

POWERUS CORPORATION
INSIDER TRADING AND BLACKOUT PERIOD POLICY

(A Nevada Corporation — Nasdaq: PUSA)

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

“Covered Persons” (as defined below) must comply with Sections 1–10 and 12–16 of this Policy.
“Designated Insiders” (as defined below) must comply with all Sections (1–16) of this Policy.

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1. PURPOSE, SCOPE, AND EXHIBIT 19 STATEMENT

This Insider Trading and Blackout Period Policy (this “Policy”) of Powerus Corporation, a Nevada corporation (Nasdaq: PUSA) (the “Company”), and its consolidated subsidiaries, governs (i) the purchase, sale, and other dispositions or transfers of the Company's securities by the Company's directors, officers, and employees, by other Covered Persons (as defined below); (ii) the disclosure of material nonpublic information (“MNPI”) relating to the Company; (iii) periods during which trading in Company securities is restricted; and (iv) communications with the public by persons associated with the Company. All references to the “Company” include the Subsidiaries unless otherwise indicated.

This Policy has been adopted to promote compliance with applicable federal and state securities laws and to satisfy the requirements of Item 408(b) and Item 601(b)(19) of Regulation S-K, including by:

- (i) prohibiting Covered Persons and the Company itself from trading in Company securities while in possession of material nonpublic information;
- (ii) establishing procedures for trading in Company securities, including pre-clearance and periodic trading restrictions (blackout periods), that are reasonably designed to promote compliance with the insider trading laws, rules, and regulations, and applicable Nasdaq listing standards; and
- (iii) governing repurchases or other transactions in Company securities effected by or on behalf of the Company itself, as addressed in Section 7.

This Policy is designed to ensure compliance with, among other things: (a) Section 10(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and Rule 10b-5 thereunder; (b) Section 306(a) of the Sarbanes-Oxley Act of 2002 (“SOX”) and the SEC's Regulation Blackout Trading Restriction (“Regulation BTR”), 17 C.F.R. Part 245; (c) Section 101(i) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”); (d) Rule 10b5-1 under the Exchange Act, as amended in December 2022; (e) Rule 10b-18 under the Exchange Act, governing issuer repurchases; (f) Regulation FD; (g) Items 408(b) and 601(b)(19) of Regulation S-K; (h) the Nasdaq Stock Market Listing Rules, including IM-5703; and (i) the Nevada Revised Statutes (“NRS”), including NRS Chapter 78, and applicable fiduciary duty principles.

Even when no Blackout Period is in effect, no person covered by this Policy — and not the Company itself — may trade in Company securities while in possession of MNPI. Trading outside a Blackout Period is not a safe harbor. Each person is individually responsible for compliance with the securities laws at all times.

2. PERSONS AND ENTITIES COVERED BY THIS POLICY

(a) Covered Persons.

This Policy applies to all of the following (collectively, “Covered Persons”):

- (i) all directors, officers, and employees of the Company and its Subsidiaries, including full-time, part-time, and temporary employees (“Company Personnel”);
- (ii) agents, consultants, contractors, and advisors who have access to or receive MNPI about the Company; and

- (iii) members of the immediate family and household of all of the foregoing.

Company Personnel are obligated to inform their immediate family members and anyone in their household of the requirements of this Policy. All Designated Insiders (as defined below) are Covered Persons.

(b) Designated Insiders.

A “Designated Insider” is:

- (i) all non-employee and employee directors of the Board of Directors;
- (ii) the Chief Executive Officer;
- (iii) all Section 16 Officers (as defined in Section 3(e));
- (iv) the Chief Legal Officer;
- (v) the General Counsel;
- (vi) all members of the Legal, Finance and Accounting, and Compliance functions; and
- (vii) all other individuals designated in writing by the General Counsel from time to time.

Designated Insiders are subject to additional pre-clearance requirements under Section 1111 and to all provisions of this Policy.

(c) Pension Plan Blackout — Additional Scope.

Section 88 of this Policy (Pension Plan Blackout Periods) applies specifically to directors and executive officers of the Company, as required by SOX Section 306 and Regulation BTR.

3. DEFINITIONS

(a) “Material.”

Information is “material” if it has market significance, that is, if its public dissemination is likely to affect the market price of securities, or if it is information that a reasonable investor would consider it important in deciding whether to buy, hold, or sell securities. When in doubt about whether information is material, assume it is material, or consult the General Counsel before disclosing it or trading.

(b) Examples of Material Information.

Categories of information that are often material include: (i) projections of future earnings, losses, or other earnings guidance; (ii) earnings or financial results inconsistent with consensus expectations; (iii) significant changes in the Company's prospects; (iv) significant write-downs or impairment charges; (v) significant litigation or government investigation developments; (vi) major changes in management or the Board; (vii) significant capital raises, debt offerings, or other financings; (viii) major changes in accounting methods or policies; (ix) award, loss, or modification of a significant contract or program; (x) cybersecurity incidents or data breaches; (xi) government contract or security clearance determinations (including Blue UAS status or certification); (xii) new product or technology developments not publicly disclosed; and (xiii) proposals, plans, or agreements, even if preliminary, involving mergers, acquisitions, divestitures, recapitalizations, strategic alliances, licensing arrangements, or purchases or sales of substantial assets.

