

## **Interim information - ITR**

### **Oceânica Engenharia e Consultoria S.A.**

March 31, 2026

with Independent Auditor's Report on the review of quarterly  
information

# Oceânica Engenharia e Consultoria S.A.

## Quarterly information

March 31, 2026

### Contents

|   |    |
|---|----|
| Independent auditor's report on the review of quarterly information |    |
| Statements of financial position.....                               | 3  |
| Statements of profit or loss .....                                  | 5  |
| Statements of other comprehensive income .....                      | 7  |
| Statements of changes in shareholders' equity .....                 | 8  |
| Statements of cash flows .....                                      | 9  |
| Statements of value added .....                                     | 10 |
| Notes to the interim financial information .....                    | 11 |

### Appendices:

- Management Report
- Opinions and Representations/Representation of the Officers about the Independent Auditor's Report
- Opinions and Representations/Representation of the Officers about the Interim Financial Information

## Oceânica Engenharia e Consultoria S.A.

Statements of financial position  
 March 31, 2026  
 (In thousands of reais)

|   | Note  | Parent Company   |            | Consolidated     |            |
|---|-------|------------------|------------|------------------|------------|
|   |       | 03/31/2026       | 12/31/2025 | 03/31/2026       | 12/31/2025 |
| <b>Assets</b>                           |       |                  |            |                  |            |
| <b>Current assets</b>                   |       |                  |            |                  |            |
| Cash and cash equivalents               | 3     | <b>282,766</b>   | 350,966    | <b>391,339</b>   | 429,026    |
| Financial investments, pledged.         | 3     | <b>17,346</b>    | 12,103     | <b>211,750</b>   | 138,176    |
| Accounts receivable, net                | 4(a)  | <b>102,094</b>   | 168,514    | <b>102,094</b>   | 168,514    |
| Inventories                             | 5     | <b>37,310</b>    | 38,508     | <b>37,310</b>    | 38,508     |
| Advances to suppliers                   |       | <b>23,412</b>    | 16,171     | <b>26,227</b>    | 17,481     |
| Recoverable taxes                       | 6(a)  | <b>85,879</b>    | 119,006    | <b>85,879</b>    | 119,006    |
| Contractual retention                   | 4(b)  | <b>12,574</b>    | 11,570     | <b>12,574</b>    | 11,570     |
| Derivative financial instruments        | 22(g) | <b>122</b>       | 322        | <b>122</b>       | 322        |
| Prepaid expenses                        | 7     | <b>162,233</b>   | 153,772    | <b>162,233</b>   | 153,772    |
| Related parties                         |       | <b>8,310</b>     | -          | <b>-</b>         | -          |
| Other current assets                    |       | <b>8,526</b>     | 7,061      | <b>8,670</b>     | 7,062      |
| <b>Total current assets</b>             |       | <b>740,572</b>   | 877,993    | <b>1,038,198</b> | 1,083,437  |
| <b>Non-current assets</b>               |       |                  |            |                  |            |
| Financial investments, pledged.         | 3     | <b>-</b>         | -          | <b>2,136,876</b> | 2,252,740  |
| Prepaid expenses                        | 7     | <b>221,265</b>   | 228,828    | <b>221,265</b>   | 228,828    |
| Judicial deposits                       |       | <b>406</b>       | 392        | <b>406</b>       | 392        |
| Deferred taxes and social contributions | 6(c)  | <b>223,321</b>   | 221,167    | <b>223,321</b>   | 221,167    |
| Contractual retention                   | 4(b)  | <b>51,213</b>    | 44,929     | <b>51,213</b>    | 44,929     |
| Right-of-use                            | 8     | <b>337,230</b>   | 322,742    | <b>14,367</b>    | 16,527     |
| Investments                             | 9     | <b>1,192,124</b> | 1,158,777  | <b>-</b>         | -          |
| Property, plant and equipment           | 10    | <b>845,859</b>   | 783,638    | <b>2,045,212</b> | 1,955,231  |
| Intangible assets                       |       | <b>1,138</b>     | 1,217      | <b>1,139</b>     | 1,217      |
| <b>Total non-current assets</b>         |       | <b>2,872,556</b> | 2,761,690  | <b>4,693,799</b> | 4,721,031  |
| <b>Total assets</b>                     |       | <b>3,613,128</b> | 3,639,683  | <b>5,731,997</b> | 5,804,468  |

|  | Note  | Parent Company   |            | Consolidated     |            |
|--|-------|------------------|------------|------------------|------------|
|  |       | 03/31/2026       | 12/31/2025 | 03/31/2026       | 12/31/2025 |
| Liabilities                                |       |                  |            |                  |            |
| Current liabilities                        |       |                  |            |                  |            |
| Suppliers                                  | 11    | <b>61,978</b>    | 65,861     | <b>89,425</b>    | 114,677    |
| Leases payable                             | 8     | <b>158,484</b>   | 144,108    | <b>9,166</b>     | 9,693      |
| Loans and financing                        | 12    | <b>232,204</b>   | 168,261    | <b>430,547</b>   | 292,803    |
| Salaries and payroll charges               | 13    | <b>95,296</b>    | 79,864     | <b>95,350</b>    | 79,919     |
| Taxes and contributions payable            | 6(b)  | <b>27,186</b>    | 32,308     | <b>27,186</b>    | 32,308     |
| Contractual fines                          | 14    | <b>110,636</b>   | 91,030     | <b>110,636</b>   | 91,030     |
| Installment payment of taxes               | 6(d)  | <b>13,614</b>    | 14,361     | <b>13,614</b>    | 14,361     |
| Related parties                            | 23    | <b>593,438</b>   | 667,518    | -                | -          |
| Derivative financial instruments           | 22(g) | <b>2,917</b>     | 8,011      | <b>2,917</b>     | 8,011      |
| Other liabilities                          |       | <b>2,710</b>     | 511        | <b>2,710</b>     | 510        |
| Total current liabilities                  |       | <b>1,298,463</b> | 1,271,833  | <b>781,551</b>   | 643,312    |
| Non-current liabilities                    |       |                  |            |                  |            |
| Suppliers                                  | 11    | <b>1,498</b>     | 2,059      | <b>1,498</b>     | 2,059      |
| Provision for contingencies                | 15    | <b>6,074</b>     | 5,595      | <b>6,074</b>     | 5,595      |
| Leases payable                             | 8     | <b>221,580</b>   | 221,694    | <b>7,413</b>     | 9,309      |
| Loans and financing                        | 12    | <b>2,110,646</b> | 2,209,363  | <b>4,960,594</b> | 5,215,054  |
| Installment payment of taxes               | 6(d)  | <b>37,375</b>    | 39,958     | <b>37,375</b>    | 39,958     |
| Total non-current liabilities              |       | <b>2,377,173</b> | 2,478,669  | <b>5,012,954</b> | 5,271,975  |
| Shareholders' equity (unsecured liability) |       |                  |            |                  |            |
| Capital                                    | 16    | <b>57,671</b>    | 57,671     | <b>57,671</b>    | 57,671     |
| Other comprehensive income                 |       | <b>182,512</b>   | 99,726     | <b>182,512</b>   | 99,726     |
| Accumulated losses                         |       | <b>(268,216)</b> | (268,216)  | <b>(268,216)</b> | (268,216)  |
| Income (loss) for the period               |       | <b>(34,475)</b>  | -          | <b>(34,475)</b>  | -          |
| Total shareholders' equity                 |       | <b>(62,508)</b>  | (110,819)  | <b>(62,508)</b>  | (110,819)  |
| Total liabilities and shareholders' equity |       | <b>3,613,128</b> | 3,639,683  | <b>5,731,997</b> | 5,804,468  |

The accompanying notes are an integral part of the interim financial information.

## Oceânica Engenharia e Consultoria S.A.

### Statements of profit or loss

Three-month periods ended March 31, 2026 and 2025

(In thousands of reais, except loss per share, expressed in reais)

|  | Note | Parent Company   |            | Consolidated     |            |
|--|------|------------------|------------|------------------|------------|
|  |      | 03/31/2026       | 03/31/2025 | 03/31/2026       | 03/31/2025 |
| Net revenue from sales and services rendered           | 18   | <b>429,199</b>   | 420,533    | <b>429,199</b>   | 420,533    |
| Cost of sales and services rendered                    | 19   | <b>(321,388)</b> | (276,830)  | <b>(307,623)</b> | (265,319)  |
| Gross profit   |      | <b>107,811</b>   | 143,703    | <b>121,576</b>   | 155,214    |
| (Expenses)/operating revenues                          |      |                  |            |                  |            |
| Administrative expenses                                | 20   | <b>(41,527)</b>  | (27,283)   | <b>(42,500)</b>  | (28,131)   |
| Other operating revenues (expenses)                    | 20   | <b>(26,362)</b>  | (13,038)   | <b>(26,364)</b>  | (13,037)   |
| Equity in net income of subsidiaries                   | 9    | <b>33,347</b>    | 37,949     | -                | -          |
| Income (loss) before financial income (loss) and taxes |      | <b>73,269</b>    | 141,331    | <b>52,712</b>    | 114,046    |
| Financial income (loss)                                | 21   |                  |            |                  |            |
| Finance income   |      | <b>106,507</b>   | 77,744     | <b>378,627</b>   | 217,248    |
| Finance expenses                                       |      | <b>(249,144)</b> | (183,067)  | <b>(500,707)</b> | (295,286)  |
| Income (loss) before taxes                             |      | <b>(69,368)</b>  | 36,008     | <b>(69,368)</b>  | 36,008     |
| Income taxes   |      |                  |            |                  |            |
| Current and deferred taxes and social contributions    | 6(e) | <b>34,893</b>    | 644        | <b>34,893</b>    | 644        |
| Net income (loss) for the period                       |      | <b>(34,475)</b>  | 36,652     | <b>(34,475)</b>  | 36,652     |
| Basic and diluted net earnings (loss) per share        | 17   | <b>(1,149)</b>   | 1,222      | <b>(1,149)</b>   | 1,222      |

See the accompanying notes to the interim financial information

## Oceânica Engenharia e Consultoria S.A.

Statements of other comprehensive income  
Three-month period ended March 31, 2026 and 2025  
(In thousands of reais)

|   | Parent Company  |            | Consolidated    |            |
|---|-----------------|------------|-----------------|------------|
|   | 03/31/2026      | 03/31/2025 | 03/31/2026      | 03/31/2025 |
| Net income (loss) for the year                | <b>(34,475)</b> | 36,652     | <b>(34,475)</b> | 36,652     |
| Net gain in cash flow hedge                   | <b>225,161</b>  | 151,089    | <b>225,161</b>  | 151,089    |
| Deferred income and social contribution taxes | <b>(42,648)</b> | (51,370)   | <b>(42,648)</b> | (51,370)   |
| Total comprehensive income for the period     | <b>148,038</b>  | 136,371    | <b>148,038</b>  | 136,371    |

The accompanying notes are an integral part of the interim financial information.

## Oceânica Engenharia e Consultoria S.A.

Statements of changes in shareholders' equity  
 Three-month period ended March 31, 2026 and 2025  
 (In thousands of reais)

|  | Capital       | Other<br>comprehensive<br>income | Accumulated<br>losses | Total           |
|--|---------------|----------------------------------|-----------------------|-----------------|
| Balance at December 31, 2024                   | 57,671        | -                                | (239,048)             | (181,377)       |
| Income in the period                           | -             | -                                | 36,652                | 36,652          |
| Gain on cash flow hedge, net of deferred taxes | -             | 99,719                           | -                     | 99,719          |
| Balance at March 31, 2025                      | 57,671        | 99,719                           | (202,396)             | (45,006)        |
| Balance at December 31, 2025                   | 57,671        | 99,726                           | (268,216)             | (110,819)       |
| Loss for the period                            | -             | -                                | <b>(34,475)</b>       | <b>(34,475)</b> |
| Gain on cash flow hedge, net of deferred taxes | -             | <b>82,786</b>                    | -                     | <b>82,786</b>   |
| Balance at March 31, 2026                      | <b>57,671</b> | <b>182,512</b>                   | <b>(302,691)</b>      | <b>(62,508)</b> |

The accompanying notes are an integral part of the interim financial information.

# Oceânica Engenharia e Consultoria S.A.

## Statements of cash flows

Three-month periods ended March 31, 2026 and 2025 (In thousands of reais)

