Earnings Release | Q2 2026

August 13, 2026

Oceânica

Who we are

Leading company in oil and gas asset integrity, ensuring long-term environmental sustainability

For 48 years, we have been a Brazilian company developing subsea solutions for the oil and gas market, ensuring long-term environmental sustainability.

We operate in prevention, contingency, and engineering to mitigate environmental risks of our clients' activities and to extend the lifespan of their assets.

Our services include inspection, intervention, and monitoring of subsea structures through comprehensive solutions for the oil and gas and renewable energy industries, serving maritime construction and supporting major projects.

To meet diverse subsea engineering needs, we offer 18 vessels and 17 Work Class ROVs, capable of reaching depths of up to 3,000 meters.

We are Oceânica, a company that combines environmental and social responsibility with excellence in offshore services.

Q2 2026 Highlights

R$ 414.6 million
Net revenue

1% lower than in Q2 2025

Contract amendment signed
We signed a 535-day, R$ 650 million amendment to the Hull Inspection contract

17 ROVs
Work Class

R$ 144.2 million
Adjusted EBITDA

23% lower than in Q2 2025

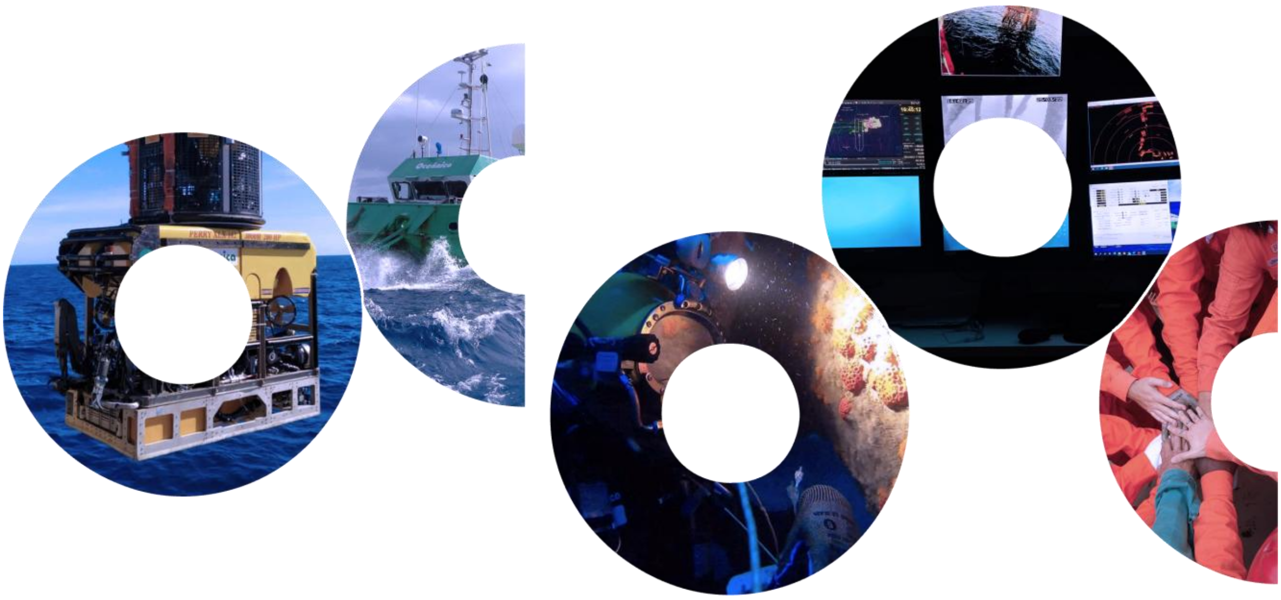
R$ 10.2 billion
Backlog

18 vessels
Operational fleet

Work Class ROV acquisition
Four Work Class ROVs acquired (one in March and three in Q2)

Diversified contract base
44 contracts serving different segments and services

Operation start
RSV SUB XVII contracts with Petrobras began operating



Message from Management

The management of Oceânica Engenharia e Consultoria S.A., a leading provider of oil and gas asset integrity services in the Brazilian market, presents the Management Report and Quarterly Information for the period ended June 30, 2026, prepared in accordance with accounting practices adopted in Brazil and the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

The second quarter of 2026 reflected temporary operational factors that affected quarterly revenue and profitability, resulting in a softer performance compared to the previous quarter. At the same time, Oceânica continued executing key operational and strategic initiatives that reinforce the Company's long-term competitive position and support the continued development of its operating platform.

In 2Q26, net revenue totaled R$ 414.6 million and adjusted EBITDA reached R$ 144.2 million, with a 35% margin. Compared to the previous quarter, performance reflected the conclusion of projects executed for an offshore services company and an independent E&P company in 1Q26, as well as operational downtime in certain Petrobras contracts in 2Q26. These factors partially offset the contribution from recently mobilized assets, some of which are still in the early stages of their operational ramp-up.

During the quarter, Oceânica commenced operations under the SUB XVII contract, signed a 535-day amendment to the Hull Inspection contract, adding approximately R$ 650 million to its backlog, and continued enhancing its operational capabilities through the acquisition of four additional Work Class ROVs. These milestones reinforce the Company's ability to meet the growing demand for complex subsea services while supporting long-term value creation.

Still on the operational front, during the second quarter and subsequent period, Petrobras terminated the charter and service agreements of two vessels that were in the final phase of mobilization and had not yet commenced operations under those agreements, in both cases based on contractual provisions relating to mobilization deadlines.

The agreements relating to the vessel SUB XIII were terminated effective May 19, 2026, a decision Petrobras maintained after reviewing the Company's request for reconsideration; Petrobras also notified the Company of its intention to apply the contractual penalty provided for in those agreements. The agreements relating to the vessel SUB XVIII were terminated effective July 31, 2026, after the reporting date; in the same correspondence, Petrobras stated that credits owed to the Company may be withheld up to the amount of the losses it alleges.

The Company does not agree with either termination or with the proposed penalty and has timely submitted its formal objections through the contractually available channels. It is not practicable at this time to reliably estimate the amounts involved or the outcome of these contractual discussions. As a result of these events, both sets of contracts ceased to be included in the Company's backlog, which stood at R$ 10.2 billion as of June 2026 on this adjusted basis.

Both vessels had been providing services to Petrobras under the Hull Inspection contract before commencing their respective mobilizations, SUB XIII for approximately 18 months, until January 2026, and SUB XVIII for approximately 13 months, until April 2026, and both remain fully operational and available.

Message from Management

Considering this recent operating track record and the 535-day contractual amendment of approximately R$ 650 million to the Hull Inspection contract, signed in May 2026, that contract represents one of the primary alternatives currently under evaluation for the deployment of both vessels. These events do not alter the Company's operational capacity or its long-term strategy.

From a financial management perspective, capital discipline remained a key priority. Following the successful issuance of US$ 650 million of Senior Secured Notes due 2031 during the first half of the year, Oceânica further enhanced its liquidity position, extended its debt maturity profile and increased its financial flexibility to support the execution of its strategic plan.

The Company also advanced its ESG agenda during the quarter, receiving the GHG Protocol Gold Seal for its greenhouse gas inventory covering Scopes 1, 2 and 3. Oceânica also continued investing in the development of its people through technical training programs and employee engagement programs, reinforcing its commitment to sustainable and responsible growth.

Subsequent to quarter-end, Oceânica commenced operations under the SUB XIX contract, representing another important milestone in the deployment of its fleet. Looking ahead, the Company remains focused on the disciplined execution of its operating plan.

As recently mobilized assets continue their operational ramp-up and additional contracts commence operations over the coming quarters, the Company expects to progressively increase fleet utilization and further convert its robust backlog into revenue.