(c) “Nonpublic” and MNPI.

Information is “nonpublic” if it has not been broadly disseminated to the investing public. Even after information is publicly disclosed, it is not considered public until at least two (2) full trading days have elapsed, so as to permit the market to absorb and evaluate the information. “Material nonpublic information” or “MNPI” means information that is both material and nonpublic, as described above. Nonpublic information includes: information disclosed only to a select group of analysts, brokers, or institutional investors; undisclosed facts that are the subject of rumors, even if widely circulated; and information entrusted to the Company in confidence until a public announcement has been made and the two-trading-day absorption period has elapsed.

(d) “Company Securities.”

Any equity or debt security issued by the Company, including common stock (Nasdaq: PUSA), preferred stock, debt securities, warrants, convertible notes, options, and any other derivative securities whose value is derived from or related to a Company security, whether issued by the Company or listed on a recognized exchange. This Policy also applies to trading in the securities of another company (e.g., a customer, supplier, merger partner, competitor, or government counterparty) if a Covered Person obtained MNPI through their involvement with the Company that is likely to affect the value of their securities.

(e) “Section 16 Officer.”

The Company's president, principal financial officer, principal accounting officer (or, if none, the controller), any vice-president in charge of a principal business unit, division, or function, any other officer who performs a policy-making function, and any other person who performs similar policy-making functions, including the chief executive officer. Officers of Subsidiaries are deemed Section 16 Officers of the Company if they perform such policy-making functions for the Company.

(f) “Blackout Period.”

Any period during which Covered Persons are restricted from transacting in Company Securities pursuant to this Policy, including Quarterly Earnings Blackout Periods, Event-Specific Blackout Periods, and Pension Plan Blackout Periods.

(g) “Open Window Period.”

The period during which Covered Persons who are not otherwise in possession of MNPI are generally permitted to trade in Company Securities, subject to pre-clearance (for Designated Insiders) and all other requirements of this Policy. The Open Window Period begins at market open on the third (3rd) full trading day following the Company's public disclosure of its quarterly financial results and ends at market close on the day the next Quarterly Earnings Blackout Period begins, as further described in Section 77.

(h) “Pension Plan Blackout Period.”

Any period during which the ability of 50% or more of the participants or beneficiaries in any individual account plan maintained by the Company or a Subsidiary (including any 401(k) plan, ESOP, or similar plan that holds Company Securities as an investment option) to direct or diversify assets, obtain loans, or obtain distributions with respect to Company Securities is temporarily suspended for any reason other than a regularly scheduled suspension disclosed in the plan documents at enrollment, lasting more than three (3) consecutive business days, as determined under ERISA Section 101(i) and Regulation BTR.

NOTE: When in doubt about whether information is material or nonpublic, (a) assume it is MNPI, or (b) consult the General Counsel before making any decision to trade or disclose.

4. WHAT IS INSIDER TRADING?

Insider trading occurs when a person uses MNPI obtained through their involvement with the Company to purchase, sell, gift, or otherwise transfer or trade the Company's securities or the securities of certain other companies (see note on “shadow trading” below), or to provide that information to others outside the Company. A person who communicates or “tips” MNPI to another person or entity without Company authorization, and that person or entity then trades on the basis of that information, may also violate the insider trading laws. Tippers may be subject to the same penalties as tippees, even if the tipper does not personally trade and even if the tipper loses money. [Insider trading also occurs when a person uses MNPI obtained through involvement with the Company to make decisions to purchase, sell, place, wager, bet or otherwise trade event contracts, whether those event contracts are related to, or based on the outcome of, Company events, decisions or financial results or are related to or based on the outcome of other real-world events.]

Note on “shadow trading”: there may be situations where MNPI regarding one company (Company A) might affect the value of securities of another, closely comparable company (Company B). As an example, this could be as a result of the companies being competitors in the same industry or linked economically in some other way (e.g. supplier and manufacturer). In that case, the MNPI on Company A would significantly alter the total mix of information available about Company B. Therefore, if you were privy to MNPI about Company A and used that MNPI to trade in the securities of Company B, that trade may constitute insider trading.

5. GENERAL TRADING RESTRICTIONS

(a) No Covered Person may purchase or sell, or offer to purchase or sell, or engage in any transaction involving Company securities, including gifts, pledges, or loans, any Company security while in possession of MNPI about the Company.

(b) No Covered Person may communicate (“tip”) MNPI to any other person, including family members and friends, or otherwise disclose MNPI without the Company's authorization.

(c) No Covered Person may purchase or sell any security of another company while in possession of MNPI likely to affect the value of their securities that was obtained through the Covered Person's involvement with the Company. The prohibition against tipping also applies to this situation.

(d) Designated Insiders must obtain pre-clearance before trading in Company securities in accordance with Section 1111 of this Policy.

