

CAPITAL MARITIME FINANCE CORP.

Unaudited Interim Condensed Consolidated Financial
Statements for the six-month period ended
June 30, 2026 and Independent Auditor's Review Report

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Report on Review of Interim Financial Information

To the Board of Directors and Shareholder of Capital Maritime Finance Corp.

Introduction

We have reviewed the accompanying interim condensed consolidated balance sheet of Capital Maritime Finance Corp. and subsidiaries (the "Company") as of June 30, 2026 and the related interim condensed consolidated statements of comprehensive income, shareholder's equity and cash flows for the six-month period then ended (collectively referred to as the "interim financial information"). Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the accounting principles generally accepted in the United States of America ("U.S. GAAP"). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with U.S. GAAP.

Deloitte Certified Public Accountants S.A.

September 9, 2026
Athens, Greece

This document has been prepared by Deloitte Certified Public Accountants Societe Anonyme.

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Capital Maritime Finance Corp.
Unaudited Interim Condensed Consolidated Balance Sheets
(In thousands of United States dollars, except for number of shares)

	As of June 30, 2026		As of December 31, 2025	
Assets				
Current assets				
Cash and cash equivalents	\$	178,026	\$	3,041
Trade accounts receivable		4,327		1,961
Due from related parties (Note 4)		9,657		5,456
Prepayments and other assets		1,181		1,085
Inventories		1,392		1,200
Total current assets		194,583		12,743
Fixed assets				
Vessels, net and vessels under construction (Note 5)		654,095		561,396
Total fixed assets		654,095		561,396
Other non-current assets				
Restricted cash (Note 6)		6,500		-
Total non-current assets		660,595		561,396
Total assets	\$	855,178	\$	574,139
Liabilities and shareholder's equity				
Current liabilities				
Current portion of long-term debt, net (Note 6)	\$	24,327	\$	6,429
Trade accounts payable		3,850		2,986
Accrued liabilities		6,095		4,789
Deferred revenue		3,152		3,054
Due to related party (Note 4)		21		-
Total current liabilities		37,445		17,258
Long-term liabilities				
Long-term debt, net (Note 6)		392,931		105,166
Deferred revenue		8,706		3,847
Total long-term liabilities		401,637		109,013
Total liabilities		439,082		126,271
Commitments and contingencies (Note 9)				
Shareholder's equity:				
Common stock (100 shares issued and outstanding with nil par value) (Note 8)		-		-
Additional paid-in capital (Note 8)		416,078		416,078
Retained earnings		18		31,790
Total shareholder's equity		416,096		447,868
Total liabilities and shareholder's equity	\$	855,178	\$	574,139

The accompanying notes are an integral part of these unaudited interim condensed consolidated financial statements.

Capital Maritime Finance Corp.
Unaudited Interim Condensed Consolidated Statements of Comprehensive Income
(In thousands of United States dollars)

	For the six-month periods ended June 30,			
		2026		2025
Revenues, net (Note 3)	\$	57,456	\$	61,145
Expenses:				
Voyage expenses		1,714		1,940
Vessel operating expenses		13,190		11,219
Vessel operating expenses–related parties (Note 4)		2,824		2,751
Vessel depreciation (Note 5)		9,531		9,521
Operating income		30,197		35,714
Other (expenses)/ income:				
Interest expense and finance cost (Note 6)		(564)		(3,799)
Other income / (expenses), net		295		(151)
Total other expenses, net		(269)		(3,950)
Net income	\$	29,928	\$	31,764

The accompanying notes are an integral part of these unaudited interim condensed consolidated financial statements.

Capital Maritime Finance Corp.

Unaudited Interim Condensed Consolidated Statements of Shareholder's Equity

(In thousands of United States dollars, except for number of shares)

	Number of common shares	Common stock par value	Additional paid-in capital	Retained earnings	Net former parent investment	Total shareholder's equity
Balance, January 1, 2025	-	\$ -	\$ -	\$ 13,227	\$ 339,177	\$ 352,404
Net income	-	-	-	31,764	-	31,764
Reorganization of entities under common control, including issuance of common stock (Note 1)	100	-	339,177	-	(339,177)	-
Dividend distributions (Note 8)	-	-	-	(39,010)	-	(39,010)
Balance, June 30, 2025	100	\$ -	\$ 339,177	\$ 5,981	\$ -	\$ 345,158

	Number of common shares	Common stock par value	Additional paid-in capital	Retained earnings	Total shareholder's equity
Balance, January 1, 2026	100	\$ -	\$ 416,078	\$ 31,790	\$ 447,868
Net income	-	-	-	29,928	29,928
Dividend distributions (Note 8)	-	-	-	(61,700)	(61,700)
Balance, June 30, 2026	100	\$ -	\$ 416,078	\$ 18	\$ 416,096

The accompanying notes are an integral part of these unaudited interim condensed consolidated financial statements.

