



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 926 857 584  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: AMARIN SWITZERLAND GMBH NUF  
Forretningsadresse: C/O TMF Norway AS  
Hagaløkkveien 26  
1383 ASKER

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: David Keenan  
Dato for fastsettelse av årsregnskapet: 30.06.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 07.10.2025



### Resultatregnskap

Beløp i: CHF	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		40 588 239	46 841 527
Other operating revenues		7 323	113
Product sales		77 806	42 838
<b>Sum inntekter</b>		<b>40 673 368</b>	<b>46 884 478</b>
<b>Kostnader</b>			
Staff costs		24 709 812	29 133 104
Other operating expenses	3.1	12 493 385	14 910 778
Cost of sales		34 654	31 032
<b>Sum kostnader</b>		<b>37 237 851</b>	<b>44 074 914</b>
<b>Driftsresultat</b>		<b>3 435 517</b>	<b>2 809 564</b>
<b>Finansinntekter og finanskostnader</b>			
Financial income		27 742	13 234
<b>Sum finansinntekter</b>		<b>27 742</b>	<b>13 234</b>
Annen rentekostnad		5 107	5 836
Net currency exchange gain/(loss)		309 820	57 170
Loss/gain on discontinued operations		22 161	0
Unrealized net currency exchange gain/(loss)		508 037	-1 875 509
<b>Sum finanskostnader</b>		<b>845 125</b>	<b>-1 812 503</b>
<b>Netto finans</b>		<b>-817 383</b>	<b>1 825 737</b>
<b>Resultat før skattekostnad</b>		<b>2 618 134</b>	<b>4 635 301</b>
Taxation	3.2	784 477	337 312
<b>Årsresultat</b>		<b>1 833 657</b>	<b>4 297 989</b>



### Balanse

Beløp i: CHF	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum immaterielle eiendeler			0
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Trade receivables due from third parties		19 380	19 961
Other receivables due from third parties		1 391 070	1 093 754
Accrued income and prepaid expenses		264 225	114 318
Deferred Eax Assets		9 007	0
Konsernfordringer		878 084	570 191
Krav på innbetaling av selskapskapital		21 269 842	24 637 548
<b>Sum fordringer</b>		<b>23 831 608</b>	<b>26 435 772</b>
<b>Investeringer</b>			
Inventory		173 085	179 699
<b>Sum investeringer</b>		<b>173 085</b>	<b>179 699</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		286 078	553 267
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>286 078</b>	<b>553 267</b>
<b>Sum omløpsmidler</b>		<b>24 290 771</b>	<b>27 168 738</b>
<b>SUM EIENDELER</b>		<b>24 290 771</b>	<b>27 168 738</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital



### Balanse

<b>Beløp i: CHF</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Share capital		20 000	20 000
<b>Sum innskutt egenkapital</b>		<b>20 000</b>	<b>20 000</b>
<b>Opptjent egenkapital</b>			
Legal reserve		34 386	34 386
Retained earnings		5 880 829	1 582 840
Net result for the period		1 833 657	4 297 989
<b>Sum opptjent egenkapital</b>		<b>7 748 872</b>	<b>5 915 215</b>
<b>Sum egenkapital</b>		<b>7 768 872</b>	<b>5 935 215</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 550 068	2 038 757
Tax payable		669 931	452 411
Kortsiktig konserngjeld		8 862 684	9 641 194
Accured expenses and deferred income		5 439 216	9 101 161
<b>Sum kortsiktig gjeld</b>		<b>16 521 899</b>	<b>21 233 523</b>
<b>Sum gjeld</b>		<b>16 521 899</b>	<b>21 233 523</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>24 290 771</b>	<b>27 168 738</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 759097

**Enheten**

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**Årsregnskapet fastsatt av kompetent organ**

Bekreftet av representant for selskapet: David Keenan  
Dato for fastsettelse av årsregnskapet: 30.06.2025

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Brønnøysundregistrene, 06.10.2025



Organisasjonsnr: 926 857 584  
AMARIN SWITZERLAND GMBH NUF

## RESULTATREGNSKAP

Beløp i: CHF	Note	2024	2023
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AMARIN SWITZERLAND GMBH NUF