(e) This Policy continues to apply to transactions in Company securities even after a Covered Person's employment or service with the Company has ended. If a Covered Person possesses MNPI when their employment or service terminates, they may not trade in Company securities until that information has become public or is no longer material.

(f) The trading prohibitions in this Policy are supplemented by any greater restrictions prescribed by federal or state securities laws, SEC rules, or Nasdaq listing requirements. Questions should be directed to the General Counsel.

Transactions that may seem necessary or justifiable for independent reasons — such as raising funds for an emergency — are not exempt from this Policy. Securities laws do not recognize such mitigating circumstances. Each Covered Person should carefully consider, before engaging in any transaction, how enforcement authorities and others might view the transaction in hindsight.

6. ADDITIONAL PROHIBITED TRANSACTIONS BY COVERED PERSONS

The Company considers the following transactions inappropriate for Covered Persons, as they create the appearance of trading on inside information, focus on short-term results, or otherwise conflict with the interests of the Company's stockholders:

(a) *Short-Term Trading.*

A Covered Person who purchases Company securities in the open market generally may not sell any Company securities during the six (6) months following that purchase, and vice versa. A violation of this restriction by a director, Section 16 Officer, or holder of 10% or more of the Company's voting securities will, under Section 16(b) of the Exchange Act, result in “short-swing” profit disgorgement liability to the Company.

(b) *Short Sales.*

Short sales of Company securities are prohibited by this Policy and by federal securities laws with respect to certain insiders.

(c) *Publicly Traded Options.*

Transactions in puts, calls, or other derivative securities on an exchange or in any other organized market are prohibited by this Policy.

(d) *Hedging Transactions.*

Hedging or monetization transactions, such as zero-cost collars, prepaid variable forwards, exchange funds, and forward sale contracts, are prohibited by this Policy.

(e) *Margin Accounts and Pledges.*

Covered Persons are prohibited from holding Company securities in a margin account or pledging Company securities as collateral for a loan without the prior written approval of the General Counsel.

(f) *Standing Orders and Limit Orders.*

The Company discourages the use of standing or limit orders on Company securities (other than under an Approved 10b5-1 Plan). If a Covered Person must use one, the order should be of short duration and must be pre-cleared at least one (1) week before placement.

7. BLACKOUT PERIODS

A “Blackout Period” is a period during which Covered Persons may not transact in Company securities, other than pursuant to an Approved 10b5-1 Plan. Even outside a Blackout Period, no Covered Person may trade in Company securities while aware of MNPI. Trading outside a Blackout Period is not a safe harbor.

(a) Quarterly Earnings Blackout Period.

This blackout period applies to all Covered Persons and is keyed to the Company's quarterly earnings releases. No Covered Person may purchase, sell, or otherwise transfer Company Securities during the period beginning at market close on the twenty-fifth (25th) full calendar day before the end of each fiscal quarter and ending at market open on the third (3rd) full trading day after the Company publicly discloses its financial results for that quarter.

Quarter	Fiscal Quarter End	Blackout Begins	Blackout Ends
Q1	March 31	March 7 (market close)	Market open, 3rd trading day after Q1 earnings release
Q2	June 30	June 6 (market close)	Market open, 3rd trading day after Q2 earnings release
Q3	September 30	September 6 (market close)	Market open, 3rd trading day after Q3 earnings release
Q4	December 31	December 7 (market close)	Market open, 3rd trading day after Q4/annual earnings release

Note: If the 25th calendar day before a fiscal quarter-end falls on a weekend or market holiday, the Blackout Period begins at market close on the immediately preceding trading day. The General Counsel will notify Covered Persons of any adjustments to the blackout calendar in advance.

(b) Open Window Period.

The Open Window Period for each quarter begins at market open on the third (3rd) full trading day following the Company's public disclosure of quarterly financial results and ends at market close on the day the next Quarterly Earnings Blackout Period begins.

Trading during an Open Window Period is not a safe harbor. Any Covered Person who possesses MNPI — regardless of whether a Blackout Period is in effect — must not trade in Company Securities until two (2) full trading days have elapsed after that information has been publicly disclosed.

(c) Annual Blackout Calendar.

The General Counsel will distribute an estimated annual blackout calendar to all Covered Persons at the beginning of each fiscal year and will update it as necessary. Receipt of the calendar does not substitute for each person's individual obligation to confirm whether a Blackout Period is in effect before trading.

(d) Event-Specific Blackout Periods.

The General Counsel, the Chief Legal Officer, the Chief Executive Officer, or the Board of Directors (or its Audit Committee) may, at any time, impose an event-specific blackout period on all Covered Persons or a subset of Covered Persons when, in the judgment of the imposing authority, a blackout is warranted because of actual or potential MNPI that has not yet been publicly disclosed. Circumstances that may give rise to an event-specific blackout period include, without limitation:

- (i) the Company's involvement in a pending merger, acquisition, disposition, joint venture, or other material transaction;
- (ii) the anticipated issuance of material earnings guidance or correction to prior guidance;
- (iii) a significant cybersecurity incident or data breach;
- (iv) a significant government contract award, loss, or termination;
- (v) a pending significant litigation development or regulatory investigation;
- (vi) a pending financing, capital raise, or credit facility; and
- (vii) any other corporate development that, in the judgment of the General Counsel, constitutes or may give rise to MNPI.