Capital Maritime Finance Corp.
Unaudited Interim Condensed Consolidated Statements of Cash Flows
(In thousands of United States dollars)

	For the six-month periods ended June 30,	
	2026	2025
Cash flows from operating activities:		
Net income	\$ 29,928	\$ 31,764
Adjustments to reconcile net income to net cash provided by operating activities:		
Vessel depreciation (Note 5)	9,531	9,521
Amortization of deferred debt issuance costs	548	81
Changes in operating assets and liabilities:		
Trade accounts receivable	(2,366)	(297)
Due from related party	5,456	-
Prepayments and other assets	(96)	434
Inventories	(192)	(87)
Trade accounts payable	1,258	425
Due to related party	21	-
Accrued liabilities	1,328	248
Deferred revenue	4,957	647
Net cash provided by operating activities	\$ 50,373	\$ 42,736
Cash flows from investing activities:		
Vessel acquisitions, vessels under construction and improvements (Note 5)	(102,646)	(1,808)
Net cash used in investing activities	\$ (102,646)	\$ (1,808)
Cash flows from financing activities		
Proceeds from issuance of long-term debt (Note 6)	420,000	-
Repayments and prepayments of long-term debt (Note 6)	(112,215)	(3,293)
Deferred debt issuance costs paid	(2,670)	-
Dividends paid (Note 8)	(61,700)	(39,010)
Net amounts due from related party	(9,657)	-
Net cash provided by / (used in) financing activities	\$ 233,758	\$ (42,303)
Net increase / (decrease) in cash, cash equivalents and restricted cash	181,485	(1,375)
Cash, cash equivalents and restricted cash at the beginning of the period	\$ 3,041	\$ 2,389
Cash, cash equivalents and restricted cash at the end of the period	\$ 184,526	\$ 1,014
Supplemental cash flow information		
Cash paid for interest net of amount capitalized	7	3,856
Non - cash items		
Capital expenditures included in liabilities	796	-
Write-off of prior year improvements	(341)	-
Reconciliation of cash, cash equivalents and restricted cash		
Cash and cash equivalents	\$ 178,026	\$ 1,014
Restricted cash – non-current	6,500	-
Total cash, cash equivalents and restricted cash shown in the statements of cash flows	\$ 184,526	\$ 1,014

The accompanying notes are an integral part of these unaudited interim condensed consolidated financial statements.

1. Basis of Presentation and General Information

Capital Container Carriers Corp. was incorporated by Capital Maritime & Trading Corp. ("CMTC" or "Former Parent") in 2025 under the laws of the Republic of the Marshall Islands. On July 6, 2026, the Company changed its legal name from Capital Container Carriers Corp. to Capital Maritime Finance Corp. (the "Company"). The change of its name did not have any impact on the Company's financial position, results of operations, or cash flows. The Company is a holding company engaged in the ocean transportation of containers and established solely to own, directly or indirectly, shares in vessel-owning companies. The Company has initiated the process of preparing for an initial public offering ("IPO") of its common shares in Greece and intends to list its shares on Euronext Athens (the "Listing").

During 2025, CMTC entered into deeds of transfer pursuant to which it transferred all of the shares of 32 vessel-owning companies (the "Subsidiaries") to the Company. This transaction was treated as a reorganization of companies under common control and has been accounted for using the pooling-of-interests method, with the assets and liabilities of the Subsidiaries recognized at their historical carrying amounts from their dates of incorporation, consistent with the accounting for common control transactions under United States generally accepted accounting principles ("U.S. GAAP"). Accordingly, the Company's unaudited interim condensed consolidated financial statements have been presented, giving retroactive effect to the transaction described above. As of June 30, 2026, the Company's in-the-water fleet included 13 container carrier vessels. In addition, the Company's under-construction fleet includes 19 container carrier vessels, from which six vessels are dual-fuel LNG, to be delivered between the third quarter of 2026 and the first quarter of 2028.

