

Earnings Release | Q3 2025
November 13, 2025



Oceânica



Who we are

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

For 47 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 17 vessels and 55 ROVs, including 13 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.



Q3 2025 HIGHLIGHTS

Q3 2025 Highlights



**R\$ 437.2
million**

Net revenue

**75% higher than
in Q3 2024**



**Mobilization
complete**

Oceanicasub XIV
finished its mobilization



**55
ROVs**

42 Observation ROVs
and 13 Work Class
ROVs



**R\$ 172.1
million**

Adjusted EBITDA

**151% higher than
in Q3 2024**



**R\$ 8.2
billion**

Backlog



**17
vessels**

Operational fleet (18 in
October)



**Bond
Reopening**

USD 150 million
additional notes



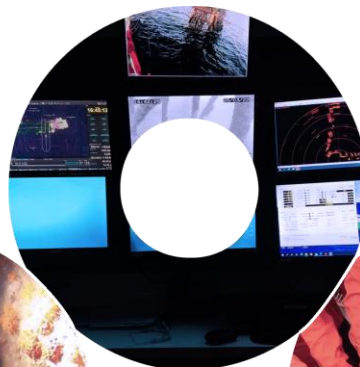
**Diversified
Contract base**

40 active contracts
serving different
segments and
services



**Vessel
acquisition**

Acquisition of
Oceanicasub XIX





MESSAGE FROM MANAGEMENT



Message from Management

In accordance with regulatory requirements, the Management of **Oceânica Engenharia e Consultoria S.A.**, a leading company in maintaining the integrity of oil and gas assets in the Brazilian market, is pleased to present the Management Report and the Quarterly Information for the period ended September 30, 2025, prepared in accordance with accounting practices adopted in Brazil and international financial reporting standards (IFRS) issued by the International Accounting Standards Board (IASB).

We achieved another strong quarter in terms of financial performance, showing that our strategy for 2025 has been well-designed and we have executed consistently throughout the year. We continue to focus on delivering our backlog with operational efficiency, meeting our clients' needs while optimizing our costs and expenses.

Net revenue reached R\$ 437.2 million, a 75% increase compared to 3Q24, and Adjusted EBITDA was R\$ 172.1 million, with a 39% margin, 151% higher than in 3Q24 and 8% lower than in 2Q25. Annualizing our 9M25 EBITDA would result in R\$ 735.0 million, with 3.1x net debt / EBITDA, consistent with the improvement we have shown throughout the year as we deploy and improve the performance of our assets.

The positive performance in 3Q25 was driven by the results from engineering contracts, SUB IX's return to a full quarter of operations after docking in 2Q25, continued high-standard operations from SUB X, and improved operational performance across other contracts, particularly SUB XI.

While we delivered solid results in 3Q25, our results do not yet fully capture the potential of our backlog. Notably, three vessels - Oceanicasub XIV, Oceanicasub XV, and Oceanicasub XVII (the latter acquired in January 2025) - were undergoing mobilization for their respective contracts during the quarter. In the month of October, we acquired Oceanicasub XIX, through our newly formed unrestricted subsidiary, Ocean XIX. This vessel will commence operations in 2026 to fulfill its contract.

Regarding our main client, Petrobras, our total backlog now stands at R\$ 8.2 billion, supported by 40 active contracts.

Our fleet currently comprises 17 operational vessels, 55 remotely operated vehicles (ROVs), including 13 Work Class ROVs, as well as diving systems and specialized tools, which enable us to deliver our services.

As of 3Q25, our workforce comprised 2,334 employees, our most valuable assets. To enhance and empower our team members, we provided ongoing training and workshops across various departments; implemented a critical operational procedure review program to ensure safety and quality; resumed our employee engagement survey to identify areas of strength and improvement in the work environment; and introduced a comprehensive onboarding program for new hires, focusing on our core values and promoting a strong Oceânica culture.

In our ESG efforts, we remain committed to good governance and transparency. We completed our greenhouse gas inventory, covering scopes 1, 2, and 3, and published our third annual Sustainability Report.

These efforts align with our strategic plan for growth and social impact, which is grounded in our vision to maintain our position as Brazil's leading subsea services provider and forefront developer of innovative subsea solutions in the energy sector.



