) and Amarin Pharmaceuticals Ireland Ltd. (Ireland)
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Introduction

This is Amarin's second Environmental, Social, and Governance (ESG) report. We have followed the European Union's Voluntary SME Sustainability Reporting Standard (VSME) to ensure our sustainability information is clear, reliable, and relevant. This standard helps companies like ours to share what really matters with all our stakeholders — from customers and investors to banks and business partners — while also helping us manage risks and seize opportunities for a better, more sustainable future.

The regulatory landscape is changing. In 2025, the European Commission will introduce the Omnibus package, which updates the rules on corporate sustainability reporting. The new rules mean only larger companies with more than 1,000 employees will need to comply with the strictest requirements. As a result, businesses like Amarin are not obliged to follow these new rules — but we are not waiting to be told what to do. The VSME Standard is fast becoming the go-to choice for companies who want to be open and responsible, even if they do not fall within the remit of same.

That is why Amarin is taking the lead by voluntarily publishing this VSME sustainability report. We want to be transparent, keep our partners informed, and demonstrate our commitment to doing business the right way. This report covers everything from our environmental impact and social responsibility to our governance standards for the year 2025, showing the world that Amarin is ready for the future — and ready to make a difference, together.

About Amarin

Amarin Corporation plc (NASDAQ: AMRN) is an innovative and expanding pharmaceutical company specializing in the development and commercialization of cost-effective therapeutics aimed at improving cardiovascular health. The company is classified under NACE Sector code 4649 and maintains its operational headquarters in Dublin, Ireland.

Amarin considers its employees and product to be its most valuable assets. Individuals who demonstrate a positive attitude, dedication, and creativity are essential contributors to the organization's achievements. The company's core values are formally defined to reflect its corporate culture, providing guidance in its approach to business and underscoring its commitment to customers and shareholders.

- Integrity – We are honest; We treat everyone with respect; We are accountable for our actions.
- Operational excellence - We value efficient and effective execution across all levels of the organization with a focus on delivering value to our customers; We appreciate a bias for action.
- Collaboration - We work together and support each other's efforts with the purpose to create value; We are empowered and resourceful and are encouraged to share ideas and learn from one another.
- Commitment to quality - We seek to improve patient care through our actions and product; We insist on a culture of quality and continuous improvement; We continuously work at identifying strengths/weaknesses and act swiftly to align with corporate/strategic goals.

CEO Letter

Dear Stakeholder,

It is my pleasure to present the Amarin 2025 Environment, Social &Governance (ESG) report, offering you a transparent view into our progress and ambitions across environmental, social, and governance matters. This year's report further demonstrates our commitment to creating long-term value for our stakeholders while advancing our mission to reduce the global burden of cardiovascular disease.
Our ESG performance is a direct reflection of Amarin's dedication to responsible growth and operational excellence. We invite you to explore how our strategies not only deliver strong financial results but also contribute meaningfully to society and the environment.

We are proud of the difference our work makes. Our flagship product, icosapent ethyl (IPE), sets a benchmark in cardiovascular risk reduction, benefitting millions of patients worldwide and easing the mounting burden of cardiovascular disease on public health systems.
Our focus is not only on clinical benefits but also efficiency, affordability, and accessibility—cornerstones of our value proposition to investors, patients, and partners alike. By championing compliant and ethical manufacturing with minimal environmental impact, we ensure quality of life for our communities and create a sustainable foundation for future growth.

We firmly believe that our non-financial achievements—spanning environmental stewardship, social responsibility, and robust governance—reinforce our ability to deliver superior outcomes for all stakeholders. This positive impact underpins our reputation and positions Amarin as an attractive investment opportunity in the sector.

We produce a safe, cost-effective medicine and operate with integrity, respect, and accountability—values that guide us in every aspect of business and are the foundation of our relationships with patients, healthcare professionals, and investors. Our focus on continuous improvement ensures that Amarin remains resilient and well-positioned for long-term success.

Accountability, particularly towards our patients, prescribers and regulatory authorities, is at the heart of our operations. By embracing transparent ESG reporting, Amarin demonstrates its commitment to the highest standards of governance, risk management, and stakeholder engagement—core expectations from today's investors.

As we expand the reach of our product to new markets, our pledge to responsible commercialisation and ESG leadership remains firm. This approach not only differentiates Amarin but also safeguards the interests of our investors as we pursue growth globally.
Among our key achievements, we have addressed persistent cardiovascular risk beyond statin therapy, expanded patient education, improved product affordability and accessibility, and

upheld a culture of ethics and transparency. These milestones further highlight Amarin's focus on protecting our workforce and fostering trust within the healthcare ecosystem.

I would like to extend my sincere gratitude to our board, talented workforce, supply chain and commercial partners for their unwavering support and collaboration in developing, manufacturing, and bringing our product to patients worldwide. Your dedication fuels our progress and cements Amarin's reputation as a responsible, trustworthy, and investor-focused organisation.
Sincerely,

Aaron Berg
President, Chief Executive Officer and Director

General Disclosures

Basis for Preparation (B1)

This consolidated report covers Amarin Corporation plc and all its subsidiaries, presenting data for the calendar year 2025 in accordance with both the Basic and Comprehensive Modules of the VSME Standard. All relevant disclosures are included, with none omitted due to classification or confidentiality reasons. Amarin Corporation plc operates as a publicly listed company.
As of 31 December 2025, the workforce consisted of 120 employees, of whom 111 held permanent contracts and nine were engaged as temporary contractors, while 14 are on garden leave due to a significant re-organisational program. Employee data is reported by contract type and by gender, with 58 men and 62 women employed across our operations. Amarin maintains its own employees in entities located in the United States, Ireland, Switzerland, and France, as well as branches in Austria, the Netherlands, Spain, Belgium, Sweden, and Norway. During the reporting period, the company did not hold any sustainability-related certifications or labels.