Event-specific blackout periods may be imposed with or without explanation and may be announced only to those known to be subject to the same blackout. A Covered Person notified of an event-specific blackout period must not disclose its existence to any other person. The blackout remains in effect until the General Counsel notifies affected Covered Persons in writing that it has been lifted; lifting the blackout does not itself constitute permission to trade, and Covered Persons must confirm they are not in possession of MNPI before trading.

8. PENSION PLAN BLACKOUT PERIODS — SOX SECTION 306 AND REGULATION BTR

(a) Overview.

Section 306(a) of SOX and the SEC's implementing Regulation BTR (17 C.F.R. Part 245) prohibit directors and executive officers of a public company from purchasing, selling, or otherwise acquiring or transferring any equity security of the company — directly or indirectly — during any Pension Plan Blackout Period applicable to an individual account plan that holds Company Securities. These restrictions apply to equity securities acquired in connection with service or employment.

(b) Prohibition.

During any Pension Plan Blackout Period, each director and executive officer of the Company is prohibited from directly or indirectly purchasing, selling, acquiring, or transferring any Company Securities — including through any trust, partnership, or other entity — that were acquired in connection with their service or employment. This prohibition applies regardless of whether the director or executive officer participates in the affected plan.

(c) Required Notice to Directors and Executive Officers.

Whenever the Company determines that a Pension Plan Blackout Period will occur or has occurred, the General Counsel must provide written notice to all directors and executive officers, at least thirty (30) days in advance if timely notice is received from the plan administrator, or as soon as reasonably practicable otherwise. The notice must include: (i) a description of the securities subject to the blackout; (ii) the reason(s) for the blackout; (iii) the anticipated beginning and ending dates; (iv) contact information for the Company official administering the blackout; and (v) a statement of the recipient's right to obtain, without charge, a copy of the advance notice provided to plan participants under ERISA Section 101(i).

(d) Required Notice to Plan Participants and Beneficiaries.

The Company, in coordination with the applicable plan administrator, must provide advance written notice to plan participants and beneficiaries in accordance with ERISA Section 101(i), including at least thirty (30) days' advance notice (subject to limited exceptions).

(e) SEC Notice — Form 8-K.

If the Company becomes aware that a Pension Plan Blackout Period is in effect or has been imposed in connection with a merger, acquisition, or other transaction, the General Counsel will assess whether disclosure on Form 8-K is required or appropriate and will coordinate timely filing if so required.

(f) Disgorgement of Profits.

Any profit realized by a director or executive officer from a transaction that violates the Pension Plan Blackout trading prohibition is recoverable by the Company. The right to recover may be exercised by (i) the Company, (ii) any owner of a Company security, or (iii) the SEC. The General Counsel will promptly report any known or suspected violation to the Audit Committee.

(g) Exemptions.

The following transactions are exempt from the Pension Plan Blackout trading restriction under Regulation BTR: (i) transactions under an Approved 10b5-1 Plan entered into before the Pension Plan Blackout Period began; (ii) automatic dividend reinvestment, provided the individual did not change their rate of participation during the blackout; (iii) bona fide gifts of Company Securities; and (iv) other transactions specifically exempted by Regulation BTR or SEC no-action guidance.

(h) Plan Administrator Coordination.

The General Counsel will coordinate with plan administrators to ensure timely receipt of advance notice of any Pension Plan Blackout Period and compliance with all notice and filing requirements under ERISA and Regulation BTR.

9. PERMITTED TRANSACTIONS AND EXCEPTIONS

(a) Approved 10b5-1 Trading Plans.

Trading restrictions under the Quarterly Earnings Blackout, Event-Specific Blackout, and Pension Plan Blackout do not apply to transactions made under an "Approved 10b5-1 Plan" as defined in Section 10, provided the plan: (i) was entered into during an Open Window Period when the Covered Person was not in possession of MNPI; (ii) satisfies all requirements of Rule 10b5-1, including applicable cooling-off

periods; (iii) was approved in advance and in writing by the General Counsel; and (iv) remains in full force and effect without modification after the Blackout Period commences.

(b) *Equity Award Exercises — Net Settlement.*

The cash exercise of a stock option, and the delivery of previously owned Company Securities to satisfy a tax withholding obligation in connection with vesting (in each case without any accompanying open-market sale), are not subject to Blackout Period restrictions. The sale of any shares received upon exercise or vesting — including any cashless exercise or broker-assisted sale — remains subject to all Blackout Period restrictions.

(c) *Certain Benefit Plan Transactions.*

Bona fide transactions under an employee benefit plan that do not involve the exercise of investment discretion by the Covered Person (e.g., automatic contributions at a fixed rate already in effect, or automatic rebalancing directed by the plan administrator) are not subject to Quarterly Earnings Blackout or Event-Specific Blackout restrictions. Changes to contribution, allocation, or fund elections made during a Blackout Period by a Covered Person exercising discretion remain subject to restrictions.