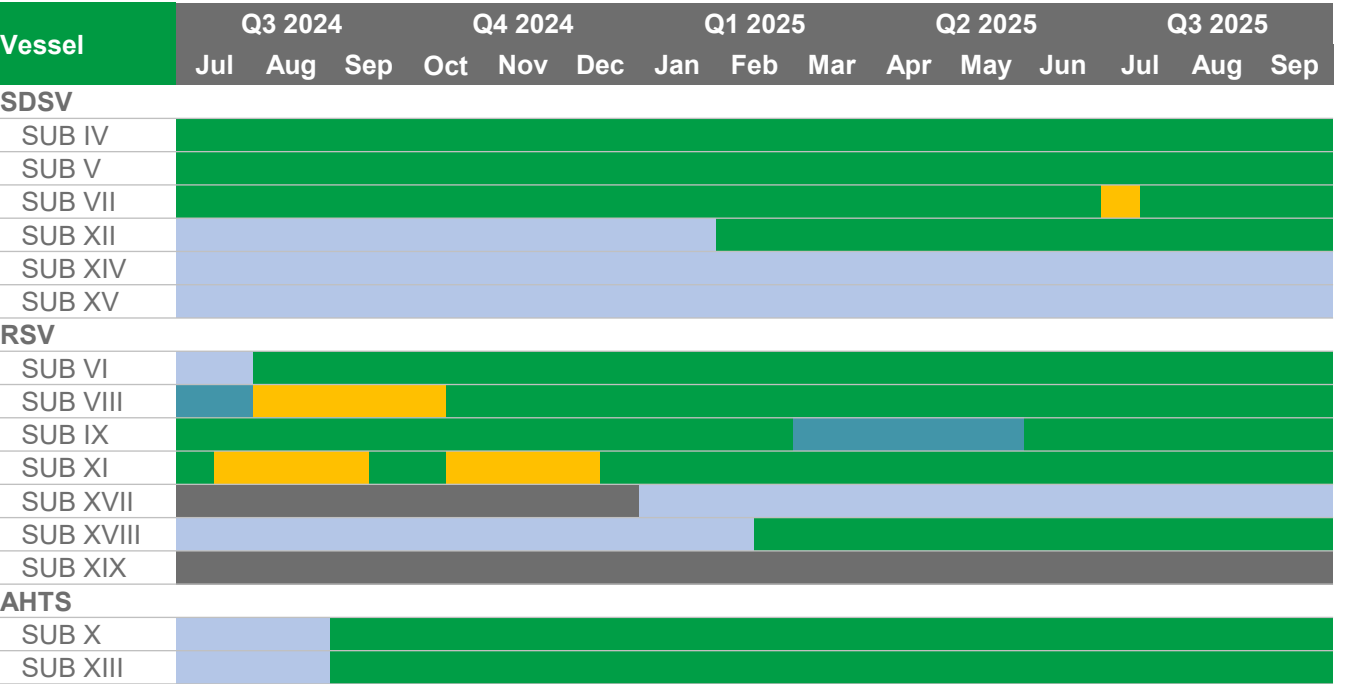
OPERATIONAL AND FINANCIAL INFORMATION

Operational information

Q3 2025 Highlights



Vessel status*

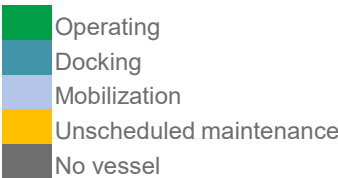


Operational performance

Our operational recovery, started in September 2024, continued to gain momentum in 3Q25, with net revenue reaching R\$ 437.2 million, 75% higher than 2Q24. This growth was driven by strong results from engineering contracts, SUB IX's full-quarter contribution, and high performance from SUB X and SUB XI. With most mobilizations now complete, we have only three remaining vessels to deploy (Oceanicasub XV, Oceanicasub XVII and Oceanicasub XIX). For the sake of clarity, the vessel which we formerly referred to as Oceanicasub XVI was substituted by Oceanicasub XIX. We anticipate the recovery momentum to continue in 4Q25 and into 2026.






Regarding the ongoing mobilizations, Oceanicasub XV is scheduled to commence operations in 4Q25, Oceanicasub XVII and Oceanicasub XIX in 1Q26.

* Table of vessels with long-term contracts with Petrobras



Financial information

Q3 2025 Highlights

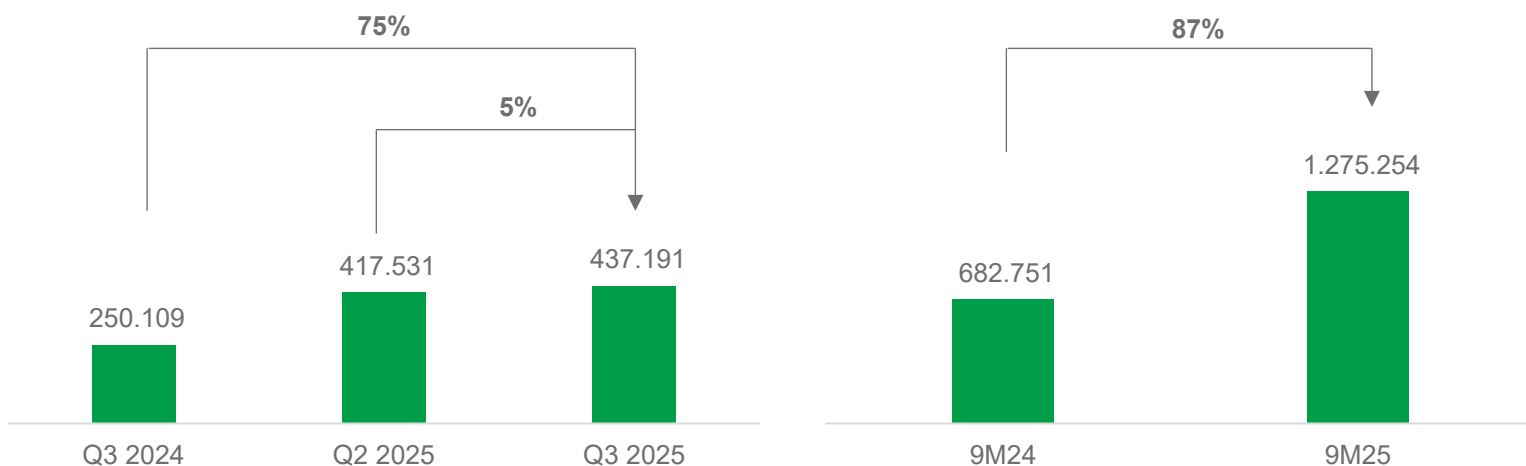
| | | | | |
|---|---|---|---|---|
|  |  |  |  |  |
| Net revenue of R\$ 437.2 million, 75% higher than in Q3 2024 | Gross income of R\$ 128.7 million, 163% higher than in Q3 2024 | Adjusted EBITDA of R\$ 172.1 million, 151% higher than in Q3 2024 | Net loss of R\$ 25.2 million, against net loss of R\$ 46.6 in Q2 2024 | Backlog of R\$ 8.2 billion |

