

# Whistleblowing Policy

November 2023

## Document control

Document information	
Document ID	Whistleblowing Policy
Owner	Whistleblowing channel manager
Date published	November 2023

## Version

Version	Changes	Author	Date
v.1	Whistleblowing Policy	Compliance Committee	November 2023

## Document Approval

Body	Name	Status	Date
Management Body	Board of Directors	Approved	November 2023

# Table of Contents

1. WHAT IS A WHISTLEBLOWING CHANNEL?.....	4
2. HOW DOES THE WHISTLEBLOWING CHANNEL WORK?.....	5
3. GUARANTEES OF THE WHISTLEBLOWING CHANNEL.....	5
4. ESSENTIAL PRINCIPLES OF THE INVESTIGATION PROCEDURE .....	6
5. EXTERNAL REPORTING CHANNELS .....	7
6. DATA PROTECTION.....	7
7. POLICY UPDATE AND REVIEW.....	8

## 1. WHAT IS A WHISTLEBLOWING CHANNEL?

---

The Board of Directors of **KKR INCEPTION BIDCO, S.L.U.** ("**KKR**" or the "**Company**") has approved the implementation of an internal reporting system.

This internal reporting system is referred to at KKR as the Whistleblowing Channel (the "**Whistleblowing Channel**" or the "**Channel**") and is intended to establish a culture of reporting and compliance at KKR and all companies in which KKR holds, directly or indirectly, at least 50% of the share capital or voting rights (the "**Group**" or "**Organisation**").

Any person linked to the Organisation's activity may report through the Channel any conduct that may be contrary to its internal regulations, to the provisions of legislation in force that may be applicable in the jurisdictions in which the Group operates, when such conduct constitutes a serious or very serious administrative infringement, also infringements of occupational health and safety laws, suspected criminal conduct, infringements of European Union law in relation to the Group's financial interests or that have an impact on the internal market. Provided that members of the Organisation engaged in such conduct<sup>1</sup>.

Reports made through the Channel may be made in writing or orally by means of a voice-recording system. Likewise, reports may be made verbally by means of a face-to-face meeting at the whistleblower's request, which must be held within seven (7) days.

The Whistleblowing Channel is a single channel for the entire Group that integrates the different internal channels of the Group's companies, thus guaranteeing compliance with management standards and guarantees in all of them.

KKR has appointed the Compliance Committee (the "**Committee**") of the company Equipo IV, S.L.U. as the manager of the Whistleblowing Channel (the "**Channel Manager**"), which will perform this function for all the Group companies.

The procedure for processing the reports received is set out in the procedure for the management of reports received in the Group's Whistleblowing Channel (the "**Procedure**"), and the basic guarantees and principles to be followed in the receipt and management of communications, as well as in the investigation procedure, are set out below.

---

<sup>1</sup> Members of the Organisation: members of the management body, managers, employees, workers, temporary employees or workers under partnership agreements, and volunteers of an organisation, and all other individuals hierarchically subordinate to any of the above.

## 2. HOW DOES THE WHISTLEBLOWING CHANNEL WORK?

---

- 2.1. When accessing the Channel, a form must be filled in to report information on any suspected breach of the law or of the Organisation's rules and regulations, provided it has been committed by managers, employees, suppliers, other agents and stakeholders related to the Organisation's activity. In addition, the whistleblower may request a face-to-face meeting with the Whistleblowing Channel Manager through the Channel to make such a report, provided that the report is not anonymous.
- 2.2. For anonymous reports, when filling in the form, no data that could identify the whistleblower, including but not limited to email, telephone or other data, should be included. An anonymous report generates a tracking code which should be noted by the whistleblower so that the status of the report can be tracked and followed up at a later date.
- 2.3. Any evidence that the whistleblower considers appropriate, including images, videos or documents supporting or proving the reported facts, may be attached to the report.
- 2.4. All reports will be considered by the Channel Manager.

