



CODE OF CONDUCT AND ETHICS

OF THE COMPANY

"ADMIE HOLDING S.A."

Approved by: BOARD OF DIRECTORS in Minutes 117/ 13-09-2024

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VERSION CONTROL

Version Number	Version Date / Last Modified	Points that changed
01	31/10/2022	<i>Original Version</i>
02	13/09/2024	<p><i>Last Modified</i></p> <ul style="list-style-type: none"> • <i>Removal of CEO message which is to be included in a separate cover letter</i> • <i>Adding examples to make it more comprehensible</i> • <i>Adding a section on Loyalty and External Business Activities,</i> • <i>Further elaboration of section 9</i> • <i>Addition of Annexes</i>

1. INTRODUCTION

"ADMIE Holding S.A." (hereinafter the **Company**) is a Portfolio Management Company, with the statutory purpose of promoting the mission of IPTO S.A., which is currently its only holding. This objective is achieved through its involvement in the appointment of key management executives, cooperation with the Strategic Investor (namely, State Grid Europe Limited – SGEL), the exercise of the rights derived from this participation, and the communication of the activities of IPTO S.A. and its subsidiaries to shareholders, the broader investment community, as well as supervisory and regulatory authorities or other stakeholders.

The Company's relations with third-party business partners, as well as the relationships between employees and the Company, are founded on non-negotiable ethical values and strict compliance with the applicable legislation. The Company makes every effort to establish and maintain successful working relationships and foster optimal interactions between management members and employees. Within the Company, all colleagues treat each other with absolute respect and dignity.

Furthermore, ADMIE Holding strives for quality in the provision of its services, based on well-document information, always taking into consideration the best interests of its shareholders, employees, and other stakeholders, within the framework of Corporate Social Responsibility and the principles of Environment, Society, and Corporate Governance (ESG).

2. PURPOSE

The purpose of this Code of Conduct and Ethics (hereinafter referred to as the "**Code**") is to promote a shared corporate culture that encourages behaviour guided by ethical values, rather than mere compliance with the rules. It also aims to establish an effective framework for preventing, addressing, and combating improper conduct while fostering a cohesive and modern workplace environment. Moreover, the purpose of the Code includes setting out the commitments and standards of conduct of the Company, in terms of the principles and rules that must govern all areas of its operations, as well as its relationships with employees and all stakeholders.

3. SCOPE

This Code applies to the members of the Board of Directors, its committees, and all employees. In addition, the Company ensures that its key business partners, including suppliers, associates, and consultants (referred to in this policy as "external partners"), adhere to and implement similar standards and rules of ethics and moral conduct. All the above-mentioned parties are collectively referred to as the "involved parties¹."

¹ The persons referred to in paragraph 1 of article 3 of law 4808/2021 as well as paragraph 1 of article 6 of law 4990/2022 are also taken into account.

4. COMPLIANCE WITH THE CODE

The members of the Board of Directors, senior management, and executives holding managerial positions of responsibility are required to:

- Act as role models of ethical behaviour.
- Ensure compliance with this Code.
- Ensure that the key business partners they select adhere to and implement similar ethical standards and principles of conduct, and
- Foster a work environment where complaints, concerns, thoughts, and suggestions can be freely expressed.

It is the personal responsibility of each involved party to:

- Stay informed about the requirements of this Code and participate in relevant training sessions and awareness initiatives.
- Adhere to the provisions of this Code and refrain from violating or circumventing its regulations and principles for any reason.
- Report any potential violations or concerns regarding the implementation of this Code through the communication channels established by the Company, as outlined in Annex 1.

5. COMPANY PRINCIPLES AND VALUES

The behaviour of all members of our organization is governed by integrity, transparency, equality, objectivity, impartiality, and a team-spirit, respect for society and the environment, and full compliance with the applicable legal framework. These core values form the foundation of this Code of Conduct and Ethics, along with the following key principles of our Company:

5.1. Human Rights, Diversity, and Respect

Our conduct towards people is guided by the principles of fairness, transparency, dignity, respect, and understanding.

