

The Board of Directors
on behalf of
Amryt Pharma plc
920A/196 High Road
Wood Green
London
N22 8HH
United Kingdom

The Board of Directors
on behalf of
Amryt Pharma Holdings Ltd
920A/196 High Road
Wood Green
London
N22 8HH
United Kingdom

Shore Capital and Corporate Limited
Cassini House
57 St James's Street
London SW1A 1LD
United Kingdom

J & E Davy
Davy House
49 Dawson Street
Dublin 2
Ireland

27 August 2019

Dear Sirs

Aegerion Pharmaceuticals, Inc. (the "Target" and, with its subsidiaries, the "Target Group")

We report on the financial information of Aegerion Pharmaceuticals, Inc. (together with its subsidiaries) for the two years ended 31 December 2017 and 2018 set out in Section B of Part 12 of the AIM admission document dated 23 August 2019 of Amryt Pharma plc ("the Company") (the "**Admission Document**").

This financial information has been prepared for inclusion in the Admission Document on the basis of the accounting policies set out in note 2 to the financial information. This report is required by Annex 1 item 18.3.1 of Commission Delegated Regulation (EU) 2019/980 (the "**Prospectus Delegated Regulation**"), as applied by Paragraph (a) of Schedule Two to the AIM Rules for Companies and Paragraph (a) of Schedule Two of Chapter 5 of Part II of the Euronext Growth Markets Rule Book and is given for the purpose of complying with that requirement and for no other purpose.

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Responsibilities

The Directors of the Company are responsible for preparing the financial information on the basis of preparation set out in note 1 to the financial information.

It is our responsibility to form an opinion on the financial information and to report our opinion to you.

Save for any responsibility arising under Paragraph (a) of Schedule Two to the AIM Rules for Companies or Paragraph (a) of Schedule Two of Chapter 5 of Part II of the Euronext Growth Markets Rule Book to any person as and to the extent there provided, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with Annex 1 item 1.3 of the Prospectus Delegated Regulation as applied by Paragraph (a) of Schedule Two to the AIM Rules for Companies and Paragraph (a) of Schedule Two of Chapter 5 of Part II of the Euronext Growth Markets Rule Book, consenting to its inclusion in the Admission Document.

Basis of opinion

We conducted our work in accordance with Standards for Investment Reporting issued by the Auditing Practices Board in the United Kingdom. Our work included an assessment of evidence relevant to the amounts and disclosures in the financial information. It also included an assessment of significant estimates and judgments made by those responsible for the preparation of the financial information and whether the accounting policies are appropriate to the entity's circumstances, consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial information is free from material misstatement whether caused by fraud or other irregularity or error.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Opinion on financial information

In our opinion, the financial information gives, for the purposes of the Admission Document, a true and fair view of the state of affairs of the Target Group as at 31 December 2017 and 2018 and of its profits, cash flows and changes in equity for the two years ended 31 December 2018 and has been prepared in accordance with the basis of preparation set out in note 1 to the financial information.

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Declaration

For the purposes of Paragraph (a) of Schedule Two of the AIM Rules for Companies and Paragraph (a) of Schedule Two of Chapter 5 of Part II of the Euronext Growth Markets Rule Book, we are responsible for this report as part of the Admission Document and declare that we have taken all reasonable care to ensure that the information contained in this report is, to the best of our knowledge, in accordance with the facts and contains no omission likely to affect its import. This declaration is included in the Admission Document in compliance with Schedule Two to the AIM Rules for Companies and Schedule Two of Chapter 5 of Part II of the Euronext Growth Markets Rule Book.

Yours faithfully

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, slightly slanted style.

Deloitte LLP

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