| In R\$ thousand | Q3 2025 (A) | Q3 2024 (B) | 9M25 (C) | 9M24 (D) | (A)/(B) | (C)/(D) |
|---|-----------------|-----------------|----------------|------------------|-------------|---------------|
| Gross revenue | 489.451 | 281.831 | 1.422.880 | 767.882 | 74% | 85% |
| Deductions from revenue | (52.260) | (31.722) | (147.626) | (85.131) | 65% | 73% |
| Net revenue | 437.191 | 250.109 | 1.275.254 | 682.751 | 75% | 87% |
| Cost of services and sales | (308.449) | (201.100) | (853.135) | (604.737) | 53% | 41% |
| Gross income | 128.742 | 49.009 | 422.119 | 78.014 | 163% | 441% |
| Gross margin | 29% | 20% | 33% | 11% | | |
| Expenses / operating revenue | | | | | | |
| Administrative expenses | (38.667) | (24.379) | (92.620) | (69.662) | 59% | 33% |
| Other operating expenses | (13.055) | (7.896) | (45.534) | (34.967) | 65% | 30% |
| EBIT | 77.020 | 16.734 | 283.965 | (26.615) | 360% | -1167% |
| Depreciation | 41.906 | 31.577 | 119.332 | 96.395 | 33% | 24% |
| Appropriation of costs incurred to fulfill contracts with customers | 41.175 | 18.014 | 109.090 | 42.044 | 129% | 159% |
| EBITDA | 160.100 | 66.325 | 512.387 | 111.824 | 141% | 358% |
| Adjustments | 12.003 | 2.374 | 38.868 | 25.909 | 406% | 50% |
| Adjusted EBITDA | 172.103 | 68.699 | 551.255 | 137.733 | 151% | 300% |
| EBITDA Margin | 39% | 27% | 43% | 20% | | |
| Financial result | | | | | | |
| Financial income | 442.866 | 5.449 | 923.802 | 17.758 | 8027% | 5102% |
| Financial expenses | (572.049) | (98.207) | (1.178.043) | (257.223) | 482% | 358% |
| Earnings before taxes | (52.163) | (76.024) | 29.724 | (266.080) | -31% | |
| Income tax and social contribution | 27.006 | 29.456 | 20.754 | 97.161 | -8% | -79% |
| Net income | (25.157) | (46.568) | 50.478 | (168.919) | -46% | |
| Net margin | -6% | -19% | 4% | -25% | | |

Consolidated Results

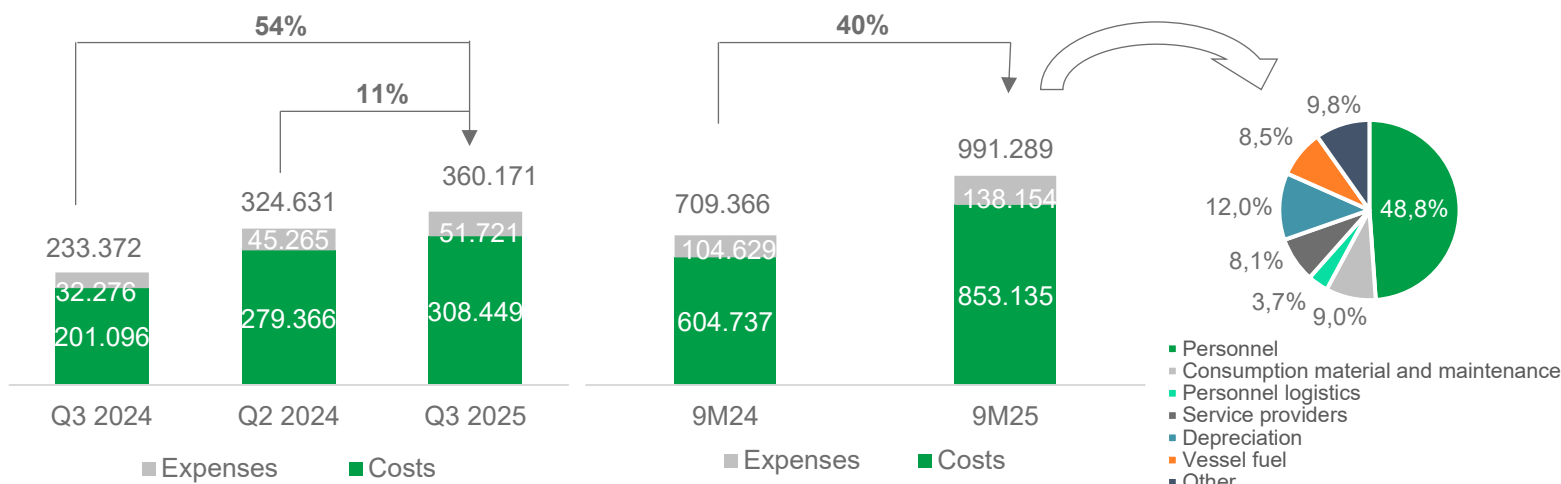
In R\$ thousands

Net revenue



The R\$ 187.1 million increase in Q3 2025 net revenue compared to Q3 2024 was driven by the results from engineering contracts, SUB IX's return to a full quarter of operations after docking in 2Q25, continued high-standard operations from SUB X, and improved operational performance across other contracts, particularly SUB XI. On a YTD basis, net revenue reached R\$ 1,275.3 million, R\$ 592.5 million higher than the same period in 2024, with 99% derived from Petrobras contracts.

Costs and Expenses



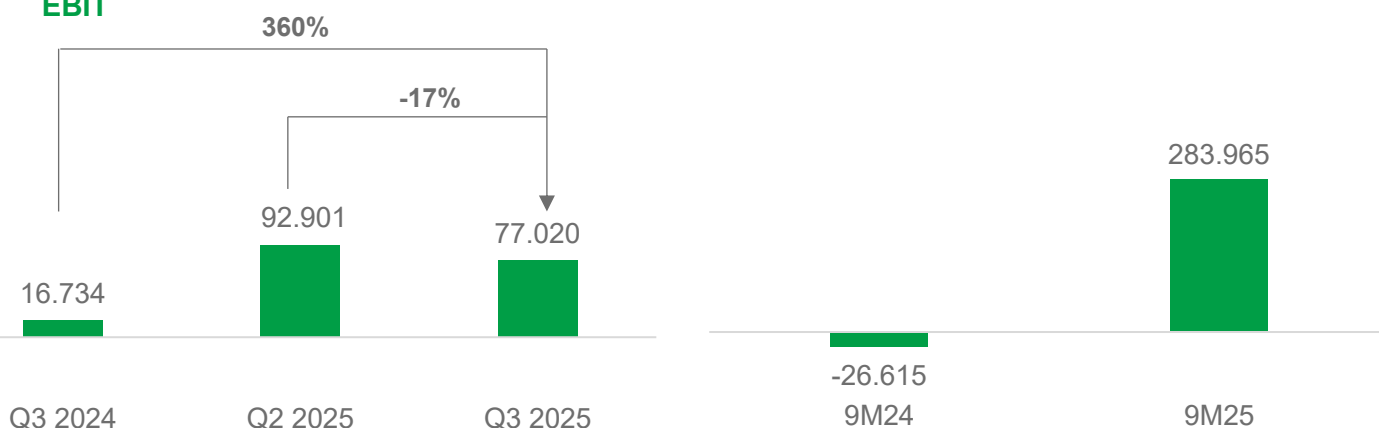
The R\$ 126.8 million increase in Q3 2025 costs and expenses compared to Q3 2024 is primarily due to the commencement of operations of new contracts throughout 2H24 and in 1H25, notably the Hull Inspection and SDSV SUB V contracts in 2024, and SDSV SUB XII contract and SUB XVIII in Hull Inspection in 2025.