We respect diversity by providing equal opportunities for employment and collaboration while strictly prohibiting any form of discrimination (e.g., *based on gender, religion, race, colour, nationality, disability, social status, political beliefs, age, marital status, sexual orientation, or any other characteristic*).

We strive to maintain a work-life balance and explicitly prohibit any form of verbal or physical violence, harassment—including sexual, psychological, and moral harassment—as well as any form of bullying.

The Company recognizes and respects the rights of all employees to freely associate with everyone they meet in their work environment, provided that they comply with the Company's Conflict of Interest Policy.

5.2. Health and safety

The Company takes steps to eliminate workplace hazards, providing a safe and healthy environment for its employees, and ensuring full compliance with all applicable health and safety laws and standards in the workplace. Each employee is responsible for adhering to health and safety regulations in their daily work.

The Safety Officer is required to maintain records of all briefings conducted for involved parties regarding workplace health and safety, including a detailed log of incidents, and to submit periodic reports to the Company's Chief Executive Officer.

5.3. Environmental Responsibility

We are committed to environmental protection and fully comply with all applicable legal, regulatory, and international frameworks. By adhering to both EU and national environmental legislation, we strive to minimize the Company's environmental footprint.

5.4. Business, Ethical, and Regulatory Compliance

Compliance with applicable laws, as well as our corporate policies and procedures, is a fundamental value inextricably linked to the Company's operations. We are committed to full compliance with the legal and regulatory framework established by the Greek State, the directives of the European Union, and the consistent application of ethical business practices that create high added value.

At the same time, we establish and implement suitability assessment procedures for members of the Board of Directors, management, executives, and partners, to ensure that all parties involved stand out for their good reputation and ethical integrity, which is primarily defined by honesty and transparency.

In particular, persons for whom a final court decision has been issued within one (1) year, before or after their election, respectively, identifying their liability in loss-incurring transactions of a listed company or a non-listed company under Law 4548/2018, with related parties, are excluded from being candidate members of the Board of Directors.

Grounds for exclusion exist when a prospective partner or party seeking to engage in a transaction with the Company has been convicted by a final and irrevocable decision for any of the following offenses, as defined by the applicable legal and regulatory framework (see Annex 1 for details):

- a) participation in a criminal organization,
- b) active bribery,
- c) fraud affecting the Union's financial interests, (e.g. bribery of politicians,

forgery, bribery of public officials, bribery of judicial authorities, false statements, document falsification, aggravated theft, embezzlement, fraud, computer fraud, subsidy-related fraud, etc.).

d) terrorist offences or offences linked to terrorist activities,

e) money laundering or terrorist financing, f) child labour and other forms of human trafficking,

The exclusion obligation also applies when a final and irrevocable conviction has been issued against a natural person. In such cases, any legal entity associated with that such person is also excluded if that person holds a position in the entity's administrative, managerial, or supervisory body, or if they have authorisation for representation, decision-making, or control.

Furthermore, in all transactions between the Company and its suppliers or partners, the issuance of appropriate tax documentation is ensured, and payments are made strictly for business purposes.

5.5. Personal Data

We protect the personal data of the Company's employees, shareholders, and all individuals who engage in transactions with the Company. We handle this data with responsibility and transparency, strictly complying with applicable legislation and retaining only what is necessary for the Company's operations.

The collection, storage, and processing of personal data is carried out only for data that is strictly necessary for the conduct of the Company's business and for the purpose for which they were provided by the natural person. It is noted that such personal data will be deleted once the period for which consent was given for processing or storage has expired.

6. RELATIONS WITH THIRD PARTIES

6.1. Relations with shareholders and investors

Through the appropriate governing bodies, we ensure the provision of all necessary information and assistance for the lawful exercise of the rights of the Company's Shareholders. Additionally, we guarantee effective and timely communication and updates for financial analysts, as well as institutional and other investors. Our established audit mechanisms and procedures safeguard transparency and integrity toward our Shareholders and Investors, reinforcing their unwavering trust in the Company.

6.2. Bribery

No member of the Board of Directors, employee of the Company, or their first-degree relatives may engage in any form of bribery or corruption, whether directly or indirectly.

