
Code of Ethics of Lascatutto S.r.l.

I. Preamble and Fundamental Principles

A. Letter from the Chief Executive Officer

As Chief Executive Officer of Lascatutto S.r.l., I am proud to present our Code of Ethics. This document is not merely a declaration of intent, but the formal expression of the values that have always guided our work in the nautical sector and shaped our relationship with the magnificent Sicilian territory and the Mediterranean Sea.

Lascatutto is committed to conducting its activities according to the highest standards of integrity, professionalism, and responsibility, with a particular focus on environmental and social sustainability, as well as fairness in labor relations.

Our journey—from a local company to a recognized benchmark in the sector, also confirmed by international awards such as the World Best Boat Dealer—has always been inspired by our passion for the sea and our desire to deliver excellence. That same passion today requires us to embrace an even greater responsibility: to operate ethically and sustainably, contributing positively to the development of our community and to the protection of the surrounding environment.

Our commitment to initiatives such as the training of qualified professional profiles for the sector, including on-board chefs, demonstrates our willingness to invest in people and in the future of boating—an effort now more broadly and structurally expressed in this Code.

I ask every employee, collaborator, partner, and anyone operating in the name and on behalf of Lascatutto to carefully read, understand, and embrace the principles contained in this Code. It represents our moral compass and the guarantee of our commitment to a future where entrepreneurial excellence is inseparably combined with ethical responsibility and sustainability.

Beniamino Siliato

Chief Executive Officer, Lascatutto S.r.l.

B. Mission, Vision, and Core Ethical Values of Lascatutto

Mission

The mission of Lascatutto S.r.l. is to be a trusted, high-quality partner in the nautical sector,

offering expert consultancy for the purchase and management of new and used boats, premium mooring services, and shipyard operations at the Salpancore docks in central Palermo. We are dedicated to turning the nautical dreams of our clients into reality, supporting individuals and startups throughout their journey.

Vision

We aim to consolidate our position as an internationally recognized leader in nautical consultancy and services, becoming a catalyst for sustainable and ethical development in Mediterranean recreational boating. We strive to be a model of integrity, innovation, and responsibility, actively contributing to the enhancement of maritime heritage and to the growth of the community in which we operate.

Core Ethical Values

- **Integrity and Honesty:** Acting with fairness, transparency, and correctness in all internal and external relationships.
- **Excellence and Professionalism:** Pursuing the highest standards of quality in every service offered—from consultancy to maintenance—ensuring competence and reliability.
- **Passion for the Sea:** Promoting love and respect for the marine environment, its culture, and its traditions.
- **Sustainability:** Integrating environmental and social sustainability principles into all corporate decisions and operations.
- **Respect for People:** Valuing employees, clients, suppliers, and all stakeholders by fostering an equitable, inclusive, and safe working environment.
- **Responsibility toward the Community:** Actively supporting the economic and social development of Palermo and Sicily.
- **Innovation:** Encouraging new ideas and continuous improvement to elevate services and business impact.

These values are reflected in our daily activities—from personalized consultancy to the responsible management of the Salpancore docks, a physical and operational landmark for our clients and for the Palermo nautical community.

C. Purpose and Recipients of the Code of Ethics

This Code of Ethics has the following main objectives:

- **Guiding Conduct:** Provide clear guidance on the ethical principles and behavioral rules that must guide the decisions and actions of all those operating for Lascatutto S.r.l.
- **Preventing Illegal or Unethical Conduct:** Establish a framework to prevent unlawful behavior and conduct contrary to corporate values, safeguarding the company's integrity and reputation.
- **Promoting a Culture of Responsibility:** Spread and reinforce a corporate culture based on individual and collective responsibility, transparency, and mutual respect.
- **Strengthening Stakeholder Trust:** Increase the trust of clients, suppliers, partners, employees, institutions, and the local community by demonstrating concrete commitment to ethical and sustainable practices.

Recipients include:

- Company directors and managers
- All employees of Lascatutto S.r.l.
- External collaborators (consultants, agents, intermediaries, etc.)
- Suppliers of goods and services
- Commercial and financial partners

Lascatutto is committed to ensuring that all recipients are aware of this Code and comply with it rigorously.

D. Commitment to Legal Compliance and Legislative Decree 231/2001

Lascatutto S.r.l. undertakes to operate in full compliance with all relevant local, national, EU, and international laws and regulations applying to its activities in the nautical sector.