Size of balance sheet (in mUSD)	458.7 mUSD (@ 31/12/2025)
Turnover (in mUSD)	213.6 mUSD (2025)
Number of employees	111 permanent Headcounts (@ 31/12/2025)*

- Following substantial restructuring in the second half of 2025, 14 employees are on garden leave as of 31 December 2025, resulting in 97 active employees. The restructuring process will be finalized in the summer of 2026.

This sustainability report has been prepared on a consolidated basis, covering Amarin Corporation plc, especially its two operational entities in USA and Ireland, including all subsidiaries and branches.

Strategy (C1)

Amarin's business model is centred on a single product: a fish-oil fatty acid ethyl product designed to reduce cardiovascular risk. This product is supported by a streamlined supply chain and a global distribution network. Sustainability issues, particularly the resilience of raw material supply chains, play a central role in the company's strategy. Through a double materiality assessment, Amarin has identified the most significant ESG risks and opportunities affecting its business, which inform this report based on impact, likelihood, and time-horizon.

As a growing, global biopharmaceutical company, Amarin recognizes that a healthy environment contributes to the overall health of our society. We also view the adoption of responsible, ethical, and sustainable practices by our company and suppliers as a business imperative. While the environmental impact of our daily operations is relatively small, we care about the effects of our activities on our communities, the environment, and the sustainability of our material supply.

As a biopharmaceutical company dedicated to improving cardiovascular health, we are proud that our lead product, an icosapent ethyl (IPE), can significantly reduce cardiovascular risk for millions of patients worldwide. In doing so, Amarin helps reduce the huge and growing public burden of cardiovascular disease on human health and health systems globally.

We are committed to operating our business ethically and responsibly, which includes the sourcing of the raw material and production of our product, as well as the protection of local and global environments. Our business directly depends on the sustainability of the naturally derived source material to make icosapent ethyl (IPE), so this focus is not only the right thing to do, it is critical to our commercial success and long-term product viability.

Icosapent ethyl (IPE, the primary active ingredient in our core product, is exclusively derived and processed from a previously discarded fish by-product generated in large quantities by commercial fisheries. Because of this, our business is intrinsically tied to and dependent upon sustainable fishing practices and the long-term protection of the environment.

Sustainable sourcing

At Amarin, we are passionate about protecting our oceans for future generations. That is why we go the extra mile in our sourcing practices, ensuring marine life is nurtured and sustained. Our approach aligns with the highest standards, as both local and international authorities meticulously oversee and regulate the commercial fishing industry. Strictly enforced quotas safeguard fish populations, and any breaches can lead to the loss of valuable fishing licences. We also insist that our partners only use by-products from fisheries committed to robust national and international regulations on responsible fish harvesting.

What is more, by transforming fishery by-products into life-changing therapies, Amarin ensures our production never puts extra pressure on fishmeal demand or jeopardises global fish stocks, food security, or the delicate balance of our environment. Choosing Amarin means choosing sustainability at every step.

Proactive supply chain and quality management

At Amarin, we don't just deliver medicine—we deliver hope, innovation, and world-class therapies that change lives. By partnering with our elite, global network of expert suppliers, we make sure our products reach patients everywhere, reliably and safely. Every partner is carefully selected for their unwavering commitment to quality, safety, and environmental stewardship, reflecting our dedication to excellence at every stage. When you choose Amarin, you choose a promise: every product is a testament to our passion for compliance, responsibility, and your well-being.

Our commitment to quality is deeply ingrained in our culture—it is an action we take, not just a statement we make. Amarin's dedicated Quality team actively and thoroughly inspects our suppliers, meticulously reviewing compliance and inspection records. This hands-on approach means every dose you receive comes with a guarantee of purity, safety, and trust—so you can be confident that your health is always our top priority.

The heart of our innovation is icosapent ethyl (IPE), sourced sustainably from small, cold-water fish like sardines and anchovies—species that thrive in the pristine oceans of South America and Africa. These fish, originally harvested for essential farming and aquaculture protein, now offer a second life as vital ingredients in our ground-breaking therapies. By transforming what was once waste into life-saving medicine, Amarin brings new hope to millions, helping to fight the global threat of cardiovascular disease.

And here is something exceptional: the fish oil we use represents only a tiny proportion of the worldwide supply. Less than 10% of global fish oil is destined for human use—mainly as food supplements, additives, and pharmaceuticals—and only about 4% goes into medicines like ours. With Amarin, you are part of a movement that makes a big impact while treading lightly on the planet.

Most importantly, our production never puts added pressure on fishmeal resources or threatens marine biodiversity, food security, or the delicate balance of the environment. With Amarin, you are choosing a leader in sustainability, uncompromising quality, and a genuine commitment to the health of people and the planet. Step forward with us—where progress and compassion go hand in hand.

