

**SAMOS ENERGY INFRASTRUCTURE LTD  
(REGISTERED NO. 149126)  
FINANCIAL STATEMENTS (UNAUDITED)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

SAMOS ENERGY INFRASTRUCTURE LTD  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025  
Management account

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**GENERAL INFORMATION**

**Directors**

The names of the directors in office at the date of this statement are:

Jacques Joseph Tohme	(appointed on 7 June 2023)
Charles David Furness-Smith	(appointed on 7 June 2023 and resigned on 12 February 2024)
Hussein Dada	(appointed on 12 February 2024)
Ocorian Corporate Services (Jersey) Limited	(appointed on 30 June 2023)
Circle Corporate Services (Jersey) Limited	(appointed on 30 June 2023 and resigned on 6 June 2024)
Nadia Helene Trehiou	(appointed on 6 June 2024)
Craig Wilkinson Cameron	(appointed as alternate director on 6 June 2024)

**Secretary**

Ocorian Secretaries (Jersey) Limited was appointed on 7 June 2023  
26 New Street,  
St Helier  
Jersey JE2 3RA

**Banker**

Barclays Bank PLC

**Principal Shareholders**

Samos Energy Infrastructure (Finco) Ltd  
26 New Street  
St Helier  
Jersey JE2 3RA

**Registered Office**

26 New Street  
St Helier  
Jersey JE2 3RA

**Auditor**

Ernst & Young LLP

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## DIRECTORS' REPORT

The Directors present their report and unaudited financial statements of Samos Energy Infrastructure Ltd (“the Company”) for the financial period ended 30 September 2025.

### Incorporation

The Company was established on 7 June 2023 in accordance with the Companies (Jersey) Law 1991 and is fully owned by Samos Energy Infrastructure Management Limited (“SEIML”). On 5 July 2023, the Company acquired Samos Energy Floating Infrastructure 1 Ltd (“SEFI1L”) and Samos Energy Floating Infrastructure 2 Ltd (“SEFI2L”). During Year 2024, SEFI1L and SEFI2L (collectively “SEFI”) have merged into the Company to form a single entity.

Effective 3 July 2024, the immediate holding company changed to Samos Energy Infrastructure (Finco) Ltd (“FINCO”), a Jersey-incorporated entity that is wholly owned by SEIML.

The ultimate holding company is Amerocap LLC, which is incorporated in Delaware. The ultimate beneficial owner is Jacques Joseph Tohme.

### Principal Activity

The principal activity of the Company is owning and leasing floating production platforms through its subsidiaries. The Company aims at expanding its activity through further acquisitions of floating production platforms and is actively engaged in potential acquisition opportunities at this time. The Company also engages constructively with the field operators leasing the production platforms to support field growth and life extension, and to ensure the highest level of HSE standards in operations. The Company also aims to maximise the residual value of its fleet in the long-term by tracking both the scrap value and redeployment opportunities for each vessel in the fleet.

### Dividend and Results

The result for the period is set out on page 4 of the financial statements. No dividends were declared in respect of the period ended 30 September 2025.

### Directors and their Interests

The following directors, who held office at the end of the financial period, had, according to the register of directors' shareholdings:

DIRECTORS	SHAREHOLDERS
Jacques Joseph Tohme	Ultimate beneficiary owner

Except as disclosed in this report, no director who held office at the end of the financial period had interests in shares or debentures of the Company, or of related corporations, either at the beginning of the financial period, or at the end of the financial period.