In particular, Lascatutto acknowledges the importance of Legislative Decree 231/2001, concerning the administrative liability of companies for offences committed in their interest or to their advantage.

The company is committed to adopting conduct principles and internal control mechanisms aimed at preventing such offences, including crimes against public administration, corporate crimes, and environmental crimes.

This Code serves as a fundamental tool in promoting transparency, traceability, and a corporate culture rooted in legality at all levels.

II. General Ethical Conduct Principles

A. Legality, Integrity, and Honesty

All recipients of this Code must operate in full compliance with current laws, regulations, and internal procedures.

Conduct that may constitute, or even appear to constitute, criminal, administrative, civil, or disciplinary offences is strictly prohibited.

Lascatutto actively promotes a culture of integrity and honesty in all business transactions and relationships—with clients, suppliers, partners, institutions, and society at large.

B. Transparency and Fairness in Business Relations

Lascatutto guarantees maximum transparency in all communications and commercial relationships.

Information must always be accurate, complete, and timely.

All financial and accounting records must be truthful, complete, and properly documented. Deceptive or misleading practices in advertising, sales negotiations, or contract drafting are strictly prohibited.

C. Impartiality and Prevention of Conflicts of Interest

Lascatutto S.r.l. operates according to principles of impartiality, avoiding any form of discrimination or favoritism in its decisions and relationships. All Recipients of this Code are required to avoid any situation that may generate a conflict of interest—whether real, potential, or even apparent—between their personal interests (direct or indirect) and those of the company.

Whenever an employee or collaborator finds themselves in a potential conflict-of-interest situation, they must immediately notify their supervisor or the designated competent body and refrain from participating in decisions or activities related to that situation.

Corporate decisions—particularly those relating to the selection of suppliers, hiring of personnel, client management, and negotiation of commercial agreements—must be based exclusively on

objective criteria such as merit, competence, economic convenience for the company, quality of the product or service, and professional integrity. Any personal consideration or attempt to unduly favor third parties must be excluded.

It is strictly forbidden to accept or offer, directly or indirectly, gifts, favors, hospitality, or any other benefits that exceed ordinary business courtesy or are of more than modest value, and which could be interpreted as influencing independent judgment or obtaining preferential treatment.

Given the integrated nature of Lascatutto's activities—which include boat sales, consultancy for the launch of new nautical businesses (potentially including charter services),¹ and the management of a pier and shipyard¹—particular attention must be paid to identifying and managing potential conflicts of interest.

For example, when advising a client purchasing a vessel intended for charter use, Lascatutto must ensure that the advice provided primarily serves the interests of the owner, even if the company itself offers charter management services. Transparency regarding available options, related costs, and associated benefits is essential to maintaining client trust and acting in full compliance with this Code, while also considering applicable laws governing charter operations.¹⁴

The priority must always be the protection of the client's interests and the provision of impartial, professionally sound consultancy.

D. Confidentiality and Personal Data Protection

Lascatutto S.r.l. is committed to ensuring the highest level of confidentiality for all information acquired and to protecting personal data processed during the course of its activities. The processing of personal data relating to employees, clients, suppliers, and any other stakeholder is carried out in full compliance with the General Data Protection Regulation (GDPR — EU Regulation 2016/679) and applicable national laws, following the principles of lawfulness, fairness, transparency, purpose limitation, data minimization, accuracy, storage limitation, integrity, and confidentiality.¹⁰

The company adopts appropriate technical and organizational measures to protect confidential information and personal data from unauthorized access, unlawful disclosure, loss, destruction, or accidental alteration.

The corporate Privacy Policy, which is published and accessible,¹⁵ describes in detail the methods of data processing and the rights of data subjects.

All Recipients of this Code must maintain strict confidentiality over non-public information acquired through their role or relationship with Lascatutto. This confidentiality obligation continues even after the termination of employment or collaboration. Information must be used exclusively for business purposes for which it was collected and processed.

Handling client data—which often includes sensitive personal and financial information, especially during yacht purchases, significant investment consultancy, or ongoing mooring and shipyard services—requires an exceptionally high level of care and security. Lascatutto is committed to training its staff on the importance of data protection and on the procedures necessary to ensure it, guaranteeing the constant protection of the trust placed in the company by its clients.