Costs and expenses increased by R\$ 35.5 million in Q3 2025 compared to Q2 2025, driven by personnel, service inputs and third-party services increase. On a YTD basis, costs and expenses were R\$ 281.9 million higher than the same period in 2024.

Consolidated Results

In R\$ thousands

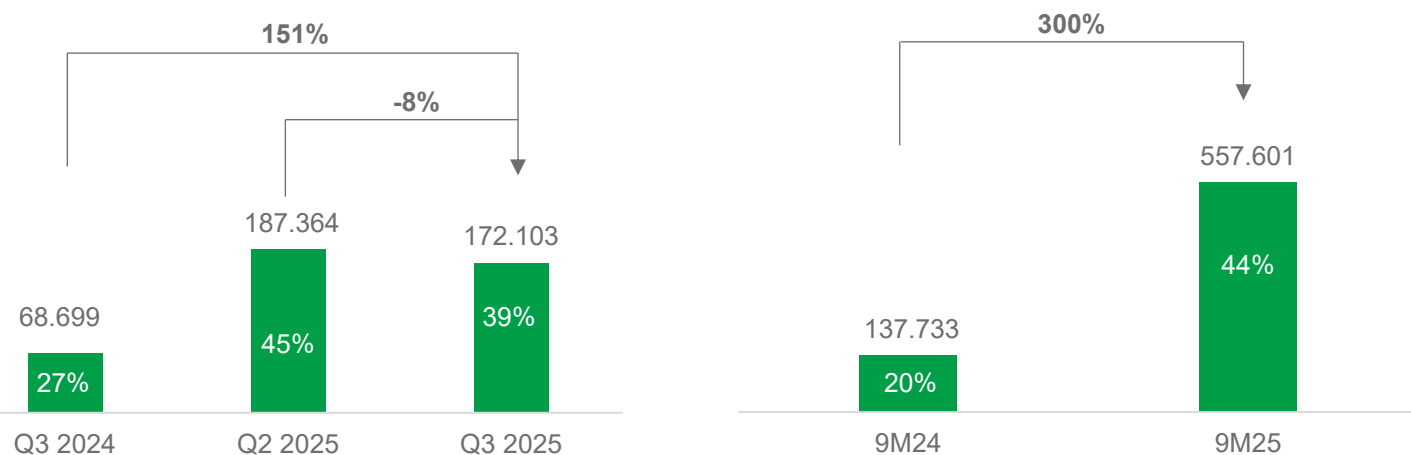
EBIT



EBIT reached R\$ 77.0 million in Q3 2025, with a 18% margin, representing an increase of R\$ 60.3 million compared to Q3 2024. Compared to Q2 2025, EBIT was R\$ 15.9 million lower.

| | Q3 2025 (A) | Q3 2024 (B) | 9M25 (C) | 9M24 (D) | (A)/(B) | (C)/(D) |
|------------------------------|----------------|----------------|----------------|-----------------|-------------|---------------|
| EBIT | 77.020 | 16.734 | 283.965 | (26.615) | 360% | -1167% |
| Depreciation | 41.906 | 31.577 | 119.332 | 96.395 | 33% | 24% |
| Prepaid expense amortization | 41.174 | 18.014 | 109.090 | 42.044 | 129% | 159% |
| EBITDA | 160.100 | 66.325 | 512.387 | 111.824 | 141% | 358% |
| Adjustments | 12.003 | 2.374 | 38.868 | 25.909 | 406% | 50% |
| Adjusted EBITDA | 172.103 | 68.699 | 551.255 | 137.733 | 151% | 300% |

Adjusted EBITDA



The R\$ 103.4 million increase in adjusted EBITDA in Q3 2025 compared to Q3 2024 is primarily driven by the commencement of operations of several vessels after July 2024. Specifically, with Oceanicasub XIII starting work on the Hull Inspection contract in August and Oceanicasub X operations commenced also in August, following a delay due to the IBAMA server strike. Additionally, Oceanicasub XII and Oceanicasub XVIII began operations in 2025. These new contracts more than offset the conclusion of two lump sum contracts in 2024 (Hibernation and Plug and Abandonment).

Compared to Q2 2025, adjusted EBITDA for Q3 2025 was 8% lower. On a YTD basis, adjusted EBITDA increased by R\$ 413.5 million compared to the same period in 2024.