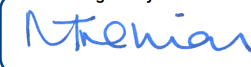
## **DIRECTORS' REPORT (Cont'd)**

### **Directors' Responsibilities for the Financial Statements**

The Directors are responsible for preparing financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period and are in accordance with applicable laws. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concerns basis unless it is inappropriate to presume the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company. The Directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DocuSigned by:  
  
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Nadia Trehou

**Director**

Date 27 November 2025

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**STATEMENT OF COMPREHENSIVE INCOME**

	Notes	<b>Q3 2025</b> <b>USD' 000</b>	<b>H1 2025</b> <b>USD' 000</b>
<b>REVENUE</b>	4	13,211	19,100
Cost of sales		-	-
<b>GROSS PROFIT</b>		<b>13,211</b>	<b>19,100</b>
Administrative expenses	5	(681)	(777)
Other expenses	5	(2,348)	(5,489)
Other Income	6	108	363
Fair value adjustment on the Senior Secured Bond	12	-	8,270
Finance costs	7	(1,850)	(4,200)
<b>PROFIT/(LOSS) BEFORE TAX</b>		<b>8,440</b>	<b>17,267</b>
Income tax expense	8	-	-
<b>PROFIT/(LOSS) FOR THE PERIOD</b>		<b>8,440</b>	<b>17,267</b>
 <b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>		 <b>8,440</b>	 <b>17,267</b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements.*

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STATEMENT OF FINANCIAL POSITION

	Notes	YTD 2025 USD' 000	YE 2024 USD' 000
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Investments	14	66,541	23,605
<b>Total non-current assets</b>		<b>66,541</b>	<b>23,605</b>
<b>Current Assets</b>			
Trade and other receivables	9	2,180	1,906
Cash and short-term deposit	10	17,007	21,137
<b>Total current assets</b>		<b>19,187</b>	<b>23,043</b>
<b>TOTAL ASSETS</b>		<b>85,728</b>	<b>46,648</b>
<b>EQUITY</b>			
<b>Equity</b>			
Share Capital	13	18,100	18,100
Retained Earnings		3,478	(22,229)
Merger Reserve	14	(4,473)	(47,409)
<b>Total equity</b>		<b>17,105</b>	<b>(51,538)</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	11	7,913	12,676
Interest payable	7	1,760	2,240
Borrowings	12	21,400	28,421
<b>Total current liabilities</b>		<b>31,073</b>	<b>43,337</b>
<b>Non-current Liabilities</b>			
Borrowings	12	37,550	54,849
<b>Total non-current liabilities</b>		<b>37,550</b>	<b>54,849</b>
<b>TOTAL LIABILITIES</b>		<b>68,623</b>	<b>98,186</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>85,728</b>	<b>46,648</b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements.*

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STATEMENT OF CHANGES IN EQUITY

	Notes	Share capital USD'000	Retained earnings USD'000	Merger reserves USD'000	Total equity USD'000
At 1 January 2024		7,500	(42,967)	-	(35,467)
Additional capital		10,600	-	-	10,600
Merger of SEFI			-	(47,409)	(47,409)
Total comprehensive income		-	20,738	-	20,738
<b>At 31 December 2024</b>		<b>18,100</b>	<b>(22,229)</b>	<b>(47,409)</b>	<b>(51,538)</b>
At 1 January 2025		18,100	(22,229)	(47,409)	(51,538)
Total comprehensive income		-	25,707	-	25,707
Investment cost restated	14	-	-	42,936	42,936
<b>At 30 September 2025</b>		<b>18,100</b>	<b>3,478</b>	<b>(4,473)</b>	<b>17,105</b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements.*

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**STATEMENT OF CASH FLOWS**

	Notes	<b>Q3 2025</b> <b>USD' 000</b>	<b>H1 2025</b> <b>USD' 000</b>
<b>OPERATING ACTIVITIES</b>			
<b>Profit/(Loss) before tax</b>		<b>8,440</b>	<b>17,267</b>
Adjustments for:			
Finance costs	7	1,850	4,200
Other income	6	(108)	(363)
Fair value adjustment on the Senior Secured Bond	12	-	(8,270)
<b>Operating cash flows before changes in working capital</b>		<b>10,182</b>	<b>12,834</b>
Working Capital adjustments:			
Trade and other receivables		(1,281)	1,006
Trade and other payables		2,224	(6,986)
<b>Cash generated from operating activities</b>		<b>11,125</b>	<b>6,854</b>
Interest received	6	108	363
<b>Net cash generated from operating activities</b>		<b>11,233</b>	<b>7,217</b>
<b>FINANCE ACTIVITIES</b>			
Interest paid	7	(2,010)	(4,520)
Repayment of Senior Secured Bond	12	(5,350)	(10,700)
<b>Cash flows (used in)/ generated from financing activities</b>		<b>(7,360)</b>	<b>(15,220)</b>
(Decrease)/increase in cash and cash equivalents		3,873	(8,003)
Cash and cash equivalents at opening of the period		13,134	21,137
<b>Cash and cash equivalents at the end of the period</b>		<b>17,007</b>	<b>13,134</b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements.*