Amarin's Double Materiality Assessment (DMA) methodology stands out with a robust, six-phase structure—designed with precision to ensure compliance with the highest sustainability standards. While originally crafted for the Corporate Sustainability Reporting Directive (CSRD), our agile approach now leads the way for Voluntary Sustainability Standards for mid-size enterprises (VSME), always ensuring rigorous evaluation of what matters most for our business and stakeholders. Every step of our process is documented and transparent, empowering our teams and partners with consistency, clarity, and confidence for a sustainable future.

Phase 1: ESG Assessment

- Company Review: Analysis of Amarin's structure, products, and services.
- Sectoral Analysis: Benchmarking against industry standards and peer practices.
- ESG Universe Creation: Development of a longlist of potentially material sustainability matters from a holistic industry perspective.
- Documentation Review: Internal ESG practices and priorities are assessed.

Phase 2: Impact, Risks and Opportunities Definition (IRO)

Internal Identification and Validation of potential Impacts, Risks and Opportunities (IROs): ESG topic owners review and refine the IROs

Phase 3: IRO Scoring

- Scoring Criteria: Each IRO is scored based on time horizon (with short-term, mid-term and long-term assessment), value chain location, severity, likelihood, and European Sustainability Reporting Standards (ESRS)alignment.
- Thresholds and Final Review: Materiality thresholds are applied to determine significance

Phase 4: Stakeholder Engagement

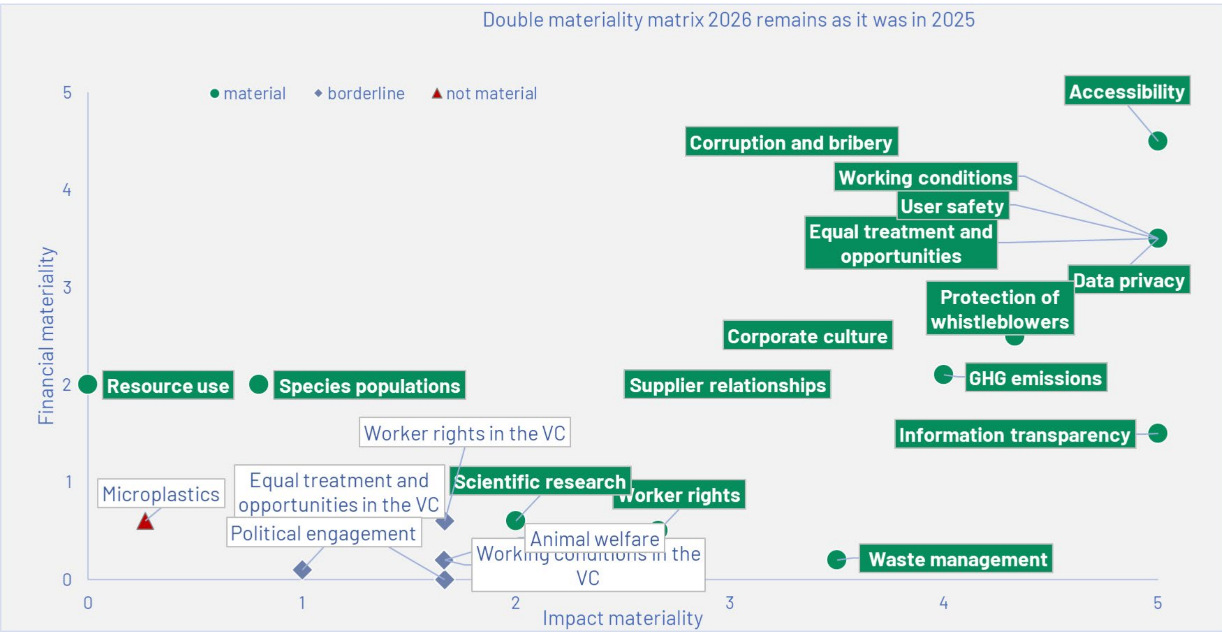
- Engagement Strategy: Surveys and interviews are conducted with internal and external stakeholders.
- Feedback Integration: Stakeholder input is used to challenge and refine the IROs

Phase 5: Result Assessment

- DMA Matrix Creation: Final matrix combining impact and financial materiality and integrated into the Enterprise Risk Management
- Board Validation: Results are reviewed and validated for audit readiness

Phase 6: CSRD Scoping / Changed during Process to VSME

- Material Data Points: Identification of ESRS / VSME data points relevant to Amarin.
- Reporting Scope: Decision to report on a consolidated basis as Amarin Group globally.



Amarin operates globally across a mix of **B2B**, **wholesale**, and **partnered commercial models**, with a strong footprint in both **developed** and **emerging markets**.

Business Models

B2B and Wholesale: Amarin primarily engages in B2B transactions through exclusive agreements with commercial partners, distributors, and wholesalers. These partners often handle promotional activities and distribution on behalf of Amarin.
Partnered Launches: In several regions, Amarin uses local partners for market access, regulatory approvals, and promotional activities. These include contract research organisations, sales agents, and intermediaries.
Geographic Reach
Amarin has a significant presence where our products are sold in:

- **North America**: United States and Canada
- **Europe**: UK, Ireland, Switzerland, Italy, Spain, Portugal, Greece, Israel, Slovenia, Croatia, Romania and Israel
- **Middle East & North Africa (MENA)**: Lebanon, UAE, Qatar, Bahrain, Kuwait, Saudi Arabia
- **Asia-Pacific**: China, Hong Kong, Malaysia, Singapore, Thailand, Australia
- This global footprint is confirmed in Global Commercial Partners and Amarin Presence 2025, which outlines regulatory approvals and launch statuses across these regions.