Corruption is defined as "any offer or acceptance of any gift, money, loan, commission, reward, or other privilege or benefit, by or to any person as an inducement for the improper conduct of the Company's business, particularly when such an offer or acceptance of any gift is fraudulent, illegal, or in breach of confidentiality."

Regardless of any potential criminal liability, involvement in bribery or corruption will result in the Company's loss of trust in the individual concerned and constitutes a breach of corporate trust, causing damage that is generally far greater than the material value of the bribe itself.

It is strictly prohibited to offer, promise, or provide any monetary or other benefit to a Public Official or other public entity, as well as to request or receive such a benefit, in order to secure preferential treatment. This prohibition also applies to all individuals acting on our behalf. Committing the offense of bribery in the course of our duties may result in civil and criminal liability under applicable law, as well as the termination of our employment or professional relationship with the Company.

6.3. Sponsorships, Donations, Gifts and Entertainment

We provide donations and sponsorships to organizations, associations, foundations or administrative agencies as part of our Corporate Social Responsibility, transparently and in accordance with the relevant legislation or Company policy/guidelines, having obtained relevant justified approval.

We do not provide financial support to political parties, organizations, or their representatives.

As a Company, we offer donations or sponsorships only to recognized organizations, following due research and evaluation.

We must not give or accept gifts, entertainment, or any other personal benefit or privilege that could, in any way, influence our official duties and responsibilities.

- A gift may be of any value up to the limit set by the Company and may include, for example, customary gifts given e.g. during holiday periods, corporate gifts featuring the Company's logo, or participation in a social event, etc.
- Entertainment may include meals, complimentary cultural or sporting events. However, tickets to such events are considered "gifts" rather than entertainment and are therefore subject to the gift-related restrictions outlined in this Code.

The sole acceptable purpose of donations, sponsorships, gifts, and entertainment is to foster goodwill or strengthen business relationships, which is set at a reasonable and acceptable amount, offered or accepted as part of standard business practice, and never intended as a means of bribery or undue influence.

6.4. Cooperation with Supervisory Authorities

Our designated officers respond to requests and inquiries from Supervisory Authorities as they arise. The Company's duly authorized representatives are exclusively responsible to promptly provide information regarding the above requests, ensuring that all information provided to the relevant authorities is characterized by absolute transparency and accuracy.

6.5. Financial transaction records

We maintain detailed and accurate records of all our financial transactions, with complete and relevant justification and documentation, with the main aim of enhancing transparency in the transactions carried out by and to each Company.

We adopt and implement an adequate and effective Internal Audit System to ensure that the Company's transactions and assets are properly and fully accounted for and recorded in accordance with applicable accounting principles and applicable legislation. Every report, statement, or record created and used internally for decision-making or published to inform shareholders, the investment community, and competent Authorities accurately reflects the Company's true financial position.

6.6. Conflict of Interest

We avoid any conflict of interest, including situations that may create the appearance of a conflict of interest, as such occurrences could harm the Company and jeopardize its credibility. We conduct our personal and external activities in the Company in a manner that does not conflict, nor create the impression of conflicting, with the interests of the Company. All obligated individuals must strictly adhere to and comply with the Company's Conflict of Interest Policy and Procedure.

7. OBLIGATIONS AND COMMITMENTS OF INVOLVED PARTIES

7.1. Loyalty and External Business Activities

The members of the Board of Directors, Management, and executives of the Company perform their duties with consistency, loyalty, and due diligence.

We must refrain from participating in the management, supervision, or control of companies that are competitors of the Company. Additionally, we must not enter into agreements or hold positions as shareholders, managers, partners, or consultants in companies engaged in activities that compete with the Company, to avoid conflicts of interest and uphold the Principle of Confidentiality.

Furthermore, external business activities should be limited to ensure that members of the Board of Directors, Management, and executives can dedicate sufficient time to fulfilling their responsibilities within the Company.

The external professional commitments of Board members (including their obligations as board members of other companies or non-profit organizations) must be disclosed to the Company in accordance with the Information Form outlined in the Annex of the Conflict of Interest Policy.

