

Criminal Compliance Policy

KKR INCEPTION BIDCO, S.L.U.

And its subsidiaries

Document control

Document information	
Document ID	Criminal Compliance Policy
Published by	Board of Directors
Date	05/2025

Version

Version	Changes	Author	Date
v.1	Creation of the Criminal Compliance Policy	Board of Directors	May, 2025

Approval of the Document

Body	Name	Status	Date
Management Body	Board of Directors	Approved	May 2025

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1. PURPOSE OF THE POLICY

The Code of Ethics of **KKR INCEPTION BIDCO S.L.U.**, (the "**Group**", the "**Organization**" or the "**Company**"), establishes the basic principles that should guide the actions of all the Organization's personnel in their day-to-day work. These principles are perfectly aligned with the culture of integrity and adherence to rules required by the **Organization** and help prevent and eradicate any improper practices in its work.

This Criminal Compliance Policy (the "**Policy**"), in association with the Code of Ethics, lays out **Group's** intentions, as expressed by its Board of directors, in relation to its Compliance objectives.

It is a further step toward fulfilling the Organization's desire to prevent and avoid, within a broader risk management system, irregular conduct and/or conduct that might entail criminal risk for the Organization.

Through this Policy, the **Organization** formally expresses its will to carry out its activities in accordance with the law and the ethical values that define it, and that constitute the basic pillar of its activity.

In this respect, the **Organization** expressly establishes and states that it will have **zero tolerance** for any conduct that violates the Code of Ethics, constitutes a crime, or entails criminal risk for the **Organization**, and that may be contrary to the law or **Group's** internal regulations.

For this Policy to become a reality and truly promote the compliance objectives adopted, it is crucial for the Board of directors to be committed to it. This commitment is evidenced by its approval of this Policy and its allocation of the means to develop a Criminal Risk Management Model (the "**Model**") that will complete it and ensure compliance with it.

The Policy must be accessible and/or communicated to all interested parties. In any case, it must be formally communicated to **Group** personnel, and to any companies the Organization enters into business relationships with that may pass risk on to it that is higher than "low" as described in section 3 of this Policy.

2. SUBJECTIVE, OBJECTIVE AND GEOGRAPHIC SCOPE OF THE POLICY

2.1. Subjective scope: entities and individuals subject to the policy

This Policy must be complied with and applied by all **Group** personnel, regardless of where they are located.

The following are considered **Group** personnel in this regard:

- The Board of directors of all Group companies.
- The Senior Managers of all Group companies.

- Employees and professionals of the Organization, both independent contractors and internal employees, whether permanent, temporary or under a collaboration agreement or any other type of contract.
- Anyone else who carries out the **Organization** business activities under the hierarchical subordination of any of the above persons.

Likewise, to comply with the due diligence duties pursued by the Organization in its relationships with third parties, **the contents of this Policy and the commitment to comply with it also extends to Groups' Business Partners, insofar as the Organization may be exposed to risks due to participating in the management of an entity, or from the mere fact of it having a business relationship with it.**

The concept of a "Business Partner" relates to third parties that are or may foreseeably become associated with the **Organization**. Business Partners are individuals or legal entities with whom the Company has or plans to establish a business, corporate or commercial relationship but are not considered members of the Company.

This Policy will also apply to Business Partners based on the risk they may pass on to the **Organization**. In any case, it must be communicated to, and will be required for, any companies and natural or legal persons that work with the Organization in fulfillment of its corporate purpose in a necessary or essential way and that may pass risk on to the Organization that is higher than a low risk of an offense being committed according to internally established standards and classifications.

2.2. Objective Scope: affected activities

This Policy applies to prevention and detection of criminal risks that may arise in the course of **Group's** business.

The **Organization** has identified the criminal risks that affect or may affect the Organization in its corporate activities, so that it can monitor them correctly.

2.3. Geographic scope

With respect to its geographic scope, this Policy applies to all jurisdictions where the **Organization** operates. The liability of each of the Group's companies for any criminal offenses they may commit will cover both offenses committed in the State of their nationality and those committed abroad, in accordance with the legal criteria in force, both in the country of origin of the company and in the country where the offense was committed.