|   | Parent Company  |                          | Consolidated     |                          |
|---|-----------------|--------------------------|------------------|--------------------------|
|   | 03/31/2026      | 03/31/2025<br>(restated) | 03/31/2026       | 03/31/2025<br>(restated) |
| Cash flows from operating activities  |                 |                          |                  |                          |
| Income (loss) before income and social contribution taxes   | <b>(69,368)</b> | 36,008                   | <b>(69,368)</b>  | 36,008                   |
| <i>Adjustments to reconcile the loss before income and social contribution taxes with cash flow</i> |                 |                          |                  |                          |
| Income from pledged financial investments   | <b>(448)</b>    | -                        | <b>(74,945)</b>  | (87,094)                 |
| Appropriation of costs incurred to fulfil contracts with customer                                   | <b>44,801</b>   | 27,913                   | <b>44,801</b>    | 27,913                   |
| Amortization of transaction cost  | <b>4,743</b>    | 4,622                    | <b>9,733</b>     | 7,838                    |
| Depreciation and amortization   | <b>23,128</b>   | 23,023                   | <b>41,743</b>    | 35,704                   |
| Depreciation of right of use  | <b>38,107</b>   | 27,082                   | <b>2,160</b>     | 1,983                    |
| Write-off in residual value of property, plant and equipment  | <b>283</b>      | 182                      | <b>283</b>       | 941                      |
| Interest on loans, debentures and financing   | <b>92,514</b>   | 110,987                  | <b>187,327</b>   | 181,744                  |
| Lease interest  | <b>18,767</b>   | 12,628                   | <b>489</b>       | 588                      |
| Interest on loan agreements   | <b>16,903</b>   | -                        | -                | -                        |
| Exchange-rate changes   | <b>4,621</b>    | (1,254)                  | <b>1,111</b>     | (231)                    |
| Gain/loss with hedge transactions and derivatives   | <b>1,449</b>    | (11,610)                 | <b>1,449</b>     | (11,610)                 |
| Exchange-rate changes on designated revenues from sales   | <b>(22,926)</b> | (7,365)                  | <b>(22,926)</b>  | (7,365)                  |
| Formation of provision for contingencies  | <b>548</b>      | (40)                     | <b>548</b>       | (40)                     |
| Equity in net income of subsidiaries  | <b>(33,347)</b> | (37,949)                 | -                | -                        |
|   | <b>119,775</b>  | 184,227                  | <b>122,405</b>   | 186,379                  |
| (Increase) decrease in assets and increase (decrease) in liabilities                                |                 |                          |                  |                          |
| Accounts receivable   | <b>66,420</b>   | (145,606)                | <b>66,245</b>    | (145,606)                |
| Inventories   | <b>1,199</b>    | (3,669)                  | <b>1,199</b>     | (3,669)                  |
| Advance to suppliers  | <b>(7,241)</b>  | 2,635                    | <b>(8,746)</b>   | 2,635                    |
| Recoverable taxes   | <b>33,335</b>   | (10,149)                 | <b>33,335</b>    | (10,149)                 |
| Contractual retention   | <b>(7,289)</b>  | 2,166                    | <b>(7,289)</b>   | 2,166                    |
| Judicial deposits   | <b>(14)</b>     | (35)                     | <b>(14)</b>      | (35)                     |
| Prepaid expenses - costs incurred to fulfil the contract  | <b>(45,699)</b> | (45,367)                 | <b>(45,699)</b>  | (45,367)                 |
| Other current assets  | <b>(1,465)</b>  | 245                      | <b>(1,609)</b>   | 246                      |
| Related parties   | <b>(35,566)</b> | (44,097)                 | -                | -                        |
| Suppliers   | <b>(3,896)</b>  | 8,847                    | <b>(25,026)</b>  | (4,244)                  |
| Salaries and payroll charges  | <b>15,432</b>   | 34,674                   | <b>15,431</b>    | 34,675                   |
| Taxes and contributions payable   | <b>(15,031)</b> | 19,910                   | <b>(15,031)</b>  | 19,910                   |
| Contractual fines   | <b>19,607</b>   | 5,681                    | <b>19,607</b>    | 5,681                    |
| Installment payment of taxes  | <b>(3,329)</b>  | (516)                    | <b>(3,329)</b>   | (516)                    |
| Labor risk payment  | <b>(69)</b>     | -                        | <b>(69)</b>      | -                        |
| Interest paid on loans  | <b>(13,890)</b> | (18,371)                 | <b>(20,721)</b>  | (18,371)                 |
| Payment of interest on leases   | <b>(3,967)</b>  | (12,628)                 | <b>(363)</b>     | (588)                    |
| Other liabilities   | <b>2,200</b>    | -                        | <b>2,201</b>     | -                        |
| Net cash generated (invested in) operating activities   | <b>120,512</b>  | (22,053)                 | <b>132,527</b>   | 23,147                   |
| Cash flows from investing activities  |                 |                          |                  |                          |
| Financial investments, pledged  | <b>(4,796)</b>  | -                        | <b>(4,796)</b>   | -                        |
| Increase in investments   | -               | (19,481)                 | -                | -                        |
| Acquisitions of property, plant and equipment   | <b>(85,763)</b> | (19,027)                 | <b>(132,132)</b> | (107,133)                |
| Acquisitions of intangible assets   | -               | (22)                     | <b>(1)</b>       | (22)                     |
| Net cash used in investing activities   | <b>(90,559)</b> | (38,530)                 | <b>(136,929)</b> | (107,155)                |
| Cash flows from financing activities  |                 |                          |                  |                          |
| Loans, financing and debentures obtained  | <b>52,500</b>   | 259,129                  | <b>52,500</b>    | 259,129                  |
| Addition of funding costs   | <b>(2,264)</b>  | -                        | <b>(9,263)</b>   | -                        |
| Leases paid   | <b>(49,603)</b> | (26,857)                 | <b>(2,356)</b>   | (2,511)                  |
| Loans paid  | <b>(48,844)</b> | (193,677)                | <b>(56,689)</b>  | (193,677)                |
| Loan agreement  | <b>(32,465)</b> | -                        | -                | -                        |
| Financial instrument settled in cash (non-deliverable forward)                                      | <b>(17,477)</b> | 87,712                   | <b>(17,477)</b>  | 87,712                   |
| Net cash from financing activities  | <b>(98,153)</b> | 126,307                  | <b>(33,285)</b>  | 150,653                  |
| Net decrease in cash and cash equivalents   | <b>(68,200)</b> | 65,724                   | <b>(37,687)</b>  | 66,645                   |
| Cash and cash equivalents   |                 |                          |                  |                          |
| At the beginning of the year  | <b>350,966</b>  | 201,211                  | <b>429,026</b>   | 203,778                  |
| At the end of the year  | <b>282,766</b>  | 266,935                  | <b>391,339</b>   | 270,423                  |

The accompanying notes are an integral part of the interim financial information.

## Oceânica Engenharia e Consultoria S.A.

Statements of value added  
 Periods ended March 31, 2026 and 2025  
 (In thousands of reais)

|  | Parent Company   |                          | Consolidated     |                          |
|--|------------------|--------------------------|------------------|--------------------------|
|  | 03/31/2026       | 03/31/2025<br>(restated) | 03/31/2026       | 03/31/2025<br>(restated) |
| Revenues   |                  |                          |                  |                          |
| Gross revenue from sales and services and other    | <b>476,986</b>   | 472,171                  | <b>476,986</b>   | 472,171                  |
| Other operating revenues                           | <b>13</b>        | (328)                    | <b>13</b>        | (328)                    |
| Total revenue                                      | <b>476,999</b>   | 471,843                  | <b>476,999</b>   | 471,843                  |
| Inputs acquired from third parties                 |                  |                          |                  |                          |
| Cost of products, goods sold and services rendered | <b>(77,527)</b>  | (52,042)                 | <b>(77,750)</b>  | (52,680)                 |
| Materials, energy, outsourced services and other   | <b>(66,738)</b>  | (50,447)                 | <b>(67,344)</b>  | (50,915)                 |
| Total inputs acquired from third parties           | <b>(144,265)</b> | (102,489)                | <b>(145,094)</b> | (103,595)                |
| Gross value added                                  | <b>332,734</b>   | 369,354                  | <b>331,905</b>   | 368,248                  |
| Depreciation and amortization                      | <b>(61,235)</b>  | (50,105)                 | <b>(43,902)</b>  | (37,687)                 |
| Net value added produced by the Company            | <b>271,499</b>   | 319,249                  | <b>288,003</b>   | 330,561                  |
| Value added received as transfer                   |                  |                          |                  |                          |
| Equity in net income of subsidiaries               | <b>33,349</b>    | 37,949                   | -                | -                        |
| Finance income                                     | <b>106,507</b>   | 77,744                   | <b>378,627</b>   | 217,248                  |
| Total added value received as transfers            | <b>139,856</b>   | 115,692                  | <b>378,627</b>   | 217,248                  |
| Total value added to be distributed                | <b>411,355</b>   | 434,942                  | <b>666,630</b>   | 547,809                  |
| Distribution of added value                        |                  |                          |                  |                          |
| Personnel  |                  |                          |                  |                          |
| Direct remuneration                                | <b>110,229</b>   | 93,549                   | <b>110,521</b>   | 93,845                   |
| Benefits   | <b>29,097</b>    | 28,928                   | <b>29,125</b>    | 28,955                   |
| Severance Pay Fund (FGTS)                          | <b>8,261</b>     | 8,760                    | <b>8,261</b>     | 8,760                    |
| Personnel  | <b>147,587</b>   | 131,237                  | <b>147,907</b>   | 131,560                  |
| Taxes, rates and contributions                     |                  |                          |                  |                          |
| Federal  | <b>34,933</b>    | 70,057                   | <b>34,953</b>    | 70,080                   |
| State  | <b>287</b>       | 199                      | <b>287</b>       | 199                      |
| Municipal  | <b>7,943</b>     | 8,852                    | <b>7,943</b>     | 8,852                    |
| Taxes, fees and contributions                      | <b>43,163</b>    | 79,108                   | <b>43,183</b>    | 79,131                   |
| Third-party capital remuneration                   |                  |                          |                  |                          |
| Interest   | <b>249,144</b>   | 183,067                  | <b>500,707</b>   | 295,286                  |
| Rents  | <b>5,936</b>     | 4,878                    | <b>9,308</b>     | 5,180                    |
| Total third-party capital remuneration             | <b>255,080</b>   | 187,945                  | <b>510,015</b>   | 300,466                  |
| Remuneration of own capital                        |                  |                          |                  |                          |
| Net income (loss) for the year                     | <b>(34,475)</b>  | 36,652                   | <b>(34,475)</b>  | 36,652                   |
| Total remuneration of own capital                  | <b>(34,475)</b>  | 36,652                   | <b>(34,475)</b>  | 36,652                   |
| Total distribution of added value                  | <b>411,355</b>   | 434,942                  | <b>666,630</b>   | 547,809                  |

The accompanying notes are an integral part of the interim financial information.

# Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

## 1. Information about the Company

Oceânica Engenharia e Consultoria S.A. (“Oceânica” or “Company”) is a corporation with head office at Av. das Américas 3.434, Bloco 1, 3º andar, Barra da Tijuca and branch offices in Rio de Janeiro, Rio das Ostras, Macaé and Niterói.

Oceânica was founded in 1978 to provide operational safety in offshore assets, seeking to prevent incidents and accidents that usually result from inadequate preventive maintenance. Accordingly, the Company has a major presence in inspections, maintenance, repairs, contingencies and underwater works in support of major projects in the electric, oil and gas, mining and port sectors. The Company’s core business activities include: preventive inspections, maintenance and repairs in shallow waters using divers and Remotely Operated Vehicles (ROVs) and in deep waters using ROVs; contingency services, using divers and ROVs in shallow and deep water and offshore engineering.

In 1987 the Company began to concentrate its activities in the oil and gas industry, where it is one of the leading providers of IMR (Inspection, Maintenance and Repair) and Contingency services, operating at water depths ranging from 0 to 3000 meters.

In 2000, Oceânica started a new business line related to the provision of underwater engineering services. Since then, the company has been carrying out various types of activities such as correcting open spans, commissioning, decommissioning, laying cables, among others.

On September 21, 2022, the Brazilian Securities and Exchange Commission notified the Company that it had obtained category “A” issuer status under CVM Resolution 80/22.

During these more than 45 years of uninterrupted service, Oceânica has built up a solid commercial relationship and reputation with its clients, in particular Petróleo Brasileiro S.A. (“Petrobras”), which is Brazil's largest offshore oil and gas producer, accounting for 98% of total revenue for the three-month period ended (95% of the total for the year ended). 31 de março 2023 1 de dezembro 202

# Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

## 2. Material accounting policies

### 2.1 Preparation and presentation of the interim financial information

#### a) Statement of compliance

The interim financial information was prepared and is presented in accordance with NBC TG 21 - Interim Financial Reporting and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as the presentation of this information in a manner consistent with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of interim financial information.

All relevant information of the parent company and consolidated financial statements is being presented and is that used by management to run the Company.

In addition, the Company considered the guidelines provided for in Technical Guideline OCPC 7, issued by CPC in November 2014, in the preparation of its interim financial information. Accordingly, relevant information of the interim financial information is being evidenced and corresponds to the information used by Management when administrating.

The issuance of this interim financial information was authorized by the Board of Directors on May 13, 2026.

Accounting practices and calculation methods adopted in the preparation of this Company's interim financial information are consistent with those adopted in the preparation of financial statements for the year ended December 31, 2025.

#### b) Statement of compliance

Management assessed the Company's ability to continue as a going concern and believes that the Company has the necessary resources to allow the going concern of its business in the future. Additionally, Management is not aware of any material uncertainty that may generate significant doubts about its ability to continue operating. Thus, this interim financial information was prepared based on assumption of going concern.

# Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

## 2. Material accounting policies

### 2.1 Preparation and presentation of the interim financial information

b) Statement of compliance—Continued

As of March 31, 2025, the Company had a negative net working capital of R\$ 557,891 at the parent company (R\$ 393,840 as of December 31, 2025), mainly due to short-term funding from its subsidiary Oceanica Lux, located in Luxembourg. The fundraisings represent a temporary way of internalizing resources raised abroad that will be repaid to the subsidiary within a term of 1 year from their raising.

c) Functional, presentation currency and foreign currency transactions

The Company's functional currency is the Brazilian real, same currency for the presentation of the interim financial information. Foreign currency transactions are translated into the Company's functional currency, using the exchange rate on the dates of each transaction. The balances of equity transactions are converted on the dates of statement of financial position. Foreign exchange gains and losses resulting from the settlement of contracted assets or liabilities in foreign currency are recognized in the income (loss) for the period on an accrual basis.

d) Critical accounting judgments, estimates and assumptions

Critical estimates and judgments adopted by the Company in this interim financial information are consistent with those adopted in the financial statements for the year ended December 31, 2025. Therefore, Interim financial information should be read together with Company's annual financial statements as of December 31, 2025.

e) Restatement for correction of errors

As part of its ongoing improvement process in accounting practices, the Company carried out a review and modification of the presentation in the statements of cash flows in the three-month period ended March 31, 2025 to better reflect the changes related to the impacts of pledged financial investments. Management also made, in the Statements of Cash Flows, the reclassification of payments of Financial instruments from operating activities to financing activities with impact in the three-month period ended March 31, 2025, and other disclosures in the Statements of Cash Flows in the same period to better reflect the nature of exchange-rate changes that do not have a cash effect.

# Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

## 2. Material accounting policies

### 2.1 Preparation and presentation of the interim financial information

#### e) Restatement for correction of errors—Continued

Additionally, in the statement of value added, to provide a better presentation of the amounts received by transfer, the Company broke down the amounts received from equity in net income of subsidiaries, with an impact on the three-month period ended March 31, 2025. Therefore, the Company is restating the parent company and consolidated financial statements as of March 31, 2025 and the corresponding amounts in accordance with Technical Pronouncement CPC 23 – Accounting Policies, Changing Estimates and Rectifying Errors (IAS 8).

The following adjustments were made:

- (i) Reversal of R\$ 174,688 in the cash flow statement on March 31, 2025, related to exchange-rate changes of pledged financial investment previously highlighted as part of the balance of Cash and cash equivalents, against investing activities;
- (ii) Reclassification in the statement of cash flow of R\$ 87,094 for the three-month period ended March 31, 2025, for better presentation of the impacts of the pledged financial investment;
- (iii) Reclassification in the statement of cash flow of R\$ 195 on March 31, 2025, regarding the change in classification of financial instruments settled in cash from operating activities to financing activities;
- (iv) Presentation of the effects of exchange-rate changes on Sales revenue designated in the cash flow statement of the Parent Company and Consolidated totaling R\$ 7,365 previously aggregated in a single line of exchange-rate changes.
- (v) Reclassification in the Parent Company's statement of value added of R\$ 37,949 for the three-month period ended March 31, 2025 in "materials, energy, outsourced services and other" to "Equity in net income of subsidiaries," to improve the presentation of amounts received by transfer.