E. Responsible Use of Corporate Assets and Resources

The corporate assets of Lascatutto S.r.l.—including tangible assets (such as boats, shipyard equipment, tools, furnishings, vehicles), intangible assets (such as software, data, confidential information, trademarks, know-how, and other intellectual property), and financial resources—represent essential resources for carrying out business activities and achieving corporate objectives.

All Recipients of this Code must use these assets and resources with care, diligence, and efficiency, and exclusively for the purposes for which they were provided, in accordance with internal procedures and applicable laws.¹

It is strictly prohibited to use company assets for personal purposes, illegal activities, or any purposes unrelated to Lascatutto's business interests. Each employee and collaborator is responsible for the proper custody and preservation of the corporate assets entrusted to them and must promptly report any damages, malfunctions, theft, or improper use.

The company commits to protecting its assets from damage, theft, or unauthorized use by adopting appropriate security measures.

Given the specific nature of Lascatutto's activities, this principle applies in particular to the responsible management of:

- boats on display, during sea trials, or in maintenance¹
- the advanced equipment of the Salpancore shipyard¹
- pier infrastructure

Efficient use of resources not only prevents waste and unnecessary costs but also contributes to operational sustainability and reinforces the company's image of professionalism and reliability. For example, the meticulous care of vessels intended for sale or test drives is a direct reflection of the quality and attention to detail that Lascatutto aims to deliver.

III. Commitment to Environmental Sustainability in the Nautical Sector

A. Protection of the Marine and Coastal Ecosystem

Lascatutto S.r.l. recognizes the Sicilian and Mediterranean marine and coastal environment as a heritage of inestimable value and a fundamental resource for its business and for the well-being of future generations.

The company therefore commits to conducting all its operations—ranging from boat sales and maintenance to mooring and shipyard services, and any charter-related activities—with the utmost respect for marine ecosystems, biodiversity, and water quality.

This includes adopting proactive measures to minimize environmental impact, actively promoting the conservation of marine protected areas and ecologically sensitive zones along the Sicilian coastline—such as the Egadi and Aeolian Islands—frequently visited by clients' boats.¹⁷

Activities carried out at the Salpancore shipyard and piers¹ are subject to specific procedures aimed at preventing accidental spills of oil or fuel, contamination of waters by paints or solvents, and damage to seabeds. Lascatutto commits to using the best available technologies and advanced practices to ensure that hauling, launching, maintenance, and boat-cleaning operations are carried out responsibly and sustainably.

B. Efficient Resource Management (Energy, Water, Materials)

Lascatutto S.r.l. is committed to promoting a rational and efficient use of natural resources throughout its activities. This includes adopting measures to reduce electricity and fossil-fuel consumption at its operational sites, at the Salpancore shipyard, and—where applicable—on boats managed or sold.⁵

Low-energy solutions and, where possible, renewable energy sources will be prioritized.

Special attention is dedicated to water conservation—particularly crucial in the Mediterranean context—through technologies and practices that minimize waste. When selecting materials for maintenance, refitting, or procurement, Lascatutto prioritizes environmentally friendly, recycled, recyclable, and low-impact products whenever technically and economically feasible.

In line with this principle, Lascatutto actively promotes the adoption of low-impact propulsion solutions, such as electric motors for recreational vessels, which may also benefit from state incentives.²³ Supporting clients in choosing more sustainable technologies is an integral part of Lascatutto's commitment to a more environmentally responsible nautical sector.

C. Pollution Prevention and Waste Management

Lascatutto S.r.l. commits to preventing all forms of pollution arising from its activities and to managing waste responsibly and in compliance with current regulations.

The company strictly adheres to the International Convention for the Prevention of Pollution from Ships (MARPOL)²⁵ and all relevant national and local environmental regulations.

An effective system is in place for:

- waste sorting
- safe storage
- proper disposal

covering both office and shipyard operations, as well as waste generated by moored or serviced vessels. Special waste—such as used oils, batteries, paints, solvents, filters, bilge water, and wastewater—is managed with particular care and entrusted exclusively to authorized operators.

Any discharge into the sea or dispersion of untreated pollutants, solid or liquid waste is strictly prohibited.

