

**STATEMENT OF MERGER**  
  
**MERGING**  
**ZEPHYR ENVIRONMENTAL CORPORATION**  
a Texas corporation  
  
**WITH AND INTO**  
**POWER ENGINEERS, INCORPORATED**  
an Idaho corporation

Under § 30-22-205 of the Idaho Model Entity Transactions Act ("**IETA**"), each of Zephyr Environmental Corporation, a Texas corporation ("**Merger Sub**"), and POWER Engineers, Incorporated, an Idaho corporation ("**POWER**"), execute and file the following Statement of Merger with the Idaho Secretary of State:

1. Merger Sub and POWER have each duly authorized and approved, in accordance with § 30-22-203 of the IETA, an Agreement and Plan of Merger, dated as of June 23, 2025, by and between POWER and Merger Sub (the "**Merger Agreement**"), providing for the merger of Merger Sub with and into POWER ("**Merger**").
2. Under the Merger Agreement and in accordance with the IETA, Merger Sub is merged with and into POWER, with POWER being the surviving company in the Merger (the "**Surviving Company**").
3. POWER's articles of incorporation as in effect immediately before the Merger will be the articles of incorporation of the Surviving Company, until duly amended in accordance with applicable law. POWER's bylaws as in effect immediately before the Merger will be the bylaws of the Surviving Company, until duly amended in accordance with applicable law.
4. The Merger will be completed by filing this Statement of Merger with the Idaho Secretary of State under the IETA and this Statement of Merger will be effective as of June 27, 2025.

[Signature page follows]

Merger Sub and POWER are signing this Statement of Merger as of June 23, 2025.

**Zephyr Environmental Corporation,**  
a Texas corporation

By: /s/ Holger Peller

Name: Holger Peller

Title: President

**POWER Engineers, Incorporated,**  
an Idaho corporation

By: /s/ W. Stephen Dale

Name: W. Stephen Dale

Title: Sr. Vice President