The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with U.S. GAAP for interim financial information. Accordingly, they do not include all the information and notes required by U.S. GAAP for complete financial statements. These unaudited interim condensed consolidated financial statements and the accompanying notes should be read in conjunction with the Company's consolidated financial statements for the year ended December 31, 2025, (the "2025 Financial Statements").

These unaudited interim condensed consolidated financial statements have been prepared on the same basis as the annual financial statements and, in the opinion of management, reflect all normal recurring adjustments considered necessary for a fair presentation of the Company's financial position, results of operations and cash flows for the periods presented. Operating results for the six-month period ended June 30, 2026, are not necessarily indicative of the results that might be expected for the fiscal year ending December 31, 2026.

2. Significant Accounting Policies

A discussion of the Company's significant accounting policies can be found in 2025 Financial Statements.

During the six-month period ended June 30, 2026, except for the recent accounting pronouncements described below, there were no other significant changes to the Company's significant accounting policies or recent accounting pronouncements issued that the Company expects to have a potential impact on its unaudited interim condensed consolidated financial statements.

In December 2025, the FASB issued ASU 2025-11, which clarifies the scope and disclosure requirements for interim financial reporting under ASC 270. The amendments introduce a principle requiring disclosure of events and transactions occurring after the end of the most recent annual reporting period that have a material impact on the entity and consolidate certain interim disclosure requirements. The amendments are effective for interim reporting periods within annual reporting periods beginning after December 15, 2027. Early adoption is permitted. The Company is currently evaluating the impact that adoption of this ASU will have on its interim financial statement disclosures.

Capital Maritime Finance Corp.
Notes to the Unaudited Interim Condensed Consolidated Financial Statements
(In thousands of United States dollars)

3. Revenues, Net

The Company's net revenues were earned from time charters contracts for the six-month periods ended June 30, 2026 and 2025.

As of June 30, 2026, all Company's vessels were employed under time charter agreements with remaining tenor ranging between 8.6 and 11.1 years. The Company's under-construction vessels have secured time charter agreements with tenors of 8.8 to 11.1 years from the respective date of delivery. Six of these charter agreements include extensions at the charterers' option of 5.0 years.

4. Transactions with Related Parties

CMTC which is owned by Mr. Evangelos Marinakis, is an international shipping company with a long history of operating and investing in the shipping market and the Company's parent company. As of June 30, 2026, and December 31, 2025, CMTC owns 100% of the Company's common shares.

Capital Containers Ship Management Corp. ("Capital-Containers") is a privately held company ultimately controlled by Mr. Miltiadis Marinakis, the son of Mr. Evangelos M. Marinakis, and the manager of the Company's vessels since the third quarter of 2025.

Capital-Executive Ship Management Corp. ("Capital-Executive") was a privately held company ultimately controlled by Mr. Miltiadis Marinakis and was the manager of the Company's vessels until the third quarter of 2025.

The Company and its subsidiaries have related party transactions with Capital-Containers and Capital-Executive, (collectively "Managers"), arising from certain terms of floating fee management agreements. Under the terms of these agreements the Company compensates its Managers for expenses and liabilities incurred on the Company's behalf while providing the agreed services, including, but not limited to, crew, repairs and maintenance, insurance, stores, spares, lubricants and other operating costs. Costs and expenses associated with a managed vessel's next scheduled dry-docking are borne by the Company and not by the Managers. The Company also pays its Managers a daily technical management fee per managed vessel. For the six-month periods ended June 30, 2026 and 2025, management fees under the management agreements amounted to \$2,824 and \$2,751, respectively, and are included in "Vessel operating expenses - related parties" in the unaudited interim condensed consolidated statements of comprehensive income.