The error was corrected by restating each of the affected lines in the financial statement of the prior periods, as follows:

# Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

## 2. Material accounting policies

### 2.1 Preparation and presentation of parent company and consolidated financial statements

#### e) Restatement for correction of errors—Continued

| Statement of cash flows  | Parent Company |            |            | Consolidated |            |            |
|--|----------------|------------|------------|--------------|------------|------------|
|  | 03/31/2025     | Adjustment | 03/31/2025 | 03/31/2025   | Adjustment | 03/31/2025 |
| Operating activities   |                |            |            |              |            |            |
| Income before income tax and social contribution                               | 36,008         | -          | 36,008     | 36,008       | -          | 36,008     |
| Earnings from pledged financial investment                                     | -              | -          | -          | -            | (87,094)   | (87,094)   |
| Exchange-rate changes  | (8,619)        | 7,365      | (1,254)    | (7,596)      | 7,365      | (231)      |
| Exchange-rate changes on designated revenues from sales                        | -              | (7,365)    | (7,365)    | -            | (7,365)    | (7,365)    |
| Payment of hedge and derivative operations                                     | 195            | (195)      | -          | 195          | (195)      | -          |
| Net cash generated by activities   | (21,858)       | (195)      | (22,053)   | 110,436      | (87,289)   | 23,147     |
| Investing activities   |                |            |            |              |            |            |
| Restricted financial investment  | -              | -          | -          | 87,594       | (87,594)   | -          |
| Net cash used in investing activities  | (38,530)       | -          | (38,530)   | (19,561)     | (87,594)   | (107,155)  |
| Financing activities   |                |            |            |              |            |            |
| Financial instrument settled in cash (non-deliverable forward)                 | 87,517         | 195        | 87,712     | 87,517       | 195        | 87,712     |
| Net cash from financing activities   | 126,112        | 195        | 126,307    | 150,458      | 195        | 150,653    |
| Net increase (decrease) in cash and cash equivalents                           | 65,724         | -          | 65,724     | 241,333      | (174,688)  | 66,645     |
| Cash and cash equivalents at the beginning of the year                         | 201,211        | -          | 201,211    | 203,778      | -          | 203,778    |
| Effect of changes in exchange rate on the balance of cash and cash equivalents | -              | -          | -          | (174,688)    | 174,688    | -          |
| Cash and cash equivalents at the end of the year                               | 266,935        | -          | 266,935    | 270,423      | -          | 270,423    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 2. Material accounting policies

#### 2.2 Preparation and presentation of parent company and consolidated financial statements

##### e) Restatement for correction of errors—Continued

| Statement of value added                         | Parent Company  |                 |                          |
|--|-----------------|-----------------|--------------------------|
|  | 03/31/2025      | Adjustment      | 03/31/2025<br>(restated) |
| <b>Total revenues</b>                            | <b>471,843</b>  | -               | <b>471,843</b>           |
| Materials, outsourced services and other         | (12,498)        | (37,949)        | (50,447)                 |
| <b>Total inputs acquired from third parties</b>  | <b>(64,540)</b> | <b>(37,949)</b> | <b>(102,489)</b>         |
| <b>Net added value</b>                           | <b>407,303</b>  | <b>(37,949)</b> | <b>369,354</b>           |
| Depreciation and amortization                    | (50,105)        | -               | (50,105)                 |
| <b>Net added value produced by the Company</b>   | <b>357,198</b>  | -               | <b>319,249</b>           |
| Equity in net income of subsidiaries             | -               | 37,949          | 37,949                   |
| <b>Total transferred added value</b>             | <b>77,744</b>   | <b>37,949</b>   | <b>115,693</b>           |
| <b>Total value added to be distributed</b>       | <b>434,942</b>  | -               | <b>434,942</b>           |
| Distribution of added value                      |                 |                 |                          |
| <b>Total personnel</b>                           | <b>131,237</b>  | -               | <b>131,237</b>           |
| <b>Total taxes, fees and contributions</b>       | <b>79,108</b>   | -               | <b>79,108</b>            |
| Remuneration of third-party capital              |                 |                 |                          |
| <b>Total Third parties' capital remuneration</b> | <b>187,945</b>  | -               | <b>187,945</b>           |
| <b>Return on equity capital remuneration</b>     | <b>36,652</b>   | -               | <b>36,652</b>            |
| <b>Total distribution of added value</b>         | <b>434,942</b>  | -               | <b>434,942</b>           |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 3. Cash and cash equivalents and pledged financial investments

|  | Parent Company |            | Consolidated |            |
|--|----------------|------------|--------------|------------|
|  | 03/31/2026     | 12/31/2025 | 03/31/2026   | 12/31/2025 |
| Cash and banks                             | 236,065        | 53,805     | 344,638      | 131,865    |
| Cash equivalents                           | 46,701         | 297,161    | 46,701       | 297,161    |
| Total cash and cash equivalents            | 282,766        | 350,966    | 391,339      | 429,026    |
| Pledged financial investments - short term | 17,346         | 12,103     | 211,750      | 138,176    |
| Pledged financial investments - long term  | -              | -          | 2,136,876    | 2,252,740  |
| Total pledged financial investment         | 17,346         | 12,103     | 2,348,626    | 2,390,916  |
| Total                                      | 300,112        | 363,069    | 2,739,965    | 2,819,942  |

The balance of cash and cash equivalents refers to financial investments held with first-tier financial institutions, with immediate liquidity, redeemable at any time, readily convertible into a known amount of cash, and subject to an insignificant risk of change in value. These mainly comprise investments in Bank Deposit Certificates (CDBs). As of March 31, 2026, the average remuneration on cash equivalents is 102% of the average CDI rate (96% as of December 31, 2025).

The pledged financial investments were entered into as a hedging instrument for the offering and retap of the offer made by Oceanica Lux, provided as collateral for the current debt, and invested in a total return swap (TRS) and debt service reserve account (DSRA) totaling R\$ 2,278,737 and R\$ 52,542 on March 31, 2026 (R\$ 2,323,842 and R\$ 54,970 on December 31, 2025), respectively, earning approximately 13% per annum. Redemptions may be carried out through the debt settlement schedule. The segregation between current and noncurrent portions was determined based on the assessment of the unconditional right to redeem the invested amounts (see note 12).

### 4. Accounts receivable, net

#### a) Accounts receivable

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 12/31/2025 |
| Accounts receivable - Petrobrás                            | 81,906                          | 140,862    |
| Accounts receivable - Sundry clients                       | 23,120                          | 27,652     |
| Allowance for expected credit loss for accounts receivable | (2,932)                         | -          |
| Total accounts receivable, net                             | 102,094                         | 168,514    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 4. Accounts receivable—Continued

#### a) Accounts receivable—Continued

Balance of accounts receivable are broken down:

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 12/31/2025 |
| Amounts billed                                   | 9,078                           | 7,257      |
| Amounts to be billed (ii)                        | 74,852                          | 136,323    |
| Provision values by <i>pro rata</i> estimate (i) | 21,096                          | 24,934     |
| Total breakdown of accounts receivable, net      | 105,026                         | 168,514    |

- (i) The amount related to the customer Petrobras corresponds to services that had already been rendered up to March 31, 2026, and December 31, 2025, including both the amounts effectively invoiced upon the customer's approval and the amounts to be invoiced related to the measurement process covering the periods from February 24 to March 25 and from December 26 to December 31, 2025, as well as services rendered whose performance obligations were satisfied over time, recognized based on the costs incurred. The Company understands that the performance indicator for recognizing service revenue and the corresponding accounts receivable is substantially based on the measurement report provided by the customer itself, indicating and formalizing its due release/approval. The unbilled amounts had their invoices issued in the subsequent period for the same amounts recorded as of March 31, 2026, and December 31, 2025, with no differences that could indicate significant losses for the Company.
- (ii) The amount related to various customers corresponds to receivables from companies in the Oil & Gas and Engineering sector. The balance corresponds to services rendered and their performance indicators for revenue recognition met in the three-month period ended March 31, 2026, and in the fiscal year ended December 31, 2025. As of March 31, 2026, the amounts to be invoiced to these clients totaled R\$ 11,939 (R\$ 18,815 as of December 31, 2025). The unbilled amounts had their invoices issued in the subsequent period for the same amounts recorded as of March 31, 2026, and December 31, 2025, with no differences that could indicate significant losses for the Company.

The balances of amounts receivable as of March 31, 2026 and December 31, 2025 are segregated according to the following maturity brackets:

|                                      | Parent Company and Consolidated |            |
|--------------------------------------|---------------------------------|------------|
|                                      | 03/31/2026                      | 12/31/2025 |
| Falling due - amounts to be invoiced | 95,948                          | 161,257    |
| Overdue (days):                      |                                 |            |
| ≤30                                  | 6,016                           | 4,238      |
| 31–90                                | 114                             | 88         |
| 91–180                               | 16                              | -          |
| ≥180                                 | 2,932                           | 2,931      |
| Total accounts receivable            | 105,026                         | 168,514    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 4. Accounts receivable—Continued

a) Accounts receivable -- Continued

On March 31, 2026, the Company recognized an allowance for doubtful accounts of R\$ 2,932 related to a client who is in the process of filing for court-ordered reorganization.

b) Contractual retention

The Company holds receivables retained contractually in the provision of services, mainly with the client Petrobras. The funds are withheld upon payment by the client in certain contracts to secure potential future disbursement risks arising from the rendering of services and are released after the completion of the contract. The Company performs the segregation between current and non-current assets of the retained values.

|                                      | Parent Company and Consolidated |            |
|--------------------------------------|---------------------------------|------------|
|                                      | 03/31/2026                      | 12/31/2025 |
| Balance at the beginning of the year | 56,499                          | 40,146     |
| Retention/update                     | 7,789                           | 35,268     |
| Fund availability                    | (501)                           | (18,915)   |
| Balance at year-end                  | 63,787                          | 56,499     |
| Total current                        | 12,574                          | 11,570     |
| Total non-current                    | 51,213                          | 44,929     |

### 5. Inventories

|   | Parent Company and Consolidated |            |
|---|---------------------------------|------------|
|   | 03/31/2026                      | 12/31/2025 |
| Maintenance and consumption inventory           | 27,876                          | 29,088     |
| Advance for acquisition of inputs for operation | 1,444                           | 1,669      |
| Material for resale                             | 1,847                           | 1,359      |
| Marine fuel inventory                           | 6,143                           | 6,392      |
| Total Inventories                               | 37,310                          | 38,508     |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 6. Taxes

#### a) Recoverable taxes

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 12/31/2025 |
| Withholding income and social contribution taxes (i) | 37,487                          | 42,079     |
| PIS and COFINS recoverable (ii)                      | 41,792                          | 66,352     |
| Recoverable INSS (iii)                               | 6,369                           | 10,570     |
| Other recoverable taxes                              | 231                             | 5          |
| Total recoverable taxes                              | 85,879                          | 119,006    |

- (i) This refers to withholding taxes on service revenue and on income from financial investments, which will be offset against tax liabilities of the same nature or period.
- (ii) The balance of PIS and COFINS is presented net of the amounts payable. The Company carried out a survey of extemporaneous tax credits during the current year ended December 31, 2024 totaling R\$60,472. The amounts were recognized in the income (loss) for the year under "revenues from services and costs with service providers, transportation, logistics, and inputs". As of March 31, 2026, the Company, with the support of a specialized firm, is working on the correction of ancillary obligations required in this process in order to offset the credits. The Company expects to use the credits during 2026.
- (iii) Refers to withholdings of social security contributions on receipt of services rendered which will be offset against debits of the same nature.

#### b) Taxes payable

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 12/31/2025 |
| IRRF (Withholding income tax) payable                    | 4,761                           | 14,890     |
| Withholding income and social contribution taxes payable | 9,909                           | -          |
| Deferred PIS and COFINS (i)                              | 4,746                           | 8,444      |
| ISS (Service tax) payable (ii)                           | 5,874                           | 5,162      |
| Deferred ISS (i)   | 797                             | 1,866      |
| Other taxes and contributions payable                    | 1,099                           | 1,946      |
| Total taxes and contributions payable                    | 27,186                          | 32,308     |

- (i) This refers to the effects of taxes on the amounts invoiced in a subsequent period, for which the services had already been rendered and the revenue recognized in the three-month period ended March 31, 2026, and in the fiscal year ended December 31, 2025.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 6. Taxes—Continued

#### c) Deferred taxes

The origin of deferred income and social contribution taxes presented below:

|  | <b>Parent Company and Consolidated</b> |                   |
|--|--|-------------------|
|  | <b>03/31/2026</b>                      | <b>12/31/2025</b> |
| <b>Assets</b>  |  |                   |
| Tax loss and negative social contribution basis            | <b>386,217</b>                         | 390,467           |
| Provision for contingencies                                | <b>2,065</b>                           | 1,902             |
| Allowance for expected credit loss for accounts receivable | <b>997</b>                             | -                 |
| Leases   | <b>12,545</b>                          | 10,123            |
| Provision for bargaining                                   | <b>1,346</b>                           | 1,126             |
| Total assets   | <b>403,170</b>                         | 403,618           |
| <b>Liabilities</b>   |  |                   |
| Temporary difference of unbilled receivables (i)           | <b>30,354</b>                          | 74,512            |
| Temporary difference of accelerated depreciation (ii)      | <b>53,662</b>                          | 50,475            |
| Derivative financial instruments                           | <b>1,811</b>                           | 6,090             |
| Temporary difference of hedge accounting <sup>(iii)</sup>  | <b>94,022</b>                          | 51,374            |
| Total liabilities  | <b>179,849</b>                         | 182,451           |
| Income and social contribution taxes, net                  | <b>223,321</b>                         | 221,167           |

(i) This refers to the effect of amounts invoiced in a subsequent fiscal year, for which the services had already been rendered and the revenue recognized in the three-month period ended March 31, 2026, and in the fiscal year ended December 31, 2025.

(ii) This refers to the effect of accelerated depreciation reflecting the estimated useful lives of vessels and underwater vehicles, due to their operation in three shifts.

(iii) This refers to deferred taxes on cash flow hedge operations, its impact is reflected in other comprehensive income.

The Company's management estimates, based on its growth projections, substantially supported by contracts already executed, that the deferred tax asset arising from the tax loss carryforwards and negative social contribution base, amounting to R\$ 386,217 as of March 31, 2026 (R\$ 390,467 as of December 31, 2025), will be fully realized within nine years, as shown below:

| <b>Year</b> | <b>Parent Company and Consolidated</b> |
|-------------|--|
| 2026        | 8,049                                  |
| 2027        | 19,025                                 |
| 2028        | 34,020                                 |
| 2029        | 49,182                                 |
| 2030        | 63,290                                 |
| 2031        | 64,666                                 |
| 2032        | 64,642                                 |
| 2033        | 62,202                                 |
| 2034        | 21,141                                 |
| Total       | <b>386,217</b>                         |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 6. Taxes—Continued

#### d) Installment payment of taxes

On November 4, 2022, the Company voluntarily joined a federal tax installment payment program focused on Social Security Contributions, Corporate Income Tax, and Social Contribution on Net Income.

On September 20, 2024, the Company voluntarily joined a new federal tax installment payment program for taxes withheld at source. Additionally, on April 14, 2025, the Company voluntarily joined another federal tax installment payment program.

