



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Anne-Douwe Tigchelaar
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 01.08.2023



Resultatregnskap

Beløp i: CHF	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		20 500 156	
Sum inntekter		20 500 156	
Kostnader			
Lønnskostnad		7 073 456	
Annen driftskostnad	3.1	12 716 825	
Sum kostnader		19 790 281	
Driftsresultat		709 875	
Finansinntekter og finanskostnader			
Verdiøkning andre finansielle instrumenter vurdert til virkelig verdi		70 721	
Sum finansinntekter		70 721	
Annen rentekostnad		167	
Sum finanskostnader		167	
Netto finans		70 554	
Ordinært resultat før skattekostnad		780 429	0
Skattekostnad på ordinært resultat		92 700	
Ordinært resultat etter skattekostnad		687 729	0
Årsresultat		687 729	0



Balanse

Beløp i: CHF	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		252 467	
Avsatt inntekt og forskuddsbetalte kostnader		48 130	
Konsernfordringer		130 150	
Krav på innbetaling av selskapskapital		7 540 479	
Sum fordringer		7 971 226	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		61 089	
Sum bankinnskudd, kontanter og lignende		61 089	
Sum omløpsmidler		8 032 315	0
SUM EIENDELER		8 032 315	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		20 000	
Sum innskutt egenkapital		20 000	
Opptjent egenkapital			
Annen egenkapital		687 729	
Sum opptjent egenkapital		687 729	



Balanse

Beløp i: CHF	Note	2021	2020
Sum egenkapital		707 729	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		2 678 448	
Kortsiktig konserngjeld		2 825 752	
Annen kortsiktig gjeld		8 494	
Påløpt kostnad		1 811 892	
Sum kortsiktig gjeld		7 324 586	
Sum gjeld		7 324 586	0
SUM EGENKAPITAL OG GJELD		8 032 315	0



Amarin Switzerland GmbH, Zug

Financial Statements

For the period from 1 October 2020 to 31 December 2021



Amarin Switzerland GmbH, Zug

Financial Statements

For the period from 1 October 2020 to 31 December 2021

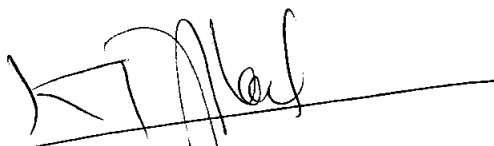
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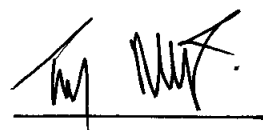
Amarin Switzerland GmbH, Zug

Balance sheet as at 31 December
(in Swiss Francs)

	Notes	2021 CHF
Assets		
Current assets		
Cash and cash equivalents		61'089
Trade receivables		7'670'629
<i>due from group companies</i>		130'150
<i>due from shareholder</i>		7'540'479
Other receivables		252'467
Accrued income and prepaid expenses		48'130
Total current assets		8'032'315
Total assets		8'032'315
Liabilities and shareholder's equity		
Short-term liabilities		
Trade payables		2'678'448
<i>due to third parties</i>		2'678'448
Other short-term liabilities		2'834'246
<i>due to group companies</i>		2'825'752
<i>due to third parties</i>		8'494
Accrued expenses and deferred income		1'811'892
Total short-term liabilities		7'324'586
Total liabilities		7'324'586
Shareholder's equity		
Share capital		20'000
Net result for the period		687'729
Total shareholder's equity		707'729
Total liabilities and shareholder's equity		8'032'315


KARIM MIKHAIL
DIRECTOR

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TOM MAHER
DIRECTOR

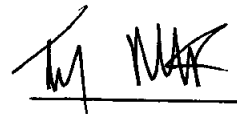


Amarin Switzerland GmbH, Zug

Income statement for the financial period from 1 October 2020 to 31 December 2021

(in Swiss Francs)	Notes	2021 CHF
Management fee income		20'500'156
Total operating income		20'500'156
Staff costs		(7'073'456)
Other operating expenses	3.1	(12'716'825)
Earnings before interest, tax, depreciation and amortization (EBITDA)		709'875
Interest expense		(167)
Net currency exchange gain/(loss)		70'721
Operating result		780'429
Result before taxes		780'429
Taxation		(92'700)
Net result for the period		687'729


KARIM MIKHAIL
DIRECTOR


TOM MAHER
DIRECTOR



Amarin Switzerland GmbH, Zug

Notes to the financial statements for the period from 1 October 2020 to 31 December 2021

1 General

Amarin Switzerland GmbH was incorporated on 1 October 2020 in Zug, Switzerland.

The purpose of the Company is to provide advertising, marketing, distribution, sales services and all marketing activities of any kind of pharmaceutical products.

The Company can set up branches and subsidiaries and participate in other companies as well as conduct all transactions that are directly or indirectly related to its purpose.

2 Accounting principles applied in the preparation of the financial statements

General aspects

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. The Chief Executive Officer services are marked-up by 15%.

2.3 Foreign currency transactions

Current assets and short-term liabilities in foreign currencies are translated to Swiss francs at actual exchange rates prevailing at the balance sheet date.

Non-current assets and long-term liabilities are kept at historic rates as per the date of the event.

Income and expenses are translated at the actual exchange rates at the date of the transactions.

Resulting foreign currency gains or losses are recognized in the income statement for the period.

3 Information on balance sheet and income statement items

3.1 Other operating expenses

	2021
	CHF
Agency fees	1'610'216
Bank charges	8'686
Insurance	11'801
Office expenses	10'866
Other expenses	4'683
Professional services	68'431
Recruitment fees	545'788
Rent	338'614
Sales and marketing expenses	3'044'757
Support services	6'398'785
Software and other IT expenses	635'179
Telephone and internet	17'281
Taxes - other	7'766
VAT irrecoverable	13'973
	<u>12'716'825</u>

Other information required by law

4.1 Full-time equivalents

The annual average of number of full-time equivalents did not exceed 25 during the period ended 31 December 2021.

4.2 Pension liabilities

At 31 December 2021, the liability to the pension scheme was CHF 9'080.60.



Amarin Switzerland GmbH, Zug

Retained earnings carried forward

	<u>2021</u> CHF
Retained earnings at the beginning of the period	-
Appropriations of retained earnings resolved by general meeting	
Allocated to legal reserves	-
Dividend distributed	-
Carried forward	-
Net result for the period	687'729
Retained earnings available to the general meeting	687'729

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

	<u>2021</u> Motion of the Board of directors
Retained earnings available to the general meeting	687'729
Allocated to legal reserves	(34'386)
Dividend	-
Carried forward	653'343