Supported by a modern fleet, long-term contracts, disciplined capital allocation and a leading position in the Brazilian offshore market, Oceânica remains well positioned to deliver sustainable long-term value to its stakeholders.

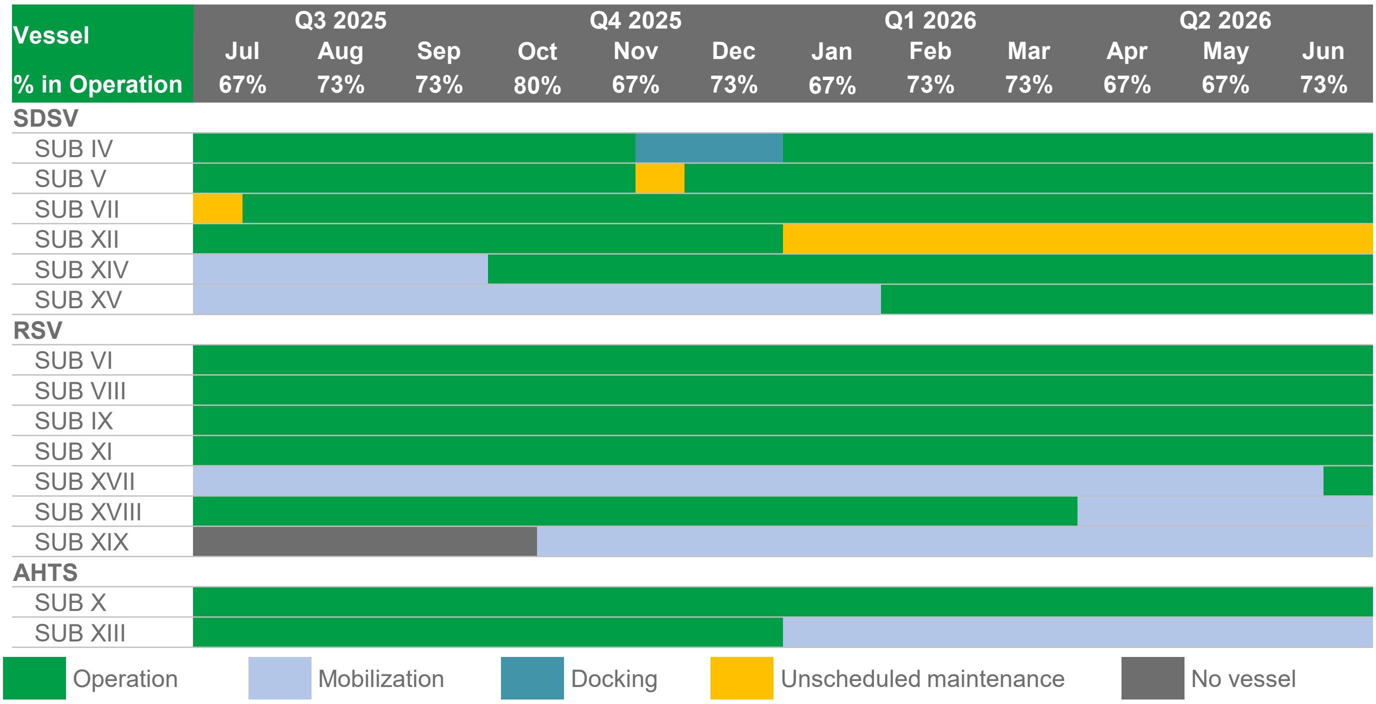
OPERATIONAL AND FINANCIAL INFORMATION

Operational information

Q2 2026 Highlights

Mobilization complete SUB XVII began its operation	**Ongoing mobilization** SUB XIII and SUB XVIII	**Large and diversified backlog** 44 active contracts with Petrobras	**17** **ROVs** Work Class	**18** **Vessels** Operational fleet

Vessel status



Operational performance

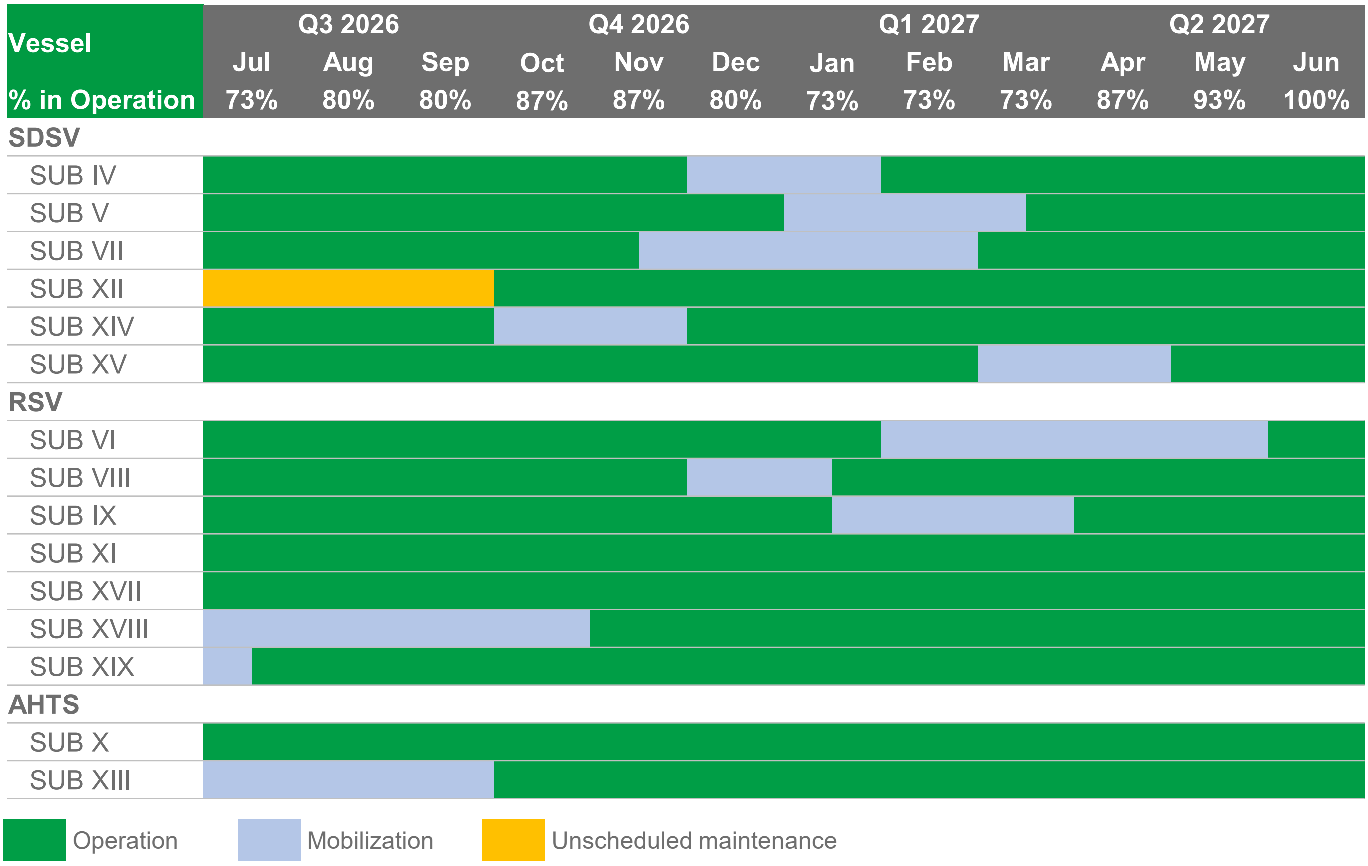
Net revenue reached R$ 414.6 million in 2Q26, 3% lower than the 1Q26, reflecting the conclusion of projects executed for an offshore services company and an independent E&P company in 1Q26, as well as operational downtime in certain Petrobras contracts in 2Q26. During the quarter, Oceânica continued progressing with the deployment of its operating fleet, while recently mobilized assets remained in different stages of operational ramp-up.