As of March 31, 2026, the Company had a balance of R\$ 37,375 (R\$ 39,695 as of December 31, 2025) arising from its installment payments. Below we demonstrate the breakdown of installment taxes and their respective outstanding balances, as of the three-month period ended March 31, 2026, and the fiscal year ended December 31, 2025.

|  | <b>Parent Company and Consolidated</b> |                   |
|--|--|-------------------|
|  | <b>03/31/2026</b>                      | <b>12/31/2025</b> |
| INSS                                   | 5,344                                  | 5,724             |
| Installment payment of IR/CSLL         | 17,775                                 | 19,431            |
| PIS/COFINS                             | 27,226                                 | 28,489            |
| Withholding social contribution (CSRF) | 644                                    | 675               |
| Total outstanding balance              | <b>50,989</b>                          | <b>54,319</b>     |
| INSS                                   | 1,873                                  | 1,908             |
| IR/CSLL                                | 4,879                                  | 5,590             |
| PIS/COFINS                             | 6,703                                  | 6,703             |
| Withholding social contribution (CSRF) | 159                                    | 160               |
| Total current liabilities              | <b>13,614</b>                          | <b>14,361</b>     |
| INSS                                   | 3,471                                  | 3,816             |
| IR/CSLL                                | 12,896                                 | 13,840            |
| PIS/COFINS                             | 20,523                                 | 21,785            |
| Withholding social contribution (CSRF) | 485                                    | 517               |
| Total non-current liabilities          | <b>37,375</b>                          | <b>39,958</b>     |

As of March 31, 2026, the settlement of the amounts presented in noncurrent liabilities, up to the maturity of the installment agreements, is as follows:

| Year  | Parent Company and Consolidated |
|-------|---------------------------------|
| 2027  | 10,815                          |
| 2028  | 12,131                          |
| 2029  | 11,709                          |
| 2030  | 2,720                           |
| Total | <b>37,375</b>                   |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 6. Taxes—Continued

#### e) Reconciliation of official rates

During the three-month period ended March 31, 2026 and 2025, the reconciliation between the tax expense as calculated by the combined statutory rates and the income and social contribution tax expense charged to income (loss) is presented below:

|  | Parent Company |            |
|--|----------------|------------|
|  | 03/31/2026     | 03/31/2025 |
| Income (loss) before calculation of income and social contribution taxes       | (69,368)       | 36,008     |
| Combined tax rate  | 34%            | 34%        |
| Income and social contribution taxes at the combined rate                      | 23,585         | (12,243)   |
| Non-deductible expenses  | (31)           | (16)       |
| Exclusion of equity in net income of subsidiaries                              | 11,339         | 12,903     |
| Income and social contribution taxes at the effective rate                     | 34,893         | 644        |
| Current  | (9,909)        | -          |
| Deferred   | 44,802         | 644        |
| Income and social contribution taxes presented in income (loss) for the period | 34,893         | 644        |
| Effective rate   | -50.30%        | 1.8%       |

### 7. Prepaid expenses

|   | Parent Company and Consolidated |            |
|---|---------------------------------|------------|
|   | 03/31/2026                      | 12/31/2025 |
| Insurance premiums                                    | 5,569                           | 8,217      |
| Costs incurred to fulfil contract with customer (7.a) | 377,929                         | 374,383    |
| Total prepaid expenses                                | 383,498                         | 382,600    |
| Total current   | 162,233                         | 153,772    |
| Total non-current                                     | 221,265                         | 228,828    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 7. Prepaid expenses—Continued

#### Costs incurred to fulfil contracts with customers

As of March 31, 2026 and December 31, 2025, the Company has incurred incremental costs to fulfill a contract with a customer. Such expenses are incurred after the Company has been awarded the bidding process and are related to positioning the vessels in suitable locations and conditions to operate in compliance with the contractual obligations with customers. These costs are considered in the pricing formation presented during the customer bidding process. If the Company had not been successful in these bids, such costs would not have been incurred. Therefore, management proceeded with the recognition of these costs in accordance with the guidelines of CPC 47 - Revenue from Contracts with Customers.

Breakdown of expenditure is as follows:

|                                      | Parent Company and Consolidated |            |
|--------------------------------------|---------------------------------|------------|
|                                      | 03/31/2026                      | 12/31/2025 |
| Salaries and charges                 | 138,272                         | 135,625    |
| Consumption and maintenance material | 129,635                         | 126,612    |
| Service providers                    | 85,834                          | 86,728     |
| Temporary equipment rental           | 10,347                          | 11,244     |
| Other                                | 13,841                          | 14,174     |
| Total prepaid expenses               | 377,929                         | 374,383    |

The Company has been recognizing the recorded costs in income (loss) on a straight-line basis over the term of the contract with the customer, triggered by the commencement of operations.

As of March 31, 2026 and December 31, 2025, we present below the changes in prepaid expense:

|   | Parent Company and Consolidated |            |
|---|---------------------------------|------------|
|   | 03/31/2026                      | 12/31/2025 |
| Balance of the beginning of the period/year | 382,600                         | 359,433    |
| Additions of prepaid expenses               | 45,699                          | 179,290    |
| Appropriation to income (loss)              | (44,801)                        | (156,123)  |
| Balance at the end of the period/year       | 383,498                         | 382,600    |

As of March 31, 2026, the appropriation of prepaid expenses presented in noncurrent assets, up to the termination of the contracts, is as follows:

| Year  | Parent Company and Consolidated |
|-------|---------------------------------|
| 2027  | 108,652                         |
| 2028  | 69,717                          |
| 2029  | 36,544                          |
| 2030  | 6,352                           |
| Total | 221,265                         |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 8. Right-of-use and leases payable

| Right of use assets           | Parent Company |                    |                     |                            | Total          |
|-------------------------------|----------------|--------------------|---------------------|----------------------------|----------------|
|                               | Properties     | Submarine vehicles | Third-party vessels | Vessels of related parties |                |
| Balances at December 31, 2025 | 11,389         | -                  | 64,595              | 246,758                    | 322,742        |
| Additions                     | -              | -                  | -                   | 52,595                     | 52,595         |
| Depreciation                  | (973)          | -                  | (5,645)             | (31,489)                   | (38,107)       |
| Balances at March 31, 2026    | <b>10,416</b>  | -                  | <b>58,950</b>       | <b>267,864</b>             | <b>337,230</b> |
| Balances at March 31, 2026    |                |                    |                     |                            |                |
| Right of use                  | 21,481         | -                  | 84,183              | 509,358                    | 615,022        |
| Accumulated depreciation      | (11,065)       | -                  | (25,233)            | (241,494)                  | (277,792)      |
| Total right of use            | <b>10,416</b>  | -                  | <b>58,950</b>       | <b>267,864</b>             | <b>337,230</b> |
| <b>Leases payable</b>         |                |                    |                     |                            |                |
| Balances at December 31, 2025 | 12,032         | -                  | 77,578              | 276,192                    | 365,802        |
| Additions                     | -              | -                  | -                   | 52,595                     | 52,595         |
| Principal payments            | (946)          | -                  | (5,241)             | (43,416)                   | (49,603)       |
| Payments of interest          | (193)          | -                  | (3,774)             | -                          | (3,967)        |
| Interest incurred             | 245            | -                  | 3,849               | 14,673                     | 18,767         |
| Exchange-rate change          | -              | -                  | (3,530)             | -                          | (3,530)        |
| Balances at March 31, 2026    | <b>11,138</b>  | -                  | <b>68,882</b>       | <b>300,044</b>             | <b>380,064</b> |
| Total current                 | 3,725          | -                  | 21,642              | 133,117                    | 158,484        |
| Total noncurrent              | 7,413          | -                  | 47,240              | 166,927                    | 221,580        |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 8. Right-of-use and leases payable—Continued

| Right of use assets           | Consolidated    |                    |                     |                            | Total           |
|-------------------------------|-----------------|--------------------|---------------------|----------------------------|-----------------|
|                               | Properties      | Submarine vehicles | Third-party vessels | Vessels of related parties |                 |
| Balances at December 31, 2025 | 11,389          | -                  | 5,138               | -                          | 16,527          |
| Depreciation                  | (973)           | -                  | (1,187)             | -                          | (2,160)         |
| Balances at March 31, 2026    | <b>10,416</b>   | -                  | <b>3,951</b>        | -                          | <b>14,367</b>   |
| Balances at March 31, 2026    |                 |                    |                     |                            |                 |
| Right-of-use                  | <b>21,481</b>   | -                  | <b>15,806</b>       | -                          | <b>37,287</b>   |
| Accumulated depreciation      | <b>(11,065)</b> | -                  | <b>(11,855)</b>     | -                          | <b>(22,920)</b> |
| Total right of use            | <b>10,416</b>   | -                  | <b>3,951</b>        | -                          | <b>14,367</b>   |
| <b>Leases payable</b>         |                 |                    |                     |                            |                 |
| Balances at December 31, 2025 | 12,032          | -                  | 6,970               | -                          | 19,002          |
| Principal payments            | (946)           | -                  | (1,410)             | -                          | (2,356)         |
| Payments of interest          | (193)           | -                  | (170)               | -                          | (363)           |
| Interest incurred             | 245             | -                  | 244                 | -                          | 489             |
| Exchange-rate change          | -               | -                  | (193)               | -                          | (193)           |
| Balances at March 31, 2026    | <b>11,138</b>   | -                  | <b>5,441</b>        | -                          | <b>16,579</b>   |
| Total current                 | <b>3,725</b>    | -                  | <b>5,441</b>        | -                          | <b>9,166</b>    |
| Total noncurrent              | <b>7,413</b>    | -                  | -                   | -                          | <b>7,413</b>    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 8. Right-of-use and leases payable—Continued

| Right of use assets           | Parent Company |                    |                     |                            | Total     |
|-------------------------------|----------------|--------------------|---------------------|----------------------------|-----------|
|                               | Properties     | Submarine vehicles | Third-party vessels | Vessels of related parties |           |
| Balances at December 31, 2024 | 7,669          | -                  | 9,728               | 193,340                    | 210,737   |
| Additions                     | -              | -                  | -                   | 179,712                    | 179,712   |
| Depreciation                  | (768)          | -                  | (1,214)             | (25,100)                   | (27,082)  |
| Balances at March 31, 2025    | 6,901          | -                  | 8,514               | 347,952                    | 363,367   |
| Balances at March 31, 2025    |                |                    |                     |                            |           |
| Right-of-use                  | 14,461         | -                  | 15,807              | 470,769                    | 501,037   |
| Accumulated depreciation      | (7,560)        | -                  | (7,293)             | (122,817)                  | (137,670) |
| Total right of use            | 6,901          | -                  | 8,514               | 347,952                    | 363,367   |
| <b>Leases payable</b>         |                |                    |                     |                            |           |
| Balances at December 31, 2024 | 7,875          | -                  | 14,352              | 206,302                    | 228,529   |
| Additions                     | -              | -                  | -                   | 179,712                    | 179,712   |
| Principal payments            | (566)          | -                  | (1,946)             | (26,164)                   | (28,676)  |
| Payments of interest          | (149)          | -                  | (439)               | (10,223)                   | (10,811)  |
| Interest incurred             | 149            | -                  | 439                 | 12,040                     | 12,628    |
| Exchange-rate change          | -              | -                  | (890)               | 3,942                      | 3,052     |
| Balances at March 31, 2025    | 7,309          | -                  | 11,516              | 365,609                    | 384,434   |
| Total current                 | 2,242          | -                  | 6,606               | 108,653                    | 117,501   |
| Total noncurrent              | 5,067          | -                  | 4,910               | 256,956                    | 266,933   |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 8. Right-of-use and leases payable—Continued

| Right of use assets           | Consolidated |                    |                     |                            | Total    |
|-------------------------------|--------------|--------------------|---------------------|----------------------------|----------|
|                               | Properties   | Submarine vehicles | Third-party vessels | Vessels of related parties |          |
| Balances at December 31, 2024 | 7,669        | -                  | 9,728               | -                          | 17,397   |
| Depreciation                  | (768)        | -                  | (1,214)             | -                          | (1,982)  |
| Balances at March 31, 2025    | 6,901        | -                  | 8,514               | -                          | 15,415   |
| Balances at March 31, 2025    |              |                    |                     |                            |          |
| Right-of-use                  | 14,461       | -                  | 15,807              | -                          | 30,268   |
| Accumulated depreciation      | (7,560)      | -                  | (7,293)             | -                          | (14,853) |
| Total right of use            | 6,901        | -                  | 8,514               | -                          | 15,415   |
| <b>Leases payable</b>         |              |                    |                     |                            |          |
| Balances at December 31, 2023 | 7,875        | -                  | 14,352              | -                          | 22,227   |
| Principal payments            | (566)        | -                  | (1,946)             | -                          | (2,512)  |
| Payments of interest          | (149)        | -                  | (439)               | -                          | (588)    |
| Interest incurred             | 149          | -                  | 439                 | -                          | 588      |
| Exchange-rate change          | -            | -                  | (890)               | -                          | (890)    |
| Balances at December 31, 2024 | 7,309        | -                  | 11,516              | -                          | 18,825   |
| Total current                 | 2,242        | -                  | 6,606               | -                          | 8,848    |
| Total noncurrent              | 5,067        | -                  | 4,910               | -                          | 9,977    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 8. Right-of-use and leases payable—Continued

The amounts to be paid for leases presented in the non-current liability, until the settlement of the balance of contracts, are as follows:

| Year  | Parent Company | Consolidated |
|---|----------------|--------------|
| 2027  | 125,972        | 2,898        |
| 2028  | 113,000        | 3,924        |
| 2029  | 26,249         | 1,230        |
| Total amounts payable from leases with no discounts | 265,221        | 8,052        |
| Embedded interest (i)                               | (43,641)       | (639)        |
| Total lease liabilities (ii)                        | 221,580        | 7,413        |

(i) As required by CPC 06 (R2), §58, and CPC 40, §39, item “a”, and §B11D, the Company presents in the table above the maturity analysis of its lease contracts, undiscounted installments, reconciled with the short- and long-term lease liabilities. On March 31, 2026, considering the rate used was 24.00% p.a., resulting from the sum of the swapped rate of the debt composed of CDI + bank spread.

(ii) The lease liability includes contracts signed regarding real estate, underwater vehicles and vessels of related parties and third parties. Contracts are signed with average terms of 4 to 5 years considering the market conditions according to rates reported in the item above.

### 9. Investment

On September 1, 2021, the Company incorporated its wholly-owned subsidiary in the Netherlands named Oceânica Netherlands B.V. (“Oceânica B.V.”) through a capital payment of 1 Euro. Founding Oceanica B.V. was part of the Company's expansion plan to serve new contracts from 2022 onwards.

On July 24, 2024, the Company incorporated its wholly-owned subsidiary in Luxembourg named Oceanica Lux (“Oceanica Lux” or “Subsidiary”) through a capital payment of USD 20 (equivalent to R\$ 110) as capital payment. The controlled Oceanica Lux, has no operation and its constitution was part of the Company's debt refinancing plan.