Amarin's Main Business Relationships
Key Suppliers
Amarin works with a range of direct and indirect suppliers, including:

- **Contract Manufacturing Partners**, **copackers**, and **logistics providers**.

All suppliers are expected to comply with Amarin's Supplier Code of Conduct January 2024, which outlines ethical standards, legal compliance, and supply chain transparency. Subcontractors of suppliers must also adhere to these standards, and Amarin reserves the right to include the Code as a reference in contracts or renewals

- **Customers and Consumers**

Amarin's customers include **healthcare professionals (HCPs)**, **healthcare organisations (HCOs)**, and **pharmacies**, reached through **third-party distributors, wholesalers,** and **sales representatives**
The company does not engage directly in retail but relies on intermediaries to reach end-users, primarily patients with cardiovascular conditions.

- **Distribution Channels**

Amarin uses **exclusive long-term licence and supply agreements** with partners such as **Recordati**, Lotus, Edding, Biologix, HLS, Neopharma, and CSL-Sequirus supported by master service agreements and statements of work.

Distribution is managed through **regional logistics providers** like Kühne & Nagel, which offer warehousing and pharmacy distribution infrastructure.

The company also engages **external support companies** for regulatory, compliance, and market access activities in specific countries.

- **Intermediaries and Third Parties**

Amarin maintains strict compliance protocols for third-party intermediaries, including due diligence screenings and data privacy agreements
The company is developing a dedicated **Anti-Bribery and Intermediary Policy** (See Supplier Code of Conduct, Anti-Bribery Policy, and Code of Conduct) to formalise expectations and oversight.

Amarin works with **over 1000 suppliers**, 120 of them vetted through a third-party due diligence tool with daily reputational monitoring and questionnaire with regular reviews of those exceeding the €100K annual spend threshold. These suppliers are tracked through a 3rd party management system for due diligence and risk mitigation.
Amarin's suppliers span across several key sectors:

- **Pharmaceutical Manufacturing**: Contract manufacturers, copackers.
- **Distribution & Logistics**: Warehousing, transport, and pharmacy delivery partners.
- **Professional Services**: Regulatory consultants, legal advisors, marketing agencies.
- **Technology & Digital**: IT infrastructure, digital transformation vendors.
- **Events & Training**: Conference organisers, medical education providers

Amarin's supplier base is globally utilized, with significant concentration in:

- Product Manufacturing and distribution site located in France, Germany, Switzerland, Netherlands, Belgium, USA, Japan
- a The sustainability strategy is an integral aspect of Amarin's vision, which can also be seen in the claim and Amarin's Trust & Collaboration Code of Conduct, but even more so in our products and people, but also in its Governance through policies and practices.

Leading a new paradigm in cardiovascular care and growing our impact for patients globally
Amarin Corporation is focused on a BOLD vision to stop cardiovascular disease from being a leading cause of death. Our goal is to create a new paradigm in CVD management and to make a life-changing impact on patients' lives globally.
The active pharmaceutical ingredient (API) in our product is icosapent ethyl (IPE). The by-product material that is processed to make IPE typically comes from small, cold-water fish, such as sardines and anchovies, which are abundant in our oceans. Commercial harvesting of these fish occurs predominantly in South America and Africa. The harvested biomass is processed into a fishmeal, the most efficient source of protein used for industrialized farming of large animals and commercial fish farming. IPE is derived and processed into an oil during fishmeal production; in the past, these by-products of commercial fisheries processing were discarded or burned. Amarin transforms this side-stream waste product into the starting material for a therapeutic to reduce the risk of cardiovascular disease, the #1 killer of men and women worldwide.
The amount of fish oil used to make our product is a small fraction of the total amount of fish oil recovered from fishmeal. Globally, less than 10% of fish oil supply is consumed by humans, primarily through food additives, dietary supplements, and pharmaceutical products. Around 4% of the supply is used in pharmaceutical products.
Importantly, our product's production does not result in increased demand for fishmeal to a degree that affects supply or poses an additional risk to global fish stocks, food security, or the environment.

As a growing, global biopharmaceutical company, Amarin recognizes that a healthy environment contributes to the overall health of our society and encourages all our Employees to think sustainably. While the environmental impact of our daily operations is relatively small, we care about the effects of our activities on our communities, the environment, and the sustainability of our material supply.
Amarin requires its suppliers to source by-product materials only from fisheries that operate according to stringent national and international laws governing fish harvesting. In addition, our production does not result in increased demand for fishmeal to a degree that affects supply or poses an additional risk to global fish stocks, food security, or the environment.
Amarin does not own or operate manufacturing facilities, and relies on a well-established, global network of third-party suppliers to help us provide products to our patients and execute our strategy. This includes the supply of the active pharmaceutical ingredient ("API") and other products for the commercial market. We expect Amarin suppliers to meet the highest global standards and our contractual requirements for compliance with applicable regulations for quality, safety, and environmental management.