The Salpancore shipyard¹ is equipped—or will be equipped—with specific procedures and equipment for handling hazardous and non-hazardous waste in line with Legislative Decree 197/2021 and other applicable regulations.²⁵

Lascatutto continuously monitors its waste-management practices to identify opportunities for improvement and reduction.

D. Promotion of Eco-Friendly Nautical Technologies and Practices

Lascatutto S.r.l. actively promotes technologies and nautical practices that reduce the environmental impact of recreational boating. As an official dealer for prestigious brands such as Dufour and Fountaine Pajot¹, the company encourages clients to consider low-impact propulsion options, such as electric or hybrid motors,²³ and onboard energy-efficiency systems such as solar panels or wastewater-treatment solutions.

Fountaine Pajot's "Eco Cruising" approach²⁷ is an example of a synergistic commitment in this direction.

Beyond technology, Lascatutto raises awareness among clients and marina users about responsible navigation practices, including:

- speed reduction in sensitive areas
- anchoring techniques that protect seabeds (especially Posidonia meadows)
- use of biodegradable, low-impact cleaning products
- correct onboard waste handling

The company also commits to gradually investing in eco-friendly infrastructure at its shipyard and Salpancore pier, such as rain-water collection systems, LED lighting, and charging points for electric boats.²² The goal is to create an environment that facilitates and encourages sustainable behavior among all users.

E. Environmental Awareness for Employees, Clients, and Partners

Lascatutto S.r.l. recognizes that environmental protection is a shared responsibility and that achieving meaningful sustainability goals requires the active involvement of all stakeholders.

For employees, the company organizes periodic training programs to enhance knowledge of environmental issues, regulations, and internal procedures for minimizing environmental impact. Special attention is given to shipyard and pier personnel.⁵

For clients and marina users, Lascatutto provides clear, accessible information on best practices in responsible boating, the importance of marine conservation, and local regulations on environmental protection—through informational materials, signage, dedicated meetings, or digital channels.

The company also engages suppliers and commercial partners in a continuous process of improving environmental performance, favoring collaboration with those demonstrating a real commitment to sustainability. Cultural and awareness-raising initiatives—such as support for the DALMARE festival¹, which explores the relationship between people and the sea—are considered integral to this strategy.

IV. Corporate Social Responsibility and Stakeholder Relations

A. Customer Focus: Quality, Safety, and Satisfaction

Lascatutto S.r.l. places the customer at the center of its operations, committing to deliver products and services that not only meet but exceed expectations in terms of quality, reliability, and value.⁵

This commitment applies across all business areas:

- personalized consultancy for purchasing new Dufour and Fountaine Pajot boats or used vessels¹
- high-quality maintenance and refitting services at the Salpancore shipyard¹
- efficient and welcoming mooring services¹

Positive customer testimonials—which highlight the professionalism of the Lascatutto team and the quality of the Salpancore pier services¹—serve as a continuous incentive to maintain and improve these standards.

Customer safety is an absolute priority. Lascatutto ensures that all boats sold and services provided meet the highest safety standards and comply with all applicable recreational-boating regulations. Staff are trained to provide clients with all necessary information for safe use of boats and facilities.

The company is committed to actively listening to clients and handling complaints or issues in a transparent, timely, and fair manner, always seeking solutions that ensure customer satisfaction.

In cases involving issues with new boats—such as those historically reported for certain Dufour models³⁰—Lascatutto acts with the highest diligence, serving as an effective liaison with the shipyard and ensuring customers' rights and interests are fully protected. This proactive problem-solving approach is essential to strengthen customer trust and loyalty.

B. Fair and Transparent Relations with Suppliers and Partners

Lascatutto S.r.l. maintains relationships with its suppliers and commercial partners based on fairness, transparency, integrity, and mutual respect. Supplier and partner selection is conducted using objective criteria such as professionalism, product/service quality, economic competitiveness, reliability, financial soundness, and adherence to ethical and environmental standards aligned with this Code.⁵

The company honors its contractual commitments and expects the same level of integrity from its partners. Any form of corruption, favoritism, undue pressure, or unfair business practice is strictly prohibited. All transactions must be properly documented and traceable.

These principles strictly apply to relationships with shipyards for which Lascatutto is an official dealer—such as Dufour Yachts and Fountaine Pajot¹—ensuring a constructive collaboration aligned with the standards of excellence represented by these brands. Similar principles guide relationships with providers of materials and services for the Salpancore shipyard¹ and with partners in special projects, such as onboard-chef training¹ or cultural events like DALMARE¹.