## BALANSE

Beløp i: CHF Note 2024 2023

### BALANSE - EIENDELER

Anleggsmidler  
Immaterielle eiendeler  
Sum immaterielle eiendeler 0

Sum anleggsmidler 0 0

### Omløpsmidler Varer

#### Fordringer

Trade receivables due  
from third parties 19 380 19 961  
Other receivables due  
from third parties 1 391 070 1 093 754  
Accrued income and  
prepaid expenses 264 225 114 318  
Deferred Eax Assets 9 007 0  
Konsernfordringer 878 084 570 191  
Krav på innbetaling av  
selskapskapital 21 269 842 24 637 548  
Sum fordringer 23 831 608 26 435 772

#### Investeringer

Inventory 173 085 179 699  
Sum investeringer 173 085 179 699

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 286 078 553 267  
Sum bankinnskudd,  
kontanter og lignende 286 078 553 267

Sum omløpsmidler 24 290 771 27 168 738

SUM EIENDELER 24 290 771 27 168 738

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

Innskutt egenkapital  
Share capital 20 000 20 000  
Sum innskutt egenkapital 20 000 20 000

#### Opptjent egenkapital

Legal reserve 34 386 34 386  
Retained earnings 5 880 829 1 582 840



Net result for the period	1 833 657	4 297 989
<b>Sum opptjent egenkapital</b>	<b>7 748 872</b>	<b>5 915 215</b>
<b>Sum egenkapital</b>	<b>7 768 872</b>	<b>5 935 215</b>
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Organisasjonsnr: 926 857 584  
AMARIN SWITZERLAND GMBH NUF

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**

These financial statements have been prepared in accordance with the provisions of commercial accounting as set out in the Swiss Code of Obligations (Art. 957 to 963b CO).

<u>Sum</u>	<u>Beløp</u>		
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>	
<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>	
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>	
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>	
<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>	
<u>Pantstillelse</u>	<u>Beløp</u>		
<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>



Report  
of the auditor of

**AMARIN GMBH,**  
Zug (Switzerland)

to the General Meeting of Shareholders  
on the financial statements as at  
31st December 2024



Report of the auditor of  
**AMARIN GMBH, Zug (Switzerland)**  
to the General Meeting of Shareholders  
on the financial statements as at  
31st December 2024

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Opinion

We have audited the financial statements of AMARIN GMBH (the Company), which comprise the statement of financial position as at 31 December 2024, the statement of income and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements comply with Swiss law and the Company's articles of incorporation.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board of Directors' Responsibilities for the Financial Statements

The Board of Directors is responsible for the preparation of the financial statements in accordance with the provisions of Swiss law and the Company's articles of incorporation, and for such internal control as the Board of Directors determines



is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.  
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

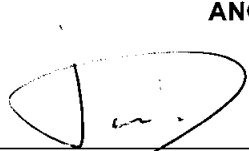
Report on Other Legal and Regulatory Requirements

In accordance with Art. 728a para. 1 item 3 CO and PS-CH 890, we confirm that an internal control system exists, which has been designed for the preparation of the financial statements according to the instructions of the Board of Directors.

Furthermore, we confirm that the proposed appropriation of available earnings complies with Swiss law and the Company's articles of incorporation. We recommend that the financial statements submitted to you be approved.

Geneva, June 26, 2025

**ANCA FIDUCIAIRE SA**

  
Guy-Olivier Rombaldi  
Lead auditor  
Licensed Audit Expert

  
Christopher Cuche  
Licensed Audit Expert

Encl.: F/S 31<sup>st</sup> December 2024, with total balance sheet of CHF 24'290'771, profit and loss account showing a profit of CHF 1'833'657, notes and proposal regarding the appropriation of retained earnings.



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**Amarin Switzerland GmbH**

**Summary**

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## Amarin Switzerland GmbH

### Management Report

#### Overview

This management report provides an overview of the financial performance and position of Amarin Switzerland GmbH (the Company) for the financial year ended 31 December 2024.

#### Company Background

Amarin Switzerland GmbH was incorporated on 1 October 2020 in Zug, Switzerland. The Company, along with its branches, provides services related to the advertising, marketing, distribution, and sales of the pharmaceutical product VAZKEPA on behalf of its parent company.

#### Major Business Activities During the Year

During the year ended 31 December 2024, Amarin Switzerland GmbH continued to support the commercialization of VAZKEPA across Europe. The addition of Spain to the operating footprint drove accelerated revenue growth. In the Netherlands, where launch occurred in Q4 2023, the full-year contribution in 2024 resulted in higher revenue. Commercial operations also commenced in Portugal in September 2024, following the achievement of national reimbursement.