## 3. GUARANTEES OF THE WHISTLEBLOWING CHANNEL

---

- 3.1. **Confidentiality:** all information will be handled with the utmost confidentiality and will respect, in all cases, data protection legislation and regulations. Those responsible for managing the Channel and for the investigation will keep the strictest secrecy about the identity of whistleblowers and reported persons, when they know who they are.
- 3.2. **Anonymity:** Reports may be anonymous (at the Whistleblower's choice). Therefore, to submit a report, it will not be necessary to include the identity of the Whistleblower, nor the department from which the report originates, nor any information that could identify the Whistleblower.
- 3.3. **Independence and autonomy:** the Whistleblowing Channel Manager appointed by KKR's Board will act autonomously and independently in managing the Channel.
- 3.4. **Conflicts of interest:** the Channel establishes mechanisms to avoid conflicts of interest in the management and investigation of reports received.

- 3.5. **Protection against reprisals:** Whistleblowers who, in good faith, report breaches of applicable law will be protected from retaliation by the Organisation.
- 3.6. **Rights of defence and presumption of innocence:** The Organisation guarantees the right of defence and the presumption of innocence of reported persons.
- 3.7. **Promptness** in handling the reports received, avoiding unjustified delays in the Channel's management and in the investigation of reports.

#### 4. ESSENTIAL PRINCIPLES OF THE INVESTIGATION PROCEDURE

---

- 4.1. Sending the acknowledgement of receipt of the report to the Whistleblower within seven (7) calendar days of receipt. The obligation to send an acknowledgement of receipt is waived in cases where this notice could jeopardise the confidentiality of the report. In addition, for reports made in the Czech Republic, an acknowledgement of receipt of the report is also excluded if expressly requested by the whistleblower.
- 4.2. With regard to the time limit for carrying out the investigation, this may not exceed three (3) months from receipt of the report or, if no acknowledgement of receipt has been sent to the whistleblower, three (3) months from the expiry of the period of seven (7) days after the report is made, except in especially complex cases, in which case the time limit may be extended for an additional three (3) months. Investigations conducted in the Czech Republic are exempted from these time limits, where the Channel Manager is required to assess the report and notify the whistleblower of the results of the assessment within thirty (30) days from the date of receipt of the report. This time limit may be extended by up to an additional thirty (30) days in factually or legally complex cases<sup>2</sup>
- 4.3. Communication may be maintained with the whistleblower and, if appropriate, additional information may be requested from them.
- 4.4. The individual concerned is entitled to be informed of the acts or omissions attributed to them, as well as the right to be heard. This notice will be given in the time and form

---

<sup>2</sup> Section 17, paragraph (1) of Act 171 ZÁKON ze dne 2. června 2023 o ochraně oznamovatelů,

considered appropriate by the Channel Manager to ensure the satisfactory outcome of the investigation.

- 4.5. On completion of the investigation, the Channel Manager or the delegates to which the investigation has been referred will prepare a report which will be sent to the relevant body depending on the subject matter of the report (either to the Board of the company where the event occurred or to the Board of KKR) for further action to be taken.
- 4.6. If the facts suggest the possibility of a criminal offence, the information will be forwarded to the Spanish Crown Prosecution Office. If the facts involve the financial interests of the European Union, a referral will be made to the European Public Prosecutor's Office.

## 5. EXTERNAL REPORTING CHANNELS

---

The whistleblower may use external channels designated by the competent authorities, in accordance with the legislation applicable in each case, to report possible wrongdoings. Among them, before the institutions, bodies, offices or agencies of the European Union competent for this purpose, or entities from outside the European Union.

## 6. DATA PROTECTION

---

The information and personal data provided by the whistleblower through this Channel will be processed by the Organisation for the purpose of managing the report made, investigating, processing and, where appropriate, resolving any potential breach of the law and/or regulations by the Organisation. The data will be processed based on compliance with the legal obligation established in the applicable legislation, the public interest and the Organisation's legitimate interest. The whistleblower's data will not be communicated to third parties, unless this is necessary for resolving the complaint.

Whistleblowers may exercise their rights of access, rectification, deletion, opposition, limitation, portability and the right not to be subject to automated decisions by contacting the email addresses given in the legal notices on the Group's various websites, which vary according to the website where the report is submitted.

## 7. POLICY UPDATE AND REVIEW

---

This Policy will be reviewed and updated when appropriate, at the Channel Manager's proposal, so as to adapt it to any legislative developments that may be enacted and that apply to it, as well as to any changes that may arise in the Group's business model or in the context in which it operates, guaranteeing in all cases the Policy's effective implementation.