SUB XVII successfully commenced operations during the quarter. The Company received notices from Petrobras informing the early termination of the SUB XIII and SUB XVIII day-rate contracts, both of which were still under mobilization and had not yet commenced operations.

Subsequent to quarter-end, SUB XIX commenced operations in July 2026. As these assets progressively enter into service and recently mobilized vessels continue their operational ramp-up, the Company's operating platform is expected to continue strengthening through higher fleet utilization, supported by its long-term contract portfolio.

Operational information

Vessel status (expectation)



	Daily-rate in US$ Thousand	
	Current contracts*	New contracts
SDSV (charter + service)	75	80
RSV (charter + service)	85	84

* Daily rate in June 2026 with contractual adjustment

Operation expectation

Following the early termination of the SUB XIII and SUB XVIII day-rate contracts, both vessels remain fully operational. Based on their recent operating history, the Company currently expects to redeploy both vessels to the amended Hull Inspection contract.

The mobilization of the contracts awarded in December 2025 and February 2026 (SUB IV, SUB V, SUB VI, SUB VII, SUB VIII and SUB IX) is expected to take place from the end of 2026 through early 2027, with operations commencing progressively during the first half of 2027.

By the first half of 2027, all vessel mobilizations are expected to be completed, marking the conclusion of the Company's current fleet deployment cycle. From June 2027 onward, Oceânica expects to benefit from a full quarter of contribution from its entire operating fleet, fully reflecting the earnings generation of the investment cycle executed over the last few years.

Financial information

Q2 2026 Highlights

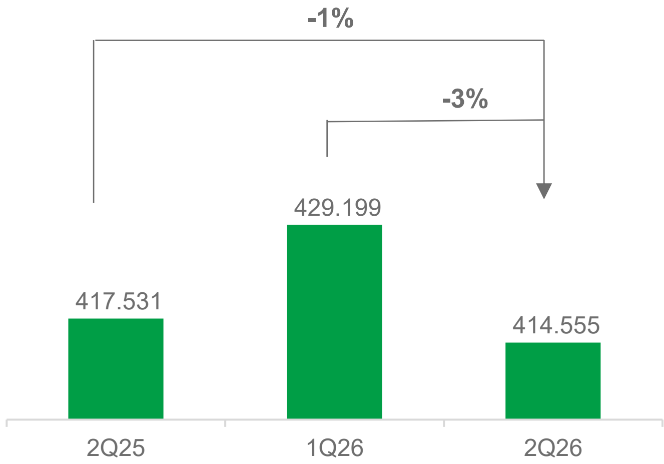
Net revenue	Gross income	Adjusted EBITDA	Net loss	Backlog
of R$ 414.6 million, 1% lower than in Q2 2025	of R$ 103.4 million, 25% lower than in Q2 2025	of R$ 144.2 million, 23% lower than in Q2 2025	of R$ 324.2 million, against net income of R$ 39.0 million in Q2 2025	of R$ 10.2 billion

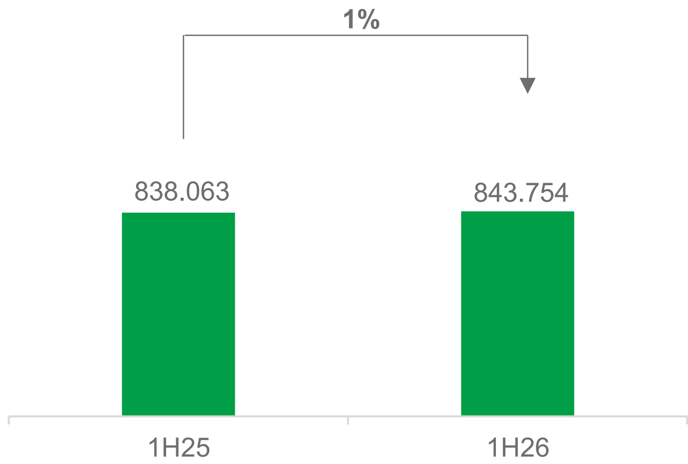
	Q2 2026 (A)	Q2 2025 (B)	1H26 (C)	1H25 (D)	(A)/(B)	(C)/(D)
Gross revenue	462.917	461.257	939.903	933.428	0%	1%
Deductions from revenue	(48.362)	(43.727)	(96.149)	(95.365)	11%	1%
Net revenue	414.555	417.530	843.754	838.063	-1%	1%
Cost of services and sales	(311.163)	(279.367)	(618.786)	(544.686)	11%	14%
Gross income	**103.392**	**138.163**	**224.968**	**293.377**	**-25%**	**-23%**
Gross margin	**25%**	**33%**	**27%**	**35%**		
Expenses / operating revenue						
Administrative expenses	(51.212)	(25.822)	(93.712)	(53.953)	98%	74%
Other operating expenses	(30.979)	(19.442)	(57.343)	(32.479)	59%	77%
EBIT	**21.201**	**92.899**	**73.913**	**206.945**	**-77%**	**-64%**
Depreciation	50.383	39.739	94.287	77.426	27%	22%
EBITDA	**71.584**	**132.638**	**168.200**	**284.371**	**-46%**	**-41%**
Adjustments	72.619	54.724	143.080	94.780	33%	51%
Adjusted EBITDA	**144.203**	**187.362**	**311.280**	**379.151**	**-23%**	**-18%**
EBITDA margin	**35%**	**45%**	**37%**	**45%**		
Financial result						
Financial income	437.912	263.688	816.539	480.936	66%	70%
Financial expenses	(837.193)	(310.708)	(1.337.900)	(605.994)	169%	121%
Earnings before taxes	**(378.080)**	**45.879**	**(447.448)**	**81.887**		
Income tax and social contribution	53.904	(6.896)	88.797	(6.252)		
Net income	**(324.176)**	**38.983**	**(358.651)**	**75.635**		
Net margin	**-78%**	**9%**	**-43%**	**4%**		

Consolidated Results

In R$ thousands

Net revenue

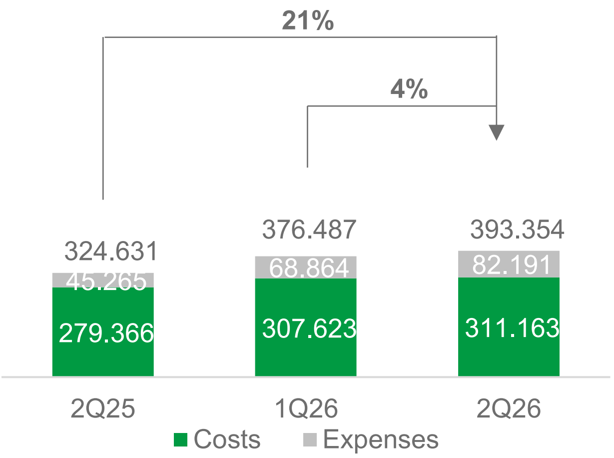


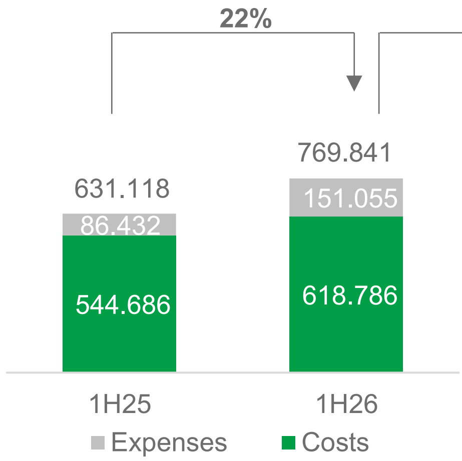


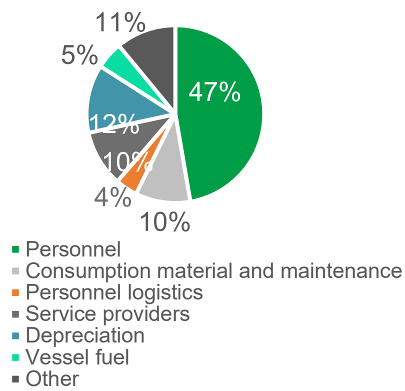
The R$ 3.0 million decrease in net revenue in 2Q26 compared to 2Q25 was mainly driven by revenues from the Equalization Pressure project recognized in 2Q25, which ended in 1Q26, partially offset by the commencement of operations of SUB XIV and SUB XV in 4Q25 and 1Q26, respectively.