7.2. Confidentiality and Information Management

Confidential information includes all non-public financial, technical, or business-related information, such as administrative processes and procedures, organizational matters, know-how, business and financial plans, costs, bid details for tenders, as well as information regarding employees, shareholders, and investors. Additionally, we must uphold the confidentiality of the personal data of all employees, as well as any information entrusted to us by third parties.

The use or disclosure of such information is strictly prohibited unless there is explicit approval or a legal obligation to do so. Confidential information may only be disclosed if required by law or authorized for legitimate business purposes.

Each involved individual (employee, Board member, or partner who, in the course of their collaboration with the Company, has had access to confidential information, etc.) is required to:

- Safeguard the confidentiality and integrity of the Company's information.
- Refrain from disclosing confidential information related to the Company's operations, collaborations with investors, or any personal and financial matters of investors and Company members to unauthorized individuals, both during and after their tenure with the Company.
- Not share or discuss confidential information with any third party (whether an employee or not) who has not been granted access to such information.
- Properly destroy documents containing confidential information when required, always following the appropriate procedures.
- Not disclose access codes to the Company's electronic systems to any third party.
- Avoid any action or omission that could potentially lead to the leakage of information related to shareholders/investors, transactions, and business agreements.
- Adhere to the information and system security rules as outlined in the relevant manuals.

7.3. Improper Use of Privileged Information

If, due to our capacity, we have access to privileged information that could affect the Company's share price, we are required to maintain the confidentiality of such information. Likewise, we are strictly prohibited from engaging in any transactions involving these shares, either on our own behalf or on behalf of a third party, by taking advantage of privileged information.

We remind all individuals included in the list of Privileged Information Obligated Persons that they are required to comply with the "closed period." During this period, which spans 30 calendar days prior to the announcement of financial statements (annual and interim), trading in the Company's shares is strictly prohibited. This restriction applies not only to obligated persons but also to connected individuals, including spouses, dependent children, other relatives who have been cohabiting with the obligated person for at least one year prior to the transaction date, any legal entity, trust, or personal company where the obligated person or a connected individual holds managerial responsibilities.

In general, we must fully comply with the applicable laws on improper use of privileged information.

7.4. Assets and Facilities

The Company's assets and facilities must always be used appropriately and exclusively for their designated business purposes. Every employee is responsible for protecting the Company's assets and must immediately report any theft, loss, or any form of damage or sabotage of Company property.

All involved parties are required to handle office equipment, computers, software programs, and all other Company assets with the utmost care and diligence.

7.5. Social media

We must adhere to the following principles regarding the use of social media:

- We should exercise particular caution when expressing opinions and personal beliefs, ensuring that they do not, in any way, create the impression that they represent the views of the Company.
- We recognize that the way we present ourselves reflects not only our personal image but also that of the Company.
- It is strictly prohibited to share or publish information, especially confidential Company secrets, that we have access to due to our employment. Additionally, we must not engage in unauthorized discussions regarding the Company's business activities or internal procedures.
- Posting offensive content or making inappropriate remarks about the Company or our colleagues is not permitted.
- We must comply with the Company's relevant policies and report any violations we become aware of to the appropriate persons.
- The use of social media during working hours is prohibited unless required for job-related duties, as well as access to websites with illegal or inappropriate content, such as those related to gambling, betting, or pornography, is strictly forbidden.

8. FINANCIAL AND NON-FINANCIAL REPORTING

We are committed to ensuring the accuracy of financial reports and the proper and precise disclosure of the Company's financial data.

All financial transactions of the Company are recorded and published in full compliance with generally accepted accounting standards and principles, whereas accounting records must accurately, properly, and transparently reflect the nature of the transactions. We provide timely and true information characterized by transparency, relevance, completeness, objectivity, and accuracy.

Furthermore, we recognize that non-financial reporting is a critical tool for stakeholder engagement and dialogue. We are committed to regularly reporting on our non-financial performance, following international standards and best practices to ensure transparency and build trust with all stakeholders.

