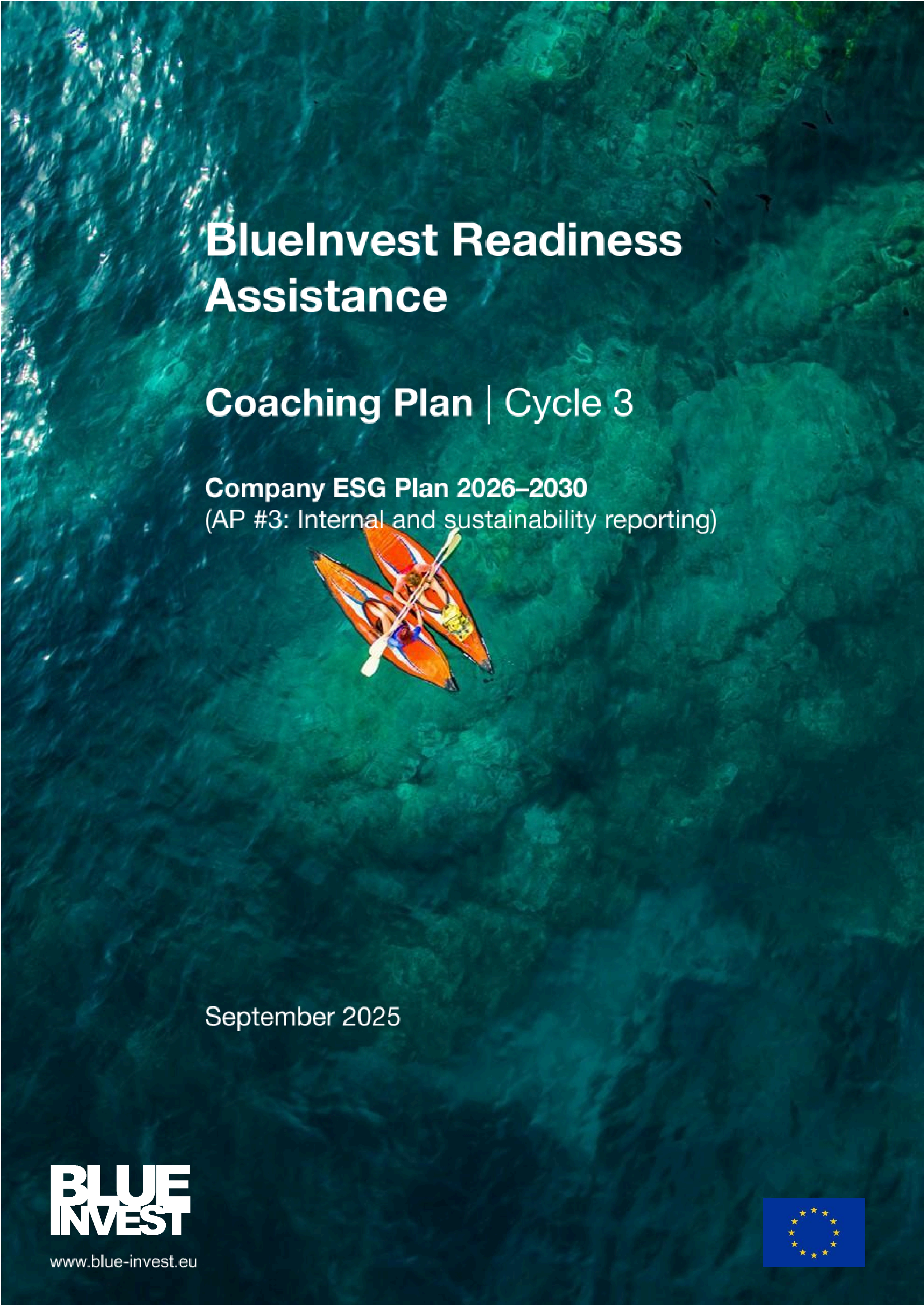

BlueInvest Readiness Assistance

Coaching Plan | Cycle 3

Company ESG Plan 2026–2030
(AP #3: Internal and sustainability reporting)

September 2025

BLUE INVEST

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ESG Report 2026–2030 - Boats Connect s.r.l.

Executive Summary

Boats Connect S.r.l., founded in 2024 in Cagliari, Italy, is an innovative start-up providing an AI-powered platform for boat rental and purchase. The company aims to disrupt the traditional and inefficient nautical tourism sector by offering a fully integrated digital ecosystem that optimizes booking, payments, and customer engagement.

The 2026–2030 ESG Plan reflects the company's ambition to combine technological innovation with environmental and social responsibility. By gradually introducing realistic and measurable initiatives, Boats Connect intends to create long-term positive impacts aligned with the UN Sustainable Development Goals (SDGs), including Climate Action, Life Below Water, Decent Work, and Industry Innovation.

1. ESG Vision

"To create sustainable and inclusive sailing experiences, reducing the environmental impact of nautical chartering while promoting a culture of social and environmental responsibility in maritime tourism".