Compared to 1Q26, net revenue decreased by R$ 14.6 million, mainly driven by projects executed for an offshore services company and an independent E&P company in 1Q26, as well as operational downtime in certain Petrobras contracts in 2Q26. On a YTD basis, net revenue totaled R$ 843.8 million, R$ 5.7 million higher than in the same period of 2025, with 99% derived from Petrobras contracts.

Costs and Expenses







The R$ 68.7 million increase in costs and expenses in 2Q26 compared to 2Q25 was mainly driven by the commencement of operations of the SDSV SUB XIV day-rate and SUB XVIII Hull Inspection contracts in 2025, as well as the SDSV SUB XV and RSV SUB XVII day-rate contracts in 2026, in addition to higher personnel expenses, third-party services and depreciation.

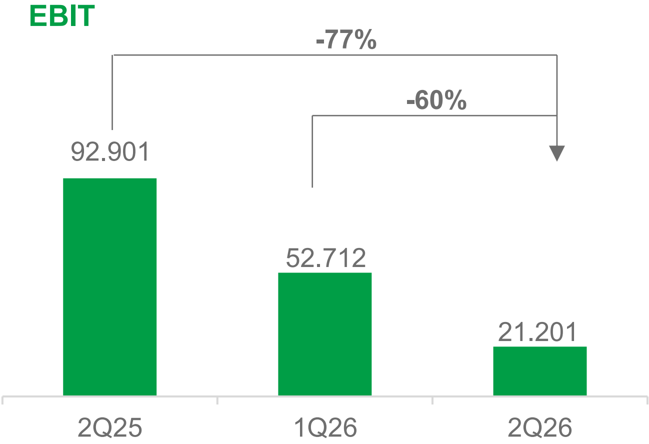
Compared to 1Q26, costs and expenses increased by R$ 16.9 million, mainly reflecting routine variations in personnel expenses, third-party services and depreciation.

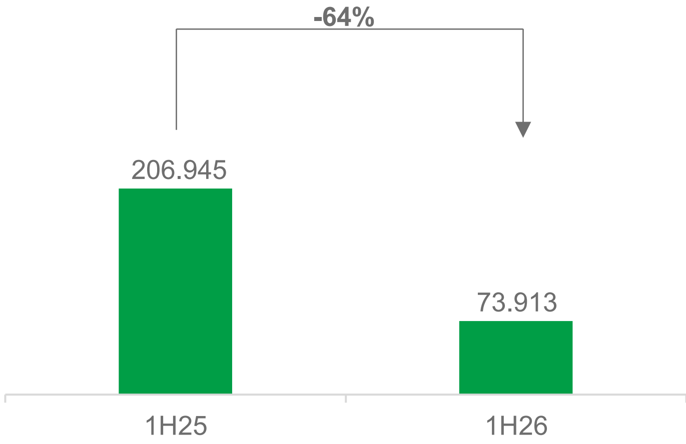
On a YTD basis, costs and expenses increased by R$ 138.7 million compared to the same period of 2025.

Consolidated Results

In R$ thousands

EBIT

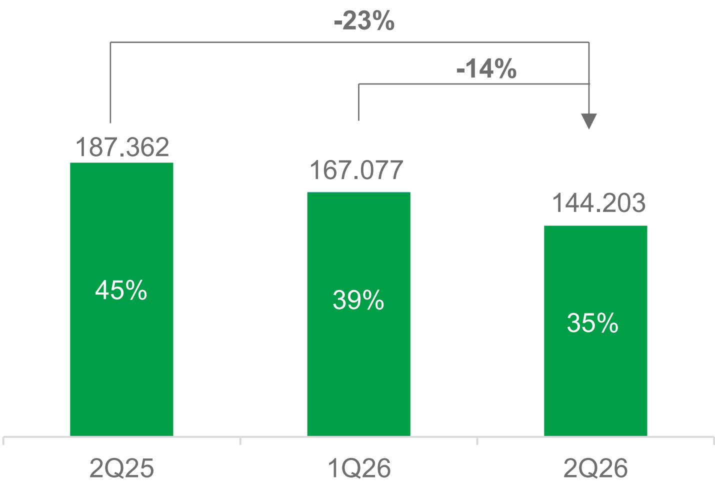


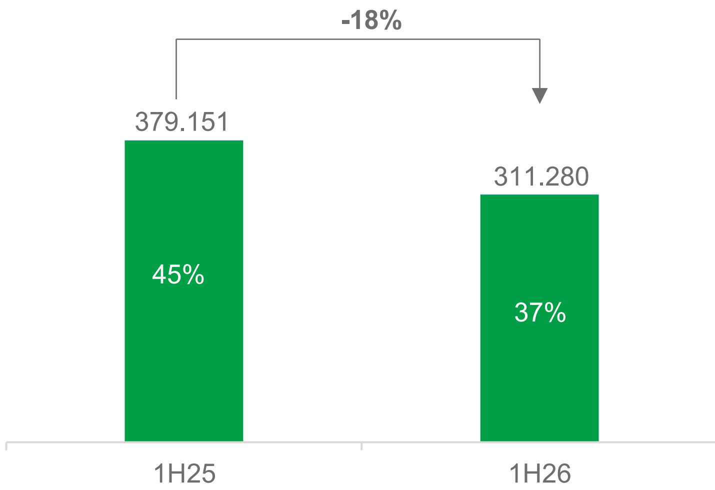


EBIT reached R$ 21.2 million in 2Q26, with a 5% margin, representing a decrease of R$ 71.7 million compared to 2Q25. Compared to 1Q26, EBIT decreased by R$ 31.5 million.

	Q2 2026 (A)	Q2 2025 (B)	1H26 (C)	1H25 (D)	(A)/(B)	(C)/(D)
EBIT	**21.201**	**92.899**	**73.913**	**206.945**	**-77%**	**-64%**
Depreciation	50.383	39.739	94.287	77.426	27%	22%
EBITDA	**71.584**	**132.638**	**168.200**	**284.371**	**-46%**	**-41%**
Adjustments	72.619	54.724	143.080	94.780	33%	51%
Adjusted EBITDA	**144.203**	**187.362**	**311.280**	**379.151**	**-23%**	**-18%**

Adjusted EBITDA





Adjusted EBITDA in 2Q26 was R$ 43.2 million lower than in 2Q25, mainly due to higher personnel expenses, and third-party services, as well as the decrease in net revenue.

Compared to 1Q26, adjusted EBITDA was R$ 22.9 million lower, mainly due to the R$ 14.6 million decrease in net revenue, driven by projects executed for an offshore services company and an independent E&P company in 1Q26, as well as operational downtime in certain Petrobras contracts in 2Q26, in addition to routine variations in personnel expenses and third-party services.

On a YTD basis, adjusted EBITDA margin reached 37%, while adjusted EBITDA was R$ 67.9 million lower than in the same period of 2025.

