

POWERUS CORPORATION
CONTRACT REVIEW AND APPROVAL POLICY
(A Nevada Corporation — Nasdaq: PUSA)

Adopted: October 1, 2026
Approved by the Board of Directors

This Contract Review and Approval Policy (this “Policy”) is binding upon you as an employee of Powerus Corporation (the “Company”) or any of the Company’s consolidated subsidiaries (each a “Subsidiary”). Consult with the Company’s Legal Review Coordinator, if you have any questions about this Policy or the procedures to follow for the review, preparation, approval, and execution of the Company’s contracts.

The Legal Review Coordinator is Jim Biehl (jim@power.us) or Nicole Nan (nicole@power.us) or in such person’s absence Andrew Fox (a@power.us).

This Policy applies to all contracts made on behalf or in the name of the Company or any of the Company’s Subsidiaries.

1. PURPOSE OF POLICY

The purpose of this Policy is to protect the interests of the Company and ensure that any commitment of the Company’s resources and all contracts obligating the Company or any Subsidiary are properly reviewed, prepared, approved, and executed by authorized personnel.

2. SCOPE OF POLICY

This Policy establishes guidelines, procedures, and requirements for (i) an initiating department or business unit (the “Requester”) to request contract assistance from the Company’s Legal Review Coordinator, and (ii) the review, preparation, approval, and execution of a contract to which the Company or any Subsidiary is a party. The Legal Review Coordinator will conduct the legal review or preparation of all Contracts (“Legal Review”), unless an exemption applies, or, after consultation with the Requester, appoint external counsel for the Legal Review.

3. APPLICATION OF POLICY

This Policy applies to:

a. All contracts to which the Company or a Subsidiary is a party, regardless of whether they have been drafted by personnel of the Company, a Subsidiary or a third party. “Contracts” include, without limitation, all agreements, licenses, leases, promissory notes, instruments, assignments, powers of attorney, terms and conditions, memoranda of understanding, letters of intent, settlements, releases, waivers, renewals, amendments, or modifications to existing contracts, and other similar documents. If an employee is not certain whether a communication with another party will form or modify a contract, the Requester should contact the Legal Review Coordinator for guidance.

b. Furthermore, all “Contracts” are required to be in writing, which include electronic contracts, click-through contracts, and similar contracts. Oral agreements are not authorized regardless of whether there is a monetary exchange.

c. All employees of the Company and each Subsidiary (including officers and managers) must follow the procedures and comply with the requirements of this Policy with respect to the review, preparation, approval, and execution of any contract to which the Company or any Subsidiary is a party. No person may sign any Contract on behalf of the Company or any Subsidiary unless (i) the Contract is reviewed, prepared, and approved in accordance with this Policy and its procedures; (ii) the Contract has complied with all other Company approval requirements under other applicable Company policies; and (iii) the individual is properly authorized to sign the Contract (the “Authorized Signatory” as defined below).

4. LEGAL REVIEW REQUIREMENTS

a. *Contracts Requiring Legal Review.* The following Contracts which the Company or any of its Subsidiaries is a party must be submitted to the Legal Review Coordinator for approval prior to signing unless exempt under Section 4.b. below:

- i. Leases. All leases of real property.
- ii. Intellectual Property. Contracts affecting the Company’s or any Subsidiaries ownership rights that are protectable through copyright, patent, trademark, or trade secret law (“Intellectual Property”), including contracts under which the Company or any Subsidiary (A) transfers ownership of or licenses its Intellectual Property to a third party; or (B) licenses, purchases, or otherwise acquires Intellectual Property from a third party.
- iii. Guaranties. Guaranties by the Company or any Subsidiary of any monetary or non-monetary obligation.
- iv. Loans. Contracts arranging for credit facilities or the borrowing of funds on behalf of the Company or any Subsidiary.
- v. Large Vendor Contracts. All contracts for the procurement of goods or services having a total commitment value by the Company or any Subsidiary in excess of \$250,000.00 or that will require performance by the vendor for more than a one-year period.
- vi. Large Customer Contracts. All contracts for the sale of goods or services by the Company or any Subsidiary in excess of \$1,000,000.00 or that will require performance by the Company or any Subsidiary more than a one-year period.
- vii. Restrictive Covenants. All non-disclosure or confidentiality agreements, non-solicit, non-compete or other restrictive covenant agreements.
- viii. Government Contracts. Contracts with any government entity.
- ix. Contracts outside the ordinary course of business.