In contrast, commercial and medical activities in Switzerland were discontinued due to persistent challenges in securing reimbursement. Nonetheless, VAZKEPA remained available under individual pricing reimbursement throughout the year. The Group continues to advance pricing and reimbursement efforts across remaining geographies, including those where progress has been delayed.

No other significant events or facts have affected the normal course of business during the financial year. Please refer to note 4.6 for updates on the subsequent events occurring after the balance sheet date.

#### Risk Assessment Process

The Company is exposed to various risks, including market risk, credit risk, and liquidity risk. Comprehensive risk management strategies have been implemented to mitigate these risks:

##### Market Risk:

The Company faces market risk from fluctuations in market prices, such as foreign exchange and interest rates, which can impact profitability and financial position. Trading in multiple currencies across European branches while reporting in Swiss Francs, the Company continuously monitors market trends and adjusts strategies accordingly.

##### Credit Risk:

The primary credit risk involves potential losses from a counterparty's failure to meet contractual obligations, affecting cash flow and financial stability. The Company mitigates this risk through formal, legally binding contracts specifying payment terms with its main customer, the parent company, and by negotiating advance payments to ensure liquidity.

##### Liquidity Risk:

Liquidity risk arises from potential challenges in meeting short-term financial obligations due to insufficient cash inflow or funding. The Company mitigates this risk by implementing appropriate cash management practices to ensure adequate liquidity.

Details of Amarin Group's risks and key measures are available in the Consolidated Financial Statements, which can be accessed on the Amarin Corporation plc website.



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## Amarin Switzerland GmbH

### Management Report (continued)

#### Other Information

##### Employees:

The average number of employees across the Company and its branches during the year was 122 (2023: 115).

##### Research and Development Activities:

The Company does not conduct research and development activities.

##### Extraordinary Events:

On 18 July 2023, the Amarin Group initiated an Organizational Restructuring Program (ORP) to streamline operations and align with a new strategic focus. This included role reductions and commercial infrastructure redesign in Europe, based on market access progress and commercial potential.

#### Future Prospects

The Company expects to continue its operations on a going concern basis, consistently providing high-value-added and routine marketing and sales services to its parent company.

Signed on behalf of the board of directors:

DocuSigned by:

*David Keenan*

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David Keenan

Date: 6/30/2025 | 09:56 EDT





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## Amarin Switzerland GmbH

### Balance sheet as at 31 December (in Swiss Francs)

	2024 CHF	2023 CHF
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	286,078	553,267
Trade receivables	22,167,306	25,227,700
due from third parties	19,380	19,961
due from group companies	878,084	570,191
due from shareholder	21,269,842	24,637,548
Other receivables	1,391,070	1,093,754
due from third parties	1,391,070	1,093,754
Inventory	173,085	179,699
Accrued income and prepaid expenses	264,225	114,318
Deferred Tax Assets	9,007	-
<b>Total current assets</b>	<b>24,290,771</b>	<b>27,168,738</b>
as a percentage of total assets	100.0%	100.0%
<b>Total assets</b>	<b>24,290,771</b>	<b>27,168,738</b>
<b>Liabilities and shareholder's equity</b>		
<b>Short-term liabilities</b>		
Trade payables	1,550,068	2,038,757
due to third parties	1,550,068	2,038,757
Other short-term liabilities	9,532,615	10,093,605
due to group companies	8,862,684	9,641,194
tax payable	669,931	452,411
Accrued loan interest	-	-
Accrued expenses and deferred income	5,439,216	9,101,161
<b>Total short-term liabilities</b>	<b>16,521,899</b>	<b>21,233,523</b>
<b>Shareholder's equity</b>		
Share capital	20,000	20,000
Legal reserve	34,386	34,386
Retained earnings	5,880,829	1,582,840
Net result for the period	1,833,657	4,297,989
<b>Total shareholder's equity</b>	<b>7,768,872</b>	<b>5,935,215</b>
<b>Total liabilities and shareholder's equity</b>	<b>24,290,771</b>	<b>27,168,738</b>



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**Amarin Switzerland GmbH**

**Balance sheet as at 31 December (continued)**  
(in Swiss Francs)

The financial statements were approved by the board of directors on 23 June 2025 and signed on its behalf by:

DocuSigned by:  
*David Keenan*  
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David Keenan  
Date: 6/30/2025 | 09:56 EDT