On October 9, 2025, the Company incorporated its wholly-owned subsidiary in the Netherlands named Ocean XIX B.V. (“Ocean XIX B.V.”) through a capital contribution of USD 9,000. Ocean XIX was designated as an unrestricted subsidiary in accordance with the Indenture related to the Guaranteed Senior Notes. As a result, Ocean XIX is generally not subject to certain covenants that are applicable to subsidiaries in general under the Indenture, such as the limitation on indebtedness, limitation on restricted payments, and limitation on liens. Founding Ocean XIX B.V. was part of the Company's expansion plan to serve new contracts.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 9. Investments—Continued

The following presents the changes in the investment, as well as the statement of financial position of Oceanica Netherlands B.V., Oceanica Lux and Ocean XIX B.V., in their functional currency in Reais (R\$), used for consolidation purposes for the three-month period ended March 31, 2026, and fiscal year ended December 31, 2025:

|  |                         |
|--|-------------------------|
| Closing balance at December 31, 2024                                 | 954,989                 |
| Capital contribution   | 19,481                  |
| Equity in net income of subsidiaries                                 | 33,257                  |
| Equity in net income of subsidiaries arising from unrealized profits | 4,692                   |
| Closing balance at March 31, 2025                                    | <u>1,012,419</u>        |
| Closing balance at December 31, 2025                                 | 1,158,777               |
| Equity in net income of subsidiaries                                 | 30,602                  |
| Equity in net income of subsidiaries arising from unrealized profits | 2,745                   |
| Closing balance at March 31, 2026                                    | <u><u>1,192,124</u></u> |

### Statements of financial position - Oceanica Netherlands B.V.

| Assets                        | 03/31/2026       | 12/31/2025       | Liabilities                                | 03/31/2026       | 12/31/2025       |
|-------------------------------|------------------|------------------|--|------------------|------------------|
| Current assets                |                  |                  | Current liabilities                        |                  |                  |
| Cash and cash equivalents     | 7,388            | 529              | Suppliers                                  | 23,695           | 44,231           |
| Accounts receivable           | 4,692            | 6,567            | Salaries and charges payable               | 54               | -                |
| Advance to suppliers          | 2,815            | 1,309            | Related parties                            | 2,050            | 55               |
| Related parties               | 75,702           | 98,010           | Other liabilities                          | -                | 110              |
| Other current assets          | 144              | -                |  |                  |                  |
| Non-current assets            |                  |                  | Shareholders' equity (*)                   |                  |                  |
| Property, plant and equipment | 1,040,027        | 1,016,370        | Capital                                    | 6                | 6                |
|                               |                  |                  | Goodwill reserve                           | 948,219          | 948,196          |
|                               |                  |                  | Accumulated losses (**)                    | 130,164          | 130,187          |
|                               |                  |                  | Income (loss) for the period               | 26,580           | -                |
| Total assets                  | <u>1,130,768</u> | <u>1,122,785</u> | Total liabilities and shareholders' equity | <u>1,130,768</u> | <u>1,122,785</u> |

(\*) The difference between the shareholders' equity and the investment in the parent company denotes the unrealized profit from vessel chartering operations between related parties.

(\*\*) The difference between the net income (loss) and equity in net income of subsidiaries in the parent company denotes the unrealized profit from vessel chartering operations between related parties in the year.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 9. Investments—Continued

#### Statement of financial position - Oceanica Lux

| <b>Assets</b>                | <b>03/31/2026</b>       | <b>12/31/2025</b> | <b>Liabilities</b>                         | <b>03/31/2026</b>       | <b>12/31/2025</b> |
|------------------------------|-------------------------|-------------------|--|-------------------------|-------------------|
| Current assets               |                         |                   | Current liabilities                        |                         |                   |
| Cash and cash equivalents    | <b>41,698</b>           | 48                | Loans and financing                        | <b>165,814</b>          | 89,519            |
| Pledged financial investment | <b>194,404</b>          | 126,073           | Related parties                            | <b>6,259</b>            | -                 |
| Related parties (*)          | -                       | 110               | Non-current liabilities                    |                         |                   |
| Loan agreement               | <b>521,890</b>          | 569,508           | Loans and financing                        | <b>2,709,439</b>        | 2,850,517         |
| Trading securities           | -                       | -                 | Shareholders' equity                       |                         |                   |
| Non-current assets           |                         |                   | Capital                                    | <b>110</b>              | 110               |
| Pledged financial investment | <b>2,136,876</b>        | 2,252,740         | Retained earnings                          | <b>8,334</b>            | 8,333             |
|                              |                         |                   | Income (loss) for the period               | <b>4,912</b>            | -                 |
| Total assets                 | <u><b>2,894,868</b></u> | <u>2,948,479</u>  | Total liabilities and shareholders' equity | <u><b>2,894,868</b></u> | <u>2,948,479</u>  |

(\*) On June 11 and September 25, 2025, the subsidiary Oceanica Lux entered into loan agreements with its Parent Company of US\$ 150 and US\$ 99,750, maturing in June and October 2026, respectively, and bearing interest at a rate of 13% p.a.

#### Statements of financial position - Ocean XIX B.V.

| <b>Assets</b>                 | <b>03/31/2026</b>     | <b>12/31/2025</b> | <b>Liabilities</b>                         | <b>03/31/2026</b>     | <b>12/31/2025</b> |
|-------------------------------|-----------------------|-------------------|--|-----------------------|-------------------|
| Current assets                |                       |                   | Current liabilities                        |                       |                   |
| Cash and cash equivalents     | <b>59,486</b>         | 77,482            | Loans and financing                        | <b>32,530</b>         | 35,023            |
|                               |                       |                   | Related parties                            | <b>4,154</b>          | -                 |
|                               |                       |                   | Non-current liabilities                    |                       |                   |
|                               |                       |                   | Loans and financing                        | <b>140,509</b>        | 155,173           |
| Non-current assets            |                       |                   | Shareholders' equity                       |                       |                   |
| Property, plant and equipment | <b>159,325</b>        | 155,222           | Capital                                    | <b>49,018</b>         | 49,018            |
|                               |                       |                   | Accumulated losses                         | <b>(6,510)</b>        | (6,510)           |
|                               |                       |                   | Income (loss) for the period               | <b>(890)</b>          | -                 |
| Total assets                  | <u><b>218,811</b></u> | <u>232,704</u>    | Total liabilities and shareholders' equity | <u><b>218,811</b></u> | <u>232,704</u>    |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 9. Investments—Continued

On January 13, 2025, the subsidiary Oceanica Netherlands B.V. completed the purchase of the vessel *Normand Titan*, which will be renamed OceanicaSub XVII, and joined the Company's fleet, initiating the dry-docking and mobilization procedures to service new contracts. The total acquisition cost was R\$50,879 based on the exchange rate at the time (US\$10,300 thousand).

On October 15, 2025, the subsidiary Ocean XIX completed the purchase of the vessel OceanicaSub XIX and joined the Company's fleet, initiating the dry-docking and mobilization procedures to service the new contracts. The total acquisition cost was R\$155,222 based on the exchange rate at the time (US\$28,500 thousand).

The vessels Oceanica Sub VI, Sub VII, Sub VIII, Sub IX, Sub X, Sub XI, Thor II, Sub XII, Sub XIV, Sub XV and Sub XVIII, whose acquisitions were completed through the subsidiary Oceanica Netherlands B.V., are mortgaged as collateral for the issuance of Senior Secured Notes.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 10. Property, plant and equipment

|                               | Vessels  | Machinery and equipment | Facilities | Furniture and fixtures | Parent Company<br>Computers and peripherals | Vehicles | Buildings | Tools and alike | ROV (i)   | Construction in progress (ii) | Total     |
|-------------------------------|----------|-------------------------|------------|------------------------|---|----------|-----------|-----------------|-----------|-------------------------------|-----------|
| Balances at December 31, 2024 | 153,978  | 208,599                 | 10,198     | 6,405                  | 19,555                                      | 30       | -         | 27,843          | 264,258   | 114,091                       | 804,957   |
| Acquisitions                  | -        | 9,972                   | -          | 506                    | 1,568                                       | -        | -         | 1,564           | 547       | 4,870                         | 19,027    |
| Write-offs - cost             | (182)    | -                       | -          | -                      | -   | -        | -         | -               | -         | -                             | (182)     |
| Transfers                     | (305)    | 5,155                   | -          | 10                     | 426   | -        | 3,615     | 1,164           | 6,305     | (16,370)                      | -         |
| Write-offs of depreciation    | -        | -                       | -          | -                      | -   | -        | -         | -               | -         | -                             | -         |
| Depreciation                  | (3,875)  | (6,604)                 | (185)      | (198)                  | (1,330)                                     | (7)      | -         | (2,338)         | (8,337)   | -                             | (22,874)  |
| Balances at March 31, 2025    | 149,616  | 217,122                 | 10,013     | 6,723                  | 20,219                                      | 23       | 3,615     | 28,233          | 262,773   | 102,591                       | 800,928   |
| Balances at March 31, 2025    |          |                         |            |                        |   |          |           |                 |           |                               |           |
| Cost                          | 205,883  | 291,501                 | 12,361     | 8,803                  | 30,579                                      | 896      | 3,751     | 42,579          | 333,693   | 102,591                       | 1,032,637 |
| Accumulated depreciation      | (56,267) | (74,379)                | (2,348)    | (2,080)                | (10,360)                                    | (873)    | (136)     | (14,346)        | (70,920)  | -                             | (231,709) |
| Book balance, net             | 149,616  | 217,122                 | 10,013     | 6,723                  | 20,219                                      | 23       | 3,615     | 28,233          | 262,773   | 102,591                       | 800,928   |
| Balances at December 31, 2025 | 151,744  | 210,700                 | 11,235     | 8,342                  | 20,462                                      | 1        | 3,506     | 22,165          | 258,348   | 97,135                        | 783,638   |
| Acquisitions                  | 790      | 11,054                  | 635        | 845                    | 1,551                                       | -        | -         | 540             | 702       | 69,646                        | 85,763    |
| Write-offs - cost             | (283)    | -                       | -          | -                      | -   | -        | -         | -               | -         | -                             | (283)     |
| Transfers                     | -        | 1,857                   | -          | -                      | 399   | -        | -         | 56              | 19,645    | (21,957)                      | -         |
| Write-offs of depreciation    | -        | -                       | -          | -                      | -   | -        | -         | -               | -         | -                             | -         |
| Depreciation                  | (4,764)  | (6,383)                 | (347)      | (260)                  | (1,735)                                     | -        | (36)      | (2,037)         | (7,697)   | -                             | (23,259)  |
| Balances at March 31, 2026    | 147,487  | 217,228                 | 11,523     | 8,927                  | 20,677                                      | 1        | 3,470     | 20,724          | 270,998   | 144,824                       | 845,859   |
| Balances at March 31, 2026    |          |                         |            |                        |   |          |           |                 |           |                               |           |
| Cost                          | 228,602  | 318,638                 | 15,142     | 11,942                 | 37,513                                      | 896      | 3,751     | 43,830          | 379,080   | 144,824                       | 1,184,218 |
| Accumulated depreciation      | (81,115) | (101,410)               | (3,619)    | (3,015)                | (16,836)                                    | (895)    | (281)     | (23,106)        | (108,082) | -                             | (338,359) |
| Book balance, net             | 147,487  | 217,228                 | 11,523     | 8,927                  | 20,677                                      | 1        | 3,470     | 20,724          | 270,998   | 144,824                       | 845,859   |

(i) The balance of construction in progress refers to items that were not yet completed as of March 31 2026, substantially represented by machinery and equipment and imported underwater vehicles in progress.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 10. Property, plant and equipment--Continued

|                               | Consolidated |                         |            |                        |                           |          |           |                 |           |                               |           |
|-------------------------------|--------------|-------------------------|------------|------------------------|---------------------------|----------|-----------|-----------------|-----------|-------------------------------|-----------|
|                               | Vessels      | Machinery and equipment | Facilities | Furniture and fixtures | Computers and peripherals | Vehicles | Buildings | Tools and alike | ROV (i)   | Construction in progress (ii) | Total     |
| Balances at December 31, 2024 | 966,382      | 223,907                 | 10,198     | 6,406                  | 19,981                    | 30       | -         | 27,842          | 270,716   | 169,228                       | 1,694,690 |
| Acquisitions                  | 58,280       | 9,972                   | -          | 506                    | 1,568                     | -        | -         | 1,564           | 547       | 34,696                        | 107,133   |
| Write-offs - cost             | (182)        | (759)                   | -          | -                      | -                         | -        | -         | -               | -         | -                             | (941)     |
| Transfers                     | 4,085        | 5,155                   | -          | 10                     | 426                       | -        | 3,615     | 1,164           | 6,305     | (20,760)                      | -         |
| Write-offs of depreciation    | -            | -                       | -          | -                      | -                         | -        | -         | -               | -         | -                             | -         |
| Depreciation                  | (15,889)     | (7,013)                 | (185)      | (198)                  | (1,357)                   | (7)      | -         | (2,338)         | (8,568)   | -                             | (35,555)  |
| Balances at March 31, 2025    | 1,012,676    | 231,262                 | 10,013     | 6,724                  | 20,618                    | 23       | 3,615     | 28,232          | 269,000   | 183,164                       | 1,765,327 |
| Balances at March 31, 2025    |              |                         |            |                        |                           |          |           |                 |           |                               |           |
| Cost                          | 1,159,239    | 307,852                 | 12,361     | 8,803                  | 31,112                    | 896      | 3,751     | 42,579          | 342,922   | 183,164                       | 2,092,679 |
| Accumulated depreciation      | (146,563)    | (76,590)                | (2,348)    | (2,079)                | (10,494)                  | (873)    | (136)     | (14,347)        | (73,922)  | -                             | (327,352) |
| Book balance, net             | 1,012,676    | 231,262                 | 10,013     | 6,724                  | 20,618                    | 23       | 3,615     | 28,232          | 269,000   | 183,164                       | 1,765,327 |
| Balances at December 31, 2025 | 1,186,173    | 227,223                 | 11,236     | 8,340                  | 20,778                    | 3        | 3,506     | 22,166          | 263,886   | 211,920                       | 1,955,231 |
| Acquisitions                  | 790          | 11,054                  | 634        | 847                    | 1,586                     | -        | -         | 540             | 702       | 115,979                       | 132,132   |
| Write-offs - cost             | (283)        | -                       | -          | -                      | -                         | -        | -         | -               | -         | -                             | (283)     |
| Transfers                     | 18,799       | 1,857                   | -          | -                      | 403                       | (2)      | -         | 55              | 19,645    | (40,757)                      | -         |
| Depreciation                  | (22,662)     | (6,838)                 | (347)      | (260)                  | (1,761)                   | -        | (36)      | (2,037)         | (7,927)   | -                             | (41,868)  |
| Balances at March 31, 2026    | 1,182,817    | 233,296                 | 11,523     | 8,927                  | 21,006                    | 1        | 3,470     | 20,724          | 276,306   | 287,142                       | 2,045,212 |
| Balances at March 31, 2026    |              |                         |            |                        |                           |          |           |                 |           |                               |           |
| Cost                          | 1,420,876    | 338,749                 | 15,142     | 11,942                 | 38,081                    | 896      | 3,751     | 43,830          | 388,309   | 287,142                       | 2,548,718 |
| Accumulated depreciation      | (238,059)    | (105,453)               | (3,619)    | (3,015)                | (17,075)                  | (895)    | (281)     | (23,106)        | (112,003) | -                             | (503,506) |
| Book balance, net             | 1,182,817    | 233,296                 | 11,523     | 8,927                  | 21,006                    | 1        | 3,470     | 20,724          | 276,306   | 287,142                       | 2,045,212 |