- x. Amendments. Amendments to any Contract that requires Legal Review.

Employees are strongly encouraged to consider whether a contract, agreement or other document or instrument which otherwise is not described above should be submitted for Legal Review.

b. ***Exemptions from Legal Review.*** Legal Review is currently not required for the following types of contracts.

i. Employment and Consulting Agreements. All employment agreements/offer letters, consulting or other independent contractor agreements with any natural person for the performance of services to the Company or any Subsidiary based on form agreements/templates that have been pre-approved by the Legal Review Coordinator.

ii. Pre-Approved Customer Contracts. All Contracts designated by the Legal Review Coordinator as pre-approved standard customer contract templates providing for the sale of goods or services by the Company or any Subsidiary; provided the total value of such Contract does not exceed \$1,000,000 or that will require performance by the Company or any Subsidiary for more than a one-year period.

iii. Pre-Approved Vendor Contracts. All Contracts designated by the Legal Review Coordinator as pre-approved standard vendor contract templates providing for the procurement of goods or services by the Company or any Subsidiary; provided the total commitment value of such Contract does not exceed \$250,000 or that will require performance by the Company or any Subsidiary for more than a one-year period.

iv. Pre-Approved Other Contracts. Contracts designated by the Legal Review Coordinator as pre-approved standard contract templates provided.

v. Renewals. Renewals of existing Contracts approved by the Legal Review Coordinator within the previous two (2) years, unless the terms and conditions of the renewal are different from those previously approved.

An exemption from Legal Review and approval does not exempt a contract from any other applicable Company requirement for review and approval.

It is a violation of this Policy to divide a contract into two or more separate contracts or installments in an attempt to bypass the thresholds for Legal Review and approval under this Policy.

5. CONTRACT REVIEW OR PREPARATION PROCESS

a. ***Initiation of Contracting Process.*** The contracting process begins when the Requester identifies a need to use outside goods or services or otherwise seeks to establish a relationship between the Company or any Subsidiary and a third party.

b. *Appointment of Contract Liaison.* The Requester shall designate an employee from its department or business unit to be its contract liaison to work closely with the Legal Review Coordinator through each stage of the contracting process. The contract liaison's responsibilities include, but are not limited to (i) assisting in developing contract specifications, (ii) negotiating appropriate business terms (Requester should seek assistance from the Legal Review Coordinator when negotiating the terms of a contract), and (iii) confirming that any business terms proposed by the counterparty are acceptable, including price, scope of services, or other elements of the engagement or relationship with the counterparty.

c. *Preliminary Contract Discussions.* The Requester is expected to contact the Legal Review Coordinator for assistance during preliminary discussions and negotiations of material contracts, including letters of intent, for transactions outside the ordinary course of the business of such Requester's department or business unit.

d. *Prior to Legal Review.* Before submitting a request for Legal Review, the Requester must review the contract proposal and identify the terms and conditions that are acceptable or unacceptable to the Requester. The Requester is also responsible for considering the business implications of the contract proposal and confirming that the proposal meets the goals and objectives of the business unit or department.

e. *Submission for Legal Review.* The Requester must submit a request for Legal Review to the Legal Review Coordinator. All contract requests submitted to the Legal Review Coordinator must comply with the following requirements:

i. The Requester must include a detailed description of (A) the counterparty, including its contact information (address, phone number and email address) and any prior relationship with the Company or such Subsidiary; (B) the parties' rights and obligations under the contract (including the services to be provided or the products to be purchased, the total dollar value of the contract, the parties' termination rights, and whether any confidential information will be exchanged by the parties); (C) the name, title and contact information of the Authorized Signatory who will be executing the contract; and (D) other relevant information that may help the review or preparation of the contract (e.g., the strategic importance of the transaction or relative bargaining power of the parties).