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## Amarin Switzerland GmbH

### Income statement (in Swiss Francs)

	2024 CHF	2023 CHF
Management fee income	40,588,239	46,841,527
Product sales	77,806	42,838
Other operating income	7,323	113
<b>Total operating income</b>	<b>40,673,368</b>	<b>46,884,478</b>
Cost of sales	(34,654)	(31,032)
Staff costs	(24,709,812)	(29,133,104)
Other operating expenses 3.1	(12,493,385)	(14,910,778)
<b>Earnings before interest, tax, depreciation and amortization (EBITDA)</b>	<b>3,435,517</b>	<b>2,809,564</b>
Depreciation and valuation adj. to non-current assets	-	-
Amortization on intangible assets	-	-
<b>Earnings before interest and tax (EBIT)</b>	<b>3,435,517</b>	<b>2,809,564</b>
Financial income	27,742	13,234
Interest expense	(5,107)	(5,836)
Net currency exchange gain/(loss)	(309,820)	(57,170)
Unrealized net currency exchange gain/(loss)	(508,037)	1,875,509
Loss/gain on discontinued operations	(22,161)	-
<b>Result before taxes</b>	<b>2,618,134</b>	<b>4,635,301</b>
Taxation 3.2	(784,477)	(337,312)
<b>Net result for the period</b>	<b>1,833,657</b>	<b>4,297,989</b>



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## **Amarin Switzerland GmbH**

### **Notes to the financial statements for the period from 1 January 2024 to 31 December 2024**

#### **1. General**

Amarin Switzerland GmbH was incorporated on 1 October 2020 in Zug, Switzerland. The Company, along with its branches, aims to provide services related to the advertising, marketing, distribution, and sales of the pharmaceutical product VAZKEPA on behalf of its parent company.

#### **2. Accounting principles applied in the preparation of the financial statements**

These financial statements have been prepared in accordance with the provisions of commercial accounting as set out in the Swiss Code of Obligations (Art. 957 to 963b CO).

##### **2.1. Trade receivables**

Trade receivables and other short-term receivables are carried at their nominal value.

##### **2.2. Recognition of revenue**

The Company provides management services to its Group and as a result derives its income from recharging its annual costs with a mark-up: 9.5% mark-up is applied to high value-add Marketing & Sales ("M&S") from Commercial Hub and 5.4% mark-up is applied to routine M&S services from European branches.

##### **2.3. Foreign currency transactions**

Income and expenses are translated at the actual exchange rates at the date of the transaction. Resulting foreign currency gains or losses are recognized in the income statement for the period.



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## Amarin Switzerland GmbH

### Notes to the financial statements for the period from 1 January 2024 to 31 December 2024 (continued)

#### 3. Information on balance sheet and income statement items

##### 3.1. Other operating expenses

	2024	2023
	CHF	CHF
Agency fees	283,515	538,620
Bank charges	44,690	41,733
Conferences and subscriptions	360,454	195,833
Insurance	37,422	46,757
Office expenses	76,485	123,287
Other expenses	-112,318	93,789
Professional services	2,263,527	2,294,163
Recruitment fees	36,789	195,849
Rent	451,106	481,329
Sales and marketing expenses	5,307,795	5,814,006
Software and other IT expenses	1,507,767	1,244,159
Studies	353,508	297,958
Sponsorships	380,640	-
Support services	333,384	2,345,597
Telephone and internet	85,853	166,292
Travel and representation expenses	1,082,769	1,031,407
	<u>12,493,385</u>	<u>14,910,778</u>

##### 3.2. Prior Year Tax Adjustment

A total prior year tax correction of CHF 314,796 has been recognized in the Income Statement for the year ended 31 December 2024, to reflect identified tax treatment clarifications for the years 2022 and 2023.

#### 4. Other information required by law

##### 4.1. Full-time equivalents

The annual average of number of full-time equivalents did not exceed 250 during the period ended 31 December 2024.

##### 4.2. Pension liabilities

The liability to the pension scheme was CHF 8,603 as at 31 December 2024 (in 2023: CHF 326,060).

##### 4.3. Long-term interest-bearing liabilities

There are no long-term-interest-bearing liabilities as at 31 December 2024 (in 2023: CHF 0).



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## Amarin Switzerland GmbH

### Notes to the financial statements for the period from 1 January 2024 to 31 December 2024 (continued)

#### 4.4. Audit fees

The fees for audit services amount to CHF 28,000 as at 31 December 2024 (in 2023: CHF 28,000).