(d) *No Other Exceptions.*

Except as expressly set forth in this Section 910, there are no exceptions to Blackout Period trading restrictions. Personal financial need, investment strategy, tax planning, or any other personal or business rationale does not excuse a violation.

10. RULE 10b5-1 TRADING PLANS

Rule 10b5-1 under the Exchange Act provides an affirmative defense to insider trading liability for transactions made pursuant to a pre-established trading plan adopted when the person was not in possession of MNPI (a “Trading Plan”). To qualify as an “Approved 10b5-1 Plan” under this Policy, a Trading Plan must satisfy Rule 10b5-1 (including the SEC’s December 2022 amendments) and the following additional requirements, and must be approved by the General Counsel (and, for plans adopted by the General Counsel, by the Chief Legal Officer and the Chairman of the Audit Committee):

(a) *Good Faith.* The Trading Plan must be entered into in good faith, without any intent to evade the prohibitions of this Policy or the federal securities laws, and must be maintained in good faith thereafter.

(b) *No MNPI; No Blackout Period.* The Trading Plan may be entered into only during an Open Window Period, at a time when the Covered Person is not in possession of MNPI.

(c) *Written; Executed Copy.* The Trading Plan must be in writing and signed by the Covered Person. The Company will not be a party to the plan (except as to limited certifications relating to Policy compliance and equity award exercises). The Covered Person must provide the General Counsel with a fully executed copy of each Trading Plan before it takes effect.

(d) *Specified Terms.* The Trading Plan must specify (or set a formula for): (i) the amount and type of Company securities to be purchased or sold; (ii) the dates of transactions; and (iii) the price or prices at which transactions are to be effected.

(e) **No Subsequent Influence.** The Trading Plan must not permit the Covered Person to exercise any subsequent influence over how, when, or whether purchases or sales are effected under the plan.

(f) **Cooling-Off Period.** The first transaction under a Trading Plan adopted by a director or Section 16 Officer may not occur until the later of (i) ninety (90) days after adoption and (ii) the first trading day of the next Open Window Period following adoption, but in no event later than one hundred twenty (120) days after adoption. For all other Covered Persons, the first transaction may not occur until at least thirty (30) days after adoption.

(g) **Duration.** Trading Plans should be at least six (6) months in duration and no longer than two (2) years.

(h) **No Overlapping Plans.** A Covered Person may not have more than one Trading Plan in effect at any given time, subject to limited exceptions permitted by Rule 10b5-1 (e.g., plans with different brokers for different securities).

(i) **Single-Trade Plans.** A Covered Person may not adopt more than one single-trade plan (a plan designed to effect the purchase or sale of the total covered amount in a single transaction) during any twelve (12)-month period.

(j) **Modifications.** Modifications to a Trading Plan (other than terminations) may be made only during an Open Window Period when the Covered Person is not in possession of MNPI. A modified Trading Plan is treated as a new Trading Plan, and the cooling-off period in subsection (f) applies anew.

(k) **Terminations.** A Trading Plan may be terminated only during an Open Window Period when the Covered Person is not in possession of MNPI. A Covered Person who terminates a Trading Plan before its expiration may not enter into a new Trading Plan for at least one hundred eighty (180) days following termination.

(l) **Duplicate Confirmations.** The third party effecting transactions under an Approved 10b5-1 Plan must be instructed to send duplicate transaction confirmations to the General Counsel promptly following each transaction.

(m) **SEC Disclosure.** Trading Plans entered into by directors and Section 16 Officers, and any modifications or early terminations, must be disclosed on the applicable Section 16 reports and may be required to be disclosed in the Company's quarterly and annual reports pursuant to applicable SEC rules.

(n) **Company Rejection.** The Company reserves the right to reject any Trading Plan that, in its reasonable judgment, does not comply with this Policy or Rule 10b5-1, or that raises concerns about the integrity of the plan.

11. PRE-CLEARANCE OF SECURITIES TRADES (Designated Insiders Only)

All Designated Insiders must receive pre-clearance from the General Counsel before executing any transaction in Company securities. Pre-clearance is not required for transactions pursuant to an Approved 10b5-1 Plan.

(a) **Pre-Clearance Procedures.**

(i) **Form Required.** Designated Insiders must request pre-clearance using the Insider Transaction Pre-Clearance Request form attached as Exhibit B. The General Counsel may consult with the Chief Legal Officer, the Chief Executive Officer, the Chief Financial Officer, and outside legal counsel.

(ii) **Advance Notice.** Requests must be submitted at least two (2) business days before the proposed transaction. The requestor must carefully consider whether they possess MNPI and must fully disclose any such circumstances.

(iii) **Submission.** Pre-clearance requests should be submitted via email to the General Counsel, Nicole Nan (legal@power.us). Verbal requests will be considered only in extraordinary circumstances.

(iv) **Validity of Approval.** Unless revoked, an approved pre-clearance request remains valid until the close of trading on the third (3rd) trading day following the day of approval. A new request must be submitted if the transaction is not executed within that period.