Pioneering a transformative era in cardiovascular care, Amarin is dedicated to expanding our global impact and improving the lives of patients everywhere.
At Amarin Corporation, we embrace a bold vision: to revolutionise the fight against cardiovascular disease and end its reign as the leading cause of death. Our mission is to reshape CVD management, introducing innovative solutions that create lasting, positive change for patients around the world.
The heart of our product lies in its unique active pharmaceutical ingredient, icosapent ethyl (IPE). Derived from small, cold-water fish like sardines and anchovies—abundant treasures of our oceans—IPE represents a sustainable innovation. These fish are primarily harvested in South America and Africa, and their biomass is transformed into fishmeal, a vital protein source for agriculture and aquaculture. Instead of letting valuable by-products go to waste, Amarin harnesses this side-stream material, processing it into a life-changing oil that forms the foundation of our cardiovascular therapy. What was once discarded or burned now becomes a powerful tool in the battle against heart disease, the world's leading cause of mortality for both men and women.
The fish oil used in our product is just a small proportion of the global fish oil supply. Worldwide, less than 10% of fish oil is consumed by humans—primarily through pharmaceuticals, dietary supplements, and food additives. Only about 4% finds its way into pharmaceutical products. Crucially, the production of our product does not place additional pressure on fishmeal resources, nor does it threaten global fish stocks, food security, or the environment. Our commitment to sustainability ensures we protect vital ecosystems while advancing patient care.
As a dynamic and growing global biopharmaceutical leader, Amarin believes that a healthy planet is essential for a healthy society. We inspire our employees to make sustainability a guiding principle in everything they do. While our environmental footprint is modest, we are committed to making a positive impact on our communities, safeguarding the environment, and ensuring the responsible sourcing of materials.
At Amarin, we ask our suppliers to source by-product materials exclusively from fisheries governed by rigorous national and international standards. Our responsible production

practices mean that we do not increase demand for fishmeal in ways that could compromise fish stocks, food security, or the natural environment.
Amarin operates through a trusted network of global third-party suppliers, enabling us to deliver innovative products to patients and fulfil our mission. From the sourcing of active pharmaceutical ingredients to the supply of commercial products, we expect nothing less than world-class compliance with regulations concerning quality, safety, and environmental stewardship.

	Does the undertaking have existing sustainability practices/ policies/ future initiatives that address any of the following sustainability issues? [YES/NO]	**Are they publicly available? [YES/NO]**
Climate Change	yes	no
Pollution	no	no
Water and Marine Resources	yes	yes
Biodiversity and Ecosystems	yes	yes
Circular Economy	no	yes
Own Workforce	yes	yes
Workers in the Value Chain	yes	yes
Affected Communities	yes	yes
Consumers and endusers	yes	yes
Business conduct	yes	yes

All of our suppliers and vendors are bound by Amarin's Supplier Code of Conduct incl. Human Rights, Amarin's Modern Slavery Act Statement and all employees by the Code of Conduct to be found on https://www.amarincorp.com/about-amarin/how-we-work, but also an Anti-Bribery Policy and Conflict of Interest Policy.

In case of misconduct Amarin offers an anonymous helpline to raise concerns - SpeakUp, hosted by an independent provider to be found under: https://amarin.speakup.report/external that is managed by the Compliance Department following the Investigation procedure.
In addition to that Amarin has daily monitoring for reputational alerts for all vendors and supplier in place, that inform the Compliance Department about allegation or fines against Human Rights.

Existing practices/ policies/ future initiatives from disclosure B2	Briefly describe practices/ policies/ future initiatives along with their consequent actions	Specify future initiatives / targets from disclosure B2
Pollution	n/a	n/a
Water and Marine Resoruces	n/a	n/a
Biodiversity and Ecosystems	While not yet formalised in a standalone policy, Amarin's supplier code and ESG due diligence include environmental responsibility. Suppliers are expected to: Minimise ecological impact. Support sustainable sourcing. Align with Amarin's broader ESG commitments	n/a
Circular Economy	n/a	n/a
Own Workforce	Amarin has a strong Code of Conduct - Trust and Collaboration Code; in addition to that Amarin has per country with own workforce Employee Handbooks updated every year for regional guides to reinforce the Trust and Collaboration Code. They cover: Ethical conduct and legal compliance. Speak-up culture and disciplinary procedures. Local adaptations for HR, anti-harassment rules, diversity commitment, GDPR, and transparency reporting	n/a
Workers in the Value Chain	Amarin's Supplier Code of Conduct January 2024 outlines eight foundational principles for ethical, safe, and high-performing relationships. It mandates suppliers to: Respect human rights and labour standards (ILO, UNGPs). Prohibit forced labour, child labour, and human trafficking. Comply with anti-bribery laws and avoid facilitation payments. Support diversity, sustainability, and responsible sourcing	n/a