(i) The balance of construction in progress refers to items that were not yet completed as of March 31, 2026, substantially represented by vessels, machinery and equipment, and imported underwater vehicles in progress.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 11. Suppliers

|                    | Parent Company |            | Consolidated  |            |
|--------------------|----------------|------------|---------------|------------|
|                    | 03/31/2026     | 12/31/2025 | 03/31/2026    | 12/31/2025 |
| Domestic suppliers | <b>57,940</b>  | 65,180     | <b>84,082</b> | 112,620    |
| Foreign suppliers  | <b>5,536</b>   | 2,740      | <b>6,841</b>  | 4,116      |
|                    | <b>63,476</b>  | 67,920     | <b>90,923</b> | 116,736    |
| Current            | <b>61,978</b>  | 65,861     | <b>89,425</b> | 114,677    |
| Non-current        | <b>1,498</b>   | 2,059      | <b>1,498</b>  | 2,059      |

### 12. Loans, financing and debentures

|   | Parent company   |            | Consolidated     |            |
|---|------------------|------------|------------------|------------|
|   | 03/31/2026       | 12/31/2025 | 03/31/2026       | 12/31/2025 |
| Debentures (a)                              | <b>2,289,027</b> | 2,329,435  | <b>2,289,027</b> | 2,329,435  |
| Domestic loans (b)                          | <b>128,877</b>   | 125,721    | <b>128,877</b>   | 125,721    |
| Foreign loans and financing (c)             | -                | -          | <b>3,098,045</b> | 3,180,893  |
| Loan, financing and debenture funding costs | <b>(75,054)</b>  | (77,532)   | <b>(124,808)</b> | (128,192)  |
|   | <b>2,342,850</b> | 2,377,624  | <b>5,391,141</b> | 5,507,857  |
| Current                                     | <b>232,204</b>   | 168,261    | <b>430,547</b>   | 292,803    |
| Non-current                                 | <b>2,110,646</b> | 2,209,363  | <b>4,960,594</b> | 5,215,054  |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 12. Loans, financing and debentures—Continued

The main information regarding borrowings, borrowings and debentures can be summarized as follows:

a) Debentures and promissory notes

| <u>Bank</u>                         | <u>Maturity date</u> | <u>Annual interest</u> | <u>Amortization of interest</u> | <u>Amortization of principal</u> | <u>03/31/2026</u> | <u>12/31/2025</u> |
|-------------------------------------|----------------------|------------------------|---------------------------------|----------------------------------|-------------------|-------------------|
| 2 <sup>nd</sup> issuance            | 10/01/2029           | 13.5–17.3% p.a.        | Twice-yearly as of 04/01/2025   | Annually as of 10/01/2029        | <b>2,094,517</b>  | 2,137,253         |
| 6 <sup>th</sup> issuance - series 1 | 10/01/2029           | 15.3–27.4% p.a.        | Twice-yearly as of 04/01/2026   | Annually as of 10/01/2027        | <b>194,510</b>    | 192,182           |
| <b>Total debentures</b>             |                      |                        |                                 |                                  | <b>2,289,027</b>  | 2,329,435         |

b) Domestic loans

| <u>Bank</u>             | <u>Maturity date</u> | <u>Annual interest</u> | <u>Amortization of interest</u> | <u>Amortization of principal</u> | <u>03/31/2026</u> | <u>12/31/2025</u> |
|-------------------------|----------------------|------------------------|---------------------------------|----------------------------------|-------------------|-------------------|
| Banco do Brasil         | 08/26/2026           | CDI+4.30%              | Monthly as of 08/26/2022        | Monthly as of 03/26/2024         | <b>2,500</b>      | 4,000             |
| Caixa Econômica Federal | 03/29/2027           | CDI + 3.80%            | Monthly as of 07/26/2022        | Monthly as of 01/28/2025         | <b>28,877</b>     | 36,099            |
| Banco do Brasil         | 10/25/2026           | CDI + 3.50%            | Monthly as of 10/25/2025        | Monthly as of 04/25/2026         | <b>45,000</b>     | 45,000            |
| Banco ABC               | 03/23/2027           | CDI + 3.70%            | Monthly as of 10/23/2025        | Monthly as of 04/23/2026         | -                 | 25,000            |
| Banco ABC               | 02/14/2028           | CDI + 3.00%            | Monthly as of 03/13/2026        | Monthly as of 06/15/2026         | <b>52,500</b>     | -                 |
| Sifra                   | 30–90 days           | Variable               | Variable                        | Variable                         | -                 | 15,622            |
| <b>Total</b>            |                      |                        |                                 |                                  | <b>128,877</b>    | 125,721           |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 12. Loans, financing and debentures—Continued

#### c) Foreign loans and borrowings

| <b>Bank</b>               | <b>Maturity date</b> | <b>Annual interest</b> | <b>Amortization of interest</b> | <b>Amortization of principal</b>           | <b>03/31/2026</b> | <b>12/31/2025</b> |
|---------------------------|----------------------|------------------------|---------------------------------|--|-------------------|-------------------|
| Senior Secured Notes      | 10/31/2029           | 13.00% p.a.            | Twice-yearly as of 04/01/2025   | 10% in Oct2027, Oct2028 and 80% in Oct2029 | <b>2,918,297</b>  | 2,982,645         |
| Blue OP Cayman LLC        | 10/15/2028           | 13.50% p.a.            | Quarterly as of 01/15/2026      | Quarterly as of 01/15/2026                 | <b>179,748</b>    | 198,248           |
| <b>Total consolidated</b> |                      |                        |                                 |  | <b>3,098,045</b>  | 3,180,893         |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 12. Loans, financing and debentures—Continued

The changes in the balance of loans, borrowing and debentures, and debentures are presented as follows:

|   | Parent Company   |            | Consolidated     |            |
|---|------------------|------------|------------------|------------|
|   | 03/31/2026       | 12/31/2025 | 03/31/2026       | 12/31/2025 |
| Opening balance                             | <b>2,377,624</b> | 2,763,978  | <b>5,507,857</b> | 5,135,088  |
| Additions                                   | <b>52,500</b>    | 923,406    | <b>52,500</b>    | 1,967,814  |
| Charges                                     | <b>92,514</b>    | 388,039    | <b>187,327</b>   | 691,388    |
| Currency restatement                        | <b>(119,533)</b> | (262,641)  | <b>(279,603)</b> | (502,656)  |
| Addition of funding costs                   | <b>(2,264)</b>   | (44,439)   | <b>(9,263)</b>   | (83,865)   |
| Amortization of funding costs               | <b>4,743</b>     | 24,643     | <b>9,733</b>     | 37,400     |
| Prepayment for the issuance of Senior notes | -                | (210,009)  | -                | (210,009)  |
| Amortization of principal                   | <b>(48,844)</b>  | (845,719)  | <b>(56,689)</b>  | (845,719)  |
| Payments of interest                        | <b>(13,890)</b>  | (359,634)  | <b>(20,721)</b>  | (681,584)  |
| Closing balance                             | <b>2,342,850</b> | 2,377,624  | <b>5,391,141</b> | 5,507,857  |

The amounts payable until the settlement of the balances presented above, classified as non-current liabilities, are detailed below and do not consider future charges.

| Year  | Parent Company   | Consolidated     |
|-------|------------------|------------------|
| 2027  | 220,498          | 506,180          |
| 2028  | 223,411          | 577,351          |
| 2029  | 1,666,737        | 3,877,063        |
| Total | <b>2,110,646</b> | <b>4,960,594</b> |

On September 26, 2025, the Company, through its subsidiary Oceânica Lux, a limited liability company established and existing under the laws of the Grand Duchy of Luxembourg (Issuer), priced a retap of senior secured notes in the amount of US\$ 150 million, paying a coupon rate of 13% per annum and maturing in 2029 (“Notes” and “Offering,” respectively), through the reopening of the offering made on October 2, 2024. The Notes are supported by personal guarantees granted by the Company and its wholly owned subsidiary, Oceânica Netherlands B.V., as well as a security interest over the debt service reserve account held by the Issuer and a lien of a restricted account held by the Company. Additionally, the Notes will also have, to the extent certain conditions are met after their settlement, additional collateral such as (i) fiduciary assignment of receivables; (ii) lien of equipment; and (iii) mortgages over certain vessels owned by the Company or by Oceânica B.V.

The assets pledged as collateral (pledged financial investments and vessels) are presented in notes 3 and 9. The acceleration clauses are standard for instruments of this nature.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 12. Loans, financing and debentures—Continued

On October 15, 2025, Ocean XIX entered into a loan (“Facility Agreement”) with Blue OP Cayman LLC (“Blue OP”), for a total amount of US\$ 35 million, remunerated with a coupon rate of 13.75% p.a., a minimum quarterly amortization of US\$ 1,458,333, and maturing in 2028.

The resources obtained through the loan were allocated for the acquisition of the vessel Oceanicasub XIX, registered under the flag of the Isle of Man, for the amount of US\$28 million.

As of March 31, 2026 and December 31, 2025, the Company had not incurred any events that would trigger acceleration of its debts.

The Company’s other loans do not contain financial leverage covenants.

#### Covenants of the Senior Secured Notes

As of March 31, 2026, the reading of the Net financial debt/EBITDA Covenant of the Senior Secured Notes was 3.7 (3.6 as of December 31, 2025). The reading above the limit of 3.5 results in limitations on investments in property, plant and equipment and incurrence of new debts in 2026 as described in the Indenture of the Senior Secured Notes.

### 13. Salaries and payroll charges

|                                       | Parent Company |            | Consolidated  |            |
|---------------------------------------|----------------|------------|---------------|------------|
|                                       | 03/31/2026     | 12/31/2025 | 03/31/2026    | 12/31/2025 |
| Salaries payable                      | <b>22,036</b>  | 22,565     | <b>22,036</b> | 22,565     |
| INSS payable (i)                      | <b>14,135</b>  | 5,860      | <b>14,189</b> | 5,916      |
| Severance Pay Fund (FGTS) payable     | <b>3,107</b>   | 3,349      | <b>3,107</b>  | 3,349      |
| Provision for vacation                | <b>30,335</b>  | 32,114     | <b>30,335</b> | 32,114     |
| Charges on vacations                  | <b>11,705</b>  | 12,294     | <b>11,705</b> | 12,294     |
| 13 <sup>th</sup> salary provision     | <b>9,592</b>   | -          | <b>9,592</b>  | -          |
| Provision for annual bargaining       | <b>4,342</b>   | 3,636      | <b>4,342</b>  | 3,636      |
| Other taxes and contributions payable | <b>44</b>      | 46         | <b>44</b>     | 45         |
| Total salaries and payroll charges    | <b>95,296</b>  | 79,864     | <b>95,350</b> | 79,919     |

(i) As of March 31, 2026, the Company held an overdue amount of R\$ 8,309, which was paid in installments on April 17, 2026.

### 14. Contractual fines

The Company has contracts with a customer that include penalties for delays in delivering certain assets and starting operations. Some of these contracts experienced delays in start dates, and in the three-month period ended March 31, 2026, the Company recorded R\$ 35,845 (R\$ 94,740 as of December 31, 2025).

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 14. Contractual fines—Continued

The full settlement of the recognized liabilities will be carried out after the issuance of the formal notice for delay in the TAE and the start of operations under the contract, considering the receivables from any contracts.

For the three-month period ended March 31, 2026, and the fiscal year ended December 31, 2025, the changes in contractual penalties is presented in the table below:

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 12/31/2025 |
| Balance at the beginning of the year         | 91,030                          | 52,566     |
| Additions of contractual fines in the period | 23,573                          | 69,222     |
| Additions of fuel deductions in the period   | 12,272                          | 25,518     |
| Settlements in the period                    | (16,239)                        | (56,276)   |
| Balance at year-end                          | 110,636                         | 91,030     |

The delays described result from the postponement of the delivery of imported equipment required to meet operational and safety requirements on the vessels acquired by the Company and from other difficulties in mobilizing the assets.

### 15. Provision for contingencies

Management, based on information from its legal advisors, an analysis of the outstanding legal proceedings with regards to amounts claimed, management recorded provisions for amounts considered sufficient to cover probable losses from the current lawsuits, as follows:

|       | Parent Company and Consolidated |            |
|-------|---------------------------------|------------|
|       | 03/31/2026                      | 12/31/2025 |
| Labor | 5,717                           | 5,238      |
| Civil | 357                             | 357        |
| Total | 6,074                           | 5,595      |

Below we present the changes in the provision:

|                                       | Parent Company and Consolidated |            |
|---------------------------------------|---------------------------------|------------|
|                                       | 03/31/2026                      | 12/31/2025 |
| Balances at the beginning of the year | 5,595                           | 1,005      |
| Formation                             | 548                             | 5,816      |
| Reversal of provision                 | -                               | (40)       |
| Payment of labor award                | (69)                            | (1,186)    |
| Balance at year-end                   | 6,074                           | 5,595      |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 15. Provision for contingencies—Continued

The Company acts as defendant of sundry labor claims filed by former employees. In general, these lawsuits address recurring topics in Labor Courts, such as payment of overtime and its implications, salary equivalence, recognition of occupational disease or work-related accidents, requests for provisional stability, and claims related to the so-called social security legal limbo, among others.

The provisions recorded are diversified. During the three-month period ended March 31, 2026 and end of the fiscal year ended December 31, 2025, we had an increase in the formation of provisions that predominantly have a labor nature related to workplace accidents, occupational diseases, salary equivalence, and overtime.

During the end of the fiscal year ended December 31, 2025, the Company carried out the settlement of lawsuits predominantly of a civil nature related to attorney's fees.

The Company is a party to labor, civil, and tax lawsuits assessed by legal counsel as having a possible risk of loss, for which no provisions have been recorded to cover potential future disbursements. The amounts involved in these lawsuits in the three-month period ended March 31, 2026, are R\$ 3,886 (R\$ 4,210 as of December 31 of 2025), respectively, and arise mainly from claims related to salary equivalence, occupational disease, occupational accidents, overtime premiums, changes in working hours, and annulment of termination for cause.

### 16. Shareholders' equity

#### Capital

| Shareholder                                | 03/31/2026        |            | 12/31/2025        |            |
|--|-------------------|------------|-------------------|------------|
|  | Registered shares | % Interest | Registered shares | % Interest |
| José Alfredo Callifa                       | 29,999,999        | 99.99%     | 29,999,999        | 99.99%     |
| Calimóveis Administração de Imóveis EIRELI | 1                 | 0.01%      | 1                 | 0.01%      |
| Total                                      | 30,000,000        | 100%       | 30,000,000        | 100%       |

As of March 31, 2026 and December 31, 2025, the paid-in capital totals R\$ 57,671. The Company's capital is distributed as follows:

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 16. Shareholders' equity—Continued

#### Legal reserve

In compliance with article 193 of Law 6404/76, the reserve is recorded at the rate of 5% of the net income for the year, up to the limit of 20% of the capital. There were no changes in this reserve due to the loss calculated in the fiscal year ended December 31, 2025.

#### Profit retention reserve

There were no changes in this reserve due to the loss calculated in the fiscal year ended December 31, 2025.