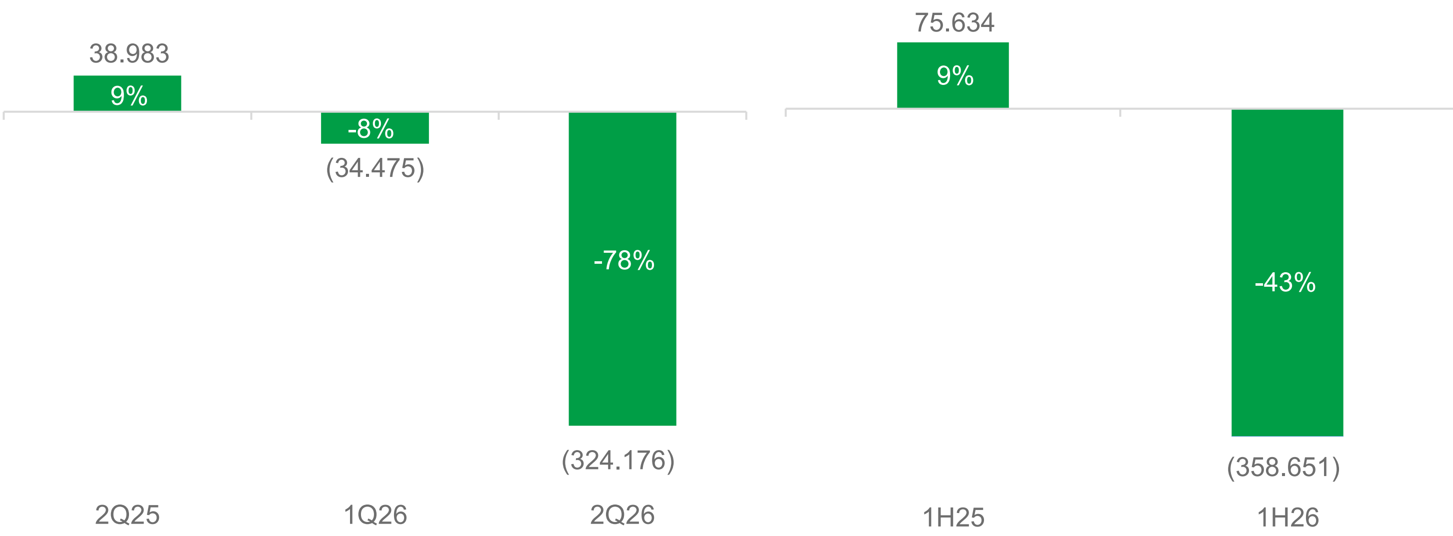
Consolidated Results
In R$ thousands

Financial result

	Q2 2026 (A)	Q2 2025 (B)	1H26 (C)	1H25 (D)	(A)/(B)	(C)/(D)
Financial income	**437.912**	**263.688**	**816.539**	**480.936**	**66%**	**70%**
Income from financial investments	82.393	70.125	161.582	161.167	17%	0%
Interest and discounts earned	21.130	6.771	22.238	7.474	212%	198%
Foreign exchange gains	331.561	177.836	627.546	291.729	87%	115%
Gain on derivatives	2.828	8.956	5.173	20.566	-68%	-75%
Financial expenses	**(837.193)**	**(310.708)**	**(1.337.900)**	**(605.994)**	**170%**	**121%**
Interest expense	(190.259)	(171.407)	(377.586)	(353.151)	11%	7%
Debt issuance expenses	(270.169)	(13.860)	(270.169)	(13.860)	14410%	1849%
Banking expenses	(17.286)	1.062	(18.720)	(5.213)	153%	259%
Financial expenses on leases	(384)	(547)	(873)	(1.135)	-30%	-23%
Foreign exchange losses	(331.179)	(114.853)	(628.275)	(221.150)	190%	184%
Loss on derivatives	(6.806)	(7.660)	(10.600)	(7.855)	-11%	35%
Other financial expenses	(21.110)	(3.443)	(31.677)	(3.630)	180%	773%
Net financial result	**(399.281)**	**(47.020)**	**(521.361)**	**(125.058)**	**749%**	**317%**

Net financial result totaled a negative R$ 399,3 million in 2Q26, compared to a negative R$ 47.0 million in 2Q25, mainly reflecting expenses associated with the refinancing of the Company's debt, including the write-off of deferred financing costs related to the 2029 Senior Secured Notes and the tender premium paid in connection with the repurchase of the 2029 Senior Secured Notes. On a YTD basis, net financial result totaled a negative R$ 521.4 million, compared to a negative R$ 125.1 million in the same period of 2025.

Net (loss) income



In 2Q26, we reported a net loss of R$ 324.2 million, compared to a net loss of R$ 34.5 million in 1Q26, mainly reflecting the non-recurring financial expenses associated with the refinancing of the Company's debt.
On a YTD basis, net loss totaled R$ 358.7 million, compared to net income of R$ 75.6 million in the same period of 2025.

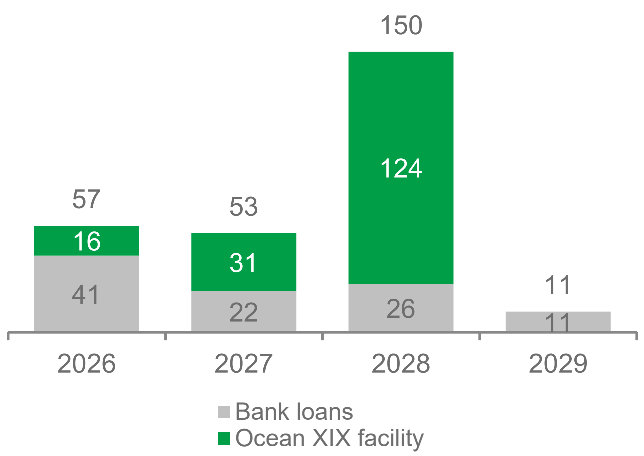
Consolidated Results
In R$ thousands

Indebtedness and Leverage

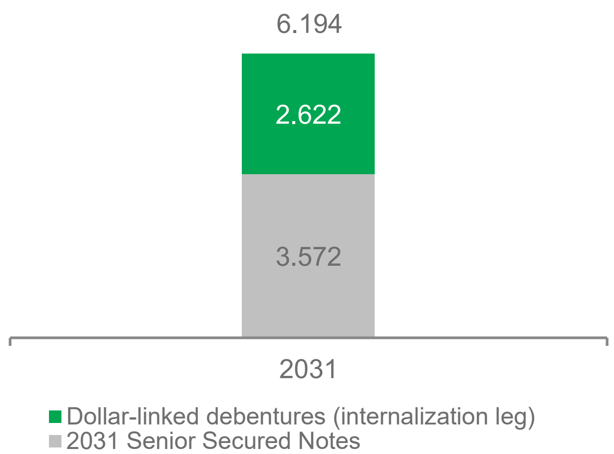
	Q2 2026 (A)	2025 (B)	Q2 2026 ex. Ocean XIX (C)	(A)/(B)
Gross debt	6.368.501	5.507.857	6.203.797	16%
Lease payables	14.077	19.002	14.077	-26%
Total gross debt	**6.382.578**	**5.526.859**	**6.217.874**	**15%**
Cash	536.893	429.026	473.732	25%
Restricted financial investments	2.644.745	2.390.916	2.644.743	11%
Derivatives	(6.805)	(7.689)	(6.805)	-12%
Net debt	**3.207.745**	**2.714.606**	**3.106.204**	**18%**
Adjusted EBITDA	654.010	721.881	654.010	-9%
Net debt / EBITDA	**4,9**	**3,8**	**4,7**	

Ocean XIX is classified as an unrestricted subsidiary under the terms governing the Company's Senior Secured Notes and, therefore, is not included for purposes of calculating the financial covenants applicable to such notes. Accordingly, the Company presents its consolidated debt, cash position, EBITDA and leverage ratios, as well as the same metrics calculated excluding Ocean XIX, with Net Debt/Adjusted EBITDA of 4.7. The metrics excluding Ocean XIX were calculated based on the information disclosed in Note 9 to the Company's financial statements related to such subsidiary.