Balances and transactions with related parties consisted of the following:

		As of June 30,	As of December 31,
Unaudited Interim Condensed Consolidated			
Balance Sheets		2026	2025
Due from related parties, current:			
Capital-Containers – Advances from the Company (a)	\$	-	\$ 5,456
CMTC (c)		9,657	-
Total due from related parties, current	\$	9,657	\$ 5,456
Due to related party, current:			
Capital-Containers – Payments on behalf of the Company (b)	\$	21	\$ -
Total due to related party, current	\$	21	\$ -

Capital Maritime Finance Corp.
Notes to the Unaudited Interim Condensed Consolidated Financial Statements
(In thousands of United States dollars)

4. Transactions with Related Parties - Continued

For the six-month periods ended June 30,

Unaudited Interim Condensed Consolidated Statements of Comprehensive Income	2026	2025
Vessel operating expenses – related parties	\$ 2,824	\$ 2,751

- (a) Manager - Advances from the Company: This line item represents the amounts advanced by the Company for operating and voyage expenses that will be paid by the Manager on behalf of the Company and its subsidiaries.
- (b) Manager- Payments on Behalf of the Company: This line item represents the amounts paid by Capital Containers for the vessels' operating and voyage expenses.
- (c) As of June 30, 2026, an amount of \$9,657 is related to advances to CMTC.

5. Fixed Assets

(a) Vessels, net

An analysis of vessels, net is as follows:

	Vessels' cost	Accumulated depreciation	Net book value
Balance as at January 1, 2026	\$ 496,094	\$ (39,108)	\$ 456,986
Write-off of prior-year improvements	(341)	-	(341)
Depreciation for the period	-	(9,531)	(9,531)
Balance as at June 30, 2026	\$ 495,753	\$ (48,639)	\$ 447,114

There are 12 vessels with an aggregate net book value of \$418,199 as of June 30, 2026, which have been provided as collateral under the terms of the Company's credit facilities (Note 6). In addition, there is one unencumbered vessel with net book value of \$28,915.

Improvements:

Net changes in vessel improvements capitalized as part of the vessels' cost during the six-month period ended June 30, 2026 amounted to \$(341).

(b) Vessels under construction

An analysis of vessels under construction is as follows:

	Vessels under construction
Balance as of January 1, 2026	\$ 104,410
Advances and initial expenses for vessels under construction	102,571
Balance as of June 30, 2026	\$ 206,981

Capital Maritime Finance Corp.
Notes to the Unaudited Interim Condensed Consolidated Financial Statements
(In thousands of United States dollars)

5. Fixed Assets - Continued

(b) Vessels under construction - Continued

During the six-month period ended June 30, 2026, the Company paid advances of \$98,001 and recognized initial expenses of \$4,570.

Capitalized interest for the six-month periods ended June 30, 2026 and 2025 included in initial expenses amounted to \$3,638 and nil, respectively (Note 6).

6. Long-Term Debt, Net

Long-term debt consists of the following credit facilities as of June 30, 2026 and December 31, 2025:

	Credit facilities	Borrower	Secured by first preferred mortgage	As of June 30, 2026	As of December 31, 2025
a.	Issued in December 2022, refinanced for Tranches C & D in April 2026.	Socrates Container Carrier S.A. Aristotle Container Carrier S.A.	M/V Adamastos M/V Aias	-	35,189
b.	Issued in February 2023, refinanced for Tranches A and B in April 2026.	Plato Container Carrier S.A. Aiolos Container Carrier S.A.	M/V Asterios M/V Amoureux	-	36,386
c.	Issued in July 2023, refinanced for Advances A & B in April 2026.	Helios Container Carrier S.A. Dakos Container Carrier S.A.	M/V Avios M/V Astraio	-	40,640
d.	Issued in April 2026, maturing in April 2034.	Plato Container Carrier S.A. Helios Container Carrier S.A. Dakos Container Carrier S.A. Socrates Container Carrier S.A. Aiolos Container Carrier S.A. Aristotle Container Carrier S.A. Ouranos Container Carrier S.A. Megas Container Carrier S.A.	M/V Asterios M/V Avios M/V Astraio M/V Adamastos M/V Amoureux M/V Aias M/V Acheloo M/V Acastos	270,000	-
e.	Issued in June 2026, maturing for Advances A, B, C, and D in April 2031.	Poros Container Carrier S.A. Thales Container Carrier S.A. Megistos Container Carrier S.A. Faros Container Carrier S.A.	M/V Androkli M/V Adonis M/V Anaxagoras M/V Adraos	150,000	-
Total long-term debt				420,000	112,215
Less: Deferred debt issuance costs				2,742	620
Total long-term debt, net				417,258	111,595
Less: Current portion of long-term debt				24,800	6,587
Add: Current portion of deferred debt issuance costs				473	158
Long-term debt, net				392,931	105,166

Details of the Company's financing arrangements are discussed in Note 6 of 2025 Financial Statements.