#### 4.5. Lease liabilities (not terminable or expiring within 12 months or balance sheet date)

	Residual term	31/12/2024 in CHF
Zug Estates AG - lease liability (ending on 31.01.2027)	37 months	416,438
Vehicle Austria lease (ending on 28-Feb-2025)	2 months	3,065
Vehicle Austria lease (ending on 18-Apr-2025)	4 months	4,723
Vehicle Austria lease (ending on 30-Nov-2025)	11 months	12,987
Vehicle Netherlands lease (ending on 01-Feb-2025)	1 months	1,759
Vehicle Netherlands lease (ending on 09-Apr-2025)	3 months	5,278
Vehicle Netherlands lease (ending on 26-Aug-2025)	8 months	14,074
Vehicle Portugal lease (ending on 30-Aug-2025)	8 months	7,150
Vehicle Portugal lease (ending on 24-Mar-2026)	15 months	13,406
Vehicle Portugal lease (ending on 15-May-2026)	17 months	31,186
Vehicle Portugal lease (ending on 23-May-2026)	17 months	20,791
Vehicle Portugal lease (ending on 05-Jun-2026)	17 months	10,395
Vehicle Spain lease (ending on 30-Apr-2025)	4 months	3,086
Vehicle Spain lease (ending on 31-Jan-2025)	1 months	807
Vehicle Spain lease (ending on 31-May-2025)	5 months	3,843
Vehicle Spain lease (ending on 30-Apr-2025)	4 months	3,074
Vehicle Spain lease (ending on 30-Jun-2025)	6 months	4,516
Vehicle Spain lease (ending on 31-Jul-2025)	7 months	59,861
Vehicle Spain lease (ending on 31-Aug-2025)	8 months	9,122
Vehicle Spain lease (ending on 01-Oct-2025)	9 months	5,131
Vehicle Spain lease (ending on 31-Oct-2025)	10 months	11,402
Vehicle Spain lease (ending on 30-Nov-2025)	11 months	19,208
Vehicle Spain lease (ending on 31-Dec-2025)	12 months	27,365
Vehicle Spain lease (ending on 30-Apr-2026)	16 months	10,055
Vehicle Spain lease (ending on 31-Mar-2026)	15 months	8,552
Vehicle Spain lease (ending on 02-May-2025)	4 months	2,514
<b>Total lease liabilities (incl. VAT)</b>		<b>709,785</b>



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## Amarin Switzerland GmbH

### Notes to the financial statements for the period from 1 January 2024 to 31 December 2024 (continued)

#### 4.6. Subsequent events occurring after the balance sheet date

Amarin Corporation announced on 24th June 2025 that the Company has entered into an exclusive long-term license and supply agreement with Recordati S.p.A. to commercialize VAZKEPA® (icosapent ethyl) across 59 countries, focused in Europe.

Amarin Group will immediately initiate a global restructuring, with the vast majority of estimated cost savings from reduced commercialization expense from the Company's Europe operations. This event does not relate to conditions existing at the balance sheet date and is therefore classified as a non-adjusting event in accordance with applicable financial reporting standards.

#### 4.7 Other information required by law

In accordance with Art. 961d Swiss CO, the Company is not required to disclose additional information in the Notes and Cash flow statement because Amarin Corporation PLC, the ultimate holding company, prepares consolidated financial statement in accordance with a recognized financial statement reporting standard (IFRS).



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## Amarin Switzerland GmbH

### Appropriation of earnings

	2024 CHF	2023 CHF
Retained earnings carried forward		
Retained earnings at the beginning of the period	5,880,829	1,582,840
<b>Appropriations of retained earnings resolved by general meeting</b>		
Allocated to legal reserves	-	-
Dividend distributed	-	-
Carried forward	5,880,829	1,582,840
Net result for the period	1,833,657	4,297,989
<b>Retained earnings available to the general meeting</b>	<b>7,714,486</b>	<b>5,880,829</b>

### Motion of the board of directors on the allocation of retained earnings

	2024 Motion of the Board of directors	2023 Motion of the Board of directors
Retained earnings available to the general meeting	7,714,486	5,880,829
Allocated to legal reserves	-	-
Dividend	-	-
Carried forward	7,714,486	5,880,829



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**Amarin Switzerland GmbH**

**Appendix: Auditors report**