Amortization debt



2031 bullet



The proceeds of the US$ 650 million Senior Secured Notes due 2031 were invested in restricted financial investments (a total return swap and a debt service reserve account, yielding approximately 12% per year, see Note 3), which service the Notes' coupon.

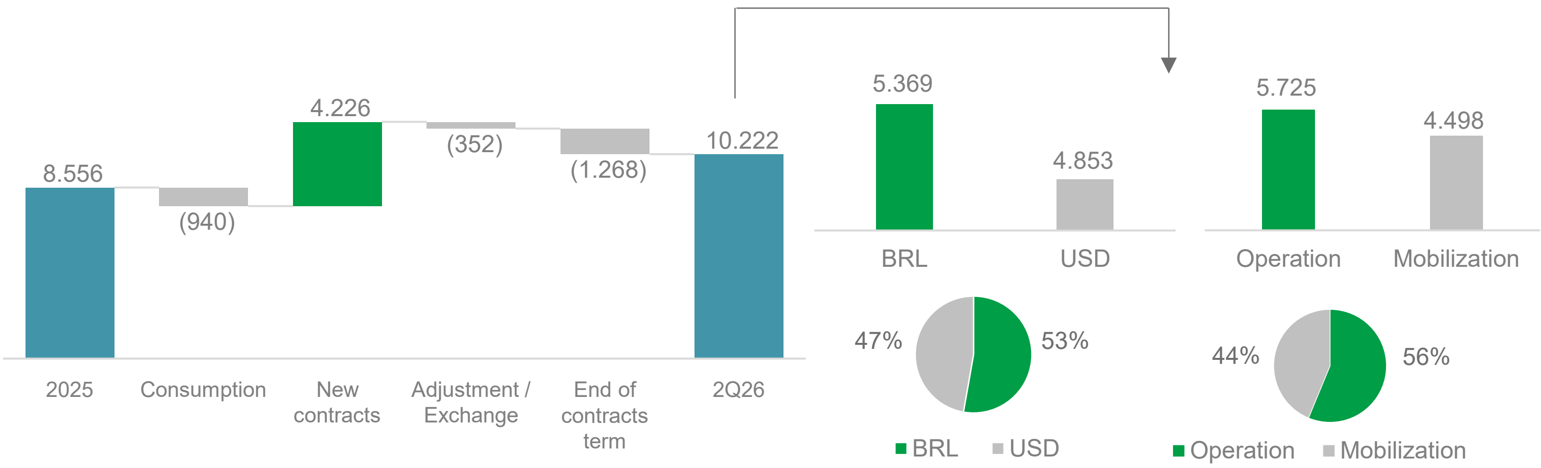
In parallel, the Company issued dollar-linked debentures in the domestic market (7th issuance, see Note 11) that carry the cost of the Notes plus a spread. This structure internalizes the offshore funding in a tax-efficient manner, at a cost substantially below the withholding tax that would otherwise apply to interest remitted abroad.

As a result, the same underlying obligation appears twice in gross debt, once as the Notes and once as the debentures, fully offset by the long-term restricted investments. For the same reason, foreign-exchange gains and losses on the two legs largely offset each other in the financial result, and interest income on the restricted investments partially offsets interest expense.

Net debt, which nets cash, restricted investments and derivatives, is therefore the measure that reflects the Company's economic indebtedness: R$ 3,221.4 million as of June 30, 2026.

Consolidated Results
In R$ millions

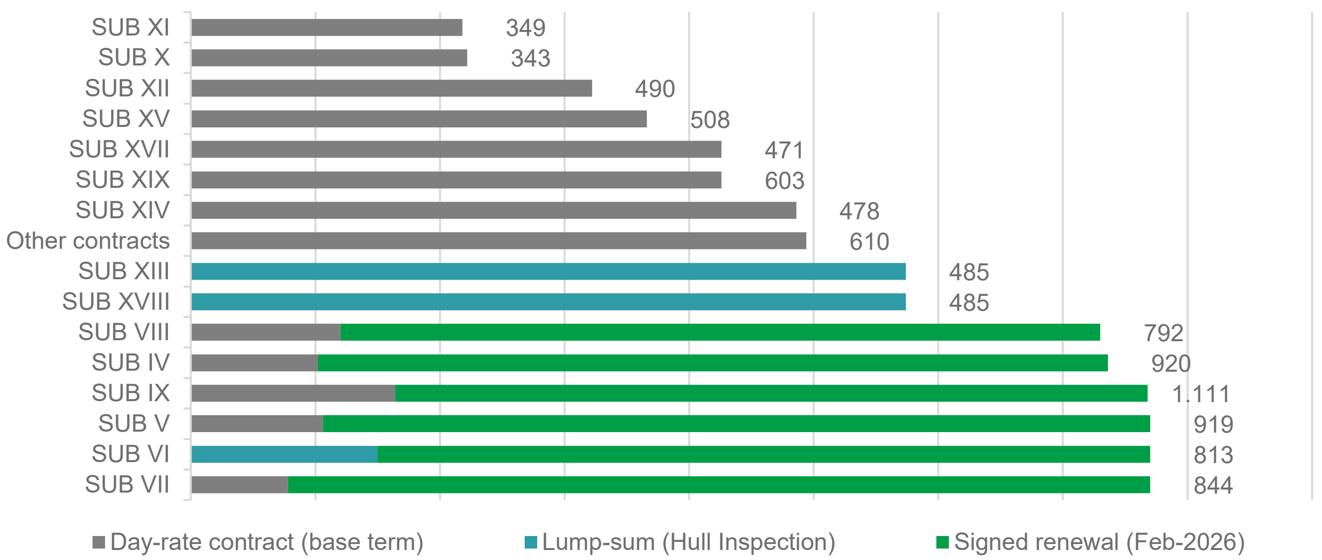
Backlog



	Number of contracts	Average daily rate*	Backlog	Term
SDSV (charter + service)	22	408	5.611.458	until 2031
RSV (charter + service)	12	391	2.596.551	until 2031
AHTS (charter + service)	2	504	342.553	until 2029
Contingency	2	187	475.604	until 2028
Engineering contracts	3	365	1.062.793	until 2029
Other	3	59	133.450	until 2026
Total	**44**		**10.222.410**	

* Average daily rate in June 2026 (with contractual adjustment when applicable) – R$ thousand

Breakdown by contract



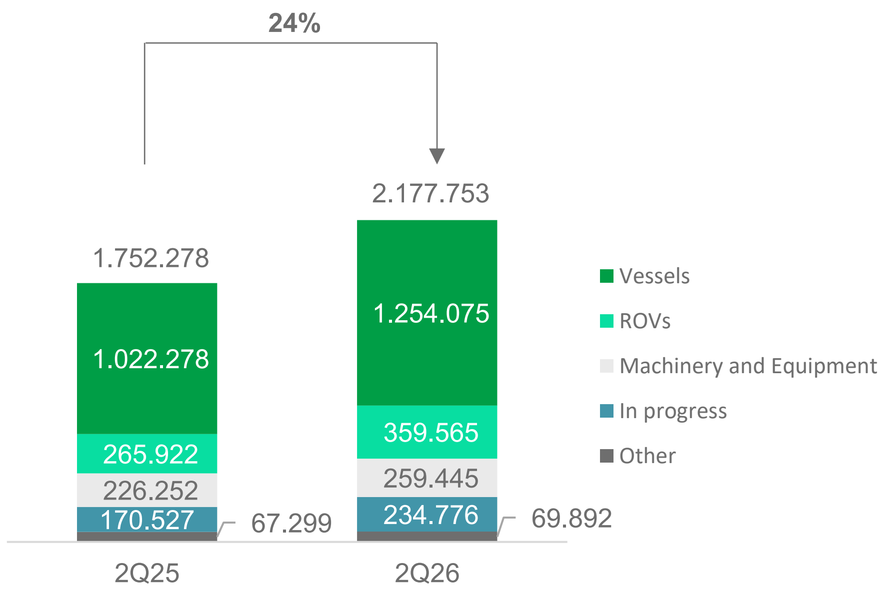
Of the R$ 10.2 billion backlog, R$ 4.2 billion, or 41%, corresponds to the contracts renewed in December 2025 and February 2026 for vessels SUB IV, SUB V, SUB VI, SUB VII, SUB VIII and SUB IX, with terms through 2030 and extension options through 2031.