(v) **Denials.** If a request is denied, the Designated Insider must refrain from trading and must not disclose the denial to any other person.

(vi) **General Counsel's Own Trades.** The General Counsel may not trade in Company securities unless the trade has been pre-cleared by the Chief Legal Officer (or, in their absence, the Chief Financial Officer), who may consult with the Chief Executive Officer and outside legal counsel.

The ultimate responsibility for determining whether an individual possesses MNPI rests with that individual. The Company's approval of a transaction under this pre-clearance procedure does not insulate the individual from liability under the securities laws. Under no circumstance may a person effect a transaction while in possession of MNPI, even if pre-cleared.

(b) *Rule 144 and Additional Requirements for Directors and Executive Officers.*

Sales by directors, officers, affiliates of the Company, and persons directed or controlled by any of the foregoing may be subject to the volume limitations, holding periods, manner-of-sale conditions, and reporting requirements of Rule 144 under the Securities Act of 1933, as amended. The legal obligation to comply with Rule 144 rests on the individual. The General Counsel or outside counsel will assist directors and Section 16 Officers in evaluating Rule 144 compliance.

(c) *Section 16 Reporting — Beneficial Ownership Forms.*

Section 16 of the Exchange Act and the SEC's rules thereunder require directors, Section 16 Officers, and greater-than-10% stockholders to report their beneficial ownership of Company equity securities and any changes thereto on Forms 3, 4, and 5 with the SEC.

(i) **Form 3** must be filed within ten (10) days of (a) the Company becoming subject to Section 16 reporting and (b) thereafter, for each person upon becoming a director, Section 16 Officer, or greater-than-10% stockholder, even if the person does not own any Company securities.

(ii) **Form 4** must generally be filed within two (2) business days of any acquisition or disposition of Company securities, including open market purchases and sales, grants and exercises of equity awards, bona fide gifts, and most transfers to or from indirect ownership vehicles such as

trusts, and intra-plan transfers under Company benefit plans. A Form 4 may also be required for certain transactions occurring after a person ceases to be a director or officer, within six months of their last reportable transaction while in service.

(iii) Form 5 must be filed within forty-five (45) days after the Company's fiscal year-end to report certain small acquisitions, gifts, inheritances, and any transaction that was reportable on Form 3 or Form 4 but not timely reported. Form 5 is not required if there are no unreported transactions.

(iv) Section 16 reports must be filed electronically via EDGAR and promptly posted to the Company's website. Preparation and filing is the sole responsibility of the reporting person, though the General Counsel or outside counsel will assist.

(v) Section 16 reporting and the “short-swing” profit recapture provisions of Section 16(b) apply only to directors, Section 16 Officers, and greater-than-10% stockholders.

12. REGULATION FD AND COMMUNICATIONS WITH THE PUBLIC

Regulation FD, adopted by the SEC under the Exchange Act, prohibits the selective disclosure of MNPI to certain market participants. It is a violation of Regulation FD — and of this Policy — for any person acting on behalf of the Company to disclose MNPI to any analyst, securities professional, institutional investor, or other market participant outside the Company under circumstances where it is reasonably foreseeable that the recipient may trade on the basis of that information.

Only the following persons are authorized to speak on behalf of the Company in communications with investors, analysts, the financial press, or other members of the public about the Company's business, financial condition, operations, or securities: (i) the Chief Executive Officer; (ii) the Chief Financial Officer; (iii) the Chief Legal Officer; (iv) the General Counsel; and (v) any other person expressly designated in writing by the Chief Executive Officer or Chief Legal Officer for a specific purpose or communication.

Any Covered Person who communicates without proper authorization — even casually, in a social setting, or “off the record” — not only violates this Policy but may also violate Regulation FD and the anti-tipping provisions of the insider trading laws. There is no “off the record” in securities law.

Covered Persons who receive inquiries from investors, analysts, reporters, financial professionals, or others seeking information about the Company should route all such inquiries as follows:

Type of Inquiry	Route To	Contact
Press, journalists, media, podcasts, op-eds	Comms	Maripat Finigan — pr@power.us
Investors, analysts, bankers, funds, research firms	IR	Jason Assad — IR@aureusgreenway.com
Legal, pre-clearance, insider trading questions	Legal	Nicole Nan, General Counsel — legal@power.us

Customer or government contract / program questions	Sales/Legal	Aaron Smith — aaron@power.us
Vendor / procurement inquiries	Operations	Amy Bove — amy@power.us
Anything else / unsure	Comms	Maripat Finigan — pr@power.us

For more detailed guidance on communications with the public during the pre-close period and beyond, refer to the Powerus Employee Communications Handbook as updated from time to time by the Legal and Communications teams.

If a Covered Person inadvertently discloses MNPI to any market participant, such person must immediately notify the General Counsel and the Chief Legal Officer so that the Company can determine whether to make prompt public disclosure to comply with Regulation FD.