ii. The Requester must attach all documents referenced in the contract and any other supporting or relevant documents.

iii. The Requester must submit the request to the Legal Review Coordinator as early as possible during contract negotiations or discussions, and no later than seven (7) days prior to the expected start date for the contract. The Legal Review Coordinator will send a written confirmation of receipt via email to the Requester and Authorized Signatory.

f. *Urgent Requests.* If the request is urgent or requires a rush review, the Requester should contact the Legal Review Coordinator via email with details regarding the extenuating circumstances. The Legal Review Coordinator will make reasonable efforts to accommodate rush requests.

g. Legal Review. Complete contract requests will be reviewed or prepared by the Legal Review Coordinator. The Legal Review Coordinator, if possible, will provide an estimate of time to review, which shall depend on the nature and type of contract and the complexity of the transaction. During the Legal Review period, the Legal Review Coordinator will (i) consult with the Requester; (ii) raise questions and request additional information as necessary; (iii) provide the Requester with an initial contract draft or comments on the contract proposal; and (iv) be available to assist the Requester with negotiating, interpreting, and understanding contract terms.

h. Requester Confirmation. The Requester is responsible for confirming that (i) the Contract terms and conditions, including the duties of the parties, are clear, consistent, and acceptable to the Company and the Requester; (ii) the Requester has confirmed availability of necessary funds and resources to enter into and meet the Company's or Subsidiary's, as applicable, obligations under the Contract; (iii) the Contract terms and conditions have the support and approval of the Requester and any other executive(s) required under applicable Company policies; (iv) the Contract terms and conditions have the support and approval of any other department that will need to provide technical support, facilities, services, and/or personnel to carry out the Company's or such Subsidiary's, as applicable, obligations under the Contract; and (v) the Contract terms and conditions include the entire understanding between the parties, without additional oral explanations or promises that are not included in the contract.

i. Legal Approval. Upon resolution of any outstanding legal issues, the Legal Review Coordinator will send written approval of the final contract via email to the Requester. Legal approval does not mean that the Contract is authorized for signature. The Legal Review Coordinator approves the legal form and validity of the Contract, but does not determine whether the Contract is appropriate from a business and administrative perspective. The Requester is responsible for the review and approval of the business terms of the Contract. The final decision to enter into a Contract is the responsibility of the Requester and should take place only after all applicable approvals have been obtained in writing from the Chief Executive Officer or Chief Financial Officer.

j. Contract Execution. The Requester is responsible for having the Authorized Signatory execute the Contract. The Requester must provide the Authorized Signatory with (i) the final version of the Contract approved by the Legal Review Coordinator for execution. No changes may be made to the final version of the Contract without Legal Review Coordinator approval; (ii) appropriate evidence that all other approvals required under applicable Company policies have been obtained; and (iii) any other information required for the Authorized Signatory to approve the Contract (e.g., the business case for the contract).

k. Contract Maintenance. Upon full execution by the parties, the Requester must forward all Contract documentation to the Legal Review Coordinator, for retention in accordance with the Company's document retention practices. Contract documentation includes (i) an electronic copy of the Contract; (ii) all exhibits, attachments, and documents incorporated by reference in the Contract; and (iii) all Contract approvals required under applicable Company policies.

l. Contract Termination. In the event that any Requester wishes to discontinue services under or terminate an existing Contract before the Contract term expires, the Requester must contact the Legal Review Coordinator before taking any steps to end the relationship with the counterparty.