Only two vessels, SUB X and SUB XI, have contracts expiring in 2027, representing approximately 7% of the backlog. Both contracts have extension options, and the vessels may also participate in new bidding processes.

Accordingly, contracted revenue extends through 2030-31 — the maturity year of the 2031 Notes — before considering new commercial wins.

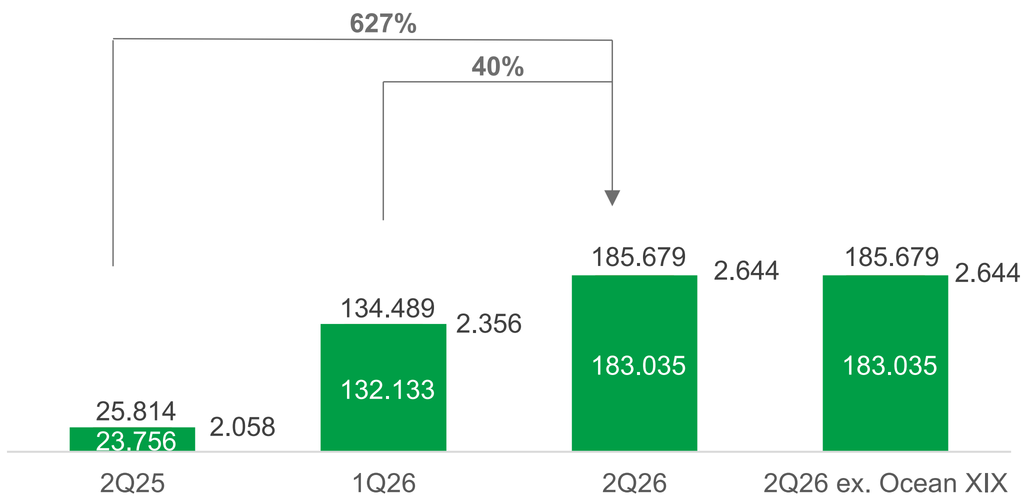
Consolidated Results
In R$ thousands

Property, plant and equipment



The R$ 425.5 million increase in the property, plant and equipment balance in 2Q26 compared to 2Q25 was primarily due to the acquisition of vessels, Work Class ROV, and other equipment for new contracts.

CAPEX



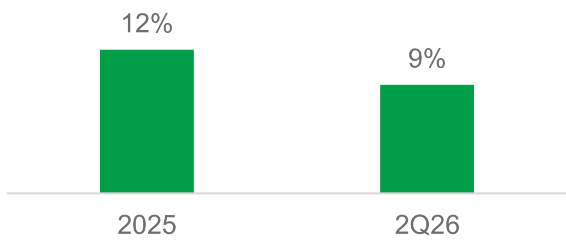
In 2Q26, CAPEX plus lease payments totaled R$ 185.4 million, mainly driven due to the acquisition of 3 Work Class ROV.

On a YTD basis, CAPEX plus lease payments totaled R$ 319.9 million, mainly driven by ongoing vessel mobilizations and the acquisition of four Work Class ROVs.

Reconciliation of adjusted EBITDA
In R$ thousand

	Q2 2026 (A)	Q2 2025 (B)	1H26 (C)	1H25 (D)	(A)/(B)	(C)/(D)
Net income	**(324.176)**	**38.983**	**(358.651)**	**75.635**	**-932%**	**-574%**
Income Tax and Social Contribution	(53.904)	6.896	(88.797)	6.252	-882%	-1520%
Profit before tax	**(378.080)**	**45.879**	**(447.448)**	**81.887**	**-924%**	**-646%**
Financial result	399.281	47.020	521.361	125.058	749%	317%
Depreciation	50.383	39.739	94.287	77.426	27%	22%
EBITDA	**71.584**	**132.638**	**168.200**	**284.371**	**-46%**	**-41%**
Adjustments						
Appropriation of costs incurred to fulfill contracts with customers	41.505	40.002	86.306	67.915	4%	27%
Contractual fines	31.114	14.955	53.842	27.098	108%	99%
Gain/Loss on asset disposal	-	-	-	-		
Provision of allowance for bad debts	-	-	2.932	-		
Insurance recoveries	-	(233)	-	(233)		
Adjusted EBITDA	**144.203**	**187.362**	**311.280**	**379.151**	**-23%**	**-18%**

ROIC



Adjusted ROIC reached 9% on an LTM basis as of 2Q26, compared to 12% in 2025. The reduction primarily reflects the softer operating performance during the quarter, while the Company continues to execute its fleet deployment plan and expand its operating platform through the mobilization and ramp-up of new assets.

Calculation of ROIC
In R$ thousand

	2Q26 LTM (A)	2025 (B)	(A)/(B)
EBIT	195.706	328.738	-40%
Adjustments	263.560	215.260	22%
Adjusted NOPAT	**303.116**	**359.039**	**-16%**
Gross debt	3.746.151	3.178.422	18%
Equity	(388.414)	(110.819)	250%
Invested capital	**3.357.737**	**3.067.603**	**9%**
ROIC	**9%**	**12%**	

Consolidated Balance Sheet
In R$ thousand

	06/30/2026	12/31/2025
Asset		
Current		
Cash and Cash Equivalents	536.893	429.026
Restricted Financial Investments	43.829	138.176
Net Accounts Receivable	133.793	168.514
Inventory	41.607	38.508
Advances to Suppliers	49.130	17.481
Taxes Recoverable	100.383	119.006
Contractual Retention	8.639	11.570
Derivatives	31	322
Prepaid Expenses	176.382	153.772
Other Current Assets	10.903	7.062
Total Current Assets	**1.101.590**	**1.083.437**
Noncurrent		
Restricted Financial Investments	2.600.916	2.252.740
Prepaid Expenses	231.464	228.828
Judicial Deposits	3.545	392
Deferred Income Tax and Social Contribution	278.116	221.167
Contractual Retention	63.007	44.929
Right of use	12.209	16.527
Property, Plant and Equipment (PPE)	2.177.753	1.955.231
Intangible Assets	2.749	1.217
Total Noncurrent Assets	**5.369.759**	**4.721.031**
Total assets	**6.471.349**	**5.804.468**
Liability		
Current		
Suppliers	114.020	114.677
Lease Payable	7.480	9.693
Loans and Financing	146.664	292.803
Payroll and related charges	108.260	79.919
Taxes and Contributions Payable	17.552	32.308
Contractual Penalties	124.187	91.030
Tax Installments	23.604	14.361
Derivatives	6.836	8.011
Other liabilities	5.994	510
Total Current Liabilities	**554.597**	**643.312**
Noncurrent		
Suppliers	936	2.059
Provision for Contingencies	5.877	5.595
Lease Payable	6.597	9.309
Loans and Financing	6.221.837	5.215.054
Tax Installments	69.918	39.958
Total Noncurrent Liabilities	**6.305.165**	**5.271.975**
Equity		
Share Capital	57.671	57.671
Other comprehensive results	180.783	99.726
Net Income	(268.216)	(268.216)
Profit/(Loss) for the period	(358.651)	-
Total Equity	**(388.413)**	**(110.819)**
Total Liabilities and Equity	**6.471.349**	**5.804.468**