Transparency in supply conditions, clarity in agreements, and compliance with mutual obligations are essential to building strong, long-lasting partnerships that enhance the reputation and success of all parties involved.

C. Contribution to Local Community and Regional Development

Deeply rooted in the economic and social fabric of Palermo and Sicily, Lascatutto S.r.l. recognizes its responsibility to actively contribute to the sustainable development of the local community and the enhancement of the territory.¹¹

The company is committed to acting as a responsible economic player, conscious of the impact its activities—from managing the historic Salpancore piers¹ to operating the shipyard¹—have on local economy and employment.

Whenever possible, and under equal conditions of quality, competitiveness, and reliability, Lascatutto favors collaboration with local suppliers and workforce, supporting the local economy and creating qualified employment opportunities.

The company also supports social, cultural, and environmental initiatives that bring positive benefits to the community. Concrete examples include support for the DALMARE festival—promoting maritime culture and offering new perspectives on Palermo’s coastal landscape¹—and participation in professional training programs, such as onboard-chef qualification courses, which aim to develop skills and strengthen job opportunities within the Sicilian nautical sector.¹

Through these actions, Lascatutto seeks not only to reinforce its connection with Palermo and Sicily but also to promote a dynamic, positive image of the territory—aligned with a development model that integrates economic growth, social responsibility, and local value enhancement.

D. Promotion of Marine Culture and Responsible Tourism

Lascatutto S.r.l. is committed to promoting a deep culture of the sea, grounded in knowledge, respect, and appreciation of the Mediterranean’s natural and cultural maritime heritage, with particular attention to Sicily. The company encourages a responsible approach to recreational boating that minimizes environmental impact while maximizing benefits for local communities.²⁰

In this context, Lascatutto supports and promotes sustainable nautical tourism that enhances Sicily's unique beauty—from its coastline to its smaller islands such as the Egadi and Aeolian archipelagos¹⁷—in a respectful, conscious way. The company collaborates, where possible, with local institutions, associations, and other industry stakeholders to improve tourism offerings, make them more sustainable, and position Sicily as a premier destination for high-quality nautical tourism—beyond seasonal peaks and supporting year-round tourism.³⁵

Initiatives that enhance tourism quality, such as training onboard chefs capable of showcasing local food and wine traditions in a nautical setting¹, exemplify Lascatutto's contribution to creating a more authentic and enriching experience for visitors.

Through its consultancy and sales activities, the company also works to raise awareness among boaters about safe and environmentally respectful navigation practices.

V. Implementation Tools and Compliance System

A. Training and Communication on the Code of Ethics

To ensure full understanding of the principles and rules contained in the Code, as well as the related procedures, Lascatutto S.r.l. will organize regular training sessions for employees and collaborators.

These sessions will:

- Present the contents of the Code
- Discuss practical cases
- Clarify interpretative questions

The principles of the Code will also be integrated into the onboarding programs for new hires, ensuring that values and behavioral standards are conveyed from the very beginning.

Communication about the Code will not be limited to a one-time event: it will be a continuous process aimed at maintaining awareness of ethical topics and promoting a culture of legality and shared responsibility across the organization.

Any updates or amendments to the Code will be promptly communicated to all recipients.

B. Role and Functions of the Supervisory Body (OdV) or the Ethics Committee

To ensure the effective implementation and enforcement of this Code of Ethics, Lascatutto S.r.l. will establish or appoint a body or qualified figure responsible for these activities.

Depending on the current size of the company, this function may be assigned to:

- An internal **Ethics Committee**
- A designated **Ethics Officer** (possibly a manager or an external professional)
- Or, in the event the company adopts the Organizational Model pursuant to Legislative Decree 231/2001, the **Supervisory Body (OdV)** required by that regulation

Regardless of its structure, this body/figure will have the following responsibilities:

- Promote knowledge and understanding of the Code within the company
- Provide clarifications and guidance on interpreting its provisions
- Monitor effective application of the Code and verify compliance with internal procedures
- Receive, analyze, and manage reports of alleged violations
- Propose updates or additions to the Code
- Periodically report to management on the status of implementation and compliance

Lascatutto will ensure that this body operates with autonomy, independence, and professionalism, providing all necessary resources.