6. Long-Term Debt, Net - Continued

Term loan facility issued April 21, 2026 (“d”)

On April 21, 2026, the vessel-owning companies of eight container carrier vessels, as joint and several borrowers (the “Borrowers”), entered into a new credit facility of up to \$270,000 in order to refinance the outstanding indebtedness secured over the vessels M/V Adamastos, M/V Aias, M/V Asterios, M/V Amoureux, M/V Avios, M/V Astraios amounting to \$110,008 in total and provide liquidity to the Borrowers and the Company. The Company is acting as the corporate guarantor (the “Corporate Guarantor”). On April 22, 2026, the Company drew the full amount. The Borrowers shall repay the credit facility by 32 consecutive quarterly instalments, each in an amount of \$4,050 and a balloon payment in the amount of \$140,400 which shall be repaid along with the last instalment in April 2034.

Term loan facility issued June 29, 2026 (“e”)

On June 29, 2026, the vessel-owning companies of four container carrier vessels, as joint and several borrowers (the “four Borrowers”), entered into a new credit facility of up to \$150,000 in order to refinance the outstanding indebtedness secured over the vessels M/V Androkliis, M/V Adonis, M/V Anaxagoras, M/V Arionas & M/V Adrastos amounting to \$86,644 in total under the Former Parent’s credit facilities and provide liquidity to the four Borrowers. The Former Parent is acting as the corporate guarantor. On June 30, 2026, the Company drew the full amount. The following table presents an analysis of the main terms of the credit facility:

Advances	Vessel owning Companies - vessel	Facility amount	Quarterly instalment	Balloon	Duration in years
Advance A	Poros Container Carrier S.A.- M/V Androkliis	\$ 32,000	\$460	\$22,800	4.8
Advance B	Thales Container Carrier S.A.- M/V Adonis	\$ 43,000	\$610	\$30,800	4.8
Advance C	Megistos Container Carrier S.A.- M/V Anaxagoras	\$ 43,000	\$610	\$30,800	4.8
Advance D	Faros Container Carrier S.A.- M/V Adrastos	\$ 32,000	\$470	\$22,600	4.8

During the six-month period ended June 30, 2026, the Company repaid the amount of \$2,207 in line with the amortization schedule of its credit facilities and prepaid the outstanding amount of certain of its credit facilities of \$110,008.

As of June 30, 2026, there was no undrawn amount under Company’s credit facilities.

Interest expense for the six-month periods ended June 30, 2026 and 2025, net of capitalized interest (Note 5), amounted to nil and \$3,710, respectively. For the six-month periods ended June 30, 2026 and 2025, the weighted average interest rate for the Company’s credit facilities was 4.2% and 6.3% respectively.

Capital Maritime Finance Corp.
Notes to the Unaudited Interim Condensed Consolidated Financial Statements
(In thousands of United States dollars)

6. Long-Term Debt, Net - Continued

As of June 30, 2026, the required payments to be made subsequently to June 30, 2026, are as follows:

For the twelve-month period ending June 30,		Amount
2027	\$	24,800
2028		24,800
2029		24,800
2030		24,800
2031		131,800
Thereafter		189,000
Total	\$	420,000

Debt covenants and security:

Each credit facility is secured by a first preferred mortgage on the respective vessel or vessels and a general assignment of the earnings, insurances and requisition compensation of the respective vessel or vessels. Certain loans also require additional security, including: pledge and charge on current account; corporate guarantee from the Former Parent or the Company; letter of undertaking of the management company; mortgage interest insurance. The loan agreements contain other customary ship finance covenants, including restrictions as to: changes in management and ownership of the mortgaged vessels, the incurrence of additional indebtedness, the mortgaging of vessels, the ratio of EBITDA of the Former Parent to net interest expenses of the Former Parent be no less than 3:1, the ratio of net total indebtedness of the Former Parent/ Company to the total assets of the Former Parent/ Company adjusted for the market value of the fleet of the Former Parent/ Company not exceed 0.75:1, a minimum cash requirement of \$500 per vessel, pledged cash deposits and minimum liquidity requirements including the requirement to maintain Liquid Assets of the Former Parent of no less than \$25,000 or 4.0% of the Former Parent's total indebtedness, where Liquid Assets include among others cash, cash equivalents and marketable equity securities of the Former Parent. Moreover, the Company's shareholder's equity shall not be less than \$200,000. Also, the Company may pay dividends or make distributions when no event of default has occurred and the payment of such dividend or distribution has not resulted in a breach of any of the financial covenants. As of June 30, 2026 and December 31, 2025, the Former Parent and the Company were in compliance with all the terms of the Company's credit facilities.

7. Fair Value Disclosure

(a) Fair value of financial instruments

Cash and cash equivalents, restricted cash and other assets and liabilities:

Cash and cash equivalents and restricted cash are considered Level 1 items as they represent liquid assets with short term maturities. Trade receivables, amounts due from/ to related parties, trade accounts payable and accrued liabilities approximate their fair value due to their short-term maturity.

Long-term debt:

The fair value of variable rate long-term debt (Note 6) approximates the recorded value, due to its variable interest being based on the U.S. dollar Secured Overnight Financing Rate ("SOFR") and since the lenders have the ability to pass on their funding cost to the Company under certain circumstances, which reflects their current assessed risk. We believe the terms of our loans are similar to those that could be procured as of June 30, 2026. SOFR rates are observable at commonly quoted intervals for the full term of the loans and hence bank loans are considered Level 2 items in accordance with the fair value hierarchy.

7. Fair Value Disclosure - Continued

(b) Concentration of credit risk

Financial instruments which potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts receivable. The Company places its cash and cash equivalents, consisting mostly of deposits, with a limited number of creditworthy financial institutions rated by qualified rating agencies. Most of the Company's revenues were derived from a few charterers. In addition, the Company limits its credit risk with trade accounts receivable by performing ongoing credit evaluations of its charterers' financial condition.

For the six-month period ended June 30, 2026, the following charterers accounted for more than 10% of the Company's revenues:

	As of June 30, 2026
CMA CGM S.A.	51%
Hapag-Lloyd Aktiengesellschaft	17%
Hede (Hong Kong) International Shipping Co., Ltd.	13%

8. Shareholder's Equity

Common Shares: The Company was formed in 2025 under the laws of the Republic of the Marshall Islands, having a share capital of 100 registered shares of no-par value, issued to Former Parent.

Additional paid-in capital: For the six-month period ended June 30, 2026, there was no transaction in the Company's additional paid-in capital.

Dividends: For the six-month periods ended June 30, 2026 and 2025, the Company paid dividends to its Former Parent amounting to \$61,700 and \$39,010, respectively.

9. Commitments and Contingencies

Contingencies

Various claims, suits and complaints, including with respect to government regulations and product liability, arise in the ordinary course of the shipping business. In addition, losses may arise from disputes with charterers, agents, insurance and other claims with suppliers relating to the operations of the Company's vessels.

The Company accrues for the cost of environmental liabilities when management becomes aware that a liability is probable and is able to reasonably estimate the probable exposure.

An estimated loss from a contingency should be accrued by a charge to expense and a liability recorded only if all of the following conditions are met:

- Information available prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements.
- The amount of the loss can be reasonably estimated.

Currently, the Company is not aware of any such claims or contingent liabilities, which should be disclosed, or for which a provision should be established in the unaudited interim condensed consolidated financial statements.

9. Commitments and Contingencies - Continued

Commitments

- (a) **Leases:** Future minimum charter hire receipts based on non-cancellable time charter contracts, as of June 30, 2026 were:

For the twelve-month period ending June 30,		Amount
2027	\$	131,137
2028		319,746
2029		351,137
2030		348,084
2031		342,459
Thereafter		1,570,925
Total	\$	3,063,488

- (b) **Vessels under construction:** As of June 30, 2026, the Company had outstanding commitments relating to the vessels under construction, which will be financed through the issuance of new debt and cash at hand, and are payable as follows:

For the twelve-month period ending June 30,		Vessels under construction commitments
2027	\$	724,238
2028		557,219
Total	\$	1,281,457

Capital Maritime Finance Corp.
Notes to the Unaudited Interim Condensed Consolidated Financial Statements
(In thousands of United States dollars)

10. Subsequent Events

The Company evaluated subsequent events up to September 9, 2026, the date the unaudited interim condensed consolidated financial statements were available to be issued.

