

EXHIBIT LIST

Condensed consolidated income statement (unaudited) for the six months ended June 30, 2007

	Six months ended June 30, 2007 Unaudited
Notes	

The accompanying notes are an integral part of these interim financial statements.

Condensed consolidated statement of changes in shareholders' equity

Share capital	Share premium	Share based payment reserve	Warrant reserve
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The accompanying notes are an integral part of these interim financial statements.

Available-for-sale financial asset

Equity securities are classified as available for sale. They are measured on initial recognition and subsequently at fair value within non-current assets. Fair value gains or losses are recognised directly

Earnings per share

The Group presents basic and diluted earnings per share (

At June 30, 2007, the taxation credit of \$0.5 million relates to a research and development tax credit due on the operations of Amarin Neuroscience Limited. During the six months ended June 30, 2006, \$0.6 million was due in respect of the research and development tax credit.

Basic loss per share for the six months ended June 30, 2007 is calculated on the loss on ordinary activities after taxation of \$24.4 million (June 30, 2006: loss of \$15.1 million) and on 91,723,000 ordinary

the US Treasury yield curve in effect at the time of grant. We recognize compensation expense for the fair values of the awards which have graded vesting in each of the first three years of the vesting period.

(iii) Reconciliation of IFRS on the unaudited condensed consolidated balance sheet at December 31, 2006

Previously
reported
under UK
GAAP