Consolidated Results

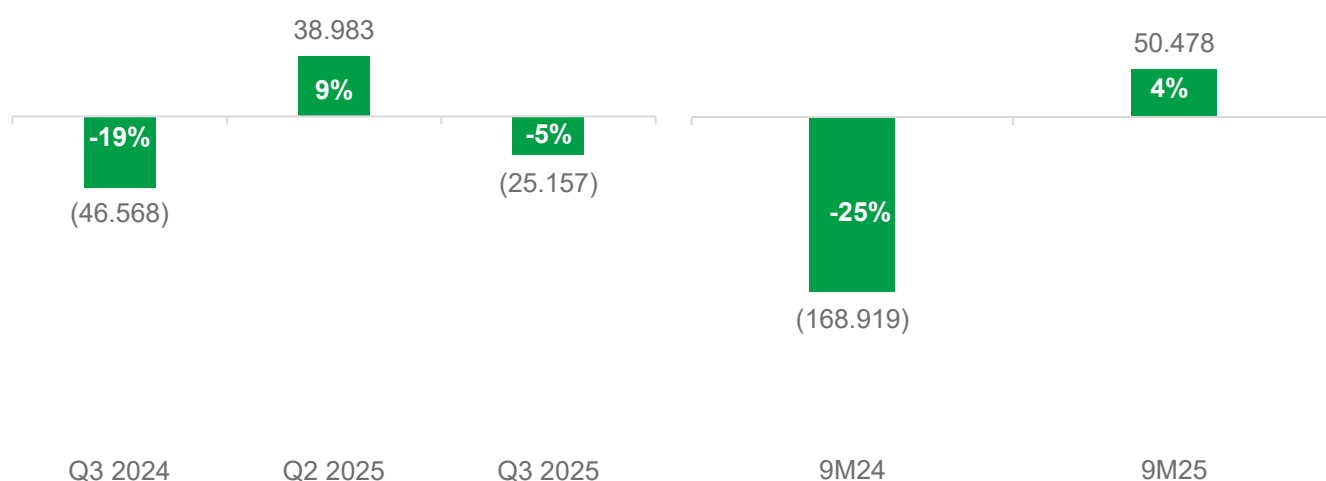
In R\$ thousands

Financial result

| | Q3 2025 (A) | Q3 2024 (B) | 9M25 (C) | 9M24 (D) | (A)/(B) | (C)/(D) |
|-----------------------------|------------------|-----------------|--------------------|------------------|--------------|--------------|
| Financial income | 442.867 | 5.449 | 923.802 | 17.758 | 8027% | 5102% |
| Income from investments | 68.892 | 116 | 230.058 | 989 | 59409% | 23153% |
| Interest income | 1.453 | 952 | 8.927 | 1.147 | 53% | 678% |
| Foreign exchange gain | 369.432 | 3.583 | 661.161 | 12.983 | 10208% | 4992% |
| Derivatives income | 3.090 | 798 | 23.656 | 2.639 | 287% | 797% |
| Financial expenses | (572.051) | (98.207) | (1.178.043) | (257.223) | -482% | -358% |
| Interest expenses | (158.196) | (91.967) | (511.346) | (213.299) | -72% | -140% |
| Banking fees | (9.384) | (1.485) | (21.820) | (5.879) | -532% | -271% |
| Lease financing expenses | (764) | (675) | (1.898) | (3.470) | -13% | 45% |
| Foreign exchange loss | (376.950) | (3.418) | (598.100) | (25.121) | -10927% | -2281% |
| Derivatives expenses | (11.127) | (19) | (18.982) | (6.544) | -59757% | -190% |
| Other financial expenses | (15.630) | (643) | (25.897) | (2.910) | -2332% | -790% |
| Net financial result | (129.184) | (92.758) | (254.241) | (239.465) | 39% | 6% |

The Q3 2025 financial was a negative R\$ 129.2 million, compared to a negative R\$ 92.8 million in Q3 2024. On a YTD basis, the financial result was a negative R\$ 254.2 million, compared to a negative R\$ 239.5 million in the same period of 2024.

Net income (loss)



In Q3 2025, we reported a net loss of R\$ 25.2 million, compared to a net loss of R\$ 46.6 million in Q3 2024. Compared to Q2 2025, net income decreased by R\$ 64.1 million.

On a YTD basis, net income reached R\$ 50.5 million, representing a R\$ 219.4 million turnaround from the net loss of R\$ 168.9 million in the same period of 2024.

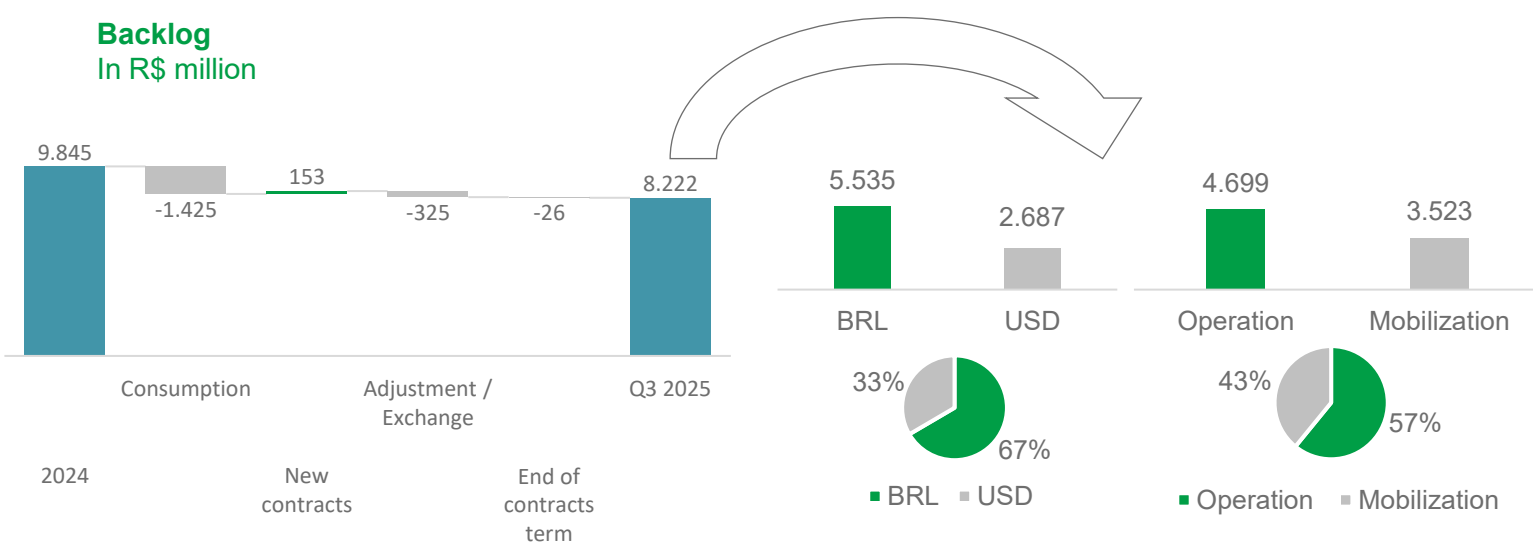
Consolidated Results

Indebtedness and Leverage

| In R\$ thousand | LTM Q3 2025 (B) | 2024 (C) | (B)/(C) |
|--------------------------|--------------------|------------------|-------------|
| Gross bank debt | 5.240.514 | 5.135.088 | 2% |
| Lease payables | 21.098 | 19.817 | 6% |
| Total gross debt | 5.261.613 | 5.154.904 | 2% |
| Cash | 840.885 | 203.778 | 313% |
| Financial investments | 2.176.677 | 2.381.099 | -9% |
| Derivatives | (11.084) | 67.356 | |
| Net debt | 2.255.135 | 2.502.671 | -10% |
| Adjusted EBITDA | 721.560 | 308.038 | |
| Net debt / EBTIDA | 3,1x | 8,1x | |