## NOTES TO FINANCIAL STATEMENTS

### 1 ACTIVITIES

The Company is a subsidiary of Samos Energy Infrastructure (Finco) Ltd, of 26 New Street, St Helier, Jersey, JE2 3RA.

The principal activity of the Company is owning and leasing floating production platforms through its subsidiaries.

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards. The financial statements have been prepared under the historical cost convention and are presented in United States Dollars, which is the functional currency of the Company. All balances are rounded to the nearest thousand (USD'000) except where otherwise stated.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### 2.2 Investment in Subsidiaries

Investment in subsidiaries is stated at cost less any provision for impairment.

#### 2.3 Impairment assets

At each reporting date, the Company reviews the carrying amounts of its tangible assets to assess whether there is an indication that those assets may be impaired. If any such indication exists, the Company makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. In assessing value in use, the estimated future cash flows attributable to the asset are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the consolidated statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the consolidated statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment is treated as a revaluation increase.

#### 2.4 Accrued expenses

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether billed by the supplier or not.

#### 2.5 Trade and other receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for any amounts estimated to be uncollectible. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Impaired debts are derecognised when they are assessed as uncollectible.

#### 2.6 Contingencies

Contingent liabilities are not recognised in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefit is remote. A contingent asset is not recognised in the financial statements but is disclosed when an inflow of economic benefits is probable.

## NOTES TO FINANCIAL STATEMENTS

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### 2.7 Foreign currency

The Company's financial statements are presented in USD, which is also the Company's functional currency.

##### *Transactions and balances*

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the closing rate of exchange ruling at the end of the reporting period. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in statement of comprehensive income.

#### 2.8 Borrowing costs

Borrowing costs directly attributable to the construction of qualifying assets, which are assets that necessarily take a substantial period of time to prepare for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use. All other borrowing costs are recognised as finance costs in the statement of comprehensive income in the period in which they are incurred.

#### 2.9 De-recognition of financial assets and liabilities

##### *(a) Financial assets*

A financial asset (or, where applicable a part of a financial asset) is derecognised where:

- the rights to receive cash flows from the asset have expired;
- the group retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass-through' arrangement; or
- the group has transferred its rights to receive cash flows from the asset and either a) has transferred substantially all the risks and rewards of the asset, or b) has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

##### *(b) Financial liabilities*

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

If an existing financial liability is replaced by another from the same lender, on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability such that the difference in the respective carrying amounts together with any costs or fees incurred are recognised in the statement of comprehensive income.

#### 2.10 Revenue recognition

Revenue is recognised to the extent that it is probable the economic benefits will flow to the Company and the revenue can be reliably measured. The Company's revenue is recognised as follows:

##### *Dividend income*

Dividend income is recognised in the statement of comprehensive income when the right to receive a payment dividend is finalised.

##### *Management fee*

The Company derives management fees from FPF003 Pte Ltd when services are provided.

#### 2.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at banks and fixed deposits subject to an insignificant risk of changes in value.

## NOTES TO FINANCIAL STATEMENTS

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### 2.12 Income tax

The Company is liable to Jersey Income Tax at a rate of 0%.

#### 2.13 Share capital

Proceeds from issuance of ordinary shares are recognised as share capital in equity. Incremental costs directly attributable to the issuance of ordinary shares are deducted against share capital.