9. REPORTING VIOLATIONS OF THE CODE

9.1. Reports of Code violation incidents

If we become aware of any violations of this Code, internal regulations, or applicable provisions, we are required to report them, through a named or anonymous report. We encourage named reports, as they are easier to investigate.

We are obligated to report any serious irregularities, omissions, or criminal acts that come to our attention and involve employees or external partners of the Company.

A fundamental and non-negotiable principle of our Company is the protection of anonymity and confidentiality of individuals who submit such reports, ensuring their protection against any form of retaliation.

We take all necessary measures to maintain the confidentiality of the reporter's identity and of the submitted information, disclosing them only when required by applicable law or when disclosure is unavoidable to conduct an effective investigation and take the appropriate measures.

The reports submitted may include, but are not limited to, incidents of:

- Theft,
- Embezzlement,
- Fraud,
- Threat,
- Blackmail,
- Forgery,
- Forgery with use,
- Corruption,
- Bribery,
- Misuse of assets
- Abuse of power,
- Misrepresentation of data,
- Breach of confidentiality,
- Violation of Company policies,
- Violation of the legal framework governing the Company,
- Unethical behaviour,
- Insulting language,
- Defamation, etc.

All involved parties covered by this Code are required to report any incident they identify and deem to be in violation of the Code, using the Communication Channels established in Annex 1.

Involved parties are encouraged to submit such reports/complaints in good faith, with the aim of protecting the Company. They will not be subject to any disciplinary action, victimization, threats, or any other form of adverse treatment.

Retaliation against any employee, business partner, or third party who reports a suspected or potential violation of this Code, provided they do so in good faith, is strictly prohibited. Likewise, any form of retaliatory behaviour is forbidden against individuals who utilize any of the Company's complaint reporting procedures in good faith, or who provide testimony, assist, or participate in any investigation conducted by a government law enforcement agency.

However, intentional misuse of reporting channels, or submission of false information due to negligence, will not be tolerated. The Company reserves the right to take appropriate action against the complainant if it is proven that they deliberately defamed or provided false information to the Company or third parties, in violation of this Code and its provisions.

9.2. Addressing potential violations

All potential violations of the Code are investigated by the responsible party as designated in Annex 1, with proper documentation, including maintaining a record of all relevant evidence and a written report. Investigations may also be conducted by the Company's Internal Auditor, who may involve any individuals deemed necessary in the process.

The investigation may include reviewing relevant documents, examining evidence, and conducting interviews with involved parties, as necessary, to determine findings and recommend corrective and disciplinary actions.

The results of investigations into violations of the Code of Conduct and Ethics are recorded in a written report.

Appropriate corrective and disciplinary actions are always taken in response to Code violations. These actions may vary depending on the circumstances and may include the revision of Policies and Procedures to improve and prevent similar incidents in the future, reprimands, termination of employment or business relationships, and other legal action.

10. DISCLOSURE OF CODE

This Code of Conduct and Ethics is binding for all involved parties, as set out in Section 3 above. If, in the course of our duties, we engage in transactions with third parties, we must inform them of the Code and, when required, ensure their compliance with its rules.

Ignorance of the Code of Conduct and Ethics does not exempt anyone from its requirements. The current version of the Code is available on the Company's website at the following link <https://admieholding.gr>

11. EFFECT OF THE CODE AND REVISION

The Code of Conduct and Ethics takes effect immediately upon its approval by the Company's Board of Directors.

It may be revised following a recommendation from the Regulatory Compliance Unit, if deemed necessary.

Any significant amendments or cancellations will also be submitted for approval by the Board of Directors.

12. ANNEXES

Annex 1 Communication Channels

The company ADMIE HOLDING S.A. :

- Grants every executive or partner the right to discuss any issue or complaint with their Company's Chief Executive Officer, and
- Is responsible for assessing the validity of complaints or issues and taking the appropriate corrective measures accordingly.