#### Dividends

Article 36, paragraph 2 of the Company's bylaws ensures the right to receive an annual non-discretionary dividend of no less than 25% of the net income for the year, plus or minus the following amounts: (i) amount allocated to the legal reserve; and (ii) amount allocated to form the reserve for contingencies and reversal of said reserves formed in prior years.

As of March 31, 2026 and December 31, 2025, no dividends were authorized or paid due to the accumulated losses observed.

### 17. Earnings (losses) per share

|   | <u>03/31/2026</u> | <u>03/31/2025</u> |
|---|-------------------|-------------------|
| Loss attributable to Company's shareholders                 | (34,475)          | 36,652            |
| Weighted average value in thousands of common shares issued | <b>30,000</b>     | 30,000            |
| Basic and diluted loss per share (in reais)                 | <b>(1,149)</b>    | 1,222             |

Earnings per share are basically calculated by dividing income (loss) for the period attributed to holders of the Company's common shares by the weighted average number of common shares available during the period. For the periods presented, the Company's basic and diluted earnings per share are equivalent, considering that the Company has no instruments with potential dilutive effect. The weighted average of the number of common shares used in the calculation corresponds to the number of shares issued in the periods presented.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 18. Net revenue from sales and services rendered

|  | Parent Company and Consolidated |            |
|--|---------------------------------|------------|
|  | 03/31/2026                      | 03/31/2025 |
| Revenue from services                              | 309,468                         | 328,776    |
| Chartering revenue                                 | 166,283                         | 142,471    |
| Sales revenue                                      | 1,235                           | 923        |
| Sales taxes  | (47,787)                        | (51,637)   |
| Total net revenue from sales and services rendered | 429,199                         | 420,533    |

### 19. Cost of sales and services rendered

|   | Parent Company |            | Consolidated |            |
|---|----------------|------------|--------------|------------|
|   | 03/31/2026     | 03/31/2025 | 03/31/2026   | 03/31/2025 |
| Personnel                                       | (116,236)      | (109,788)  | (116,236)    | (109,788)  |
| Payroll charges                                 | (33,225)       | (33,378)   | (33,225)     | (33,378)   |
| Inputs for rendering of services                | (22,182)       | (19,132)   | (22,394)     | (19,132)   |
| Transportation and logistics of personnel       | (14,695)       | (10,993)   | (14,695)     | (10,993)   |
| Maintenance and leases in general               | (7,295)        | (6,895)    | (7,295)      | (7,198)    |
| Third parties - service providers               | (25,909)       | (16,829)   | (25,921)     | (17,458)   |
| Depreciation and amortization                   | (20,620)       | (19,831)   | (39,208)     | (32,484)   |
| Depreciation of right of use                    | (37,959)       | (26,934)   | (2,012)      | (1,834)    |
| Cost of resold good                             | (163)          | (707)      | (163)        | (707)      |
| Insurance cost                                  | (3,750)        | (3,718)    | (3,750)      | (3,718)    |
| Fuel for vessels                                | (12,167)       | (17,197)   | (12,167)     | (17,197)   |
| Contractual deductions for consumption and fuel | (13,117)       | (7,222)    | (13,117)     | (7,222)    |
| Other   | (14,070)       | (4,206)    | (17,440)     | (4,210)    |
| Total cost of sales and services rendered       | (321,388)      | (276,830)  | (307,623)    | (265,319)  |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 20. Operating revenues and expenses

|  | Parent Company |            | Consolidated |            |
|--|----------------|------------|--------------|------------|
|  | 03/31/2026     | 03/31/2025 | 03/31/2026   | 03/31/2025 |
| Personnel                                    | (22,543)       | (12,729)   | (22,864)     | (13,052)   |
| Payroll charges                              | (4,878)        | (2,686)    | (4,898)      | (2,706)    |
| Office maintenance and consumption materials | (299)          | (544)      | (299)        | (554)      |
| Outsourced services                          | (7,937)        | (5,548)    | (8,334)      | (5,840)    |
| Rentals and condominiums                     | (687)          | (609)      | (739)        | (664)      |
| Depreciation and amortization                | (2,508)        | (3,261)    | (2,535)      | (3,287)    |
| Depreciation of right of use                 | (148)          | (148)      | (148)        | (148)      |
| Communications                               | (923)          | (487)      | (925)        | (489)      |
| Electric power                               | (235)          | (288)      | (235)        | (288)      |
| Training and development                     | (201)          | (16)       | (202)        | (17)       |
| Other administrative expenses                | (1,168)        | (967)      | (1,321)      | (1,086)    |
| Administrative expenses                      | (41,527)       | (27,283)   | (42,500)     | (28,131)   |
| Taxes and rates                              | (122)          | (605)      | (122)        | (605)      |
| Contractual fines                            | (22,728)       | (12,144)   | (22,728)     | (12,144)   |
| Provision for risks and contingencies        | (548)          | 40         | (548)        | 40         |
| Provision for expected credit losses         | (2,932)        | -          | (2,932)      | -          |
| Other revenues (expenses)                    | (32)           | (329)      | (34)         | (328)      |
| Other operating revenues (expenses)          | (26,362)       | (13,038)   | (26,364)     | (13,037)   |
| Total  | (67,889)       | (40,321)   | (68,864)     | (41,169)   |

### 21. Net financial income (loss)

|  | Parent company |            | Consolidated |            |
|--|----------------|------------|--------------|------------|
|  | 03/31/2026     | 03/31/2025 | 03/31/2026   | 03/31/2025 |
| Revenue from financial investments         | 4,244          | 3,080      | 4,244        | 91,042     |
| Revenue from pledged financial investments | 448            | -          | 74,945       | -          |
| Interest and discounts obtained            | 1,108          | 268        | 1,108        | 703        |
| Foreign exchange gains                     | 98,362         | 62,786     | 295,985      | 113,893    |
| Income (loss) from derivatives             | 2,345          | 11,610     | 2,345        | 11,610     |
| Finance income                             | 106,507        | 77,744     | 378,627      | 217,248    |
| Interest on loans and financing            | (4,745)        | (19,703)   | (10,839)     | (19,703)   |
| Interest on debentures                     | (79,125)       | (90,213)   | (167,844)    | (160,970)  |
| Interest on credit granting                | (8,644)        | (1,071)    | (8,644)      | (1,071)    |
| Interest on loan agreements                | (16,903)       | -          | -            | -          |
| Bank expenses                              | (1,378)        | (4,906)    | (1,434)      | (6,275)    |
| Finance expenses on leases                 | (18,767)       | (12,628)   | (489)        | (588)      |
| Foreign-exchange costs                     | (102,983)      | (54,166)   | (297,096)    | (106,297)  |
| Income (loss) from derivatives             | (3,794)        | (195)      | (3,794)      | (195)      |
| Other finance expenses                     | (12,805)       | (185)      | (10,567)     | (187)      |
| Finance expenses                           | (249,144)      | (183,067)  | (500,707)    | (295,286)  |
| Financial income (loss)                    | (142,637)      | (105,323)  | (122,080)    | (78,038)   |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 22. Financial instruments

The Company maintains transactions with financial instruments which are managed through operational strategies and internal controls to ensure liquidity and profitability. The control policy consists of permanent follow-up of the conditions engaged versus those in force in the market. The Company does not engage in speculative investments; therefore, the results obtained from such operations are consistent with the policies and strategies defined. The operations of the Company are subject to the risk factors described below:

a) Credit risk

Credit risk is the risk that a counterparty to an arrangement will fail to comply with an obligation defined in a financial instrument or contract, which would cause financial losses. The Company is exposed to credit risk during their operating and financing activities (mainly in relation to accounts receivable), including deposits in banks, financial institutions and other financial instruments.

To mitigate these risks, the Company adopts as a practice the analysis of the financial situation of their counterparties, as well as the monitoring of open positions and management of default asset. Except for amounts provisioned.

Management does not expect any losses arising from defaults by those parties. Regarding balances of cash and cash equivalents, the Company conducts transactions only with top-tier financial institutions rated by credit agencies, using exclusively financial instruments classified as low risk.

b) Liquidity risk

The Company continuously monitors its cash flow projections in order to guarantee and ensure liquidity requirements, the clauses of loan agreements, and sufficient cash to meet the operational needs of the business.

The excess cash generated by the Company is invested in interest-bearing current accounts and time deposits, selecting instruments with appropriate maturities to provide sufficient margin as determined by the aforementioned forecasts.

c) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will float due to changes in market prices. Market prices comprise two types of risk: interest rate risk and foreign exchange risk. Financial instruments affected by market risk include loans payable and deposits and financial instruments measured at fair value through profit or loss.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 22. Financial instruments—Continued

a) Credit risk—Continued

Interest rate risk is the risk that fair value of a financial instrument future cash flows changes due to changes in market interest rates. The Company is exposed to the risk of fluctuations in Interbank Deposit Certificate (“CDI”) rates in its financial investments and loans, and, as such, its financial income (loss) may vary due to fluctuations of these financial indexes. The Company manages interest rate risk maintaining a balanced portfolio among financial investments and loans payable bearing fixed and variable rates.

Foreign exchange risk is the risk that fair values of a financial instrument future cash flows change due to changes in foreign exchange rates. The Company is exposed to fluctuations in foreign exchange rates, mainly in relation to the U.S. dollar, due to imports of machinery and equipment denominated in U.S. dollars and loans in foreign currency.

d) Capital management

The Company's objectives in managing its capital are to protect the going concern to support the business and maximize the shareholder's value. Consistent with best industry practices, the Company monitors the return on invested capital. There were no changes to objectives, policies or processes during the three-month period ended March 31, 2026 and the fiscal year ended December 31, 2025.

e) Sensitivity analysis of financial assets and liabilities

As of March 31, 2026, the main risks associated with the Company's operations are linked to variations in the CDI rate for loans and financial investments, and to variations in the dollar exchange rate for certain loans, exchange-traded debentures, and pledged financial investments. For each scenario, the “gross finance income and expense” was calculated for each scenario, not taking into account the incidence of taxes on investment yields. The base date used in the portfolio was March 31, 2026, with a projection and checking the sensitivity of the CDI and dollar in each scenario.

- Interest rate risk: In the probable scenario, considering market expectations according to BACEN data published on March 27, 2026, an estimated average effective rate of 12.50% was indicated for 2026. Additionally, in sensitivity tests for more severe scenarios, we considered increases of 25% and 50% in the average CDI rate.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 22. Financial instruments—Continued

#### e) Sensitivity analysis of financial assets and liabilities—Continued

- Exchange rate risk: In the probable scenario, considering market expectations according to BACEN data published on March 27, 2026, an estimated average exchange rate of 5.40 was indicated for 2026. Additionally, in sensitivity tests for more severe scenarios, we considered increases of 25% and 50% in the average U.S. dollar exchange rate.

Analysis of financial liability scenarios:

|                   | Risk factor | Book value, 03/31/2026 | Values exposed on 03/31/2026 | -50%               | -25%               | Probable scenario | 25%              | 50%              |
|-------------------|-------------|------------------------|------------------------------|--------------------|--------------------|-------------------|------------------|------------------|
| Commercial notes  | CDI         | -                      | -                            | -                  | -                  | -                 | -                | -                |
| Loans             | CDI         | 128,877                | 128,877                      | 8,055              | 12,089             | 16,110            | 20,143           | 24,164           |
| USD               | US\$        | 5,387,072              | 979,040                      | (2,743,664)        | (1,421,960)        | (100,256)         | 1,221,448        | 2,543,152        |
| <b>Net Impact</b> |             |                        |                              | <b>(2,735,609)</b> | <b>(1,409,871)</b> | <b>(84,146)</b>   | <b>1,241,591</b> | <b>2,567,316</b> |
| Rates considered  | CDI         |                        |                              | 6.25%              | 9.38%              | <b>12.50%</b>     | 15.63%           | 18.75%           |
| Rates considered  | US\$        |                        |                              | 2.70               | 4.05               | <b>5.40</b>       | 6.75             | 8.10             |

Analysis of financial asset scenarios:

|                              | Risk factor | Book value, 03/31/2026 | Values exposed on 03/31/2026 | -50%               | -25%             | Probable scenario | 25%            | 50%              |
|------------------------------|-------------|------------------------|------------------------------|--------------------|------------------|-------------------|----------------|------------------|
| Financial investment         | CDI         | 46,701                 | 46,701                       | 2,919              | 4,381            | 5,838             | 7,299          | 8,756            |
| Pledged financial investment | US\$        | 2,348,626              | 426,837                      | (1,196,166)        | (619,936)        | (43,706)          | 532,524        | 1,108,754        |
| <b>Net Impact</b>            |             |                        |                              | <b>(1,193,247)</b> | <b>(615,555)</b> | <b>(37,868)</b>   | <b>539,823</b> | <b>1,117,510</b> |
| Rates considered             | CDI         |                        |                              | 6.25%              | 9.38%            | <b>12.50%</b>     | 15.63%         | 18.75%           |
| Rates considered             | US\$        |                        |                              | 2.70               | 4.05             | <b>5.40</b>       | 6.75           | 8.10             |

These sensitivity analyses aim to illustrate the sensitivity to changes in market variables in the Company's financial instruments. Sensitivity analyses above are established based on assumptions and premises related to future events. The Company's management regularly reviews these estimates and assumptions used in calculations. However, settling the transactions involving such estimates may result in sums different from those estimated, owing to the subjectivity contained in the process used to prepare these analyses.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 22. Financial instruments—Continued

f) Fair value estimate

The Company applied the CPC 40 for financial instruments measured in the statement of financial position at fair value, which requires disclosure of fair value measurements by level.

*Level 1:* fair value measurement derives from prices quoted (not restated) in active markets, based on equal assets and liabilities.

*Level 2:* fair value measurement is derived from other inputs quoted included in Level 1, which are quoted through an asset or liability directly (i.e. as the prices) or indirectly (i.e. derivative of prices).

*Level 3:* fair value measurement is derived from valuation techniques that include an asset or liability that are not included in an active market.

The book and fair values of financial instruments measured at fair value through profit or loss, as well as the Company's loans, borrowings and debentures as of March 31, 2026 and December 31, 2025, are as follows:

| 03/31/2026                      |                      | Parent Company |            | Consolidated |            |
|---------------------------------|----------------------|----------------|------------|--------------|------------|
| Fair value measurement          | Fair value hierarchy | Book value     | Fair value | Book value   | Fair value |
| Cash and banks                  | Level 2              | 236,065        | 236,065    | 344,638      | 344,638    |
| Cash equivalents                | Level 2              | 46,701         | 46,701     | 46,701       | 46,701     |
| Financial investment, pledged   | Level 2              | 17,346         | 17,346     | 2,348,626    | 2,348,626  |
| Loans, financing and debentures | Level 2              | 2,342,850      | 2,514,581  | 5,391,141    | 5,786,311  |
| 12/31/2025                      |                      | Parent Company |            | Consolidated |            |
| Fair value measurement          | Fair value hierarchy | Book value     | Fair value | Book value   | Fair value |
| Cash and banks                  | Level 2              | 53,806         | 21,210     | 131,865      | 23,777     |
| Cash equivalents                | Level 2              | 297,161        | 180,001    | 297,161      | 180,001    |
| Financial investment, pledged   | Level 2              | 12,103         | 11         | 2,390,916    | 2,381,099  |
| Loans, financing and debentures | Level 2              | 2,377,624      | 2,763,978  | 5,507,857    | 5,135,088  |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 22. Financial instruments—Continued

#### g) Derivatives

The Company has active swap contracts recorded for the purpose of protecting the Company against foreign currency and interest rate fluctuations. Until their settlement, the swaps exchanged: (i) interest and principal cash flows in foreign currency for reais, plus a percentage of CDI or CDI plus a spread; and (ii) fixed interest rates for floating rates linked to Export Credit Bill. As of March 31, 2026, the balance of this derivative is R\$ 2,795 (R\$ 1,970 as of December 31, 2025). At the end of the three-month period ended March 31, 2026, the amount of R\$ 621 related to this instrument was settled (R\$ 18,982 as of December 31, 2025).