### 3 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

#### 3.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

##### *Fair value of borrowings*

The carrying amount of the Company's borrowings at 30 September 2025 were disclosed in note 12 to the financial statements.

### 4 REVENUE

	Q3 2025 USD' 000	H1 2025 USD' 000
Dividend income declared and received from subsidiaries	12,760	18,400
Management fees charged to FPF003 Pte Ltd	451	700
<b>Total revenue</b>	<b>13,211</b>	<b>19,100</b>

### 5 ADMINISTRATIVE & OTHER EXPENSES

	Q3 2025 USD' 000	H1 2025 USD' 000
Professional fees	38	101
Management fees	593	588
Audit fees	21	38
Corporate Secretarial fees	6	38
Other expenses	23	12
<b>Total administrative expenses</b>	<b>681</b>	<b>777</b>
Accrued payment of non-controlling interest	2,348	5,489
<b>Total other expenses</b>	<b>2,348</b>	<b>5,489</b>

Management fees for Q1 2025 were paid in Q2 2025, while management fees for Q2 2025 were paid in Q3 2025. We expect that in Q4 2025 management fees for Q3 and Q4 2025 will be paid.

The other expenses in Q3 mainly made up of mortgage interest insurance and insurance of Directors & Officers.

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NOTES TO FINANCIAL STATEMENTS

6 OTHER INCOME

	Q3 2025 USD' 000	H1 2025 USD' 000
Interest income from bank	4	77
Interest income from saving account	104	221
One-off interest income	-	65
<b>Total other income</b>	<b>108</b>	<b>363</b>

The saving account is a deposit account established with HSBC through Flagstone International Limited on 8 January 2025. Its purpose is to generate higher interest income on idle cash.

The one-off interest income is interest received from the Nordic Trustee Services AS Escrow account used for the Bond proceeds.

7 FINANCE COSTS

	Q3 2025 USD' 000	H1 2025 USD' 000
Accrued interest at opening period	1,920	2,240
Interest charge for the period on the Senior Secured Bond	1,850	4,200
Interest paid	(2,010)	(4,520)
<b>Accrued interest at closing period</b>	<b>1,760</b>	<b>1,920</b>

8 INCOME TAX

The Company is liable to Jersey Income Tax at a rate of 0%.

9 TRADE AND OTHER RECEIVABLES

	YTD 2025 USD' 000	YE 2024 USD' 000
Amount due from SEIML	178	178
Amount due from FPF003 Pte Ltd	702	1,728
Dividend receivable from FPF005 Ltd	1,300	-
<b>Total trade and other receivables</b>	<b>2,180</b>	<b>1,906</b>

10 CASH AND SHORT-TERM DEPOSIT

	YTD 2025 USD' 000	YE 2024 USD' 000
Cash in USD account	644	21,081
Cash in GBP account	8	56
Cash in saving account	16,355	-
<b>Total cash and short-term deposit</b>	<b>17,007</b>	<b>21,137</b>

The saving account is a deposit account established with HSBC through Flagstone International Limited on 8 January 2025. Its purpose is to generate higher interest income on idle cash.

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NOTES TO FINANCIAL STATEMENTS

11 TRADE AND OTHER PAYABLES

	YTD 2025 USD' 000	YE 2024 USD' 000
Accrued expenses	75	128
Trade Payable	-	49
Accrued payment of non-controlling interest for Year 2024	-	12,499
Accrued payment of non-controlling interest for Year 2025	7,838	-
<b>Total trade and other payables</b>	<b>7,913</b>	<b>12,676</b>

The non-controlling interest is a contractual obligation to pay to the contracted parties who were the previous shareholders prior to the acquisition of one of the assets. The accrued amount is disbursed in the early part of the subsequent year.