The internalization of the bond issued by our subsidiary Oceanica LUX was structured through the issuance of an exchange debenture. This transaction allowed us to receive the cash proceeds from the bond, while the debt associated with the bond remained recorded on the subsidiary's books. As a result, the company's gross debt appears to be doubled, reflecting both the subsidiary's debt and the parent company's debt. However, it is important to note that this doubling does not impact the company's net debt.

Backlog In R\$ million



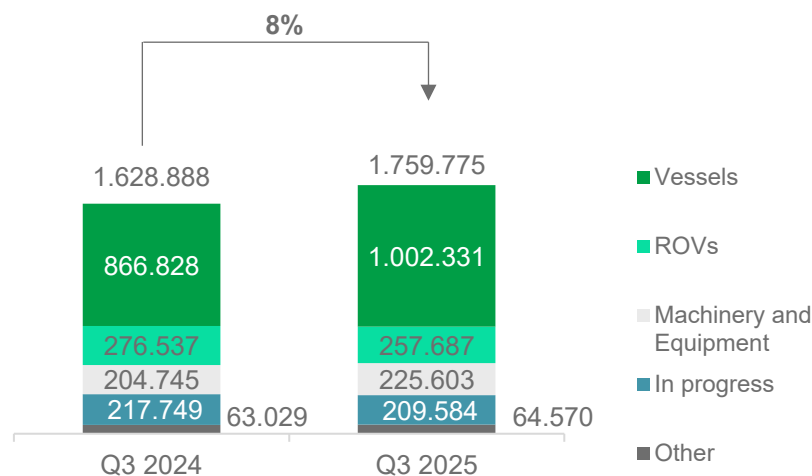
| | Number of contracts | Average daily rate* | Backlog | Term |
|--------------------------|---------------------|---------------------|------------------|------------|
| SDSV (charter + service) | 12 | 376 | 2.581.511 | until 2028 |
| RSV (charter + service) | 12 | 393 | 2.916.872 | until 2028 |
| AHTS (charter + service) | 4 | 430 | 1.088.548 | until 2029 |
| Contingency | 2 | 185 | 553.139 | until 2028 |
| Lump Sum Contracts | 4 | 402 | 858.230 | until 2027 |
| Other | 6 | 64 | 224.105 | until 2026 |
| Total | 40 | | 8.222.404 | |

* Average daily rate in September 2025 (with contractual adjustment when applicable) – R\$ thousand

Consolidated Results

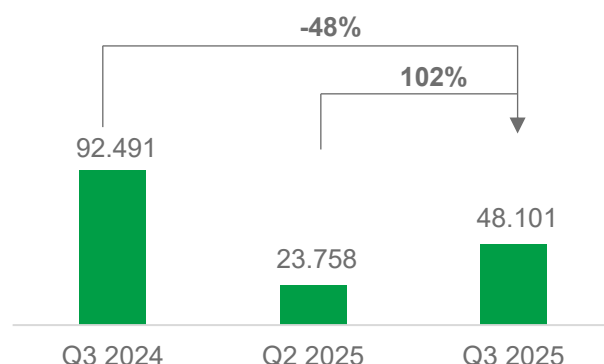
In R\$ thousands

Property, plant and equipment



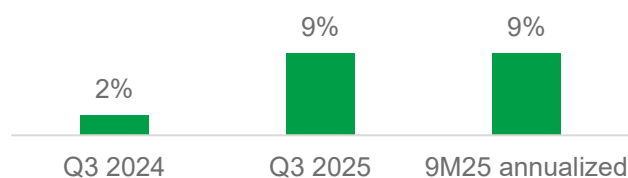
The R\$ 130.1 million increase in the fixed assets balance in Q3 2025 compared to Q3 2024 is primarily due to the acquisition of vessels and other equipment for new projects.

CAPEX



CAPEX increased by R\$ 24.3 million in Q3 2025 compared to Q2 2025 and decreased by R\$ 44.4 million compared to Q3 2024.

ROIC



In Q3 2025, the Company delivered a ROIC of 9%, up from 2% in Q3 2024. This significant improvement was driven by a substantial increase in NOPAT, which rose 6.4 times compared to Q3 2024, reflecting the Company's enhanced operational performance.

Reconciliation of adjusted EBITDA

In R\$ thousand

| | Q3 2025 (A) | Q3 2024 (B) | 9M25 (C) | 9M24 (D) | (A)/(B) | (C)/(D) |
|---|-----------------|-----------------|----------------|------------------|-------------|-------------|
| Net income | (25.157) | (46.568) | 50.478 | (168.919) | -46% | |
| Income Tax and Social Contribution | (27.006) | (29.456) | (20.754) | (97.161) | -8% | -79% |
| Profit before tax | (52.163) | (76.024) | 29.723 | (266.080) | -31% | |
| Financial result | 129.182 | 92.758 | 254.241 | 239.465 | 39% | 6% |
| Depreciation | 41.906 | 31.577 | 119.332 | 96.395 | 33% | 24% |
| Appropriation of costs incurred to fulfill contracts with customers | 41.175 | 18.014 | 109.090 | 42.044 | 129% | 159% |
| EBITDA | 160.100 | 66.325 | 512.386 | 111.824 | 141% | 358% |
| Adjustments | | | | | | |
| Contractual fines | 21.769 | 2.388 | 48.868 | 31.440 | 812% | 55% |
| Gain/Loss on asset disposal | - | - | - | (3.931) | | |
| Provision of allowance for bad debts | (6.346) | - | (6.346) | - | | |
| Insurance recoveries | (3.420) | (13) | (3.653) | (1.599) | 25342% | 128% |
| Adjusted EBITDA | 172.103 | 68.699 | 551.255 | 137.733 | 151% | 300% |