13. NOTIFICATION AND PROCEDURES

(a) *Annual Blackout Calendar.*

At the beginning of each fiscal year, the General Counsel will circulate an estimated annual blackout calendar to all Covered Persons identifying the anticipated Quarterly Earnings Blackout Periods based on the Company's expected earnings release schedule, updated as needed.

(b) *Quarterly Notification.*

At least five (5) business days before each Quarterly Earnings Blackout Period begins, the General Counsel will send a written reminder to all Covered Persons advising them of the commencement of the blackout.

(c) *Event-Specific Blackout Notification.*

The General Counsel will notify affected Covered Persons of any Event-Specific Blackout Period as promptly as practicable after the determination to impose the blackout is made, by email with read-receipt or equivalent confirmation.

(d) *Pension Plan Blackout Notification.*

The General Counsel will coordinate with the plan administrator to ensure that all legally required advance notices of Pension Plan Blackout Periods are prepared and distributed on a timely basis to (i) plan participants and beneficiaries and (ii) directors and executive officers, in accordance with ERISA Section 101(i) and Regulation BTR.

(e) *Individual Responsibility.*

Each Covered Person is individually responsible for confirming the status of any applicable Blackout Period before executing a transaction in Company Securities. Receipt of the annual calendar or quarterly notifications does not discharge this individual responsibility. A Covered Person who is uncertain about the status of a Blackout Period must contact the General Counsel before trading.

(f) *Contact for Questions.*

Nicole Nan, General Counsel — legal@power.us

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

14. CONSEQUENCES OF VIOLATIONS

(a) Legal Consequences.

Trading in Company Securities in violation of this Policy — including during a Blackout Period or while in possession of MNPI — may violate federal securities laws, including Exchange Act Rule 10b-5, and, for directors and executive officers trading during a Pension Plan Blackout Period, SOX Section 306(a) and Regulation BTR. Violations may result in:

- (i) criminal prosecution and imprisonment for up to twenty (20) years;
- (ii) criminal fines of up to \$5 million for individuals (up to \$25 million for firms);
- (iii) civil penalties of up to three times the profit gained or loss avoided;
- (iv) SEC enforcement action and injunctions;
- (v) disgorgement of profits, which may be sought by the Company, any securityholder, or the SEC pursuant to Regulation BTR; and
- (vi) liability under the short-swing profit provisions of Section 16(b) of the Exchange Act, where applicable.

(b) Company-Imposed Discipline.

Any Covered Person who violates this Policy is subject to disciplinary action by the Company, up to and including immediate termination for cause, regardless of whether any legal violation is charged or established. The Company may also take legal action to recover any profits realized from a violation.

(c) Reporting Violations.

Any Covered Person who becomes aware of a potential or actual violation of this Policy must report the matter promptly to the General Counsel or Chief Legal Officer. Reports may also be made through the Company's Whistleblower Program in accordance with the Company's Whistleblower Policy.

15. RELATIONSHIP TO OTHER COMPANY POLICIES

This Policy supplements, and does not limit, any restrictions imposed by: (i) the Company's Amended and Restated Bylaws; (ii) the Company's Code of Business Conduct and Ethics; (iii) the Company's Regulation FD Policy; (iv) the Company's Related Party Transactions Policy; (v) any individual account plan documents or equity incentive plan rules; and (vi) applicable federal and state securities laws and regulations. In the event of any conflict among these documents, the provision imposing the greater restriction on trading governs.

16. ADMINISTRATION, ANNUAL REVIEW, AND EXHIBIT 19 FILING

(a) Policy Administrator.

The General Counsel is responsible for administering this Policy, including: (i) distributing this Policy and collecting written acknowledgements; (ii) maintaining a current list of Designated Insiders; (iii) distributing the annual blackout calendar and sending quarterly and event-specific blackout notifications; (iv) coordinating Pension Plan Blackout Period notices with plan administrators; (v) processing pre-clearance requests; (vi) reviewing and approving Approved 10b5-1 Plans; (vii) reviewing Section 16 filings; (viii) maintaining records of blackout periods imposed; (ix) keeping this Policy current with applicable law; and (x) reporting to the Audit Committee of the Board of Directors on Policy administration, as appropriate.

(b) Annual Review.

The Chief Legal Officer will present this Policy to the Audit Committee at least annually for review and will recommend amendments as required by changes in applicable law, Nasdaq requirements, NRS, or Company practices. The Company reserves the right to amend or rescind this Policy at any time.

(c) Annual Certification.

The Company may require Covered Persons to certify annually that they have read, understood, and complied with this Policy during the prior year.

(d) Item 408(b) and Exhibit 19 Disclosure.

In accordance with Item 408(b) of Regulation S-K, the Company will disclose in its Annual Report on Form 10-K (or by incorporation by reference to its proxy statement) whether it has adopted insider trading policies and procedures governing the purchase, sale, and other dispositions of the Company's securities by directors, officers, employees, and the Company itself, and, if not, will explain why not. This Policy, and any amendments hereto, will be filed as Exhibit 19 to the Company's Annual Report on Form 10-K pursuant to Item 601(b)(19) of Regulation S-K.