Additionally, the Company establishes communication channels and reporting mechanisms, which are available for use by all parties covered by this Code, as follows:

Communication and Reporting Channels	Contact Information
Responsible Officer for Receiving and Monitoring Reports (For all matters related to this Code)	email: d.pappa@admieholding.gr
Regulatory Compliance Officer (For conflict of interest matters or for clarifications/updates of this Code)	email: compliance@admieholding.gr
Safety Officer (For Health and Safety issues and infrastructure safety issues)	email: office@admieholding.gr
Internal Audit Unit (independent unit that reports to the Company's Audit Committee)	email: d.tsiaousi@admieholding.gr

A complete electronic record is maintained for all reports and complaints, stored in a secured electronic folder on the Company's network for a period of five (5) years. This includes reports from the Safety Officer (see sections 5.2 and 5.5). Access to the electronic folder is strictly limited to the Officer Responsible for Receiving and Monitoring Reports, the Regulatory Compliance Officer and the Head of the Internal Audit Unit.

Annex 2 Grounds for Exclusion

Grounds for exclusion exist when a prospective partner or party seeking to engage in a transaction has been subject to a final and irrevocable conviction for any of the following offenses, as defined by the applicable legal and regulatory framework (see :

a) Participation in a criminal organization, as defined in Article 2 of Council Framework Decision 2008/841/JHA of October 24, 2008, on the fight against organized crime (OJ L 300, 11.11.2008, p. 42), and the offenses specified in Article 187 of the Penal Code (criminal organization).

b) Active bribery, as defined in Article 3 of the Convention on the Fight Against Corruption Involving Officials of the European Communities or Member States of the European Union (OJ C 195, 25.6.1997, p. 1) and in Article 2(1) of Council Framework Decision 2003/568/JHA of July 22, 2003, on combating corruption in the private sector (OJ L 192, 31.7.2003, p. 54), as well as in the national law of the economic operator, and the offenses under the Greek Penal Code, and specifically Article 159A (bribery of political figures), Article 236 (bribery of a public official), Article 237(2-4) (bribery of judicial officials), Article 237A(2) (trading in influence by intermediaries) and Article 396(2) (bribery in the private sector)

c) Fraud against the financial interests of the European Union, as defined in Articles 3 and 4 of Directive (EU) 2017/1371 of the European Parliament and the Council of July 5, 2017, on combating fraud against the financial interests of the Union by means of criminal law (OJ L 198, 28.07.2017), and the offenses under the Greek Penal Code, specifically, Article 159A (bribery of political figures), Article 216 (forgery), Article 236 (bribery of a public official), Article 237(2-4) (bribery of judicial officials), Article 242 (false certification, document falsification, etc.), Article 374 (aggravated theft), Article 375 (embezzlement), Article 386 (fraud), Article 386A (computer fraud), Article 386B (subsidy-related fraud), Article 390 (breach of trust), and Articles 155 et seq. of the National Customs Code (Law 2960/2001, Government Gazette A' 265) when they target or affect the financial interests of the European Union, as well as the crimes under Articles 23 (cross-border VAT fraud) and 24 (supplementary provisions for the criminal protection of the EU's financial interests) of Law 4689/2020 (Government Gazette A' 103).

d) terrorist offenses or offenses related to terrorist activities, as defined, respectively, in Articles 3-4 and 5-12 of Directive (EU) 2017/541 of the European Parliament and of the Council of 15 March 2017 on combating terrorism and replacing Council Framework Decision 2002/475/JHA and amending Council Decision 2005/671/JHA (OJ L 88/31.03.2017), or incitement, aiding and abetting, or attempted commission of an offense, as defined in Article 14 thereof, and the crimes of Articles 187A and 187B of the Criminal Code, as well as the crimes of Articles 32-35 of Law 4689/2020 (GG A 103),

e) **money laundering or terrorist financing**, as defined in Article 1 of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141/05.06.2015) and the crimes of Articles 2 and 39 of Law 4557/2018 (Government Gazette A139),

f) **Child labour and other forms of human trafficking**, as defined in Article 2 of Directive 2011/36/EU of the European Parliament and the Council of April 5, 2011, on preventing and combating trafficking in human beings and protecting its victims, and replacing Council Framework Decision 2002/629/JHA (OJ L 101, 15.4.2011, p. 1), and the offenses under Article 323A of the Greek Penal Code (human trafficking).