Calculation of ROIC

In R\$ thousand

| | Annualized 9M25 (A) | LTM Q3 2025 (B) | LTM Q3 2024 (C) | (B)/(C) |
|-------------------------|---------------------------|-----------------------|-----------------------|-------------|
| EBIT | 378.619 | 395.407 | 28.074 | 1308% |
| Adjustments | 51.825 | 52.215 | 41.336 | 26% |
| Adjusted NOPAT | 284.093 | 295.431 | 45.811 | 545% |
| Gross debt | 3.096.019 | 3.096.019 | 2.139.759 | 45% |
| Equity | 16.283 | 16.283 | (21.311) | |
| Invested capital | 3.112.302 | 3.112.302 | 2.118.448 | 47% |
| ROIC | 9% | 9% | 2% | |

Consolidated Balance Sheet

In R\$ thousand

| | 09/30/2025 | 12/31/2024 |
|---|------------------|------------------|
| Asset | | |
| Current | | |
| Cash and Cash Equivalents | 840.885 | 203.778 |
| Restricted Financial Investments | 180.801 | 55.630 |
| Net Accounts Receivable | 164.660 | 122.539 |
| Inventory | 49.222 | 39.403 |
| Advances to Suppliers | 8.683 | 5.788 |
| Taxes Recoverable | 50.431 | 124.643 |
| Contractual Retention | 23.274 | 19.145 |
| Derivatives | - | 92.957 |
| Prepaid Expenses | 153.679 | 134.790 |
| Other Current Assets | 6.625 | 5.057 |
| Total Current Assets | 1.478.260 | 803.730 |
| Noncurrent | | |
| Restricted Financial Investments | 1.995.876 | 2.325.469 |
| Prepaid Expenses | 231.032 | 224.643 |
| Taxes Recoverable | 60.472 | - |
| Judicial Deposits | 379 | 319 |
| Deferred Income Tax and Social Contribution | 150.635 | 194.706 |
| Contractual Retention | 27.416 | 21.001 |
| Right of use | 18.684 | 17.397 |
| Property, Plant and Equipment (PPE) | 1.759.775 | 1.694.690 |
| Intangible Assets | 1.290 | 2.263 |
| Total Noncurrent Assets | 4.245.559 | 4.480.488 |
| Total assets | 5.723.819 | 5.284.218 |
| Liability | | |
| Current | | |
| Suppliers | 140.913 | 125.439 |
| Lease Payable | 9.887 | 10.523 |
| Loans and Financing | 494.759 | 343.629 |
| Payroll and related charges | 101.064 | 66.838 |
| Taxes and Contributions Payable | 47.823 | 24.963 |
| Contractual Penalties | 95.283 | 52.566 |
| Tax Installments | 10.109 | 2.063 |
| Derivatives | 11.084 | 25.601 |
| Total Current Liabilities | 910.922 | 651.622 |
| Noncurrent | | |
| Suppliers | 2.621 | 4.306 |
| Provision for Contingencies | 4.914 | 1.005 |
| Lease Payable | 11.211 | 11.704 |
| Loans and Financing | 4.745.755 | 4.791.459 |
| Tax Installments | 32.113 | 5.499 |
| Total Noncurrent Liabilities | 4.796.614 | 4.813.973 |
| Equity | | |
| Share Capital | 57.671 | 57.671 |
| Other comprehensive results | 147.182 | - |
| Net Income | (239.048) | (239.048) |
| Profit/(Loss) for the period | 50.478 | - |
| Total Equity | 16.283 | (181.377) |
| Total Liabilities and Equity | 5.723.819 | 5.284.218 |