3. PARAMETERS OF CONDUCT IN RELATION TO CRIMINAL COMPLIANCE OBJECTIVES

Based on the analysis of the main risks that affect it in criminal matters, the Model aims, in line with the Policy, to prevent and detect any criminal conduct that could result in criminal liability for the **Organization**.

This Policy lays out the conduct that is expected of those subjects to it and the conduct that will not be tolerated under any circumstances, as committing it would result in the relevant liability under the internal regulations or as established by law.

In this regard, the **Organization**:

- Strictly prohibits committing any type of offense in carrying out its activity.
- Requires compliance with the Spanish Criminal Code [*Código Penal*] and the criminal legislation in force in each jurisdiction where the **Organization** carries out its activity, and with all sectoral laws, at any level, which are related to that legislation, as violating it may result in criminal liability for the Organization, including, but not limited to:
 - Anti-corruption legislation.
 - Labor rights legislation.
 - Data protection legislation.
 - Antitrust law.
 - Anti-money laundering legislation.
 - Financial, accounting and tax legislation.
 - Public health legislation.
 - Environmental legislation.
- Has put mechanisms in place to monitor the Model and this Policy (policies, controls, procedures, etc.). These will be reviewed periodically within the framework of continuous improvement undergirding this Policy. These supervision and control mechanisms are known to the recipients of the Policy, and recurrent monitoring, communication and training activities are carried out.
- Requires its business to be carried out in accordance with all the procedures and protocols in place at the **Organization**.
- Will notify all its employees and related professionals of the limits in place on their behavior in relation to their professional performance and provide them the necessary tools and training to carry out their work with proper care, transparency, objectivity, respect for and compliance with current legislation and **Group's** internal regulations, with these interests' taking precedence over business results at all times.
- Will pay special attention to how **Group's** Business Partners carry out its business.
- Has made an Internal Whistleblowing Channel available to all the Organization's personnel. **Group** Personnel have both the right and the obligation to use the Internal Whistleblowing Channel to report any suspicious or irregular facts or conduct that may be contrary to the Organization's internal regulations, constitute a serious or very serious administrative offense or are suspected criminal offenses or violations of labor law

regarding occupational health and safety, or when they could constitute a violation of European Union law in relation to Group's financial interests or that might affect the internal market.

The rights and guarantees provided to whistleblowers can be consulted in the relevant Internal Whistleblowing Channel Policy approved by the Organization.

4. ORGANIZATIONAL MEASURES

Group's Board of directors has designated a supervisory and control body, called the **Global Compliance Committee** (the "**Committee**"), to oversee the development and implementation of this Policy in particular, and of the Model in general.

The Board of directors has entrusted the Committee with supervising the correct operation and compliance of the Model that covers this Policy. The Committee will report to Group's Board of directors.

In the performance of its duties, the Committee enjoys full independence, autonomy, and powers of supervision and control. Its internal rules have been developed in the "**Compliance Function Statute**" (the "**Statute**"), prepared for this purpose.

In this regard, the Statute stipulates that the Committee's main duties are:

1. Identifying, analyzing, evaluating and, when necessary, using an appropriate methodology to update the criminal risks being prevented, detected and managed by the Model.
2. Identifying, verifying and monitoring the effectiveness of the Model's controls.
3. Disseminating the Policy and the obligations contained in the Model, where **Group's** Compliance objectives are stated, ensuring all its staff are involved in achieving them.
4. Promoting training on criminal risks and compliance obligations.
5. Ensuring that all **Group's** employees, managers and Business Partners are involved in the preventive actions and conducts in compliance with the Model, the Internal Whistleblowing System, the current legislation and the internal regulations, and their constant improvement.
6. Assigning responsibilities in relation to compliance obligations.
7. Interpreting the Model.
8. Advising **Group's** members and Business Partners and answering any doubts they may have in relation to the Model and/or its internal procedures.
9. Advising **Group's** Board of directors on fulfilling compliance obligations, risks and relevant changes in legislation, among others.
10. Periodically informing **Group's** Board of directors about the status of compliance with the Model, the need to update it and any events that have occurred, among others.

