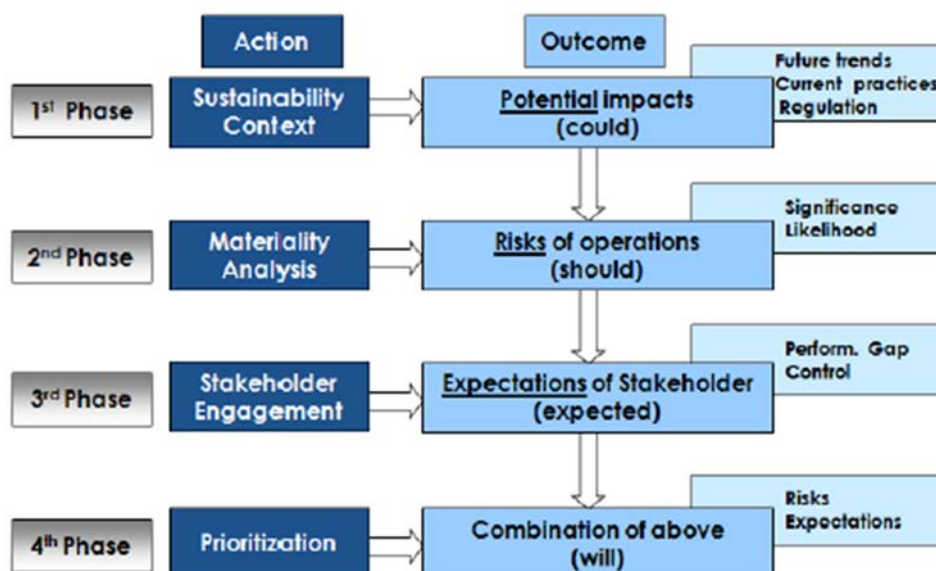


The “Materiality Assessment & Stakeholders Engagement” Analysis, confirms the Group’s intention to operate as a forward-thinking company, by embedding corporate responsibility and sustainable development into our core business operations. A key component of the above commitment is reporting, not only as an integral part of evaluating our performance internally and therefore identifying aspects and activities for internal improvement, but also as a means to operate transparently towards our Stakeholders.

The analysis was conducted in the following 4 phases:

1. The Sustainability Context phase, in which future trends, current industry practices and the regulatory environment were reviewed, in order to identify potential Issues.
2. The Materiality Analysis phase, in which the associated Risks (relevant to economic, environmental and social impacts of activities) for these issues were assessed, based on (a) the potential significance of each Issue and (b) the potential likelihood of the Issue occurring.
3. The Stakeholders Engagement phase, in which Stakeholders’ Expectations were identified by combining (a) the gap raised between how well HELPE should handle each issue in the future, versus how well it handles it today and (b) the perceived degree of HELPE’s own control to handle these Issues, based on a representative sample of stakeholders which were engaged.
4. The Prioritization phase, in order to define those issues that we need to focus on the long term, by combining both the Materiality Analysis (what we should do) and Stakeholders Engagement phases (what we are expected to do).



The Materiality Matrix (a summary of the results displayed by priority):



Material Aspects in detail:

IMPORTANCE OF ISSUES		
Low Importance (C): Could selectively be addressed in the Report, either for communication aspects (i.e. improve reputation) or present an overall view (i.e. provide a comprehensive understanding):	Medium Importance (B): Suggested to either keep addressing or address in the Report (in terms of practices followed and results achieved), since not addressing those Issues might raise questions and require explanations related to the reasons of omission:	High Importance (A): Should either keep addressing or address most extensively in the Report (in terms of practices followed and results achieved), since not addressing those Issues will most probably raise questions and require explanations related to the reasons of omission:
<p>Political Involvement (Issue 2.2.1)</p> <p>Regime Cooperation (Issue 2.3.2)</p> <p>Customer Privacy (Issue 5.4.)</p> <p>Land Use (Issue 1.5.2)</p> <p>Freedom of Association (Issue 3.8)</p> <p>Reserve Transparency (Issue 2.5.1)</p> <p>Office Health & Safety (Issue 3.4.1)</p> <p>Office Word Conditions (Issue 3.6.2)</p>	<p>Product Transportation (Issue 1.6)</p> <p>Material Consumption (Issue 1.1.1)</p> <p>Transportation Health & Safety (Issue 3.4.3)</p> <p>Product Safety (Issue 5.3)</p> <p>Responsible Communication (Issue 5.1)</p> <p>Product Affordability (Issue 5.6)</p> <p>Anti-Corruption (Issue 6.4)</p> <p>National Donations (Issue 6.1.2)</p> <p>Local Buying (Issue 4.2.2)</p> <p>Waste Handling (Issue 1.1.2)</p> <p>Anti-Competitive Behavior (Issue 5.7)</p> <p>Water Discharges (Issue 1.4.2)</p> <p>Acoustic Impact (Issue 6.2.3)</p> <p>Product Quality (Issue 5.5)</p> <p>Human Rights Screening (Issue 2.3.1)</p> <p>Legal Compliance (Issue 1.7)</p> <p>Community Sustainability Awareness (Issue 6.3)</p> <p>Customer Sustainability Awareness (Issue 5.2)</p> <p>Supplier Sustainability Awareness (Issue 4.3)</p> <p>Local Donations (Issue 6.1.1)</p> <p>Local Employability (Issue 3.7)</p> <p>Training & Development (Issue 3.2)</p> <p>Flared Gas (Issue 1.2.4)</p> <p>Use of Biofuels (Issue 1.2.3)</p> <p>Community relocation (Issue 6.2.1)</p> <p>Legal Compliance (Issue 2.2.2)</p> <p>Financial Transparency (Issue 2.4)</p> <p>Human Rights (Issue 3.5)</p>	<p>Production Health & Safety (Issue 3.4.2)</p> <p>Use of Non-Renewable Energy Sources (Issue 1.2.1)</p> <p>Supplier Assessment (Issue 4.4)</p> <p>Accident Impact (Issue 6.2.2)</p> <p>Supply Security (Issue 2.5.2)</p> <p>CO2 Emissions (Issue 1.3.1)</p> <p>Oil Spills & Leakages (Issue 1.5.1)</p> <p>Operational Continuity (Issue 2.5.3)</p> <p>Product Impact (Issue 1.8)</p> <p>Use of Renewable Energy Sources (Issue 1.2.2)</p> <p>Responsible Buying (Issue 4.1)</p> <p>Job Position Security (Issue 3.1)</p> <p>Production Work Conditions (Issue 3.6.1)</p> <p>Hazardous Waste (Issue 1.1.3)</p> <p>Operational Support (Issue 4.2.1)</p> <p>VOC Emissions (Issue 1.3.4)</p> <p>Effluent handling (Issue 1.4.3)</p> <p>Health Screening (Issue 6.2.4)</p> <p>Corporate Governance (Issue 2.1)</p> <p>Particulate Matter Emissions (Issue 1.3.5)</p> <p>SO2 Emissions (Issue 1.3.2)</p> <p>NOx Emissions (Issue 1.3.3)</p> <p>Equality & Fairness (Issue 3.3)</p> <p>Water Consumption (Issue 1.4.1)</p> <p>Community Engagement and Partnerships (Issue 6.1.3)</p> <p>Environmental Protection Investments (Issue 1.9)</p>