12 BORROWINGS

	YTD 2025 USD' 000	YE 2024 USD' 000
Senior Secured Bond issued	83,270	75,000
Fair value adjustment on the Senior Secured Bond	(8,270)	8,270
Secured Acquisition Facility	-	103,740
Fair value adjustment on the Secured Acquisition Facility	-	(33,740)
<b>Total borrowings before repayment</b>	<b>75,000</b>	<b>153,270</b>
Repayment of Senior Secured Bond	(16,050)	-
Repayment of Secured Acquisition Facility	-	(70,000)
<b>Total borrowings after repayment</b>	<b>58,950</b>	<b>83,270</b>
Current	21,400	28,421
Non-current	37,550	54,849
<b>Total borrowings</b>	<b>58,950</b>	<b>83,270</b>

The Secured Acquisition Facility ("the Loan") was a hybrid instrument providing both debt and a form of preferred equity financing. The Loan was structured as a Pay As You Go facility, and the Company repaid the lenders based on the available cash of the Company. On 11 July 2024, the Company terminated the Loan with a final settlement value of \$109 million. No interest was paid or accounted in the Year 2025 (Year 2024 \$30.6 million). The Loan is fair valued in accordance with IFRS. It was realised when the Loan was repaid in July 2024.

The Company has issued a \$75 million Senior Secured Bond ("the Bond") which has been listed on the Euronext Oslo Bors Nordic Alternative Bond Market, a self-regulated marketplace organised and operated by Oslo Bors with a coupon rate of 12.5% per annum, maturing 5 July 2028. The Bond includes a callable option that allows the Company to voluntarily redeem the Bond, either in full or in part. This call option is classified as an embedded derivative of the Bond, and therefore is carried at fair value through profit or loss. The fair value of the embedded derivative at 31 December 2024 amounted to \$0.2 million. This amount is deemed immaterial and, consequently, has not been recognised in the audited financial statements.

As a result, the \$8.2 million fair valuation of the Bond that was recognised in the Q4 2024 management accounts is subsequently reversed in the Q1 2025 to be consistent with the audit treatment. This adjustment is made through the Statement of Comprehensive Income.

13 SHARE CAPITAL

	YTD 2025 USD' 000	YE 2024 USD' 000
<i>Issued and paid-up</i>		
2 ordinary shares with no par value	18,100	7,500
Additional paid-up capital	-	10,600
<b>Total paid-up capital</b>	<b>18,100</b>	<b>18,100</b>

## NOTES TO FINANCIAL STATEMENTS

### 13 SHARE CAPITAL (cont'd)

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions. The ordinary shares have no par value.

The additional paid-up capital is the capital injection by FINCO during repayment of the secured acquisition facility on 11 July 2024.

### 14 MERGER

During Year 2024, the Company, SEFI1L and SEFI2L (collectively "SEFI") have merged into a single entity. This is a parent-subsidiary merger due to an internal reorganisation in which no consideration is paid. Accordingly, no fair value adjustments made to SEFI's assets and liabilities, and no goodwill or gain/loss recognised at the date of the merger. The following items are presented at net book value in the tables below.

<b>Investment</b>	<b>USD' 000</b>
Investment cost of SEFI	23,605
<b>At 31 December 2024</b>	<b>23,605</b>
Investment cost of SEIL restated	66,541
Investment cost of SEFI to be written off to merger reserves	(23,605)
<b>At 30 September 2025</b>	<b>66,541</b>

<b>Merger reserves</b>	<b>USD' 000</b>
Share capital of SEFI	58,470
Investment cost of SEIL	(66,541)
Retained earnings of SEFI	(39,338)
<b>At 31 December 2024</b>	<b>(47,409)</b>
Investment cost of SEIL restated	66,541
Investment cost of SEFI written off	(23,605)
<b>At 30 September 2025</b>	<b>(4,473)</b>

The investment cost of \$66.5 million in SEIL is restated and the investment cost of \$23.6 million in SEFI is written off to merger reserves, in line with the audited Financial Statements for year ended 31 December 2024.

Below are accounts of SEFI included in the Financial Statement of the Company during the year 2024:

<b>Net assets/(liabilities)</b>	<b>USD' 000</b>
Net cash acquired	544
Trade and other receivables	625
Trade and other payables	(5,642)
<b>Total net liabilities</b>	<b>(4,473)</b>