6. COMPANY APPROVAL AND EXECUTION

a. ***Authorized Signatories.*** Authorized Signatories are authorized to approve, execute, acknowledge, and deliver to external parties, in the name and on behalf of the Company or Subsidiary, as applicable, any and all contracts, documents, or other instruments that they determine to be necessary or appropriate to carry out the transactions authorized thereby. An individual shall be designated an Authorized Signatory of the Company or Subsidiary, as applicable, only if he or she is authorized to sign contracts pursuant to one of the following (i) the Company or Subsidiary, as applicable, by-laws; and (ii) a written resolution of the Company's or Subsidiary's board of directors, for contracts outside the ordinary course of business of the Company's or such Subsidiary, as applicable. The names of the "Authorized Signatories" of each of the Company and each Subsidiary is annexed to this Policy.

b. ***Responsibilities of Authorized Signatory.*** The Authorized Signatory is responsible for (i) ensuring that he or she has the appropriate authority to approve and execute the contract; (ii) reviewing and approving the contract; (iii) verifying that the Legal Review Coordinator has approved the Contract; and (iv) ensuring that all other reviews and approvals required by any applicable Company policies have been obtained prior to contract execution.

c. ***Signature Requirements.*** Each Authorized Signatory approving a contract must affix his or her own signature (physical or electronic, as permitted) to any contracts that are required to be signed. Signing or fixing someone else's name is strictly prohibited. DocuSign is the preferred method for the execution of contracts. The Requester or Authorized Signatory may contact the Legal Review Coordinator for assistance with the processing of the contract for electronic signature complying with the U.S. Federal ESIGN Act of 2000, e.g. www.docusign.com.

d. ***Unauthorized Signatures.*** Only Authorized Signatories may sign contracts on behalf of the Company or its Subsidiaries. Any other individual who enters into a contract, whether oral or written, that purports to bind the Company or any Subsidiary is acting without authority and may be held personally liable for the contract. Individuals who enter into unauthorized contracts or commitments may also be subject to disciplinary action, up to and including termination.

7. COMPLIANCE WITH OTHER POLICIES

a. ***Related Party Transactions Policy.*** All employees are responsible for ensuring that none of the Company or any Subsidiary enters into a contract that presents a real or perceived conflict of interest, and must comply with the Company's Related Party Transactions Policy when reviewing, approving, or otherwise exercising their authority with respect to such contract. If a real or perceived conflict of interest does arise, the issue must be resolved prior to entering into such contract, as required by the Company's Related Party Transactions Policy. Resolution of any real or perceived conflict should be documented in writing and kept on file by the Requester. Questions about possible conflicts should be directed to the Legal Review Coordinator.

b. ***Other Company Policies.*** The review, approval, and exercise of authority under this Policy must comply with all applicable Company policies and procedures including, without limitation:

- i. Code of Ethics and Business Conduct.
- ii. Foreign Corrupt Practices Act – Anticorruption Policy. Regulation FD Policy.
- iii. Policy on Insider Trading and Communications with the Public.
- iv. Whistleblower Program and Financial Integrity Compliance Policy.

8. VIOLATION OF THIS POLICY

Any employee, regardless of position or title, who violates any provision of this Policy will be subject to discipline, up to and including termination of employment.

9. ADMINISTRATION OF THIS POLICY

The Company expressly reserves the right to change, modify, or delete the provisions of this Policy without notice.

The Legal Review Coordinator is responsible for the administration of this Policy. All employees are responsible for consulting and complying with the most current version of this Policy. If you have any questions regarding this Policy that are not addressed in this Policy, please contact the Legal Review Coordinator.



POWERUS CORPORATION
CONTRACT REVIEW AND APPROVAL POLICY
ACKNOWLEDGMENT FORM

I have received a copy of the Powerus Corporation (the “Company”) Contract Review and Approval Policy (the “Policy”) and understand its content. I understand that the Company expressly reserves the right to change, modify, or delete its provisions at any time and without notice.

Signature

Print Name Legibly

Title / Department

Date

Please return signed form to:

Nicole Nan, General Counsel — legal@power.us

Jim Biehl, Chief Legal Officer — jim@power.us