Cash Flow

In R\$ thousand

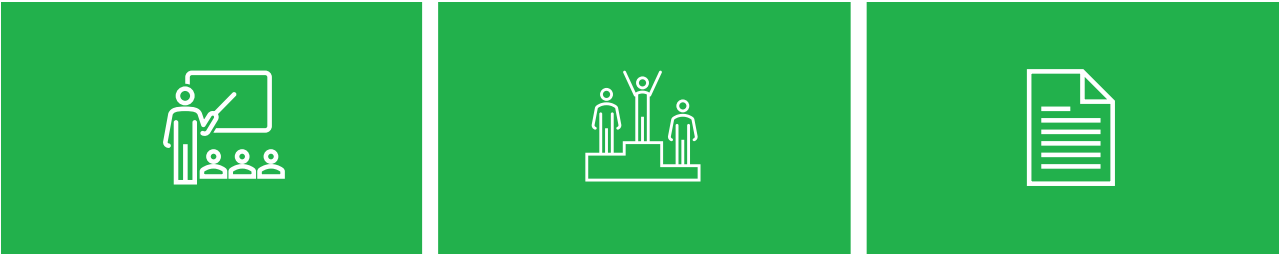
| | 09/30/2025 | 09/30/2024 |
|---|-----------------|------------------|
| Cash flows from operating activities | | |
| Profit before income and social contribution taxes | 29.724 | (266.080) |
| Adjustments due to | | |
| Income from financial investments | (221.984) | - |
| Appropriation of costs incurred to fulfil a contract with customers | 109.090 | 42.044 |
| Transaction costs amortization | 21.769 | - |
| Depreciation and amortization | 113.979 | 87.218 |
| Depreciation of right-of-use assets | 5.353 | 9.177 |
| Write-off of PP&E residual value | 208 | - |
| Interest on borrowings and financing | 511.346 | 213.299 |
| Interest on leases | 1.898 | 3.470 |
| Foreign exchange gains/losses | (63.061) | 12.138 |
| Gain (loss) on hedge transactions and derivatives | (4.674) | 3.905 |
| Foreign exchange gain/loss on designated sales | (36.620) | - |
| Creation of the provision for contingencies | 5.095 | 2.090 |
| Residual value of leases | - | (3.931) |
| Total adjustments | 472.123 | 103.330 |
| (Increase) decrease in assets and increase (decrease) in liabilities | | |
| Trade receivables | (42.121) | 2.164 |
| Inventory | (9.819) | (10.800) |
| Advance to suppliers | (2.895) | (2.104) |
| Recoverable taxes | 14.845 | (33.929) |
| Contract retention | (10.544) | (12.778) |
| Judicial deposits | (60) | (73) |
| Prepaid expenses - Costs incurred to fulfill contracts with customers | (134.387) | (208.913) |
| Other noncurrent assets | (1.569) | (4.494) |
| Trade payables | 11.741 | 1.816 |
| Payroll and related charges | 34.226 | 20.132 |
| Taxes and contributions payable | 11.863 | (5.539) |
| Contractual fines | 42.717 | 9.312 |
| Tax financing | 34.660 | 3.837 |
| Labor risk payment | (1.186) | - |
| Payment on loan interest | (352.091) | (198.139) |
| Lease interest payments | (1.607) | (3.470) |
| Net cash provided by (used in) operating activities | 65.896 | (339.648) |
| Cash flows from investment activities | | |
| Restricted short-term investments | 85.695 | 379 |
| Acquisitions of property, plant and equipment | (178.977) | (542.488) |
| Acquisitions of intangible assets | (37) | (1.727) |
| Net cash used in investment activities | (93.319) | (543.836) |
| Cash flows from financing activities | | |
| Loans, financing and debentures secured | 1.555.802 | 2.093.372 |
| Addition of funding costs | (45.861) | - |
| Leases paid | (6.716) | (12.699) |
| Loans paid | (907.230) | (1.340.867) |
| Dividends paid | - | (3.000) |
| NDF (Non-Deliverable Forward) - Cash Settled | 68.535 | (3.905) |
| Net cash produced by (used in) financing activities | 664.530 | 732.901 |
| Net increase (decrease) in cash and cash equivalents | 637.107 | (150.583) |
| Cash and cash equivalents | | |
| At beginning of year | 203.778 | 212.929 |
| At end of year | 840.885 | 62.346 |



ESG INFORMATION

ESG information

Q3 2025 Highlights

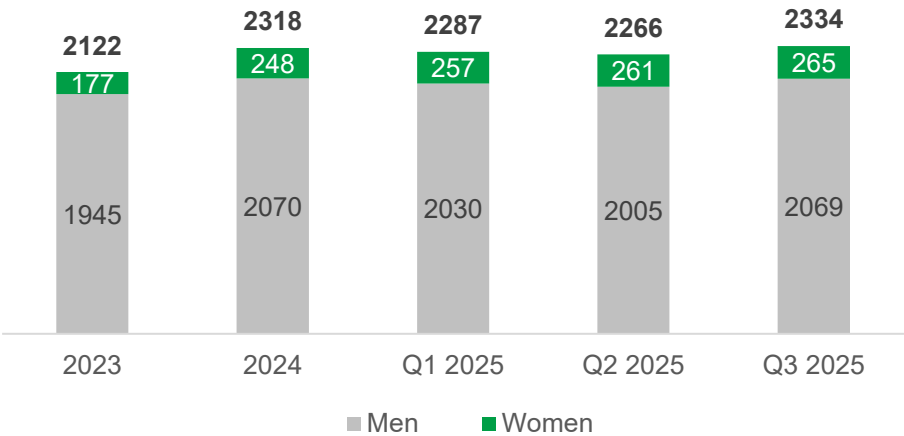


ROV Trainees
One more class complete

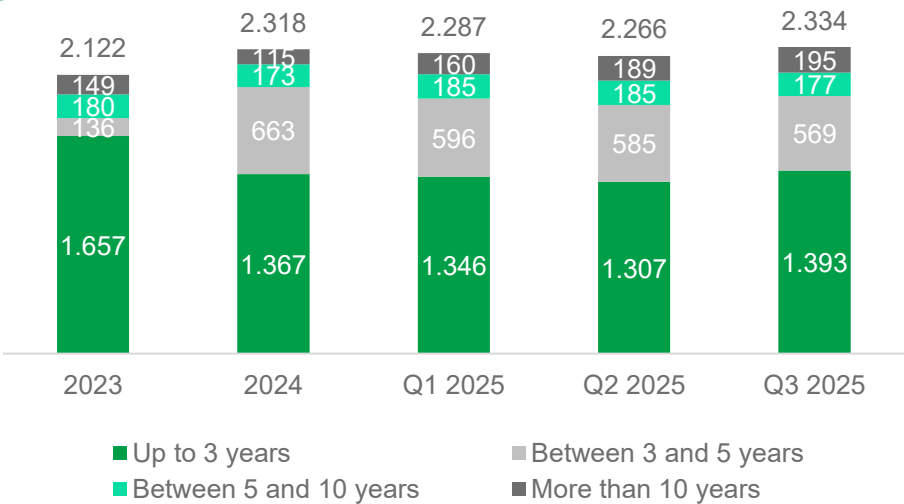
Oceânica Fit
One more edition in Rio das Ostras

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

Employees profile



Time of service





OTHER
INFORMATION

Executive Board Statement

Pursuant to article 25 (VI) of CVM Directive 480/09, the officers hereby represent they have reviewed, discussed and accepted the opinions expressed in the Independent ' Report and the Quarterly Information for the period ended September 30, 2025.

Relations with the Independent Auditors

Pursuant to CVM Directive 381/03, we inform that Ernst & Young Auditores Independentes S.S. was engaged to provide independent auditing services for our Financial Statement in accordance with the accounting practices adopted in Brazil and International Financial Reporting Standards (IFRS).

We represent that in the period ended September 30, 2025, Ernst & Young did not provide us with any other services that could impair their professional independence.

Glossary of terms

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

FPSO: Floating Production Storage and Offloading

IMR: Inspection, Maintenance and Repairs

ROV: Remotely Operated Vehicle

RSV: ROV Support Vessel

SDSV: Shallow Dive Support Vessel



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