Acquisitions:

On July 6, 2026, the Company entered into four separate Share Purchase Agreements (“SPAs”) with CMTC, the Former Parent, for the acquisition of the shares of four ship-owning companies Callias Container Carriers Corp., Timon Container Carriers Corp., Aktaion Container Carriers Corp. and Simon Container Carriers Corp., each of which owns a vessel under construction. The total purchase price of each vessel is \$165,000 and will be delivered to the Company upon the completion of their construction. Details of the SPAs are as follows:

Vessel owning Companies	Hull no.	Shipbuilding yard	Shipbuilding contracts' date	TEU	Acquisition price	Expected delivery
Aktaion Container Carriers Corp.	208113	New Times Shipbuilding Co., Ltd.	June 17, 2024	8,400 ²	\$ 165,000	2027
Callias Container Carriers Corp.	208115	New Times Shipbuilding Co., Ltd.	June 17, 2024	8,400 ²	165,000	2027
Simon Container Carriers Corp.	208117	New Times Shipbuilding Co., Ltd.	August 15, 2024 ¹	8,400 ²	165,000	2028
Timon Container Carriers Corp.	208119	New Times Shipbuilding Co., Ltd.	August 15, 2024 ¹	8,400 ²	165,000	2028
Total					\$ 660,000	

1. Amended on August 15, 2024 – 2. The vessels are LNG dual fuel

Supervision services agreements:

On July 6, 2026, each vessel-owning company that owns a vessel under construction entered into a supervision services agreement with Capital-Containers, which will be effective from October 1, 2026. Under the terms of the agreements each vessel-owning company will pay a fixed fee of \$350 to Capital-Containers to supervise the performance of the design, building, equipment, completion and delivery by the shipyard of the respective vessel. For LNG dual-fuel vessels, the fee will be \$400. The fee will be paid as follows:

- (a) 30% of the supervision fee shall be due and payable upon the successful completion of the Company's listing;
- (b) 30% of the supervision fee shall be due and payable one year prior to the vessel's delivery date as provided in the shipyard contract; in the event that less than one year remains prior to the vessel's date of delivery at the time of successful completion of the Company's listing, 60% of the supervision fee shall be due and payable by the Company on listing;
- (c) 40% of the supervision fee shall be due and payable upon the vessel's actual delivery date.

10. Subsequent Events - Continued

Technical and Commercial services agreements:

On July 6, 2026, each vessel-owning company entered into a technical and commercial services agreement with Capital-Containers, which will be effective from October 1, 2026. Under the terms of the agreements each vessel-owning company will compensate Capital-Containers for expenses and liabilities incurred on the Company's behalf while providing the agreed services, including, but not limited to crew, repairs and maintenance, insurance, stores, spares, lubricants and other operating costs. The Company will compensate Capital-Containers with a daily fee of \$0.8 per managed vessel.

Corporate services agreement:

On July 7, 2026, the Company entered into a Corporate Services Agreement with Capital-Containers as service provider, with an effective date of October 1, 2026. Under the terms of this Corporate Services Agreement, Capital-Containers will provide the Company with various services, including financial management and cash management services, accounting and administrative services, information technology services, and any other services that the Company may request and Capital-Containers is able to provide. The daily service fee is \$0.1 and will be subject to an annual adjustment on each anniversary of the commencement date by the Consumer Price Index.

Amendment of articles of incorporation:

On July 16, 2026, the Company's articles of incorporation were amended in their entirety and were replaced by the amended and restated articles of incorporation. According to this amendment, the aggregate number of shares of stock that the Company is authorized to issue is 600,000,000 registered shares, of capital stock, each with a par value of \$0.04 per share, of which (i) 500,000,000 shares shall be registered shares of common stock, par value \$0.04 per share, and (ii) 100,000,000 shares shall be registered shares of preferred stock, each with a par value of \$0.04.