C. Reporting System for Violations (Whistleblowing)

Lascatutto S.r.l. is committed to establishing and maintaining communication channels that are:

- **Clear**
- **Accessible**

- **Dedicated**
- **Confidential**

Through these channels, employees, collaborators, and third parties may report — in good faith — any suspected violations of:

- This Code of Ethics
- Applicable laws
- Company procedures
- Any unethical or unlawful conduct encountered during business activities

The company guarantees **maximum confidentiality** regarding the whistleblower's identity (except where required by law) and ensures that **no retaliation, discrimination, or penalization** will be taken against anyone who reports in good faith.

Specific procedures will be defined to ensure:

- Accurate and impartial evaluation of each report
- Initiation of internal investigations where appropriate
- Adoption of corrective or disciplinary measures
- Where possible, feedback to the whistleblower on the outcome

Although Italian whistleblowing law (Legislative Decree 24/2023) applies only to certain companies or those adopting a 231 Model — and Lascatutto, with its current size (3 employees), may not fall under it — implementing an effective reporting system is considered **a best practice essential to fostering integrity and transparency**.

D. Disciplinary System

Any violation of this Code of Ethics by its recipients constitutes a breach of employment or collaboration obligations and may result in disciplinary or contractual sanctions, proportional to the severity of the violation and in accordance with applicable laws and collective agreements.

Sanctions may include:

- Verbal or written warnings
- Suspension from duties and/or pay
- Termination of employment or collaboration in severe cases
- Termination of agreements for suppliers or partners
- Claims for damages where applicable

Sanctions will always respect the principle of adversarial procedure, guaranteeing the individual the right to defend themselves.

The goal of the disciplinary system is not only punitive, but also preventive and corrective, aimed at reinforcing the importance of ethical conduct and discouraging future violations.

E. Monitoring Implementation and Periodic Updates

Lascatutto S.r.l. is committed to continuously monitoring:

- The effectiveness of the Code
- Its real application within the organization

This task will be carried out by the Ethics Committee, Ethics Officer, or Supervisory Body, which will evaluate the adequacy of the Code in light of:

- Company objectives
- New legal or socio-economic developments
- Expectations of stakeholders

The Code will be reviewed and updated periodically or whenever necessary.

Updates may involve consultation with employees and key stakeholders to ensure the document remains relevant, shared, and representative of Lascatutto's values.

VI. Ethics and Responsibility in Employment Relations

A. Health and Safety in the Workplace

Protecting the health and safety of employees and collaborators is a fundamental commitment for Lascatutto S.r.l.

The company guarantees a safe and healthy work environment, fully compliant with current regulations, especially Legislative Decree 81/2008.

Measures include:

- Technical, organizational, and procedural actions to prevent accidents
- Ongoing risk assessment for each task and environment
- Provision of adequate PPE (personal protective equipment)
- Regular maintenance of equipment and facilities
- Clear and effective emergency procedures
- Specific training on risks and prevention

Special attention is given to activities at the **Salpancore shipyard** and on the piers, where intrinsic risks are higher due to:

- Handling heavy loads
- Use of specialized equipment
- Work near water

The objective is to eliminate — or, where impossible, minimize — risks to all individuals working for or with Lascatutto.

B. Equal Opportunity, Non-Discrimination, and Inclusion

Lascatutto S.r.l. guarantees and promotes equal opportunities throughout the employment relationship:

- Recruitment and hiring
- Training
- Professional development
- Compensation
- Termination of employment

Any form of discrimination based on gender, age, ethnicity, nationality, religion, personal beliefs, sexual orientation, political opinions, union affiliation, health condition, disability, or any other irrelevant personal characteristic is strictly prohibited.

C. Fair Working Conditions and Workers' Rights

Lascatutto S.r.l. is committed to ensuring **fair working conditions** and full respect for the fundamental rights of all employees and collaborators.

This includes:

- Fair compensation aligned with responsibilities, skills, and performance
- Compliance with working hours, rest periods, and paid leave
- Work-life balance
- Formal employment agreements compliant with the law
- Absolute prohibition of forced, compulsory, child, or irregular labor

Particular attention is given to the specific conditions of workers operating:

- In the shipyard

- On the piers

ensuring workloads, schedules, and safety requirements are managed correctly to protect employees' physical and mental well-being.