Affected communities	Amarin's Amarin Modern Slavery Statement complies with the UK, Australian, and California laws. It applies to all employees, contractors, and third parties. Key commitments include: Zero tolerance for modern slavery across operations and supply chains. Mandatory due diligence and audits for high-risk vendors. Disciplinary actions for breaches, including contract termination	n/a
Consumers and end-users	Amarin's pharmacovigilance framework is embedded within its broader compliance and quality systems, and is designed to ensure the safety, efficacy, and quality of its pharmaceutical products across all markets. Core Principles Adverse Event (AE) Reporting: All employees are required to report any adverse drug effects or reactions within 1 business day of awareness. This includes unexpected occurrences in patients or clinical trial subjects, regardless of causality Product Quality Complaints (PQC): Any communication alleging deficiencies in identity, quality, safety, or effectiveness of Amarin's products must be reported immediately to the global pharmacovigilance or quality teams. Global Compliance: Amarin's policies align with international standards and regulatory obligations, including the California Health & Safety Code, PhRMA Code, and HHS-OIG Guidance Operational Safeguards: Training for Partners: Pharmacovigilance training is mandatory for Amarin's commercialisation and distribution partners, with signed documentation confirming compliance 3. Social Media Restrictions: Employees are prohibited from promoting prescription-based medicines to the general public and must avoid sharing any product-related safety information online unless authorised Monitoring and Auditing: Amarin conducts regular audits and monitoring of field activities, medical roundtables, and HCP engagements to detect and mitigate compliance risks	n/a

Business Conduct	Amarin's Trust and Collaboration Code of Conduct is a cornerstone of its ethical and compliance framework, designed to guide employee behaviour, business relationships, and corporate culture across all geographies and subsidiaries. The Code outlines 18 chapters covering integrity, compliance, data privacy, healthcare interactions, and third-party due diligence. It promotes: Ethical behaviour and legal compliance. A speak-up culture with non-retaliation guarantees. Respectful collaboration and operational excellence. Global applicability across all subsidiaries and partners Anti-Bribery & Third-Party Due Diligence	n/a

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Environmental Disclosures

Climate Change

Energy and greenhouse gas emissions (B2)

As part of our compliance with the VSME and broader ESG obligations, it is essential to clearly distinguish between the three scopes of greenhouse gas (GHG) emissions.
This classification not only supports regulatory alignment but also enhances transparency and risk management across our value chain.

Scope 1: Direct Emissions – Taking Charge Where it Matters Most
These emissions originate from sources we own or control, enabling us to take decisive action. Typical examples include:
• Fuel combustion in our company vehicles
• Emissions resulting from on-site manufacturing or chemical processes
• Heating systems powered by fossil fuels
These are the emissions we can most readily control, making them the natural starting point for our ambitious reduction initiatives.
Scope 2: Indirect Emissions from Energy – Empowering Sustainable Choices
Scope 2 covers emissions generated from the electricity, heating, cooling, and steam we purchase and use in our day-to-day operations.
While we do not create these emissions ourselves, our energy consumption decisions have a direct impact. By transitioning towards renewable energy sources, we can make significant strides in reducing our Scope 2 footprint and bolstering our sustainability credentials.
Scope 3: Other Indirect Emissions – Tackling the Bigger Picture
Scope 3 captures every other indirect emission generated up and down our value chain – from suppliers to customers and beyond. Examples include:

• Business travel
• Employee commuting
• Waste disposal
• Purchased goods and services
• Transportation and distribution
• Use of sold products
• Investments
Scope 3 is the broadest and most significant category. By addressing these emissions, we are taking responsibility for the full impact of our activities and championing sustainability across the entire ecosystem in which we operate.

Scope 1 are emissions from sources that are owned or controlled by Amarin. However, as confirmed in our internal assessments and advisory correspondence, Amarin does not own manufacturing plants, vehicles, or facilities, and therefore does not generate Scope 1 emissions directly.
Scope 2 emissions stem from the electricity, heating, and cooling we purchase for our operations. While Amarin operates from leased service offices, we do not currently have direct access to energy consumption data for our European sites. In the absence of local data, US office benchmarks are being used as a proxy for estimation,
Scope 3 is the most complex and material category for Amarin. Scope 3 includes all other indirect emissions across our value chain, such as: Contract manufacturing and packaging Third-party logistics and distribution, Business travel and leased vehicles and Product end-of-life and packaging waste.

Amarin's operations are not energy intensive, with total consumption of 0.401 MWh during the reporting period, sourced entirely from electricity. No renewable energy was used. Greenhouse gas emissions for Scope 1 amounted to 260.6 tCO_2e, while Scope 2 emissions (location-based) were 257.0 tCO_2e. Scope 3 emissions totalled 527.7 tCO_2e, mainly from business travel (219.9 tCO_2e), employee commuting (52.2 tCO_2e), and downstream transportation and distribution (255.6 tCO_2e). Total emissions across all scopes were 1,045.3 tCO_2e.

GHG Emissions Breakdown:

Category	2025 Emissions (tCO_2eq)	2024 Emissions (tCO_2eq)	% Change year on year
Scope 1	260.6	256.3	+2%
Scope 2 (location-based)	257.0	259.1	-1%
Scope 3	527.7	813.2	-35%
Total	1,045.3	1,328.6	-21%

Scope 3 Emissions Breakdown:

Category	2025 Emissions (tCO_2eq)	2024 Emissions (tCO_2eq)	% Change year on year
Business Travel	219.9	295.9	-26%
Employee Commuting	52.2	60.9	-14%
Downstream Transportation & Distribution	255.6	456.5	-44%
Total	527.7	813.2	-35%

GHG Emissions Intensity per turnover:

Category	2025 Emissions per unit turnover (tCO_2eq/$m)	2024 Emissions per unit turnover (tCO_2eq/$m)	% Change year on year
Scope 1 + 2	2.42	2.25	+7%
Scope 1 + 2 + 3	4.89	5.81	-16%

GHG reduction targets and climate transition (C3)
Climate risks (C4)

Amarin has not established greenhouse gas reduction targets nor has it adopted a transition plan for climate mitigation. Nevertheless, the company has undertaken a double materiality assessment to evaluate climate-related risks and opportunities. This identified significant hazards, such as dependency on anchovy-derived fish oil which faces threats from overfishing, ocean warming, and regulatory quotas. Extreme weather events and stricter environmental regulations pose additional risks. Transition risks include reputational damage from non-compliance, data security vulnerabilities, and limited access to markets. Opportunities include flexible working arrangements and workforce development.

To assess the exposure and sensitivity of its assets and value chain to climate-related risks, Amarin mapped upstream suppliers, own operations, and downstream actors. Sectors were categorised by greenhouse gas pressure, and a Scope 3 inventory was developed in line with the GHG Protocol. Primary data from suppliers and secondary proxies were combined to estimate site-specific emissions and prioritise high-impact categories. Amarin recognises that these climate-related risks could materially affect its financial and operational performance across short-, medium-, and long-term horizons.

Other environmental topics

Pollution of air, water, and soil (B4)
Biodiversity (B5)
Water (B6)
Resource use, circular economy, and waste management (B7)

Amarin's environmental impact beyond energy and emissions remains limited. The company is not legally required to report emissions of pollutants, nor does it voluntarily disclose them under an Environmental Management System. Regarding biodiversity, Amarin does not own, lease, or manage any sites located in or near biodiversity-sensitive areas.

Water use at Amarin is minimal, with total withdrawals of 0.34m^3 during the reporting period. None of the company's sites are situated in regions of high-water stress, and no processes involving significant water consumption were reported. In terms of resource use and waste management, Amarin generates only household waste and has not yet introduced circular economy practices.

Amarin has identified in a full double materiality assessment the following topics, that helped define the climate-related hazards and climate-related transition events.
These refer to physical risks stemming from climate change and environmental degradation that can directly impact operations, supply chains, and resource availability.

Climate-Related Transition Events
During the Double Materiality Assessment two transition events have been identified:
1. GHG compliance cost
2. Net zero costs Briefly describe both by providing their definition, value chain location, and status. Likewise, state these are transition events. Note that only the first risk has been scored as material.

Amarin has conducted a detailed double materiality assessment to identify and disclose relevant data points under both the ESRS and the Voluntary SME (VSME) Framework based on the circumstances of being a full digital company. This includes:

- Mapping of upstream, own operations, and downstream value chain actors.
- Identification of dependencies and pressure links evaluating biodiversity and ecosystem service impacts across sectors.
- Classification of value chain sectors by GHG pressure levels (e.g., medium for pharmaceutical manufacturing, high for sea freight transport)

The identification of these hazards and transition events was the outcome of the Double Materiality Assessment. Disclose the relevant details of the assessment that explain how assets, activities and the value chain have been assessed; from an ESG assessment with a

company review and sectoral analysis creating an ESG Universe with sustainability matters, to defining IROs and providing scores to methodologically assign priority.
GHG compliance costs
Introduction of new emissions-related regulation from governing bodies resulting in compliance costs and leading to penalties or sanctions in case of non-compliance.
Long-term

GHG compliance cost can be assessed as a long term (+5 years) risk, that can be caused by an ecosystem evolution that changes or disrupts supply.
Dependency on fish oil from Anchovy as a key raw material makes Amarin vulnerable to fluctuations in anchovy populations due to overfishing, environmental changes, or regulations. This can lead to supply shortages, increased costs, and production delays.

Amarin has identified potential adverse effects of climate risks that may affect its financial performance or business operations midterm: particularly under the ESRS topic Climate Change Mitigation.
These risks are classified as transition risks, meaning they arise from the shift to a low-carbon economy and regulatory changes.

1. GHG Compliance Costs Definition based on the materiality assessment: Future regulations on emissions could impose compliance costs and penalties.
   - Financial Magnitude: Moderate (score: 3)
   - Likelihood: Likely (score: 0.7) Total Financial Score: 2.1
   - Materiality: Material
   - Time Horizon: Long-term
   - Value Chain: Own operations
   - Justification: CO_2 emissions are currently only in Scope 3 and not charged, but future regulation could change this.
2. Net Zero Transition Costs Definition: Operational costs may rise due to implementing a net zero transition plan.
   - Financial Magnitude: Limited (score: 2)
   - Likelihood: Possible (score: 0.5)
   - Total Financial Score: 1.0
   - Materiality: Borderline
   - Time Horizon: Mid-term
   - Value Chain: Own operations
   - Justification: Amarin's business model does not emit CO_2 in Scope 1 and 2

Amarin's production processes in place do not significantly consume water (e.g. thermal energy processes like drying or power production, production of goods, agricultural irrigation, etc and is not undertaking sites on its own, has leased, or manages in or near a biodiversity sensitive area.
At the moment Amarin does not apply circular economy principles as we only produce household waste and the packaging and production process is highly regulated.