11. Getting all of **Group's** professionals, employees, managers, independent contractors and Business Partners involved in compliance with the Code of Ethics and its constant improvement.
12. Receiving proposals from the Support Unit regarding putting new measures in place to ensure compliance with the Model's objectives.
13. Receiving reports from the regional Committees or Compliance Officers of the **Group** investee companies of any breaches of the law, internal regulations or the policies and procedures associated with the Model.
14. Handling reports received through the Internal Whistleblowing Channel as the body in charge of it.

5. CONSEQUENCES OF VIOLATIONS

Violation of the contents of this Policy by **Organization** personnel will be considered a violation of this Policy and will result in the imposition of sanctions and/or the adoption of the corresponding legal actions that may even lead to dismissal or termination of the professional relationship.

If a violation of this Policy or the policies implementing or supplementing it is proven, the **Organization** may impose the relevant disciplinary sanctions according to the seriousness of the infraction, in accordance in all cases the Spanish Workers' Statute [*Estatuto de Trabajadores*] and the applicable Collective Bargaining Agreement in the case of workers and the contracts signed with the person from the Organization and without prejudice to any type of legal consequences that the violation may entail.

6. UNDERSTANDING AND STATEMENT OF CONFORMITY

This Policy will be communicated to:

- All **Group** personnel through onboarding processes, and in the course of scheduled Compliance training actions, in addition to being available on the Group's intranet.
- To all Business Partners who have or may pass a risk on to the **Organization** that is higher than "low".

Likewise, Group's Board of directors, Senior Management and the heads of the various departments or those in positions that could be particularly exposed to the criminal risks detected must sign a statement of conformity, in which they expressly state that they have read and understand the contents of this Policy, in accordance with the template attached as **Annex I** as envisaged in the Due Diligence Procedure for particularly exposed positions that forms part of the Model. These statements of conformity will be reviewed periodically.

This Policy will remain available to **Group's** personnel and its Business Partners, and to any interested parties who wish to be informed of its contents.

7. DEFINITIONS

- **Due Diligence:** operational process that aims to obtain and evaluate information to help assess criminal risk.
- **Group personnel:** members of the Board of directors, Senior Management, executives, permanent and temporary employees and employees under any collaboration agreement, and volunteers of organizations, and anyone else under the hierarchical subordination of any of the above.
- **Compliance Objectives:** the results to be achieved in terms of compliance. These objectives refer to the Organization's zero tolerance for criminal risks, and putting measures in place to prevent, detect and manage them proactively. They can be strategic, tactical or operational, may refer to different disciplines, and may be applied at various levels or for specific projects, products or processes.
- **Global Compliance Committee:** Organizational body with autonomous powers of initiative and control entrusted with the responsibility of supervising the operation of the Compliance Management Model and compliance with it.
- **Group's Board of directors:** the body that has primary responsibility and authority for the Organization's compliance activities, governance and policies, and to which Senior Management reports and is accountable.
- **Senior Management:** The Chief Executive Officer (CEO) who is subordinate to the Board of directors and is the main executive responsible for the day-to-day management and implementation of the company's strategy, either at the global level (Global CEO) or at the regional level (Regional CEOs). This definition includes the members of the Global Management Committee.
- **Management:** a person or group of persons who direct and control an organization at the highest level. They will be responsible for the various areas or departments of the Organization.
- **Organization:** group of people who have their own specific duties, with responsibilities, authorities and relationships to achieve objectives.
- **Business Partners:** individuals or legal entities with whom the Organization has or plans to establish business, corporate or commercial relations but that are not part of it. This includes advisers, agents, commission agents, business partners, vendors, suppliers, intermediaries, representatives, distributors and investors, among others.
- **Stakeholders:** natural or legal persons who may affect, be affected or be perceived to be affected by an activity or decision of the Organization.
- **Compliance Policy:** the will of an organization, as formally expressed by its Board of directors, in relation to its compliance objectives.

- **Procedure:** the specific way an activity or process should be performed.
- **Criminal risk:** a risk associated with a conduct that could constitute a crime, according to the rules on criminal liability for legal entities under the criminal legislation applicable in each jurisdiction where, the **Organization** operates. In the case of entities lacking legal personality, with the rules on accessory consequences established in that legislation.
- **Criminal risk management model:** the set of interrelated or interacting elements that an organization uses to define and measure the level of achievement of its criminal compliance objectives, and the policies, processes and procedures for achieving these objectives.