The Company entered into derivative option contracts for the purpose of protection against foreign currency and interest rate fluctuations. The Company recognized R\$ 1,449 (R\$ 0 as of March 31, 2025) in the three-month period ended March 31, 2026.

#### NDF - Non-Deliverable Forward

On January 06, 2025, the Company settled in cash the amount of R\$ 87,517, referring to the forward contract that remained open as of December 31, 2024, which had a book value of R\$ 92,957. The Company calculated and recognized, on the transaction date, a foreign exchange variation finance expense in the amount of R\$ 5,440.

On September 25, 2025, in order to mitigate foreign exchange exposure, the Company acquired a forward contract worth US\$ 99,975 thousand. In this transaction the agreement is settled considering the difference between the forward exchange rate (NDF) and the end-of-period exchange rate (Ptax). Considering the exchange difference between the contracted forward rate of 5.5450 and the U.S. dollar Ptax rate of 5.4878 at the maturity position on January 14, 2026. As of March 31, 2026, the Company recognized a finance expense of R\$ 11,137 (R\$ 5,719 as of December 31, 2025).

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 22. Financial instruments—Continued

The changes in these instruments at the financial statement date are presented below:

|                                     | <b>Parent Company and Consolidated</b> |                                       |
|-------------------------------------|--|---------------------------------------|
|                                     | <b>Financial instruments<br/>NDF</b>   | <b>Financial instruments<br/>SWAP</b> |
| <b>Balance at December 31, 2024</b> | <b>92,957</b>                          | <b>(25,601)</b>                       |
| Settlement of NDF                   | (87,516)                               | -                                     |
| Settlement of SWAP                  | -                                      | 192                                   |
| <b>Subtotal</b>                     | <b>5,441</b>                           | <b>(25,409)</b>                       |
| Exchange-rate change                | (5,441)                                | 11,418                                |
| Income (loss) at market value       | -                                      | -                                     |
| <b>Balance at March 31, 2025</b>    | <b>-</b>                               | <b>(13,991)</b>                       |
| <br>                                |  |                                       |
| <b>Balance at December 31, 2025</b> | <b>(5,719)</b>                         | <b>(1,970)</b>                        |
| Settlement of NDF                   | 16,856                                 | -                                     |
| Settlement of SWAP                  | -                                      | 621                                   |
| <b>Subtotal</b>                     | <b>11,137</b>                          | <b>(1,349)</b>                        |
| Exchange-rate change                | (11,137)                               | -                                     |
| Interest expenses                   | -                                      | 3                                     |
| Income (loss) at market value       | -                                      | (1,449)                               |
| <b>Balance at March 31, 2026</b>    | <b>-</b>                               | <b>(2,795)</b>                        |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 22. Financial instruments—Continued

#### g) Derivatives—Continued

##### *Cash flow hedge*

The Company has designated cash flow hedging contracts where the effective portion of changes in the fair value of derivatives and other qualifying hedging instruments is recognized in shareholders' equity under "Other comprehensive income," limited to the accumulated change in the fair value of the hedged item since the inception of the hedge. The gain or loss related to the ineffective portion is recognized immediately in income (loss).

As of December 31, 2025 and December 31, 2024, the Company designated contracts with characteristics of a firm commitment with a single counterparty, and an average term of up to 4 years, adjusted by pre-established indices intended to maintain the economic-financial balance of the contract (inflation, time elapsed, among others), with maturities extending to 2029.

The Company adopted cash flow hedge accounting in order to minimize the impacts arising from the timing mismatch between the accounting recognition of foreign exchange variation recorded on balance, resulting from the issuance and repap of senior secured notes, and off balance (future cash flows of revenues). Accordingly, the hedge aims to neutralize exposure to the risk of changes in foreign exchange rates arising from operating activities.

Below are the components of the designated hedge instruments, by type of hedged item:

| <u>Hedged object</u>  | <u>Hedge instrument</u>                | <u>Component designated</u>       |
|---|--|-----------------------------------|
| Firm commitment contracts linked to exchange rate variation in dollar | Offer and Retap of Senior Notes (Main) | Foreign exchange variation - Cash |

As of December 31, 2025 and 2024, the Company designated firm commitment contracts linked to exchange-rate changes in USD of US\$ 332,000 and US\$ 192,818, respectively, covering the periods from 2025 to 2029.

As of March 31, 2026 and December 31, 2025, the effect of hedge accounting is presented below:

| <u>Hedged object</u>                      | <u>03/31/2026</u> | <u>12/31/2025</u> |
|---|-------------------|-------------------|
| Effect on statement of financial position | <b>205,438</b>    | 151,372           |
| Effect on income (loss)                   | <b>22,926</b>     | 51,646            |
| Net effect in shareholders' equity        | <b>182,512</b>    | 99,726            |

## **Oceânica Engenharia e Consultoria S.A.**

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### **22. Financial instruments—Continued**

#### g) Derivatives—Continued

Considering that the hedge relationship is composed of the principal of issuance, Offering and Retap of Senior Secured Notes, which has amortizations in 2027, 2028, and 2029, and that the firm commitment portfolio decreases monthly as revenue is recognized, an imbalance occurs in the hedge ratio.

To ensure that the hedge ratio remains effective, the Company has established a coverage ratio of 1:1 until the structure's maturity. This process ensures that risk protection remains aligned with financial exposures, maintaining the effectiveness of the hedge strategy over time.

As of March 31, 2026 and December 31, 2025, no impacts related to hedge ineffectiveness were recorded.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 23. Related parties

The transactions between related parties carried out by the Company are represented mainly by chartering of vessels and remuneration of the key management personnel.

|  | <u>03/31/2026</u> | <u>12/31/2025</u> |
|--|-------------------|-------------------|
| <b>Parent Company - Assets</b>                         |                   |                   |
| Right-of-use (i)                                       | <b>267,864</b>    | 246,758           |
| Total assets   | <b>267,864</b>    | 246,758           |
|  |                   |                   |
| <b>Parent Company - Liabilities</b>                    |                   |                   |
| Charter payable (ii)                                   | <b>71,548</b>     | 98,010            |
| Lease payable (i)                                      | <b>300,045</b>    | 276,192           |
| Loan payable with subsidiary (iii)                     | <b>521,890</b>    | 569,508           |
| Total liabilities                                      | <b>893,483</b>    | 943,710           |
|  |                   |                   |
|  | <u>03/31/2026</u> | <u>03/31/2025</u> |
| <b>Parent Company - Income (Loss)</b>                  |                   |                   |
| Depreciation and amortization                          | <b>31,489</b>     | 25,097            |
| Financial income (loss)                                | <b>14,674</b>     | 15,981            |
|  |                   |                   |
| <b>Parent Company – Income (loss) - Loan agreement</b> |                   |                   |
| Interest incurred on loan agreements                   | <b>16,903</b>     | -                 |
| Exchange rate change on loan                           | <b>(29,232)</b>   | -                 |
| Total income (loss)                                    | <b>33,834</b>     | 41,078            |

(i) This refers to the chartering of vessels owned by Oceanica Netherlands B.V. which have been accounted for in line with CPC 06 (R2) - Lease (See note 8).

(ii) This refers to the outstanding balance of vessel chartering payable.

(iii) This refers to the outstanding balance of loan agreements between the Parent Company and its subsidiary Oceanica Lux, located in Luxembourg, in the amounts of USD 240 and USD 99,750 (R\$ 1,327 and R\$ 534,638 on the receipt date), maturing in June and October 2026, respectively, bearing compensatory interest at 13% p.a.

#### Remuneration of key management personnel

|                         | <b>Parent Company and Consolidated</b> |                   |
|-------------------------|--|-------------------|
|                         | <u>03/31/2026</u>                      | <u>03/31/2025</u> |
| Management remuneration | <b>15,144</b>                          | 1,845             |
| Charges                 | <b>3,029</b>                           | 369               |
| Benefits                | <b>115</b>                             | 414               |
| Total                   | <b>18,288</b>                          | 2,628             |

As of March 31, 2026 and December 31, 2025, there were no post-employment benefits or share-based remuneration paid to key management personnel.

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
 Quarter ended March 31, 2026  
 (In thousands of reais)

### 24. Segment reporting

For management purposes, the Company assesses and monitors its operating activity as a single segment (support activity for the oil & gas and energy industries). This activity comprises the following services and products:

- Prevention, which includes underwater inspection services, equipment installation, and maintenance of units.
- Contingency, which includes emergency and urgent response services, as well as engineering activities on units to ensure project safety and integrity.
- Engineering, which includes all specific underwater engineering services, construction and assembly, new installations, EPC-type works, and innovation in tools to accompany market development of solutions that generate greater productivity and enhanced safety.

### 25. Insurance coverage

The Company has insurance policies taken out with some of the main insurance companies in Brazil, which were determined in accordance with the orientation of experts, and take into consideration the nature and the level of risk involved. As of March 31, 2026 and December 31, 2025, the Company held fire and sundry risk insurance coverage for its property, plant and equipment and a civil liability policy, as shown below:

| Insured property              | Insured risks  | 03/31/2026      | 12/31/2025      |
|-------------------------------|--|-----------------|-----------------|
| Administrative Headquarters   | Fire, Natural disasters, Fixed expenses, Flooding, Signs, Electrical damage, Glass breakers, Flood, Theft, Robbery, Riot, Strike, Lockout, Storm, Hurricane, Cyclone, Tornado, Hail, Smoke, Vehicle Impact and civil liability   | 3,589           | 3,589           |
| Operating bases and equipment | Fire, Flooding, Electrical Damage, Glass Breakage, Inundation, Robbery, Theft, Riot, Strike, Lockout, Gale, Hurricane, Cyclone, Tornado, Hail, Smoke, Vehicle Impact, and civil liability.   | 145,715         | 145,715         |
| Vehicles                      | Fire, collision, robbery, theft, assistance, personal accidents – passenger coverage.  | 100% FIPE table | 100% FIPE table |
| Vessels                       | Collision, losses arising from risks inherent to perils of the sea, fire, lightning, earthquake, bad weather or jettison, barratry, rebellion of the captain and/or crew (including mutiny on board, plundering, predation, detention, seizure, deviation, grounding, stranding, and sinking of the vessel). | 1,610,691       | 1,610,691       |
| Civil liability and D&O       | Defense costs and attorneys' fees of the insured parties for their defense in civil, labor, criminal, and/or administrative or arbitral proceedings. Civil and administrative fines and penalties.   | 50,000          | 50,000          |
| Oil risks                     | Activities, equipment, and/or facilities directly and indirectly related to oil production, exploration, and drilling, subject to petroleum risks.   | 422,960         | 422,960         |
| Cyber risks                   | Personal data, corporate data, third-party companies, administrative investigation, data security, image restitution to society, image restitution to individuals, and emergency data.   | 5,000           | 5,000           |

## Oceânica Engenharia e Consultoria S.A.

Notes to the interim financial information—Continued  
Quarter ended March 31, 2026  
(In thousands of reais)

### 26. Subsequent events

On May 5, 2026, the Company, through its subsidiary Oceânica Lux, a limited liability company established and existing under the laws of the Grand Duchy of Luxembourg (Issuer), priced an offering of senior secured notes in the amount of US\$ 625,000 million, bearing a coupon rate of 11.25% per annum and maturing in 2031 (“Notes 2031”) to be distributed to qualified institutional investors.

On May 6, 2026, the Company, through its wholly-owned subsidiary, Oceanica Lux, a limited liability company incorporated under the laws of the Grand Duchy of Luxembourg, priced the additional issuance of US\$ 25,000 million of senior secured notes under the Offering, on the same terms and conditions set forth in the indenture to be signed on the settlement date of the Offering, increasing the total aggregate value of the Offering to US\$ 650,000 million.

The *Notes 2031* will be secured by personal guarantees to be provided by the Company and its wholly-owned subsidiary, Oceânica Netherlands B.V., a limited liability company organized and existing under the laws of the Netherlands (“Oceanica BV”). Additionally, the *Notes 2031* will also have real guarantees, such as (i) lien of receivables; (ii) lien of equipment; and (iii) mortgages over certain vessels owned by the Company or by Oceânica B.V. The settlement of the *Notes 2031* occurred on May 08, 2026.

The net proceeds from the Offering will be used to repurchase the Senior Secured Notes due in 2029, and any remaining amount will be used for general corporate purposes.

## **Opinions and Statements/Statement of the Officers on the Independent Auditor's Report**

In compliance with items V and VI of Article 27, § 1st, of CVM Resolution n° 80/22, the undersigned Officers of Oceânica Engenharia e Consultoria S.A., a corporation headquartered in the City of Rio de Janeiro, State of Rio de Janeiro, at Avenida das Américas, 3434 BL 01, 3° andar CEP: 22640-102, Barra da Tijuca, enrolled with the CNPJ/ME under n° 29.980.141/0001-08, hereby declare that: have reviewed, discussed, and agree with the conclusion in the independent auditors' report on the Company's parent company and consolidated interim financial information for the three-month period ended March 31, 2026.

Rio de Janeiro, May 13, 2026.

**André Ponce de Leon Arruda**  
Chief Executive Officer

**James Thurston Lynch Junior**  
Chief Financial and Investor Relations  
Officer

**Luis Paulo Assumpção**  
Sales Manager

## **Opinions and Statements/Statement of the Officers on the Interim Financial Information**

Pursuant to Article 27, § 1st, items V and VI of CVM Resolution n° 80/22, the undersigned, Directors of Oceânica Engenharia e Consultoria S.A., a limited liability company headquartered in Rio de Janeiro City, State of Rio de Janeiro, at Avenida das Américas, 3434 BL 01, 3° andar CEP: 22640-102, Barra da Tijuca, enrolled with the CNPJ/ME under n° 29.980.141/0001-08, hereby declare that: have reviewed, discussed, and agree with the conclusion in the independent auditors' report on the Company's parent company and consolidated interim financial information for the three-month period ended March 31, 2026.

Rio de Janeiro, May 13, 2026.

**André Ponce de Leon Arruda**  
Chief Executive Officer

**James Thurston Lynch Junior**  
Chief Financial and Investor Relations  
Officer

**Luis Paulo Assumpção**  
Sales Manager