Social Disclosures

General workforce characteristics (B8)
Additional workforce characteristics (C5)

As of December 31, 2025, Amarin employed a total of 120 individuals across both permanent and temporary contract types, with 111 permanent staff categorized by gender and country. After restructuring in late 2025, 14 employees are on garden leave as of December 31, 2025, leaving 97 permanent active staff. The process concluded by summer 2026.
Amarin employed 111 permanent and 9 temporary employees. By gender, the company employs 56 men and 55 women, totalling 111 permanent employees. Amarin operates in 14 countries, where the largest workforces are in the United States (46 permanent employees), Ireland (31 employees), and Switzerland (15 employees), with others distributed across several European countries. Employee voluntary turnover during the reporting period was 9.26% (vs. 11.09%. in 2024).

Exec/VP/Director/Manager level:

	Male	Female	Total		
Total	46	47	93	102%	Female to Male Ratio in Management roles

Furthermore, the female-to-male ratio at management level is 102%.

Employee breakdown by type of employment contract, due to a change of the business model and an associated cost efficiency program, a big difference in headcount numbers can be seen:

Type of contract	Number of employees (headcount or full-time equivalent) at 31/12/2025*	Number of employees (headcount or full-time equivalent) at 31/12/2024
Permanent contract	111	268
Temporary contract	9	28
Total employees	120	286

Employee breakdown by gender:

Gender	Number of permanent employees at 31/12/2025*	Number of permanent employees at 31/12/2024
Male	56	141

Female	55	127
Other		
Not reported		
Total permanent employees	111	268

Employee breakdown by country:

Country	Number of employees @ 31/12/2025*	Number of employees @ 31/12/2024
Austria	7	7
Belgium	1	1
Finland	-	1
France	2	6
Ireland	31	30
Italy	-	13
Netherlands	1	11
Norway	1	2
Portugal	-	10
Spain	3	56
Sweden	4	10
Switzerland	15	22
UK	-	40
USA	46	61
Total permanent employees	111	268

***** Following substantial restructuring in the second half of 2025, 14 employees are on garden leave at 31 December 2025, resulting in 97 active employees. The restructuring process will be finalized in the summer of 2026.

Human rights policies and processes (C6)
Severe negative human rights incidents (C7)
Health and safety (B9)

Amarin has a helpline in place, where complaints or misconduct can be reported anonymously. Amarin has adopted a Code of Conduct and Human Rights Policy, which covers child labour, forced labour, human trafficking, discrimination, and accident prevention. A complaints-handling mechanism is in place. No confirmed human rights incidents were reported in Amarin's workforce or value chain. Furthermore, no work-related accidents or fatalities occurred during the reporting period. The rate of recordable accidents was zero, and no fatalities resulted from work-related injuries or ill health.

Remuneration, collective bargaining, and training (B10)

All employees are remunerated at or above the applicable minimum wage. The gender pay gap is reported as 0%. Thirty percent of employees are covered by collective bargaining agreements (Spain, Italy, France, Portugal, and Austria). On average, employees received 20 hours of training per year for both men and women, plus there are undocumented numbers of on the job, off the job and congress participation was not calculated. Amarin has mentoring, coaching, job rotations, job enhancements, and short-term appointments in place to support people`s personal development and growth.

Average number of annual training hours per employee, broken down by gender:

Gender	Average number of annual training hours per employee
Female	20*
Male	20*
Not reported	
Total	40

* these numbers are estimations based on internal documentation, but are not systematically recorded in a management system or records file.

Governance disclosures

Convictions and fines for corruption and bribery (B11)
Revenues from certain sectors and exclusion from EU reference benchmarks (C8)
Gender diversity ratio in governance body (C9)

At Amarin, governance, compliance, and data privacy are not just regulatory obligations—they are foundational to our mission of delivering ethical, secure, and innovative healthcare solutions globally. Amarin has built a robust, future-ready framework that integrates legal rigour, operational excellence, Artificial intelligence guidance, digital resilience, and responsibility. Amarin's governance model is designed to foster transparency, accountability, and strategic alignment across all business units. The newly developed governance structure for 2024 outlines clear decision rights, delegation protocols, and cross-functional collaboration mechanisms, ensuring that every strategic initiative is underpinned by ethical oversight and operational clarity.

Governance and Compliance at Amarin is embedded into the organisational DNA. It is not the responsibility of a single department but a shared commitment across all functions. Leaders are expected to role-model ethical behaviour, supported by pragmatic processes and tools that make compliance intuitive and actionable, which is shown in a fully integrated Enterprise Risk Management System incl. ESG, Data Privacy and Compliance Risks.

Amarin maintains high standards of ethical conduct and integrity across its operations that can be seen by its many policies and procedures around compliance topics, like Amarin's rust and Collaboration Code, Anti-Bribery Policy, 3rd party due diligence management, Supplier Code of Conduct, Modern Slavery Statement and many more.

During the previous and actual reporting period, no convictions or fines for corruption or bribery or data privacy violations were recorded, the whistleblowing helplines incl. the non-retaliation policy are publicly available and internally advertised and accessible. The company's activities are not linked to controversial sectors such as weapons, tobacco, fossil fuels, or chemicals production, and Amarin is not excluded from EU Paris-aligned reference benchmarks. Governance at Amarin is overseen by a formal governance body, within which gender diversity is monitored. At present, women represent 12.5% of the governance body.