Consolidated Cash Flow
In R$ thousand

	06/30/2026	06/30/2025
Cash flows from operating activities		
Profit before income and social contribution taxes	(447.448)	81.887
Adjustments due to		
Income from financial investments	(154.516)	(155.054)
Appropriation of costs incurred to fulfil a contract with customers	86.306	67.915
Transaction costs amortization	119.819	13.860
Debt modification impacts	(53.094)	-
Depreciation and amortization	95.149	77.426
Write-off of PP&E residual value	283	208
Interest on borrowings and financing	378.317	354.287
Foreign exchange gains/losses	43.501	(70.578)
Gain (loss) on hedge transactions and derivatives	5.427	(12.711)
Foreign exchange gain/loss on designated sales	(45.395)	(17.736)
Creation of the provision for contingencies	351	4.853
Provision for (reversal of) expected credit losses	2.932	-
	31.632	344.357
(Increase) decrease in assets and increase (decrease) in liabilities		
Trade receivables	31.789	(67.493)
Inventory	(3.099)	(5.807)
Advance to suppliers	(31.649)	2.697
Recoverable taxes	18.623	(27.875)
Contract retention	(15.147)	(4.470)
Prepaid expenses - Costs incurred to fulfill contracts with customers	(111.552)	(99.084)
Trade payables	871	19.415
Payroll and related charges	28.341	39.380
Taxes and contributions payable	(24.664)	8.588
Contractual fines	33.157	24.312
Other noncurrent assets	(1.510)	(1.344)
Tax financing	39.203	37.187
Labor risk payment	(69)	-
Payment on loan interest	(399.176)	(187.633)
Net cash provided by (used in) operating activities	**(403.250)**	**82.230**
Cash flows from investment activities		
Deposits into restricted financial investments	(1.224.012)	(410)
Redemptions of restricted financial investments	840.726	1.327
Interest received	141.080	137.982
Acquisitions of PP&E and intangible assets	(315.168)	(130.913)
Net cash used in investment activities	**(557.374)**	**7.986**
Cash flows from financing activities		
Loans, financing and debentures secured	6.028.953	397.236
Addition of funding costs	(39.297)	-
Leases paid	(5.000)	(4.569)
Loans paid	(4.898.688)	(596.980)
NDF (Non-Deliverable Forward) - Cash Settled	(17.477)	79.662
Net cash produced by (used in) financing activities	**1.068.491**	**(124.651)**
Net increase (decrease) in cash and cash equivalents	**107.867**	**(34.435)**
Cash and cash equivalents		
At beginning of year	429.026	203.778
At end of year	536.893	169.343

ESG INFORMATION

ESG information

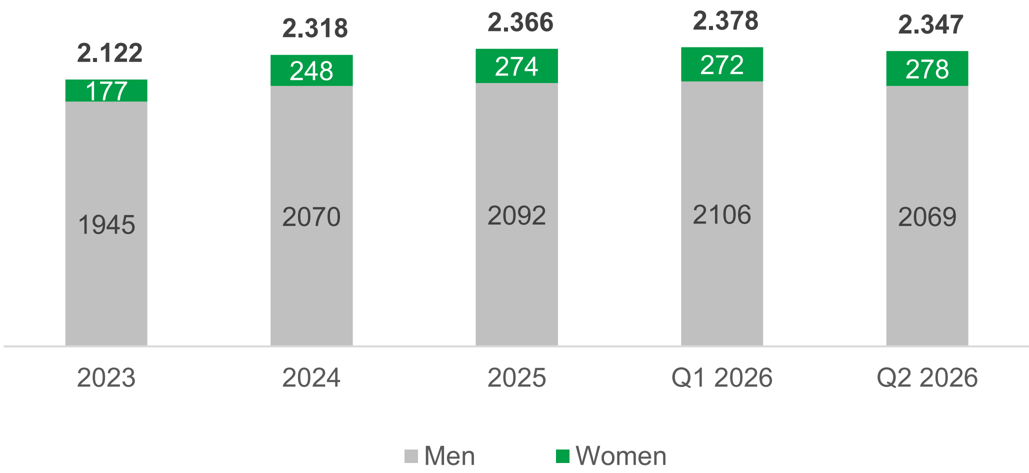
Q2 2026 Highlights

ROV and Dive Workshops
Two additional workshops held for our operational teams

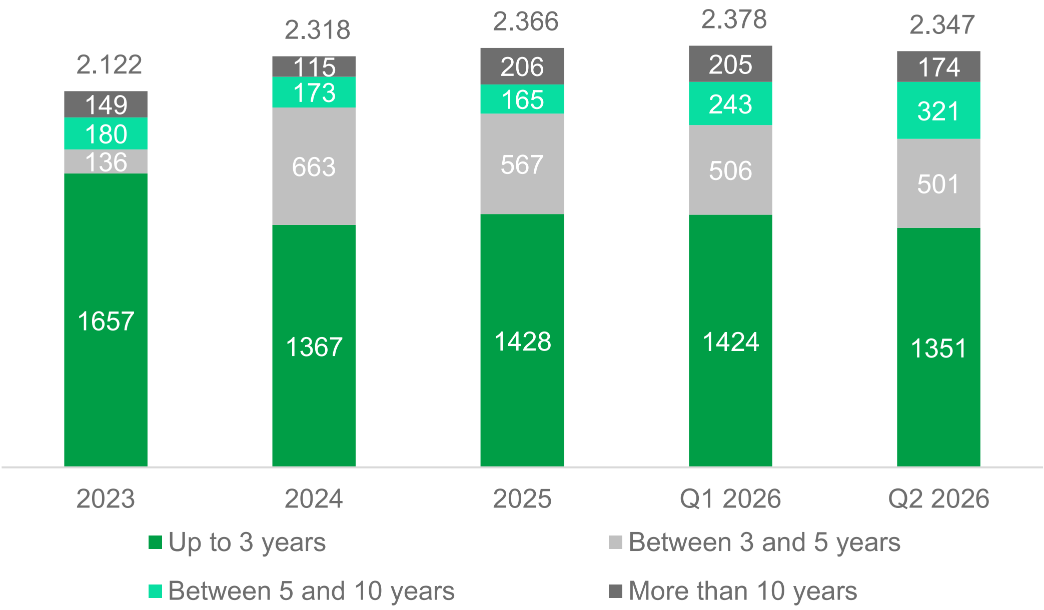
Oceânica running
More than 100 employees participated in the event

GHG Protocol Gold Seal
Greenhouse gas inventory covering scopes 1, 2 and 3

Employees profile



Time of service



Executive Board Statement

In compliance with Article 25, item VI, of CVM Instruction No. 480/09, the officers declare that they have reviewed, discussed and agree with the opinions expressed in the Independent Auditor's Report and in the Quarterly Information for the period ended June 30, 2026.

Relations with the Independent Auditors

In compliance with CVM Resolution No. 179/24, we hereby inform that Ernst & Young Auditores Independentes S.S. was engaged to provide independent audit services for the Company's Financial Statements, prepared in accordance with accounting practices adopted in Brazil and the International Financial Reporting Standards (IFRS).

We further declare that, during the period ended June 30, 2026, Ernst & Young did not provide any other services that could impair its professional independence.

Glossary of terms

AHTS: Anchor Handling and Tug Supply (a vessel that can act as a tugboat, handle anchors and transport supplies)

ROV: Remotely Operated Vehicle

RSV: ROV Support Vessel

SDSV: Shallow Dive Support Vessel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