D. Prevention of Harassment and Abuse

Lascatutto S.r.l. is committed to maintaining a work environment that is respectful, dignified, and protective of each individual's integrity.

The company strictly prohibits all forms of:

- Abuse
- Sexual, moral, psychological harassment
- Bullying
- Intimidating, offensive, or hostile conduct

Procedures are in place to ensure:

- Prompt and confidential handling of reports
- Impartial internal investigations
- Appropriate disciplinary action against offenders

Promoting a respectful and inclusive workplace is essential not only for employees' well-being but also for productivity and corporate reputation.

E. Freedom of Association and Social Dialogue

Lascatutto S.r.l. recognizes and respects the fundamental right of its employees to freely join trade unions of their choice and to participate in union activities, in accordance with applicable laws and collective agreements.

The company guarantees that no form of discrimination, penalization, or limitation will be imposed on workers due to their participation in union activities or the exercise of their rights to representation.

Lascatutto promotes constructive and transparent dialogue with trade unions, fostering communication and collaboration as tools to:

- Improve working conditions
- Enhance organizational climate
- Address potential conflicts
- Strengthen relations between the company and its workforce

This approach supports a balanced and mutually respectful employment relationship, benefiting both employees and the organization.

VII. Stakeholder Responsibilities and Ethical Commitments

Lascatutto S.r.l. interacts with a diverse range of stakeholders — both internal and external — whose interests, expectations, and values are essential to the company's operations and long-term sustainability.

Below is an English translation of the **stakeholder table**, preserving structure and intent while ensuring readability for an international audience.

Stakeholder Map and Ethical Commitments

1. Employees and Collaborators

Key Expectations:

- Safe working conditions

- Fair compensation
- Equal opportunities
- Professional development
- Respect and inclusion

Relevant Ethical Principles:

- V.A Health & Safety
- V.B Equal Opportunity
- V.C Fair Working Conditions
- V.D Harassment Prevention

Examples of Lascatutto's Commitments:

- Compliance with all labor laws
- Investments in training
- Protective equipment and workplace safety measures
- Transparent HR procedures

2. Clients (Boat owners, buyers, mooring users, shipyard clients)

Expectations:

- Professionalism
- Transparency
- Reliability

- High-quality services

References:

- II.A, II.B (Integrity, Transparency)
- I.B (Mission & Values)

Examples:

- Honest information on boats and services
 - Clear contracts and pricing
 - High-quality mooring and shipyard operations
-

3. Suppliers and Technical Partners

Expectations:

- Fair and transparent selection
- Compliance with contractual terms
- Respect for ethical and environmental standards

References:

- II.A, II.B (Integrity, Fairness)

Examples:

- Transparent procurement processes
- Evaluation based on merit and quality

- Long-term, trust-based collaborations

4. Local Community and Territory (Sicily & Palermo)

Expectations:

- Respect for the environment
- Responsible business conduct
- Support for local development

References:

- III.A–III.E (Environmental Sustainability)
- I.B (Values)

Examples:

- Promotion of responsible tourism
- Training programs for nautical professions (e.g., onboard chefs)
- Participation in local initiatives

5. Marine and Coastal Environment

Expectations:

- Minimization of pollution
- Protection of biodiversity
- Sustainable resource use

- Compliance with environmental laws

References:

- III.A Environmental Protection
- III.B Resource Efficiency
- III.C Pollution Prevention
- III.D Eco-friendly Practices
- III.E Environmental Awareness

Examples:

- Use of low-impact technologies at Salpancore shipyard
- Promotion of electric motors
- Certified waste management (MARPOL, Legislative Decree 197/2021)
- Awareness programs for clients

6. Public Authorities and Regulators

Expectations:

- Respect for laws and regulations
- Transparency
- Correct administrative conduct
- Fulfilling tax and social security obligations

References:

- I.D Legal Compliance
- II.A Integrity
- II.B Transparency

Examples:

- Full compliance with nautical, labor, fiscal, and environmental regulations
- Truthful and timely communication with authorities

VIII. Final Provisions

This Code of Ethics has been approved by the Board of Directors / Sole Administrator of **Lascatutto S.r.l.** on the date: **24 novembre 2025** and enters into force immediately.

All recipients are required to review it and ensure their conduct is aligned with the principles and rules contained within.

Bibliography (English Translation)

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