(e) Waivers.

Any waiver of or exception to this Policy, if permitted, may only be granted in advance and in writing by the General Counsel (or, for waivers applicable to the General Counsel, by the Chief Legal Officer and the Audit Committee Chairman).

(f) Superseding Law.

Nothing in this Policy is an exhaustive statement of the law. Covered Persons may be subject to additional obligations and restrictions under applicable law. To the extent any provision of this Policy conflicts with applicable law, applicable law controls.

All employees are responsible for consulting and complying with the most current version of this Policy. If you have questions about this Policy that are not addressed herein, contact the General Counsel.

EXHIBIT A

POWERUS CORPORATION
INSIDER TRADING AND BLACKOUT PERIOD POLICY
ACKNOWLEDGMENT FORM

I, the undersigned, acknowledge and certify that:

- (1) I have received and read the Powerus Corporation Insider Trading and Blackout Period Policy (the “Policy”).
- (2) I understand the Policy and agree to be bound by it at all times in connection with the purchase, sale, or other transfer of the Company's securities and the disclosure of material nonpublic information.
- (3) I understand that violations of the Policy may result in severe civil and criminal penalties as well as disciplinary action by the Company, including termination for cause.
- (4) I am / am not (circle one) a Designated Insider as defined in Section 2(b) of the Policy.
- (5) I understand that if I am a Designated Insider, I am required to obtain pre-clearance from the General Counsel before executing any transaction in Company securities (other than pursuant to an Approved 10b5-1 Plan).

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

EXHIBIT B — INSIDER TRANSACTION PRE-CLEARANCE REQUEST**POWERUS CORPORATION (Nasdaq: PUSA)***(Only Designated Insiders Are Required to Submit This Form)*

“Designated Insiders” means all directors of the Board of Directors, the Chief Executive Officer, all Section 16 Officers, the Chief Legal Officer, the General Counsel, all members of the Legal Department, all members of the Finance and Accounting Department, all members of any Compliance function, and other persons designated in writing by the General Counsel from time to time.

Designated Insiders may transact in Company securities only if pre-approved by the General Counsel using this form or pursuant to an Approved 10b5-1 Plan, and must comply with the Policy at all times. All pre-cleared transactions must be effected within three (3) trading days following approval, or a new pre-clearance must be obtained.

Date Submitted:	Submit via email to: legal@power.us
Proposed Transaction Date(s):	(Up to 2 consecutive trading days, subject to General Counsel modification)
Type of Transaction (Sale / Purchase / Option Exercise / Transfer to Trust / Other):	
Type of Security (Common Stock / Option / RSU / Warrant / Other):	
Number of Shares / Units:	
Strike / Exercise Price (if option; otherwise “N/A”):	
Broker Name and Firm:	

By executing this Insider Transaction Pre-Clearance Request, the undersigned Designated Insider hereby certifies that: (i) he or she has read, understands, and is in compliance with the Policy; (ii) he or she is not in possession of any MNPI concerning the Company or any other company whose securities are the subject of this request; and (iii) the proposed transaction(s) do not violate the trading restrictions of Section 16 of the Exchange Act or Rule 144 under the Securities Act of 1933, as amended.

Designated Insider Signature

Print Name Legibly

APPROVED (IF SIGNED):

By: _____
Nicole Nan, General Counsel
Powerus Corporation

Date: _____

Jim Biehl, Chief Legal Officer
(required for General Counsel's own pre-clearance requests)

Date: _____

EXHIBIT C — QUICK REFERENCE: BLACKOUT PERIOD SUMMARY**POWERUS CORPORATION (Nasdaq: PUSA)**

Type of Blackout	Who Is Covered	When It Applies	Exceptions	Authority
Quarterly Earnings Blackout	All Covered Persons	Market close, 25 days before fiscal quarter-end → 3rd trading day after earnings release	Approved 10b5-1 Plans; net-exercise equity awards; automatic plan contributions (no discretion)	Automatic; General Counsel administers
Event-Specific Blackout	All or specified Covered Persons	Any time MNPI warrants restriction; duration set by General Counsel / CLO / CEO / Board	Approved 10b5-1 Plans (if adopted before blackout)	General Counsel, CLO, CEO, or Board
Pension Plan Blackout (Reg BTR / SOX §306)	Directors and Executive Officers ONLY	Whenever 50%+ of plan participants are locked out of Company Securities for >3 consecutive business days	Pre-existing Approved 10b5-1 Plans; dividend reinvestment (no discretion); bona fide gifts	Automatic under federal law; General Counsel coordinates notice
Company Repurchases (Section 7)	The Company itself	Subject to all applicable Blackout Periods and 10b-18 conditions	Approved 10b5-1 Plan adopted by the Company	Board / Committee authorization; CFO and General Counsel approval

Key Contacts	
General Counsel (Policy Administrator)	Nicole Nan — legal@power.us
Chief Legal Officer	Jim Biehl — jim@power.us
Investor Relations	Jason Assad — IR@aureusgreenway.com

When in doubt — don't trade. Contact the General Counsel first.