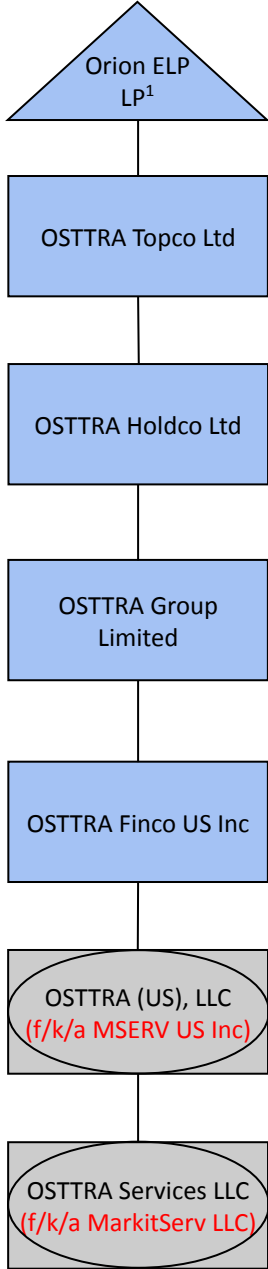
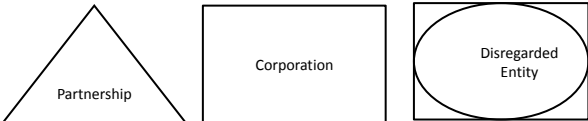


Exhibit D-1 (Revised November 26, 2025)



Legend (classification for U.S. federal income tax purposes)



The entities with new names that were submitted with the previous application have their former names in red.

New entities in the structure are shaded blue while previous ones are in grey.

¹ Orion ELP LP is owned by funds and other vehicles controlled by KKR.