This vision emphasizes the dual objective of improving the boating industry's efficiency through digital innovation while safeguarding marine ecosystems and ensuring that nautical tourism is more inclusive and accessible.

2. ESG Pillars

2.1 Environmental

Environmental priorities are focused on reducing the ecological footprint of sailing vacations. The strategy begins modestly with awareness campaigns and pilot initiatives in 2026 and evolves into structured programs by 2030. Key actions include the introduction of eco-friendly onboard products, partnerships with local suppliers for organic galley services, and the progressive adoption of monitoring tools for fuel and water consumption. Boats Connect also intends to partner with NGOs to support clean-up actions and to launch a CO_2 footprint calculator for users, fostering responsible choices.

2.2 Social

The social dimension of the ESG plan is built on inclusivity and community engagement. Boats Connect aims to make sailing accessible to everyone, including people with disabilities, through partnerships with operators offering inclusive services. Additionally, gamification tools and ecological credits will reward users who engage in sustainable behaviors. Team-building events and awareness campaigns will help to strengthen the community around shared values of responsibility and respect for the marine environment.

2.3 Governance

Governance initiatives are designed to ensure transparency, accountability, and long-term credibility. A responsible supply chain strategy will progressively classify suppliers according to ESG criteria. Blockchain technology will play a central role, both for secure contract management and for validating skipper certifications. Finally, Boats Connect will promote research and innovation through R&D collaborations and the introduction of the "Green Marina Ranking," designed to encourage marinas to adopt sustainable practices.

3. Roadmap & Priorities

3.1 Year 1 - 2026

The first year will focus on building foundations: testing blockchain for contracts, initiating supplier classification, launching communication campaigns, and organizing the first clean-up event. A beta version of ecological credits will also be introduced, ensuring early community engagement.

3.2 Years 2–3 – 2027/2028

The second stage will expand initiatives with greater visibility: pilot projects for organic galley services, first partnerships with inclusive charter operators, and the launch of the "Green Marina Ranking." Boats Connect will also sponsor local environmental events and publish a quarterly ESG podcast.

3.3 Years 4–5 – 2029/2030

The final stage will scale initiatives to maturity: large-scale adoption of consumption sensors, full blockchain integration for contracts and certifications, extension of ecological and organic products across fleets, and a monthly ESG podcast. The company will also pursue advanced R&D projects on the blue economy and renewable solutions for boating.

4. Budget (2026-2030)

Total estimated investment: €180,000–200,000 over 5 years.

- Funding sources:
  - EU/Regional grants (Horizon, Interreg Med, POR Sardegna)
  - Partnerships with NGOs and private sponsors
  - Green fee (€3 per booking donated to environmental NGOs)

- Indicative allocation:
  - Blockchain development: €40k
  - R&D projects: €25k
  - Inclusivity & organic galley pilots: €55k
  - ESG communication (articles, digital campaigns): €15k
  - Clean-up activities & sponsorships: €20k
  - Consumption sensors: €35k

5. ESG KPIs (2026-2030)

Initiative	Short-Term (2026)	Mid-Term (2027-28)	Long-Term (2029-30)
Supplier ESG classification[1]	30% tier-1 suppliers	50%	70%
Blockchain contracts/CV[2]	15% digitalized	40%	80%
Ecological credits[3]	3%	7%	15%
Eco products onboard	1 pilot charter fleet	2 charters	3 charters
Accessibility partnerships	1 partner	2 partners	3 partners
Organic galley	1 pilot charter fleet	2 fleets	3 fleets
Clean-up events	1/year	2/year	3/year
Digital ESG dissemination	2 campaigns	4–5 campaigns	8–10 campaigns
Team building ESG	1 event (20 pax)	2 events (50 pax)	3 events (100 pax)
Green Marina Ranking	10 marinas surveyed	marinas of an Italian region surveyed	marinas of two Italian regions surveyed
ESG culture articles	2/year	5/year	10/year
R&D projects	1 submitted	2 submitted (1 funded)	4 submitted (2 funded)

NOTES: 1. Percentage on total number of tier-1 suppliers. 2. Percentage on total contracts signed with clients and of total skippers' CVs. | 3. Percentage on total number of active clients.

6. Final Considerations

The Boats Connect ESG Plan 2026–2030 represents a gradual and credible path towards sustainability, inclusivity, and innovation in the nautical sector.

- Strengths:
    - Clear alignment with UN SDGs.
    - Progressive and adaptable KPIs that grow with the business.
    - Realistic budget with external funding opportunities.
    - Strong integration of digital innovation, social inclusion, and marine conservation.

- Risks & Recommendations:
    - Avoid over-investment in low-impact initiatives; prioritize digital and scalable solutions.
    - Ensure measurable results and communicate progress transparently to stakeholders.
    - Publish an annual certified ESG report to reinforce credibility with investors, clients, and partners.