Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Amarin Corp. PLC		2 Issuer's employer identification number (EIN) 00-9981136
3 Name of contact for additional information Peter Fishman	4 Telephone No. of contact	5 Email address of contact peter.fishman@amarincorp.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 440 US-22 Suite 300		7 City, town, or post office, state, and ZIP code of contact Bridgewater, NJ 08807
8 Date of action 4/11/2025	9 Classification and description American Depositary Shares	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
023111206		AMRN	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ Amarin announced an adjustment in its ratio of its American depositary shares ("ADSs") to its ordinary shares, £0.50 par value per share ("Ordinary Shares") from one (1) ADS representing one (1) Ordinary Share to one (1) ADS representing twenty (20) Ordinary Shares (the "ADS Ratio Change") on April 11, 2025 (the "Effective Date"). The ADS Ratio Change will result in a one for twenty reverse split of issued and outstanding ADSs, and it will have no effect on the Ordinary Shares.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The ADS Ratio Change was a non-taxable transaction. No changes were made to the Company's ordinary shares. Therefore, subject to the discussion on fractional shares below, the ADS Ratio Change did not result in any change to U.S. taxpayer's basis in the ordinary shares represented by the ADSs held by the taxpayer. Upon the 1 for 20 ADS Ratio Change, each shareholder of the issuer received 1 ADS in exchange for 20 ADSs held.

No fractional ADSs were issued in the ADS Ratio Change. Instead the fractional ADSs were aggregated and sold by the depositary bank. The net cash proceeds from the sale of these fractional shares were distributed to the applicable ADS holders by the depositary bank.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ ADSs were divided by 20. any partial shares were liquidated and proceeds depoisted into individuals accounts.

While the basis 'per share' is impacted, the basis of the shareholder's total investment remains unchanged. The shareholder's per share cost basis of their newly acquired share is 20 times the original per share basis immediately before the transaction.

Shareholders with blocks of pre-ratio change ADSs divisible by 20 which reflect pre-ratio change ADSs acquired at different times or different prices must replicate such blocks of pre-ratio change ADSs received pursuant to a formula provided in Treasury Regulations that seeks to preserve, to the greatest extent possible, the basis of a particular block of pre-ratio change ADSs in one or more post-ratio change ADS shares received in exchanged therefore. This may require the aggregate basis in one block of pre-ratio change ADSs to be allocated to post-ratio change ADSs in a manner where some post-ratio change ADSs may have split basis and holding period segments.

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Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC Section 368a1E with basis determined under Section 358

18 Can any resulting loss be recognized? ▶ An ADS holder will generally not recognize any gain or loss as a result as a result of the ADS Ratio Change, except in respect of cash received in lieu of fractional shares. An ADS holder that received cash in lieu of a fractional share will generally recognize gain or loss equal to the difference between the amount of cash received and the ADS holder's adjusted basis in the ordinary shares represented by the fractional share. Such gain or loss will be a capital gain or loss where the ADS is held as a capital asset by the ADS holder.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Partial shares were rounded down and proceeds deposited into individuals accounts.

Pre-transation CUSIP: 023111206
Post-transation CUSIP: 023111404

The information set forth in this Form 8937 does not constitute tax advice, does not take into account anu shareholder's specific facts and circumstances and does no purport to be a complete summary of the tax consequences of the ADSs Ratio Change to a shareholder. Each shareholder should consult such shareholder's own tax advisor with respect to the tax consequences of the ADSs Ratio change.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ [signature] Date ▶ 5/22/2025

Print your name ▶ Peter Fishman Title ▶ SVP, CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054